

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2018 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**PAWNEE COUNTY**



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Pawnee County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Pawnee County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator  
402-471-5962

cc: Jonathon Bailey, Pawnee County Assessor

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## Introduction

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[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices. After analyzing all available information to determine that the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. 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 professionally accepted mass appraisal methods 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 on 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.

## **Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on 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 value 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. 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 Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division 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 [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do 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 reliability of the COD can be directly affected by extreme ratios.

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 IAAO's recognition 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.

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor's effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in 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 Section 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 county's sales verification and qualification procedures 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.

Valuation groupings and market areas are also examined to identify whether the groupings 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'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 professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

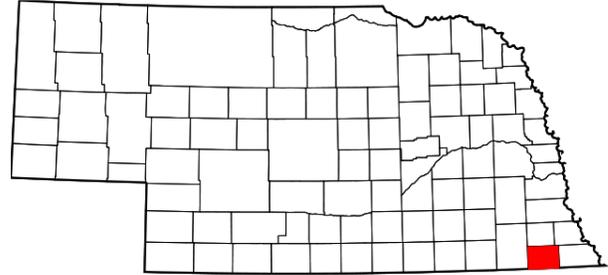
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

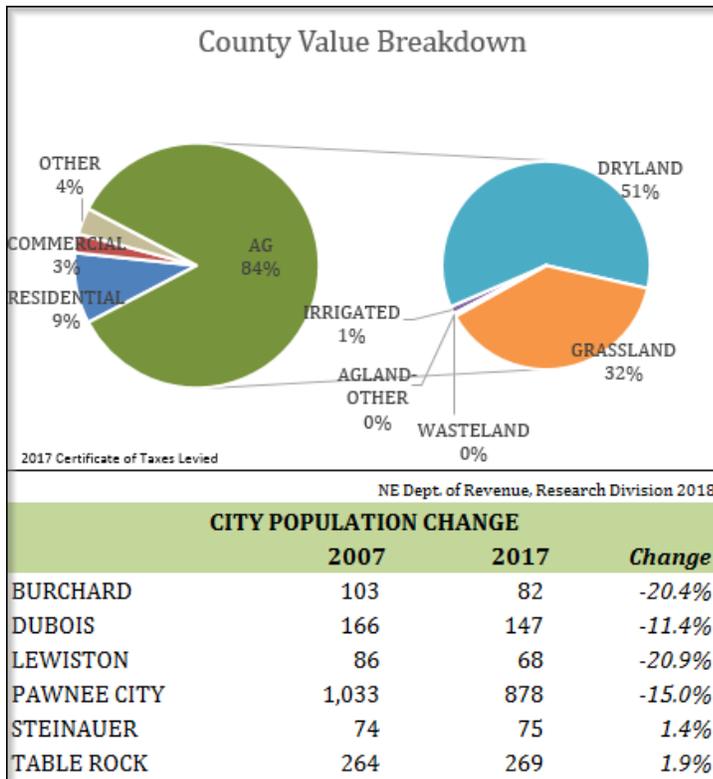
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 431 square miles, Pawnee County had 2,652 residents, per the Census Bureau Quick Facts for 2016, a 4% population decline from the 2010 U.S. Census. Reports indicated that 77% of county residents were homeowners and 90% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Pawnee County are located in and around Pawnee City. According to the latest information available from the U.S. Census Bureau, there were 64 employer establishments with total employment of 472.



Agricultural land is the single greatest contributor to the county's valuation base by an overwhelming majority. Grassland makes up the majority of the land in the county. Pawnee County is included in both the Lower Big Blue and Nemaha Natural Resources Districts (NRD).

## 2018 Residential Correlation for Pawnee County

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### *Assessor Actions*

For 2018, and the next two years, Pawnee County is reviewing rural residential parcels and farm sites. They verified, reviewed and analyzed the residential sales throughout the county. Verification is done over the phone, followed by a drive by inspection. The county is on track to complete the six-year inspection cycle. Additionally, all pickup work was completed by the county, including onsite inspections of any remodeling or additions. The County is proactive in utilizing technology in the office and in having the information available to the public through their web site.

### *Description of Analysis*

Residential parcels are valued utilizing seven valuation groupings that are based on the county assessor locations or towns in the county. Five of the groupings comprise the residential parcels inside specific towns, and two groupings consist of rural residential parcels and a recreational area in the County.

<b>Valuation Grouping</b>	<b>Assessor Location</b>
01	Pawnee
02	Burchard
03	Dubois
04	Fraziers Lake
05	Rural
06	Steinauer
07	Table Rock

For the residential property class, a review of Pawnee Counties statistical analysis profiles 65 residential sales, representing the valuation groupings. Valuation group 01 constitutes about 63% of the sales in the residential class of property, is the county seat, and is the retail anchor of the county. Of the three measures of central tendency for the residential class of properties, only the median is within acceptable range. These measures provide little support for each other but within the sample, the median provides the clearest indication of the level of value. Twenty percent of the sales have sale prices under 15,000 and sixty-five percent are less than 30,000. The occurrence of low dollar sales in the file, no doubt have an impact on the qualitative measures. For example, of the 28 sales less than \$30,000. With the removal of these sales, the Mean improves to 96% and the PRD improves to 108% the Median is 96%.

## 2018 Residential Correlation for Pawnee County

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### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The Pawnee County Assessor has developed a consistent procedure for both sales qualification and verification. The Division's review inspects the nonqualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Pawnee County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county is on schedule to comply with six-year inspection and review requirement as evidenced by the six-year inspection plan detailed in the reports and opinions. The county assessor has been aggressive in their approach to bring all the inspections up to date and have incorporated technology to aid in the assessment of the residential class. Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that affect the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the residential property class. The county typically bases the assessment decisions and review based on the individual towns and will adjust those with a separate economic depreciation if needed. Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy.

The review of Pawnee County revealed that the data was transmitted accurately but only periodically. The sale verification process and the usability decisions resulted in the use of all arm's length sales. There is no apparent bias in the measurement of real property. Review cycle of the residential property appears to be on schedule to comply with the ongoing inspection and review requirements. The inspections are documented in the individual property record files.

Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

## 2018 Residential Correlation for Pawnee County

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### *Equalization*

A review of both the statistics and the assessment practices suggest that assessments within the county is valued within the acceptable parameters, and therefore considered equalized.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	41	97.91	104.44	98.34	20.75	108.41
02	2	124.59	124.59	111.05	25.25	112.19
03	4	152.24	153.00	141.73	20.47	107.95
04	1	70.95	70.95	70.95	00.00	100.00
05	6	104.72	105.64	73.75	38.03	143.24
06	2	66.18	66.18	67.97	08.95	97.37
07	8	74.92	84.50	60.49	45.74	139.69
09	1	98.19	98.19	98.19	00.00	100.00
<u>ALL</u>	<u>65</u>	97.91	103.91	90.91	27.60	114.30

### *Level of Value*

Based on analysis of all available information, the level of value of the residential class of real property in Pawnee County is 98%.

# 2018 Commercial Correlation for Pawnee County

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## *Assessment Actions*

For 2018, Pawnee County analyzed the sales within the commercial class of properties and determined that no adjustments were necessary for this year. The county verified all commercial sales in the county. The county completed the permit and pickup work for the year.

## *Description of Analysis*

Pawnee County has two valuation groupings for the commercial class, which are defined by assessor locations and towns within the county.

<b>VALUATION GROUPING</b>	<b>ASSESSOR LOCATION</b>
01	Pawnee City
03	Remainder of the County

For the commercial property class, a review of the Pawnee County statistical profile includes 13 commercial sales, representing the two valuation groupings. Seven sales in grouping (01) and six sales in grouping (03). The sample is also a mixture of eleven different occupancy codes.

Although the calculated statistics indicate a median and mean level of value in the acceptable range, the weighted mean is well outside the acceptable range. With the removal of one high dollar sale. The weighted means moves from 55% to 88% and the PRD from 170% to 113%. There is limited support from these measures for any of the statistics derived from the sample. The qualitative measures are likewise compromised from the data in the statistical profile.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes. The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. The Division reviews the verification the sales and usability decisions for each sale. The county's inspection and review cycle for all real property is annually reviewed with the county assessor.

The review of Pawnee County revealed that the submission of sales as well as other statutory reports were transmitted accurately but only periodically. The sale verification process and the usability decisions resulted in the use of all arm's length sales. There is no apparent bias in the measurement of real property due to sale review. The county has successfully completed the first six-year inspection and review cycle of the improvements on commercial property and appears to

## 2018 Commercial Correlation for Pawnee County

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be on schedule to comply with the ongoing inspection and review requirements. The inspections are documented in the property record files

Valuation groups were also examined to ensure that the group is equally subject to a set of economic forces that affect the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the commercial property class. Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

### *Equalization*

Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	7	92.85	87.45	37.68	31.52	232.09
03	6	98.68	100.25	87.49	27.05	114.58
____ALL____	13	93.08	93.36	54.96	30.18	169.87

The commercial class of property in Pawnee County is in compliance for equalization and quality of assessment and adheres to acceptable mass appraisal techniques.

### *Level of Value*

Based on analysis of all available information, the level of value of the commercial class of real property in Pawnee County is 100%.

# 2018 Agricultural Correlation for Pawnee County

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## *Assessment Actions*

For 2018, Pawnee County has completed all pickup work of new improvements on agricultural parcels. They also update the land use on all parcels where changes were reported or observed. They have verified, reviewed and analyzed the agricultural sales throughout the county. A sales analysis was completed; as a result, grassland values decreased approximately 14%, irrigated and dry decreased approximately 2% and CRP decreased approximately 6% for 2018.

## *Description of Analysis*

The majority of agricultural land in Pawnee County is grassland; the rest is dry cropland with hardly any irrigated. The entire county is considered as one market area. The county uses a schedule of values based generally on the LCG structure with some variations by soil type.

There are 33 agricultural sales in the statistical profile. The calculated median of the sample is rounded to 72%. A review of the statistical profile for the 80% majority land use (MLU) by Market Area indicates that for all classes of land, they are within the acceptable range.

AREA (MARKET) RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	33	71.59	73.42	72.24	12.88	101.63
____ALL____	33	71.59	73.42	72.24	12.88	101.63

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action. Pawnee County needs improvement in submitting sales information to the state sales file in a timely fashion. While the delay never interfered with a review of the assessment practices, the sales from the county were not always available to other users of the state sales file. The county has improved the submission of sales over the past year and is trying to submit sales on a monthly routine schedule.

One assessment practice reviewed is that of sales qualification and verification. Pawnee County's process consists of a mailed questionnaire sent to one or both parties of an agricultural transaction. The Division reviews the non-qualified sales to ensure that the reasons for disqualifying sales are supported and documented. The review also includes a dialogue with the county assessor and a consideration of verification documentation. It is the practice of the county assessor to consider all sales qualified unless shown to be non-arm's-length. The review of the county revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of agricultural land. The county's inspection and review cycle for

## 2018 Agricultural Correlation for Pawnee County

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all real property was also discussed with the county assessor. Within the agricultural class, rural dwellings and outbuildings are reviewed at the same time as the rural residential review. Land use was updated for this assessment year, via comparison of each record to the information supplied by aerial imagery. In addition, Conservation Reserve Program acres are confirmed on a yearly basis. The county has been aggressive in their approach to bring all the inspections up to date and have incorporated technology to aid in the assessment of the agricultural class.

