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DEPARTMENT OF REVENUE

2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR

PAWNEE COUNTY

Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Pawnee County pursuant to Neb. Rev. Stat. § 77-5027. This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Pawnee County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to Neb. Rev. Stat. § 77-1514.

For the Tax Commissioner

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Vickie Wiers, Pawnee County Assessor

Property Assessment Division
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67 Pawnee Page 2

Table of Contents

2024 Reports and Opinions of the Property Tax Administrator:

Certification to the Commission
Introduction
County Overview
Residential Correlation
Commercial Correlation
Agricultural Land Correlation
Property Tax Administrator's Opinion

Appendices:

Commission Summary

Statistical Reports and Displays:

Residential Statistics
Commercial Statistics
Chart of Net Sales Compared to Commercial Assessed Value
Agricultural Land Statistics
Table-Average Value of Land Capability Groups
Special Valuation Statistics (if applicable)

Market Area Map
Valuation History Charts

County Reports:

County Abstract of Assessment for Real Property, Form 45
County Abstract of Assessment for Real Property Compared to the Prior Year
Certificate of Taxes Levied (CTL)
Assessor Survey
Three-Year Plan of Assessment
Special Value Methodology (if applicable)
Ad Hoc Reports Submitted by County (if applicable)

Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to Neb. Rev. Stat. §77-5023, the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Neb. Rev. Stat. §77-1327, a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with Neb. Rev. Stat. § 77-1311.03 and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

Further information may be found in Exhibit 94

County Overview

With a total area of 431 square miles, Pawnee County has 2,528 residents, per the Census Bureau Quick Facts for 2024, a 1% decrease from the 2023 U.S. Census. Reports indicate that 83% of county residents are homeowners and 92% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is $65,843 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).
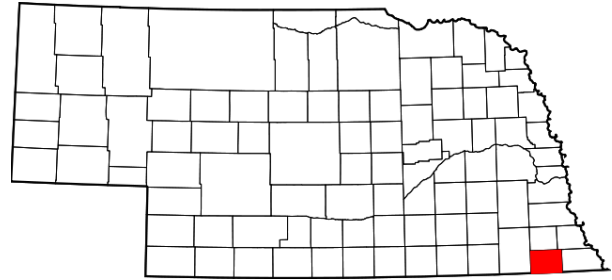
The majority of the commercial properties in Pawnee County are located in and around Pawnee City. According to the latest information available from the U.S. Census Bureau, there are 65 employer establishments with total employment of 670, for a 5% increase in total employment.
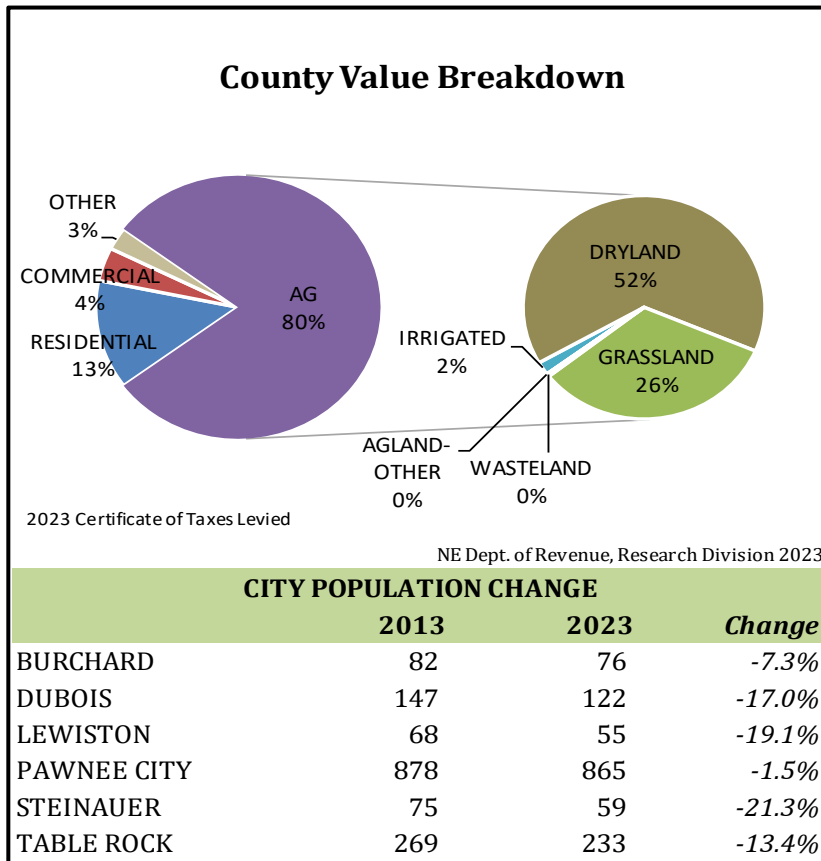
Agricultural land is the single greatest contributor to the county's valuation base by an overwhelming majority. Grassland makes up the majority of the land in the county. Pawnee County is included in both the Lower Big Blue and Nemaha Natural Resources Districts (NRD).

County Value Breakdown

OTHER 3%
COMMERCIAL 4%
RESIDENTIAL 13%
AG 80%
IRRIGATED 2%
AGLAND-OTHER 0%
WASTELAND 0%
DRYLAND 52%
GRASSLAND 26%

2023 Certificate of Taxes Levied

NE Dept. of Revenue, Research Division 2023

CITY POPULATION CHANGE			
	2013	2023	*Change*
BURCHARD	82	76	*-7.3%*
DUBOIS	147	122	*-17.0%*
LEWISTON	68	55	*-19.1%*
PAWNEE CITY	878	865	*-1.5%*
STEINAUER	75	59	*-21.3%*
TABLE ROCK	269	233	*-13.4%*

2024 Residential Correlation for Pawnee County

Assessment Actions

For the 2024 assessment year, a review including inspection, depreciation tables, and new costing was done for DuBois, Steinauer, Lewiston, Burchard and Fraziers Lake.

Routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A sales qualification summary review revealed that the Pawnee County Assessor qualified sales below the state average for usability. Non-qualified sales were reviewed by eliminating family sales, adjacent owner purchases, and non-advertised to the public sales. This supports that all arm's-length sales have been utilized for the measurement of the residential class.

The land to building ratios are in the lower percentage of the region. Lot values are to be updated to reflect current prices from sales on residential properties. A review is to be completed for 2025 assessment year and lot values will be increased accordingly.

A six-year review plan began in 2019 and additional reviews were completed in 2023. A contract appraiser is used to review and update values in 2024. Residential depreciation tables used are from 2020 through 2023 and costing tables are from 2020 and 2023. The county assessor will update both depreciation and costing tables as valuation groups are reviewed. The county assessor does have a written valuation methodology on file.

Description of Analysis

There are eight valuation groups in the residential class of property based on geographic location.

Valuation Group	Description
1	Pawnee City, Pawnee City Sub
2	Burchard
3	Dubois
4	Frazier's Lake
5	Rural Residential
6	Steinauer
7	Table Rock
8	Lewiston

2024 Residential Correlation for Pawnee County

The statistical profile includes 49 qualified sales representing all valuation groups. Review of the overall statistical sample shows that the median is the only measure of central tendency in the range. The COD and PRD are higher than desired.

Further analysis of the sales price substrata shows a slightly regressive pattern as the dollar price increases. Valuation Group 1 is the only group with a sufficient number of sales for analysis, and assessments do reflect a regressive pattern.

Analysis of the 2024 County Abstract of Assessment for Real Property Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicates a change in value of 7% to the residential class excluding growth, which is also reflected in the sold properties.

Equalization and Quality of Assessment

The county assessor's assessment practices have been reviewed and the statistical information indicates that all the valuation groups with an adequate number of sales are within the acceptable range. Those valuation groups reviewed in 2023 are in overall acceptable range even though the number of sales were small.

The quality of assessment of residential property in Pawnee County complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	27	92.35	90.29	83.44	26.57	108.21
2	2	98.91	98.91	98.99	01.13	99.92
3	3	91.32	93.85	95.27	04.29	98.51
4	1	99.95	99.95	99.95	00.00	100.00
5	7	80.15	82.84	80.79	21.04	102.54
7	7	96.43	88.46	79.45	15.05	111.34
8	2	94.59	94.59	93.56	05.17	101.10
_____ALL_____	49	92.35	89.91	83.79	21.05	107.30

Level of Value

Based on analysis of all available information, the level of value for the residential property in Pawnee County is 92%.

2024 Commercial Correlation for Pawnee County

Assessment Actions

The Pawnee County Assessor had all commercial locations inspected and new depreciation and costing was implemented.

Routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A sales qualification review revealed that the Pawnee County Assessor qualified sales within the statewide average this year. Analysis of the sales roster shows that disqualified sales include family says and not advertised sales. All arm's-length sales were utilized for the measurement of the commercial class.

There are two commercial valuation groups in Pawnee County. Valuation Group 1 is for Pawnee City and Valuation Group 2 contains all other small towns in the county. The analysis indicates that the county assessor has adequately identified the groups for the commercial property class based on economic conditions.

The Pawnee County Assessor is up to date on the six-year inspection and review cycle. Commercial properties were reviewed by Central Plains Valuation, LLC and new lot studies were established. A cost approach is used to establish commercial property valuations.

Description of Analysis

Valuation Group	Description
1	Pawnee City
3	Remainder of the County

There are 10 sales in the commercial class, all the measures of central tendency and the quality statistics are above the acceptable range. A single extreme outlier with a ratio of 339% has a significant impact on the small sample. Its removal brings the median into the acceptable range at 97%, and the COD and PRD into the standard range at 20% and 98% respectively. The mean and weighted mean remain above the acceptable range. Based on the dispersion in the sales file, the statistics are not an accurate estimate of the level of value. None of the valuation groups have a sufficient sample for analysis.

2024 Commercial Correlation for Pawnee County

Comparison of the sales file and the 2024 Abstract of Assessment, Form 45 Compared to the Certificate of Taxes Levied (CTL) report reflect similar changes, supporting that equalization has been achieved.

Equalization and Quality of Assessment

Based on all relevant information, the quality of assessment of the commercial property class complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Pawnee County is determined to be at the statutory level of 100% of market value.

2024 Agricultural Correlation for Pawnee County

Assessment Actions

Dryland and irrigated land values were increased by 6% and grassland by 8%. Farm homesites were increased to $11,000 for the first acre. The pick-up work was completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A sales verification review revealed that the Pawnee County Assessor qualified sales below the statewide average this year. There were several sales that adjoined the buyer, partial transfers and some family transfer sales which were not qualified sales. All arm's-length sales were utilized for the measurement of the agricultural class. A review of the sales revealed that no apparent bias existed in the qualification determination of the agricultural property sales.

There is one market area in Pawnee County. The soil types and geography in the county is very similar justifying only one grouping.

The six-year inspection is current with improvement dates ranging from 2019 to 2023. The land use was reviewed using aerial imagery and was completed in 2022. Farm homesites were updated for the current year. Conservation Reserve Program (CRP) acres are recognized using aerial photography.

Description of Analysis

The agricultural statistical sample consists of 24 agricultural sales. Only the median is within the acceptable range, but the COD supports its use as a point estimate of the level of value.

Review of the 80% Majority Land Use (MLU) substrata indicates that only dryland is within the acceptable range; the grassland sample is too small to be reliable and there are no irrigated land sales. Review of the Average Acre Value Comparison Chart supports that grassland is very comparable to all adjoining counties and is equalized. Irrigated land is most comparable to Gage Market Area 2 and Richardson Market Area 44, there is very little irrigated land in Pawnee County. Irrigated land was increased at the same percentage that dryland was adjusted, supporting that an appropriate level of value has been achieved.

