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DEPARTMENT OF REVENUE

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

SALINE COUNTY

NEBRASKA

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DEPARTMENT OF REVENUE



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 Saline 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 Saline 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: Brandi Kelly, Saline County Assessor

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Introduction

[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.

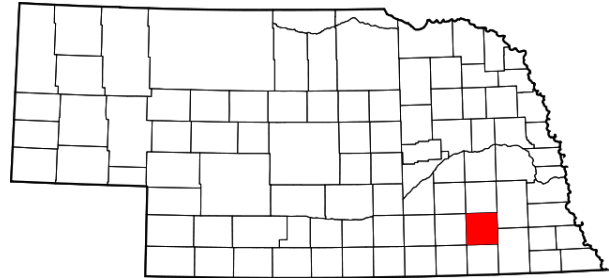
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

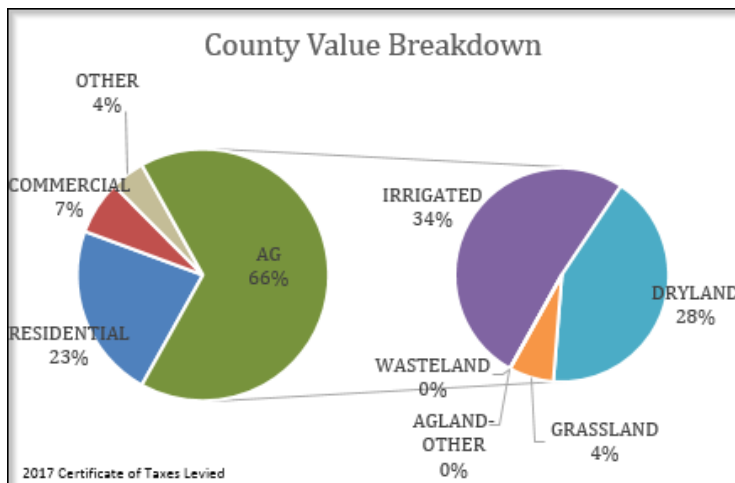
With a total area of 574 square miles, Saline County had 14,331 residents, per the Census Bureau Quick Facts for 2016, a slight population increase over the 2010 U.S. Census. Reports indicated that 65% of county residents were homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Saline County are located in and around Crete, the largest town in the county. According to the latest information available from the U.S. Census

Bureau, there were 299 employer establishments with total employment of 5,740.

Agricultural land makes up approximately 66% of the county's valuation base. A mix of dry and irrigated land makes up the majority of the land in the county. Saline County is included in both the Lower Big Blue and Upper Big Blue Natural Resource Districts (NRD).



NE Dept. of Revenue, Research Division 2018

CITY POPULATION CHANGE			
	2007	2017	Change
CRETE	6,028	6,960	15.5%
DEWITT	572	513	-10.3%
DORCHESTER	615	586	-4.7%
FRIEND	1,174	1,027	-12.5%
SWANTON	106	94	-11.3%
TOBIAS	158	106	-32.9%
WESTERN	287	235	-18.1%
WILBER	1,761	1,855	5.3%

2018 Residential Correlation for Saline County

Assessment Actions

For 2018, Saline County has completed all pickup work of new improvements on residential properties, as were onsite inspections of any remodeling and new additions. The county conducted a physical inspection and review of Wilber, DeWitt and Tobias. Costing for Rural Residential properties were also updated. The inspection and review process included an on-site inspection using the property record cards to verify the measurements, classification and condition of the existing improvements. If there was a discrepancy that required a measurement or closer inspection, the improvement was measured and any necessary changes were made. The county updated records of new unreported improvements and removed any houses or buildings that had been torn down. Interior inspections were only done for new or remodeled property or at the request of the property owner. New photos of houses and other significant buildings were taken. There were new costs using Marshall Swift cost manual, new depreciation, and the lot values were confirmed. Property record cards and sketches were updated for any changes that were made.

Description of Analysis

Residential properties in Saline County are analyzed utilizing 9 valuation groupings that are based on the numerous assessor locations in the county.

VALUATION GROUPING	ASSESSOR LOCATION
01	Wilber
02	Crete
04	Dorchester
05	Friend
06	Small Towns (DeWitt, Swanton, Tobias and Western)
09	Cabins (assessor locations Blue River Lodge and Y-Cabin)
11	Rural Residential; 4500
12	Rural Residential; 4505
13	Rural Residential; 4510

For the residential property class, a review of Saline County's statistical analysis profiles 276 residential sales, representing the valuation groupings. Valuation group 02 (Crete) constitutes about 49% of the sales in the residential class of property and is the retail anchor of the county. The median ratio for this sample is 96 with a COD of 13.30 and a PRD of 101.82. The median is within the acceptable range. The COD and the PRD are also within the acceptable range.

2018 Residential Correlation for Saline County

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 Saline 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 Saline 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 has consistently stayed 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 also 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 impact 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 state sales file to see if it was done on a timely basis and for accuracy.

The review of Saline County revealed that the data was transmitted to the state sales file accurately and in a timely manner. 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 on 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 Saline County

Equalization and Quality of Assessment

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

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	39	99.79	99.89	99.51	06.93	100.38
02	135	94.92	96.63	95.60	12.75	101.08
04	16	95.92	91.38	87.64	16.04	104.24
05	34	97.30	96.69	91.63	20.31	105.52
06	29	95.13	95.17	90.51	16.06	105.15
09	3	98.89	106.18	96.06	33.35	110.54
11	12	94.28	93.64	93.17	08.88	100.50
12	3	94.18	94.16	94.69	01.09	99.44
13	5	97.36	97.26	96.78	02.38	100.50
____ALL____	276	95.86	96.60	94.87	13.30	101.82

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Saline County is 96%.

2018 Commercial Correlation for Saline County

Assessment Actions

For 2018, Saline County has completed all pickup work on commercial property, onsite inspections of any remodeling, and new additions. Depreciation Table for Value Group 01 (Wilber) was updated to 2015 cost. There were no other adjustments made to any other class or subclass of commercial property for 2018.

Description of Analysis

Saline County has divided their commercial analysis and valuation work into nine valuation groups. These groups are defined by individual towns and rural commercial parcels. The characteristics of each valuation group are described in in the Commercial Survey. The county believes that each grouping is unique with differing combinations of location, population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

VALUATION GROUPING	ASSESSOR LOCATION
01	Wilber
02	Crete
03	DeWitt
04	Dorchester
05	Friend
06	Swanton
07	Tobias
08	Western
09	Rural

For the commercial property class, a review of Saline County's statistical profile includes 27 commercial sales, representing five-valuation groupings. Valuation group 02 constitutes about 60% of the sample and this accurately reflects the composition of the commercial population. Two of the measures of central tendency are within the acceptable range (the median and the mean) and demonstrate support for each other with only the weighted mean being below the range. The removal of two high dollar sales brings all three measures of central tendency into acceptable range. The overall calculated median is 96%.

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 state sales file to see if it was done on a timely basis and for accuracy. The Division reviews the

2018 Commercial Correlation for Saline County

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 Saline County revealed that the submission of sales to the state sales file as well as other statutory reports were transmitted accurately and in a timely manner. The sale verification process and the usability decisions resulted in the use of all arms’-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 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 assessor 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 and Quality of Assessment

Based on the assessment, practices review and the statistical analysis, the quality of assessment in Saline County is in compliance with professionally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	5	100.39	99.92	96.66	18.80	103.37
02	16	92.08	92.99	76.54	16.52	121.49
04	1	107.88	107.88	107.88	00.00	100.00
05	3	95.96	92.10	92.11	13.67	99.99
06	2	138.13	138.13	97.54	30.73	139.56
____ALL____	27	95.96	97.92	79.48	18.65	123.20

Level of Value

Based on the consideration of all available information and assessment practices, the level of value is determined to be at 96% of market value for the commercial class of real property in Saline County.

2018 Agricultural Correlation for Saline County

Assessment Actions

For 2018, Saline County conducted a market analysis of agricultural sales by land classification group and market area. The county determined that value adjustments were needed to comply with statistical measures of value. Aerial imagery was used and when additional information was needed, the taxpayer was contacted to verify Farm Service Agency (FSA) certifications and/or a physical inspection was completed. All pickup work of new improvements on agricultural parcels were completed. The land use was also updated on any records where change had been reported or observed. Updates were made to the agricultural land values based on that analysis. The county assessor decreased dryland by 1% in Market Area 2 and decreased irrigated land by 3% in Market Area 3.

Description of Analysis

The majority of agricultural land in Saline County is predominately dryland then grassland and very little irrigated land. There are three market areas within Saline County; Market Area 1 is unique in that ground water is not generally available so the crops are either dryland or grassland. The irrigation that does exist in Market Area 1 is scattered along the edge of the area and is often from lower capacity wells. Market Area 2 is the south and east part of the county. It has rolling topography like Market Area 1 but differs, as ground water is available. The crops are a mix of irrigated and dryland with a fair amount of grass land as well. Market Area 3 lays to the north part of the county and is predominantly irrigated with some dry and grass uses mixed in.

There are 56 sales in the statistical profile of the county. Review of the profile supports that land uses have been valued within the acceptable range. Two measures of central tendency fall within the acceptable range. The Weighted Mean was slightly out of the range. The removal of three high ratio sales made the Median 74%, Weighted Mean 73% and the Mean 75%. The county assessor made adjustments based on the movement of the market of the general area. Dryland decreased 1% in Market Area 2 and irrigated land decreased 3% in Market Area 3. The agricultural land values established by the county assessor are reasonably comparable to the adjoining counties.

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	23	71.34	74.26	72.78	12.43	102.03
2	6	72.81	77.64	73.03	18.16	106.31
3	27	73.64	79.99	75.78	19.22	105.56
____ALL____	56	73.53	77.38	74.40	16.21	104.01

2018 Agricultural Correlation for Saline County

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 state sales file to see if it received on a timely basis and for accuracy.

The review of Saline County revealed that the data was transmitted accurately to the state sales file and in a timely manner. 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 the review of sales. The improvements on agricultural property appears to be on schedule to comply with the ongoing inspection and review requirements. They also keep the agricultural land use current. The inspections are documented in the property record files.

One assessment practice reviewed is that of sales qualification and verification. Saline County's process consists of a mailed questionnaire sent to one or both parties to 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 inspection and review cycle for all real property was also examined. Within the agriculture class rural dwellings and outbuildings are reviewed at the same time as the rural residential review. After completion of all properties, record cards and sketches were updated for any changes that were made.

Another portion of the assessment practices review relates to how rural residential and recreational land use is identified apart from agricultural land within the county. The county assessor's policy is to consider the use of the additional acres associated with the rural dwelling. Exceptions are made for land contiguous to a current agricultural operation. To further distinguish whether the parcel is rural residential or recreational would involve the stated use by the taxpayer via the sales verification questionnaire.

Equalization and Quality of Assessment

Farm home sites and rural residential home sites are valued the same within the same valuation groups. Agricultural land values appear to be equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining

2018 Agricultural Correlation for Saline County

counties. The quality of assessment of agricultural land in Saline County complies with professionally accepted mass appraisal standards. While the county has special valuation applications on file, the county does not recognize a difference in assessed value, therefore the level of value for the agricultural class reflects the value for parcels receiving special value as well.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	13	72.72	75.21	74.46	11.40	101.01
1	1	53.74	53.74	53.74	00.00	100.00
3	12	73.07	77.00	75.46	10.13	102.04
<u> Dry </u>						
County	27	74.74	78.17	73.33	17.43	106.60
1	19	74.74	75.03	73.65	11.57	101.87
2	3	68.73	70.60	71.30	05.19	99.02
3	5	108.28	94.63	74.07	25.33	127.76
<u> Grass </u>						
County	3	67.58	66.29	64.12	16.17	103.38
3	3	67.58	66.29	64.12	16.17	103.38
<u> ALL </u>						
	56	73.53	77.38	74.40	16.21	104.01

Level of Value

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

2018 Opinions of the Property Tax Administrator for Saline 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
Residential Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	74	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.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2018 Commission Summary for Saline County

Residential Real Property - Current

Number of Sales	276	Median	95.86
Total Sales Price	\$32,640,070	Mean	96.60
Total Adj. Sales Price	\$32,640,070	Wgt. Mean	94.87
Total Assessed Value	\$30,965,810	Average Assessed Value of the Base	\$87,083
Avg. Adj. Sales Price	\$118,261	Avg. Assessed Value	\$112,195

Confidence Interval - Current

95% Median C.I	94.65 to 97.06
95% Wgt. Mean C.I	93.10 to 96.64
95% Mean C.I	94.50 to 98.70
% of Value of the Class of all Real Property Value in the County	21.49
% of Records Sold in the Study Period	5.17
% of Value Sold in the Study Period	6.66

Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	282	96	96.23
2016	269	96	96.30
2015	240	96	96.44
2014	238	97	97.22

2018 Commission Summary for Saline County

Commercial Real Property - Current

Number of Sales	27	Median	95.96
Total Sales Price	\$6,801,800	Mean	97.92
Total Adj. Sales Price	\$6,801,800	Wgt. Mean	79.48
Total Assessed Value	\$5,406,230	Average Assessed Value of the Base	\$223,400
Avg. Adj. Sales Price	\$251,919	Avg. Assessed Value	\$200,231

Confidence Interval - Current

95% Median C.I	87.59 to 101.56
95% Wgt. Mean C.I	68.07 to 90.90
95% Mean C.I	87.40 to 108.44
% of Value of the Class of all Real Property Value in the County	7.09
% of Records Sold in the Study Period	3.94
% of Value Sold in the Study Period	3.53

