

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2019 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**GAGE COUNTY**



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 Reports and Opinions of the Property Tax Administrator for Gage 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 Gage 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: Patti Milligan, Gage County Assessor

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## Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The 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 groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county'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.

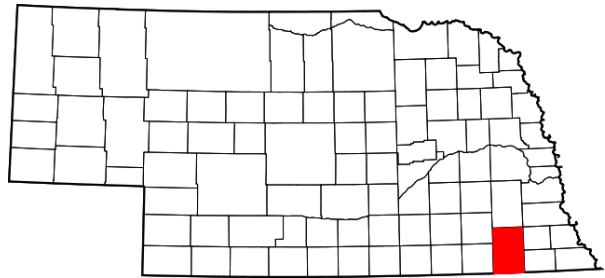
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

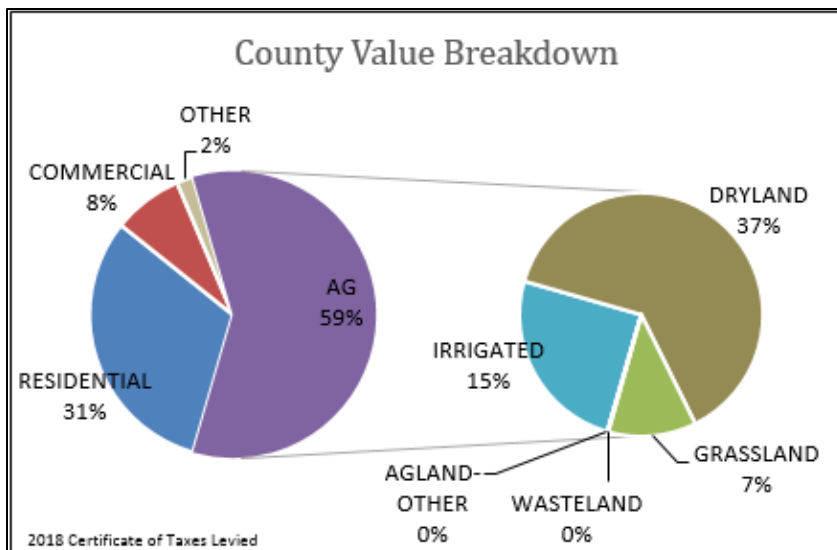
## County Overview

With a total area of 851 square miles, Gage County had 21,601 residents, per the Census Bureau Quick Facts for 2017, a 3% population decline from the 2010 U.S. Census. Reports indicated that 68% of county residents were homeowners and 88% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$96,357 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Gage County are located in and around Beatrice, the county seat. According to the latest information available from the U.S. Census Bureau, there

were 665 employer establishments with total employment of 7,514.



Agricultural land accounts for 59% of the total valuation base in the county. Dryland makes up a majority of the land in the county. Gage County is included in both the Lower Big Blue and Nemaha Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Gage County ranks third in soybeans for beans. In value of sales by commodity group, Gage County ranks fourth in poultry and eggs (USDA AgCensus).

The ethanol plant located in Adams also contributes to the local agricultural economy.

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
ADAMS	489	573	17.2%
BARNESTON	122	116	-4.9%
BEATRICE	12,518	12,669	1.2%
BLUE SPRINGS	383	331	-13.6%
CLATONIA	275	231	-16.0%
CORTLAND	488	482	-1.2%
FILLEY	174	132	-24.1%
LIBERTY	86	76	-11.6%
ODELL	345	307	-11.0%
PICKRELL	182	199	9.3%
VIRGINIA	67	60	-10.4%
WYMORE	1,656	1,457	-12.0%



## 2019 Residential Correlation for Gage County

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### *Assessment Actions*

For 2019, Gage County did a market analysis of all residential properties. The following adjustments were made: a 20% increase to residential property in Adams; a 20% increase for residential properties built between 1920 and 2009 in Beatrice; a 10% increase to residential property in Clatonia; a 15% increase to residential property in Odell; a 20% increase to residential property in Pickrell; a 20% increase for residential properties built between 1970 and 2017 in Rural South; a 10% increase to one and a half and two story homes built between 2000 and 2018 in Rural North; and a 10% increase to one and a half and two story homes in Wymore. Additionally, all pickup work was completed by the county assessor, as were on-site inspections of any remodeling and new additions.