Review of the 2024 Abstract of Assessment, Form 45 Compared to the 2023 Certificate of Taxes Levied (CTL) Report reflect the reported adjustments.

Equalization and Quality of Assessment

Review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are equalized and assessed at the statutory level.

2024 Agricultural Correlation for Pawnee County

The quality of assessment in the agricultural land class of property in Pawnee County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
_____Dry_____						
County	15	73.92	65.88	59.48	22.70	110.76
1	15	73.92	65.88	59.48	22.70	110.76
_____Grass_____						
County	5	80.77	76.32	62.91	23.55	121.32
1	5	80.77	76.32	62.91	23.55	121.32
_____ALL_____	24	73.67	68.47	60.33	25.17	113.49

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Pawnee County is 74%.

2024 Opinions of the Property Tax Administrator
for Pawnee County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	74	Meets generally accepted mass appraisal techniques.	No recommendation.

**A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 5th day of April, 2024.

Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary

for Pawnee County

Residential Real Property - Current

Number of Sales	49	Median	92.35
Total Sales Price	$4,331,530	Mean	89.91
Total Adj. Sales Price	$4,331,530	Wgt. Mean	83.79
Total Assessed Value	$3,629,585	Average Assessed Value of the Base	$47,239
Avg. Adj. Sales Price	$88,399	Avg. Assessed Value	$74,073

Confidence Interval - Current

95% Median C.I	84.13 to 98.73
95% Wgt. Mean C.I	76.68 to 90.91
95% Mean C.I	82.55 to 97.27
% of Value of the Class of all Real Property Value in the County	8.37
% of Records Sold in the Study Period	3.27
% of Value Sold in the Study Period	5.12

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	38	94	94.22
2022	52	95	94.69
2021	53	98	97.77
2020	59	98	97.61

2024 Commission Summary

for Pawnee County

Commercial Real Property - Current

Number of Sales	10	Median	104.59
Total Sales Price	$525,923	Mean	136.33
Total Adj. Sales Price	$525,923	Wgt. Mean	122.07
Total Assessed Value	$642,020	Average Assessed Value of the Base	$158,668
Avg. Adj. Sales Price	$52,592	Avg. Assessed Value	$64,202

Confidence Interval - Current

95% Median C.I	92.88 to 171.10
95% Wgt. Mean C.I	95.27 to 148.88
95% Mean C.I	82.10 to 190.56
% of Value of the Class of all Real Property Value in the County	4.72
% of Records Sold in the Study Period	3.97
% of Value Sold in the Study Period	1.61

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	9	100	98.45
2022	9	100	88.13
2021	13	100	77.94
2020	15	100	91.17

67 Pawnee

RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)
Qualified
Date Range: 10/1/2021 To 9/30/2023   Posted on: 1/31/2024

Number of Sales : 49	MEDIAN : 92	COV : 29.22	95% Median C.I. : 84.13 to 98.73
Total Sales Price : 4,331,530	WGT. MEAN : 84	STD : 26.27	95% Wgt. Mean C.I. : 76.68 to 90.91
Total Adj. Sales Price : 4,331,530	MEAN : 90	Avg. Abs. Dev : 19.44	95% Mean C.I. : 82.55 to 97.27
Total Assessed Value : 3,629,585			
Avg. Adj. Sales Price : 88,399	COD : 21.05	MAX Sales Ratio : 155.60	
Avg. Assessed Value : 74,073	PRD : 107.30	MIN Sales Ratio : 30.50	*Printed:4/5/2024 9:27:12AM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-21 To 31-DEC-21	3	86.14	93.64	99.09	14.96	94.50	78.05	116.72	N/A	131,500	130,302
01-JAN-22 To 31-MAR-22	2	113.31	113.31	109.73	18.50	103.26	92.35	134.26	N/A	102,500	112,470
01-APR-22 To 30-JUN-22	6	98.51	93.45	88.36	15.01	105.76	67.74	116.72	67.74 to 116.72	108,317	95,707
01-JUL-22 To 30-SEP-22	5	98.73	104.78	92.96	20.86	112.72	71.38	154.53	N/A	51,700	48,060
01-OCT-22 To 31-DEC-22	7	97.79	96.56	81.98	19.57	117.78	40.41	155.60	40.41 to 155.60	102,643	84,146
01-JAN-23 To 31-MAR-23	5	97.50	95.64	95.29	04.01	100.37	84.13	100.10	N/A	55,600	52,983
01-APR-23 To 30-JUN-23	10	83.56	84.10	83.49	28.27	100.73	30.50	143.02	43.31 to 105.19	75,500	63,036
01-JUL-23 To 30-SEP-23	11	69.45	74.38	66.68	22.25	111.55	51.38	100.61	55.46 to 99.95	97,466	64,991
_____Study Yrs_____											
01-OCT-21 To 30-SEP-22	16	97.27	99.51	94.86	18.31	104.90	67.74	154.53	78.05 to 116.72	94,244	89,399
01-OCT-22 To 30-SEP-23	33	90.33	85.25	77.89	22.03	109.45	30.50	155.60	73.33 to 98.63	85,565	66,642
_____Calendar Yrs_____											
01-JAN-22 To 31-DEC-22	20	98.26	99.36	88.90	18.76	111.77	40.41	155.60	90.33 to 106.78	91,595	81,425
_____ALL_____	49	92.35	89.91	83.79	21.05	107.30	30.50	155.60	84.13 to 98.73	88,399	74,073

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	27	92.35	90.29	83.44	26.57	108.21	30.50	155.60	71.16 to 100.10	82,446	68,791
2	2	98.91	98.91	98.99	01.13	99.92	97.79	100.03	N/A	91,000	90,078
3	3	91.32	93.85	95.27	04.29	98.51	89.24	101.00	N/A	69,167	65,898
4	1	99.95	99.95	99.95	00.00	100.00	99.95	99.95	N/A	10,000	9,995
5	7	80.15	82.84	80.79	21.04	102.54	55.47	116.72	55.47 to 116.72	187,643	151,589
7	7	96.43	88.46	79.45	15.05	111.34	51.38	106.78	51.38 to 106.78	44,500	35,354
8	2	94.59	94.59	93.56	05.17	101.10	89.70	99.47	N/A	40,500	37,893
_____ALL_____	49	92.35	89.91	83.79	21.05	107.30	30.50	155.60	84.13 to 98.73	88,399	74,073

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	47	92.35	90.06	84.47	21.31	106.62	30.50	155.60	84.13 to 98.73	86,522	73,081
06	2	86.21	86.21	73.50	15.95	117.29	72.46	99.95	N/A	132,500	97,390
07											
_____ALL_____	49	92.35	89.91	83.79	21.05	107.30	30.50	155.60	84.13 to 98.73	88,399	74,073

67 Pawnee

RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023   Posted on: 1/31/2024

Number of Sales : 49	MEDIAN : 92	COV : 29.22	95% Median C.I. : 84.13 to 98.73
Total Sales Price : 4,331,530	WGT. MEAN : 84	STD : 26.27	95% Wgt. Mean C.I. : 76.68 to 90.91
Total Adj. Sales Price : 4,331,530	MEAN : 90	Avg. Abs. Dev : 19.44	95% Mean C.I. : 82.55 to 97.27
Total Assessed Value : 3,629,585			
Avg. Adj. Sales Price : 88,399	COD : 21.05	MAX Sales Ratio : 155.60	
Avg. Assessed Value : 74,073	PRD : 107.30	MIN Sales Ratio : 30.50	*Printed:4/5/2024 9:27:12AM*

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Low $ Ranges_____											
Less Than 5,000											
Less Than 15,000	4	98.73	95.95	95.43	25.87	100.54	43.31	143.02	N/A	9,875	9,424
Less Than 30,000	12	100.28	103.94	104.63	23.54	99.34	43.31	155.60	75.08 to 143.02	19,042	19,923
__Ranges Excl. Low $__											
Greater Than 4,999	49	92.35	89.91	83.79	21.05	107.30	30.50	155.60	84.13 to 98.73	88,399	74,073
Greater Than 14,999	45	91.32	89.37	83.69	20.42	106.79	30.50	155.60	80.15 to 98.73	95,378	79,820
Greater Than 29,999	37	89.70	85.35	82.63	18.76	103.29	30.50	134.26	78.05 to 97.79	110,893	91,635
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	4	98.73	95.95	95.43	25.87	100.54	43.31	143.02	N/A	9,875	9,424
15,000 TO 29,999	8	102.71	107.94	106.55	21.90	101.30	67.74	155.60	67.74 to 155.60	23,625	25,173
30,000 TO 59,999	11	96.43	87.85	89.06	13.98	98.64	30.50	109.56	73.33 to 101.21	46,673	41,569
60,000 TO 99,999	13	97.79	90.12	89.78	18.71	100.38	51.38	134.26	64.21 to 105.19	80,048	71,866
100,000 TO 149,999	4	78.21	76.06	76.30	17.39	99.69	55.47	92.35	N/A	111,250	84,884
150,000 TO 249,999	6	88.24	82.05	81.67	21.42	100.47	40.41	116.72	40.41 to 116.72	201,333	164,423
250,000 TO 499,999	3	72.46	74.59	75.10	04.14	99.32	71.16	80.15	N/A	298,667	224,308
500,000 TO 999,999											
1,000,000 +											
_____ALL_____	49	92.35	89.91	83.79	21.05	107.30	30.50	155.60	84.13 to 98.73	88,399	74,073

67 Pawnee

COMMERCIAL

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PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023   Posted on: 1/31/2024

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Number of Sales : 10	MEDIAN : 105	COV : 55.61	95% Median C.I. : 92.88 to 171.10
Total Sales Price : 525,923	WGT. MEAN : 122	STD : 75.81	95% Wgt. Mean C.I. : 95.27 to 148.88
Total Adj. Sales Price : 525,923	MEAN : 136	Avg. Abs. Dev : 41.73	95% Mean C.I. : 82.10 to 190.56
Total Assessed Value : 642,020			
Avg. Adj. Sales Price : 52,592	COD : 39.90	MAX Sales Ratio : 339.00	
Avg. Assessed Value : 64,202	PRD : 111.68	MIN Sales Ratio : 90.69	*Printed:4/5/2024 9:27:14AM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-20 To 31-DEC-20	1	111.91	111.91	111.91	00.00	100.00	111.91	111.91	N/A	5,500	6,155
01-JAN-21 To 31-MAR-21	1	141.09	141.09	141.09	00.00	100.00	141.09	141.09	N/A	190,000	268,065
01-APR-21 To 30-JUN-21	1	171.10	171.10	171.10	00.00	100.00	171.10	171.10	N/A	5,000	8,555
01-JUL-21 To 30-SEP-21	1	127.24	127.24	127.24	00.00	100.00	127.24	127.24	N/A	51,423	65,430
01-OCT-21 To 31-DEC-21	1	97.26	97.26	97.26	00.00	100.00	97.26	97.26	N/A	80,000	77,805
01-JAN-22 To 31-MAR-22	1	96.23	96.23	96.23	00.00	100.00	96.23	96.23	N/A	20,000	19,245
01-APR-22 To 30-JUN-22	1	92.88	92.88	92.88	00.00	100.00	92.88	92.88	N/A	84,000	78,015
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	1	90.69	90.69	90.69	00.00	100.00	90.69	90.69	N/A	31,000	28,115
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	2	217.47	217.47	153.62	55.88	141.56	95.94	339.00	N/A	29,500	45,318
01-JUL-23 To 30-SEP-23											
_____Study Yrs_____											
01-OCT-20 To 30-SEP-21	4	134.17	137.84	138.22	13.61	99.73	111.91	171.10	N/A	62,981	87,051
01-OCT-21 To 30-SEP-22	3	96.23	95.46	95.14	01.52	100.34	92.88	97.26	N/A	61,333	58,355
01-OCT-22 To 30-SEP-23	3	95.94	175.21	131.94	86.27	132.80	90.69	339.00	N/A	30,000	39,583
_____Calendar Yrs_____											
01-JAN-21 To 31-DEC-21	4	134.17	134.17	128.62	16.34	104.32	97.26	171.10	N/A	81,606	104,964
01-JAN-22 To 31-DEC-22	3	92.88	93.27	92.87	01.99	100.43	90.69	96.23	N/A	45,000	41,792
_____ALL_____	10	104.59	136.33	122.07	39.90	111.68	90.69	339.00	92.88 to 171.10	52,592	64,202

