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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

WEBSTER COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Webster 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 Webster 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

A handwritten signature in cursive script that reads "Sarah Scott".

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

cc: Tami Scheuneman, Webster County Assessor

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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.

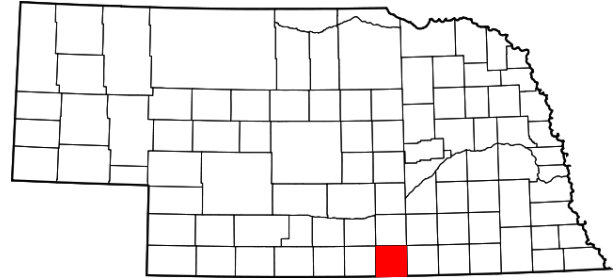
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

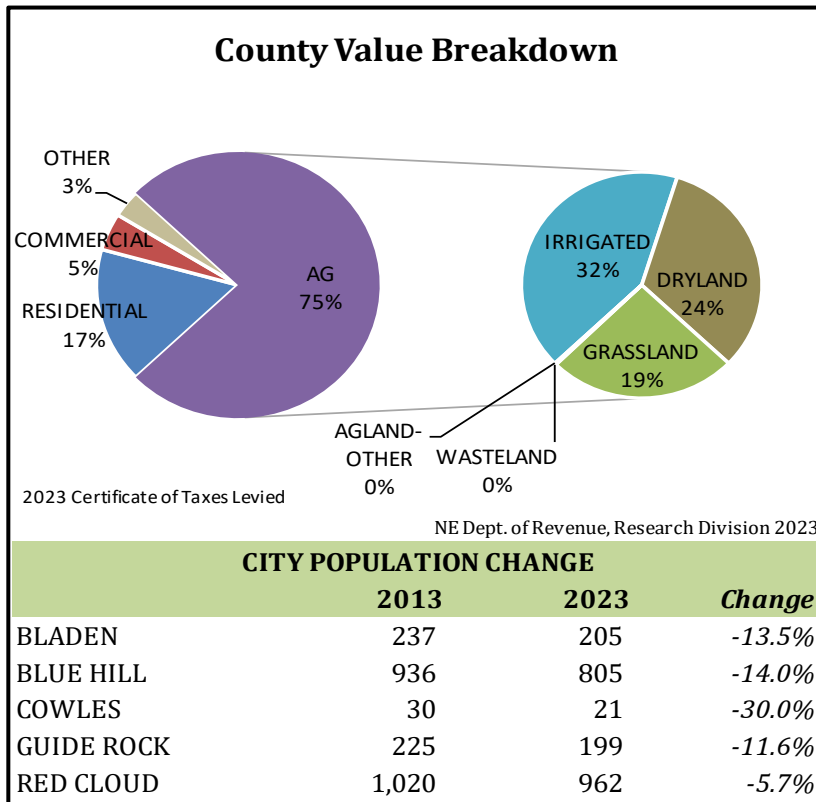
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Webster County has 3,336 residents, per the Census Bureau Quick Facts for 2024, a 2% population decrease from the 2023 U.S. Census. Reports indicate that 82% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$98,141 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Webster County are located in and around Red Cloud, the county seat. According to the latest information available from the U.S. Census Bureau, there are 88 employer establishments with total employment of 586, for a 3% increase in employment.



Agricultural land is the single largest contributor to the valuation base of the county. Agricultural land in the county is a mix of all three primary land uses; irrigated, dryland, and grassland. Webster County is included in both the Lower Republican and Little Blue Natural Resource Districts (NRD). In top livestock inventory items, Webster County ranks third in sheep and lambs (USDA AgCensus).

2024 Residential Correlation for Webster County

Assessment Actions

The rural residential parcels in the precincts of Line, Red Cloud, Batin, Glenwood, and Walnut Creek and part of the town of Red Cloud were physically reviewed. Land in Guide Rock was decreased and land in Cowles was increased. Depreciation tables were updated, and economic depreciation was adjusted. The pick-up work and routine maintenance were also 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.

Sales usability rates are near the state average. Sales questionnaires are sent to both buyer and seller on all sales, but the county assessor says the return rate is very low. A review of the sales roster shows adequate reason for disqualification, and that all arm's length transactions were made available for measurement.

Webster County has six valuation groups, the five largest towns each have their own and the sixth is comprised of small villages and rural properties.

Land studies based on sales were conducted in 2023 and values were adjusted accordingly. Costing tables are dated 2019 and depreciation was updated in 2023. Each year at least one town or village and several rural precincts are reviewed. Red Cloud was finished this year to bring all parcels into compliance with the six-year inspection and review cycle. The Webster County Assessor has a written methodology on file.

Description of Analysis

Webster County utilizes six valuation groups for analysis.

Valuation Group	Description
1	Bladen
2	Blue Hill
3	Guide Rock
4	Inavale
5	Red Cloud
6	Cowles, Rosemont and Rural

The statistical sample consists of 87 sales in the residential class. The median is within the acceptable range while the mean and weighted mean are high. The COD is high while the PRD is

2024 Residential Correlation for Webster County

within the standard range. Removing the seven most extreme outliers improves the COD to 20% and the weighted mean to 99%; the mean, which is sensitive to outliers remains slightly high. All valuation groups all have medians within the acceptable range.

A review of the sold parcels compared to the change in the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property and reflect the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices suggest that assessments within the county are valued within the acceptable range, and therefore are considered equalized. The quality of assessment of the residential property in Webster County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	8	99.33	105.81	103.78	13.78	101.96
2	26	97.89	100.02	97.26	15.83	102.84
3	10	98.66	96.38	97.19	26.83	99.17
5	39	96.39	108.84	105.30	33.25	103.36
6	4	93.31	109.29	104.78	18.60	104.30
____ALL____	87	97.78	104.52	101.21	24.81	103.27

Level of Value

Based on analysis of all available information, the level of value for the residential property in Webster County is 98%.

2024 Commercial Correlation for Webster County

Assessment Actions

Commercial properties in the rural precincts of Line, Red Cloud, Batin, Glenwood, and Walnut Creek and part of the town of Red Cloud were physically reviewed. Economic depreciation was adjusted to bring values within range. The pick-up work and routine maintenance were also 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.

Sales usability rates are near the state average. A review of the sales roster shows adequate reason for disqualification, and that all arm's length transaction were made available for measurement.

There are four valuation groups with Blue Hill and Red Cloud being separately identified, the remaining villages make-up Valuation Group 3, and Valuation Group 7 is the rural parcels. Land studies based on sales were conducted in 2023, but the county assessor determined that no change was needed. Costing tables are dated 2019 and depreciation tables are dated 2022, depreciation tables were looked at in 2023 but no adjustments were made. Commercial reviews are done on the same schedule as residential with a town or village and several rural precincts are done each year.

Description of Analysis

The commercial class is separated into four valuation groups.

Valuation Group	Description
2	Blue Hill
3	Bladen, Cowles, Inavale, Guide Rock
5	Red Cloud
7	Rural

The statistical sample for the commercial class consists of 15 qualified sales. Two measures of central tendency fall within the acceptable range while the weighted mean is low. The qualitative statistics both fall within the standard range. None of the valuation groups have sufficient sales for analysis.

2024 Commercial Correlation for Webster County

Comparison of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class and reflect the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices suggest that assessments within the county are valued within the acceptable range, and therefore are equalized. The quality of assessment of the commercial property in Webster County complies with generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
2	3	98.67	84.94	86.17	23.02	98.57
3	4	90.09	84.65	87.24	20.15	97.03
5	8	96.07	98.07	94.66	15.37	103.60
____ALL____	15	96.14	91.86	90.36	18.13	101.66

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Webster County is 96%.

2024 Agricultural Correlation for Webster County

Assessment Actions

The rural precincts of Line , Red Cloud, Batin, Glenwood, and Walnut Creek were physically reviewed. Depreciation was updated for agricultural homes and outbuildings. The pick-up work and routine maintenance were also 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.

The sales usability rates are near the state average. A review of the sales roster shows adequate reason for disqualification, and that all arm's length transaction were made available for measurement.

There is only one market area in Webster County as no geographic or economic differences have been identified. Sales are monitored yearly to make sure there is not a need for more market areas. A land use review was completed in 2022 and 2023 while reviews of agricultural homes and outbuildings range from 2018 to 2023. Costing is dated 2019 and depreciation tables are dated 2023. Intensive use is valued by a contract appraiser. Conservation Reserve Program (CRP) land is identified in the computer- assisted mass appraisal (CAMA) system as information is provided. Webster County does have special value applications on file, but there is not a recognized non-agricultural influence in the market.

Description of Analysis

The statistical sample consists of 95 sales for the agricultural class. Two of the three measures of central tendency are within the acceptable range while the mean is high. The COD supports the use of the median as an indicator of the level of value.

The 80% Majority Land Use (MLU) subclasses have medians within the acceptable range. Review of the agricultural land in all areas compared to the surrounding counties indicates that the Webster County values are comparable with surrounding counties.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Webster County complies with generally accepted mass appraisal techniques.

2024 Agricultural Correlation for Webster County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	15	74.49	73.11	72.19	15.94	101.27
1	15	74.49	73.11	72.19	15.94	101.27
<u> Dry </u>						
County	17	71.55	75.24	72.42	22.39	103.89
1	17	71.55	75.24	72.42	22.39	103.89
<u> Grass </u>						
County	23	71.28	75.13	69.08	20.34	108.76
1	23	71.28	75.13	69.08	20.34	108.76
<u> ALL </u>						
	95	74.49	76.98	74.36	20.65	103.52

Level of Value

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

2024 Opinions of the Property Tax Administrator for Webster 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	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	96	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 Webster County

Residential Real Property - Current

Number of Sales	87	Median	97.78
Total Sales Price	\$8,322,550	Mean	104.52
Total Adj. Sales Price	\$8,322,550	Wgt. Mean	101.21
Total Assessed Value	\$8,423,520	Average Assessed Value of the Base	\$86,897
Avg. Adj. Sales Price	\$95,661	Avg. Assessed Value	\$96,822

Confidence Interval - Current

95% Median C.I	92.98 to 103.79
95% Wgt. Mean C.I	94.79 to 107.64
95% Mean C.I	97.55 to 111.49
% of Value of the Class of all Real Property Value in the County	12.29
% of Records Sold in the Study Period	4.98
% of Value Sold in the Study Period	5.55

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	135	100	96.46
2022	150	100	97.76
2021	109	100	99.72
2020	92	98	97.80

2023 Commission Summary for Webster County

Commercial Real Property - Current

Number of Sales	15	Median	96.14
Total Sales Price	\$1,384,677	Mean	91.86
Total Adj. Sales Price	\$1,384,677	Wgt. Mean	90.36
Total Assessed Value	\$1,251,175	Average Assessed Value of the Base	\$156,211
Avg. Adj. Sales Price	\$92,312	Avg. Assessed Value	\$83,412

Confidence Interval - Current

95% Median C.I	81.41 to 108.86
95% Wgt. Mean C.I	76.42 to 104.30
95% Mean C.I	78.60 to 105.12
% of Value of the Class of all Real Property Value in the County	4.19
% of Records Sold in the Study Period	4.53
% of Value Sold in the Study Period	2.42