### *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 effect the uniform and proportionate valuation of all three-property classes.

The Property Assessment Division (Division) reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. Gage County has done an acceptable job in both of these categories. The review also included checking the reported values from the Assessed Value Update and verifying their accuracy when compared to the property record card. If there were discrepancies between the Real Estate Transfer Statements (Form 521) and the information in the sales file it was addressed and corrected.

The Division reviews the verification of sales and usability decisions for each sale. The notes in the sales file document the county's usability decisions. In this test, three things are reviewed; first that there are notes on each disqualified sale; second that the notes provide a reasonable explanation for disqualifying each sale; and third the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. Gage County's usability of 69 % was observed in the county. The disqualified sales had comments that typically provided a reasonable explanation of why the sales were disqualified. The percentage of sales used is relatively high compared to the overall state average but is acceptable. Reviewing Gage 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.

Valuation groups were examined. The review and analysis indicates that the county assessor has 17 valuation groups. Discussion with the county assessor suggested that some of these valuation groups could be combined. The county's inspection and review cycle for all real property was verified. The county is on schedule to comply with six-year inspection and review requirement.

## 2019 Residential Correlation for Gage County

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Lot values were reviewed by analyzing land to building ratios and vacant lot sales. Gage County needs to update to their lot studies, the county assessor indicated they would be included in future appraisal plans. The county assessor typically bases the assessment decisions and review on the individual towns and will adjust those with a separate economic depreciation if needed. Appraisal tables were updated to 2017 costing. The county assessor utilizes market studies for each valuation group. The depreciation is based on local market information. Gage is working on a written valuation methodology and has an updated three-year plan.

### *Description of Analysis*

Residential parcels are analyzed utilizing sixteen valuation groupings that are based on the assessor locations or towns in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Adams
2	Barneston
3	Beatrice & Beatrice Subs
5	Blue Springs
6	Clatonia
7	Cortland
9	Filley
10	Liberty
11	Odell
12	Pickrell
13	Rockford, Holmesville & Lanham
15	Rural Sub South
16	Rural Sub North
17	Virginia
18	Wymore
19	Doctor's Lake

For the residential property class, a review of the Gage statistical analysis profiles 622 qualified residential sales, representing all valuation groups. Valuation Group 3 (Beatrice) constitutes about 69% of the sales in the residential class of property is the county seat, and the retail anchor of the county. An analysis of the sample shows that two out of the three measures of central tendency are within the acceptable range for the residential class as a whole. The mean is slightly above the

## 2019 Residential Correlation for Gage County

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range. The coefficient of dispersion (COD) and price related differential (PRD) are slightly outside the acceptable range because of the low dollar sales that are less than \$30,000.

SALE PRICE *							
RANGE		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>							
Less Than	5,000	3	199.17	257.82	281.11	46.11	91.71
Less Than	15,000	28	125.46	170.58	168.91	60.52	100.99
Less Than	30,000	86	124.08	152.15	144.30	47.27	105.44
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	618	94.85	101.43	93.10	21.80	108.95
Greater Than	14,999	593	94.38	98.96	92.85	19.53	106.58
Greater Than	29,999	535	93.27	94.15	92.02	15.34	102.31

Review of individual valuation group's show that the groups with a sufficient number of sales have a median within the acceptable range and the qualitative statistics support uniformity of assessments. There are a number of valuation groups that have too few sales to be statistically reliable. For analysis purposes, all valuation groups with 10 or fewer were combined. That analysis produced a total of 46 sales with a median of 94% and a COD of 22%, suggesting that these small groups have been valued within an acceptable range. This substat has been included in the appendices of this report.