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	3	111.91	111.70	112.59	09.32	99.21	95.94	127.24	N/A	33,974	38,253
3	7	97.26	146.89	124.35	54.55	118.13	90.69	339.00	90.69 to 339.00	60,571	75,323
_____ALL_____	10	104.59	136.33	122.07	39.90	111.68	90.69	339.00	92.88 to 171.10	52,592	64,202

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67 Pawnee Page 22

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PAD 2024 R&O Statistics (Using 2024 Values)

67 Pawnee

COMMERCIAL

Qualified

Date Range: 10/1/2020 To 9/30/2023   Posted on: 1/31/2024

Number of Sales : 10	MEDIAN : 105	COV : 55.61	95% Median C.I. : 92.88 to 171.10	
Total Sales Price : 525,923	WGT. MEAN : 122	STD : 75.81	95% Wgt. Mean C.I. : 95.27 to 148.88	
Total Adj. Sales Price : 525,923	MEAN : 136	Avg. Abs. Dev : 41.73	95% Mean C.I. : 82.10 to 190.56	
Total Assessed Value : 642,020				
Avg. Adj. Sales Price : 52,592	COD : 39.90	MAX Sales Ratio : 339.00		
Avg. Assessed Value : 64,202	PRD : 111.68	MIN Sales Ratio : 90.69	*Printed:4/5/2024 9:27:14AM*	

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	10	104.59	136.33	122.07	39.90	111.68	90.69	339.00	92.88 to 171.10	52,592	64,202
04											
_____ALL_____	10	104.59	136.33	122.07	39.90	111.68	90.69	339.00	92.88 to 171.10	52,592	64,202

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Low $ Ranges_____											
Less Than 5,000											
Less Than 15,000	3	171.10	207.34	253.76	44.24	81.71	111.91	339.00	N/A	8,167	20,723
Less Than 30,000	4	141.51	179.56	182.96	53.35	98.14	96.23	339.00	N/A	11,125	20,354
__Ranges Excl. Low $__											
Greater Than 4,999	10	104.59	136.33	122.07	39.90	111.68	90.69	339.00	92.88 to 171.10	52,592	64,202
Greater Than 14,999	7	96.23	105.90	115.64	12.78	91.58	90.69	141.09	90.69 to 141.09	71,632	82,836
Greater Than 29,999	6	96.60	107.52	116.45	14.86	92.33	90.69	141.09	90.69 to 141.09	80,237	93,434
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	3	171.10	207.34	253.76	44.24	81.71	111.91	339.00	N/A	8,167	20,723
15,000 TO 29,999	1	96.23	96.23	96.23	00.00	100.00	96.23	96.23	N/A	20,000	19,245
30,000 TO 59,999	3	95.94	104.62	107.30	12.70	97.50	90.69	127.24	N/A	42,474	45,573
60,000 TO 99,999	2	95.07	95.07	95.01	02.30	100.06	92.88	97.26	N/A	82,000	77,910
100,000 TO 149,999											
150,000 TO 249,999	1	141.09	141.09	141.09	00.00	100.00	141.09	141.09	N/A	190,000	268,065
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
_____ALL_____	10	104.59	136.33	122.07	39.90	111.68	90.69	339.00	92.88 to 171.10	52,592	64,202

PAD 2024 R&O Statistics (Using 2024 Values)

67 Pawnee

COMMERCIAL

Qualified

Date Range: 10/1/2020 To 9/30/2023   Posted on: 1/31/2024

Number of Sales : 10	MEDIAN : 105	COV : 55.61	95% Median C.I. : 92.88 to 171.10
Total Sales Price : 525,923	WGT. MEAN : 122	STD : 75.81	95% Wgt. Mean C.I. : 95.27 to 148.88
Total Adj. Sales Price : 525,923	MEAN : 136	Avg. Abs. Dev : 41.73	95% Mean C.I. : 82.10 to 190.56
Total Assessed Value : 642,020			
Avg. Adj. Sales Price : 52,592	COD : 39.90	MAX Sales Ratio : 339.00	
Avg. Assessed Value : 64,202	PRD : 111.68	MIN Sales Ratio : 90.69	*Printed:4/5/2024 9:27:14AM*

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
339	1	141.09	141.09	141.09	00.00	100.00	141.09	141.09	N/A	190,000	268,065
344	1	95.94	95.94	95.94	00.00	100.00	95.94	95.94	N/A	45,000	43,175
346	1	92.88	92.88	92.88	00.00	100.00	92.88	92.88	N/A	84,000	78,015
353	2	130.90	130.90	101.86	30.72	128.51	90.69	171.10	N/A	18,000	18,335
384	1	111.91	111.91	111.91	00.00	100.00	111.91	111.91	N/A	5,500	6,155
406	1	339.00	339.00	339.00	00.00	100.00	339.00	339.00	N/A	14,000	47,460
470	2	96.75	96.75	97.05	00.54	99.69	96.23	97.26	N/A	50,000	48,525
531	1	127.24	127.24	127.24	00.00	100.00	127.24	127.24	N/A	51,423	65,430
_____ALL_____	10	104.59	136.33	122.07	39.90	111.68	90.69	339.00	92.88 to 171.10	52,592	64,202

Commercial & Industrial Value Change Vs. Net Taxable Sales Change

Sources:
Value; 2012-2022 CTL Report
Growth Value; 2012-2022 Abstract Rpt
Net Taxable Sales; Dept. of Revenue website.
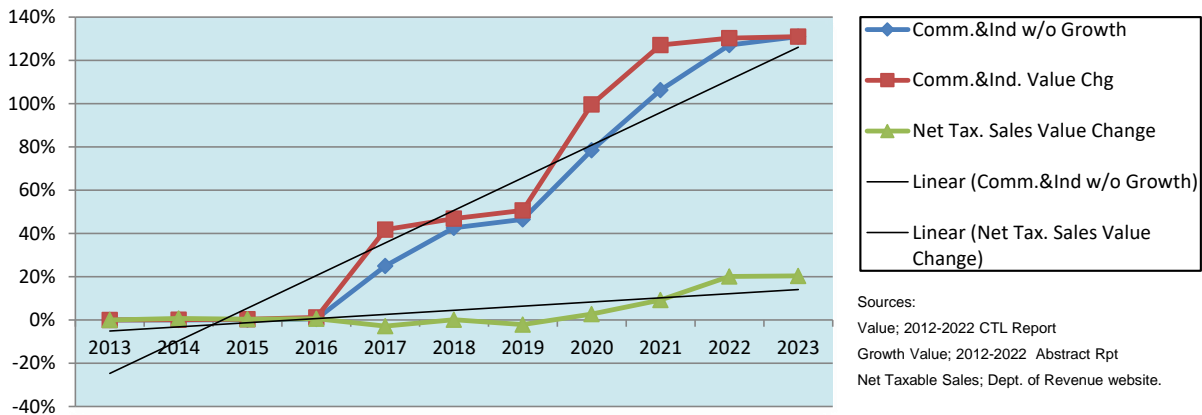
Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	$ 12,693,810	$ 5,737,880	45.20%	$ 6,955,930		$ 11,338,121	
2013	$ 12,702,695	$ 4,460	0.04%	$ 12,698,235	0.03%	$ 11,424,437	0.76%
2014	$ 12,740,080	$ 28,115	0.22%	$ 12,711,965	0.07%	$ 11,374,684	-0.44%
2015	$ 12,846,320	$ 85,695	0.67%	$ 12,760,625	0.16%	$ 11,401,829	0.24%
2016	$ 17,998,655	$ 2,131,685	11.84%	$ 15,866,970	23.51%	$ 11,016,074	-3.38%
2017	$ 18,636,890	$ 536,025	2.88%	$ 18,100,865	0.57%	$ 11,356,417	3.09%
2018	$ 19,115,370	$ 513,660	2.69%	$ 18,601,710	-0.19%	$ 11,096,390	-2.29%
2019	$ 25,334,635	$ 2,688,045	10.61%	$ 22,646,590	18.47%	$ 11,643,746	4.93%
2020	$ 28,830,440	$ 2,652,895	9.20%	$ 26,177,545	3.33%	$ 12,388,971	6.40%
2021	$ 29,239,670	$ 414,505	1.42%	$ 28,825,165	-0.02%	$ 13,612,443	9.88%
2022	$ 29,320,800	$ -	0.00%	$ 29,320,800	0.28%	$ 13,648,616	0.27%
2023	$ 32,297,305	$ 343,305	1.06%	$ 31,954,000	8.98%	$ 14,783,232	8.31%
Ann %chg	9.78%			Average	5.02%	2.61%	2.52%

	Cumulative Change		
Tax Year	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	0.03%	0.07%	0.76%
2014	0.14%	0.36%	0.32%
2015	0.53%	1.20%	0.56%
2016	25.00%	41.79%	-2.84%
2017	42.60%	46.82%	0.16%
2018	46.54%	50.59%	-2.13%
2019	78.41%	99.58%	2.70%
2020	106.22%	127.12%	9.27%
2021	127.08%	130.35%	20.06%
2022	130.99%	130.99%	20.38%
2023	151.73%	154.43%	30.39%

County Number	67
County Name	Pawnee

67 Pawnee

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PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023   Posted on: 1/31/2024

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AGRICULTURAL LAND

Number of Sales : 24	MEDIAN : 74	COV : 27.48	95% Median C.I. : 55.41 to 80.77
Total Sales Price : 12,978,303	WGT. MEAN : 62	STD : 19.61	95% Wgt. Mean C.I. : 51.04 to 72.28
Total Adj. Sales Price : 12,978,303	MEAN : 71	Avg. Abs. Dev : 15.66	95% Mean C.I. : 63.07 to 79.63
Total Assessed Value : 8,002,632			
Avg. Adj. Sales Price : 540,763	COD : 21.26	MAX Sales Ratio : 112.93	
Avg. Assessed Value : 333,443	PRD : 115.72	MIN Sales Ratio : 38.77	*Printed:4/5/2024 9:27:16AM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-20 To 31-DEC-20	3	84.47	90.27	83.56	15.59	108.03	73.41	112.93	N/A	264,448	220,960
01-JAN-21 To 31-MAR-21	2	69.51	69.51	68.59	10.57	101.34	62.16	76.86	N/A	332,513	228,065
01-APR-21 To 30-JUN-21	1	80.77	80.77	80.77	00.00	100.00	80.77	80.77	N/A	293,706	237,235
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	6	82.66	84.06	84.65	14.44	99.30	66.87	108.46	66.87 to 108.46	329,330	278,781
01-JAN-22 To 31-MAR-22	6	55.28	60.89	50.86	27.39	119.72	38.77	87.52	38.77 to 87.52	831,302	422,816
01-APR-22 To 30-JUN-22	2	63.51	63.51	62.89	16.41	100.99	53.09	73.92	N/A	543,000	341,495
01-JUL-22 To 30-SEP-22	1	79.54	79.54	79.54	00.00	100.00	79.54	79.54	N/A	581,500	462,520
01-OCT-22 To 31-DEC-22	1	55.41	55.41	55.41	00.00	100.00	55.41	55.41	N/A	1,150,000	637,160
01-JAN-23 To 31-MAR-23	2	45.07	45.07	45.27	01.20	99.56	44.53	45.61	N/A	722,470	327,068
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
_____Study Yrs_____											
01-OCT-20 To 30-SEP-21	6	78.82	81.77	77.41	13.91	105.63	62.16	112.93	62.16 to 112.93	292,012	226,041
01-OCT-21 To 30-SEP-22	15	73.92	71.75	62.04	20.56	115.65	38.77	108.46	53.09 to 85.02	575,419	357,006
01-OCT-22 To 30-SEP-23	3	45.61	48.52	49.76	07.96	97.51	44.53	55.41	N/A	864,980	430,432
_____Calendar Yrs_____											
01-JAN-21 To 31-DEC-21	9	80.30	80.46	80.62	12.96	99.80	62.16	108.46	66.87 to 94.50	326,079	262,895
01-JAN-22 To 31-DEC-22	10	58.10	62.73	55.34	23.37	113.35	38.77	87.52	48.72 to 79.79	780,531	431,957
_____ALL_____	24	73.67	71.35	61.66	21.26	115.72	38.77	112.93	55.41 to 80.77	540,763	333,443