The review process also examines the agricultural market areas as needed to ensure that the areas defined are equally subject to a set of economic forces that affect the value of land within the delineated areas. The summary of the market area analysis concluded that the county has adequately identified market areas for the agricultural land class.

Another portion of the assessment practices relates to how rural residential and recreational land is identified apart from agricultural land within the county. Pawnee identifies land that is not used for recreation, residential or commercial use in the county as agricultural land. Based on all relevant information and Pawnee County having the highest percentage of grass of any of the other counties in southeast Nebraska. The quality of assessment of the agricultural class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

### ***Equalization***

All dwellings located on both agricultural and residential use land are valued using the same cost index and depreciation schedule. Farm home sites carry the same value as rural residential home sites, because the county assessor believes there are minimal market differences between them.

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Dry ____						
County	17	70.16	73.87	72.65	09.61	101.68
1	17	70.16	73.87	72.65	09.61	101.68
____ Grass ____						
County	10	73.09	70.34	68.98	11.93	101.97
1	10	73.09	70.34	68.98	11.93	101.97
____ ALL ____	33	71.59	73.42	72.24	12.88	101.63

### ***Level of Value***

Based on analysis of all available information, the level of value of agricultural land in Pawnee County is 72%.

## 2018 Opinions of the Property Tax Administrator for Pawnee County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). 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
<b>Residential Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal practices.	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 6th day of April, 2018.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2018 Commission Summary for Pawnee County

### Residential Real Property - Current

Number of Sales	65	Median	97.91
Total Sales Price	\$2,864,051	Mean	103.91
Total Adj. Sales Price	\$2,864,051	Wgt. Mean	90.91
Total Assessed Value	\$2,603,710	Average Assessed Value of the Base	\$29,441
Avg. Adj. Sales Price	\$44,062	Avg. Assessed Value	\$40,057

### Confidence Interval - Current

95% Median C.I	91.95 to 103.98
95% Wgt. Mean C.I	82.90 to 98.92
95% Mean C.I	94.89 to 112.93
% of Value of the Class of all Real Property Value in the County	6.00
% of Records Sold in the Study Period	4.57
% of Value Sold in the Study Period	6.22

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	63	98	97.58
2016	75	93	93.46
2015	74	95	95.37
2014	63	97	97.00

## 2018 Commission Summary for Pawnee County

### Commercial Real Property - Current

Number of Sales	13	Median	93.08
Total Sales Price	\$798,716	Mean	93.36
Total Adj. Sales Price	\$798,716	Wgt. Mean	54.96
Total Assessed Value	\$438,945	Average Assessed Value of the Base	\$74,177
Avg. Adj. Sales Price	\$61,440	Avg. Assessed Value	\$33,765

### Confidence Interval - Current

95% Median C.I	66.79 to 119.57
95% Wgt. Mean C.I	15.54 to 94.37
95% Mean C.I	70.59 to 116.13
% of Value of the Class of all Real Property Value in the County	2.73
% of Records Sold in the Study Period	5.06
% of Value Sold in the Study Period	2.30

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	6	100	98.31
2016	9	100	101.12
2015	10	100	82.15
2014	10	100	78.89

**67 Pawnee  
RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 65  
 Total Sales Price : 2,864,051  
 Total Adj. Sales Price : 2,864,051  
 Total Assessed Value : 2,603,710  
 Avg. Adj. Sales Price : 44,062  
 Avg. Assessed Value : 40,057

MEDIAN : 98  
 WGT. MEAN : 91  
 MEAN : 104  
 COD : 27.60  
 PRD : 114.30

COV : 35.72  
 STD : 37.12  
 Avg. Abs. Dev : 27.02  
 MAX Sales Ratio : 227.95  
 MIN Sales Ratio : 27.31

95% Median C.I. : 91.95 to 103.98  
 95% Wgt. Mean C.I. : 82.90 to 98.92  
 95% Mean C.I. : 94.89 to 112.93

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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
<b>Qrtrs</b>											
01-OCT-15 To 31-DEC-15	8	100.43	122.39	103.02	30.32	118.80	79.77	203.64	79.77 to 203.64	36,613	37,719
01-JAN-16 To 31-MAR-16	2	91.41	91.41	92.35	09.30	98.98	82.91	99.90	N/A	18,000	16,623
01-APR-16 To 30-JUN-16	7	95.90	100.30	96.41	20.14	104.03	63.71	130.95	63.71 to 130.95	68,714	66,246
01-JUL-16 To 30-SEP-16	5	97.91	105.72	93.74	24.71	112.78	75.93	164.70	N/A	38,980	36,540
01-OCT-16 To 31-DEC-16	8	106.99	125.31	112.76	31.36	111.13	70.06	227.95	70.06 to 227.95	33,438	37,703
01-JAN-17 To 31-MAR-17	11	100.88	97.92	86.43	25.57	113.29	27.31	156.05	57.47 to 136.39	44,341	38,323
01-APR-17 To 30-JUN-17	9	70.95	80.48	74.47	37.07	108.07	43.24	139.78	49.60 to 119.35	47,000	34,999
01-JUL-17 To 30-SEP-17	15	95.23	103.86	85.77	26.39	121.09	55.19	166.00	84.79 to 132.60	45,400	38,941
<b>Study Yrs</b>											
01-OCT-15 To 30-SEP-16	22	98.05	108.75	97.67	24.07	111.34	63.71	203.64	82.91 to 124.65	45,673	44,610
01-OCT-16 To 30-SEP-17	43	96.03	101.44	87.25	29.91	116.26	27.31	227.95	89.64 to 107.44	43,238	37,728
<b>Calendar Yrs</b>											
01-JAN-16 To 31-DEC-16	22	100.45	109.82	100.19	25.27	109.61	63.71	227.95	82.91 to 124.65	44,518	44,604
<b>ALL</b>	<b>65</b>	<b>97.91</b>	<b>103.91</b>	<b>90.91</b>	<b>27.60</b>	<b>114.30</b>	<b>27.31</b>	<b>227.95</b>	<b>91.95 to 103.98</b>	<b>44,062</b>	<b>40,057</b>

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	41	97.91	104.44	96.34	20.75	108.41	43.24	227.95	91.95 to 107.44	48,790	47,004
02	2	124.59	124.59	111.05	25.25	112.19	93.13	156.05	N/A	18,875	20,960
03	4	152.24	153.00	141.73	20.47	107.95	103.87	203.64	N/A	23,875	33,839
04	1	70.95	70.95	70.95	00.00	100.00	70.95	70.95	N/A	9,500	6,740
05	6	104.72	105.64	73.75	38.03	143.24	55.19	169.29	55.19 to 169.29	51,917	38,288
06	2	66.18	66.18	67.97	06.95	97.37	61.58	70.78	N/A	45,001	30,588
07	8	74.92	84.50	60.49	45.74	139.69	27.31	149.45	27.31 to 149.45	37,125	22,456
09	1	98.19	98.19	98.19	00.00	100.00	98.19	98.19	N/A	22,400	21,995
<b>ALL</b>	<b>65</b>	<b>97.91</b>	<b>103.91</b>	<b>90.91</b>	<b>27.60</b>	<b>114.30</b>	<b>27.31</b>	<b>227.95</b>	<b>91.95 to 103.98</b>	<b>44,062</b>	<b>40,057</b>

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	64	98.05	104.43	90.98	27.56	114.78	27.31	227.95	91.95 to 104.28	44,602	40,578
06	1	70.95	70.95	70.95	00.00	100.00	70.95	70.95	N/A	9,500	6,740
07											
<b>ALL</b>	<b>65</b>	<b>97.91</b>	<b>103.91</b>	<b>90.91</b>	<b>27.60</b>	<b>114.30</b>	<b>27.31</b>	<b>227.95</b>	<b>91.95 to 103.98</b>	<b>44,062</b>	<b>40,057</b>

**67 Pawnee  
RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 65  
 Total Sales Price : 2,864,051  
 Total Adj. Sales Price : 2,864,051  
 Total Assessed Value : 2,603,710  
 Avg. Adj. Sales Price : 44,062  
 Avg. Assessed Value : 40,057

MEDIAN : 98  
 WGT. MEAN : 91  
 MEAN : 104  
 COD : 27.60  
 PRD : 114.30

COV : 35.72  
 STD : 37.12  
 Avg. Abs. Dev : 27.02  
 MAX Sales Ratio : 227.95  
 MIN Sales Ratio : 27.31

95% Median C.I. : 91.95 to 103.98  
 95% Wgt. Mean C.I. : 82.90 to 98.92  
 95% Mean C.I. : 94.89 to 112.93

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	14	139.09	131.37	130.61	19.65	100.58	70.06	203.64	91.95 to 156.05	9,554	12,478	
Less Than 30,000	28	115.24	123.13	117.29	28.69	104.98	61.58	227.95	98.19 to 145.00	14,827	17,391	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	65	97.91	103.91	90.91	27.60	114.30	27.31	227.95	91.95 to 103.98	44,062	40,057	
Greater Than 14,999	51	95.77	96.38	88.97	23.67	108.33	27.31	227.95	89.64 to 100.24	53,535	47,628	
Greater Than 29,999	37	94.83	89.37	86.44	21.52	103.39	27.31	139.78	78.93 to 97.91	66,186	57,210	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	14	139.09	131.37	130.61	19.65	100.58	70.06	203.64	91.95 to 156.05	9,554	12,478	
15,000 TO 29,999	14	100.45	114.89	110.96	27.46	103.54	61.58	227.95	84.79 to 164.70	20,100	22,304	
30,000 TO 59,999	21	96.03	91.73	91.31	23.42	100.46	27.31	136.39	75.93 to 109.70	40,495	36,975	
60,000 TO 99,999	11	91.70	91.46	89.98	16.73	101.64	57.47	139.78	70.78 to 107.44	79,682	71,697	
100,000 TO 149,999	3	55.19	60.28	58.49	15.96	103.06	49.60	76.04	N/A	128,000	74,862	
150,000 TO 249,999	2	96.80	96.80	96.76	01.06	100.04	95.77	97.83	N/A	169,000	163,528	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	65	97.91	103.91	90.91	27.60	114.30	27.31	227.95	91.95 to 103.98	44,062	40,057	

**67 Pawnee**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 13  
Total Sales Price : 798,716  
Total Adj. Sales Price : 798,716  
Total Assessed Value : 438,945  
Avg. Adj. Sales Price : 61,440  
Avg. Assessed Value : 33,765

MEDIAN : 93  
WGT. MEAN : 55  
MEAN : 93  
COD : 30.18  
PRD : 169.87

COV : 40.35  
STD : 37.67  
Avg. Abs. Dev : 28.09  
MAX Sales Ratio : 156.98  
MIN Sales Ratio : 22.33