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	18	94	94.34
2016	18	100	89.95
2015	15	100	93.79
2014	18	100	99.63

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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 : 276
 Total Sales Price : 32,640,070
 Total Adj. Sales Price : 32,640,070
 Total Assessed Value : 30,965,810
 Avg. Adj. Sales Price : 118,261
 Avg. Assessed Value : 112,195

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 97
 COD : 13.30
 PRD : 101.82

COV : 18.46
 STD : 17.83
 Avg. Abs. Dev : 12.75
 MAX Sales Ratio : 170.84
 MIN Sales Ratio : 46.53

95% Median C.I. : 94.65 to 97.06
 95% Wgt. Mean C.I. : 93.10 to 96.64
 95% Mean C.I. : 94.50 to 98.70

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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
Qrtrs											
01-OCT-15 To 31-DEC-15	32	100.45	102.31	99.53	12.21	102.79	76.99	159.30	93.10 to 111.13	102,172	101,689
01-JAN-16 To 31-MAR-16	23	95.87	94.93	95.11	12.44	99.81	60.36	135.31	88.37 to 98.89	91,206	86,744
01-APR-16 To 30-JUN-16	42	98.39	101.62	97.54	14.33	104.18	67.63	170.84	94.77 to 108.56	126,186	123,088
01-JUL-16 To 30-SEP-16	50	95.73	96.40	95.05	12.48	101.42	62.60	147.66	90.81 to 99.33	116,133	110,383
01-OCT-16 To 31-DEC-16	31	95.69	95.67	94.30	13.37	101.45	61.96	143.03	88.19 to 100.25	128,723	121,390
01-JAN-17 To 31-MAR-17	28	96.79	95.29	96.76	13.14	98.48	46.53	128.05	93.58 to 102.68	105,304	101,897
01-APR-17 To 30-JUN-17	33	90.92	89.61	90.22	10.65	99.32	61.08	113.13	84.16 to 94.67	130,817	118,023
01-JUL-17 To 30-SEP-17	37	93.29	95.27	91.98	15.25	103.58	59.27	152.65	88.93 to 98.67	132,717	122,077
Study Yrs											
01-OCT-15 To 30-SEP-16	147	96.66	98.95	96.75	13.22	102.27	60.36	170.84	95.02 to 98.94	112,066	108,422
01-OCT-16 To 30-SEP-17	129	94.65	93.92	92.96	13.28	101.03	46.53	152.65	92.12 to 97.06	125,321	116,495
Calendar Yrs											
01-JAN-16 To 31-DEC-16	146	95.99	97.51	95.65	13.32	101.94	60.36	170.84	94.71 to 98.11	117,771	112,651
ALL	276	95.86	96.60	94.87	13.30	101.82	46.53	170.84	94.65 to 97.06	118,261	112,195

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	39	99.79	99.89	99.51	06.93	100.38	82.34	119.16	95.03 to 102.36	112,882	112,334
02	135	94.92	96.63	95.60	12.75	101.08	59.27	147.66	91.82 to 97.06	128,480	122,832
04	16	95.92	91.36	87.64	16.04	104.24	61.22	133.51	74.66 to 99.33	92,656	81,207
05	34	97.30	96.69	91.63	20.31	105.52	61.08	152.65	79.93 to 107.93	125,110	114,636
06	29	95.13	95.17	90.51	16.06	105.15	46.53	170.84	90.49 to 100.38	46,952	42,496
09	3	98.89	106.18	96.06	33.35	110.54	60.36	159.30	N/A	23,333	22,413
11	12	94.28	93.64	93.17	08.88	100.50	71.83	113.13	82.32 to 100.79	194,250	180,978
12	3	94.18	94.16	94.69	01.09	99.44	92.60	95.69	N/A	238,000	225,357
13	5	97.36	97.26	96.78	02.38	100.50	92.79	102.31	N/A	136,000	131,620
ALL	276	95.86	96.60	94.87	13.30	101.82	46.53	170.84	94.65 to 97.06	118,261	112,195

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	273	95.87	96.76	94.92	13.26	101.94	46.53	170.84	94.65 to 97.36	119,238	113,178
06	2	79.63	79.63	70.76	24.20	112.54	60.36	98.89	N/A	25,000	17,690
07	1	86.46	86.46	86.46	00.00	100.00	86.46	86.46	N/A	38,000	32,855
ALL	276	95.86	96.60	94.87	13.30	101.82	46.53	170.84	94.65 to 97.06	118,261	112,195

76 Saline
RESIDENTIAL

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Qualified

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 WGT. MEAN : 95
 MEAN : 97
 COD : 13.30
 PRD : 101.82

COV : 18.46
 STD : 17.83
 Avg. Abs. Dev : 12.75
 MAX Sales Ratio : 170.84
 MIN Sales Ratio : 46.53

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 95% Wgt. Mean C.I. : 93.10 to 96.64
 95% Mean C.I. : 94.50 to 98.70

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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	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	3	98.89	98.90	99.54	02.55	99.36	95.13	102.68	N/A	11,833	11,778	
Less Than 30,000	14	97.76	105.94	107.28	14.19	98.75	76.83	159.30	93.85 to 123.96	19,000	20,383	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	276	95.86	96.60	94.87	13.30	101.82	46.53	170.84	94.65 to 97.06	118,261	112,195	
Greater Than 14,999	273	95.84	96.57	94.87	13.41	101.79	46.53	170.84	94.45 to 97.06	119,431	113,298	
Greater Than 29,999	262	95.62	96.10	94.77	13.26	101.40	46.53	170.84	94.14 to 97.06	123,565	117,101	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	3	98.89	98.90	99.54	02.55	99.36	95.13	102.68	N/A	11,833	11,778	
15,000 TO 29,999	11	96.63	107.86	108.47	17.33	99.44	76.83	159.30	90.49 to 139.92	20,955	22,730	
30,000 TO 59,999	37	98.40	99.88	98.17	18.08	101.74	52.54	170.84	89.84 to 106.63	42,509	41,733	
60,000 TO 99,999	77	99.79	100.19	99.57	14.67	100.62	61.08	152.65	93.20 to 102.68	76,571	76,239	
100,000 TO 149,999	75	95.02	92.66	92.34	11.71	100.35	46.53	128.05	91.65 to 97.61	122,256	112,893	
150,000 TO 249,999	56	93.58	92.87	93.17	10.14	99.68	65.19	121.86	91.63 to 95.97	181,464	169,076	
250,000 TO 499,999	15	94.65	94.89	95.27	08.18	99.60	72.39	117.20	89.91 to 100.92	289,860	276,135	
500,000 TO 999,999	2	96.94	96.94	96.94	00.05	100.00	96.89	96.99	N/A	613,083	594,305	
1,000,000 +												
<u>ALL</u>	276	95.86	96.60	94.87	13.30	101.82	46.53	170.84	94.65 to 97.06	118,261	112,195	

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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 : 27
Total Sales Price : 6,801,800
Total Adj. Sales Price : 6,801,800
Total Assessed Value : 5,406,230
Avg. Adj. Sales Price : 251,919
Avg. Assessed Value : 200,231

MEDIAN : 96
WGT. MEAN : 79
MEAN : 98
COD : 18.65
PRD : 123.20

COV : 27.15
STD : 26.59
Avg. Abs. Dev : 17.90
MAX Sales Ratio : 177.95
MIN Sales Ratio : 55.69

95% Median C.I. : 87.59 to 101.56
95% Wgt. Mean C.I. : 68.07 to 90.90
95% Mean C.I. : 87.40 to 108.44

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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	1	107.88	107.88	107.88	00.00	100.00	107.88	107.88	N/A	8,500	9,170
01-JAN-15 To 31-MAR-15	3	76.90	82.17	82.04	12.42	100.16	70.48	99.12	N/A	72,267	59,285
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	5	90.05	88.84	77.16	06.42	115.14	75.04	100.23	N/A	572,000	441,375
01-OCT-15 To 31-DEC-15	2	100.92	100.92	101.01	00.53	99.91	100.39	101.45	N/A	82,000	82,825
01-JAN-16 To 31-MAR-16	4	105.26	110.70	108.60	17.51	101.93	83.87	148.40	N/A	106,500	115,663
01-APR-16 To 30-JUN-16	1	92.85	92.85	92.85	00.00	100.00	92.85	92.85	N/A	85,000	78,925
01-JUL-16 To 30-SEP-16	1	95.96	95.96	95.96	00.00	100.00	95.96	95.96	N/A	76,200	73,125
01-OCT-16 To 31-DEC-16	3	108.94	114.05	94.18	17.51	121.10	87.99	145.22	N/A	200,667	188,990
01-JAN-17 To 31-MAR-17	2	136.13	136.13	97.54	30.73	139.56	94.30	177.95	N/A	258,500	252,143
01-APR-17 To 30-JUN-17	4	63.14	73.98	60.65	27.37	121.98	55.69	113.96	N/A	436,575	264,793
01-JUL-17 To 30-SEP-17	1	101.56	101.56	101.56	00.00	100.00	101.56	101.56	N/A	100,000	101,555
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	9	90.05	88.73	77.59	10.93	114.36	70.48	107.88	75.04 to 100.23	342,811	265,989
01-OCT-15 To 30-SEP-16	8	100.53	104.18	103.88	10.85	100.29	83.87	148.40	83.87 to 148.40	93,900	97,544
01-OCT-16 To 30-SEP-17	10	97.93	101.19	75.27	28.94	134.44	55.69	177.95	57.72 to 145.22	296,530	223,198
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	10	90.68	89.26	78.70	10.19	113.42	70.48	101.45	75.04 to 100.39	324,080	255,038
01-JAN-16 To 31-DEC-16	9	100.67	108.19	99.37	16.75	108.88	83.87	148.40	87.99 to 145.22	132,133	131,297
<u>ALL</u>	27	95.96	97.92	79.48	18.65	123.20	55.69	177.95	87.59 to 101.56	251,919	200,231

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	5	100.39	99.92	96.66	18.80	103.37	68.56	145.22	N/A	68,660	66,370
02	16	92.08	92.99	76.54	16.52	121.49	55.69	148.40	76.90 to 101.45	362,925	277,793
04	1	107.88	107.88	107.88	00.00	100.00	107.88	107.88	N/A	8,500	9,170
05	3	95.96	92.10	92.11	13.67	99.99	70.48	109.85	N/A	42,067	38,747
06	2	136.13	136.13	97.54	30.73	139.56	94.30	177.95	N/A	258,500	252,143
<u>ALL</u>	27	95.96	97.92	79.48	18.65	123.20	55.69	177.95	87.59 to 101.56	251,919	200,231

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COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

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WGT. MEAN : 79
MEAN : 98
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STD : 26.59
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MIN Sales Ratio : 55.69

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95% Wgt. Mean C.I. : 68.07 to 90.90
95% Mean C.I. : 87.40 to 108.44

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	100.67	100.67	100.67	00.00	100.00	100.67	100.67	N/A	202,500	203,865
03	24	97.54	98.37	76.68	20.03	128.29	55.69	177.95	83.87 to 107.88	234,138	179,528
04	2	91.15	91.15	91.19	03.47	99.96	87.99	94.30	N/A	490,000	446,848
<u>ALL</u>	<u>27</u>	95.96	97.92	79.48	18.65	123.20	55.69	177.95	87.59 to 101.56	251,919	200,231

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	107.88	107.88	107.88	00.00	100.00	107.88	107.88	N/A	8,500	9,170
Less Than 30,000	3	109.85	131.89	137.59	21.27	95.86	107.88	177.95	N/A	16,167	22,243
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	27	95.96	97.92	79.48	18.65	123.20	55.69	177.95	87.59 to 101.56	251,919	200,231
Greater Than 14,999	26	95.13	97.54	79.45	19.06	122.77	55.69	177.95	87.59 to 101.45	261,281	207,579
Greater Than 29,999	24	93.58	93.68	79.07	16.57	118.48	55.69	148.40	83.87 to 100.67	281,388	222,479
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	107.88	107.88	107.88	00.00	100.00	107.88	107.88	N/A	8,500	9,170
15,000 TO 29,999	2	143.90	143.90	143.90	23.66	100.00	109.85	177.95	N/A	20,000	28,780
30,000 TO 59,999	5	87.59	94.19	94.32	24.04	99.86	68.56	145.22	N/A	40,920	38,594
60,000 TO 99,999	8	100.31	100.64	100.83	05.53	99.81	91.30	113.96	91.30 to 113.96	80,713	81,382
100,000 TO 149,999	5	83.87	93.28	90.75	27.98	102.79	55.69	148.40	N/A	112,100	101,728
150,000 TO 249,999	2	95.36	95.36	95.83	05.57	99.51	90.05	100.67	N/A	186,250	178,478
250,000 TO 499,999	2	91.15	91.15	91.19	03.47	99.96	87.99	94.30	N/A	490,000	446,848
500,000 TO 999,999											
1,000,000 +	2	66.38	66.38	68.58	13.05	96.79	57.72	75.04	N/A	1,995,000	1,368,093
<u>ALL</u>	<u>27</u>	95.96	97.92	79.48	18.65	123.20	55.69	177.95	87.59 to 101.56	251,919	200,231