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	24	73.67	71.35	61.66	21.26	115.72	38.77	112.93	55.41 to 80.77	540,763	333,443
_____ALL_____	24	73.67	71.35	61.66	21.26	115.72	38.77	112.93	55.41 to 80.77	540,763	333,443

67 Pawnee

AGRICULTURAL LAND

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PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023   Posted on: 1/31/2024

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Number of Sales : 24	MEDIAN : 74	COV : 27.48	95% Median C.I. : 55.41 to 80.77
Total Sales Price : 12,978,303	WGT. MEAN : 62	STD : 19.61	95% Wgt. Mean C.I. : 51.04 to 72.28
Total Adj. Sales Price : 12,978,303	MEAN : 71	Avg. Abs. Dev : 15.66	95% Mean C.I. : 63.07 to 79.63
Total Assessed Value : 8,002,632			
Avg. Adj. Sales Price : 540,763	COD : 21.26	MAX Sales Ratio : 112.93	
Avg. Assessed Value : 333,443	PRD : 115.72	MIN Sales Ratio : 38.77	*Printed:4/5/2024 9:27:16AM*

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	8	78.33	74.75	59.84	15.10	124.92	38.77	94.50	38.77 to 94.50	577,809	345,752
1	8	78.33	74.75	59.84	15.10	124.92	38.77	94.50	38.77 to 94.50	577,809	345,752
_____Grass_____											
County	5	80.77	76.32	62.91	23.55	121.32	49.77	112.93	N/A	351,302	221,001
1	5	80.77	76.32	62.91	23.55	121.32	49.77	112.93	N/A	351,302	221,001
_____ALL_____	24	73.67	71.35	61.66	21.26	115.72	38.77	112.93	55.41 to 80.77	540,763	333,443

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	15	73.92	70.50	61.54	16.45	114.56	38.77	94.50	62.16 to 80.30	560,527	344,944
1	15	73.92	70.50	61.54	16.45	114.56	38.77	94.50	62.16 to 80.30	560,527	344,944
_____Grass_____											
County	5	80.77	76.32	62.91	23.55	121.32	49.77	112.93	N/A	351,302	221,001
1	5	80.77	76.32	62.91	23.55	121.32	49.77	112.93	N/A	351,302	221,001
_____ALL_____	24	73.67	71.35	61.66	21.26	115.72	38.77	112.93	55.41 to 80.77	540,763	333,443

Pawnee County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Pawnee	1	4,675	4,296	4,296	4,300	3,740	3,235	3,070	3,070	**3,929**
Gage	1	n/a	6,330	6,330	6,330	5,245	n/a	5,100	5,100	**5,980**
Gage	2	n/a	3,960	3,960	3,960	3,300	n/a	3,050	3,050	**3,531**
Johnson	1	n/a	6,720	6,720	5,920	4,200	4,200	3,900	3,400	**5,801**
Nemaha	1	n/a	6,820	6,820	6,820	n/a	5,225	4,235	4,235	**6,434**
Richardson	44	5,400	4,900	4,900	4,900	n/a	4,675	3,350	3,225	**4,779**
Richardson	50	6,900	6,300	6,300	6,300	n/a	6,000	4,300	4,200	**6,079**

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Pawnee	1	3,940	3,895	3,585	3,585	3,115	2,700	2,560	2,560	**3,119**
Gage	1	4,870	4,870	4,775	4,775	3,580	n/a	3,300	3,300	**4,174**
Gage	2	3,940	3,940	3,900	3,900	n/a	3,200	2,850	2,850	**3,412**
Johnson	1	4,740	4,240	3,880	3,500	3,080	3,080	2,880	2,560	**3,423**
Nemaha	1	5,940	5,940	4,944	4,400	4,235	4,693	3,080	2,860	**4,782**
Richardson	44	4,720	4,625	4,350	4,250	3,850	3,450	2,525	2,525	**3,737**
Richardson	50	6,099	5,950	5,600	5,500	4,950	4,425	3,250	3,250	**4,871**

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Pawnee	1	2,026	2,026	2,006	n/a	1,945	1,887	n/a	1,770	**2,013**
Gage	1	2,210	2,210	2,210	2,210	2,210	2,210	n/a	2,210	**2,210**
Gage	2	2,100	2,100	2,100	n/a	2,100	n/a	n/a	2,100	**2,100**
Johnson	1	2,240	2,140	2,020	n/a	2,020	n/a	2,008	2,020	**2,185**
Nemaha	1	2,200	2,200	1,760	n/a	1,540	1,540	n/a	1,540	**2,106**
Richardson	44	1,760	n/a	n/a	n/a	n/a	n/a	n/a	n/a	**1,760**
Richardson	50	1,920	1,800	1,800	n/a	1,795	1,700	n/a	1,525	**1,878**

County	Mkt Area	CRP	TIMBER	WASTE
Pawnee	1	2,610	1,134	936
Gage	1	3,404	1,000	200
Gage	2	2,755	1,000	200
Johnson	1	2,573	1,200	150
Nemaha	1	2,938	900	99
Richardson	44	2,891	1,000	150
Richardson	50	3,121	1,000	150

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

N

55_1
3735
3733
Lancaster

Douglas
3731   66_2   3729
Burr

Otoe

Lorton
3725   66_1   3723   3721
Talmage   Julian

Cook

3929
3931   3933   3935   3937   3939
Sterling
Adams

Brock   3941
3943   64_1

Johnson

3969
3971   34_1   3967   3965   49_1   3963   3961
Johnson   3959   3957
Auburn

Gage

Tecumseh   Nemaha

Crab Orchard

4167
Filley   4169   4171   4173   4175   4177   4179
Elk Creek

34_2   Lewiston
Virginia
4209   4207   4205   Steinauer   4203   4201   67_1   4199   4197   74_50

Table Rock   Humboldt

4211
Pawnee
Burchard
4407   4409   4411   4413   4415   4417   4419   Dawson
Pawnee City   74_44

Liberty
Richardson

4457   4455
4453   4451   4449   4447   Du Bois   4445   4443
Barneston

Legend

Market_Area
County
Registered_WellsDNR
geocode
Federal Roads

Soils
CLASS

Excesssive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
Excessively drained sandy soils formed in eolian sands on uplands in sandhills
Moderately well drained silty soils on uplands and in depressions formed in loess
Well drained silty soils formed in loess on uplands
Well drained silty soils formed in loess and alluvium on stream terraces
Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
Somewhat poorly drained soils formed in alluvium on bottom lands
Moderately well drained silty soils with clay subsoils on uplands
Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023