95% Median C.I. : 66.79 to 119.57  
95% Wgt. Mean C.I. : 15.54 to 94.37  
95% Mean C.I. : 70.59 to 116.13

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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
<b>Qtrts</b>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	1	105.08	105.08	105.08	00.00	100.00	105.08	105.08	N/A	12,500	13,135
01-JAN-16 To 31-MAR-16	1	102.00	102.00	102.00	00.00	100.00	102.00	102.00	N/A	20,000	20,400
01-APR-16 To 30-JUN-16	2	98.68	98.68	98.14	05.67	100.55	93.08	104.27	N/A	60,771	59,643
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	4	89.98	89.32	29.35	53.31	304.33	22.33	155.00	N/A	108,688	31,901
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	4	67.67	89.78	74.65	33.63	120.27	66.79	156.98	N/A	49,981	37,309
01-JUL-17 To 30-SEP-17	1	92.85	92.85	92.85	00.00	100.00	92.85	92.85	N/A	10,000	9,285
<b>Study Yrs</b>											
01-OCT-14 To 30-SEP-15											
01-OCT-15 To 30-SEP-16	4	103.14	101.11	99.21	03.46	101.92	93.08	105.08	N/A	38,510	38,205
01-OCT-16 To 30-SEP-17	9	68.09	89.91	44.38	50.20	202.59	22.33	156.98	60.38 to 155.00	71,631	31,792
<b>Calendar Yrs</b>											
01-JAN-15 To 31-DEC-15	1	105.08	105.08	105.08	00.00	100.00	105.08	105.08	N/A	12,500	13,135
01-JAN-16 To 31-DEC-16	7	102.00	93.80	46.38	28.44	202.24	22.33	155.00	22.33 to 155.00	82,327	38,184
<b>ALL</b>	13	93.08	93.36	54.96	30.18	169.87	22.33	156.98	66.79 to 119.57	61,440	33,765

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	7	92.85	87.45	37.68	31.52	232.09	22.33	155.00	22.33 to 155.00	74,525	28,082
03	6	98.68	100.25	87.49	27.05	114.58	60.38	156.98	60.38 to 156.98	46,174	40,395
<b>ALL</b>	13	93.08	93.36	54.96	30.18	169.87	22.33	156.98	66.79 to 119.57	61,440	33,765

**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	13	93.08	93.36	54.96	30.18	169.87	22.33	156.98	66.79 to 119.57	61,440	33,765
04											
<b>ALL</b>	13	93.08	93.36	54.96	30.18	169.87	22.33	156.98	66.79 to 119.57	61,440	33,765

**67 Pawnee**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 13  
Total Sales Price : 798,716  
Total Adj. Sales Price : 798,716  
Total Assessed Value : 438,945  
Avg. Adj. Sales Price : 61,440  
Avg. Assessed Value : 33,765

MEDIAN : 93  
WGT. MEAN : 55  
MEAN : 93  
COD : 30.18  
PRD : 169.87

COV : 40.35  
STD : 37.67  
Avg. Abs. Dev : 28.09  
MAX Sales Ratio : 156.98  
MIN Sales Ratio : 22.33

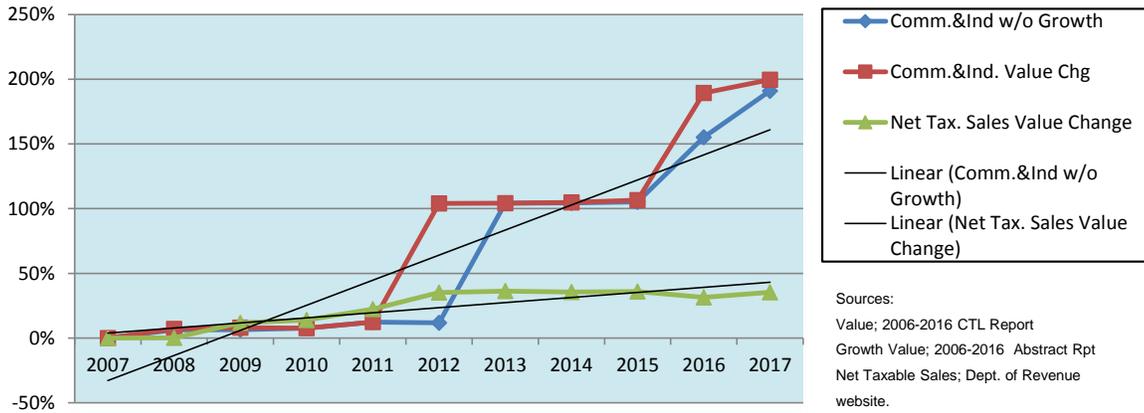
95% Median C.I. : 66.79 to 119.57  
95% Wgt. Mean C.I. : 15.54 to 94.37  
95% Mean C.I. : 70.59 to 116.13

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	5	105.08	106.58	106.03	23.10	100.52	60.38	155.00	N/A	11,450	12,141	
Less Than 30,000	8	103.54	107.33	103.75	25.91	103.45	60.38	156.98	60.38 to 156.98	14,938	15,498	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	13	93.08	93.36	54.96	30.18	169.87	22.33	156.98	66.79 to 119.57	61,440	33,765	
Greater Than 14,999	8	80.59	85.10	51.01	35.97	166.83	22.33	156.98	22.33 to 156.98	92,683	47,280	
Greater Than 29,999	5	68.09	71.00	46.37	31.66	153.12	22.33	104.27	N/A	135,843	62,993	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	5	105.08	106.58	106.03	23.10	100.52	60.38	155.00	N/A	11,450	12,141	
15,000 TO 29,999	3	102.00	108.59	101.65	29.47	106.83	66.79	156.98	N/A	20,750	21,092	
30,000 TO 59,999	2	86.18	86.18	88.89	20.99	96.95	68.09	104.27	N/A	47,838	42,523	
60,000 TO 99,999	1	93.08	93.08	93.08	00.00	100.00	93.08	93.08	N/A	66,541	61,935	
100,000 TO 149,999	1	67.24	67.24	67.24	00.00	100.00	67.24	67.24	N/A	117,000	78,665	
150,000 TO 249,999												
250,000 TO 499,999	1	22.33	22.33	22.33	00.00	100.00	22.33	22.33	N/A	400,000	89,320	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	13	93.08	93.36	54.96	30.18	169.87	22.33	156.98	66.79 to 119.57	61,440	33,765	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
336	1	155.00	155.00	155.00	00.00	100.00	155.00	155.00	N/A	12,500	19,375	
340	1	22.33	22.33	22.33	00.00	100.00	22.33	22.33	N/A	400,000	89,320	
344	3	102.00	104.81	103.81	08.74	100.96	92.85	119.57	N/A	13,083	13,582	
346	1	93.08	93.08	93.08	00.00	100.00	93.08	93.08	N/A	66,541	61,935	
350	1	156.98	156.98	156.98	00.00	100.00	156.98	156.98	N/A	16,250	25,510	
353	1	105.08	105.08	105.08	00.00	100.00	105.08	105.08	N/A	12,500	13,135	
384	1	60.38	60.38	60.38	00.00	100.00	60.38	60.38	N/A	13,000	7,850	
406	1	67.24	67.24	67.24	00.00	100.00	67.24	67.24	N/A	117,000	78,665	
442	1	68.09	68.09	68.09	00.00	100.00	68.09	68.09	N/A	40,675	27,695	
491	1	104.27	104.27	104.27	00.00	100.00	104.27	104.27	N/A	55,000	57,350	
528	1	66.79	66.79	66.79	00.00	100.00	66.79	66.79	N/A	26,000	17,365	
___ ALL ___	13	93.08	93.36	54.96	30.18	169.87	22.33	156.98	66.79 to 119.57	61,440	33,765	

### 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
2007	\$ 6,218,785	\$ 43,265	0.70%	\$ 6,175,520	-	\$ 8,384,529	-
2008	\$ 6,656,715	\$ 43,265	0.65%	\$ 6,613,450	6.35%	\$ 8,397,452	0.15%
2009	\$ 6,723,945	\$ 104,270	1.55%	\$ 6,619,675	-0.56%	\$ 9,371,573	11.60%
2010	\$ 6,695,410	\$ -	0.00%	\$ 6,695,410	-0.42%	\$ 9,551,932	1.92%
2011	\$ 6,987,960	\$ -	0.00%	\$ 6,987,960	4.37%	\$ 10,262,739	7.44%
2012	\$ 12,693,810	\$ 5,737,880	45.20%	\$ 6,955,930	-0.46%	\$ 11,338,121	10.48%
2013	\$ 12,702,695	\$ 4,460	0.04%	\$ 12,698,235	0.03%	\$ 11,424,437	0.76%
2014	\$ 12,740,080	\$ 28,115	0.22%	\$ 12,711,965	0.07%	\$ 11,374,684	-0.44%
2015	\$ 12,846,320	\$ 85,695	0.67%	\$ 12,760,625	0.16%	\$ 11,401,829	0.24%
2016	\$ 17,998,655	\$ 2,131,685	11.84%	\$ 15,866,970	23.51%	\$ 11,016,074	-3.38%
2017	\$ 18,636,890	\$ 536,025	2.88%	\$ 18,100,865	0.57%	\$ 11,356,417	3.09%
<b>Ann %chg</b>	11.60%			<b>Average</b>	<b>3.36%</b>	<b>3.08%</b>	<b>3.19%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	6.35%	7.04%	0.15%
2009	6.45%	8.12%	11.77%
2010	7.66%	7.66%	13.92%
2011	12.37%	12.37%	22.40%
2012	11.85%	104.12%	35.23%
2013	104.19%	104.26%	36.26%
2014	104.41%	104.86%	35.66%
2015	105.19%	106.57%	35.99%
2016	155.15%	189.42%	31.39%
2017	191.07%	199.69%	35.44%

County Number: 67  
 County Name: Pawnee

**67 Pawnee**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 33  
Total Sales Price : 13,795,135  
Total Adj. Sales Price : 13,795,135  
Total Assessed Value : 9,966,060  
Avg. Adj. Sales Price : 418,034  
Avg. Assessed Value : 302,002

MEDIAN : 72  
WGT. MEAN : 72  
MEAN : 73  
COD : 12.88  
PRD : 101.63

COV : 16.73  
STD : 12.28  
Avg. Abs. Dev : 09.22  
MAX Sales Ratio : 108.48  
MIN Sales Ratio : 53.69

95% Median C.I. : 68.15 to 77.13  
95% Wgt. Mean C.I. : 68.83 to 75.66  
95% Mean C.I. : 69.23 to 77.61