76 Saline
COMMERCIAL

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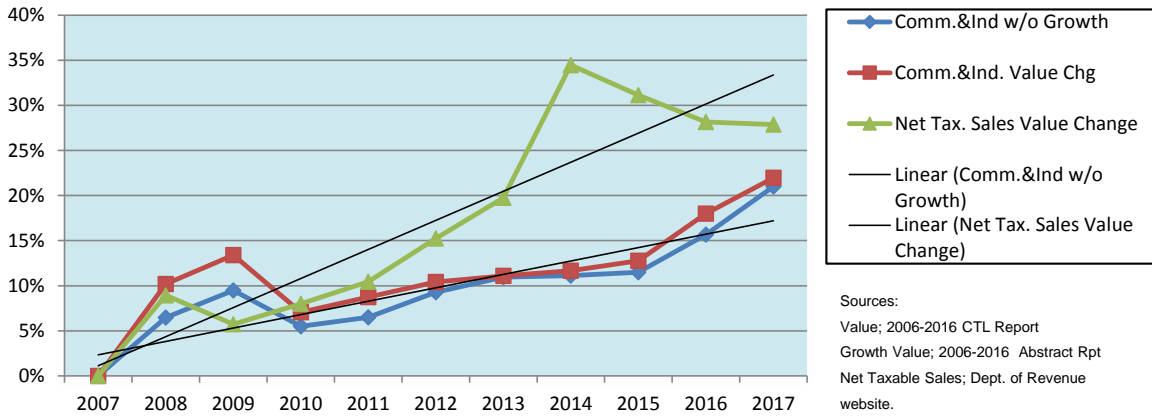
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 95% Wgt. Mean C.I. : 68.07 to 90.90
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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
313	1	75.04	75.04	75.04	00.00	100.00	75.04	75.04	N/A	2,500,000	1,876,085
344	2	95.85	95.85	95.44	04.75	100.43	91.30	100.39	N/A	75,750	72,298
350	1	90.05	90.05	90.05	00.00	100.00	90.05	90.05	N/A	170,000	153,090
352	2	101.12	101.12	100.97	00.45	100.15	100.67	101.56	N/A	151,250	152,710
353	7	101.45	100.80	97.73	19.50	103.14	55.69	148.40	55.69 to 148.40	98,929	96,684
384	1	87.59	87.59	87.59	00.00	100.00	87.59	87.59	N/A	42,500	37,225
406	5	99.12	91.18	87.81	15.88	103.84	68.56	109.85	N/A	31,320	27,502
442	2	130.91	130.91	99.42	35.93	131.67	83.87	177.95	N/A	60,500	60,148
444	1	145.22	145.22	145.22	00.00	100.00	145.22	145.22	N/A	34,000	49,375
458	1	92.85	92.85	92.85	00.00	100.00	92.85	92.85	N/A	85,000	78,925
494	2	91.15	91.15	91.19	03.47	99.96	87.99	94.30	N/A	490,000	446,848
540	1	57.72	57.72	57.72	00.00	100.00	57.72	57.72	N/A	1,490,000	860,100
582	1	95.96	95.96	95.96	00.00	100.00	95.96	95.96	N/A	76,200	73,125
<u>ALL</u>	<u>27</u>	95.96	97.92	79.48	18.65	123.20	55.69	177.95	87.59 to 101.56	251,919	200,231

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	\$ 125,804,220	\$ 15,975,925	12.70%	\$ 109,828,295	-	\$ 67,246,433	-
2008	\$ 138,602,720	\$ 4,679,971	3.38%	\$ 133,922,749	6.45%	\$ 73,251,249	8.93%
2009	\$ 142,660,170	\$ 4,927,525	3.45%	\$ 137,732,645	-0.63%	\$ 71,092,515	-2.95%
2010	\$ 134,682,920	\$ 1,943,570	1.44%	\$ 132,739,350	-6.95%	\$ 72,627,788	2.16%
2011	\$ 136,799,780	\$ 2,821,470	2.06%	\$ 133,978,310	-0.52%	\$ 74,265,090	2.25%
2012	\$ 138,908,790	\$ 1,450,340	1.04%	\$ 137,458,450	0.48%	\$ 77,487,367	4.34%
2013	\$ 139,759,575	\$ 192,570	0.14%	\$ 139,567,005	0.47%	\$ 80,534,652	3.93%
2014	\$ 140,474,985	\$ 685,740	0.49%	\$ 139,789,245	0.02%	\$ 90,429,706	12.29%
2015	\$ 141,876,320	\$ 1,615,050	1.14%	\$ 140,261,270	-0.15%	\$ 88,190,883	-2.48%
2016	\$ 148,447,250	\$ 2,927,435	1.97%	\$ 145,519,815	2.57%	\$ 86,172,649	-2.29%
2017	\$ 153,426,780	\$ 1,208,540	0.79%	\$ 152,218,240	2.54%	\$ 85,985,758	-0.22%
Ann %chg	2.00%			Average	0.43%	2.79%	2.60%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	6.45%	10.17%	8.93%
2009	9.48%	13.40%	5.72%
2010	5.51%	7.06%	8.00%
2011	6.50%	8.74%	10.44%
2012	9.26%	10.42%	15.23%
2013	10.94%	11.09%	19.76%
2014	11.12%	11.66%	34.48%
2015	11.49%	12.78%	31.15%
2016	15.67%	18.00%	28.14%
2017	21.00%	21.96%	27.87%

County Number: 76
 County Name: Saline

76 Saline
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 : 56
Total Sales Price : 35,650,434
Total Adj. Sales Price : 35,650,434
Total Assessed Value : 26,522,875
Avg. Adj. Sales Price : 636,615
Avg. Assessed Value : 473,623

MEDIAN : 74
WGT. MEAN : 74
MEAN : 77
COD : 16.21
PRD : 104.01

COV : 22.94
STD : 17.75
Avg. Abs. Dev : 11.92
MAX Sales Ratio : 128.35
MIN Sales Ratio : 49.25

95% Median C.I. : 70.17 to 76.89
95% Wgt. Mean C.I. : 70.36 to 78.43
95% Mean C.I. : 72.73 to 82.03

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-14 To 31-DEC-14	5	70.78	70.47	66.56	12.77	105.87	52.42	87.93	N/A	650,042	432,651	
01-JAN-15 To 31-MAR-15	10	70.10	70.49	69.14	09.60	101.95	52.22	89.12	64.90 to 78.25	625,796	432,684	
01-APR-15 To 30-JUN-15	3	71.42	69.81	67.74	07.07	103.06	61.43	76.59	N/A	622,239	421,500	
01-JUL-15 To 30-SEP-15	1	58.38	58.38	58.38	00.00	100.00	58.38	58.38	N/A	1,083,740	632,640	
01-OCT-15 To 31-DEC-15	3	82.61	91.41	87.94	16.78	103.95	75.02	116.61	N/A	539,227	474,208	
01-JAN-16 To 31-MAR-16	3	88.26	91.90	90.44	22.31	101.61	64.18	123.25	N/A	498,667	450,997	
01-APR-16 To 30-JUN-16												
01-JUL-16 To 30-SEP-16	1	63.75	63.75	63.75	00.00	100.00	63.75	63.75	N/A	1,524,400	971,810	
01-OCT-16 To 31-DEC-16	10	82.60	84.81	83.56	15.23	101.50	49.25	114.21	73.81 to 108.28	453,326	378,786	
01-JAN-17 To 31-MAR-17	11	73.64	78.20	78.64	12.03	99.44	61.93	128.35	68.73 to 84.86	771,552	606,719	
01-APR-17 To 30-JUN-17	6	69.69	72.91	71.44	05.95	102.06	68.48	88.28	68.48 to 88.28	762,400	544,660	
01-JUL-17 To 30-SEP-17	3	67.58	83.02	68.66	36.50	120.91	53.74	127.75	N/A	319,667	219,497	
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	19	70.46	69.74	67.32	10.53	103.59	52.22	89.12	64.90 to 76.59	655,717	441,433	
01-OCT-15 To 30-SEP-16	7	82.61	87.67	80.80	21.64	108.50	63.75	123.25	63.75 to 123.25	662,583	535,346	
01-OCT-16 To 30-SEP-17	30	74.28	79.83	77.55	16.67	102.94	49.25	128.35	70.17 to 82.05	618,458	479,607	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	17	71.34	73.35	70.63	12.98	103.85	52.22	116.61	64.90 to 78.25	636,829	449,800	
01-JAN-16 To 31-DEC-16	14	82.60	84.82	80.92	18.11	104.82	49.25	123.25	64.18 to 108.28	539,547	436,618	
<u>ALL</u>	56	73.53	77.38	74.40	16.21	104.01	49.25	128.35	70.17 to 76.89	636,615	473,623	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	23	71.34	74.26	72.78	12.43	102.03	52.22	94.07	68.60 to 83.15	534,774	389,232	
2	6	72.81	77.64	73.03	18.16	106.31	58.38	116.61	58.38 to 116.61	758,547	553,973	
3	27	73.64	79.99	75.78	19.22	105.56	49.25	128.35	69.01 to 82.05	696,272	527,656	
<u>ALL</u>	56	73.53	77.38	74.40	16.21	104.01	49.25	128.35	70.17 to 76.89	636,615	473,623	

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95% Mean C.I. : 72.73 to 82.03

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	4	76.04	75.61	75.04	03.05	100.76	71.45	78.92	N/A	1,016,843	763,003
3	4	76.04	75.61	75.04	03.05	100.76	71.45	78.92	N/A	1,016,843	763,003
_____Dry_____											
County	13	70.78	81.46	75.17	22.99	108.37	52.22	127.75	64.90 to 89.12	528,495	397,270
1	10	70.26	73.92	71.20	14.23	103.82	52.22	89.12	64.18 to 88.28	553,881	394,388
2	1	68.73	68.73	68.73	00.00	100.00	68.73	68.73	N/A	784,000	538,865
3	2	125.50	125.50	124.50	01.79	100.80	123.25	127.75	N/A	273,814	340,888
_____Grass_____											
County	2	74.82	74.82	74.58	09.68	100.32	67.58	82.05	N/A	216,186	161,223
3	2	74.82	74.82	74.58	09.68	100.32	67.58	82.05	N/A	216,186	161,223
_____ALL_____	56	73.53	77.38	74.40	16.21	104.01	49.25	128.35	70.17 to 76.89	636,615	473,623

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	13	72.72	75.21	74.46	11.40	101.01	53.74	128.35	69.01 to 76.94	973,056	724,519
1	1	53.74	53.74	53.74	00.00	100.00	53.74	53.74	N/A	584,000	313,820
3	12	73.07	77.00	75.46	10.13	102.04	63.75	128.35	69.20 to 76.94	1,005,478	758,744
_____Dry_____											
County	27	74.74	78.17	73.33	17.43	106.60	52.22	127.75	66.17 to 84.86	583,735	428,031
1	19	74.74	75.03	73.65	11.57	101.87	52.22	94.07	65.78 to 84.86	560,463	412,779
2	3	68.73	70.60	71.30	05.19	99.02	66.17	76.89	N/A	870,613	620,715
3	5	108.28	94.63	74.07	25.33	127.76	52.42	127.75	N/A	500,040	370,376
_____Grass_____											
County	3	67.58	66.29	64.12	16.17	103.38	49.25	82.05	N/A	245,491	157,408
3	3	67.58	66.29	64.12	16.17	103.38	49.25	82.05	N/A	245,491	157,408
_____ALL_____	56	73.53	77.38	74.40	16.21	104.01	49.25	128.35	70.17 to 76.89	636,615	473,623

Saline County 2018 Average Acre Value Comparison

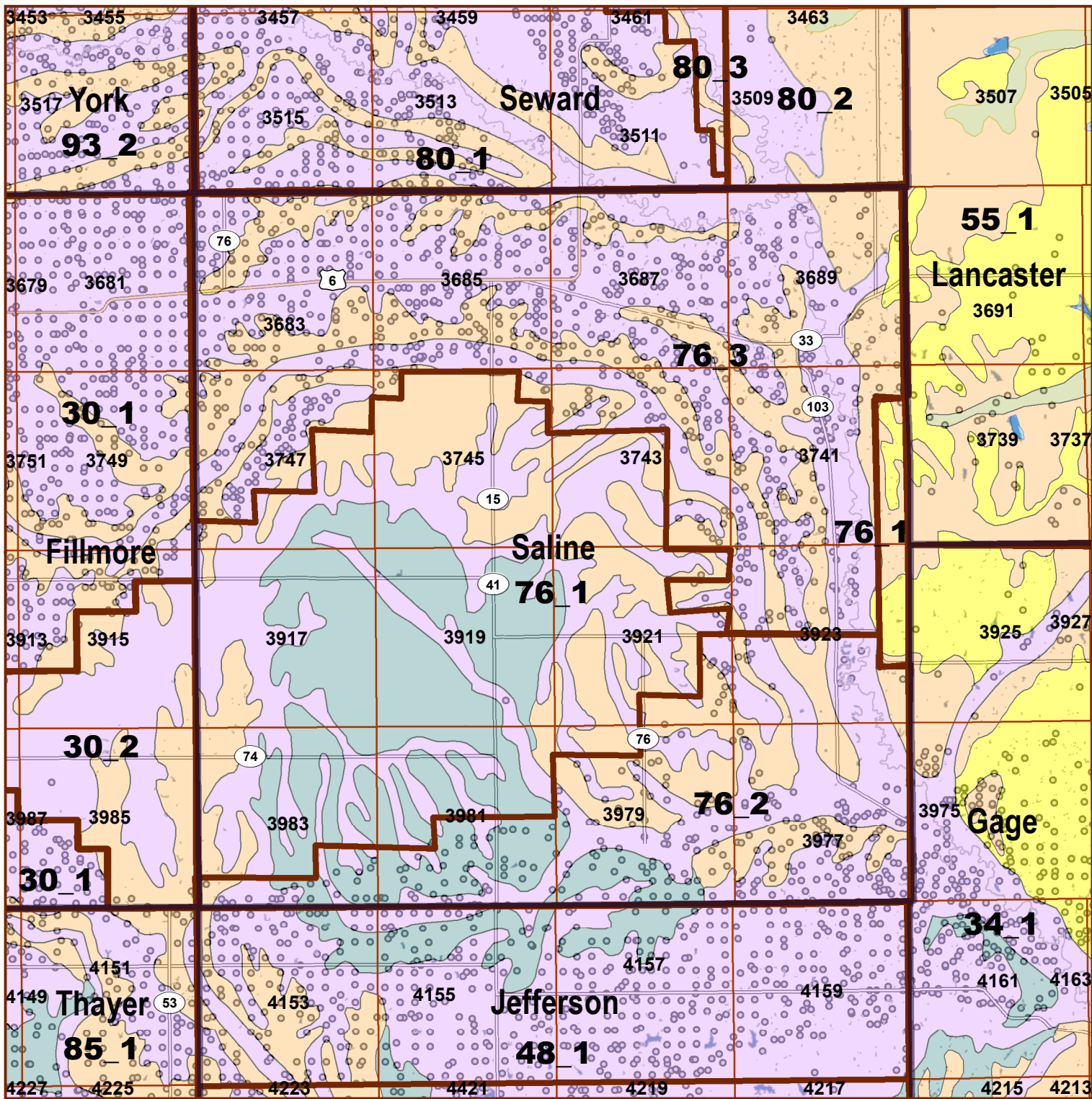
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	4700	4676	3849	3849	3799	3800	3650	3650	4229
Fillmore	2	7000	6900	6800	6700	6400	6200	6000	5850	6783
Lancaster	1	7125	6768	6411	6049	5623	5207	4869	4492	6150
Saline	2	5794	5799	5589	5499	5195	4900	4497	4293	5505
Gage	1	6164	6201	5973	5977	5132	5155	4748	4725	5764
Jefferson	1	4345	7346	3901	5454	4825	n/a	4410	2775	6032
Thayer	1	6900	6800	6750	6450	6250	6050	6000	5900	6580