Legend: ResRec, Comm&Indust, Total Agland
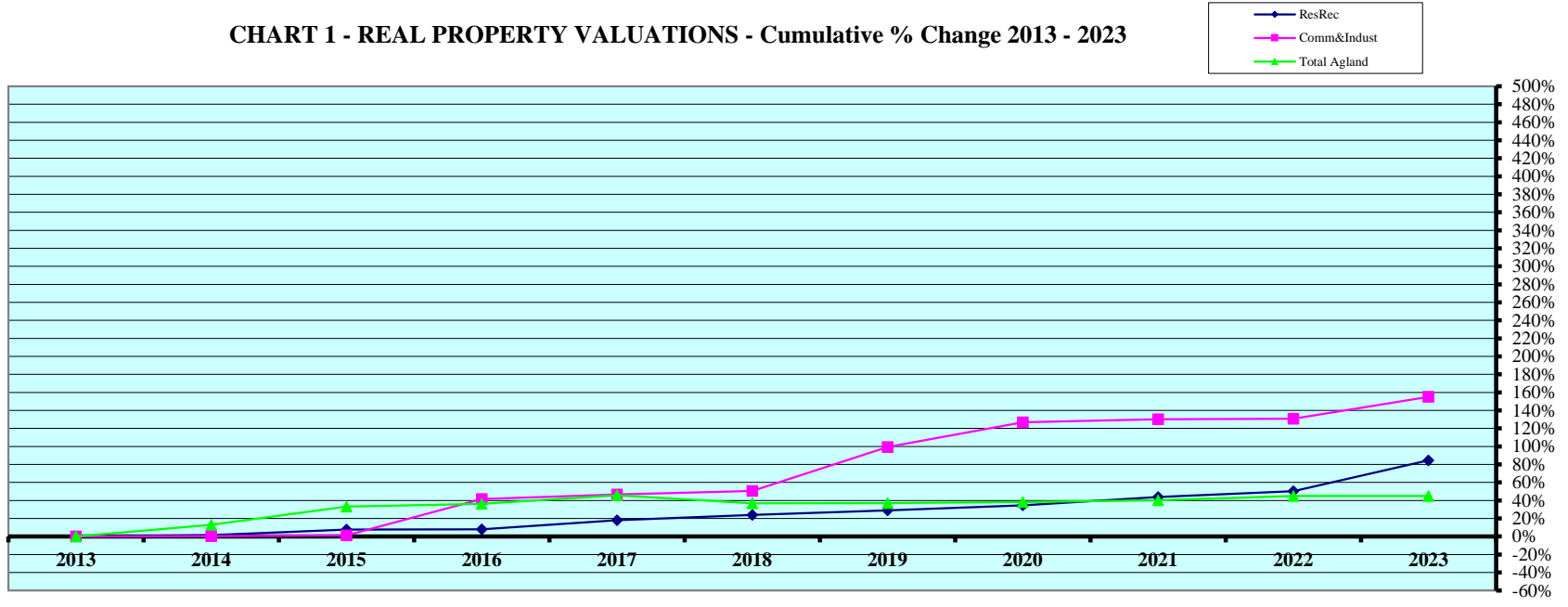
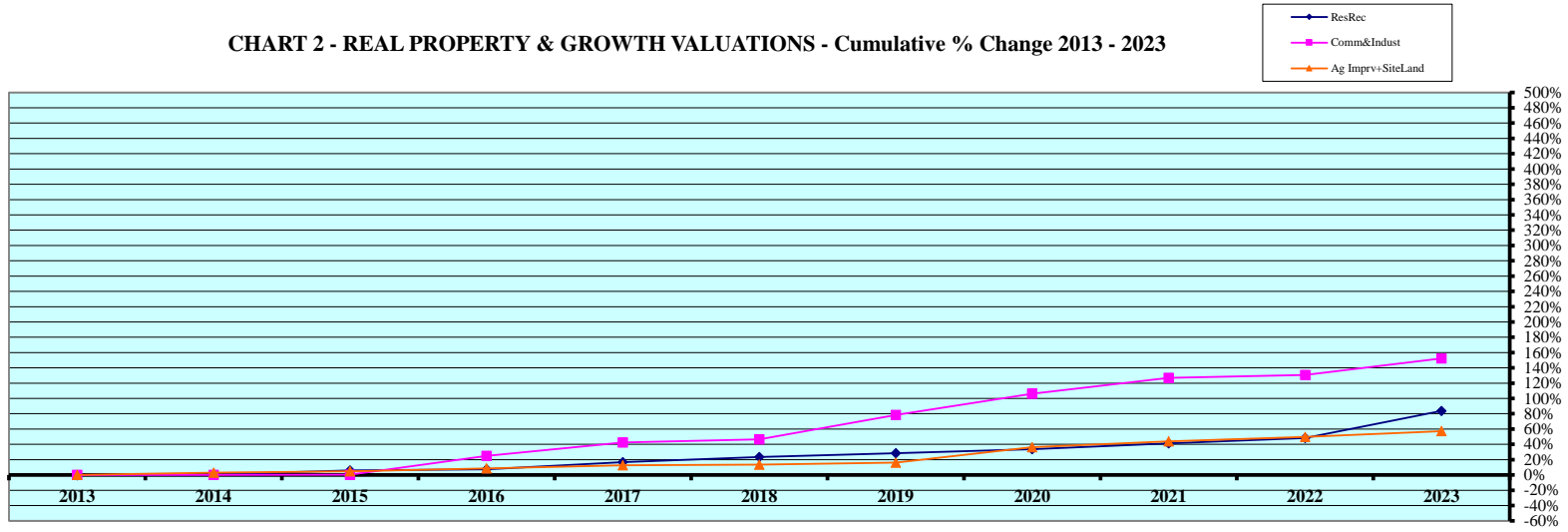| Tax Year	Residential & Recreational [1]				Commercial & Industrial [1]				Total Agricultural Land [1]			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	33,720,375	-	-	-	12,702,695	-	-	-	432,959,075	-	-	-
2014	34,223,675	503,300	1.49%	1.49%	12,740,080	37,385	0.29%	0.29%	489,500,360	56,541,285	13.06%	13.06%
2015	36,296,100	2,072,425	6.06%	7.64%	12,846,320	106,240	0.83%	1.13%	576,673,485	87,173,125	17.81%	33.19%
2016	36,439,315	143,215	0.39%	8.06%	17,998,655	5,152,335	40.11%	41.69%	590,329,185	13,655,700	2.37%	36.35%
2017	39,812,555	3,373,240	9.26%	18.07%	18,636,890	638,235	3.55%	46.72%	630,804,285	40,475,100	6.86%	45.70%
2018	41,830,170	2,017,615	5.07%	24.05%	19,115,370	478,480	2.57%	50.48%	591,977,350	-38,826,935	-6.16%	36.73%
2019	43,498,750	1,668,580	3.99%	29.00%	25,334,635	6,219,265	32.54%	99.44%	593,539,520	1,562,170	0.26%	37.09%
2020	45,396,675	1,897,925	4.36%	34.63%	28,830,440	3,495,805	13.80%	126.96%	598,269,835	4,730,315	0.80%	38.18%
2021	48,470,800	3,074,125	6.77%	43.74%	29,239,670	409,230	1.42%	130.18%	607,092,180	8,822,345	1.47%	40.22%
2022	50,632,000	2,161,200	4.46%	50.15%	29,319,205	79,535	0.27%	130.81%	627,101,795	20,009,615	3.30%	44.84%
2023	62,246,900	11,614,900	22.94%	84.60%	32,397,155	3,077,950	10.50%	155.04%	628,167,770	1,065,975	0.17%	45.09%

Rate Annual %chg: Residential & Recreational **6.32%**   Commercial & Industrial **9.81%**   Agricultural Land **3.79%**

Cnty#	67
County	PAWNEE

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

Source: 2013 - 2023 Certificate of Taxes Levied Reports CTL   NE Dept. of Revenue, Property Assessment Division   Prepared as of 12/29/2023

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023

Legend: ResRec, Comm&Indust, Ag Imprv+SiteLand

Tax Year	Residential & Recreational [1]					Cmltv%chg w/o grwth	Commercial & Industrial [1]					Cmltv%chg w/o grwth
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth		Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2013	33,720,375	150,265	0.45%	33,570,110	-	-0.45%	12,702,695	4,460	0.04%	12,698,235	-	-0.04%
2014	34,223,675	285,765	0.83%	33,937,910	0.65%	0.65%	12,740,080	28,115	0.22%	12,711,965	0.07%	0.07%
2015	36,296,100	576,590	1.59%	35,719,510	4.37%	5.93%	12,846,320	85,695	0.67%	12,760,625	0.16%	0.46%
2016	36,439,315	209,220	0.57%	36,230,095	-0.18%	7.44%	17,998,655	2,131,685	11.84%	15,866,970	23.51%	24.91%
2017	39,812,555	432,145	1.09%	39,380,410	8.07%	16.79%	18,636,890	536,025	2.88%	18,100,865	0.57%	42.50%
2018	41,830,170	251,895	0.60%	41,578,275	4.44%	23.30%	19,115,370	513,660	2.69%	18,601,710	-0.19%	46.44%
2019	43,498,750	163,995	0.38%	43,334,755	3.60%	28.51%	25,334,635	2,688,045	10.61%	22,646,590	18.47%	78.28%
2020	45,396,675	358,330	0.79%	45,038,345	3.54%	33.56%	28,830,440	2,652,895	9.20%	26,177,545	3.33%	106.08%
2021	48,470,800	795,065	1.64%	47,675,735	5.02%	41.39%	29,239,670	414,505	1.42%	28,825,165	-0.02%	126.92%
2022	50,632,000	652,760	1.29%	49,979,240	3.11%	48.22%	29,319,205	0	0.00%	29,319,205	0.27%	130.81%
2023	62,246,900	284,545	0.46%	61,962,355	22.38%	83.75%	32,397,155	343,305	1.06%	32,053,850	9.33%	152.34%
Rate Ann%chg	6.32%		Resid & Recreat w/o growth		5.50%		9.81%		C & I w/o growth		5.55%	

| Tax Year	Ag Improvements & Site Land [1]							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2013	26,755,920	14,183,600	40,939,520	1,495,010	3.65%	39,444,510	'--	'--
2014	28,272,160	14,841,600	43,113,760	973,965	2.26%	42,139,795	2.93%	2.93%
2015	28,921,360	15,643,380	44,564,740	1,667,725	3.74%	42,897,015	-0.50%	4.78%
2016	29,693,055	16,623,305	46,316,360	1,853,545	4.00%	44,462,815	-0.23%	8.61%
2017	29,875,470	17,185,800	47,061,270	958,310	2.04%	46,102,960	-0.46%	12.61%
2018	29,898,055	17,333,740	47,231,795	731,960	1.55%	46,499,835	-1.19%	13.58%
2019	31,060,805	17,684,430	48,745,235	1,235,685	2.53%	47,509,550	0.59%	16.05%
2020	37,371,870	19,119,135	56,491,005	688,310	1.22%	55,802,695	14.48%	36.31%
2021	39,586,670	19,554,870	59,141,540	238,550	0.40%	58,902,990	4.27%	43.88%
2022	41,887,275	20,272,925	62,160,200	836,270	1.35%	61,323,930	3.69%	49.79%
2023	43,775,670	22,018,615	65,794,285	1,427,160	2.17%	64,367,125	3.55%	57.22%
Rate Ann%chg	5.05%	4.50%	4.86%		Ag Imprv+Site w/o growth		2.71%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2013 - 2023 CTL
Growth Value; 2013 - 2023 Abstract of Asmnt Rpt.
Prepared as of 12/29/2023

Cnty#	67
County	PAWNEE

NE Dept. of Revenue, Property Assessment Division

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023
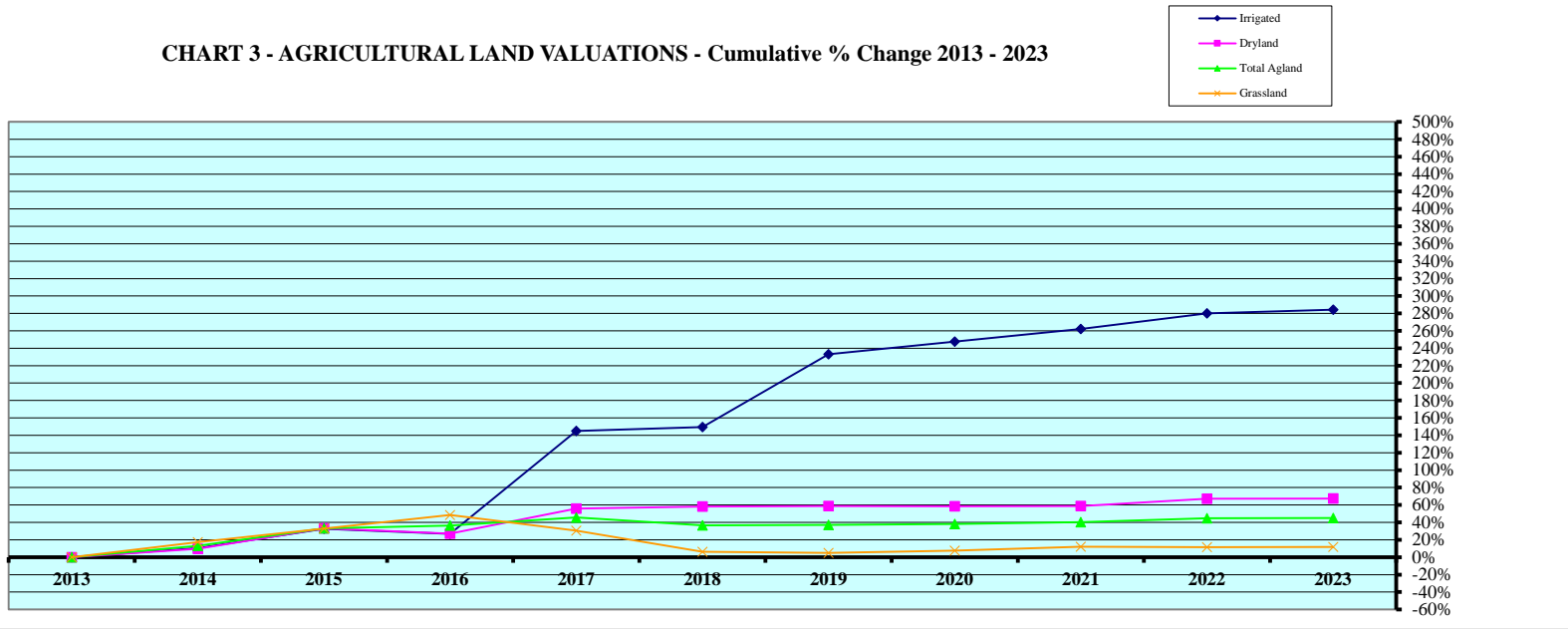
Tax Year	Irrigated Land Value	Value Chg	Ann%chg	Cmltv%chg	Dryland Value	Value Chg	Ann%chg	Cmltv%chg	Grassland Value	Value Chg	Ann%chg	Cmltv%chg
2013	3,108,115	-	-	-	242,784,380	-	-	-	185,470,450	-	-	-
2014	3,436,080	327,965	10.55%	10.55%	266,614,205	23,829,825	9.82%	9.82%	217,515,410	32,044,960	17.28%	17.28%
2015	4,122,390	686,310	19.97%	32.63%	323,576,535	56,962,330	21.37%	33.28%	246,383,700	28,868,290	13.27%	32.84%
2016	3,944,090	-178,300	-4.33%	26.90%	308,327,600	-15,248,935	-4.71%	27.00%	275,469,495	29,085,795	11.81%	48.52%
2017	7,612,995	3,668,905	93.02%	144.94%	378,555,175	70,227,575	22.78%	55.92%	241,932,310	-33,537,185	-12.17%	30.44%
2018	7,752,855	139,860	1.84%	149.44%	384,107,680	5,552,505	1.47%	58.21%	196,968,525	-44,963,785	-18.59%	6.20%
2019	10,354,165	2,601,310	33.55%	233.13%	385,240,680	1,133,000	0.29%	58.68%	194,830,305	-2,138,220	-1.09%	5.05%
2020	10,804,530	450,365	4.35%	247.62%	384,868,170	-372,510	-0.10%	58.52%	199,738,760	4,908,455	2.52%	7.69%
2021	11,250,890	446,360	4.13%	261.98%	385,125,350	257,180	0.07%	58.63%	207,870,605	8,131,845	4.07%	12.08%
2022	11,816,105	565,215	5.02%	280.17%	405,649,905	20,524,555	5.33%	67.08%	206,788,250	-1,082,355	-0.52%	11.49%
2023	11,943,870	127,765	1.08%	284.28%	406,274,360	624,455	0.15%	67.34%	207,223,155	434,905	0.21%	11.73%