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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>Qtrts</u>											
01-OCT-14 To 31-DEC-14	4	77.49	77.57	78.56	03.85	98.74	72.82	82.49	N/A	462,518	363,349
01-JAN-15 To 31-MAR-15	4	60.16	62.04	61.29	12.75	101.22	53.69	74.16	N/A	225,281	138,065
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	1	56.11	56.11	56.11	00.00	100.00	56.11	56.11	N/A	377,000	211,530
01-OCT-15 To 31-DEC-15	3	67.42	69.06	69.94	07.03	98.74	62.77	77.00	N/A	471,500	329,757
01-JAN-16 To 31-MAR-16	3	68.15	68.25	68.20	01.82	100.07	66.43	70.16	N/A	669,857	456,845
01-APR-16 To 30-JUN-16	3	69.76	68.96	68.03	01.52	101.37	66.97	70.15	N/A	476,987	324,512
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	6	70.33	70.46	66.59	14.32	105.81	54.55	92.88	54.55 to 92.88	392,822	261,588
01-JAN-17 To 31-MAR-17	5	81.90	85.18	82.43	10.46	103.34	70.43	108.48	N/A	367,360	302,826
01-APR-17 To 30-JUN-17	1	94.17	94.17	94.17	00.00	100.00	94.17	94.17	N/A	264,000	248,605
01-JUL-17 To 30-SEP-17	3	85.66	82.26	80.00	05.60	102.83	73.36	87.77	N/A	451,392	361,092
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	9	72.82	68.29	70.88	12.44	96.35	53.69	82.49	55.05 to 78.62	347,577	246,354
01-OCT-15 To 30-SEP-16	9	68.15	68.76	68.66	03.83	100.15	62.77	77.00	66.43 to 70.16	539,448	370,371
01-OCT-16 To 30-SEP-17	15	80.15	79.31	75.97	13.49	104.40	54.55	108.48	70.43 to 87.77	387,461	294,369
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	8	64.02	63.93	65.11	10.98	98.19	53.69	77.00	53.69 to 77.00	336,578	219,133
01-JAN-16 To 31-DEC-16	12	69.42	69.53	67.51	08.28	102.99	54.55	92.88	66.43 to 71.59	483,122	326,133
<u>ALL</u>	33	71.59	73.42	72.24	12.88	101.63	53.69	108.48	68.15 to 77.13	418,034	302,002

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	33	71.59	73.42	72.24	12.88	101.63	53.69	108.48	68.15 to 77.13	418,034	302,002
<u>ALL</u>	33	71.59	73.42	72.24	12.88	101.63	53.69	108.48	68.15 to 77.13	418,034	302,002

**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
<u>Dry</u>											
County	5	70.16	72.25	71.53	06.26	101.01	66.43	80.15	N/A	598,314	427,953
1	5	70.16	72.25	71.53	06.26	101.01	66.43	80.15	N/A	598,314	427,953
<u>Grass</u>											
County	10	73.09	70.34	68.98	11.93	101.97	53.69	85.66	55.05 to 84.94	280,401	193,431
1	10	73.09	70.34	68.98	11.93	101.97	53.69	85.66	55.05 to 84.94	280,401	193,431
<u>ALL</u>	33	71.59	73.42	72.24	12.88	101.63	53.69	108.48	68.15 to 77.13	418,034	302,002

**67 Pawnee**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 33  
 Total Sales Price : 13,795,135  
 Total Adj. Sales Price : 13,795,135  
 Total Assessed Value : 9,966,060  
 Avg. Adj. Sales Price : 418,034  
 Avg. Assessed Value : 302,002

MEDIAN : 72  
 WGT. MEAN : 72  
 MEAN : 73  
 COD : 12.88  
 PRD : 101.63

COV : 16.73  
 STD : 12.28  
 Avg. Abs. Dev : 09.22  
 MAX Sales Ratio : 108.48  
 MIN Sales Ratio : 53.69

95% Median C.I. : 68.15 to 77.13  
 95% Wgt. Mean C.I. : 68.83 to 75.66  
 95% Mean C.I. : 69.23 to 77.61

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**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
<b>_____Dry_____</b>											
County	17	70.16	73.87	72.65	09.61	101.68	57.54	92.88	67.42 to 81.90	509,467	370,108
1	17	70.16	73.87	72.65	09.61	101.68	57.54	92.88	67.42 to 81.90	509,467	370,108
<b>_____Grass_____</b>											
County	10	73.09	70.34	68.98	11.93	101.97	53.69	85.66	55.05 to 84.94	280,401	193,431
1	10	73.09	70.34	68.98	11.93	101.97	53.69	85.66	55.05 to 84.94	280,401	193,431
<b>_____ALL_____</b>	<b>33</b>	<b>71.59</b>	<b>73.42</b>	<b>72.24</b>	<b>12.88</b>	<b>101.63</b>	<b>53.69</b>	<b>108.48</b>	<b>68.15 to 77.13</b>	<b>418,034</b>	<b>302,002</b>

## Pawnee County 2018 Average Acre Value Comparison

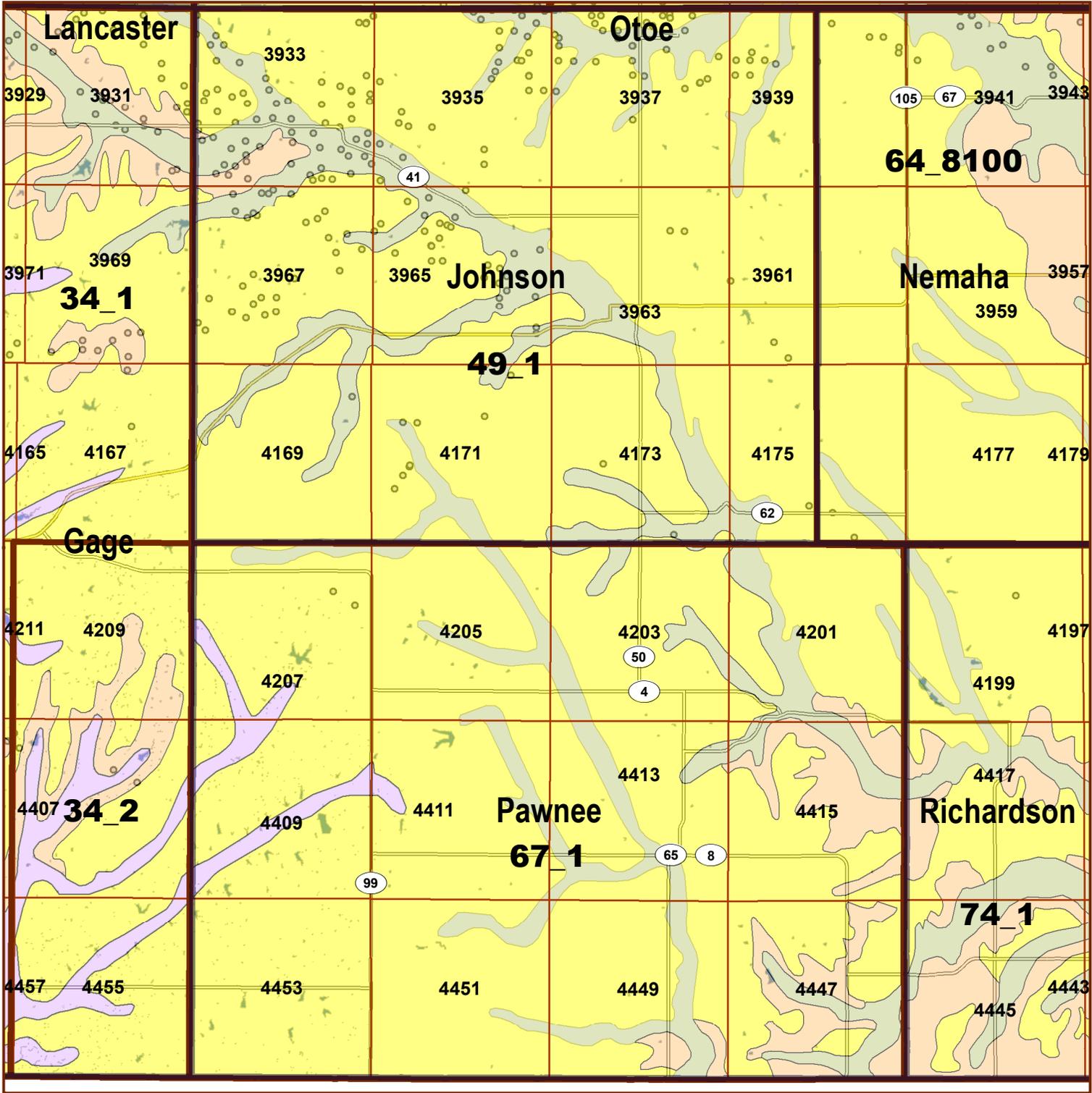
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Pawnee	1	4260	4260	3860	3860	3000	2910	2820	2820	<b>3562</b>
Gage	2	4750	4750	4260	4114	3642	n/a	3435	3600	<b>3940</b>
Johnson	1	7341	5918	6820	5469	4291	n/a	3250	2770	<b>5196</b>
Nemaha	1	5675	5450	5150	5050	4950	4850	4050	3950	<b>5023</b>
Richardson	50	5450	5325	4504	4845	4715	4615	3226	3195	<b>4798</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Pawnee	1	3550	3550	3215	3215	2500	2425	2350	2350	<b>2825</b>
Gage	2	3810	3810	3630	3630	2790	n/a	2230	2230	<b>3129</b>
Johnson	1	4216	3897	3810	3448	3010	3312	2500	1870	<b>3172</b>
Nemaha	1	4820	4669	4369	4120	3820	3669	2770	2520	<b>3844</b>
Richardson	50	4675	4585	4258	4209	3797	3400	2498	2500	<b>3801</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Pawnee	1	2120	2121	1810	1806	1651	1600	1558	1555	<b>1671</b>
Gage	2	2059	2060	1875	1875	1685	n/a	1565	1565	<b>1683</b>
Johnson	1	2810	2740	2280	1972	1904	1980	1880	1410	<b>1888</b>
Nemaha	1	2200	2050	1875	1775	1725	1675	1525	1400	<b>1622</b>
Richardson	50	2365	2275	2030	1950	1871	1760	1722	1498	<b>1791</b>

County	Mkt Area	CRP	TIMBER	WASTE
Pawnee	1	2139	1037	984
Gage	2	2675	759	200
Johnson	1	2131	1326	130
Nemaha	1	2479	900	99
Richardson	50	n/a	832	100

Source: 2018 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.