A review of the preliminary statistical profile using the 2018 values compared to the R&O profile using the 2019 values shows a change in the sample of 9%. A review of the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) shows residential with a 5% increase (excluding growth) and this indicates the residential base (unsold property) was treated in a similar manner to the sold (sample).

### *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. The quality of assessment of the residential property in Gage County complies with generally accepted mass appraisal techniques.

## 2019 Residential Correlation for Gage County

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	29	96.56	94.96	91.80	16.79	103.44
2	4	83.10	81.88	93.86	18.50	87.24
3	430	95.10	103.93	93.78	22.80	110.82
5	3	97.09	82.69	93.98	14.84	87.99
6	6	92.85	83.14	79.30	20.92	104.84
7	14	93.10	89.08	90.61	13.82	98.31
9	8	117.18	124.87	104.05	30.24	120.01
10	1	113.69	113.69	113.69	00.00	100.00
11	15	95.03	112.76	89.72	36.90	125.68
12	9	93.05	86.81	87.42	11.64	99.30
13	4	101.55	98.39	96.57	12.02	101.88
15	49	97.30	99.90	95.51	15.36	104.60
16	10	91.30	83.14	76.96	24.04	108.03
17	2	53.70	53.70	49.25	54.28	109.04
18	37	92.58	102.70	86.56	31.11	118.65
19	1	89.85	89.85	89.85	00.00	100.00
<u>    </u> ALL <u>    </u>	622	94.96	102.04	92.69	22.62	110.09

### *Level of Value*

Based on the review of all available information, the level of value of residential property in Gage County is 95%.

## 2019 Commercial Correlation for Gage County

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### *Assessment Actions*

For 2019, the county assessor conducted a statistical analysis and concluded that no adjustments were necessary in the commercial class of property. The contract appraiser continually verifies the commercial sales. The appraiser conducts an on-site interview and inspection on all commercial sales. The county assessor also completed pick-up work and permit work for the class.

### *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 effect the uniform and proportionate valuation of all three-property classes.

The Property Assessment Division (Division) reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. Gage County has done an acceptable job in both of these categories. The review also included checking the reported values from the Assessed Value Update and verifying their accuracy when compared to the property record card. If there were discrepancies between the scanned Real Estate Transfer Statement (Form 521) and the information in the sales file it was addressed and corrected.

The Division reviews the verification of sales and usability decisions for each sale. The notes in the sales file document the county's usability decisions. In this test, three things are reviewed; first that there are notes on each disqualified sale; second that the notes provide a reasonable explanation for disqualifying each sale; and third the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. Gage County's usability of 39% was observed in the county. The disqualified sales had comments and the comments typically provide a reasonable explanation of why the sales were disqualified. The percentage of sales used is relatively low compared to the overall state average, but reviewing Gage County revealed that no apparent bias existed.

Valuation Groups were examined. The review and analysis indicates that the county assessor has adequately identified economic areas for the commercial property class. The county's inspection and review cycle for all real property was discussed with the county assessor. The county assessor is on schedule to comply with the six-year inspection and review requirement.

Lot values were reviewed by analyzing land to building ratios and vacant lot sales. Gage County needs to update to their lot studies, the county assessor indicated they would be included in future appraisal plans. Appraisal tables were updated to 2017 costing. The county assessor relies more on market information and income along with tables provided by the Computer Assisted Mass

## 2019 Commercial Correlation for Gage County

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Appraisal (CAMA) vendor to develop their own tables for unique properties. The Gage County Assessor is working on a written valuation methodology and has an updated three-year plan.

### *Description of Analysis*

Gage County has five valuation groups for the commercial class, which are defined by assessor locations and towns within the county.

<b>Valuation Group</b>	<b>Description</b>
3	Beatrice
10	Towns In North Half Of County
15	Towns In South Half Of County
18	Wymore
50	Rural

For the commercial property class, a review of Gage County's statistical analysis consists of 38 commercial sales, representing all five-valuation groups. Valuation Group 3 constitutes about 63% of the sample and this generally reflects the composition of the commercial population. Of the three overall measures of central tendency for the county, only the median is within the acceptable range. The mean and weighted mean are skewed by outlying sales. Within the profile, sale prices range from 1,000 dollars to 3.6 million. The overall median was reviewed by removing outliers on the high and low end. The median did not move indicating that it is reliable as a stable statistical measure.