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	9	100	94.76
2022	16	100	92.53
2021	16	100	97.43
2020	18	100	96.05

91 Webster
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 : 87
Total Sales Price : 8,322,550
Total Adj. Sales Price : 8,322,550
Total Assessed Value : 8,423,520
Avg. Adj. Sales Price : 95,661
Avg. Assessed Value : 96,822

MEDIAN : 98
WGT. MEAN : 101
MEAN : 105
COD : 24.81
PRD : 103.27

COV : 31.75
STD : 33.18
Avg. Abs. Dev : 24.26
MAX Sales Ratio : 196.38
MIN Sales Ratio : 32.35

95% Median C.I. : 92.98 to 103.79
95% Wgt. Mean C.I. : 94.79 to 107.64
95% Mean C.I. : 97.55 to 111.49

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	17	123.58	120.75	113.02	19.64	106.84	72.95	178.18	87.50 to 142.43	79,059	89,354
01-JAN-22 To 31-MAR-22	8	112.39	119.84	103.48	30.31	115.81	63.41	196.38	63.41 to 196.38	101,813	105,358
01-APR-22 To 30-JUN-22	9	104.80	113.87	114.35	24.66	99.58	64.71	187.47	90.99 to 132.06	76,389	87,347
01-JUL-22 To 30-SEP-22	12	96.91	95.01	99.07	17.55	95.90	36.97	145.94	81.84 to 111.76	119,988	118,870
01-OCT-22 To 31-DEC-22	12	94.92	87.13	87.13	14.04	100.00	51.63	109.25	73.26 to 99.92	108,183	94,265
01-JAN-23 To 31-MAR-23	7	116.33	113.63	109.44	22.90	103.83	72.30	158.82	72.30 to 158.82	142,071	155,486
01-APR-23 To 30-JUN-23	14	94.03	89.95	94.76	23.00	94.92	32.35	150.28	72.61 to 120.04	68,843	65,238
01-JUL-23 To 30-SEP-23	8	95.08	102.04	91.79	20.47	111.17	73.63	187.57	73.63 to 187.57	97,525	89,519
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	46	108.28	112.53	106.73	24.95	105.43	36.97	196.38	92.98 to 123.58	93,171	99,445
01-OCT-22 To 30-SEP-23	41	94.47	95.53	95.35	21.37	100.19	32.35	187.57	86.54 to 99.88	98,456	93,880
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	41	96.65	101.69	98.74	22.47	102.99	36.97	196.38	90.99 to 103.79	103,416	102,113
<u>ALL</u>	87	97.78	104.52	101.21	24.81	103.27	32.35	196.38	92.98 to 103.79	95,661	96,822

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	8	99.33	105.81	103.78	13.78	101.96	86.16	156.87	86.16 to 156.87	56,213	58,336
2	26	97.89	100.02	97.26	15.83	102.84	72.93	142.43	87.50 to 113.52	147,996	143,935
3	10	98.66	96.38	97.19	26.83	99.17	32.35	169.48	36.97 to 145.94	24,695	24,001
5	39	96.39	108.84	105.30	33.25	103.36	45.42	196.38	86.90 to 123.58	78,808	82,982
6	4	93.31	109.29	104.78	18.60	104.30	91.71	158.82	N/A	176,125	184,548
<u>ALL</u>	87	97.78	104.52	101.21	24.81	103.27	32.35	196.38	92.98 to 103.79	95,661	96,822

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	87	97.78	104.52	101.21	24.81	103.27	32.35	196.38	92.98 to 103.79	95,661	96,822
06											
07											
<u>ALL</u>	87	97.78	104.52	101.21	24.81	103.27	32.35	196.38	92.98 to 103.79	95,661	96,822

91 Webster
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 : 87
 Total Sales Price : 8,322,550
 Total Adj. Sales Price : 8,322,550
 Total Assessed Value : 8,423,520
 Avg. Adj. Sales Price : 95,661
 Avg. Assessed Value : 96,822

MEDIAN : 98
 WGT. MEAN : 101
 MEAN : 105
 COD : 24.81
 PRD : 103.27

COV : 31.75
 STD : 33.18
 Avg. Abs. Dev : 24.26
 MAX Sales Ratio : 196.38
 MIN Sales Ratio : 32.35

95% Median C.I. : 92.98 to 103.79
 95% Wgt. Mean C.I. : 94.79 to 107.64
 95% Mean C.I. : 97.55 to 111.49

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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	2	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,500	3,500
Less Than 15,000	12	97.42	101.78	102.72	13.44	99.08	72.95	169.48	86.54 to 104.80	9,392	9,647
Less Than 30,000	22	96.52	104.55	107.83	21.32	96.96	36.97	178.18	92.20 to 116.33	14,036	15,135
Ranges Excl. Low \$											
Greater Than 4,999	85	97.17	104.62	101.21	25.49	103.37	32.35	196.38	92.20 to 104.80	97,830	99,018
Greater Than 14,999	75	97.78	104.95	101.19	26.63	103.72	32.35	196.38	92.14 to 111.76	109,465	110,770
Greater Than 29,999	65	98.00	104.50	100.96	25.98	103.51	32.35	196.38	91.38 to 111.76	123,288	124,470
Incremental Ranges											
0 TO 4,999	2	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,500	3,500
5,000 TO 14,999	10	95.88	102.13	102.89	15.62	99.26	72.95	169.48	86.42 to 116.44	10,570	10,876
15,000 TO 29,999	10	95.34	107.88	110.76	31.02	97.40	36.97	178.18	74.33 to 173.23	19,610	21,721
30,000 TO 59,999	15	116.04	103.99	105.15	29.47	98.90	32.35	187.57	64.71 to 129.16	48,410	50,904
60,000 TO 99,999	15	124.61	126.36	124.54	21.39	101.46	76.25	196.38	92.98 to 150.28	77,067	95,980
100,000 TO 149,999	15	90.99	94.60	95.40	16.24	99.16	72.93	158.82	77.32 to 99.88	128,607	122,685
150,000 TO 249,999	14	93.57	95.64	96.06	23.84	99.56	59.49	157.36	72.30 to 120.04	174,893	168,008
250,000 TO 499,999	6	94.66	96.61	96.63	06.51	99.98	87.50	109.25	87.50 to 109.25	292,333	282,483
500,000 TO 999,999											
1,000,000 +											
ALL	87	97.78	104.52	101.21	24.81	103.27	32.35	196.38	92.98 to 103.79	95,661	96,822

91 Webster
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 15
Total Sales Price : 1,384,677
Total Adj. Sales Price : 1,384,677
Total Assessed Value : 1,251,175
Avg. Adj. Sales Price : 92,312
Avg. Assessed Value : 83,412

MEDIAN : 96
WGT. MEAN : 90
MEAN : 92
COD : 18.13
PRD : 101.66

COV : 26.07
STD : 23.95
Avg. Abs. Dev : 17.43
MAX Sales Ratio : 134.23
MIN Sales Ratio : 44.01

95% Median C.I. : 81.41 to 108.86
95% Wgt. Mean C.I. : 76.42 to 104.30
95% Mean C.I. : 78.60 to 105.12

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21	1	112.09	112.09	112.09	00.00	100.00	112.09	112.09	N/A	45,000	50,440
01-JUL-21 To 30-SEP-21	3	96.00	93.26	87.38	04.71	106.73	85.11	98.67	N/A	74,833	65,392
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	3	108.86	98.23	98.43	25.31	99.80	51.59	134.23	N/A	85,133	83,793
01-JUL-22 To 30-SEP-22	3	106.84	87.67	87.20	21.26	100.54	44.01	112.15	N/A	101,259	88,295
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	2	83.79	83.79	82.42	02.84	101.66	81.41	86.16	N/A	108,000	89,013
01-APR-23 To 30-JUN-23	1	65.93	65.93	65.93	00.00	100.00	65.93	65.93	N/A	75,000	49,445
01-JUL-23 To 30-SEP-23	2	97.46	97.46	98.42	01.35	99.02	96.14	98.77	N/A	132,500	130,413
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	4	97.34	97.97	91.51	07.61	107.06	85.11	112.09	N/A	67,375	61,654
01-OCT-21 To 30-SEP-22	6	107.85	92.95	92.33	23.62	100.67	44.01	134.23	44.01 to 134.23	93,196	86,044
01-OCT-22 To 30-SEP-23	5	86.16	85.68	87.82	11.04	97.56	65.93	98.77	N/A	111,200	97,659
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	4	97.34	97.97	91.51	07.61	107.06	85.11	112.09	N/A	67,375	61,654
01-JAN-22 To 31-DEC-22	6	107.85	92.95	92.33	23.62	100.67	44.01	134.23	44.01 to 134.23	93,196	86,044
<u>ALL</u>	15	96.14	91.86	90.36	18.13	101.66	44.01	134.23	81.41 to 108.86	92,312	83,412

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
2	3	98.67	84.94	86.17	23.02	98.57	44.01	112.15	N/A	96,426	83,090
3	4	90.09	84.65	87.24	20.15	97.03	51.59	106.84	N/A	117,850	102,810
5	8	96.07	98.07	94.66	15.37	103.60	65.93	134.23	65.93 to 134.23	78,000	73,833
<u>ALL</u>	15	96.14	91.86	90.36	18.13	101.66	44.01	134.23	81.41 to 108.86	92,312	83,412

91 Webster
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 15
Total Sales Price : 1,384,677
Total Adj. Sales Price : 1,384,677
Total Assessed Value : 1,251,175
Avg. Adj. Sales Price : 92,312
Avg. Assessed Value : 83,412

MEDIAN : 96
WGT. MEAN : 90
MEAN : 92
COD : 18.13
PRD : 101.66

COV : 26.07
STD : 23.95
Avg. Abs. Dev : 17.43
MAX Sales Ratio : 134.23
MIN Sales Ratio : 44.01

95% Median C.I. : 81.41 to 108.86
95% Wgt. Mean C.I. : 76.42 to 104.30
95% Mean C.I. : 78.60 to 105.12

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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	15	96.14	91.86	90.36	18.13	101.66	44.01	134.23	81.41 to 108.86	92,312	83,412
04											
<u>ALL</u>	15	96.14	91.86	90.36	18.13	101.66	44.01	134.23	81.41 to 108.86	92,312	83,412