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	3997	3997	3723	3723	3522	3302	3224	3115	3748
Fillmore	2	3755	3705	3605	3525	3390	3250	3115	3055	3605
Lancaster	1	5687	5341	4974	4621	4499	3757	3372	3371	4617
Saline	2	3699	3647	3548	3448	3396	3200	3198	3144	3509
Gage	1	4464	4465	3859	3860	3250	3250	2580	2580	3588
Jefferson	1	3260	5119	3170	3485	2925	n/a	2885	1810	3907
Thayer	1	4425	4425	4225	4225	3900	3850	3850	3850	4218

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	1990	1998	1974	1974	1923	1698	1699	1589	1799
Fillmore	2	1660	1640	1580	1520	1500	1420	1400	1400	1496
Lancaster	1	2547	2754	2635	2382	2174	1815	1431	1370	2002
Saline	2	2000	2000	1975	1975	1924	n/a	1699	1601	1791
Gage	1	2185	2185	1990	1990	1805	1805	1675	1675	1803
Jefferson	1	1740	1786	1741	1810	1810	n/a	1810	1740	1782
Thayer	1	1420	1420	1400	1385	1385	1385	1385	1370	1386

County	Mkt Area	CRP	TIMBER	WASTE
Saline	1	n/a	517	100
Fillmore	2	n/a	n/a	195
Lancaster	1	n/a	n/a	751
Saline	2	n/a	516	100
Gage	1	3051	847	200
Jefferson	1	n/a	627	220
Thayer	1	3024	500	200

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.



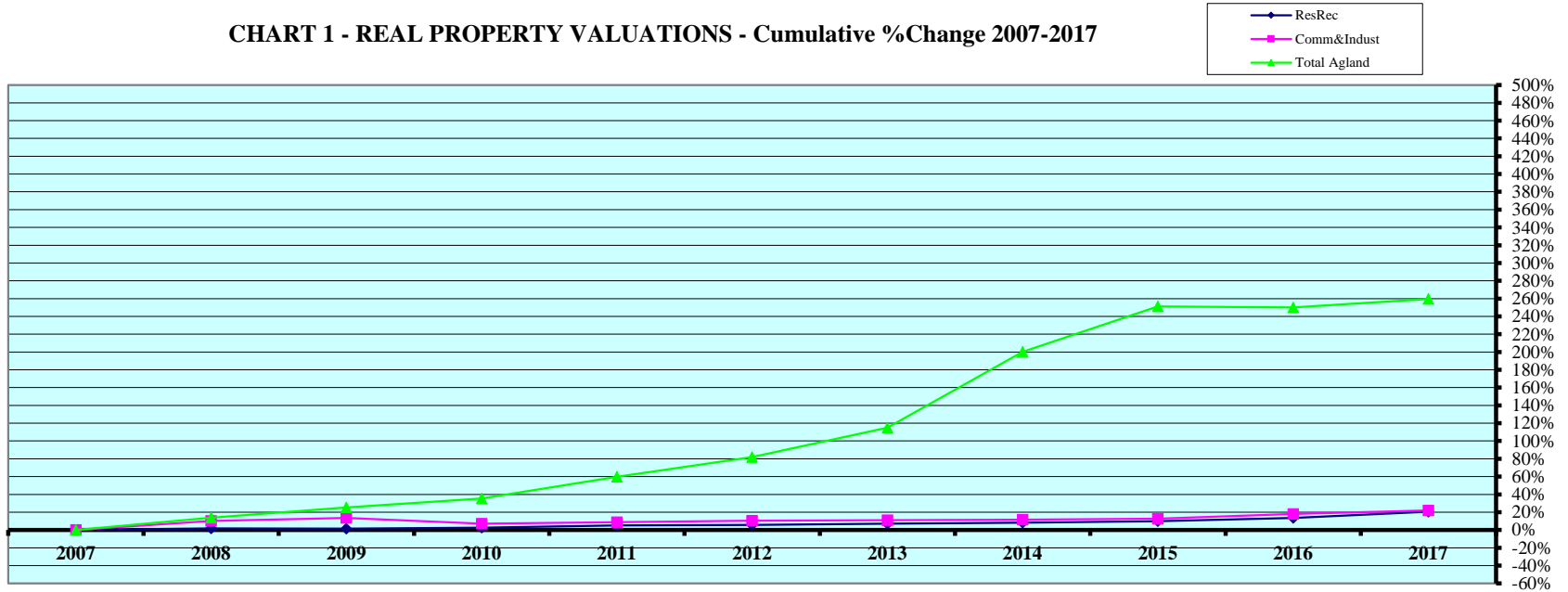
Legend

- 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

Saline County Map



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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	367,244,650	--	--	--	125,804,220	--	--	--	408,512,360	--	--	--
2008	373,774,400	6,529,750	1.78%	1.78%	138,602,720	12,798,500	10.17%	10.17%	465,422,990	56,910,630	13.93%	13.93%
2009	373,094,390	-680,010	-0.18%	1.59%	142,660,170	4,057,450	2.93%	13.40%	512,072,825	46,649,835	10.02%	25.35%
2010	376,910,295	3,815,905	1.02%	2.63%	134,682,920	-7,977,250	-5.59%	7.06%	553,261,535	41,188,710	8.04%	35.43%
2011	385,834,030	8,923,735	2.37%	5.06%	136,799,780	2,116,860	1.57%	8.74%	653,180,160	99,918,625	18.06%	59.89%
2012	388,505,640	2,671,610	0.69%	5.79%	138,908,790	2,109,010	1.54%	10.42%	743,360,555	90,180,395	13.81%	81.97%
2013	392,760,430	4,254,790	1.10%	6.95%	139,759,575	850,785	0.61%	11.09%	878,189,585	134,829,030	18.14%	114.97%
2014	396,876,925	4,116,495	1.05%	8.07%	140,474,985	715,410	0.51%	11.66%	1,226,866,655	348,677,070	39.70%	200.33%
2015	403,531,380	6,654,455	1.68%	9.88%	141,876,320	1,401,335	1.00%	12.78%	1,434,951,555	208,084,900	16.96%	251.26%
2016	416,533,790	13,002,410	3.22%	13.42%	148,447,250	6,570,930	4.63%	18.00%	1,429,729,605	-5,221,950	-0.36%	249.98%
2017	442,602,695	26,068,905	6.26%	20.52%	153,426,780	4,979,530	3.35%	21.96%	1,468,899,855	39,170,250	2.74%	259.57%

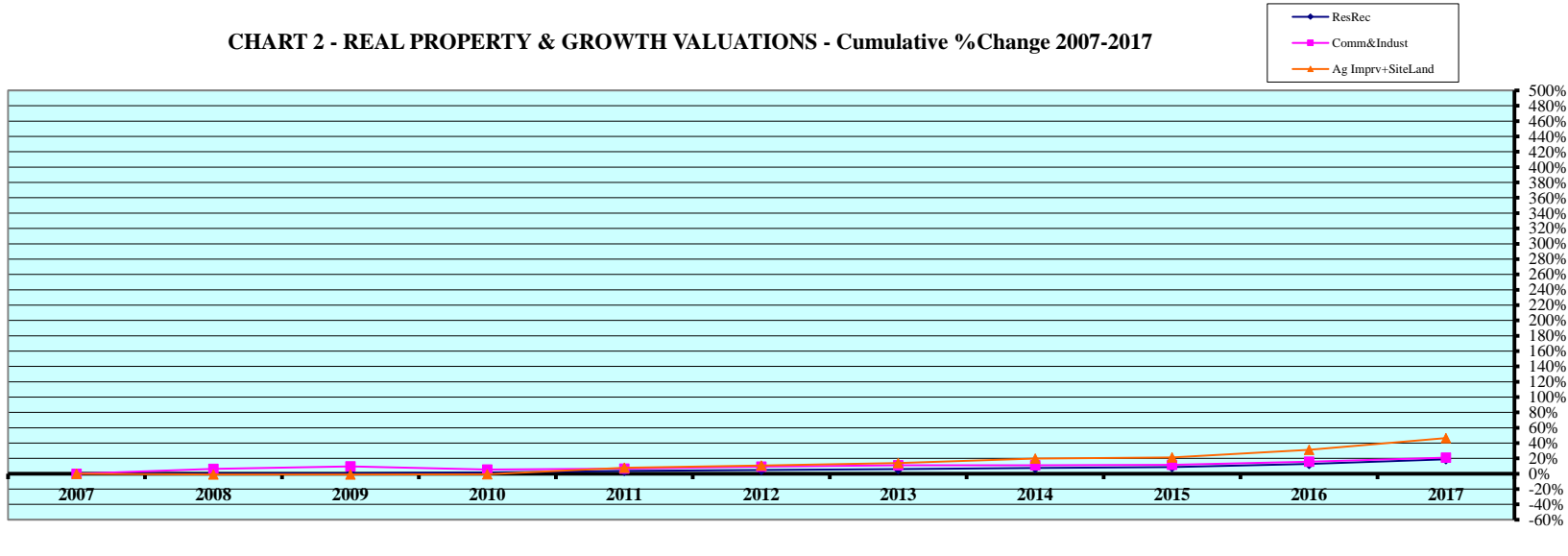
Rate Annual %chg: Residential & Recreational **1.88%** Commercial & Industrial **2.00%** Agricultural Land **13.65%**

Cnty# **76**
County **SALINE**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2007	367,244,650	6,633,753	1.81%	360,610,897	--	--	125,804,220	15,975,925	12.70%	109,828,295	--	--
2008	373,774,400	5,543,740	1.48%	368,230,660	0.27%	0.27%	138,602,720	4,679,971	3.38%	133,922,749	6.45%	6.45%
2009	373,094,390	3,551,555	0.95%	369,542,835	-1.13%	0.63%	142,660,170	4,927,525	3.45%	137,732,645	-0.63%	9.48%
2010	376,910,295	3,733,830	0.99%	373,176,465	0.02%	1.62%	134,682,920	1,943,570	1.44%	132,739,350	-6.95%	5.51%
2011	385,834,030	4,930,990	1.28%	380,903,040	1.06%	3.72%	136,799,780	2,821,470	2.06%	133,978,310	-0.52%	6.50%
2012	388,505,640	3,530,050	0.91%	384,975,590	-0.22%	4.83%	138,908,790	1,450,340	1.04%	137,458,450	0.48%	9.26%
2013	392,760,430	3,434,545	0.87%	389,325,885	0.21%	6.01%	139,759,575	192,570	0.14%	139,567,005	0.47%	10.94%
2014	396,876,925	2,356,060	0.59%	394,520,865	0.45%	7.43%	140,474,985	685,740	0.49%	139,789,245	0.02%	11.12%
2015	403,531,380	4,248,001	1.05%	399,283,379	0.61%	8.72%	141,876,320	1,615,050	1.14%	140,261,270	-0.15%	11.49%
2016	416,533,790	2,616,330	0.63%	413,917,460	2.57%	12.71%	148,447,250	2,927,435	1.97%	145,519,815	2.57%	15.67%
2017	442,602,695	6,199,725	1.40%	436,402,970	4.77%	18.83%	153,426,780	1,208,540	0.79%	152,218,240	2.54%	21.00%
Rate Ann%chg	1.88%				0.86%		2.00%				C & I w/o growth	0.43%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			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	46,129,645	28,198,090	74,327,735	759,250	1.02%	73,568,485	--	--
2008	45,740,825	28,675,045	74,415,870	790,120	1.06%	73,625,750	-0.94%	-0.94%
2009	45,507,195	29,155,060	74,662,255	1,038,760	1.39%	73,623,495	-1.06%	-0.95%
2010	45,587,865	30,015,400	75,603,265	1,807,080	2.39%	73,796,185	-1.16%	-0.72%
2011	51,530,345	31,479,395	83,009,740	2,848,990	3.43%	80,160,750	6.03%	7.85%
2012	52,185,825	33,043,955	85,229,780	2,918,740	3.42%	82,311,040	-0.84%	10.74%
2013	53,026,495	34,321,080	87,347,575	2,712,515	3.11%	84,635,060	-0.70%	13.87%
2014	55,660,580	35,210,495	90,871,075	1,897,605	2.09%	88,973,470	1.86%	19.70%
2015	55,362,765	35,775,975	91,138,740	1,075,110	1.18%	90,063,630	-0.89%	21.17%
2016	55,608,215	43,668,000	99,276,215	1,728,400	1.74%	97,547,815	7.03%	31.24%
2017	58,328,120	52,742,535	111,070,655	2,145,320	1.93%	108,925,335	9.72%	46.55%
Rate Ann%chg	2.37%	6.46%	4.10%			Ag Imprv+Site w/o growth	1.90%	