Although the sales outside of Beatrice are split into multiple valuation groups, the combination of all of the small towns would still be too small to produce a reliable measurement, given the dispersion in the ratios. The villages have been subject to the same appraisal practices that have been used in Beatrice; therefore, all valuation groups are considered to be uniformly assessed.

A review of the preliminary statistical profile using the 2018 values compared to the R&O profile using the 2019 values shows a change in the sample of -2%. A review of the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) shows commercial with a 1% increase (excluding growth). These adjustments are expected given the reported actions that only the pickup work was completed.

## 2019 Commercial Correlation for Gage County

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### *Equalization and Quality of Assessment*

The qualitative statistics generally supports that the assessment are uniformed. Value groups with limited sales have been uniformity equalized with Valuation Group 3, Beatrice. The quality of assessment of the commercial property in Gage County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
3	24	96.82	97.99	105.24	12.34	93.11
10	6	107.25	110.97	115.52	15.85	96.06
15	3	98.68	75.73	91.67	25.84	82.61
18	2	253.07	253.07	117.39	56.68	215.58
50	3	99.31	103.10	101.55	04.11	101.53
____ALL____	38	98.78	106.85	104.55	21.31	102.20

### *Level of Value*

Based on analysis of all available information, the level of value of the commercial class of real property in Gage County is 99%.

## 2019 Agricultural Correlation for Gage County

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### *Assessment Actions*

A market analysis of agricultural land classification groups was conducted and it was determined that adjustments were made to comply with statistical measures. In Market Area 1, irrigation land values decreased approximately 13%. Dryland decreased 6% and Conservation Reserve Program (CRP) decreased 6%. In Market Area 2, irrigation land decreased approximately 10%, dryland decreased 9% and CRP decreased 9%. Rural outbuildings were reviewed utilizing aerial imagery.

### *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 effect the uniform and proportionate valuation of all three-property classes.

The Property Assessment Division (Division) reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. Gage County has done an acceptable job in both of these categories. The review also included checking the reported values from the Assessed Value Update and verifying their accuracy when compared to the property record card. If there were, discrepancies between the Real Estate Transfers (Form 521) and the information in the sales file it was addressed and corrected.

The Division reviews the verification of sales and usability decisions for each sale. The notes in the sales file document the county's usability decisions. In this test three things are reviewed; first that there are notes on each disqualified sale; second that the notes provide a reasonable explanation for disqualifying each sale; and third the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. Gage County's usability rate was 36%. The disqualified sales had comments and the comments typically provide a reasonable explanation of why the sales were disqualified. The Gage County Assessor had disqualified a larger percentage of sales than other counties. After discussion with the county assessor on disqualifying procedures of sales, the usability percentage has improved. Reviewing Gage County data revealed that no apparent bias exists and all arm's length sales were available for the measurement of real property.

Costing tables were updated to 2017. Agricultural improvements are reviewed at the same time that rural residential is reviewed. The review also examined how Conservation Reserve Program (CRP) land is identified. The county assessor's office has been sending out questionnaires and looking to see when contracts end. Gage County has no Wetlands Reserve Program WRP. The county's inspection and review cycle for all real property was discussed with the county assessor. The county assessor is on schedule to comply with six-year inspection and review cycle. Gage County has 4,419 special value applications on file. Analysis of agricultural land values has led the county assessor to determine that non-agricultural influences are not affecting the market at



## 2019 Agricultural Correlation for Gage County

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this time; therefore, special value is not used. The Gage County Assessor is working on a written valuation methodology and has an updated three-year plan.