**Legend**

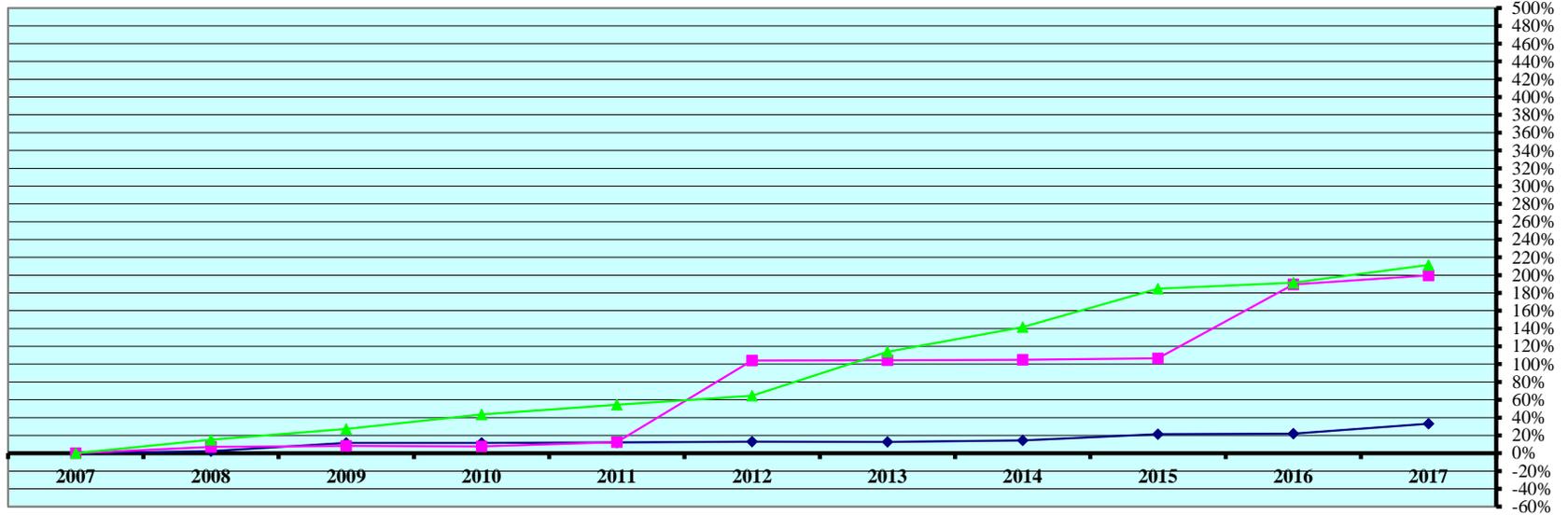
- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Pawnee County Map



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017**

ResRec  
Comm&Indust  
Total Agland



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	29,900,895	--	--	--	6,218,785	--	--	--	202,532,610	--	--	--
2008	30,585,360	684,465	2.29%	2.29%	6,656,715	437,930	7.04%	7.04%	233,180,810	30,648,200	15.13%	15.13%
2009	33,390,570	2,805,210	9.17%	11.67%	6,723,945	67,230	1.01%	8.12%	257,488,455	24,307,645	10.42%	27.13%
2010	33,380,245	-10,325	-0.03%	11.64%	6,695,410	-28,535	-0.42%	7.66%	290,604,355	33,115,900	12.86%	43.49%
2011	33,558,530	178,285	0.53%	12.23%	6,987,960	292,550	4.37%	12.37%	312,928,020	22,323,665	7.68%	54.51%
2012	33,785,785	227,255	0.68%	12.99%	12,693,810	5,705,850	81.65%	104.12%	333,259,625	20,331,605	6.50%	64.55%
2013	33,720,375	-65,410	-0.19%	12.77%	12,702,695	8,885	0.07%	104.26%	432,959,075	99,699,450	29.92%	113.77%
2014	34,223,675	503,300	1.49%	14.46%	12,740,080	37,385	0.29%	104.86%	489,500,360	56,541,285	13.06%	141.69%
2015	36,296,100	2,072,425	6.06%	21.39%	12,846,320	106,240	0.83%	106.57%	576,673,485	87,173,125	17.81%	184.73%
2016	36,439,315	143,215	0.39%	21.87%	17,998,655	5,152,335	40.11%	189.42%	590,329,185	13,655,700	2.37%	191.47%
2017	39,812,555	3,373,240	9.26%	33.15%	18,636,890	638,235	3.55%	199.69%	630,804,285	40,475,100	6.86%	211.46%

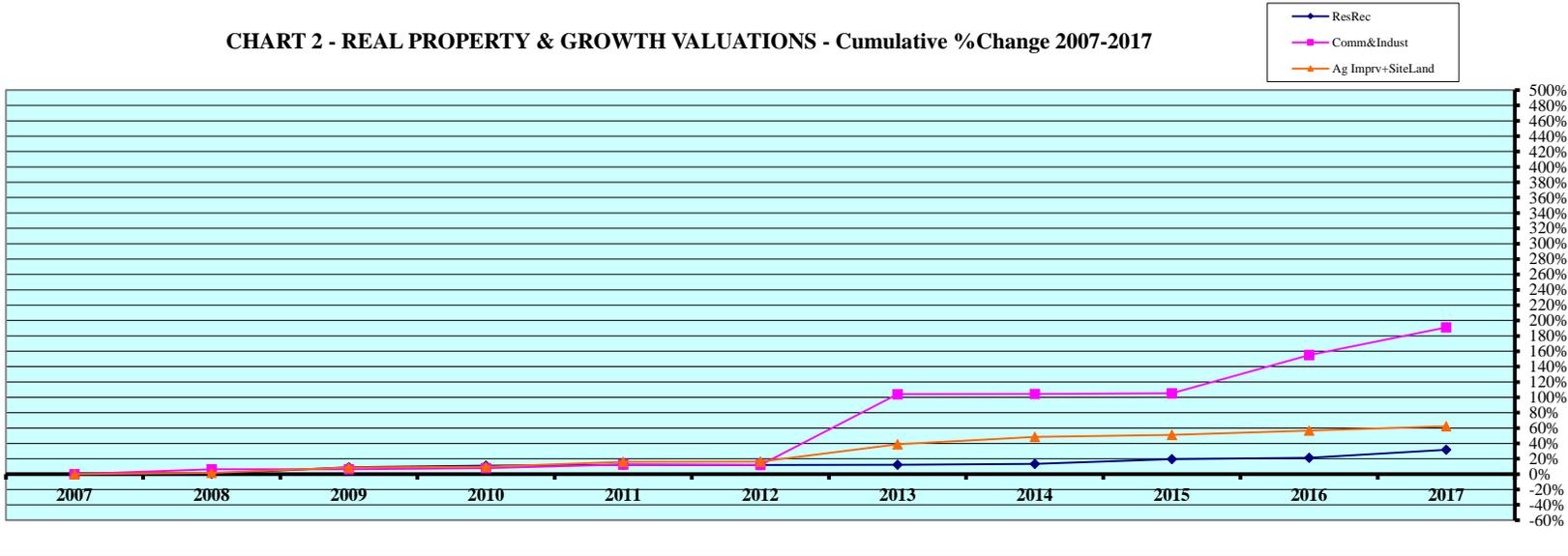
Rate Annual %chg: Residential & Recreational **2.90%** Commercial & Industrial **11.60%** Agricultural Land **12.03%**

Cnty# **67**  
County **PAWNEE**

**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.  
Source: 2007 - 2017 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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
2007	29,900,895	432,045	1.44%	29,468,850	--	--	6,218,785	43,265	0.70%	6,175,520	--	--
2008	30,585,360	536,435	1.75%	30,048,925	0.50%	0.50%	6,656,715	43,265	0.65%	6,613,450	6.35%	6.35%
2009	33,390,570	803,650	2.41%	32,586,920	6.54%	8.98%	6,723,945	104,270	1.55%	6,619,675	-0.56%	6.45%
2010	33,380,245	201,660	0.60%	33,178,585	-0.63%	10.96%	6,695,410	0	0.00%	6,695,410	-0.42%	7.66%
2011	33,558,530	0	0.00%	33,558,530	0.53%	12.23%	6,987,960	0	0.00%	6,987,960	4.37%	12.37%
2012	33,785,785	345,430	1.02%	33,440,355	-0.35%	11.84%	12,693,810	5,737,880	45.20%	6,955,930	-0.46%	11.85%
2013	33,720,375	150,265	0.45%	33,570,110	-0.64%	12.27%	12,702,695	4,460	0.04%	12,698,235	0.03%	104.19%
2014	34,223,675	285,765	0.83%	33,937,910	0.65%	13.50%	12,740,080	28,115	0.22%	12,711,965	0.07%	104.41%
2015	36,296,100	576,590	1.59%	35,719,510	4.37%	19.46%	12,846,320	85,695	0.67%	12,760,625	0.16%	105.19%
2016	36,439,315	209,220	0.57%	36,230,095	-0.18%	21.17%	17,998,655	2,131,685	11.84%	15,866,970	23.51%	155.15%
2017	39,812,555	432,145	1.09%	39,380,410	8.07%	31.70%	18,636,890	536,025	2.88%	18,100,865	0.57%	191.07%
Rate Ann%chg	2.90%			1.89%			11.60%			C & I w/o growth 3.36%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	19,808,320	8,594,410	28,402,730	605,445	2.13%	27,797,285	--	--
2008	20,181,945	9,429,335	29,611,280	741,045	2.50%	28,870,235	1.65%	1.65%
2009	20,688,555	10,255,695	30,944,250	45,155	0.15%	30,899,095	4.35%	8.79%
2010	21,389,930	10,361,215	31,751,145	636,860	2.01%	31,114,285	0.55%	9.55%
2011	21,970,505	10,937,870	32,908,375	0	0.00%	32,908,375	3.64%	15.86%
2012	23,009,665	11,543,720	34,553,385	1,507,025	4.36%	33,046,360	0.42%	16.35%
2013	26,755,920	14,183,600	40,939,520	1,495,010	3.65%	39,444,510	14.16%	38.88%
2014	28,272,160	14,841,600	43,113,760	973,965	2.26%	42,139,795	2.93%	48.37%
2015	28,921,360	15,643,380	44,564,740	1,667,725	3.74%	42,897,015	-0.50%	51.03%
2016	29,693,055	16,623,305	46,316,360	1,853,545	4.00%	44,462,815	-0.23%	56.54%
2017	29,875,470	17,185,800	47,061,270	958,310	2.04%	46,102,960	-0.46%	62.32%
Rate Ann%chg	4.19%	7.18%	5.18%	Ag Imprv+Site w/o growth			2.65%	

