

CATO

2025 FOR 2026
RURAL COMMERCIAL/INDUSTRIAL LAND
APPLY \$2500 AT 100 ACRES

Curve Formula	SqFt	Acres	\$/sf	\$/ac	Concluded \$
From Chart	2,500	0.057	\$4.23	\$184,345	\$10,580
Formula Pt 1:	571.20	0.115	\$2.74	\$119,374	\$13,702
Formula Pt 2:	-0.6269	0.172	\$2.13	\$92,579	\$15,940

If you're using the Square Footage Table in Assessing.net
If the above formulas are not calculating, make sure that any sales with a 0 or less \$ per unit are set to "not used". If they are still not calculating, refresh them by double clicking them and pressing "enter".

SqFt	Acres	\$/sf	\$/ac	Concluded \$
2,500	0.057	\$4.23	\$184,345	\$10,580
5,000	0.115	\$2.74	\$119,374	\$13,702
7,500	0.172	\$2.13	\$92,579	\$15,940
10,000	0.230	\$1.77	\$77,301	\$17,746
12,500	0.287	\$1.54	\$67,210	\$19,287
15,000	0.344	\$1.38	\$59,950	\$20,644
20,000	0.459	\$1.15	\$50,057	\$22,983
25,000	0.574	\$1.00	\$43,522	\$24,978
30,000	0.689	\$0.89	\$38,821	\$26,736
40,000	0.918	\$0.74	\$32,415	\$29,766
50,000	1.148	\$0.65	\$28,183	\$32,350
60,000	1.377	\$0.58	\$25,139	\$34,627
87,120	2.000	\$0.46	\$19,898	\$39,796
130,680	3.000	\$0.35	\$15,432	\$46,295
174,240	4.000	\$0.30	\$12,885	\$51,540
217,800	5.000	\$0.26	\$11,203	\$56,014
435,600	10.000	\$0.17	\$7,254	\$72,545
653,400	15.000	\$0.13	\$5,626	\$84,392
871,200	20.000	\$0.11	\$4,698	\$93,954
1,089,000	25.000	\$0.09	\$4,084	\$102,110

This slope should not be downward facing. A person wouldn't pay less for 5,000 sf than they would for 2,500 sf.

SqFt	Acres	\$/sf	\$/ac	Concluded \$
43,560	1.0	\$0.71	\$30,728	\$30,728
65,340	1.5	\$0.55	\$23,830	\$35,746
87,120	2.0	\$0.46	\$19,898	\$39,796
108,900	2.5	\$0.40	\$17,300	\$43,250
130,680	3.0	\$0.35	\$15,432	\$46,295
174,240	4.0	\$0.30	\$12,885	\$51,540
217,800	5.0	\$0.26	\$11,203	\$56,014
304,920	7.0	\$0.21	\$9,072	\$63,506
435,600	10.0	\$0.17	\$7,254	\$72,545
653,400	15.0	\$0.13	\$5,626	\$84,392
871,200	20.0	\$0.11	\$4,698	\$93,954
1,089,000	25.0	\$0.09	\$4,084	\$102,110
1,306,800	30.0	\$0.08	\$3,643	\$109,297
1,742,400	40.0	\$0.07	\$3,042	\$121,681
2,178,000	50.0	\$0.06	\$2,645	\$132,244
4,356,000	100.0	\$0.04	\$1,713	\$171,271

Acres Ranges		Vacant			Abstraction			Allocation			All Methods		
Low	High	# of Sales	COD	Mean \$/sf	Median \$/sf	# of Sales	COD	Mean \$/sf	Median \$/sf	# of Sales	COD	Mean \$/sf	Median \$/sf
0.00	0.99	0	0.00%	\$0.00	\$0.00	3	10.93%	\$0.66	\$0.61	3	31.59%	\$1.10	\$1.15
1.00	1.99	0	0.00%	\$0.00	\$0.00	2	68.98%	\$0.94	\$0.94	1	0.00%	\$1.40	\$1.40
2.00	4.99	2	1.08%	\$0.47	\$0.47	6	57.08%	\$0.52	\$0.37	6	45.03%	\$0.31	\$0.29
5.00	9.99	1	0.00%	\$0.27	\$0.27	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00
10.00	10000.00	2	25.00%	\$0.08	\$0.08	2	13.04%	\$0.12	\$0.12	1	0.00%	\$0.11	\$0.11
0.00	10000.00	5	57.04%	\$0.27	\$0.27	13	79.35%	\$0.55	\$0.38	11	87.60%	\$0.61	\$0.44

The Grey fields below can be edited to adjust acreage ranges. Enter acreages to two decimal places.