Rate Ann.%chg: Irrigated **14.41%**   Dryland **5.28%**   Grassland **1.12%**

Tax Year	Waste Land [1] Value	Value Chg	Ann%chg	Cmltv%chg	Other Agland [1] Value	Value Chg	Ann%chg	Cmltv%chg	Total Agricultural Value	Value Chg	Ann%chg	Cmltv%chg
2013	1,499,830	-	-	-	96,300	-	-	-	432,959,075	-	-	-
2014	1,827,665	327,835	21.86%	21.86%	107,000	10,700	11.11%	11.11%	489,500,360	56,541,285	13.06%	13.06%
2015	2,472,660	644,995	35.29%	64.86%	118,200	11,200	10.47%	22.74%	576,673,485	87,173,125	17.81%	33.19%
2016	2,477,600	4,940	0.20%	65.19%	110,400	-7,800	-6.60%	14.64%	590,329,185	13,655,700	2.37%	36.35%
2017	2,587,425	109,825	4.43%	72.51%	116,380	5,980	5.42%	20.85%	630,804,285	40,475,100	6.86%	45.70%
2018	2,864,290	276,865	10.70%	90.97%	284,000	167,620	144.03%	194.91%	591,977,350	-38,826,935	-6.16%	36.73%
2019	2,831,635	-32,655	-1.14%	88.80%	282,735	-1,265	-0.45%	193.60%	593,539,520	1,562,170	0.26%	37.09%
2020	2,575,645	-255,990	-9.04%	71.73%	282,730	-5	0.00%	193.59%	598,269,835	4,730,315	0.80%	38.18%
2021	2,584,110	8,465	0.33%	72.29%	261,225	-21,505	-7.61%	171.26%	607,092,180	8,822,345	1.47%	40.22%
2022	2,586,310	2,200	0.09%	72.44%	261,225	0	0.00%	171.26%	627,101,795	20,009,615	3.30%	44.84%
2023	2,465,160	-121,150	-4.68%	64.36%	261,225	0	0.00%	171.26%	628,167,770	1,065,975	0.17%	45.09%

Cnty#	67
County	PAWNEE

Rate Ann.%chg: Total Agric Land **3.79%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	DRYLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	GRASSLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	3,108,115	1,081	2,875			242,788,970	109,389	2,219			185,298,540	147,799	1,254		
2014	3,436,080	1,081	3,179	10.55%	10.55%	266,346,335	109,368	2,435	9.72%	9.72%	217,701,310	148,074	1,470	17.27%	17.27%
2015	4,122,390	1,081	3,814	19.97%	32.63%	323,751,840	109,708	2,951	21.18%	32.96%	246,361,590	147,748	1,667	13.41%	33.00%
2016	3,944,090	1,081	3,649	-4.33%	26.90%	308,245,545	109,674	2,811	-4.76%	26.63%	275,571,630	147,782	1,865	11.83%	48.74%
2017	6,143,570	1,644	3,738	2.44%	30.00%	377,526,510	128,339	2,942	4.66%	32.54%	245,415,870	128,088	1,916	2.75%	52.82%
2018	7,437,920	2,088	3,562	-4.71%	23.87%	378,575,085	133,999	2,825	-3.96%	27.29%	200,844,265	122,058	1,645	-14.12%	31.25%
2019	9,861,795	2,847	3,463	-2.76%	20.45%	383,372,190	135,988	2,819	-0.21%	27.02%	196,292,345	119,267	1,646	0.02%	31.28%
2020	10,804,530	3,066	3,524	1.74%	22.55%	384,865,645	137,259	2,804	-0.54%	26.33%	199,903,010	117,780	1,697	3.13%	35.38%
2021	11,250,890	3,191	3,526	0.08%	22.64%	385,524,875	137,538	2,803	-0.03%	26.29%	207,609,710	117,286	1,770	4.29%	41.19%
2022	11,816,105	3,191	3,703	5.02%	28.80%	406,145,795	138,067	2,942	4.95%	32.54%	206,445,370	116,780	1,768	-0.13%	41.01%
2023	11,943,870	3,222	3,707	0.09%	28.92%	406,280,190	138,155	2,941	-0.03%	32.50%	207,660,085	114,035	1,821	3.01%	45.25%

Rate Annual %chg Average Value/Acre: **2.57%**   **2.85%**   **3.80%**

Tax Year	WASTE LAND (2) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	OTHER AGLAND (2) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	TOTAL AGRICULTURAL LAND (1) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	1,489,985	2,740	544			96,300	107	900			432,781,910	261,116	1,657		
2014	1,835,265	2,755	666	22.50%	22.50%	107,000	107	1,000	11.11%	11.11%	489,425,990	261,385	1,872	12.97%	12.97%
2015	2,449,260	2,730	897	34.67%	64.97%	128,400	107	1,200	20.00%	33.33%	576,813,480	261,374	2,207	17.86%	33.15%
2016	2,476,560	2,751	900	0.34%	65.53%	110,400	92	1,200	0.00%	33.33%	590,348,225	261,380	2,259	2.34%	36.27%
2017	2,657,590	2,823	942	4.59%	73.13%	116,380	92	1,265	5.42%	40.56%	631,859,920	260,986	2,421	7.19%	46.07%
2018	2,761,585	2,806	984	4.52%	80.96%	284,000	225	1,265	0.00%	40.56%	589,902,855	261,176	2,259	-6.71%	36.27%
2019	2,831,775	2,860	990	0.60%	82.05%	282,735	224	1,265	0.00%	40.56%	592,640,840	261,186	2,269	0.46%	36.90%
2020	2,575,645	2,861	900	-9.05%	65.56%	282,735	224	1,265	0.00%	40.56%	598,431,565	261,190	2,291	0.98%	38.24%
2021	2,584,110	2,871	900	-0.04%	65.49%	261,225	207	1,265	0.00%	40.56%	607,230,810	261,093	2,326	1.51%	40.32%
2022	2,584,660	2,872	900	-0.01%	65.47%	261,225	207	1,265	0.00%	40.56%	627,253,155	261,117	2,402	3.29%	44.93%
2023	2,465,160	2,760	893	-0.75%	64.22%	261,225	207	1,265	0.00%	40.56%	628,610,530	258,379	2,433	1.28%	46.79%

67
PAWNEE

Rate Annual %chg Average Value/Acre: **3.91%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports

Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75%   NE Dept. of Revenue, Property Assessment Division   Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,544	PAWNEE	19,029,150	8,288,570	22,012,956	55,077,765	20,884,990	11,512,165	7,169,135	628,167,770	43,775,670	22,018,615	1,030	837,937,816
	cnty sectorvalue % of total value:	2.27%	0.99%	2.63%	6.57%	2.49%	1.37%	0.86%	74.97%	5.22%	2.63%	0.00%	100.00%

Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
76	BURCHARD	24,680	129,555	4,849	1,564,040	10,038,045	0	0	0	0	0	0	11,761,169
2.99%	%sector of county sector	0.13%	1.56%	0.02%	2.84%	48.06%							1.40%
	%sector of municipality	0.21%	1.10%	0.04%	13.30%	85.35%							100.00%
122	DUBOIS	26,020	135,191	5,060	3,572,230	745,465	0	0	0	0	0	0	4,483,966
4.80%	%sector of county sector	0.14%	1.63%	0.02%	6.49%	3.57%							0.54%
	%sector of municipality	0.58%	3.01%	0.11%	79.67%	16.63%							100.00%
55	LEWISTON	54,745	21,502	805	912,945	73,385	0	0	0	0	0	0	1,063,382
2.16%	%sector of county sector	0.29%	0.26%	0.00%	1.66%	0.35%							0.13%
	%sector of municipality	5.15%	2.02%	0.08%	85.85%	6.90%							100.00%
865	PAWNEE CITY	549,595	1,188,772	529,451	25,254,200	7,032,425	0	0	0	0	0	0	34,554,443
34.00%	%sector of county sector	2.89%	14.34%	2.41%	45.85%	33.67%							4.12%
	%sector of municipality	1.59%	3.44%	1.53%	73.09%	20.35%							100.00%
59	STEINAUER	46,320	104,042	3,894	2,075,205	113,715	0	0	0	0	0	0	2,343,176
2.32%	%sector of county sector	0.24%	1.26%	0.02%	3.77%	0.54%							0.28%
	%sector of municipality	1.98%	4.44%	0.17%	88.56%	4.85%							100.00%
233	TABLE ROCK	293,390	466,366	1,904,078	7,647,780	1,339,360	233,785	0	70,985	0	0	0	11,955,744
9.16%	%sector of county sector	1.54%	5.63%	8.65%	13.89%	6.41%	2.03%		0.01%				1.43%
	%sector of municipality	2.45%	3.90%	15.93%	63.97%	11.20%	1.96%		0.59%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
1,411	Total Municipalities	994,750	2,045,428	2,448,137	41,026,405	19,342,397	233,785	0	70,985	0	0	0	66,161,886
55.45%	%all municip.sectors of cnty	5.23%	24.68%	11.12%	74.49%	92.61%	2.03%		0.01%				7.90%

67	PAWNEE

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division   NE Dept. of Revenue, Property Assessment Division   Prepared as of 12/29/2023   CHART 5