### *Description of Analysis*

Gage County has developed two clearly defined agricultural market areas based on topography and availability of water. Market Area 1 is the entire county with the exception of the three townships bordering Pawnee County to the east of Gage. Market Area 1 is predominately dryland at 60%, grassland 21%, and irrigated land at 17%. Market Area 2 has 62% dryland, which is similar to area one, grassland is 33% and only about 2% of the land is irrigated land. On average, the productivity of the agricultural land in Market Area 1 is better than that of Market Area 2. The agricultural statistical sample of 43 sales reveals that all three measures of central tendency are within the range. The calculated median of the sample is 70%.

All three measures of central tendency are within the acceptable range, as are the calculated statistics for both market areas. The COD indicates that the calculated statistics can be relied upon to determine the level of value of the class.

AREA (MARKET) RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	36	70.99	70.87	70.60	13.51	100.38
2	7	70.41	69.81	71.25	14.19	97.98
____ALL____	43	70.41	70.70	70.66	13.72	100.06

Review of the 80% Majority Land Use (MLU) statistics also supports that values are within the acceptable range. Only the 80% Grassland MLU statistic is below the range. With only five grass sales in both market areas, this statistic is not reliable. Gage County's grassland values are comparable to all surrounding counties.

### *Equalization and Quality of Assessment*

The Division's review of agricultural improvements and site acres indicate that these parcels are inspected and reappraised using the same processes that are used for rural residential property. Agricultural improvements are equalized and assessed at the statutory level.

The analysis supports that the county has achieved equalization; comparison of Gage County values compared the adjoining counties shows that all values are reasonably comparable, and the statistical analysis supports that values are at uniform portions of market value. The market adjustments made for 2019 parallel the movement of the agricultural market in the area.

## 2019 Agricultural Correlation for Gage County

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	5	71.63	74.51	71.88	09.73	103.66
1	5	71.63	74.51	71.88	09.73	103.66
<u>    Dry    </u>						
County	21	71.83	71.55	70.84	12.99	101.00
1	19	71.83	71.20	70.37	13.70	101.18
2	2	74.90	74.90	76.41	05.99	98.02
<u>    Grass    </u>						
County	5	55.56	55.31	55.90	10.96	98.94
1	2	51.19	51.19	51.70	17.89	99.01
2	3	55.56	58.06	58.15	07.29	99.85
<u>    ALL    </u>	43	70.41	70.70	70.66	13.72	100.06

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Gage County is 70%

## 2019 Opinions of the Property Tax Administrator for Gage 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	95	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	99	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	70	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2019.



*Ruth A. Sorensen*

\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator

# APPENDICES

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## 2019 Commission Summary for Gage County

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### Residential Real Property - Current

Number of Sales	622	Median	94.96
Total Sales Price	\$72,801,109	Mean	102.04
Total Adj. Sales Price	\$72,801,109	Wgt. Mean	92.69
Total Assessed Value	\$67,479,950	Average Assessed Value of the Base	\$86,562
Avg. Adj. Sales Price	\$117,044	Avg. Assessed Value	\$108,489

### Confidence Interval - Current

95% Median C.I	93.47 to 96.45
95% Wgt. Mean C.I	90.98 to 94.40
95% Mean C.I	98.83 to 105.25
% of Value of the Class of all Real Property Value in the County	28.84
% of Records Sold in the Study Period	6.56
% of Value Sold in the Study Period	8.22

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	655	93	93.08
2017	584	94	94.48
2016		95	
2015	522	96	96.45

## 2019 Commission Summary for Gage County

### Commercial Real Property - Current

Number of Sales	38	Median	98.78
Total Sales Price	\$12,083,246	Mean	106.85
Total Adj. Sales Price	\$12,083,246	Wgt. Mean	104.55
Total Assessed Value	\$12,633,470	Average Assessed Value of the Base	\$192,940
Avg. Adj. Sales Price	\$317,980	Avg. Assessed Value	\$332,460

### Confidence Interval - Current

95% Median C.I	95.00 to 100.83
95% Wgt. Mean C.I	92.07 to 117.04
95% Mean C.I	90.14 to 123.56
% of Value of the Class of all Real Property Value in the County	8.40
% of Records Sold in the Study Period	3.06
% of Value Sold in the Study Period	5.28