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	98.67	98.67	98.67	00.00	100.00	98.67	98.67	N/A	1,500	1,480
Less Than 15,000	1	98.67	98.67	98.67	00.00	100.00	98.67	98.67	N/A	1,500	1,480
Less Than 30,000	3	106.84	113.25	121.12	11.09	93.50	98.67	134.23	N/A	12,500	15,140
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	14	96.07	91.38	90.35	19.25	101.14	44.01	134.23	65.93 to 112.09	98,798	89,264
Greater Than 14,999	14	96.07	91.38	90.35	19.25	101.14	44.01	134.23	65.93 to 112.09	98,798	89,264
Greater Than 29,999	12	91.08	86.52	89.50	19.19	96.67	44.01	112.15	65.93 to 108.86	112,265	100,480
<u>Incremental Ranges</u>											
0 TO 4,999	1	98.67	98.67	98.67	00.00	100.00	98.67	98.67	N/A	1,500	1,480
5,000 TO 14,999											
15,000 TO 29,999	2	120.54	120.54	122.06	11.37	98.75	106.84	134.23	N/A	18,000	21,970
30,000 TO 59,999	5	96.00	88.40	86.35	14.69	102.37	51.59	112.09	N/A	45,280	39,101
60,000 TO 99,999	1	65.93	65.93	65.93	00.00	100.00	65.93	65.93	N/A	75,000	49,445
100,000 TO 149,999	1	44.01	44.01	44.01	00.00	100.00	44.01	44.01	N/A	110,000	48,410
150,000 TO 249,999	5	98.77	97.26	97.50	11.04	99.75	81.41	112.15	N/A	187,155	182,479
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 +											
<u>ALL</u>	15	96.14	91.86	90.36	18.13	101.66	44.01	134.23	81.41 to 108.86	92,312	83,412

91 Webster
COMMERCIAL

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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 COD : 18.13
 PRD : 101.66

COV : 26.07
 STD : 23.95
 Avg. Abs. Dev : 17.43
 MAX Sales Ratio : 134.23
 MIN Sales Ratio : 44.01

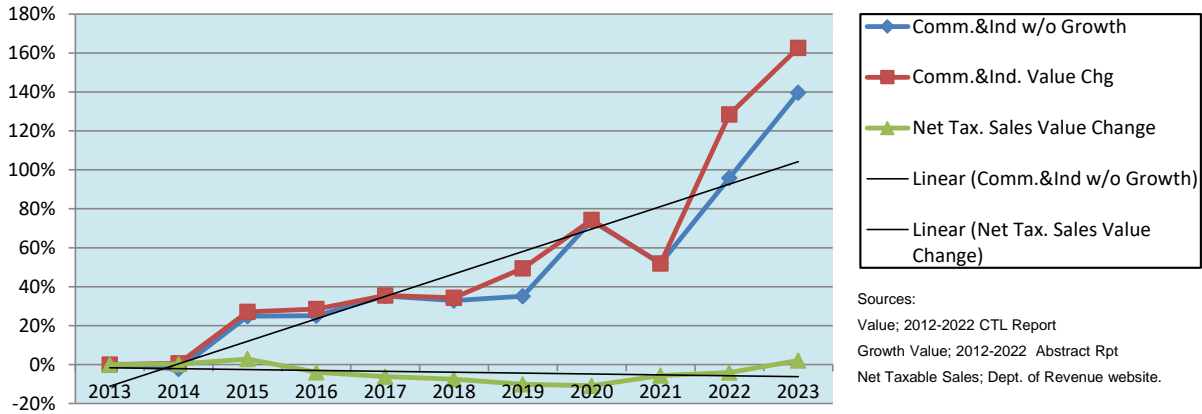
95% Median C.I. : 81.41 to 108.86
 95% Wgt. Mean C.I. : 76.42 to 104.30
 95% Mean C.I. : 78.60 to 105.12

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	1	86.16	86.16	86.16	00.00	100.00	86.16	86.16	N/A	46,000	39,635
311	1	106.84	106.84	106.84	00.00	100.00	106.84	106.84	N/A	16,000	17,095
344	2	91.89	91.89	85.22	07.38	107.83	85.11	98.67	N/A	89,750	76,488
350	1	51.59	51.59	51.59	00.00	100.00	51.59	51.59	N/A	55,400	28,580
353	1	108.86	108.86	108.86	00.00	100.00	108.86	108.86	N/A	180,000	195,955
391	1	112.09	112.09	112.09	00.00	100.00	112.09	112.09	N/A	45,000	50,440
471	4	96.07	98.08	87.51	17.81	112.08	65.93	134.23	N/A	43,750	38,285
493	3	98.77	84.98	91.73	22.99	92.64	44.01	112.15	N/A	172,592	158,322
582	1	81.41	81.41	81.41	00.00	100.00	81.41	81.41	N/A	170,000	138,390
<u>ALL</u>	<u>15</u>	96.14	91.86	90.36	18.13	101.66	44.01	134.23	81.41 to 108.86	92,312	83,412

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



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	\$ 16,506,605	\$ -	0.00%	\$ 16,506,605		\$ 20,440,450	
2013	\$ 16,619,835	\$ 483,515	2.91%	\$ 16,136,320	-2.24%	\$ 20,482,253	0.20%
2014	\$ 20,966,260	\$ 357,495	1.71%	\$ 20,608,765	24.00%	\$ 21,015,149	2.60%
2015	\$ 21,222,840	\$ 578,335	2.73%	\$ 20,644,505	-1.53%	\$ 19,621,680	-6.63%
2016	\$ 22,373,935	\$ 54,965	0.25%	\$ 22,318,970	5.16%	\$ 19,183,151	-2.23%
2017	\$ 22,165,480	\$ 242,490	1.09%	\$ 21,922,990	-2.02%	\$ 18,905,011	-1.45%
2018	\$ 24,673,725	\$ 2,382,940	9.66%	\$ 22,290,785	0.57%	\$ 18,373,529	-2.81%
2019	\$ 28,775,400	\$ 67,020	0.23%	\$ 28,708,380	16.35%	\$ 18,218,792	-0.84%
2020	\$ 25,069,760	\$ -	0.00%	\$ 25,069,760	-12.88%	\$ 19,268,343	5.76%
2021	\$ 37,699,740	\$ 5,371,735	14.25%	\$ 32,328,005	28.95%	\$ 19,613,709	1.79%
2022	\$ 43,360,645	\$ 3,816,070	8.80%	\$ 39,544,575	4.89%	\$ 20,856,270	6.34%
2023	\$ 50,172,135	\$ 451,815	0.90%	\$ 49,720,320	14.67%	\$ 20,368,230	-2.34%
Ann %chg	11.68%			Average	6.90%	-0.06%	0.04%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-2.24%	0.69%	0.20%
2014	24.85%	27.02%	2.81%
2015	25.07%	28.57%	-4.01%
2016	35.21%	35.55%	-6.15%
2017	32.81%	34.28%	-7.51%
2018	35.04%	49.48%	-10.11%
2019	73.92%	74.33%	-10.87%
2020	51.88%	51.88%	-5.73%
2021	95.85%	128.39%	-4.04%
2022	139.57%	162.69%	2.03%
2023	201.21%	203.95%	-0.35%

County Number	91
County Name	Webster

91 Webster
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 95
 Total Sales Price : 77,582,673
 Total Adj. Sales Price : 77,582,673
 Total Assessed Value : 57,690,785
 Avg. Adj. Sales Price : 816,660
 Avg. Assessed Value : 607,271

MEDIAN : 74
 WGT. MEAN : 74
 MEAN : 77
 COD : 20.65
 PRD : 103.52

COV : 25.97
 STD : 19.99
 Avg. Abs. Dev : 15.38
 MAX Sales Ratio : 134.28
 MIN Sales Ratio : 36.06

95% Median C.I. : 70.21 to 78.64
 95% Wgt. Mean C.I. : 68.81 to 79.91
 95% Mean C.I. : 72.96 to 81.00

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	3	92.66	87.17	83.73	07.25	104.11	74.35	94.50	N/A	320,017	267,950
01-JAN-21 To 31-MAR-21	11	85.71	88.45	87.61	12.97	100.96	73.83	115.37	75.79 to 109.74	488,136	427,648
01-APR-21 To 30-JUN-21	8	94.97	93.68	92.78	10.56	100.97	65.68	127.10	65.68 to 127.10	533,550	495,050
01-JUL-21 To 30-SEP-21	2	65.45	65.45	65.60	03.07	99.77	63.44	67.45	N/A	623,500	409,025
01-OCT-21 To 31-DEC-21	12	82.52	86.22	76.80	15.06	112.27	63.85	113.95	72.16 to 99.28	1,278,947	982,213
01-JAN-22 To 31-MAR-22	19	79.88	88.11	88.96	19.85	99.04	61.07	134.28	73.32 to 113.40	952,744	847,526
01-APR-22 To 30-JUN-22	5	68.70	69.06	67.25	13.28	102.69	52.27	82.53	N/A	632,864	425,600
01-JUL-22 To 30-SEP-22	5	61.69	63.54	61.51	13.67	103.30	51.16	86.11	N/A	707,144	434,964
01-OCT-22 To 31-DEC-22	13	62.10	61.56	60.55	12.80	101.67	43.63	77.92	52.90 to 71.28	1,010,470	611,828
01-JAN-23 To 31-MAR-23	9	64.11	62.85	59.79	15.36	105.12	36.06	85.43	49.96 to 74.93	702,846	420,209
01-APR-23 To 30-JUN-23	7	52.70	54.21	53.12	08.90	102.05	47.94	62.61	47.94 to 62.61	760,924	404,181
01-JUL-23 To 30-SEP-23	1	80.88	80.88	80.88	00.00	100.00	80.88	80.88	N/A	800,000	647,060
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	24	89.20	88.12	86.84	13.45	101.47	63.44	127.10	76.96 to 95.34	493,540	428,601
01-OCT-21 To 30-SEP-22	41	78.57	82.24	80.18	18.89	102.57	51.16	134.28	72.16 to 82.71	979,257	785,180
01-OCT-22 To 30-SEP-23	30	61.66	60.88	59.45	14.52	102.41	36.06	85.43	54.90 to 64.54	852,940	507,066
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	33	85.93	87.51	81.08	14.87	107.93	63.44	127.10	77.24 to 95.34	794,917	644,519
01-JAN-22 To 31-DEC-22	42	71.42	74.70	74.75	20.57	99.93	43.63	134.28	63.25 to 77.92	903,292	675,228
<u>ALL</u>	95	74.49	76.98	74.36	20.65	103.52	36.06	134.28	70.21 to 78.64	816,660	607,271

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	95	74.49	76.98	74.36	20.65	103.52	36.06	134.28	70.21 to 78.64	816,660	607,271
<u>ALL</u>	95	74.49	76.98	74.36	20.65	103.52	36.06	134.28	70.21 to 78.64	816,660	607,271

91 Webster
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 95
 Total Sales Price : 77,582,673
 Total Adj. Sales Price : 77,582,673
 Total Assessed Value : 57,690,785
 Avg. Adj. Sales Price : 816,660
 Avg. Assessed Value : 607,271

MEDIAN : 74
 WGT. MEAN : 74
 MEAN : 77
 COD : 20.65
 PRD : 103.52

COV : 25.97
 STD : 19.99
 Avg. Abs. Dev : 15.38
 MAX Sales Ratio : 134.28
 MIN Sales Ratio : 36.06

95% Median C.I. : 70.21 to 78.64
 95% Wgt. Mean C.I. : 68.81 to 79.91
 95% Mean C.I. : 72.96 to 81.00