Total Real Property				
Sum Lines 17, 25, & 30	Records : 4,162	Value : 846,950,376	Growth 1,419,620	Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	230	874,515	21	229,690	116	2,470,321	367	3,574,526	
02. Res Improve Land	841	2,939,430	22	336,325	112	1,787,405	975	5,063,160	
03. Res Improvements	847	40,698,760	24	1,786,015	121	11,834,010	992	54,318,785	
04. Res Total	1,077	44,512,705	45	2,352,030	237	16,091,736	1,359	62,956,471	811,580
% of Res Total	79.25	70.70	3.31	3.74	17.44	25.56	32.65	7.43	57.17
05. Com UnImp Land	44	175,100	4	40,075	3	56,925	51	272,100	
06. Com Improve Land	171	913,950	7	168,510	7	56,805	185	1,139,265	
07. Com Improvements	179	22,188,235	10	2,090,780	9	279,935	198	24,558,950	
08. Com Total	223	23,277,285	14	2,299,365	12	393,665	249	25,970,315	373,750
% of Com Total	89.56	89.63	5.62	8.85	4.82	1.52	5.98	3.07	26.33
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	12,685	1	48,000	1	18,685	3	79,370	
11. Ind Improvements	1	172,070	1	13,400,740	1	361,790	3	13,934,600	
12. Ind Total	1	184,755	1	13,448,740	1	380,475	3	14,013,970	0
% of Ind Total	33.33	1.32	33.33	95.97	33.33	2.71	0.07	1.65	0.00
13. Rec UnImp Land	0	0	1	114,290	84	3,344,710	85	3,459,000	
14. Rec Improve Land	0	0	0	0	55	2,798,455	55	2,798,455	
15. Rec Improvements	0	0	0	0	56	1,644,950	56	1,644,950	
16. Rec Total	0	0	1	114,290	140	7,788,115	141	7,902,405	0
% of Rec Total	0.00	0.00	0.71	1.45	99.29	98.55	3.39	0.93	0.00
Res & Rec Total	1,077	44,512,705	46	2,466,320	377	23,879,851	1,500	70,858,876	811,580
% of Res & Rec Total	71.80	62.82	3.07	3.48	25.13	33.70	36.04	8.37	57.17
Com & Ind Total	224	23,462,040	15	15,748,105	13	774,140	252	39,984,285	373,750
% of Com & Ind Total	88.89	58.68	5.95	39.39	5.16	1.94	6.05	4.72	26.33
17. Taxable Total	1,301	67,974,745	61	18,214,425	390	24,653,991	1,752	110,843,161	1,185,330
% of Taxable Total	74.26	61.33	3.48	16.43	22.26	22.24	42.10	13.09	83.50

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			**Total**		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Urban Records	Value	SubUrban Records	Value	Rural Records	Value	Total Records	Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	1,095	1	1,095	0
25. Total	0	0	0	0	1	1,095	1	1,095	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	106	18	92	216

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	227,365	29	4,041,720	1,505	394,198,415	1,536	398,467,500
28. Ag-Improved Land	0	0	15	2,339,780	839	279,829,550	854	282,169,330
29. Ag Improvements	0	0	15	1,417,580	858	54,051,710	873	55,469,290

30. Ag Total				2,409	736,106,120

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	16,500	
32. HomeSite Improv Land	0	0.00	0	11	11.00	181,500	
33. HomeSite Improvements	0	0.00	0	11	0.00	900,560	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	10	30.28	121,620	
37. FarmSite Improvements	0	0.00	0	13	0.00	517,020	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	25	43.50	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	

	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	23	23.50	387,750	24	24.50	404,250	
32. HomeSite Improv Land	444	444.50	7,334,250	455	455.50	7,515,750	
33. HomeSite Improvements	467	0.00	35,244,145	478	0.00	36,144,705	234,290
34. HomeSite Total				502	480.00	44,064,705	
35. FarmSite UnImp Land	29	18.62	54,965	29	18.62	54,965	
36. FarmSite Improv Land	739	1,087.85	3,014,335	749	1,118.13	3,135,955	
37. FarmSite Improvements	834	0.00	18,807,565	847	0.00	19,324,585	0
38. FarmSite Total				876	1,136.75	22,515,505	
39. Road & Ditches	2,009	5,176.91	0	2,034	5,220.41	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,378	6,837.16	66,580,210	234,290

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban				SubUrban		
	Records	Acres	Value		Records	Acres	Value
42. Game & Parks	0	0.00	0		0	0.00	0
	Rural				Total		
	Records	Acres	Value		Records	Acres	Value
42. Game & Parks	10	1,407.98	2,669,575		10	1,407.98	2,669,575

Schedule VIII : Agricultural Records : Special Value

	Urban				SubUrban		
	Records	Acres	Value		Records	Acres	Value
43. Special Value	0	0.00	0		0	0.00	0
44. Market Value	0	0.00	0		0	0.00	0
	Rural				Total		
	Records	Acres	Value		Records	Acres	Value
43. Special Value	0	0.00	0		0	0.00	0
44. Market Value	0	0	0		0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail   Market Area   1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	308.81	9.58%	1,460,675	11.54%	4,730.01
46. 1A	108.25	3.36%	506,080	4.00%	4,675.10
47. 2A1	228.50	7.09%	981,710	7.75%	4,296.32
48. 2A	1,254.37	38.93%	5,393,790	42.61%	4,300.00
49. 3A1	234.25	7.27%	876,095	6.92%	3,740.00
50. 3A	612.86	19.02%	1,982,625	15.66%	3,235.04
51. 4A1	453.00	14.06%	1,390,730	10.99%	3,070.04
52. 4A	22.00	0.68%	67,540	0.53%	3,070.00
53. Total	3,222.04	100.00%	12,659,245	100.00%	3,928.95
Dry					
54. 1D1	3,724.81	2.69%	14,676,730	3.40%	3,940.26
55. 1D	11,464.88	8.29%	44,660,280	10.35%	3,895.40
56. 2D1	11,995.25	8.67%	43,005,405	9.97%	3,585.20
57. 2D	30,518.68	22.06%	109,410,800	25.36%	3,585.04
58. 3D1	9,750.85	7.05%	30,374,645	7.04%	3,115.08
59. 3D	56,245.43	40.66%	151,857,270	35.20%	2,699.90
60. 4D1	10,740.25	7.76%	27,495,065	6.37%	2,560.00
61. 4D	3,901.64	2.82%	9,988,255	2.31%	2,560.01
62. Total	138,341.79	100.00%	431,468,450	100.00%	3,118.86
Grass					
63. 1G1	65,438.31	57.65%	132,700,770	59.63%	2,027.88
64. 1G	18,214.79	16.05%	36,494,260	16.40%	2,003.55
65. 2G1	13,872.99	12.22%	26,764,505	12.03%	1,929.25
66. 2G	0.80	0.00%	2,035	0.00%	2,543.75
67. 3G1	11,406.34	10.05%	18,775,805	8.44%	1,646.08
68. 3G	4,548.76	4.01%	7,768,590	3.49%	1,707.85
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	18.13	0.02%	32,295	0.01%	1,781.30
71. Total	113,500.12	100.00%	222,538,260	100.00%	1,960.69
Irrigated Total	3,222.04	1.25%	12,659,245	1.89%	3,928.95
Dry Total	138,341.79	53.61%	431,468,450	64.44%	3,118.86
Grass Total	113,500.12	43.99%	222,538,260	33.24%	1,960.69
72. Waste	2,761.51	1.07%	2,585,925	0.39%	936.42
73. Other	204.50	0.08%	274,030	0.04%	1,340.00
74. Exempt	277.52	0.11%	0	0.00%	0.00
75. Market Area Total	258,029.96	100.00%	669,525,910	100.00%	2,594.76

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	109.50	435,390	3,112.54	12,223,855	3,222.04	12,659,245
77. Dry Land	43.63	116,800	1,598.75	4,780,185	136,699.41	426,571,465	138,341.79	431,468,450
78. Grass	68.50	110,565	441.32	838,115	112,990.30	221,589,580	113,500.12	222,538,260
79. Waste	0.00	0	14.00	8,190	2,747.51	2,577,735	2,761.51	2,585,925
80. Other	0.00	0	0.00	0	204.50	274,030	204.50	274,030
81. Exempt	0.00	0	7.51	0	270.01	0	277.52	0
82. Total	**112.13**	**227,365**	**2,163.57**	**6,061,880**	**255,754.26**	**663,236,665**	**258,029.96**	**669,525,910**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,222.04	1.25%	12,659,245	1.89%	3,928.95
Dry Land	138,341.79	53.61%	431,468,450	64.44%	3,118.86
Grass	113,500.12	43.99%	222,538,260	33.24%	1,960.69
Waste	2,761.51	1.07%	2,585,925	0.39%	936.42
Other	204.50	0.08%	274,030	0.04%	1,340.00
Exempt	277.52	0.11%	0	0.00%	0.00
Total	**258,029.96**	**100.00%**	**669,525,910**	**100.00%**	**2,594.76**

Schedule XI : Residential Records - Assessor Location Detail

Line# IAssessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
83.1 Burchard	26	55,535	61	157,335	61	1,888,920	87	2,101,790	18,110
83.2 Co Recreation	1	10,670	2	27,225	2	11,610	3	49,505	0
83.3 Dubois	32	177,300	95	259,100	96	4,096,330	128	4,532,730	13,430
83.4 Dubois Suburban	1	2,640	0	0	0	0	1	2,640	0
83.5 Frazier Lake	50	46,200	36	51,150	37	341,070	87	438,420	0
83.6 Lewiston	9	34,950	42	155,975	42	2,051,715	51	2,242,640	456,525
83.7 Pawnee City	90	392,990	438	1,845,495	444	23,303,090	534	25,541,575	0
83.8 Pawnee City Sub	18	334,045	20	319,275	21	1,635,680	39	2,289,000	251,730
83.9 Rural	1	10,340	1	71,745	1	164,760	2	246,845	0
83.10 Rural Farm	36	3,455,225	16	2,508,155	17	1,383,120	53	7,346,500	0
83.11 Rural Residential	108	2,245,151	111	1,925,480	119	11,541,795	227	15,712,426	0
83.12 Steinauer	30	104,895	47	147,505	47	2,455,305	77	2,707,705	71,785
83.13 Table Rock	50	163,585	161	393,175	161	7,090,340	211	7,647,100	0
84 Residential Total	452	7,033,526	1,030	7,861,615	1,048	55,963,735	1,500	70,858,876	811,580

Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Burchard	7	15,080	14	56,180	16	11,625,690	23	11,696,950	0
85.2	Dubois	7	28,130	21	70,015	22	653,500	29	751,645	0
85.3	Lewiston	2	3,345	9	14,585	9	59,920	11	77,850	0
85.4	Pawnee City	11	49,505	92	802,765	95	22,945,125	106	23,797,395	373,750
85.5	Pawnee City Sub	1	29,450	1	28,865	1	4,660	2	62,975	0
85.6	Rural	3	56,925	5	76,245	6	702,780	9	835,950	0
85.7	Steinauer	0	0	5	10,170	5	114,185	5	124,355	0
85.8	Table Rock	20	89,665	41	159,810	47	2,387,690	67	2,637,165	0
86	Commercial Total	51	272,100	188	1,218,635	201	38,493,550	252	39,984,285	373,750

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area   Market Area   1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	56,440.57	59.72%	114,338,305	60.11%	2,025.82
88. 1G	15,968.91	16.90%	32,351,500	17.01%	2,025.91
89. 2G1	11,912.76	12.60%	23,898,910	12.56%	2,006.16
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	6,989.07	7.39%	13,596,955	7.15%	1,945.46
92. 3G	3,184.03	3.37%	6,007,515	3.16%	1,886.76
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	17.63	0.02%	31,205	0.02%	1,769.99
95. Total	94,512.97	100.00%	190,224,390	100.00%	2,012.68
CRP					
96. 1C1	5,367.73	73.49%	14,144,635	74.19%	2,635.12
97. 1C	1,078.20	14.76%	2,789,485	14.63%	2,587.17
98. 2C1	437.62	5.99%	1,105,675	5.80%	2,526.56
99. 2C	0.80	0.01%	2,035	0.01%	2,543.75
100. 3C1	192.77	2.64%	468,235	2.46%	2,428.98
101. 3C	226.68	3.10%	553,105	2.90%	2,440.03
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.50	0.01%	1,090	0.01%	2,180.00
104. Total	7,304.30	100.00%	19,064,260	100.00%	2,610.01
Timber					
105. 1T1	3,630.01	31.07%	4,217,830	31.83%	1,161.93
106. 1T	1,167.68	9.99%	1,353,275	10.21%	1,158.94
107. 2T1	1,522.61	13.03%	1,759,920	13.28%	1,155.86
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	4,224.50	36.16%	4,710,615	35.55%	1,115.07
110. 3T	1,138.05	9.74%	1,207,970	9.12%	1,061.44
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	11,682.85	100.00%	13,249,610	100.00%	1,134.11
Grass Total	94,512.97	83.27%	190,224,390	85.48%	2,012.68
CRP Total	7,304.30	6.44%	19,064,260	8.57%	2,610.01
Timber Total	11,682.85	10.29%	13,249,610	5.95%	1,134.11
114. Market Area Total	113,500.12	100.00%	222,538,260	100.00%	1,960.69