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	34	100	99.66
2017	41	100	100.00
2016	54	100	100.33
2015	60	100	100.46

**34 Gage**  
**RESIDENTIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 621  
 Total Sales Price : 72,428,609  
 Total Adj. Sales Price : 72,428,609  
 Total Assessed Value : 67,447,950  
 Avg. Adj. Sales Price : 116,632  
 Avg. Assessed Value : 108,612

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 102  
 COD : 22.49  
 PRD : 109.74

COV : 39.89  
 STD : 40.76  
 Avg. Abs. Dev : 21.37  
 MAX Sales Ratio : 424.88  
 MIN Sales Ratio : 24.55

95% Median C.I. : 93.47 to 96.48  
 95% Wgt. Mean C.I. : 91.62 to 94.62  
 95% Mean C.I. : 98.98 to 105.40

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-16 To 31-DEC-16	69	98.05	113.74	99.01	26.63	114.88	65.70	299.17	94.65 to 104.49	103,319	102,300
01-JAN-17 To 31-MAR-17	74	100.14	106.19	100.07	18.70	106.12	29.96	226.45	95.03 to 105.00	102,589	102,663
01-APR-17 To 30-JUN-17	90	95.56	100.22	94.30	19.36	106.28	39.99	217.51	92.06 to 98.33	124,045	116,980
01-JUL-17 To 30-SEP-17	91	94.72	101.03	93.74	22.81	107.78	24.55	424.88	90.88 to 99.39	121,392	113,788
01-OCT-17 To 31-DEC-17	70	93.27	103.94	91.32	27.52	113.82	38.57	419.00	88.67 to 98.84	119,717	109,329
01-JAN-18 To 31-MAR-18	56	95.53	102.23	91.83	22.79	111.33	50.67	259.67	90.58 to 100.45	93,892	86,218
01-APR-18 To 30-JUN-18	74	93.51	99.46	88.99	24.22	111.77	43.26	413.60	87.77 to 97.09	122,897	109,362
01-JUL-18 To 30-SEP-18	97	90.48	94.62	88.80	18.46	106.55	55.97	239.60	87.27 to 93.92	131,595	116,858
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	324	97.28	104.69	96.23	21.75	108.79	24.55	424.88	94.72 to 98.95	113,986	109,687
01-OCT-17 To 30-SEP-18	297	93.14	99.45	89.89	22.91	110.64	38.57	419.00	90.66 to 94.88	119,520	107,439
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	325	96.06	102.61	94.63	21.97	108.43	24.55	424.88	93.36 to 98.33	117,485	111,179
<u>ALL</u>	621	95.03	102.19	93.12	22.49	109.74	24.55	424.88	93.47 to 96.48	116,632	108,612

**34 Gage**  
**RESIDENTIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

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 95% Wgt. Mean C.I. : 91.62 to 94.62  
 95% Mean C.I. : 98.98 to 105.40