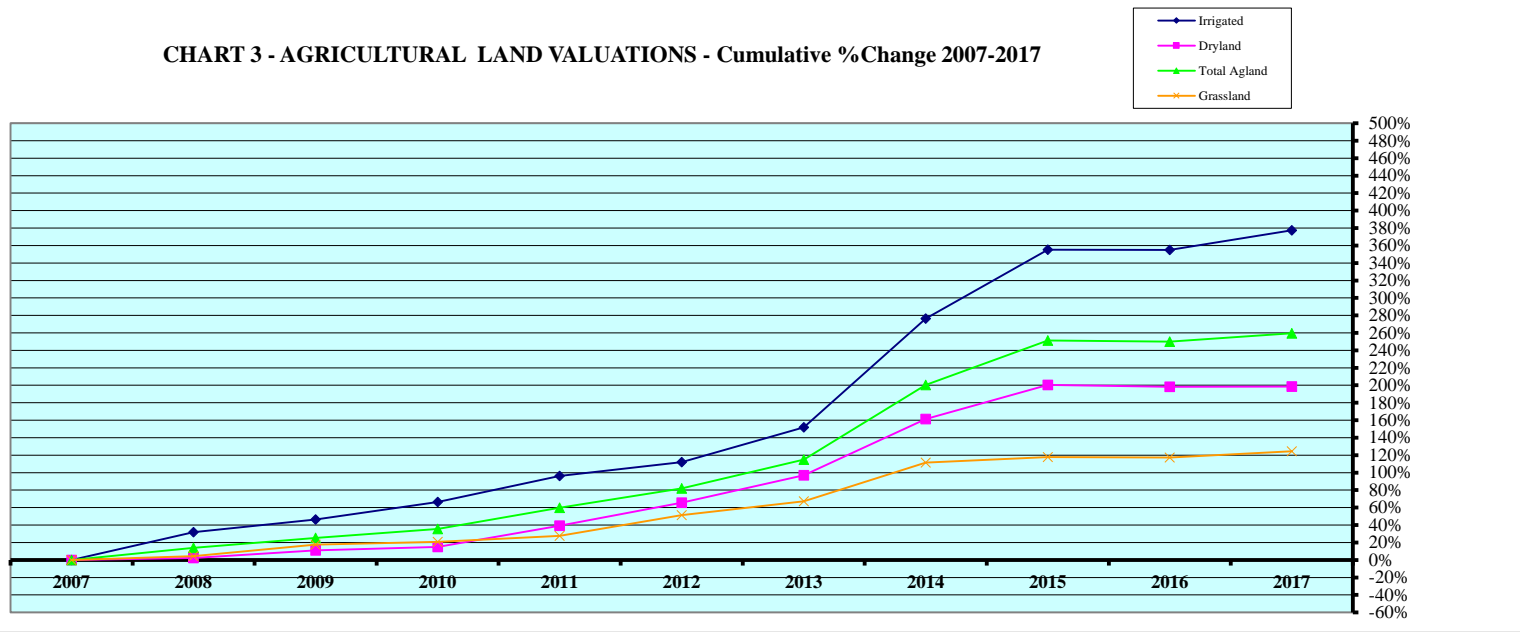
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 76
County SALINE

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	157,714,560	--	--	--	206,364,395	--	--	--	44,323,275	--	--	--
2008	207,915,410	50,200,850	31.83%	31.83%	211,133,740	4,769,345	2.31%	2.31%	46,259,835	1,936,560	4.37%	4.37%
2009	230,790,260	22,874,850	11.00%	46.33%	229,071,330	17,937,590	8.50%	11.00%	52,096,250	5,836,415	12.62%	17.54%
2010	262,398,480	31,608,220	13.70%	66.38%	237,054,440	7,983,110	3.48%	14.87%	53,547,110	1,450,860	2.78%	20.81%
2011	309,260,380	46,861,900	17.86%	96.09%	287,090,455	50,036,015	21.11%	39.12%	56,563,970	3,016,860	5.63%	27.62%
2012	334,229,130	24,968,750	8.07%	111.92%	341,750,950	54,660,495	19.04%	65.61%	67,112,845	10,548,875	18.65%	51.42%
2013	397,170,270	62,941,140	18.83%	151.83%	406,663,425	64,912,475	18.99%	97.06%	74,078,515	6,965,670	10.38%	67.13%
2014	593,429,715	196,259,445	49.41%	276.27%	539,453,225	132,789,800	32.65%	161.41%	93,704,715	19,626,200	26.49%	111.41%
2015	718,088,220	124,658,505	21.01%	355.31%	619,974,260	80,521,035	14.93%	200.43%	96,595,850	2,891,135	3.09%	117.93%
2016	717,461,610	-626,610	-0.09%	354.91%	615,675,600	-4,298,660	-0.69%	198.34%	96,291,900	-303,950	-0.31%	117.25%
2017	752,997,260	35,535,650	4.95%	377.44%	616,043,420	367,820	0.06%	198.52%	99,491,915	3,200,015	3.32%	124.47%

Rate Ann.%chg: Irrigated **16.92%** Dryland **11.56%** Grassland **8.42%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	110,130	--	--	--	0	--	--	--	408,512,360	--	--	--
2008	114,005	3,875	3.52%	3.52%	0	0	--	--	465,422,990	56,910,630	13.93%	13.93%
2009	114,985	980	0.86%	4.41%	0	0	--	--	512,072,825	46,649,835	10.02%	25.35%
2010	207,775	92,790	80.70%	88.66%	53,730	53,730	--	--	553,261,535	41,188,710	8.04%	35.43%
2011	211,625	3,850	1.85%	92.16%	53,730	0	0.00%	--	653,180,160	99,918,625	18.06%	59.89%
2012	213,900	2,275	1.08%	94.23%	53,730	0	0.00%	--	743,360,555	90,180,395	13.81%	81.97%
2013	223,645	9,745	4.56%	103.07%	53,730	0	0.00%	--	878,189,585	134,829,030	18.14%	114.97%
2014	225,270	1,625	0.73%	104.55%	53,730	0	0.00%	--	1,226,866,655	348,677,070	39.70%	200.33%
2015	240,715	15,445	6.86%	118.57%	52,510	-1,220	-2.27%	--	1,434,951,555	208,084,900	16.96%	251.26%
2016	247,985	7,270	3.02%	125.17%	52,510	0	0.00%	--	1,429,729,605	-5,221,950	-0.36%	249.98%
2017	314,750	66,765	26.92%	185.80%	52,510	0	0.00%	--	1,468,899,855	39,170,250	2.74%	259.57%

Cnty# **76**
County **SALINE**

Rate Ann.%chg: Total Agric Land **13.65%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	157,706,680	97,704	1,614			206,615,600	178,516	1,157			44,226,310	63,859	693		
2008	207,992,060	98,258	2,117	31.14%	31.14%	211,136,205	177,620	1,189	2.70%	2.70%	46,257,040	64,076	722	4.24%	4.24%
2009	231,175,545	99,091	2,333	10.21%	44.53%	229,038,195	176,841	1,295	8.96%	11.90%	51,941,275	63,980	812	12.46%	17.22%
2010	262,051,265	99,718	2,628	12.64%	62.81%	237,252,035	175,959	1,348	4.11%	16.50%	53,596,785	64,097	836	3.00%	20.74%
2011	308,790,220	100,588	3,070	16.82%	90.19%	287,469,150	175,038	1,642	21.80%	41.90%	56,528,975	64,123	882	5.43%	27.29%
2012	334,263,135	102,799	3,252	5.92%	101.45%	342,328,590	173,126	1,977	20.40%	70.84%	66,794,080	63,903	1,045	18.57%	50.92%
2013	395,227,155	104,431	3,785	16.39%	134.47%	408,272,670	171,339	2,383	20.51%	105.88%	74,252,975	64,004	1,160	10.99%	67.51%
2014	592,771,350	108,026	5,487	44.99%	239.96%	540,489,190	167,796	3,221	35.18%	178.30%	93,488,445	63,655	1,469	26.60%	112.06%
2015	717,897,770	110,943	6,471	17.92%	300.89%	620,806,625	164,812	3,767	16.94%	225.45%	96,528,110	63,660	1,516	3.24%	118.94%
2016	717,938,630	111,725	6,426	-0.69%	298.11%	616,162,955	163,807	3,762	-0.14%	224.99%	96,120,780	63,618	1,511	-0.36%	118.16%
2017	752,250,205	111,877	6,724	4.64%	316.57%	617,620,810	163,449	3,779	0.46%	226.48%	99,015,545	63,698	1,554	2.88%	124.45%

Rate Annual %chg Average Value/Acre: **15.34%**

12.56%

8.42%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	110,070	1,960	56			0	0				408,658,660	342,039	1,195		
2008	111,345	1,962	57	1.05%	1.05%	0	0				465,496,650	341,915	1,361	13.95%	13.95%
2009	116,050	2,047	57	-0.12%	0.93%	0	0				512,271,065	341,959	1,498	10.03%	25.38%
2010	207,910	1,996	104	83.72%	85.43%	0	0				553,107,995	341,770	1,618	8.03%	35.45%
2011	210,795	2,025	104	-0.06%	85.33%	0	0				652,999,140	341,774	1,911	18.06%	59.91%
2012	210,930	2,026	104	0.00%	85.33%	0	0				743,596,735	341,855	2,175	13.85%	82.06%
2013	215,405	2,071	104	-0.09%	85.17%	0	0				877,968,205	341,845	2,568	18.07%	114.96%
2014	222,450	2,144	104	-0.23%	84.74%	0	0				1,226,971,435	341,620	3,592	39.84%	200.61%
2015	229,775	2,217	104	-0.12%	84.51%	0	0				1,435,462,280	341,631	4,202	16.99%	251.68%
2016	245,605	2,373	104	-0.14%	84.26%	0	0				1,430,467,970	341,523	4,188	-0.32%	250.57%
2017	247,760	2,396	103	-0.08%	84.12%	0	0				1,469,134,320	341,420	4,303	2.73%	260.15%