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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
Irrigated											
County	1	47.94	47.94	47.94	00.00	100.00	47.94	47.94	N/A	1,754,050	840,855
1	1	47.94	47.94	47.94	00.00	100.00	47.94	47.94	N/A	1,754,050	840,855
Dry											
County	12	74.74	75.23	74.94	18.45	100.39	55.78	109.74	60.55 to 86.11	570,682	427,645
1	12	74.74	75.23	74.94	18.45	100.39	55.78	109.74	60.55 to 86.11	570,682	427,645
Grass											
County	20	70.75	74.91	67.23	21.65	111.42	36.06	116.65	63.85 to 82.33	412,339	277,198
1	20	70.75	74.91	67.23	21.65	111.42	36.06	116.65	63.85 to 82.33	412,339	277,198
ALL	95	74.49	76.98	74.36	20.65	103.52	36.06	134.28	70.21 to 78.64	816,660	607,271

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
Irrigated											
County	15	74.49	73.11	72.19	15.94	101.27	47.94	113.54	62.10 to 81.78	1,822,407	1,315,623
1	15	74.49	73.11	72.19	15.94	101.27	47.94	113.54	62.10 to 81.78	1,822,407	1,315,623
Dry											
County	17	71.55	75.24	72.42	22.39	103.89	49.96	113.95	56.61 to 91.89	608,798	440,909
1	17	71.55	75.24	72.42	22.39	103.89	49.96	113.95	56.61 to 91.89	608,798	440,909
Grass											
County	23	71.28	75.13	69.08	20.34	108.76	36.06	116.65	64.54 to 82.33	427,786	295,510
1	23	71.28	75.13	69.08	20.34	108.76	36.06	116.65	64.54 to 82.33	427,786	295,510
ALL	95	74.49	76.98	74.36	20.65	103.52	36.06	134.28	70.21 to 78.64	816,660	607,271

Webster County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Webster	1	5,568	5,529	5,466	5,480	4,909	5,290	5,232	5,146	5,392
Adams	4	6,539	6,473	6,336	6,204	5,834	5,944	5,911	5,678	6,385
Franklin	2	4,772	4,739	4,425	4,491	1,320	4,039	4,178	4,105	4,604
Kearney	1	6,200	6,199	6,000	5,710	4,950	4,400	4,000	3,900	5,795
Clay	1	6,800	6,800	6,700	6,700	n/a	6,450	6,300	6,300	6,707
Nuckolls	1	5,400	5,400	4,850	4,850	n/a	4,800	4,250	4,250	5,029

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Webster	1	2,750	2,750	2,749	2,750	2,750	n/a	2,750	2,750	2,750
Adams	4	3,637	3,440	3,235	3,018	3,020	3,020	2,816	2,819	3,328
Franklin	2	2,700	2,670	2,420	2,380	2,150	2,050	1,700	1,700	2,456
Kearney	1	n/a	3,800	3,250	3,250	2,790	2,500	2,500	2,200	3,507
Clay	1	3,205	3,205	2,930	2,930	2,750	2,750	2,660	2,660	3,028
Nuckolls	1	2,750	2,750	2,600	2,600	2,350	2,350	2,300	2,300	2,616

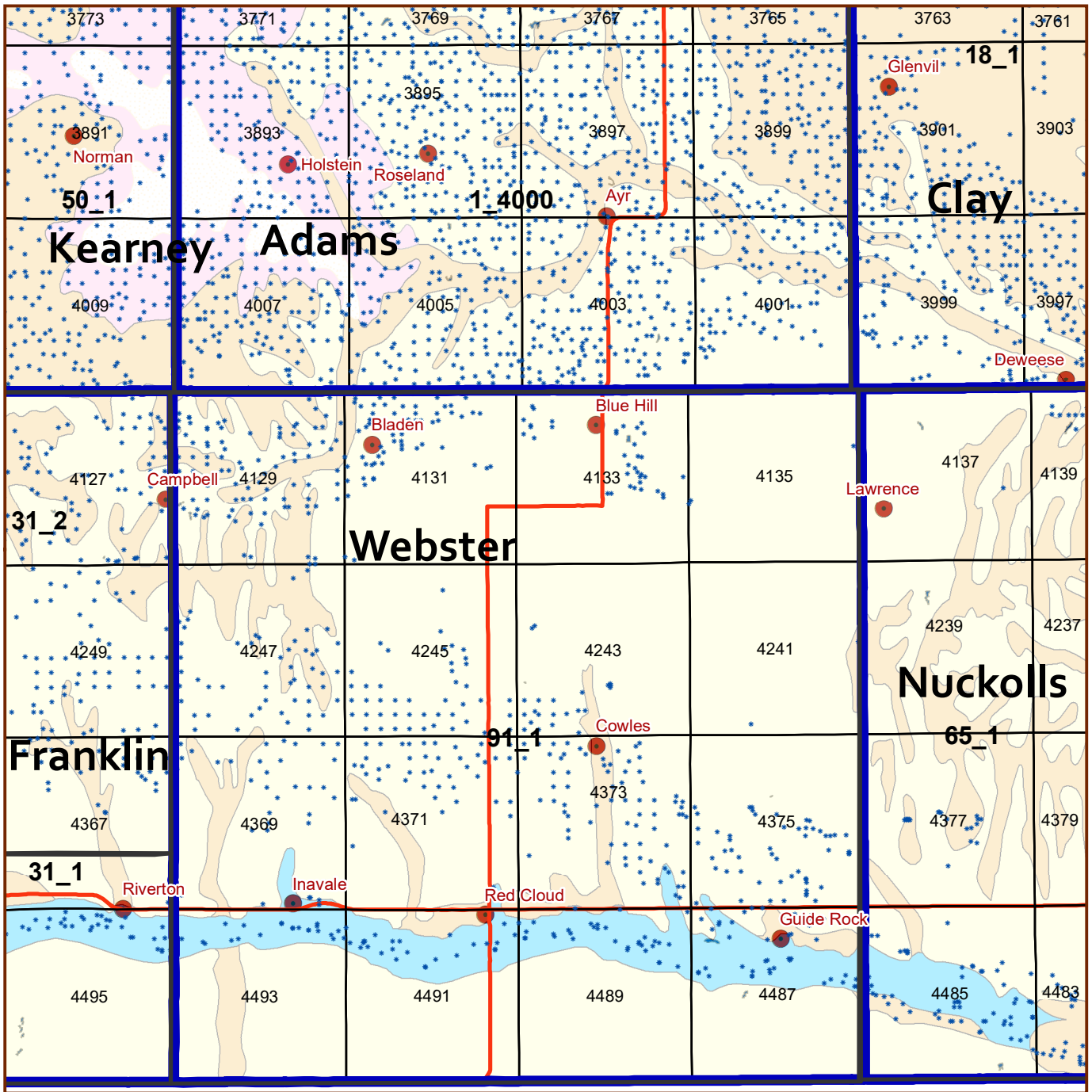
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Webster	1	1,550	1,550	1,450	1,450	1,450	1,450	1,300	1,300	1,498
Adams	4	1,460	1,460	1,425	1,425	1,410	n/a	1,410	1,410	1,436
Franklin	2	1,350	1,300	1,250	1,150	1,110	1,105	1,095	1,090	1,253
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Clay	1	1,315	1,315	1,315	1,315	n/a	n/a	n/a	1,225	1,309
Nuckolls	1	1,320	1,320	1,310	1,310	n/a	1,300	1,299	1,300	1,312

County	Mkt Area	CRP	TIMBER	WASTE
Webster	1	1,802	500	500
Adams	4		n/a	202
Franklin	2	1,234	600	150
Kearney	1	1,300	n/a	150
Clay	1	1,257	n/a	500
Nuckolls	1	1,313	120	120

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.

WEBSTER COUNTY



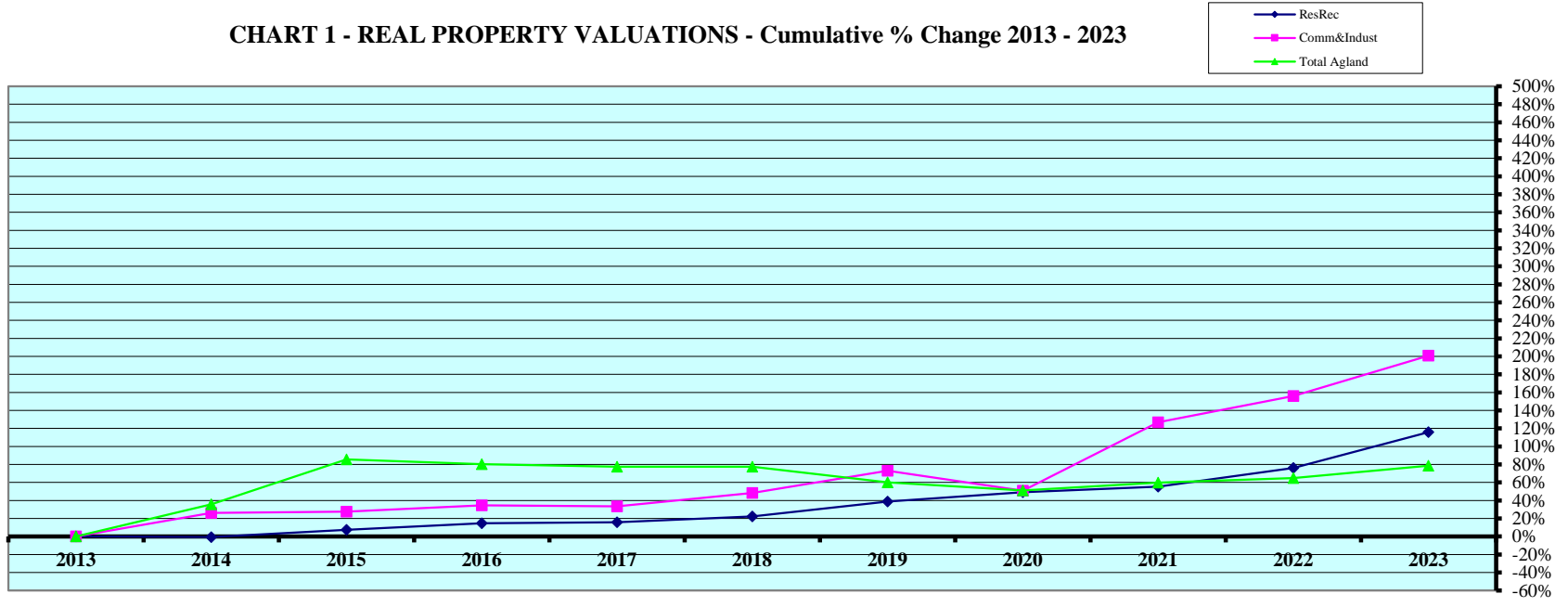
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive 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