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**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	29	96.56	94.96	91.80	16.79	103.44	50.81	170.56	87.30 to 103.96	147,858	135,737
2	4	83.10	81.88	93.86	18.50	87.24	60.45	100.86	N/A	28,190	26,459
3	430	95.10	103.93	93.78	22.80	110.82	29.96	424.88	93.36 to 97.25	111,068	104,164
5	3	97.09	82.69	93.98	14.84	87.99	53.88	97.10	N/A	36,917	34,693
6	6	92.85	83.14	79.30	20.92	104.84	38.82	107.21	38.82 to 107.21	108,750	86,239
7	14	93.10	89.08	90.61	13.82	98.31	38.57	121.84	75.61 to 102.06	117,850	106,787
9	8	117.18	124.87	104.05	30.24	120.01	74.76	191.36	74.76 to 191.36	47,250	49,165
10	1	113.69	113.69	113.69	00.00	100.00	113.69	113.69	N/A	6,500	7,390
11	15	95.03	112.76	89.72	36.90	125.68	62.26	413.60	75.87 to 107.91	43,850	39,342
12	9	93.05	86.81	87.42	11.64	99.30	43.26	101.84	74.88 to 98.14	94,556	82,664
13	4	101.55	98.39	96.57	12.02	101.88	77.16	113.29	N/A	32,875	31,748
15	49	97.30	99.90	95.51	15.36	104.60	65.61	168.34	91.78 to 98.41	225,830	215,701
16	9	91.69	91.43	85.77	16.52	106.60	61.77	150.72	70.89 to 96.06	321,333	275,598
17	2	53.70	53.70	49.25	54.28	109.04	24.55	82.84	N/A	59,000	29,058
18	37	92.58	102.70	86.56	31.11	118.65	50.67	283.97	84.94 to 99.32	39,329	34,042
19	1	89.85	89.85	89.85	00.00	100.00	89.85	89.85	N/A	300,000	269,560
____ALL____	621	95.03	102.19	93.12	22.49	109.74	24.55	424.88	93.47 to 96.48	116,632	108,612

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	621	95.03	102.19	93.12	22.49	109.74	24.55	424.88	93.47 to 96.48	116,632	108,612
06											
07											
____ALL____	621	95.03	102.19	93.12	22.49	109.74	24.55	424.88	93.47 to 96.48	116,632	108,612



**34 Gage**  
**RESIDENTIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 621  
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 Total Adj. Sales Price : 72,428,609  
 Total Assessed Value : 67,447,950  
 Avg. Adj. Sales Price : 116,632  
 Avg. Assessed Value : 108,612

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 102  
 COD : 22.49  
 PRD : 109.74

COV : 39.89  
 STD : 40.76  
 Avg. Abs. Dev : 21.37  
 MAX Sales Ratio : 424.88  
 MIN Sales Ratio : 24.55

95% Median C.I. : 93.47 to 96.48  
 95% Wgt. Mean C.I. : 91.62 to 94.62  
 95% Mean C.I. : 98.98 to 105.40

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SALE PRICE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	3	199.17	257.82	281.11	46.11	91.71	149.40	424.88	N/A	3,167	8,902
Less Than 15,000	28	125.46	170.58	168.91	60.52	100.99	53.88	424.88	99.64 to 199.17	9,163	15,477
Less Than 30,000	86	124.08	152.15	144.30	47.27	105.44	50.67	424.88	107.90 to 153.38	17,785	25,664
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	618	94.85	101.43	93.10	21.80	108.95	24.55	419.00	93.36 to 96.40	117,183	109,096
Greater Than 14,999	593	94.38	98.96	92.85	19.53	106.58	24.55	307.70	93.12 to 95.80	121,707	113,009
Greater Than 29,999	535	93.27	94.15	92.02	15.34	102.31	24.55	217.09	92.30 to 94.81	132,522	121,946
<u>Incremental Ranges</u>											
0 TO 4,999	3	199.17	257.82	281.11	46.11	91.71	149.40	424.88	N/A	3,167	8,902
5,000 TO 14,999	25	118.68	160.11	164.60	57.84	97.27	53.88	419.00	99.32 to 191.36	9,882	16,266
15,000 TO 29,999	58	124.08	143.26	139.34	40.55	102.81	50.67	307.70	103.38 to 153.38	21,947	30,581
30,000 TO 59,999	88	99.62	105.22	104.01	23.28	101.16	29.96	217.09	96.23 to 106.78	43,481	45,223
60,000 TO 99,999	147	94.81	93.13	93.00	15.45	100.14	24.55	194.35	92.41 to 96.88	79,192	73,648
100,000 TO 149,999	119	94.03	94.51	94.38	12.77	100.14	39.99	170.56	89.96 to 96.53	124,111	117,136
150,000 TO 249,999	129	89.66	88.29	88.33	11.77	99.95	50.06	168.34	86.43 to 91.78	187,774	165,857
250,000 TO 499,999	52	92.84	92.08	91.85	10.08	100.25	50.81	125.68	89.91 to 97.12	316,146	290,391
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	621	95.03	102.19	93.12	22.49	109.74	24.55	424.88	93.47 to 96.48	116,632	108,612