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SALINE

Rate Annual %chg Average Value/Acre: **13.67%**

(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
14,200	SALINE	102,548,461	71,983,943	23,182,910	438,860,600	109,201,550	44,225,230	3,742,095	1,468,899,855	58,328,120	52,742,535	0	2,373,715,299
cnty sectorvalue % of total value:		4.32%	3.03%	0.98%	18.49%	4.60%	1.86%	0.16%	61.88%	2.46%	2.22%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,960	CRETE	11,867,737	2,273,020	2,873,938	180,903,645	57,728,835	7,519,150	286,530	287,560	0	8,260	0	263,748,675
49.01%	%sector of county sector	11.57%	3.16%	12.40%	41.22%	52.86%	17.00%	7.66%	0.02%		0.02%		11.11%
	%sector of municipality	4.50%	0.86%	1.09%	68.59%	21.89%	2.85%	0.11%	0.11%		0.00%		100.00%
513	DEWITT	136,787	276,202	300,942	13,197,395	1,714,075	465,000	0	9,280	0	0	0	16,099,681
3.61%	%sector of county sector	0.13%	0.38%	1.30%	3.01%	1.57%	1.05%		0.00%				0.68%
	%sector of municipality	0.85%	1.72%	1.87%	81.97%	10.65%	2.89%		0.06%				100.00%
586	DORCHESTER	1,644,698	306,169	444,828	18,289,440	10,214,525	0	0	251,450	0	0	0	31,151,110
4.13%	%sector of county sector	1.60%	0.43%	1.92%	4.17%	9.35%			0.02%				1.31%
	%sector of municipality	5.28%	0.98%	1.43%	58.71%	32.79%			0.81%				100.00%
1,027	FRIEND	2,001,009	876,893	1,162,105	44,427,885	4,992,775	1,284,220	45,450	18,920	0	0	0	54,809,257
7.23%	%sector of county sector	1.95%	1.22%	5.01%	10.12%	4.57%	2.90%	1.21%	0.00%				2.31%
	%sector of municipality	3.65%	1.60%	2.12%	81.06%	9.11%	2.34%	0.08%	0.03%				100.00%
94	SWANTON	138,171	36,698	4,630	2,252,735	1,220,425	0	0	32,240	0	0	0	3,684,899
0.66%	%sector of county sector	0.13%	0.05%	0.02%	0.51%	1.12%			0.00%				0.16%
	%sector of municipality	3.75%	1.00%	0.13%	61.13%	33.12%			0.87%				100.00%
106	TOBIAS	19,806	45,777	5,775	1,765,840	131,210	0	0	35,235	0	4,345	0	2,007,988
0.75%	%sector of county sector	0.02%	0.06%	0.02%	0.40%	0.12%			0.00%		0.01%		0.08%
	%sector of municipality	0.99%	2.28%	0.29%	87.94%	6.53%			1.75%		0.22%		100.00%
235	WESTERN	40,557	95,030	10,435	5,246,985	773,295	0	0	243,075	0	6,175	0	6,415,552
1.65%	%sector of county sector	0.04%	0.13%	0.05%	1.20%	0.71%			0.02%		0.01%		0.27%
	%sector of municipality	0.63%	1.48%	0.16%	81.79%	12.05%			3.79%		0.10%		100.00%
1,855	WILBER	1,010,906	601,821	243,926	64,275,175	8,623,300	0	0	7,360	0	22,885	0	74,785,373
13.06%	%sector of county sector	0.99%	0.84%	1.05%	14.65%	7.90%			0.00%		0.04%		3.15%
	%sector of municipality	1.35%	0.80%	0.33%	85.95%	11.53%			0.01%		0.03%		100.00%
11,376	Total Municipalities	16,859,671	4,511,610	5,046,579	330,359,100	85,398,440	9,268,370	331,980	885,120	0	41,665	0	452,702,535
80.11%	%all municip.sectors of cnty	16.44%	6.27%	21.77%	75.28%	76.20%	20.96%	8.87%	0.06%		0.08%		19.07%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 9,894	Value : 2,162,672,880	Growth 5,603,745
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Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	528	5,001,030	62	643,510	25	1,067,365	615	6,711,905	
02. Res Improve Land	3,771	52,309,025	223	10,633,390	421	20,718,595	4,415	83,661,010	
03. Res Improvements	3,930	291,165,020	253	26,221,540	445	53,105,470	4,628	370,492,030	
04. Res Total	4,458	348,475,075	315	37,498,440	470	74,891,430	5,243	460,864,945	4,052,625
% of Res Total	85.03	75.61	6.01	8.14	8.96	16.25	52.99	21.31	72.32
05. Com UnImp Land	94	1,323,390	10	558,895	1	12,530	105	1,894,815	
06. Com Improve Land	503	12,006,495	29	1,447,210	8	199,775	540	13,653,480	
07. Com Improvements	523	66,921,750	34	23,944,545	11	2,612,660	568	93,478,955	
08. Com Total	617	80,251,635	44	25,950,650	12	2,824,965	673	109,027,250	174,495
% of Com Total	91.68	73.61	6.54	23.80	1.78	2.59	6.80	5.04	3.11
09. Ind UnImp Land	0	0	3	21,500	0	0	3	21,500	
10. Ind Improve Land	5	670,910	4	1,153,255	1	1,000,045	10	2,824,210	
11. Ind Improvements	5	8,253,310	4	19,626,255	1	13,499,955	10	41,379,520	
12. Ind Total	5	8,924,220	7	20,801,010	1	14,500,000	13	44,225,230	0
% of Ind Total	38.46	20.18	53.85	47.03	7.69	32.79	0.13	2.04	0.00
13. Rec UnImp Land	1	8,065	10	50,405	10	156,360	21	214,830	
14. Rec Improve Land	4	130,640	7	342,165	9	1,057,055	20	1,529,860	
15. Rec Improvements	4	193,275	47	1,342,950	21	530,240	72	2,066,465	
16. Rec Total	5	331,980	57	1,735,520	31	1,743,655	93	3,811,155	0
% of Rec Total	5.38	8.71	61.29	45.54	33.33	45.75	0.94	0.18	0.00
Res & Rec Total	4,463	348,807,055	372	39,233,960	501	76,635,085	5,336	464,676,100	4,052,625
% of Res & Rec Total	83.64	75.06	6.97	8.44	9.39	16.49	53.93	21.49	72.32
Com & Ind Total	622	89,175,855	51	46,751,660	13	17,324,965	686	153,252,480	174,495
% of Com & Ind Total	90.67	58.19	7.43	30.51	1.90	11.30	6.93	7.09	3.11
17. Taxable Total	5,085	437,982,910	423	85,985,620	514	93,960,050	6,022	617,928,580	4,227,120
% of Taxable Total	84.44	70.88	7.02	13.92	8.54	15.21	60.87	28.57	75.43

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	100	3,599,270	1,181,525	0	0	0
19. Commercial	76	4,457,805	6,247,610	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	100	3,599,270	1,181,525
19. Commercial	0	0	0	76	4,457,805	6,247,610
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				176	8,057,075	7,429,135

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	466	144	398	1,008

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	19	709,800	386	130,504,300	2,298	844,803,640	2,703	976,017,740
28. Ag-Improved Land	2	206,955	145	65,275,390	934	425,585,255	1,081	491,067,600
29. Ag Improvements	8	212,535	151	9,215,270	1,010	68,231,155	1,169	77,658,960
30. Ag Total							3,872	1,544,744,300

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	1.00	17,500	
32. HomeSite Improv Land	1	1.00	22,500	78	78.39	1,547,250	
33. HomeSite Improvements	1	1.00	116,730	77	74.39	6,113,050	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	10	29.62	73,780	
36. FarmSite Improv Land	1	0.50	2,500	133	339.05	2,668,250	
37. FarmSite Improvements	8	0.00	95,805	148	0.00	3,102,220	
38. FarmSite Total							
39. Road & Ditches	0	2.84	0	0	773.62	0	
40. Other- Non Ag Use	0	0.37	155	0	33.71	14,160	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	7	6.90	107,500	8	7.90	125,000	
32. HomeSite Improv Land	555	566.24	9,901,050	634	645.63	11,470,800	
33. HomeSite Improvements	544	534.24	39,924,255	622	609.63	46,154,035	1,376,625
34. HomeSite Total				630	653.53	57,749,835	
35. FarmSite UnImp Land	40	42.13	312,050	50	71.75	385,830	
36. FarmSite Improv Land	904	2,635.07	16,997,235	1,038	2,974.62	19,667,985	
37. FarmSite Improvements	989	0.00	28,306,900	1,145	0.00	31,504,925	0
38. FarmSite Total				1,195	3,046.37	51,558,740	
39. Road & Ditches	0	6,696.75	0	0	7,473.21	0	
40. Other- Non Ag Use	0	87.93	36,935	0	122.01	51,250	
41. Total Section VI				1,825	11,295.12	109,359,825	1,376,625

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	2	310.77	784,515	2	310.77	784,515

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	1	76.23	367,935
44. Recapture Value N/A	0	0.00	0	1	76.23	367,935
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	28.00	78,355	2	104.23	446,290
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	281.48	10.82%	1,322,955	12.02%	4,700.00
46. 1A	997.98	38.34%	4,666,355	42.39%	4,675.80
47. 2A1	232.10	8.92%	893,295	8.12%	3,848.75
48. 2A	371.87	14.29%	1,431,465	13.00%	3,849.37
49. 3A1	407.49	15.66%	1,548,015	14.06%	3,798.90
50. 3A	51.04	1.96%	193,955	1.76%	3,800.06
51. 4A1	228.67	8.79%	834,650	7.58%	3,650.02
52. 4A	32.04	1.23%	116,950	1.06%	3,650.12
53. Total	2,602.67	100.00%	11,007,640	100.00%	4,229.36
Dry					
54. 1D1	1,948.46	1.95%	7,787,290	2.08%	3,996.64
55. 1D	44,884.91	44.86%	179,421,325	47.85%	3,997.36
56. 2D1	3,257.16	3.26%	12,124,820	3.23%	3,722.51
57. 2D	24,065.67	24.05%	89,589,075	23.89%	3,722.69
58. 3D1	8,946.53	8.94%	31,507,605	8.40%	3,521.77
59. 3D	1,222.09	1.22%	4,035,060	1.08%	3,301.77
60. 4D1	14,176.85	14.17%	45,701,465	12.19%	3,223.67
61. 4D	1,545.35	1.54%	4,813,575	1.28%	3,114.88
62. Total	100,047.02	100.00%	374,980,215	100.00%	3,748.04
Grass					
63. 1G1	323.61	0.94%	435,115	0.78%	1,344.57
64. 1G	3,279.30	9.58%	6,199,755	11.16%	1,890.57
65. 2G1	1,100.38	3.21%	1,837,985	3.31%	1,670.32
66. 2G	7,178.11	20.96%	13,787,620	24.82%	1,920.79
67. 3G1	2,337.38	6.83%	4,257,325	7.66%	1,821.41
68. 3G	1,975.68	5.77%	3,183,120	5.73%	1,611.15
69. 4G1	9,196.72	26.85%	14,996,280	27.00%	1,630.61
70. 4G	8,854.91	25.86%	10,851,185	19.53%	1,225.44
71. Total	34,246.09	100.00%	55,548,385	100.00%	1,622.04
Irrigated Total					
Irrigated Total	2,602.67	1.89%	11,007,640	2.49%	4,229.36
Dry Total					
Dry Total	100,047.02	72.77%	374,980,215	84.91%	3,748.04
Grass Total					
Grass Total	34,246.09	24.91%	55,548,385	12.58%	1,622.04
72. Waste	595.82	0.43%	59,470	0.01%	99.81
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	180.20	0.13%	0	0.00%	0.00
75. Market Area Total	137,491.60	100.00%	441,595,710	100.00%	3,211.80

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,533.01	11.89%	20,471,870	12.52%	5,794.46
46. 1A	11,751.34	39.56%	68,142,485	41.68%	5,798.70
47. 2A1	3,871.86	13.04%	21,639,860	13.23%	5,589.01
48. 2A	3,861.87	13.00%	21,234,885	12.99%	5,498.60
49. 3A1	3,061.54	10.31%	15,904,135	9.73%	5,194.82
50. 3A	22.40	0.08%	109,760	0.07%	4,900.00
51. 4A1	2,660.81	8.96%	11,965,845	7.32%	4,497.07
52. 4A	940.23	3.17%	4,036,555	2.47%	4,293.16
53. Total	29,703.06	100.00%	163,505,395	100.00%	5,504.67
Dry					
54. 1D1	2,324.34	8.51%	8,597,370	8.97%	3,698.84
55. 1D	10,337.43	37.83%	37,697,530	39.31%	3,646.70
56. 2D1	3,081.98	11.28%	10,934,875	11.40%	3,548.00
57. 2D	4,234.16	15.50%	14,597,825	15.22%	3,447.63
58. 3D1	3,131.53	11.46%	10,634,565	11.09%	3,395.96
59. 3D	8.01	0.03%	25,630	0.03%	3,199.75
60. 4D1	3,195.35	11.69%	10,220,155	10.66%	3,198.45
61. 4D	1,012.13	3.70%	3,182,595	3.32%	3,144.45
62. Total	27,324.93	100.00%	95,890,545	100.00%	3,509.27
Grass					
63. 1G1	333.43	3.02%	554,435	3.42%	1,662.82
64. 1G	1,037.20	9.40%	1,961,530	12.11%	1,891.18
65. 2G1	849.64	7.70%	1,270,455	7.84%	1,495.29
66. 2G	1,335.64	12.10%	2,584,000	15.95%	1,934.65
67. 3G1	649.34	5.88%	1,212,315	7.48%	1,867.00
68. 3G	1.34	0.01%	690	0.00%	514.93
69. 4G1	1,973.08	17.87%	3,213,740	19.84%	1,628.79
70. 4G	4,859.03	44.02%	5,404,165	33.36%	1,112.19
71. Total	11,038.70	100.00%	16,201,330	100.00%	1,467.68
Irrigated Total					
Irrigated Total	29,703.06	43.14%	163,505,395	59.31%	5,504.67
Dry Total					
Dry Total	27,324.93	39.69%	95,890,545	34.78%	3,509.27
Grass Total					
Grass Total	11,038.70	16.03%	16,201,330	5.88%	1,467.68
72. Waste	784.57	1.14%	78,450	0.03%	99.99
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	68,851.26	100.00%	275,675,720	100.00%	4,003.93

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,726.11	14.60%	84,395,645	15.31%	7,197.24
46. 1A	36,878.10	45.92%	261,791,640	47.50%	7,098.84
47. 2A1	10,923.02	13.60%	77,485,775	14.06%	7,093.81
48. 2A	4,533.94	5.65%	31,598,715	5.73%	6,969.37
49. 3A1	7,689.29	9.58%	49,185,800	8.92%	6,396.66
50. 3A	57.20	0.07%	314,600	0.06%	5,500.00
51. 4A1	7,084.56	8.82%	38,921,855	7.06%	5,493.90
52. 4A	1,413.63	1.76%	7,414,625	1.35%	5,245.10
53. Total	80,305.85	100.00%	551,108,655	100.00%	6,862.62
Dry					
54. 1D1	3,742.81	10.67%	16,076,530	11.53%	4,295.31
55. 1D	11,890.53	33.88%	51,026,440	36.60%	4,291.35
56. 2D1	4,427.67	12.62%	17,485,140	12.54%	3,949.06
57. 2D	4,430.03	12.62%	17,243,910	12.37%	3,892.50
58. 3D1	4,191.83	11.94%	16,005,475	11.48%	3,818.25
59. 3D	347.77	0.99%	1,181,665	0.85%	3,397.83
60. 4D1	4,897.06	13.95%	16,614,080	11.92%	3,392.66
61. 4D	1,165.92	3.32%	3,786,225	2.72%	3,247.41
62. Total	35,093.62	100.00%	139,419,465	100.00%	3,972.79
Grass					
63. 1G1	636.51	3.41%	940,870	3.43%	1,478.17
64. 1G	1,496.47	8.01%	2,834,260	10.32%	1,893.96
65. 2G1	1,386.07	7.42%	1,981,695	7.22%	1,429.72
66. 2G	2,190.89	11.73%	4,149,510	15.11%	1,893.98
67. 3G1	1,837.92	9.84%	3,363,545	12.25%	1,830.08
68. 3G	493.01	2.64%	765,225	2.79%	1,552.15
69. 4G1	4,262.50	22.81%	6,894,175	25.10%	1,617.40
70. 4G	6,380.31	34.15%	6,534,845	23.79%	1,024.22
71. Total	18,683.68	100.00%	27,464,125	100.00%	1,469.95
Irrigated Total					
	80,305.85	59.39%	551,108,655	76.74%	6,862.62
Dry Total					
	35,093.62	25.96%	139,419,465	19.41%	3,972.79
Grass Total					
	18,683.68	13.82%	27,464,125	3.82%	1,469.95
72. Waste	1,124.82	0.83%	120,800	0.02%	107.39
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	31.36	0.02%	0	0.00%	0.00
75. Market Area Total	135,207.97	100.00%	718,113,045	100.00%	5,311.17