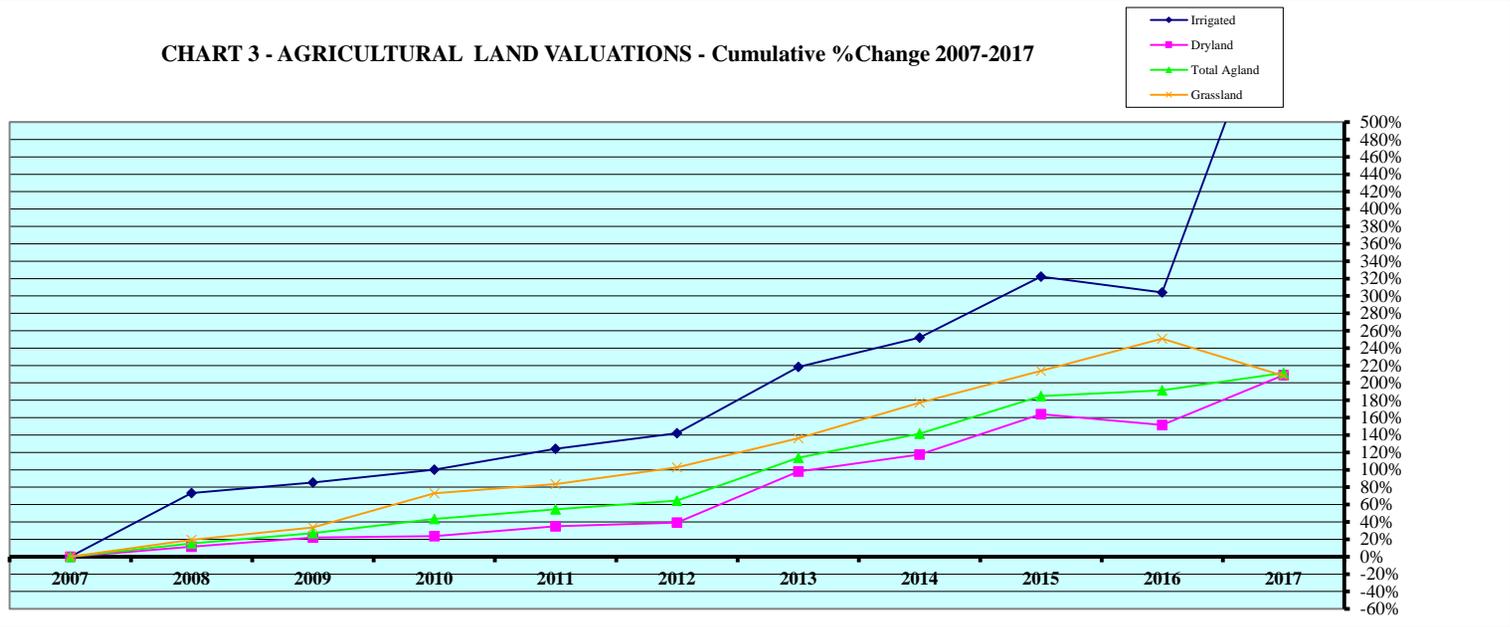
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2007 - 2017 CTL Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

Cnty# 67  
County PAWNEE

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



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
2007	976,100	--	--	--	122,535,365	--	--	--	78,507,330	--	--	--
2008	1,691,740	715,640	73.32%	73.32%	136,836,115	14,300,750	11.67%	11.67%	93,769,675	15,262,345	19.44%	19.44%
2009	1,808,695	116,955	6.91%	85.30%	149,742,675	12,906,560	9.43%	22.20%	104,929,775	11,160,100	11.90%	33.66%
2010	1,952,555	143,860	7.95%	100.04%	151,616,935	1,874,260	1.25%	23.73%	135,890,430	30,960,655	29.51%	73.09%
2011	2,187,380	234,825	12.03%	124.09%	165,469,445	13,852,510	9.14%	35.04%	144,088,070	8,197,640	6.03%	83.53%
2012	2,361,960	174,580	7.98%	141.98%	170,466,175	4,996,730	3.02%	39.12%	159,231,960	15,143,890	10.51%	102.82%
2013	3,108,115	746,155	31.59%	218.42%	242,784,380	72,318,205	42.42%	98.13%	185,470,450	26,238,490	16.48%	136.25%
2014	3,436,080	327,965	10.55%	252.02%	266,614,205	23,829,825	9.82%	117.58%	217,515,410	23,044,960	17.28%	177.06%
2015	4,122,390	686,310	19.97%	322.33%	323,576,535	56,962,330	21.37%	164.07%	246,383,700	28,868,290	13.27%	213.84%
2016	3,944,090	-178,300	-4.33%	304.07%	308,327,600	-15,248,935	-4.71%	151.62%	275,469,495	29,085,795	11.81%	250.88%
2017	7,612,995	3,668,905	93.02%	679.94%	378,555,175	70,227,575	22.78%	208.94%	241,932,310	-33,537,185	-12.17%	208.17%

Rate Ann.%chg: Irrigated **22.80%** Dryland **11.94%** Grassland **11.91%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	401,695	--	--	--	112,120	--	--	--	202,532,610	--	--	--
2008	792,330	390,635	97.25%	97.25%	90,950	-21,170	-18.88%	-18.88%	233,180,810	30,648,200	15.13%	15.13%
2009	916,360	124,030	15.65%	128.12%	90,950	0	0.00%	-18.88%	257,488,455	24,307,645	10.42%	27.13%
2010	1,053,485	137,125	14.96%	162.26%	90,950	0	0.00%	-18.88%	290,604,355	33,115,900	12.86%	43.49%
2011	1,092,175	38,690	3.67%	171.89%	90,950	0	0.00%	-18.88%	312,928,020	22,323,665	7.68%	54.51%
2012	1,108,580	16,405	1.50%	175.98%	90,950	0	0.00%	-18.88%	333,259,625	20,331,605	6.50%	64.55%
2013	1,499,830	391,250	35.29%	273.38%	96,300	5,350	5.88%	-14.11%	432,959,075	99,699,450	29.92%	113.77%
2014	1,827,665	327,835	21.86%	354.99%	107,000	10,700	11.11%	-4.57%	489,500,360	56,541,285	13.06%	141.69%
2015	2,472,660	644,995	35.29%	515.56%	118,200	11,200	10.47%	5.42%	576,673,485	87,173,125	17.81%	184.73%
2016	2,477,600	4,940	0.20%	516.79%	110,400	-7,800	-6.60%	-1.53%	590,329,185	13,655,700	2.37%	191.47%
2017	2,587,425	109,825	4.43%	544.13%	116,380	5,980	5.42%	3.80%	630,804,285	40,475,100	6.86%	211.46%

Cnty# **67**  
County **PAWNEE**

Rate Ann.%chg: Total Agric Land **12.03%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017** (from County Abstract Reports)<sup>(1)</sup>

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
2007	810,110	584	1,387			122,908,625	131,302	936			78,268,100	126,356	619		
2008	1,050,950	706	1,489	7.31%	7.31%	138,000,575	131,310	1,051	12.27%	12.27%	93,113,735	126,615	735	18.72%	18.72%
2009	1,808,695	1,081	1,673	12.40%	20.62%	150,067,265	129,996	1,154	9.84%	23.32%	104,686,750	127,214	823	11.90%	32.85%
2010	1,952,555	1,081	1,806	7.95%	30.22%	169,760,510	129,884	1,307	13.22%	39.63%	119,149,130	127,301	936	13.74%	51.10%
2011	2,187,380	1,081	2,024	12.03%	45.88%	168,081,420	114,846	1,464	11.98%	56.35%	141,929,710	142,392	997	6.49%	60.92%
2012	2,361,960	1,081	2,185	7.98%	57.52%	170,693,120	109,243	1,563	6.76%	66.92%	159,039,680	147,931	1,075	7.86%	73.56%
2013	3,108,115	1,081	2,875	31.59%	107.28%	242,788,970	109,389	2,219	42.05%	137.11%	185,298,540	147,799	1,254	16.61%	102.40%
2014	3,436,080	1,081	3,179	10.55%	129.15%	266,346,335	109,368	2,435	9.72%	160.16%	217,701,310	148,074	1,470	17.27%	137.35%
2015	4,122,390	1,081	3,814	19.97%	174.92%	323,751,840	109,708	2,951	21.18%	215.26%	246,361,590	147,748	1,667	13.41%	169.19%
2016	3,944,090	1,081	3,649	-4.33%	163.03%	308,245,545	109,674	2,811	-4.76%	200.25%	275,571,630	147,782	1,865	11.83%	201.04%
2017	6,143,570	1,644	3,738	2.44%	169.46%	377,526,510	128,339	2,942	4.66%	214.25%	245,415,870	128,088	1,916	2.75%	209.32%

Rate Annual %chg Average Value/Acre: **10.42%**

**12.13%**

**11.95%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
2007	401,695	2,734	147			114,725	206	556			202,503,255	261,182	775		
2008	796,605	2,743	290	97.62%	97.62%	0	0				232,961,865	261,374	891	14.96%	14.96%
2009	915,160	2,714	337	16.13%	129.50%	0	0				257,477,870	261,004	986	10.68%	27.23%
2010	205,325	1,467	140	-58.49%	-4.73%	0	0				291,067,520	259,732	1,121	13.60%	44.54%
2011	1,088,360	2,714	401	186.43%	172.88%	90,950	107	850		52.85%	313,377,820	261,140	1,200	7.08%	54.78%
2012	1,102,340	2,723	405	0.95%	175.46%	90,950	107	850	0.00%	52.85%	333,288,050	261,085	1,277	6.38%	64.65%
2013	1,489,985	2,740	544	34.35%	270.09%	96,300	107	900	5.88%	61.84%	432,781,910	261,116	1,657	29.84%	113.77%
2014	1,835,265	2,755	666	22.50%	353.34%	107,000	107	1,000	11.11%	79.82%	489,425,990	261,385	1,872	12.97%	141.50%
2015	2,449,260	2,730	897	34.67%	510.52%	128,400	107	1,200	20.00%	115.79%	576,813,480	261,374	2,207	17.86%	184.63%
2016	2,476,560	2,751	900	0.34%	512.61%	110,400	92	1,200	0.00%	115.79%	590,348,225	261,380	2,259	2.34%	191.31%
2017	2,657,590	2,823	942	4.59%	540.72%	116,380	92	1,265	5.42%	127.47%	631,859,920	260,986	2,421	7.19%	212.26%

**67**  
**PAWNEE**

Rate Annual %chg Average Value/Acre: **12.06%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

**CHART 4**

CHART 5 - 2017 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,773	PAWNEE	19,536,125	5,169,096	12,923,475	39,321,010	12,163,020	6,473,870	491,545	630,804,285	29,875,470	17,185,800	0	773,943,696
cnty sectorvalue % of total value:		2.52%	0.67%	1.67%	5.08%	1.57%	0.84%	0.06%	81.51%	3.86%	2.22%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
82	BURCHARD	71,680	38,918	4,910	1,244,015	4,160,230	0	0	0	0	0	0	5,519,753
2.96%	%sector of county sector	0.37%	0.75%	0.04%	3.16%	34.20%							0.71%
	%sector of municipality	1.30%	0.71%	0.09%	22.54%	75.37%							100.00%
147	DUBOIS	65,050	40,611	5,123	3,277,805	593,145	0	0	0	0	0	0	3,981,734
5.30%	%sector of county sector	0.33%	0.79%	0.04%	8.34%	4.88%							0.51%
	%sector of municipality	1.63%	1.02%	0.13%	82.32%	14.90%							100.00%
68	LEWISTON	16,715	6,459	815	1,133,385	57,635	0	0	0	0	0	0	1,215,009
2.45%	%sector of county sector	0.09%	0.12%	0.01%	2.88%	0.47%							0.16%
	%sector of municipality	1.38%	0.53%	0.07%	93.28%	4.74%							100.00%
878	PAWNEE CITY	1,399,670	548,976	333,437	17,906,175	5,016,810	0	0	0	0	0	0	25,205,068
31.66%	%sector of county sector	7.16%	10.62%	2.58%	45.54%	41.25%							3.26%
	%sector of municipality	5.55%	2.18%	1.32%	71.04%	19.90%							100.00%
75	STEINAUER	65,210	31,254	3,943	1,468,365	80,985	0	0	0	0	0	0	1,649,757
2.70%	%sector of county sector	0.33%	0.60%	0.03%	3.73%	0.67%							0.21%
	%sector of municipality	3.95%	1.89%	0.24%	89.00%	4.91%							100.00%
269	TABLE ROCK	598,740	334,520	1,133,632	5,201,285	1,084,620	23,515	0	54,150	0	0	0	8,430,462
9.70%	%sector of county sector	3.06%	6.47%	8.77%	13.23%	8.92%	0.36%		0.01%				1.09%
	%sector of municipality	7.10%	3.97%	13.45%	61.70%	12.87%	0.28%		0.64%				100.00%
1,519	Total Municipalities	2,217,065	1,000,738	1,481,860	30,231,030	10,993,425	23,515	0	54,150	0	0	0	46,001,783
54.78%	%all municip.sectors of cnty	11.35%	19.36%	11.47%	76.88%	90.38%	0.36%		0.01%				5.94%