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	59,189,855	-	-	-	16,619,835	-	-	-	468,076,380	-	-	-
2014	58,814,090	-375,765	-0.63%	-0.63%	20,966,260	4,346,425	26.15%	26.15%	635,583,820	167,507,440	35.79%	35.79%
2015	63,624,170	4,810,080	8.18%	7.49%	21,222,840	256,580	1.22%	27.70%	868,685,760	233,101,940	36.68%	85.59%
2016	67,854,815	4,230,645	6.65%	14.64%	22,373,935	1,151,095	5.42%	34.62%	844,196,235	-24,489,525	-2.82%	80.35%
2017	68,507,020	652,205	0.96%	15.74%	22,165,480	-208,455	-0.93%	33.37%	830,938,050	-13,258,185	-1.57%	77.52%
2018	72,419,705	3,912,685	5.71%	22.35%	24,673,725	2,508,245	11.32%	48.46%	830,542,230	-395,820	-0.05%	77.44%
2019	82,123,740	9,704,035	13.40%	38.75%	28,775,400	4,101,675	16.62%	73.14%	748,909,910	-81,632,320	-9.83%	60.00%
2020	88,222,580	6,098,840	7.43%	49.05%	25,069,760	-3,705,640	-12.88%	50.84%	707,677,425	-41,232,485	-5.51%	51.19%
2021	91,935,225	3,712,645	4.21%	55.32%	37,699,740	12,629,980	50.38%	126.84%	747,560,035	39,882,610	5.64%	59.71%
2022	104,291,400	12,356,175	13.44%	76.20%	42,549,335	4,849,595	12.86%	156.02%	772,167,100	24,607,065	3.29%	64.97%
2023	127,753,695	23,462,295	22.50%	115.84%	49,992,410	7,443,075	17.49%	200.80%	835,895,055	63,727,955	8.25%	78.58%

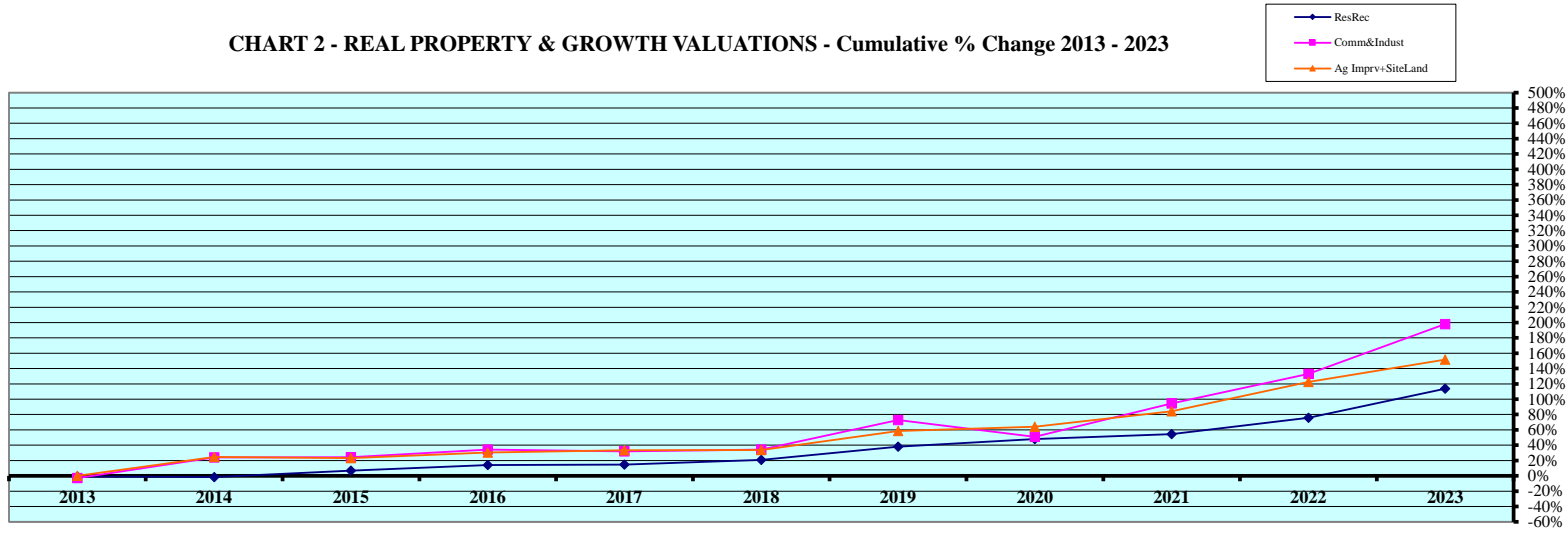
Rate Annual %chg: Residential & Recreational **8.00%** Commercial & Industrial **11.64%** Agricultural Land **5.97%**

Cnty# **91**
County **WEBSTER**

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.

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2013	59,189,855	445,990	0.75%	58,743,865	-	-0.75%	16,619,835	483,515	2.91%	16,136,320	-	-2.91%						
2014	58,814,090	562,225	0.96%	58,251,865	-1.58%	-1.58%	20,966,260	357,495	1.71%	20,608,765	24.00%	24.00%						
2015	63,624,170	364,405	0.57%	63,259,765	7.56%	6.88%	21,222,840	578,335	2.73%	20,644,505	-1.53%	24.22%						
2016	67,854,815	362,310	0.53%	67,492,505	6.08%	14.03%	22,373,935	54,965	0.25%	22,318,970	5.16%	34.29%						
2017	68,507,020	609,820	0.89%	67,897,200	0.06%	14.71%	22,165,480	242,490	1.09%	21,922,990	-2.02%	31.91%						
2018	72,419,705	969,160	1.34%	71,450,545	4.30%	20.71%	24,673,725	2,382,940	9.66%	22,290,785	0.57%	34.12%						
2019	82,123,740	469,755	0.57%	81,653,985	12.75%	37.95%	28,775,400	67,020	0.23%	28,708,380	16.35%	72.74%						
2020	88,222,580	706,900	0.80%	87,515,680	6.57%	47.86%	25,069,760	0	0.00%	25,069,760	-12.88%	50.84%						
2021	91,935,225	582,680	0.63%	91,352,545	3.55%	54.34%	37,699,740	5,371,735	14.25%	32,328,005	28.95%	94.51%						
2022	104,291,400	273,045	0.26%	104,018,355	13.14%	75.74%	42,549,335	3,816,070	8.97%	38,733,265	2.74%	133.05%						
2023	127,753,695	1,266,115	0.99%	126,487,580	21.28%	113.70%	49,992,410	451,815	0.90%	49,540,595	16.43%	198.08%						
Rate Ann%chg	8.00%			Resid & Recreat w/o growth			7.37%			11.64%			C & I w/o growth			7.78%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	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	Cmltv%chg w/o grwth		
2013	26,090,945	9,912,155	36,003,100	687,965	1.91%	35,315,135	-	-		
2014	26,349,440	20,274,015	46,623,455	1,802,135	3.87%	44,821,320	24.49%	24.49%		
2015	23,929,995	21,497,970	45,427,965	1,065,540	2.35%	44,362,425	-4.85%	23.22%		
2016	28,178,225	19,283,125	47,461,350	483,835	1.02%	46,977,515	3.41%	30.48%		
2017	28,164,115	20,107,490	48,271,605	212,875	0.44%	48,058,730	1.26%	33.48%		
2018	29,121,940	20,297,670	49,419,610	1,331,150	2.69%	48,088,460	-0.38%	33.57%		
2019	37,073,725	20,467,575	57,541,300	452,705	0.79%	57,088,595	15.52%	58.57%		
2020	33,948,420	25,572,685	59,521,105	484,240	0.81%	59,036,865	2.60%	63.98%		
2021	33,717,895	33,137,840	66,855,735	532,055	0.80%	66,323,680	11.43%	84.22%		
2022	44,144,735	36,378,455	80,523,190	455,660	0.57%	80,067,530	19.76%	122.39%		
2023	54,614,620	36,827,370	91,441,990	833,220	0.91%	90,608,770	12.53%	151.67%		
Rate Ann%chg	7.67%		14.03%		9.77%		Ag Imprv+Site w/o growth		8.58%	

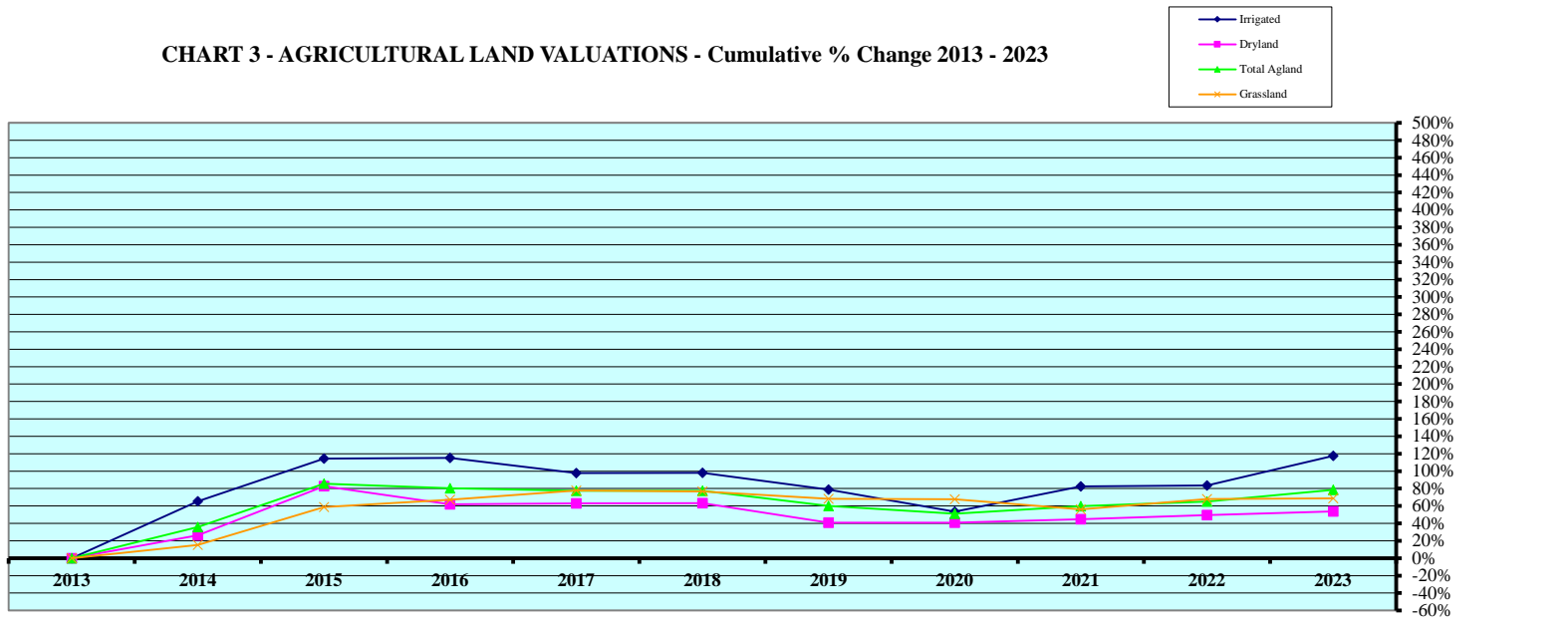
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 91
County WEBSTER