2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)

67   Pawnee

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	55,077,765	62,956,471	7,878,706	14.30%	811,580	12.83%
02. Recreational	7,169,135	7,902,405	733,270	10.23%	0	10.23%
03. Ag-Homesite Land, Ag-Res Dwelling	43,775,670	44,064,705	289,035	0.66%	234,290	0.13%
04. Total Residential (sum lines 1-3)	**106,022,570**	**114,923,581**	**8,901,011**	**8.40%**	**1,045,870**	**7.41%**
05. Commercial	20,884,990	25,970,315	5,085,325	24.35%	373,750	22.56%
06. Industrial	11,512,165	14,013,970	2,501,805	21.73%	0	21.73%
07. Total Commercial (sum lines 5-6)	**32,397,155**	**39,984,285**	**7,587,130**	**23.42%**	**373,750**	**22.27%**
08. Ag-Farmsite Land, Outbuildings	22,018,615	22,515,505	496,890	2.26%	0	2.26%
09. Minerals	1,030	1,095	65	6.31	0	6.31%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	**22,019,645**	**22,516,600**	**496,955**	**2.26%**	**0**	**2.26%**
12. Irrigated	11,943,870	12,659,245	715,375	5.99%		
13. Dryland	406,274,360	431,468,450	25,194,090	6.20%		
14. Grassland	207,223,155	222,538,260	15,315,105	7.39%		
15. Wasteland	2,465,160	2,585,925	120,765	4.90%		
16. Other Agland	261,225	274,030	12,805	4.90%		
17. Total Agricultural Land	**628,167,770**	**669,525,910**	**41,358,140**	**6.58%**		
18. Total Value of all Real Property (Locally Assessed)	**788,607,140**	**846,950,376**	**58,343,236**	**7.40%**	**1,419,620**	**7.22%**

2024 Assessment Survey for Pawnee County

A. Staffing and Funding Information

1.	**Deputy(ies) on staff:**
	1
2.	**Appraiser(s) on staff:**
	0
3.	**Other full-time employees:**
	0
4.	**Other part-time employees:**
	0
5.	**Number of shared employees:**
	0
6.	**Assessor's requested budget for current fiscal year:**
	$103,462.56
7.	**Adopted budget, or granted budget if different from above:**
	Same.
8.	**Amount of the total assessor's budget set aside for appraisal work:**
	$0
9.	**If appraisal/reappraisal budget is a separate levied fund, what is that amount:**
	$18850.00 2023- 2024 and $10150.00 2024-2025 from the General Fund for Small Town review
10.	**Part of the assessor's budget that is dedicated to the computer system:**
	Paid out of the Misc. General Fund
11.	**Amount of the assessor's budget set aside for education/workshops:**
	$4,037.00 for Dues, Subscriptions & Registrations combined.
12.	**Amount of last year's assessor's budget not used:**
	$0.00 was left

B. Computer, Automation Information and GIS

1.	**Administrative software:**
	MIPS
2.	**CAMA software:**
	MIPS
3.	**Personal Property software:**
	MIPS
4.	**Are cadastral maps currently being used?**
	Yes
5.	**If so, who maintains the Cadastral Maps?**
	County Assessor and Deputy Assessor
6.	**Does the county have GIS software?**
	Yes
7.	**Is GIS available to the public? If so, what is the web address?**
	Yes. https://pawnee.gworks.com/
8.	**Who maintains the GIS software and maps?**
	gWorks
9.	**What type of aerial imagery is used in the cyclical review of properties?**
	gWorks, Google Earth, Google Street View, Websoil Survey, (No Pictometry)
10.	**When was the aerial imagery last updated?**
	gWorks 2022, Google Earth 7/2019 - West of the Airport and 4/2016 East of the Airport, and Streetview 2016. Websoil Survey has 2022 aerials.

C. Zoning Information

1.	**Does the county have zoning?**
	Yes.
2.	**If so, is the zoning countywide?**
	Pawnee City and rural Areas only.

3.	What municipalities in the county are zoned?
	Pawnee City.
4.	When was zoning implemented?
	2001.

D. Contracted Services

1.	Appraisal Services:
	Central Plains Valuations: Brian Elliot , Jared Elliott and Travis Buckminster.
2.	GIS Services:
	gWorks.
3.	Other services:
	None.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Listing services - Central Plains Valuation; Brian Elliot , Jared Elliott and Travis Buckminster
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Past history working with the contractor
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Advice is given and discussed with the Assessor before values are set.

2024 Residential Assessment Survey for Pawnee County

1.	Valuation data collection done by:
	Assessor and Deputy Assessor Centrals Plains Valuation
2.	List the valuation group recognized by the County and describe the unique characteristics of each:

Valuation Group	Description of unique characteristics
1	Pawnee City – County Seat and predominate trade area for the County
2	Burchard – Smaller village w/elevator
3	Dubois – Small village, limited commercial offerings
4	Fraziers Lake – Recreational area predominately comprised of mobile homes
5	Rural – Area of the county outside of any municipal jurisdiction
6	Steinauer- Limited retail
7	Table Rock- Limited retail
8	Lewiston-High School, no retail
AG	AG Improvements
AG DW	AG dwellings
AG OB	AG Out Buildings

3.	List and describe the approach(es) used to estimate the market value of residential properties.
	RCNLD - replacement cost new less depreciation, using market study for each valuation group.
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The County develops depreciation tables based on local market information.
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes
6.	Describe the methodology used to determine the residential lot values?
	The county uses a square foot basis which is derived from a market study and sales analysis.
7.	How are rural residential site values developed?

	Rural residential site values are currently developed by market study, using adjustments for potential local costs for improvement and development.
8.	**Are there form 191 applications on file?**
	No.
9.	**Describe the methodology used to determine value for vacant lots being held for sale or resale?**
	Vacant lots are valued by using a square foot basis which is derived from a market study and sales analysis.

10.

Valuation Group	Date of Depreciation Tables	Date of Costing	Date of Lot Value Study	Date of Last Inspection
1	2023	2022	2023	2020
2	2023	2023	2023	2023
3	2023	2023	2023	2023
4	2023	2023	2023	2023
5	2021	2022	2019	2019
6	2023	2023	2023	2023
7	2020	2020	2020	2021
8	2023	2023	2023	2023
AG	2017	2017	2023	2019
AG DW	2017	2017	2023	2019
AG OB	2017	2017	2023	2019

The County defines these valuation groups by the availability of similar amenities to each and by the determination that each location reflects unique variable market influences. In addition, the inspection and review schedule also influences the definition of the current valuation groups. (considering combining 2 & 3)

2024 Commercial Assessment Survey for Pawnee County

1.	**Valuation data collection done by:**
	Central Plains Valuations, LLC
2.	**List the valuation group recognized in the County and describe the unique characteristics of each:**

Valuation Group	Description of unique characteristics
1	Pawnee City – County seat and predominate trade center for the county.
3	Remainder of the County, comprised of the small towns of Lewiston, DuBois, Steinauer, and Table Rock. This grouping also includes the various commercial properties located in rural Pawnee County

3.	**List and describe the approach(es) used to estimate the market value of commercial properties.**
	Market Value uses all 3 approaches. Cost Approach is most relevant.
3a.	**Describe the process used to determine the value of unique commercial properties.**
	Use Cost Approach with effective age depreciation. Use Income Approach on certain income producing properties.
4.	**For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?**
	The county develops depreciation from sales study.
5.	**Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.**
	Depreciation tables are developed on the valuation groups when there are enough sales. The county develops tables for different occupancy codes within the valuation groups.
6.	**Describe the methodology used to determine the commercial lot values.**
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.

7.	Valuation Group	Date of Depreciation Tables	Date of Costing	Date of Lot Value Study	Date of Last Inspection
	1	2022	2022	2022	2022
	3	2023	2023	2023	2023
	County completed reappraisal of entire commercial class for 2022 completed by Central Plains Valuations				

2024 Agricultural Assessment Survey for Pawnee County

1.	**Valuation data collection done by:**
	Assessor and Deputy Assessor
2.	**List each market area, and describe the location and the specific characteristics that make each unique.**

Market Area	Description of unique characteristics	Year Land Use Completed
1	There are no noted characteristics to differentiate more than one market area in the County	2022

The entire county is considered as one market area. Year Land Use Completed: This is an ongoing process utilizing aerial maps, speaking to landowners and observing changes in improvements by driving around the county.

3.	**Describe the process used to determine and monitor market areas.**
	The County Assessor conducts a sales analysis by majority land use to determine if the sales trends are generally the same for each geographic area of the County.
4.	**Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.**
	Pawnee County utilizes a process which could be described as classifying by the present use of the property. Land that is not used for recreation, residential or commercial purposes is considered agricultural land. In addition, this process of identification and classification generally follows the zoning that is allowed in the county.
5.	**Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?**
	Yes.
6.	**What separate market analysis has been conducted where intensive use is identified in the county?**
	Identified one intensive use ithis year.
7.	**If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.**
	N/A - Currently, there are no WRP parcels in the county.
7a.	**Are any other agricultural subclasses used? If yes, please explain.**
	Yes, CRP - valued between dryland and grassland. We also track CRP expirations and update the expired contracts to determine current use.
	If your county has special value applications, please answer the following
8a.	**How many parcels have a special valuation application on file?**
	There are no parcels with a special valuation application on file.

8b.	**What process was used to determine if non-agricultural influences exist in the county?**
	NA
	If your county recognizes a special value, please answer the following
8c.	**Describe the non-agricultural influences recognized within the county.**
	NA
8d.	**Where is the influenced area located within the county?**
	NA
8e.	**Describe in detail how the special values were arrived at in the influenced area(s).**
	NA

April 1, 2024

Pawnee County Assessor's Office

Pawnee City, NE

In accordance with 77-1311 section 9, as amended by LB263, the Pawnee County Assessor's Office has made a three-year plan to inspect properties in Pawnee County. The schedule of inspections is to be as follows:

2024: Rural Residential & Ag Buildings in Townships of Mission Creek, West Branch, Clay and South Fork

2025: Rural Residential & Ag Buildings in Townships of Plum Creek, Miles, Pawnee and Sheridan

2026: Rural Residential & Ag Buildings in Townships of Turkey Creek, Steinauer, Clear Creek and

       Table Rock

The purpose of the inspections is to make sure all information on the property record card of each parcel is correct, to correct any information that is required and to update photographs of the parcels. The Assessor's office shall them make any changes that are needed to have all parcels comply with the ruling and guidelines set forth by the statutes of the Legislative body and the Department of Revenue, Property Tax Division.

This may include updated Marshall & Swift pricing, Marshall & Swift or in-house depreciation schedules, based on the study of sales rosters, that will give a uniform level of assessment to all classes and subclasses of property.

This schedule of events may change based on the need of the properties to meet the level of assessment set forth by the state or if the budgeted amount needed to make these inspections change on a yearly basis.

Vickie Wiers

Pawnee County Assessor