Sources: 2017 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2017 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,164</b>	<b>Value : 698,052,295</b>	<b>Growth 1,497,515</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	223	779,995	22	192,435	94	849,410	339	1,821,840	
<b>02. Res Improve Land</b>	847	2,667,725	24	189,265	96	721,850	967	3,578,840	
<b>03. Res Improvements</b>	856	28,532,750	26	1,519,585	106	5,934,980	988	35,987,315	
<b>04. Res Total</b>	1,079	31,980,470	48	1,901,285	200	7,506,240	1,327	41,387,995	251,895
<b>% of Res Total</b>	81.31	77.27	3.62	4.59	15.07	18.14	31.87	5.93	16.82
<b>05. Com UnImp Land</b>	47	113,110	6	40,720	3	34,635	56	188,465	
<b>06. Com Improve Land</b>	169	544,965	5	73,405	8	60,135	182	678,505	
<b>07. Com Improvements</b>	178	10,633,145	10	722,550	10	373,720	198	11,729,415	
<b>08. Com Total</b>	225	11,291,220	16	836,675	13	468,490	254	12,596,385	513,660
<b>% of Com Total</b>	88.58	89.64	6.30	6.64	5.12	3.72	6.10	1.80	34.30
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	8,455	1	48,000	1	18,685	3	75,140	
<b>11. Ind Improvements</b>	1	10,830	1	6,225,085	1	155,930	3	6,391,845	
<b>12. Ind Total</b>	1	19,285	1	6,273,085	1	174,615	3	6,466,985	0
<b>% of Ind Total</b>	33.33	0.30	33.33	97.00	33.33	2.70	0.07	0.93	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	54	106,320	54	106,320	
<b>14. Rec Improve Land</b>	0	0	0	0	38	114,875	38	114,875	
<b>15. Rec Improvements</b>	0	0	0	0	41	256,495	41	256,495	
<b>16. Rec Total</b>	0	0	0	0	95	477,690	95	477,690	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	2.28	0.07	0.00
<b>Res &amp; Rec Total</b>	1,079	31,980,470	48	1,901,285	295	7,983,930	1,422	41,865,685	251,895
<b>% of Res &amp; Rec Total</b>	75.88	76.39	3.38	4.54	20.75	19.07	34.15	6.00	16.82
<b>Com &amp; Ind Total</b>	226	11,310,505	17	7,109,760	14	643,105	257	19,063,370	513,660
<b>% of Com &amp; Ind Total</b>	87.94	59.33	6.61	37.30	5.45	3.37	6.17	2.73	34.30
<b>17. Taxable Total</b>	1,305	43,290,975	65	9,011,045	309	8,627,035	1,679	60,929,055	765,555
<b>% of Taxable Total</b>	77.72	71.05	3.87	14.79	18.40	14.16	40.32	8.73	51.12

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	26,385	721,550	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	26,385	721,550
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	26,385	721,550

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	106	16	93	215

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	180,005	26	3,079,900	1,546	339,254,795	1,573	342,514,700
28. Ag-Improved Land	0	0	14	1,955,030	870	251,916,730	884	253,871,760
29. Ag Improvements	0	0	15	1,133,210	897	39,603,570	912	40,736,780
30. Ag Total							2,485	637,123,240

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	0.06	470	
32. HomeSite Improv Land	0	0.00	0	9	11.00	85,800	
33. HomeSite Improvements	0	0.00	0	10	0.00	574,045	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	2.00	4,600	
36. FarmSite Improv Land	0	0.00	0	12	20.50	47,150	
37. FarmSite Improvements	0	0.00	0	14	0.00	559,165	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	25	45.24	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	21	20.38	158,965	22	20.44	159,435	
32. HomeSite Improv Land	471	473.50	3,693,300	480	484.50	3,779,100	
33. HomeSite Improvements	500	0.00	25,498,515	510	0.00	26,072,560	215,705
34. HomeSite Total				<b>532</b>	<b>504.94</b>	<b>30,011,095</b>	
35. FarmSite UnImp Land	27	20.45	47,035	30	22.45	51,635	
36. FarmSite Improv Land	751	1,063.60	2,446,285	763	1,084.10	2,493,435	
37. FarmSite Improvements	868	0.00	14,105,055	882	0.00	14,664,220	516,255
38. FarmSite Total				<b>912</b>	<b>1,106.55</b>	<b>17,209,290</b>	
39. Road & Ditches	2,043	5,223.83	0	2,068	5,269.07	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,444</b>	<b>6,880.56</b>	<b>47,220,385</b>	<b>731,960</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	10	1,407.98	2,363,925	10	1,407.98	2,363,925

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	233.50	11.18%	994,710	13.37%	4,260.00
46. 1A	410.72	19.67%	1,749,665	23.52%	4,259.99
47. 2A1	14.00	0.67%	54,040	0.73%	3,860.00
48. 2A	433.40	20.75%	1,672,925	22.49%	3,860.00
49. 3A1	861.66	41.26%	2,584,980	34.75%	3,000.00
50. 3A	10.00	0.48%	29,100	0.39%	2,910.00
51. 4A1	117.50	5.63%	331,350	4.45%	2,820.00
52. 4A	7.50	0.36%	21,150	0.28%	2,820.00
<b>53. Total</b>	<b>2,088.28</b>	<b>100.00%</b>	<b>7,437,920</b>	<b>100.00%</b>	<b>3,561.74</b>
<b>Dry</b>					
54. 1D1	4,009.03	2.99%	14,232,085	3.76%	3,550.01
55. 1D	12,367.08	9.23%	43,903,190	11.60%	3,550.00
56. 2D1	3,738.24	2.79%	12,018,860	3.17%	3,215.11
57. 2D	37,335.96	27.86%	120,036,910	31.71%	3,215.05
58. 3D1	56,244.98	41.97%	140,607,445	37.14%	2,499.91
59. 3D	825.38	0.62%	2,001,610	0.53%	2,425.08
60. 4D1	16,432.55	12.26%	38,616,520	10.20%	2,350.00
61. 4D	3,046.15	2.27%	7,158,465	1.89%	2,350.00
<b>62. Total</b>	<b>133,999.37</b>	<b>100.00%</b>	<b>378,575,085</b>	<b>100.00%</b>	<b>2,825.20</b>
<b>Grass</b>					
63. 1G1	1,160.64	0.95%	2,077,325	1.03%	1,789.81
64. 1G	6,313.46	5.17%	12,923,585	6.43%	2,046.99
65. 2G1	4,639.92	3.80%	6,843,950	3.41%	1,475.01
66. 2G	15,705.93	12.87%	28,047,585	13.96%	1,785.80
67. 3G1	55,653.50	45.60%	92,838,495	46.22%	1,668.15
68. 3G	514.94	0.42%	800,175	0.40%	1,553.92
69. 4G1	16,989.78	13.92%	26,739,220	13.31%	1,573.84
70. 4G	21,079.40	17.27%	30,573,930	15.22%	1,450.42
<b>71. Total</b>	<b>122,057.57</b>	<b>100.00%</b>	<b>200,844,265</b>	<b>100.00%</b>	<b>1,645.49</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>2,088.28</b>	<b>0.80%</b>	<b>7,437,920</b>	<b>1.26%</b>	<b>3,561.74</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>133,999.37</b>	<b>51.31%</b>	<b>378,575,085</b>	<b>64.18%</b>	<b>2,825.20</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>122,057.57</b>	<b>46.73%</b>	<b>200,844,265</b>	<b>34.05%</b>	<b>1,645.49</b>
72. Waste	2,806.21	1.07%	2,761,585	0.47%	984.10
73. Other	224.50	0.09%	284,000	0.05%	1,265.03
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>261,175.93</b>	<b>100.00%</b>	<b>589,902,855</b>	<b>100.00%</b>	<b>2,258.64</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	2,088.28	7,437,920	2,088.28	7,437,920
<b>77. Dry Land</b>	0.00	0	1,342.69	3,697,490	132,656.68	374,877,595	133,999.37	378,575,085
<b>78. Grass</b>	109.50	177,265	705.79	1,192,335	121,242.28	199,474,665	122,057.57	200,844,265
<b>79. Waste</b>	2.00	2,740	13.00	7,085	2,791.21	2,751,760	2,806.21	2,761,585
<b>80. Other</b>	0.00	0	0.00	0	224.50	284,000	224.50	284,000
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>111.50</b>	<b>180,005</b>	<b>2,061.48</b>	<b>4,896,910</b>	<b>259,002.95</b>	<b>584,825,940</b>	<b>261,175.93</b>	<b>589,902,855</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	2,088.28	0.80%	7,437,920	1.26%	3,561.74
<b>Dry Land</b>	133,999.37	51.31%	378,575,085	64.18%	2,825.20
<b>Grass</b>	122,057.57	46.73%	200,844,265	34.05%	1,645.49
<b>Waste</b>	2,806.21	1.07%	2,761,585	0.47%	984.10
<b>Other</b>	224.50	0.09%	284,000	0.05%	1,265.03
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>261,175.93</b>	<b>100.00%</b>	<b>589,902,855</b>	<b>100.00%</b>	<b>2,258.64</b>