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	161,212,970	-	-	-	175,976,935	-	-	-	126,129,930	-	-	-
2014	266,472,100	105,259,130	65.29%	65.29%	222,280,365	46,303,430	26.31%	26.31%	145,351,640	19,221,710	15.24%	15.24%
2015	345,490,645	79,018,545	29.65%	114.31%	321,445,405	99,165,040	44.61%	82.66%	200,188,760	54,837,120	37.73%	58.72%
2016	346,950,520	1,459,875	0.42%	115.21%	284,753,885	-36,691,520	-11.41%	61.81%	210,853,660	10,664,900	5.33%	67.17%
2017	318,787,900	-28,162,620	-8.12%	97.74%	286,981,175	2,227,290	0.78%	63.08%	224,217,635	13,363,975	6.34%	77.77%
2018	319,103,945	316,045	0.10%	97.94%	287,414,620	433,445	0.15%	63.33%	222,818,055	-1,399,580	-0.62%	76.66%
2019	288,073,250	-31,030,695	-9.72%	78.69%	247,664,805	-39,749,815	-13.83%	40.74%	212,119,565	-10,698,490	-4.80%	68.18%
2020	247,223,935	-40,849,315	-14.18%	53.35%	247,740,220	75,415	0.03%	40.78%	211,614,985	-504,580	-0.24%	67.78%
2021	294,402,290	47,178,355	19.08%	82.62%	254,950,870	7,210,650	2.91%	44.88%	196,991,635	-14,623,350	-6.91%	56.18%
2022	296,001,835	1,599,545	0.54%	83.61%	263,042,530	8,091,660	3.17%	49.48%	211,758,510	14,766,875	7.50%	67.89%
2023	350,700,865	54,699,030	18.48%	117.54%	270,605,680	7,563,150	2.88%	53.77%	212,778,705	1,020,195	0.48%	68.70%

Rate Ann.%chg: Irrigated **8.08%** Dryland **4.40%** Grassland **5.37%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	4,723,490	-	-	-	33,055	-	-	-	468,076,380	-	-	-
2014	1,477,385	-3,246,105	-68.72%	-68.72%	2,330	-30,725	-92.95%	-92.95%	635,583,820	167,507,440	35.79%	35.79%
2015	1,550,660	73,275	4.96%	-67.17%	10,290	7,960	341.63%	-68.87%	868,685,760	233,101,940	36.68%	85.59%
2016	1,633,645	82,985	5.35%	-65.41%	4,525	-5,765	-56.03%	-86.31%	844,196,235	-24,489,525	-2.82%	80.35%
2017	949,010	-684,635	-41.91%	-79.91%	2,330	-2,195	-48.51%	-92.95%	830,938,050	-13,258,185	-1.57%	77.52%
2018	1,205,550	256,540	27.03%	-74.48%	60	-2,270	-97.42%	-99.82%	830,542,230	-395,820	-0.05%	77.44%
2019	1,052,290	-153,260	-12.71%	-77.72%	0	-60	-100.00%	-100.00%	748,909,910	-81,632,320	-9.83%	60.00%
2020	1,098,285	45,995	4.37%	-76.75%	0	0	-	-100.00%	707,677,425	-41,232,485	-5.51%	51.19%
2021	1,215,240	116,955	10.65%	-74.27%	0	0	-	-100.00%	747,560,035	39,882,610	5.64%	59.71%
2022	1,364,225	148,985	12.26%	-71.12%	0	0	-	-100.00%	772,167,100	24,607,065	3.29%	64.97%
2023	1,809,805	445,580	32.66%	-61.69%	0	0	-	-100.00%	835,895,055	63,727,955	8.25%	78.58%

Cnty# **91**
County **WEBSTER**

Rate Ann.%chg: Total Agric Land **5.97%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	163,703,435	66,726	2,453			176,151,535	114,012	1,545			123,467,100	161,394	765		
2014	270,189,790	67,464	4,005	63.24%	63.24%	222,731,480	114,392	1,947	26.02%	26.02%	141,106,630	160,348	880	15.03%	15.03%
2015	350,771,865	67,933	5,164	28.93%	110.46%	321,240,795	114,685	2,801	43.86%	81.30%	195,919,840	159,284	1,230	39.77%	60.78%
2016	352,734,595	68,316	5,163	0.00%	110.46%	284,997,360	115,133	2,475	-11.63%	60.22%	205,828,005	157,722	1,305	6.10%	70.59%
2017	315,738,525	67,940	4,647	-9.99%	89.42%	286,259,320	115,754	2,473	-0.10%	60.06%	225,340,050	159,074	1,417	8.55%	85.17%
2018	319,038,150	68,859	4,633	-0.30%	88.85%	287,349,295	116,279	2,471	-0.07%	59.95%	222,677,610	158,738	1,403	-0.97%	83.37%
2019	288,967,875	68,817	4,199	-9.37%	71.15%	247,535,380	115,996	2,134	-13.65%	38.12%	211,992,080	158,422	1,338	-4.61%	74.92%
2020	247,226,825	68,703	3,598	-14.30%	46.67%	247,743,505	115,906	2,137	0.16%	38.34%	211,734,240	158,547	1,335	-0.20%	74.57%
2021	295,795,080	68,686	4,307	19.68%	75.53%	255,393,560	116,200	2,198	2.83%	42.26%	196,847,090	158,157	1,245	-6.80%	62.70%
2022	295,834,685	68,823	4,298	-0.19%	75.21%	263,094,070	117,333	2,242	2.02%	45.13%	211,878,975	158,196	1,339	7.61%	75.08%
2023	350,525,050	68,838	5,092	18.46%	107.55%	271,293,940	117,523	2,308	2.95%	49.41%	212,453,885	157,948	1,345	0.43%	75.83%

Rate Annual %chg Average Value/Acre: 7.58% 4.10% 5.81%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	4,709,400	8,158	577			2,900	95	31			468,034,370	350,385	1,336		
2014	1,472,250	8,199	180	-68.89%	-68.89%	3,825	248	15	-49.53%	-49.53%	635,503,975	350,651	1,812	35.68%	35.68%
2015	1,455,910	8,108	180	0.00%	-68.89%	5,570	257	22	40.58%	-29.05%	869,393,980	350,267	2,482	36.95%	85.82%
2016	1,621,335	9,038	179	-0.09%	-68.92%	8,645	477	18	-16.39%	-40.68%	845,189,940	350,686	2,410	-2.90%	80.43%
2017	1,147,645	6,406	179	-0.14%	-68.97%	301,070	1,205	250	1279.33%	718.29%	828,786,610	350,379	2,365	-1.85%	77.08%
2018	830,860	4,643	179	-0.11%	-69.00%	434,270	1,708	254	1.76%	732.72%	830,330,185	350,227	2,371	0.23%	77.49%
2019	1,081,690	6,010	180	0.58%	-68.82%	0	618	0	-100.00%	-100.00%	749,577,025	349,863	2,142	-9.63%	60.39%
2020	1,096,600	6,093	180	0.00%	-68.82%	0	591	0	-100.00%	-100.00%	707,801,170	349,841	2,023	-5.57%	51.46%
2021	1,220,670	6,103	200	11.12%	-65.35%	0	591	0	-100.00%	-100.00%	749,256,400	349,737	2,142	5.89%	60.38%
2022	1,383,750	4,941	280	40.03%	-51.48%	0	631	0	-100.00%	-100.00%	772,191,480	349,923	2,207	3.01%	65.20%
2023	1,808,060	4,876	371	32.40%	-35.76%	0	632	0	-100.00%	-100.00%	836,080,935	349,817	2,390	8.31%	78.93%

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WEBSTER

Rate Annual %chg Average Value/Acre: 5.99%

(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
3,395	WEBSTER	46,682,770	26,000,984	21,446,875	124,841,190	45,061,865	4,930,545	2,912,505	835,895,055	54,614,620	36,827,370	0	1,199,213,779
cnty sectorvalue % of total value:		3.89%	2.17%	1.79%	10.41%	3.76%	0.41%	0.24%	69.70%	4.55%	3.07%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
205	BLADEN	759,156	89,698	8,481	6,682,850	3,551,310	0	0	108,295	0	108,935	0	11,308,725
6.04%	%sector of county sector	1.63%	0.34%	0.04%	5.35%	7.88%			0.01%		0.30%		0.94%
	%sector of municipality	6.71%	0.79%	0.07%	59.09%	31.40%			0.96%		0.96%		100.00%
805	BLUE HILL	1,091,165	815,050	585,040	42,310,060	4,460,615	0	0	0	0	0	0	49,261,930
23.71%	%sector of county sector	2.34%	3.13%	2.73%	33.69%	9.90%							4.11%
	%sector of municipality	2.22%	1.65%	1.19%	85.89%	9.05%							100.00%
21	COWLES	848,756	74,994	484,598	360,565	771,110	0	0	409,405	6,895	107,660	0	3,063,983
0.62%	%sector of county sector	1.82%	0.29%	2.26%	0.29%	1.71%			0.05%	0.01%	0.29%		0.26%
	%sector of municipality	27.70%	2.45%	15.82%	11.77%	25.17%			13.36%	0.23%	3.51%		100.00%
199	GUIDE ROCK	1,104,354	451,762	474,684	4,123,525	1,037,360	0	0	135,205	0	0	0	7,326,890
5.86%	%sector of county sector	2.37%	1.74%	2.21%	3.30%	2.30%			0.02%				0.61%
	%sector of municipality	15.07%	6.17%	6.48%	56.28%	14.16%			1.85%				100.00%
962	RED CLOUD	1,124,935	2,474,883	1,179,481	31,739,435	17,843,275	0	0	136,560	0	41,170	0	54,539,739
28.34%	%sector of county sector	2.41%	9.52%	5.50%	25.42%	39.60%			0.02%		0.11%		4.55%
	%sector of municipality	2.06%	4.54%	2.16%	58.20%	32.72%			0.25%		0.08%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
2,193	Total Municipalities	4,928,367	3,906,387	2,732,284	85,216,438	27,663,672	0	0	789,465	6,895	257,765	0	125,501,272
64.58%	%all municip.sectors of cnty	10.56%	15.02%	12.74%	68.26%	61.39%			0.09%	0.01%	0.70%		10.47%

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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 : 4,696	Value : 1,235,001,425	Growth 719,660	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	147	563,080	69	3,194,240	110	3,432,095	326	7,189,415	
02. Res Improve Land	1,156	3,538,055	69	1,854,195	147	3,204,640	1,372	8,596,890	
03. Res Improvements	1,172	99,779,945	82	13,122,625	153	19,923,385	1,407	132,825,955	
04. Res Total	1,319	103,881,080	151	18,171,060	263	26,560,120	1,733	148,612,260	161,650
% of Res Total	76.11	69.90	8.71	12.23	15.18	17.87	36.90	12.03	22.46
05. Com UnImp Land	13	49,220	1	11,505	5	47,425	19	108,150	
06. Com Improve Land	148	534,630	9	92,590	22	1,473,125	179	2,100,345	
07. Com Improvements	156	28,633,075	9	970,920	24	14,962,900	189	44,566,895	
08. Com Total	169	29,216,925	10	1,075,015	29	16,483,450	208	46,775,390	185,160
% of Com Total	81.25	62.46	4.81	2.30	13.94	35.24	4.43	3.79	25.73
09. Ind UnImp Land	0	0	0	0	2	27,735	2	27,735	
10. Ind Improve Land	0	0	0	0	2	40,995	2	40,995	
11. Ind Improvements	0	0	0	0	121	4,861,815	121	4,861,815	
12. Ind Total	0	0	0	0	123	4,930,545	123	4,930,545	0
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	2.62	0.40	0.00
13. Rec UnImp Land	0	0	0	0	2	39,495	2	39,495	
14. Rec Improve Land	0	0	0	0	12	1,370,670	12	1,370,670	
15. Rec Improvements	0	0	0	0	12	1,787,215	12	1,787,215	
16. Rec Total	0	0	0	0	14	3,197,380	14	3,197,380	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.30	0.26	0.00
Res & Rec Total	1,319	103,881,080	151	18,171,060	277	29,757,500	1,747	151,809,640	161,650
% of Res & Rec Total	75.50	68.43	8.64	11.97	15.86	19.60	37.20	12.29	22.46
Com & Ind Total	169	29,216,925	10	1,075,015	152	21,413,995	331	51,705,935	185,160
% of Com & Ind Total	51.06	56.51	3.02	2.08	45.92	41.41	7.05	4.19	25.73
17. Taxable Total	1,488	133,098,005	161	19,246,075	429	51,171,495	2,078	203,515,575	346,810
% of Taxable Total	71.61	65.40	7.75	9.46	20.64	25.14	44.25	16.48	48.19