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	27.19	192,670	18,474.50	122,429,740	94,109.89	602,999,280	112,611.58	725,621,690
77. Dry Land	153.23	599,790	15,622.04	59,475,720	146,690.30	550,214,715	162,465.57	610,290,225
78. Grass	59.65	99,140	6,177.29	9,505,980	57,731.53	89,608,720	63,968.47	99,213,840
79. Waste	0.00	0	473.15	47,310	2,032.06	211,410	2,505.21	258,720
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	31.06	0	180.50	0	211.56	0
82. Total	240.07	891,600	40,746.98	191,458,750	300,563.78	1,243,034,125	341,550.83	1,435,384,475

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	112,611.58	32.97%	725,621,690	50.55%	6,443.58
Dry Land	162,465.57	47.57%	610,290,225	42.52%	3,756.43
Grass	63,968.47	18.73%	99,213,840	6.91%	1,550.98
Waste	2,505.21	0.73%	258,720	0.02%	103.27
Other	0.00	0.00%	0	0.00%	0.00
Exempt	211.56	0.06%	0	0.00%	0.00
Total	341,550.83	100.00%	1,435,384,475	100.00%	4,202.55

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 4500	26	1,040,880	313	18,784,440	314	39,970,540	340	59,795,860	1,008,745
83.2 4505	11	222,950	116	4,481,130	120	15,548,785	131	20,252,865	243,270
83.3 4510	3	75,920	136	5,396,825	136	12,941,525	139	18,414,270	301,905
83.4 Area 1	2	70,005	28	1,630,495	37	3,537,255	39	5,237,755	0
83.5 Area 2	6	78,080	9	687,760	17	1,302,680	23	2,068,520	111,775
83.6 Area 3	11	45,990	18	1,020,725	29	2,946,935	40	4,013,650	53,145
83.7 Crete	200	2,855,360	1,731	28,767,355	1,733	157,803,735	1,933	189,426,450	1,079,175
83.8 Dewitt	42	116,450	264	905,485	266	13,170,155	308	14,192,090	169,190
83.9 Dorchester	30	274,310	260	2,571,735	261	15,247,860	291	18,093,905	38,030
83.10 Friend	112	1,133,755	471	6,162,240	472	37,727,340	584	45,023,335	284,790
83.11 Swanton	16	28,140	77	211,885	77	2,174,565	93	2,414,590	0
83.12 Tobias	68	58,620	91	45,740	91	1,801,585	159	1,905,945	0
83.13 Western	29	60,995	165	397,815	165	4,812,525	194	5,271,335	43,560
83.14 Wilber	80	865,280	756	14,127,240	759	60,558,615	839	75,551,135	706,110
83.15 X-mobile Home	0	0	0	0	152	1,479,225	152	1,479,225	12,930
83.16 Y-b.r.l.	0	0	0	0	62	1,465,490	62	1,465,490	0
83.17 Y-cabin	0	0	0	0	9	69,680	9	69,680	0
84 Residential Total	636	6,926,735	4,435	85,190,870	4,700	372,558,495	5,336	464,676,100	4,052,625

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I</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		4500	0	0	2	78,870	2	691,240	2	770,110	74,190
85.2		4510	0	0	1	22,250	1	516,040	1	538,290	0
85.3		Area 1	1	0	1	50,250	2	153,935	3	204,185	0
85.4		Area 2	0	0	1	12,460	1	74,170	1	86,630	0
85.5		Area 3	0	0	1	48,445	4	923,605	4	972,050	0
85.6		Crete	52	1,603,690	266	12,298,615	270	88,147,860	322	102,050,165	81,605
85.7		Dewitt	5	24,495	22	191,255	24	2,039,995	29	2,255,745	0
85.8		Dorchester	3	29,625	32	296,105	34	10,556,615	37	10,882,345	0
85.9		Friend	9	93,800	84	1,059,740	89	7,284,105	98	8,437,645	0
85.10		Rural	1	12,530	6	1,094,580	7	14,194,180	8	15,301,290	0
85.11		Swanton	7	18,490	11	59,180	12	1,147,640	19	1,225,310	0
85.12		Tobias	8	4,320	15	11,195	18	115,695	26	131,210	0
85.13		Western	12	39,390	26	46,145	30	724,025	42	809,560	2,025
85.14		Wilber	10	89,975	82	1,208,600	84	8,289,370	94	9,587,945	16,675
86		Commercial Total	108	1,916,315	550	16,477,690	578	134,858,475	686	153,252,480	174,495

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	181.93	0.62%	362,020	0.68%	1,989.89
88. 1G	3,041.41	10.30%	6,076,585	11.44%	1,997.95
89. 2G1	871.03	2.95%	1,719,760	3.24%	1,974.40
90. 2G	6,915.73	23.42%	13,651,995	25.71%	1,974.05
91. 3G1	2,168.05	7.34%	4,170,120	7.85%	1,923.44
92. 3G	1,830.94	6.20%	3,108,595	5.85%	1,697.81
93. 4G1	8,666.34	29.35%	14,723,115	27.72%	1,698.88
94. 4G	5,849.74	19.81%	9,293,255	17.50%	1,588.66
95. Total	29,525.17	100.00%	53,105,445	100.00%	1,798.65
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	141.68	3.00%	73,095	2.99%	515.92
106. 1T	237.89	5.04%	123,170	5.04%	517.76
107. 2T1	229.35	4.86%	118,225	4.84%	515.48
108. 2T	262.38	5.56%	135,625	5.55%	516.90
109. 3T1	169.33	3.59%	87,205	3.57%	515.00
110. 3T	144.74	3.07%	74,525	3.05%	514.89
111. 4T1	530.38	11.23%	273,165	11.18%	515.04
112. 4T	3,005.17	63.66%	1,557,930	63.77%	518.42
113. Total	4,720.92	100.00%	2,442,940	100.00%	517.47
<hr/>					
Grass Total	29,525.17	86.21%	53,105,445	95.60%	1,798.65
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,720.92	13.79%	2,442,940	4.40%	517.47
<hr/>					
114. Market Area Total	34,246.09	100.00%	55,548,385	100.00%	1,622.04

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	257.67	3.13%	515,340	3.49%	2,000.00
88. 1G	961.16	11.67%	1,922,270	13.03%	1,999.95
89. 2G1	570.47	6.92%	1,126,675	7.63%	1,974.99
90. 2G	1,298.86	15.77%	2,564,995	17.38%	1,974.80
91. 3G1	623.24	7.57%	1,198,885	8.12%	1,923.63
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,855.61	22.53%	3,153,255	21.37%	1,699.31
94. 4G	2,670.86	32.42%	4,275,585	28.97%	1,600.83
95. Total	8,237.87	100.00%	14,757,005	100.00%	1,791.36
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	75.76	2.70%	39,095	2.71%	516.04
106. 1T	76.04	2.71%	39,260	2.72%	516.31
107. 2T1	279.17	9.97%	143,780	9.95%	515.03
108. 2T	36.78	1.31%	19,005	1.32%	516.72
109. 3T1	26.10	0.93%	13,430	0.93%	514.56
110. 3T	1.34	0.05%	690	0.05%	514.93
111. 4T1	117.47	4.19%	60,485	4.19%	514.90
112. 4T	2,188.17	78.13%	1,128,580	78.14%	515.76
113. Total	2,800.83	100.00%	1,444,325	100.00%	515.68
<hr/>					
Grass Total	8,237.87	74.63%	14,757,005	91.09%	1,791.36
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,800.83	25.37%	1,444,325	8.91%	515.68
<hr/>					
114. Market Area Total	11,038.70	100.00%	16,201,330	100.00%	1,467.68

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	418.87	3.03%	826,800	3.31%	1,973.88
88. 1G	1,389.94	10.04%	2,779,125	11.14%	1,999.46
89. 2G1	868.92	6.28%	1,714,475	6.87%	1,973.11
90. 2G	2,070.48	14.96%	4,087,415	16.38%	1,974.14
91. 3G1	1,714.53	12.38%	3,299,990	13.22%	1,924.72
92. 3G	423.10	3.06%	729,220	2.92%	1,723.52
93. 4G1	3,970.41	28.68%	6,743,385	27.02%	1,698.41
94. 4G	2,987.92	21.58%	4,773,620	19.13%	1,597.64
95. Total	13,844.17	100.00%	24,954,030	100.00%	1,802.49
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	217.64	4.50%	114,070	4.54%	524.12
106. 1T	106.53	2.20%	55,135	2.20%	517.55
107. 2T1	517.15	10.69%	267,220	10.65%	516.72
108. 2T	120.41	2.49%	62,095	2.47%	515.70
109. 3T1	123.39	2.55%	63,555	2.53%	515.07
110. 3T	69.91	1.44%	36,005	1.43%	515.02
111. 4T1	292.09	6.04%	150,790	6.01%	516.24
112. 4T	3,392.39	70.10%	1,761,225	70.17%	519.17
113. Total	4,839.51	100.00%	2,510,095	100.00%	518.67
<hr/>					
Grass Total	13,844.17	74.10%	24,954,030	90.86%	1,802.49
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,839.51	25.90%	2,510,095	9.14%	518.67
<hr/>					
114. Market Area Total	18,683.68	100.00%	27,464,125	100.00%	1,469.95

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

76 Saline

	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	438,860,600	460,864,945	22,004,345	5.01%	4,052,625	4.09%
02. Recreational	3,742,095	3,811,155	69,060	1.85%	0	1.85%
03. Ag-Homesite Land, Ag-Res Dwelling	58,328,120	57,749,835	-578,285	-0.99%	1,376,625	-3.35%
04. Total Residential (sum lines 1-3)	500,930,815	522,425,935	21,495,120	4.29%	5,429,250	3.21%
05. Commercial	109,201,550	109,027,250	-174,300	-0.16%	174,495	-0.32%
06. Industrial	44,225,230	44,225,230	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	153,426,780	153,252,480	-174,300	-0.11%	174,495	-0.23%
08. Ag-Farmsite Land, Outbuildings	52,742,535	51,558,740	-1,183,795	-2.24%	0	-2.24%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	51,250	51,250			
11. Total Non-Agland (sum lines 8-10)	52,742,535	51,609,990	-1,132,545	-2.15%	0	-2.15%
12. Irrigated	752,997,260	725,621,690	-27,375,570	-3.64%		
13. Dryland	616,043,420	610,290,225	-5,753,195	-0.93%		
14. Grassland	99,491,915	99,213,840	-278,075	-0.28%		
15. Wasteland	314,750	258,720	-56,030	-17.80%		
16. Other Agland	52,510	0	-52,510	-100.00%		
17. Total Agricultural Land	1,468,899,855	1,435,384,475	-33,515,380	-2.28%		
18. Total Value of all Real Property (Locally Assessed)	2,175,999,985	2,162,672,880	-13,327,105	-0.61%	5,603,745	-0.87%

2018 Assessment Survey for Saline County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1
3.	Other full-time employees:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$309,642
7.	Adopted budget, or granted budget if different from above:
	\$259,255—all health care, retirement and other benefit costs are paid from county general.
8.	Amount of the total assessor's budget set aside for appraisal work:
	0; The appraisal expenses are all in the county general budget.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$63,960; \$44,460 is for contract appraisal, reappraisal, and listers salaries. The rest is for mileage and other expenses associated with the appraisal process.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$32,000 is designated for the computer system. This includes \$20,000 for the computer costs and \$12,000 for the GIS.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	\$7,466.19

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thompson Reuters
2.	CAMA software:
	Thompson Reuters
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes; saline.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The maps are maintained by the office staff, the software is maintained by GIS Workshop.
8.	Personal Property software:
	Thompson Reuters

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Crete, DeWitt, Dorchester, Friend, Wilber
4.	When was zoning implemented?
	Zoning was implemented in 1981 and updated in 2006

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop
3.	Other services:
	Automated Systems Inc. for server support.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	At this time we don't have anyone on contract. Getting assistance from Wayne Kubert-Great Plains Appraisal for Industrial Properties.
2.	If so, is the appraisal or listing service performed under contract?
	None
3.	What appraisal certifications or qualifications does the County require?
	The county is concerned that their appraiser is experienced in county mass appraisal processes, and that they have sufficient appraisal experience to be capable of appraising and defending the appraisal commercial or residential property.
4.	Have the existing contracts been approved by the PTA?
	None
5.	Does the appraisal or listing service providers establish assessed values for the county?
	We would expect Wayne Kubert to provide us with the value. Expect him to defend @ county board/TERC. The contractor does most of the analysis, depreciation, training and set-up of the county appraisal functions. The primary responsibility is for commercial property. In this capacity, the contractor appraises each parcel and submits a preliminary value to the assessor or the county appraiser. The county assessor or appraiser reviews the values and uses or modifies them. Typically the county uses the contractor's values and expects the contractor to defend them at the county board of equalization or the TERC if necessary.