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 Burchard	28	39,110	59	77,580	60	1,141,140	88	1,257,830	0
83.2 Co Recreation	1	7,140	1	11,645	2	47,455	3	66,240	0
83.3 Dubois	31	134,705	92	171,680	94	2,996,485	125	3,302,870	0
83.4 Dubois Suburban	1	2,400	0	0	0	0	1	2,400	0
83.5 Frazier Lake	52	44,250	36	43,500	38	196,015	90	283,765	0
83.6 Lewiston	13	24,810	37	84,885	38	1,033,700	51	1,143,395	0
83.7 Pawnee City	80	383,435	451	1,851,625	456	17,458,835	536	19,693,895	40,165
83.8 Pawnee City Sub	19	183,890	22	179,765	23	1,430,140	42	1,793,795	0
83.9 Rural	1	21,260	1	7,800	1	95,185	2	124,245	0
83.10 Rural Farm	1	8,775	1	7,800	1	114,420	2	130,995	0
83.11 Rural Residential	89	834,255	95	771,675	105	5,765,910	194	7,371,840	211,730
83.12 Steinauer	27	84,230	49	101,305	49	1,318,365	76	1,503,900	0
83.13 Table Rock	50	159,900	161	384,455	162	4,646,160	212	5,190,515	0
<b>84 Residential Total</b>	<b>393</b>	<b>1,928,160</b>	<b>1,005</b>	<b>3,693,715</b>	<b>1,029</b>	<b>36,243,810</b>	<b>1,422</b>	<b>41,865,685</b>	<b>251,895</b>

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	Burchard	6	6,490	13	35,120	15	4,124,000	21	4,165,610	0
85.2	Dubois	9	19,865	19	51,520	21	521,760	30	593,145	0
85.3	Lewiston	2	990	8	12,315	9	44,330	11	57,635	0
85.4	Pawnee City	15	39,315	88	410,280	92	11,294,510	107	11,744,105	425,485
85.5	Pawnee City Sub	1	17,670	1	19,500	1	132,105	2	169,275	0
85.6	Rural	4	43,615	7	106,675	8	651,430	12	801,720	0
85.7	Steinauer	0	0	6	7,950	6	73,035	6	80,985	0
85.8	Table Rock	19	60,520	43	110,285	49	1,280,090	68	1,450,895	88,175
86	Commercial Total	56	188,465	185	753,645	201	18,121,260	257	19,063,370	513,660

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	617.19	0.62%	1,308,435	0.79%	2,119.99
88. 1G	4,927.76	4.99%	10,453,845	6.33%	2,121.42
89. 2G1	2,275.54	2.30%	4,119,030	2.49%	1,810.13
90. 2G	12,093.08	12.23%	21,843,165	13.23%	1,806.25
91. 3G1	48,136.32	48.70%	79,470,110	48.12%	1,650.94
92. 3G	466.33	0.47%	746,130	0.45%	1,600.00
93. 4G1	13,769.14	13.93%	21,446,815	12.99%	1,557.60
94. 4G	16,555.51	16.75%	25,750,870	15.59%	1,555.43
95. Total	98,840.87	100.00%	165,138,400	100.00%	1,670.75
<b>CRP</b>					
96. 1C1	67.40	0.64%	161,760	0.72%	2,400.00
97. 1C	616.09	5.84%	1,478,610	6.55%	2,399.99
98. 2C1	138.60	1.31%	304,920	1.35%	2,200.00
99. 2C	2,035.24	19.28%	4,477,535	19.83%	2,200.00
100. 3C1	5,087.77	48.21%	10,938,730	48.44%	2,150.00
101. 3C	6.61	0.06%	13,725	0.06%	2,076.40
102. 4C1	2,134.23	20.22%	4,268,460	18.90%	2,000.00
103. 4C	468.39	4.44%	936,780	4.15%	2,000.00
104. Total	10,554.33	100.00%	22,580,520	100.00%	2,139.46
<b>Timber</b>					
105. 1T1	476.05	3.76%	607,130	4.63%	1,275.35
106. 1T	769.61	6.08%	991,130	7.55%	1,287.83
107. 2T1	2,225.78	17.58%	2,420,000	18.44%	1,087.26
108. 2T	1,577.61	12.46%	1,726,885	13.16%	1,094.62
109. 3T1	2,429.41	19.19%	2,429,655	18.51%	1,000.10
110. 3T	42.00	0.33%	40,320	0.31%	960.00
111. 4T1	1,086.41	8.58%	1,023,945	7.80%	942.50
112. 4T	4,055.50	32.03%	3,886,280	29.61%	958.27
113. Total	12,662.37	100.00%	13,125,345	100.00%	1,036.56
<hr/>					
Grass Total	98,840.87	80.98%	165,138,400	82.22%	1,670.75
CRP Total	10,554.33	8.65%	22,580,520	11.24%	2,139.46
Timber Total	12,662.37	10.37%	13,125,345	6.54%	1,036.56
<hr/>					
114. Market Area Total	122,057.57	100.00%	200,844,265	100.00%	1,645.49

**2018 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

67 Pawnee

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	39,321,010	41,387,995	2,066,985	5.26%	251,895	4.62%
02. Recreational	491,545	477,690	-13,855	-2.82%	0	-2.82%
03. Ag-Homesite Land, Ag-Res Dwelling	29,875,470	30,011,095	135,625	0.45%	215,705	-0.27%
<b>04. Total Residential (sum lines 1-3)</b>	<b>69,688,025</b>	<b>71,876,780</b>	<b>2,188,755</b>	<b>3.14%</b>	<b>467,600</b>	<b>2.47%</b>
05. Commercial	12,163,020	12,596,385	433,365	3.56%	513,660	-0.66%
06. Industrial	6,473,870	6,466,985	-6,885	-0.11%	0	-0.11%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>18,636,890</b>	<b>19,063,370</b>	<b>426,480</b>	<b>2.29%</b>	<b>513,660</b>	<b>-0.47%</b>
08. Ag-Farmsite Land, Outbuildings	17,185,800	17,209,290	23,490	0.14%	516,255	-2.87%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>17,185,800</b>	<b>17,209,290</b>	<b>23,490</b>	<b>0.14%</b>	<b>516,255</b>	<b>-2.87%</b>
12. Irrigated	7,612,995	7,437,920	-175,075	-2.30%		
13. Dryland	378,555,175	378,575,085	19,910	0.01%		
14. Grassland	241,932,310	200,844,265	-41,088,045	-16.98%		
15. Wasteland	2,587,425	2,761,585	174,160	6.73%		
16. Other Agland	116,380	284,000	167,620	144.03%		
<b>17. Total Agricultural Land</b>	<b>630,804,285</b>	<b>589,902,855</b>	<b>-40,901,430</b>	<b>-6.48%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>736,315,000</b>	<b>698,052,295</b>	<b>-38,262,705</b>	<b>-5.20%</b>	<b>1,497,515</b>	<b>-5.40%</b>

## 2018 Assessment Survey for Pawnee County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	Ron Elliot from Tax Valuation Inc. as a Lister
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$82,825.16
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$8,800
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$0
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	This is budgeted out of county general in the amount of 9,700 for MIPS programing. (Do not know if this is current as new Clerk does not give break down sheet on MIPS costs.)
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$800
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$0
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$1,000

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	County Assessor
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	<a href="http://www.pawnee.gisworkshop.com/">http://www.pawnee.gisworkshop.com/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Pawnee City
4.	<b>When was zoning implemented?</b>
	2001

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Tax Valuation Inc.
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, for listing services.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	No
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	None
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No

## 2018 Residential Assessment Survey for Pawnee County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	County Assessor and Ron Elliot.																
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Pawnee City – County Seat and predominate trade area for the County</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Burchard – Smaller village</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Dubois – Small village, limited commercial offerings</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Fraziers Lake – Recreational area predominately comprised of mobile homes</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural – Area of the county outside of any municipal jurisdiction</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Steinauer- No retail</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Table Rock- Limited retail</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Pawnee City – County Seat and predominate trade area for the County	02	Burchard – Smaller village	03	Dubois – Small village, limited commercial offerings	04	Fraziers Lake – Recreational area predominately comprised of mobile homes	05	Rural – Area of the county outside of any municipal jurisdiction	06	Steinauer- No retail	07	Table Rock- Limited retail
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06	Steinauer- No retail																
07	Table Rock- Limited retail																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	RCNLD using market study for each valuation group.																
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																
	The County develops depreciation tables based on local market information.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	The county uses a square foot basis which is derived from a market study and sales analysis.																
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																
	Currently vacant lots are valued at current market value.																

8.	<u>Valuation Grouping</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>
	01	2013	2013	2013	2013
	02	2014	2013	2014	2014
	03	2014	2013	2014	2014
	04	2014	2013	2014	2013
	05	2007	2007	2014	2012
	06	2014	2013	2014	2014
	07	2014	2013	2014	2014

The County relies on these valuation groups because of the similar amenities available and has determined that the unique location reflects the variable market influences. The inspection and review schedule also influences the groupings.

## 2018 Commercial Assessment Survey for Pawnee County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	County Assessor and lister																		
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																		
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03	Remainder of the County, comprised of the small towns of Lewiston, DuBois, Steinauer, and Table Rock. This grouping also includes the various commercial properties located in rural Pawnee County																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	Market approach developed from a depreciated cost basis is used in valuing commercial properties. The county also analyzes sales from other similar counties to aid in determining the market for various occupancies. The county used the state sales file to locate sales and verified with the individual counties web sites.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	The County uses Marshall & Swift costing in their CAMA system and the county assessor will use sales from other counties to help substantiate market value.																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	The county develops a depreciation study from the local market information.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Depreciation tables are developed on the valuation groups. But the county develops tables for different occupancy codes within the valuation groups.																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.																		
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">03</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> </tr> </tbody> </table>				<u>Valuation Grouping</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>	01	2015	2015	2015	2015	03	2015	2015	2015	2015
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01	2015	2015	2015	2015															
03	2015	2015	2015	2015															
	The valuation groups represent the appraisal cycle of the County. They have typically reviewed Pawnee City in one year and will then review the balance of the county during another year.																		

## 2018 Agricultural Assessment Survey for Pawnee County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	County Assessor							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<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;">1</td> <td>There are no noted characteristics to differentiate more than one market are in the County</td> <td style="text-align: center;">2010</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	There are no noted characteristics to differentiate more than one market are in the County	2010	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	There are no noted characteristics to differentiate more than one market are in the County	2010						
	The entire county is considered as one market area.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The County Assessor conducts a sales analysis by majority land use to see if the sales trends are generally the same for each geographic area of the County.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Any land that is not used for recreation, residential or commercial use in the county is considered agricultural land. This could be described as classifying by the present use of the property. This generally follows the zoning that is allowed in the county.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	Yes							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	Currently there are no WRP parcels in the county.							

PAWNEE COUNTY ASSESSOR'S OFFICE

PAWNEE CITY, NE

In accordance with 77-1311 section 9, as amended by LB 263, the Pawnee County Assessor's office has made a six-year plan to inspect properties in Pawnee County. The schedule of inspections is to be as follows

2018: Residential in Townships of Plum Creek, Miles, Pawnee and Sheridan

2019: Pawnee City residential

2020: Burchard, Du Bois, Lewiston, Steinauer and Table Rock residential

2021: County wide Commercial

2021: Residential in Townships of Turkey Creek, Steinauer, Clear Creek and Table Rock

2022: Residential in Townships of Mission Creek, West Branch, Clay and South Fork

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

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

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

Jonathan Bailey

Pawnee County Assessor