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	5,240	250,380	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	1	5,240	250,380
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				1	5,240	250,380

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	121	8	94	223

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	26	365,825	10	1,060,845	1,950	722,503,305	1,986	723,929,975
28. Ag-Improved Land	6	608,995	6	559,575	592	221,862,260	604	223,030,830
29. Ag Improvements	6	314,635	8	635,170	618	83,575,240	632	84,525,045

30. Ag Total				2,618	1,031,485,850
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	2.21	6,895	2	2.10	6,550	
32. HomeSite Improv Land	0	0.00	0	3	3.00	75,000	
33. HomeSite Improvements	0	0.00	0	3	0.00	413,090	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	4	5.00	62,440	5	5.00	69,200	
37. FarmSite Improvements	6	0.00	314,635	8	0.00	222,080	
38. FarmSite Total							
39. Road & Ditches	7	10.04	0	8	9.50	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	13	36.36	332,245	16	40.67	345,690	
32. HomeSite Improv Land	345	374.57	8,733,200	348	377.57	8,808,200	
33. HomeSite Improvements	349	0.00	49,925,015	352	0.00	50,338,105	299,330
34. HomeSite Total				368	418.24	59,491,995	
35. FarmSite UnImp Land	17	18.00	215,380	17	18.00	215,380	
36. FarmSite Improv Land	561	633.99	8,296,625	570	643.99	8,428,265	
37. FarmSite Improvements	608	0.00	33,650,225	622	0.00	34,186,940	73,520
38. FarmSite Total				639	661.99	42,830,585	
39. Road & Ditches	2,229	6,796.88	0	2,244	6,816.42	0	
40. Other- Non Ag Use	34	221.55	322,450	34	221.55	322,450	
41. Total Section VI				1,007	8,118.20	102,645,030	372,850

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	3	454.16	561,905	3	454.16	561,905

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	25	406.51	851,730	0	0.00	0
44. Market Value	25	406.51	1,100,045	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	25	406.51	851,730
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	15,684.66	22.74%	87,340,015	23.48%	5,568.50
46. 1A	12,710.11	18.43%	70,273,250	18.89%	5,528.93
47. 2A1	4,939.10	7.16%	26,996,745	7.26%	5,465.92
48. 2A	11,497.97	16.67%	63,006,685	16.94%	5,479.81
49. 3A1	2,001.78	2.90%	9,826,995	2.64%	4,909.13
50. 3A	253.22	0.37%	1,339,560	0.36%	5,290.10
51. 4A1	6,056.04	8.78%	31,684,795	8.52%	5,231.93
52. 4A	15,836.21	22.96%	81,485,220	21.91%	5,145.50
53. Total	68,979.09	100.00%	371,953,265	100.00%	5,392.26
Dry					
54. 1D1	17,565.60	14.96%	48,300,250	14.96%	2,749.71
55. 1D	39,034.28	33.24%	107,338,195	33.25%	2,749.84
56. 2D1	6,586.57	5.61%	18,108,715	5.61%	2,749.34
57. 2D	20,544.10	17.50%	56,491,825	17.50%	2,749.78
58. 3D1	7,552.82	6.43%	20,769,775	6.43%	2,749.94
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	9,246.75	7.88%	25,427,295	7.88%	2,749.86
61. 4D	16,884.81	14.38%	46,430,200	14.38%	2,749.82
62. Total	117,414.93	100.00%	322,866,255	100.00%	2,749.79
Grass					
63. 1G1	61,987.24	39.28%	96,024,525	41.47%	1,549.10
64. 1G	23,407.24	14.83%	35,870,415	15.49%	1,532.45
65. 2G1	35,682.77	22.61%	51,278,325	22.14%	1,437.06
66. 2G	12,586.78	7.98%	17,216,030	7.43%	1,367.79
67. 3G1	6,017.74	3.81%	8,804,010	3.80%	1,463.01
68. 3G	2,674.59	1.69%	4,184,885	1.81%	1,564.68
69. 4G1	2,616.85	1.66%	3,469,355	1.50%	1,325.78
70. 4G	12,830.24	8.13%	14,726,790	6.36%	1,147.82
71. Total	157,803.45	100.00%	231,574,335	100.00%	1,467.49
Irrigated Total					
	68,979.09	19.72%	371,953,265	40.04%	5,392.26
Dry Total					
	117,414.93	33.57%	322,866,255	34.76%	2,749.79
Grass Total					
	157,803.45	45.12%	231,574,335	24.93%	1,467.49
72. Waste	4,893.77	1.40%	2,446,965	0.26%	500.02
73. Other	632.08	0.18%	0	0.00%	0.00
74. Exempt	1,432.23	0.41%	1,506,270	0.16%	1,051.70
75. Market Area Total	349,723.32	100.00%	928,840,820	100.00%	2,655.93

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	3.05	16,240	133.11	752,405	68,842.93	371,184,620	68,979.09	371,953,265
77. Dry Land	241.12	634,980	217.79	598,960	116,956.02	321,632,315	117,414.93	322,866,255
78. Grass	178.44	249,490	76.48	115,130	157,548.53	231,209,715	157,803.45	231,574,335
79. Waste	9.55	4,775	6.35	3,175	4,877.87	2,439,015	4,893.77	2,446,965
80. Other	0.00	0	0.00	0	632.08	0	632.08	0
81. Exempt	0.00	0	0.00	0	1,432.23	1,506,270	1,432.23	1,506,270
82. Total	432.16	905,485	433.73	1,469,670	348,857.43	926,465,665	349,723.32	928,840,820

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	68,979.09	19.72%	371,953,265	40.04%	5,392.26
Dry Land	117,414.93	33.57%	322,866,255	34.76%	2,749.79
Grass	157,803.45	45.12%	231,574,335	24.93%	1,467.49
Waste	4,893.77	1.40%	2,446,965	0.26%	500.02
Other	632.08	0.18%	0	0.00%	0.00
Exempt	1,432.23	0.41%	1,506,270	0.16%	1,051.70
Total	349,723.32	100.00%	928,840,820	100.00%	2,655.93

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bladen (bla)	27	1,099,880	117	344,850	119	6,928,475	146	8,373,205	0
83.2 Blue Hill (bh)	37	856,250	346	2,206,775	363	55,898,320	400	58,961,345	80,805
83.3 Cowles (cow)	4	3,685	18	56,990	18	680,045	22	740,720	0
83.4 Guide Rock (gr)	56	471,095	160	396,845	161	4,747,485	217	5,615,425	0
83.5 Inavale (ina)	9	5,530	40	50,425	40	443,750	49	499,705	0
83.6 Red Cloud (rc)	75	844,930	572	2,329,500	580	45,348,930	655	48,523,360	52,030
83.7 Rosemont (ros)	6	10,520	8	12,540	8	357,060	14	380,120	0
83.8 Rural (rur)	114	3,937,020	123	4,569,635	130	20,209,105	244	28,715,760	28,815
84 Residential Total	328	7,228,910	1,384	9,967,560	1,419	134,613,170	1,747	151,809,640	161,650

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bladen (bla)	4	20,395	10	44,410	10	3,486,505	14	3,551,310	0
85.2	Blue Hill (bh)	4	21,690	50	264,760	52	4,477,090	56	4,763,540	1,090
85.3	Cowles (cow)	1	550	3	3,615	4	766,945	5	771,110	0
85.4	Guide Rock (gr)	1	540	12	26,695	15	1,102,485	16	1,129,720	0
85.5	Red Cloud (rc)	3	6,045	85	345,120	86	20,015,330	89	20,366,495	184,070
85.6	Rosemont (ros)	1	285	2	7,945	3	186,770	4	195,000	0
85.7	Rural (rur)	7	86,380	19	1,448,795	140	19,393,585	147	20,928,760	0
86	Commercial Total	21	135,885	181	2,141,340	310	49,428,710	331	51,705,935	185,160

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	61,826.65	42.36%	95,821,230	43.82%	1,549.84
88. 1G	21,972.73	15.05%	34,055,905	15.57%	1,549.92
89. 2G1	34,889.94	23.90%	50,585,825	23.13%	1,449.87
90. 2G	11,298.94	7.74%	16,383,050	7.49%	1,449.96
91. 3G1	5,720.40	3.92%	8,294,660	3.79%	1,450.01
92. 3G	1,439.98	0.99%	2,087,995	0.95%	1,450.02
93. 4G1	1,481.10	1.01%	1,925,445	0.88%	1,300.01
94. 4G	7,324.32	5.02%	9,521,665	4.35%	1,300.01
95. Total	145,954.06	100.00%	218,675,775	100.00%	1,498.25
CRP					
96. 1C1	86.02	1.61%	166,010	1.72%	1,929.90
97. 1C	759.92	14.19%	1,477,215	15.31%	1,943.91
98. 2C1	226.88	4.24%	409,525	4.24%	1,805.03
99. 2C	144.27	2.69%	261,195	2.71%	1,810.46
100. 3C1	276.38	5.16%	498,870	5.17%	1,805.01
101. 3C	1,126.77	21.04%	2,042,970	21.17%	1,813.12
102. 4C1	778.60	14.54%	1,365,335	14.15%	1,753.58
103. 4C	1,955.91	36.53%	3,430,120	35.54%	1,753.72
104. Total	5,354.75	100.00%	9,651,240	100.00%	1,802.37
Timber					
105. 1T1	74.57	1.15%	37,285	1.15%	500.00
106. 1T	674.59	10.39%	337,295	10.39%	500.00
107. 2T1	565.95	8.71%	282,975	8.71%	500.00
108. 2T	1,143.57	17.61%	571,785	17.61%	500.00
109. 3T1	20.96	0.32%	10,480	0.32%	500.00
110. 3T	107.84	1.66%	53,920	1.66%	500.00
111. 4T1	357.15	5.50%	178,575	5.50%	500.00
112. 4T	3,550.01	54.66%	1,775,005	54.66%	500.00
113. Total	6,494.64	100.00%	3,247,320	100.00%	500.00
<hr/>					
Grass Total	145,954.06	92.49%	218,675,775	94.43%	1,498.25
CRP Total	5,354.75	3.39%	9,651,240	4.17%	1,802.37
Timber Total	6,494.64	4.12%	3,247,320	1.40%	500.00
<hr/>					
114. Market Area Total	157,803.45	100.00%	231,574,335	100.00%	1,467.49