2018 Residential Assessment Survey for Saline County

1.	Valuation data collection done by:																						
	Office Staff																						
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																						
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																						

The cost approach to value is used in estimating the market value of residential properties.

4. 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?

Depreciation tables are developed using local market information.

5. Are individual depreciation tables developed for each valuation grouping?

Yes

6. Describe the methodology used to determine the residential lot values?

A market analysis is conducted by using vacant lot sales.

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

There are no subdivisions under development in the county where a discounted cash flow (DCF) methodology has been used to value the undeveloped lots. There have been no individual applications for DCF valuation as provided for in LB 191.

<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>
1	2014	2017	2017	2017
2	2012	2012	2012	2012
4	2014	2013	2014	2014
5	2015	2014	2015	2015
6	2014	2013-2017	2011-2014	2014-2017
9	2015	2014	IOLL	2014-2015-2016
11	2014	2014	2016-2017	2017
12	2014	2014	2016-2017	2017
13	2014	2014	2016-2017	2017
Ag	2014	2014	2016-2017	2017

----The county has developed the valuation groups partly based on the original assessor locations and partly on the way they organize their work. They typically inspect, review and analyze each town or valuation group separately. The county has identified characteristics that make each town unique. Those characteristics vary, but are usually related to the population, location, schools, businesses and services in each town.

----Comments relating to Dates in the Survey Tables: The dates in the table are reported as follows: The date of Depreciation Tables, the date of Lot Value Study, and the date of Last Inspection are all reported based on the working year or years, (March 19 through March 19) rather than the tax year they are first used. The date of Costing reported is the date of the cost tables used in the county's costing system

----A lot value study is completed each time a valuation grouping is reappraised. At this time, the current values are either affirmed or the lot values are updated if the study indicates that a change is needed.

---- New cost tables are established for individual valuation groupings each time a reappraisal is completed.

----Depreciation tables are established for individual valuation groupings each time a reappraisal is completed.

----Valuation Group 9 are cabin area locations where the lots are leased land so there is no lot value. The table above has been marked IOLL. Beginning in 2016, the Areas formerly called Y-BRL (Blue River Lodge) and Y-Cabins have been combined into a single valuation group #9.

----Beginning in 2016, the Areas formerly called Valuation Groups 3 (DeWitt); 6 (Swanton); 7 (Tobias); and 8 (Western) have all been combined into a single valuation group #6 called "Small Towns".

2018 Commercial Assessment Survey for Saline County

1.	Valuation data collection done by:																				
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2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																				
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																				
	Cost approach is used in the county. The income approach was used on most subclasses in Crete.																				
3a.	Describe the process used to determine the value of unique commercial properties.																				
	Unique commercial property is appraised exclusively by the contract appraiser. He uses the cost approach on all parcels, does additional sales research beyond Saline County, and studies the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.																				
4.	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?																				

The CAMA depreciation tables are used; however, local market adjustments are applied when needed.

5. Are individual depreciation tables developed for each valuation grouping?

Yes, if the depreciation is close to market we will use the CAMA tables, but if they are not, we will make our own tables.

6. Describe the methodology used to determine the commercial lot values.

The square foot method is used in the downtown/main street areas; some of the other areas are assessed using the square foot method, but the larger commercial and industrial tracts are valued by the acre. When limited sales of vacant lots are available to establish lot values, a method that abstracts the improvement value from the selling price may be developed.

7.	<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>
	1	2015	2015	2016	2016
	2	2013	2012	2013	2013
	3	2015	2014	2015	2015
	4	2015	2015	2016	2016
	5	2015	2015	2016	2016
	6	2015	2014	2015	2015
	7	2015	2014	2015	2015
	8	2015	2014	2015	2015
	9	2014	2010	2014	2014

Saline County has identified the valuation groups as the same as the Assessor Locations since they were created using the unique characteristics described.

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----A lot value study is completed each time a valuation grouping is reappraised. At this time, the current values are either affirmed or the lot values are updated if the study indicates that a change is needed.

2018 Agricultural Assessment Survey for Saline County

1.	Valuation data collection done by:													
	The office appraiser and other office staff													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Market area 2; has topography similar to area 1, but ground water is available for irrigation.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market area 3; is the flattest area of the county and irrigation is prolific in this area.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.	2014	2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	2014	3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.	2014												
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3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2014												
	<p>---The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When land use changes are discovered using the GIS photos, the county drives by the parcel to verify the change and take photos if there is a pivot added. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year, since the review is ongoing.</p>													
3.	Describe the process used to determine and monitor market areas.													
	Review the parcel use, type, location, geographic characteristics, zoning, parcel size and market characteristics. The county considers topography and access to ground water for irrigation development in developing the market area.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	Rural residential property is identified and valued by present use, size and location.													
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?													
	Yes, the farm home sites and rural residential home sites are valued the same within the same rural valuation groups. There are three rural valuation groupings, which closely follow the boundaries for agricultural market areas. The primary difference is location. The properties that are within commuting distance to Lincoln and Crete, and properties near Dorchester and Friend, that have quicker access to interstate typically sell better than the less accessible parts of the county. The values reflect those differences.													
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	There is only one known parcel of WRP in the county. It is valued at the gross value of the classified LCG's, converted to 100%.													
	<u>If your county has special value applications, please answer the following</u>													

7a.	How many special valuation applications are on file?
	1- has been of file since 2009.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	The county reviews, verifies, and continually monitors agricultural sales to identify any non-agricultural influences. The analysis that has been done does not demonstrate that there is any value differences resulting from non-agricultural influences.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	Applied for.
7d.	Where is the influenced area located within the county?
	Located between Crete and Wilber
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Not

**Saline County Assessor
3-Year Plan
July 25, 2017**

Total Parcels = 10,883 (as of 7/21/2017)

Staff:

1 Assessor
1 Deputy Assessor
2 Full-time Clerk/Listers
1 Part-time Appraiser

Contracted Appraiser(s):

Saline County will be advertising for a new contracted ad valorem appraiser who will be responsible for a majority of the commercial properties, pick-up work and sales analysis.

Completed Work Load for Tax Year 2016-2017:

Homestead Applications: 444
Personal Property schedules: 1202
Real Property transfers: 667
Sales Reviews: approximately 258
Building permits/information sheets: approximately 665 (filed between 1/1/16 & 12/31/16)

During the past year, Saline County has completed the inspection, review and revaluation of all of the commercial properties in the towns of Dorchester, Friend and Wilber. These properties were updated to the 2015 Marshall & Swift costs. The commercial land values were affirmed in Dorchester and unchanged. The commercial land values in Friend and Wilber were adjusted during the revaluation.

During the past year, Saline County has also completed the inspection, review and revaluation of all of the rural residential properties in Market Area 4500. Market Areas 4500, 4505 and 4510 were all updated to the 2014 Marshall & Swift costs. Analysis on the land indicated that the site values needed to be increased in Market Area 4500. The first home site acre increased from \$17,500 to \$22,500. The next 4 acres increased from \$5,000 to \$10,000/acre. The next 6 – 20+ acres increased from \$2,500 to \$5,000/acre.

During the sales analysis of the residential properties, there was indication that there was a need for a decrease within the Friend City residential properties. Therefore, a 2% decrease to all of the improved residential properties in Friend City was implemented. Also during the sales analysis of residential properties, there was indication that there was

a need for an increase within Crete City residential properties. Therefore, a 5% increase to all of the improved residential properties in Crete City was implemented.

We continue to review properties where the soil lines have changed based on the 2009 soil conversion and continue to make those adjustments. We also update the land use on any records where changes have been reported or observed.

Rural permits are completed by the office staff/listers.

Sales reviews are completed by the Assessor and Staff Appraiser.

A thorough analysis of the agland is completed by the Assessor and Staff Appraiser. It is done by utilizing an excel spreadsheet, originally provided by the Dept. of Revenue. The analysis involves compiling the agland sales that have occurred during the three year study period and determining if they should be a qualified sale. Each qualified sale is then placed into the respective market area based on location. Those sales are broken down into acres within the respective land classifications. Each market area is tested by itself to determine if it falls between the statutory guidelines set by the Nebraska Dept. of Revenue – Property Assessment Division. The three market areas are then compiled into one final spreadsheet to determine if “county-wide” we still fall within the statutory guidelines and if there is a need for change.

Area 1: All of the dry land classifications showed a need for increase. Dry land class 1D1 and 1D increased from 3800/acre to 4000/acre. 2D1 and 2D increased from 3525/acre to 3725/acre. 3D1 increased from 3300/acre to 3525/acre while 3D increased from 3100/acre to 3325/acre. Classes 4D1 increased from 3000/acre to 3225/acre. 4D increased from 2925/acre to 3125/acre. All of the irrigated land classes showed a need for increase. Irrigated land classes 1A1 and 1A increased from 4350/acre to 4700/acre. 2A1 and 2A increased from 3500/acre to 3850/acre. 3A1 and 3A increased from 3475/acre to 3800/acre. 4A1 and 4A increased from 3325/acre to 3650/acre. All of the grass land classes showed a need for increase. 1G1 and 1G increased from 1950/acre to 2000/acre. 2G1 and 2G increased from 1925/acre to 1975/acre. 3G1 increased from 1875/acre to 1925/acre. 3G increased from 1675/acre to 1725/acre. 4G1 increased from 1650/acre to 1700/acre. 4G increased from 1550/acre to 1600/acre.

Area 2: Various land classifications showed a need for change. Irrigated land class 1A1 and 1A increased from 5700/acre to 5800/acre. 2A1 increased from 5500/acre to 5600/acre. 2A increased from 5400/acre to 5500/acre. 3A1 increased from 5100/acre to 5200/acre. 3A increased from 4800/acre to 4900/acre. 4A1 increased from 4400/acre to 4500/acre. 4A increased from 4200/acre to 4300/acre. 1D1 and 1D decreased from 4200/acre to 3800/acre. 2D1 decreased from 4000/acre to 3600/acre. 2D decreased from 3850/acre to 3500/acre. 3D1 decreased from 3750/acre to 3400/acre. 3D decreased from 3275/acre to 3200/acre. 4D1 decreased from 3250/acre to 3200/acre. 4D remained the same at 3150/acre. 1G1 and 1G increased from 1950/acre to 2000/acre. 2G1 and 2G increased from 1925/acre to 1975/acre. 3G1 increased from 1875/acre to 1925/acre. 3G

increased from 1675/acre to 1725/acre. 4G1 increased from 1600/acre to 1700/acre. 4G increased from 1500/acre to 1600/acre.

Area 3: Various land classifications showed a need for change. Irrigated land classes 1A1 and 1A increased from 7250/acre to 7625/acre. 2A1 increased from 7150/acre to 7525/acre. 2A increased from 6900/acre to 7275/acre. 3A1 increased from 6200/acre to 6575/acre. 3A and 4A1 increased from 5150/acre to 5500/acre. 4A increased from 4925/acre to 5250/acre. Dry land classes 1D1 and 1D decreased from 4700/acre to 4400/acre. 2D1 decreased from 4225/acre to 3950/acre. 2D decreased from 4150/acre to 3900/acre. 3D1 decreased from 4050/acre to 3825/acre. 3D and 4D1 decreased from 3525/acre to 3400/acre. 4D decreased from 3350/acre to 3250/acre. 1G1 and 1G increased from 1950/acre to 2000/acre. 2G1 and 2G increased from 1925/acre to 1975/acre. 3G1 increased from 1875/acre to 1925/acre. 3G increased from 1675/acre to 1725/acre. 4G1 increased from 1650/acre to 1700/acre. 4G increased from 1550/acre to 1600/acre.

Saline County continued work on updating agland records using FSA records in conjunction with GIS.

2017-2018

Residential

We will begin reviewing the Wilber, DeWitt and Tobias residential properties for any adjustments. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

Beginning in 2017, Saline County has plans to contract with Great Plains Appraisal to inspect and review all industrial properties, to be effective 2018 or 2019.

Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas

will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

2018-2019

Residential

In 2018-2019, we will begin the data review and inspections on the Crete residential properties to be effective 2020. Sales reviews and pick up work/building permits will continue to be reviewed,

Commercial

We will also begin the data review and inspections on the Crete commercial properties to be effective 2020. Sales reviews and pick up work/building permits will continue to be reviewed

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

2019-2020

Residential

We will begin reviewing the Dorchester, Swanton and Western residential properties for any adjustments to be effective 2021. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas

will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

Comments

The preceding narrative of the Saline County reappraisal is subject to change depending on appraisal needs determined by the Assessor's office staff. During a 6 year reappraisal cycle, there may be years when a class or subclass of property will need appraisal adjustments to comply with statistical measurements as required by law. The appraisal adjustments would be a percentage increase or decrease applied to all properties within a subclass.

SALINE COUNTY ASSESSOR'S OFFICE

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January 11, 2018

Dear Ms. Sorensen,

Saline County received one application for Special Value back in 2009. The application was approved and will remain on file.

Presently, we are unable to discern a non-agricultural influence affecting the value of the property. The taxable value is calculated in the same manner as with all other agricultural land in Saline County.

We continue to analyze the sales market and if a difference is noted, Special valuation will be implemented.

Respectfully,

Brandi Kelly
Saline County Assessor