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

91 Webster

	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	124,841,190	148,612,260	23,771,070	19.04%	161,650	18.91%
02. Recreational	2,912,505	3,197,380	284,875	9.78%	0	9.78%
03. Ag-Homesite Land, Ag-Res Dwelling	54,614,620	59,491,995	4,877,375	8.93%	299,330	8.38%
04. Total Residential (sum lines 1-3)	182,368,315	211,301,635	28,933,320	15.87%	460,980	15.61%
05. Commercial	45,061,865	46,775,390	1,713,525	3.80%	185,160	3.39%
06. Industrial	4,930,545	4,930,545	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	49,992,410	51,705,935	1,713,525	3.43%	185,160	3.06%
08. Ag-Farmsite Land, Outbuildings	36,691,620	42,830,585	6,138,965	16.73%	73,520	16.53%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	135,750	322,450	186,700	137.53%		
11. Total Non-Agland (sum lines 8-10)	36,827,370	43,153,035	6,325,665	17.18%	73,520	16.98%
12. Irrigated	350,700,865	371,953,265	21,252,400	6.06%		
13. Dryland	270,605,680	322,866,255	52,260,575	19.31%		
14. Grassland	212,778,705	231,574,335	18,795,630	8.83%		
15. Wasteland	1,809,805	2,446,965	637,160	35.21%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	835,895,055	928,840,820	92,945,765	11.12%		
18. Total Value of all Real Property (Locally Assessed)	1,105,083,150	1,235,001,425	129,918,275	11.76%	719,660	11.69%

2024 Assessment Survey for Webster County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1
5.	Number of shared employees:
	1
6.	Assessor's requested budget for current fiscal year:
	\$312,328.28/\$207342.98
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$104,985.30
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$36,800
11.	Amount of the assessor's budget set aside for education/workshops:
	\$8,500
12.	Amount of last year's assessor's budget not used:
	\$

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?
	Assessor's Assistant
6.	Does the county have GIS software?
	gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes https://webster.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 and Google Earth
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Guide Rock, Bladen, Red Cloud, and Blue Hill.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Only when needed
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	N/A
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	State
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No. Only assist with items listed above.

2024 Residential Assessment Survey for Webster County

1.	Valuation data collection done by:																		
	Assessor staff / Primary person Appraisal Assistant																		
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bladen (2015 population-227). Located in the northwestern portion of the county, this is a bedroom community for both Hastings and Blue Hill. Grade School is located in Bladen and High School is located in Roseland (Adams County)</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Blue Hill (2015 population-889). Located on a highway in the northern part of the county, there is new housing and a school.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Guide Rock (2015 population-225). Located on a highway in the southeast portion of the county, there is no school.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Inavale (2015 population-66). Lying along Highway 136 in the western portion of the county, this is a very small community with no school.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Red Cloud (2015 population-1,075). The largest community which lies on two highways in the south central portion of the county. Has a school.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Includes: Cowles, Rosemont and Rural properties. Villages do not have schools. With no city amenities, these communities have limited growth. Villages do not have schools</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bladen (2015 population-227). Located in the northwestern portion of the county, this is a bedroom community for both Hastings and Blue Hill. Grade School is located in Bladen and High School is located in Roseland (Adams County)	2	Blue Hill (2015 population-889). Located on a highway in the northern part of the county, there is new housing and a school.	3	Guide Rock (2015 population-225). Located on a highway in the southeast portion of the county, there is no school.	4	Inavale (2015 population-66). Lying along Highway 136 in the western portion of the county, this is a very small community with no school.	5	Red Cloud (2015 population-1,075). The largest community which lies on two highways in the south central portion of the county. Has a school.	6	Includes: Cowles, Rosemont and Rural properties. Villages do not have schools. With no city amenities, these communities have limited growth. Villages do not have schools	AG DW	Agricultural Dwellings	AG OB	Agricultural Outbuildings
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	Cost approach and sales approach are used to estimate the market value of residential 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?																		
	Depreciation tables are developed 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.																		
	No - One depreciation table that is adjusted by location with economic depreciation.																		
6.	Describe the methodology used to determine the residential lot values?																		
	Sales comparison; lots are analyzed by square foot and acre.																		
7.	How are rural residential site values developed?																		

Sales analysis.

8. Are there form 191 applications on file?

N/A

9. Describe the methodology used to determine value for vacant lots being held for sale or resale?

All lots are treated the same.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1		2023	2019	2023
2		2023	2019	2023	2022/2023
3		2023	2019	2023	2020
4		2023	2019	2023	2019
5		2023	2019	2023	2023
6		2023	2019	2023	2018-2023
	AG DW	2023	2019	2023	2018-2023
	AG OB	2023	2019	2023	2018-2023

2024 Commercial Assessment Survey for Webster County

1.	Valuation data collection done by:																												
	County assessor and staff.																												
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																												
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7	Rural. Consisting of all parcels not located within a city limit or village limits.																												
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																												
	Cost and sales approaches are used to estimate the market value of commercial properties.																												
3a.	Describe the process used to determine the value of unique commercial properties.																												
	An appraiser is hired to review unique properties - feedlots, hog farms and gravel pits.																												
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?																												
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	Yes.																												
6.	Describe the methodology used to determine the commercial lot values.																												
	Empty lot values in those areas with enough sales, lots are valued by square footage and by the acre.																												
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5	2023	2019	2023	2023																									
7	2023	2019	2023	2018-2023																									
	Valuation group 5 inspection began 2023																												

2024 Agricultural Assessment Survey for Webster County

1.	Valuation data collection done by:						
	Assessor staff.						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</td> <td style="text-align: center;">2022-2023</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	No geographic or economic differences have been determined	2022-2023
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	No geographic or economic differences have been determined	2022-2023					
3.	Describe the process used to determine and monitor market areas.						
	Lay the sales out on a map to determine if there should be separate market areas						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	Monitor sales and economic trends. Flow chart for rural res/sub.						
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?						
	These properties are appraised by Stanard Appraisal. All other lands (pastures and farm ground) owned and operated by these entities is valued as the use.						
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	Review each individual non-ag related sale to determine if there is influence different from Ag.						
7a.	Are any other agricultural subclasses used? If yes, please explain.						
	All land has been broken out by type of irrigation and then by farm program.						
	<i><u>If your county has special value applications, please answer the following</u></i>						
8a.	How many parcels have a special valuation application on file?						
	26						
8b.	What process was used to determine if non-agricultural influences exist in the county?						
	We know that we have Recreational properties, but never enough sales to actually determine a value.						
	<i><u>If your county recognizes a special value, please answer the following</u></i>						
8c.	Describe the non-agricultural influences recognized within the county.						

	Not enough sales to track
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2024, 2025, and 2026
Plan of Assessment for Webster County
(March 18)
June 15 / October 31

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and every year thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 15 each year, the assessor shall present the plan to the county board of equalization.

Residential, Commercial, & Agricultural

These records are maintained and updated by office staff. They are in good condition. We are scanning all old property record cards and pricing sheets so that we may dispose of them at some point. Information on all files includes the following:

Filing ID number, Parcel ID number (computer ID number), Cadastral number, Glide number (the cadastral pages hang from glides), Ownership, Legal description, Deed information, Utilities, Offsite improvements, Zoning, Neighborhood analysis, Land size computations, School district, Situs address, Map number, Class code, House data, Building data, Picture of house, Sketch of house, Ground plan sketch (on some – work in progress), Annual valuations, Remarks sheet, Deed sheet, and Valuation worksheets

Plan of Review

When we review a property, we send out letters to all property owners to contact the office to set up an appointment. We do a walk-through of the property if the owner has called to set up an appointment. Digital photos are taken of all homes and outbuildings; from two angles, matching it up with the building number within our system. The rural ground plan sketches are drawn or printed off GIS and pasted to the card at this time also. If owner does not contact office for an appointment, we do an outside appraisal. If there is a basement, we add a 90% finish to the basement (this is stated in the original letter to the owner). We also look at each parcel in the review area on our GIS for buildings on unimproved parcels.

We are currently using Marshall & Swift pricing (6/2019). Our next update of Marshall & Swift pricing 6-2025 will be for the 2026 re-appraisal year. I use Microsoft Excel to run my sales ratio studies.

Internally a sales ratio study is done annually for each class of property: residential, commercial and agricultural. Residential is then broke down by each market area. It is then broken down within each sub-class in that market area that is deemed necessary. Commercial is broken down by each market area. Agricultural is broke down by use, area of the county where it is located, and by school districts.

Assessment Actions Planned for Assessment Year 2024 to 2028:

- ✓ For 2024 we will review all parcels within Line Precinct (1-11), Red Cloud (2-11), Batin (3-11), Glenwood (4-11) and Walnut Creek (1-12). as we are a year behind, we will also finish up Red Cloud City.
- ✓ For 2025 we will review all parcels within Bladen Village, Inavale Village, Inavale Precinct (2-12), Catherton Precinct (3-12) and Harmony Precinct (4-12).
- ✓ For 2026 we will review all parcels within the Village of Guide Rock, Guide Rock Precinct (1-9), Beaver Creek Precinct (2-9) and Stillwater Precinct (3-9). These areas have 344 improved parcels.
- ✓ For 2027 we will review all parcels within the Rosemont, Amboy, Cowles, Oak Creek Precinct (4-9), Garfield Precinct (1-10), Cowles/Pleasant Hill (2-10), Elm Creek (3-10) and Potsdam Precinct (4-10). Due to illness within the office, we are doing these plus the 2022 reviews in 2021 for 2022.
- ✓ For 2028 we will review all parcels within Blue Hill City.
- ✓ For 2029 we will review all parcels within Red Cloud City,

Webster County Assessor



Tami Scheuneman, Assessor
621 N. Cedar St.
Red Cloud, NE 68970
Phone & Fax 402-746-2717
webcoassr@hotmail.com

2024 Methodology Report for Special Valuation

Pursuant to REG-11-005.04, I am hereby submitting a report on Special Valuation in Webster County Nebraska.

All Special Valuation in Webster County sits within the corporate boundaries of Cities and Villages. We have no Special Valuation outside these boundaries. We do not have enough of these properties sell to determine a market value and therefor are priced as agricultural land. My opinion of the highest and best use of these parcels is the current use of agricultural land. These are all dying cities and villages and have few to no new homes being constructed. They are set at the same level of value each year as all agricultural land within Webster County.

Bladen Village has 5 parcels of special valuation within its corporate boundaries. These 5 parcels contain 50.54 acres.

Red Cloud City has 8 parcels of special valuation within its corporate boundaries. These 8 parcels contain 51.75 acres.

Guide Rock Village has 8 parcels of special valuation within its corporate boundaries. These 8 parcels contain 76.23 acres.

Cowles Village has 5 parcels of special valuation within its corporate boundaries. These 5 parcels contain 267.34 acres.

All of these parcels were given **Conservation and Preservation Easements** as provided by the Conservation and Preservation Easement Act by their respective City and Village boards.

Sincerely,
Tami Scheuneman
Webster County Assessor