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	46	Median :	94	COV :	33.27	95% Median C.I. :	84.67 to 97.49
Total Sales Price :	5,253,010	Wgt. Mean :	86	STD :	31.04	95% Wgt. Mean C.I. :	80.49 to 92.27
Total Adj. Sales Price :	5,253,010	Mean :	93	Avg. Abs. Dev :	20.35	95% Mean C.I. :	84.34 to 102.28
Total Assessed Value :	4,537,520						
Avg. Adj. Sales Price :	114,196	COD :	21.71	MAX Sales Ratio :	191.36		
Avg. Assessed Value :	98,642	PRD :	108.02	MIN Sales Ratio :	24.55		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2016 To 12/31/2016	5	101.84	112.36	96.70	22.67	116.19	74.76	180.50	N/A	72,500	70,105
01/01/2017 To 03/31/2017	5	105.00	103.95	95.62	07.48	108.71	91.69	113.69	N/A	166,100	158,830
04/01/2017 To 06/30/2017	7	97.10	100.62	94.82	09.80	106.12	84.67	128.20	84.67 to 128.20	86,750	82,254
07/01/2017 To 09/30/2017	7	72.56	82.39	55.65	50.51	148.05	24.55	191.36	24.55 to 191.36	33,823	18,824
10/01/2017 To 12/31/2017	3	74.88	68.64	74.25	10.36	92.44	53.88	77.16	N/A	35,000	25,988
01/01/2018 To 03/31/2018	7	95.20	101.00	94.88	12.57	106.45	82.84	141.20	82.84 to 141.20	115,929	109,996
04/01/2018 To 06/30/2018	8	75.10	77.15	73.14	19.47	105.48	43.26	98.14	43.26 to 98.14	163,688	119,714
07/01/2018 To 09/30/2018	4	93.49	99.87	88.85	23.97	112.40	61.77	150.72	N/A	247,500	219,914
<u>Study Yrs</u>											
10/01/2016 To 09/30/2017	24	96.58	98.44	90.93	22.71	108.26	24.55	191.36	91.69 to 107.21	84,875	77,176
10/01/2017 To 09/30/2018	22	90.58	87.71	83.50	19.83	105.04	43.26	150.72	73.83 to 97.09	146,182	122,059
<u>Calendar Yrs</u>											
01/01/2017 To 12/31/2017	22	93.35	91.22	88.77	23.29	102.76	24.55	191.36	74.88 to 105.00	80,887	71,803

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	46	Median :	94	COV :	33.27	95% Median C.I. :	84.67 to 97.49
Total Sales Price :	5,253,010	Wgt. Mean :	86	STD :	31.04	95% Wgt. Mean C.I. :	80.49 to 92.27
Total Adj. Sales Price :	5,253,010	Mean :	93	Avg. Abs. Dev :	20.35	95% Mean C.I. :	84.34 to 102.28
Total Assessed Value :	4,537,520						
Avg. Adj. Sales Price :	114,196	COD :	21.71	MAX Sales Ratio :	191.36		
Avg. Assessed Value :	98,642	PRD :	108.02	MIN Sales Ratio :	24.55		

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	4	83.10	81.88	93.86	18.50	87.24	60.45	100.86	N/A	28,190	26,459
5	3	97.09	82.69	93.98	14.84	87.99	53.88	97.10	N/A	36,917	34,693
6	6	92.85	83.14	79.30	20.92	104.84	38.82	107.21	38.82 to 107.21	108,750	86,239
9	8	117.18	124.87	104.05	30.24	120.01	74.76	191.36	74.76 to 191.36	47,250	49,165
10	1	113.69	113.69	113.69		100.00	113.69	113.69	N/A	6,500	7,390
12	9	93.05	86.81	87.42	11.64	99.30	43.26	101.84	74.88 to 98.14	94,556	82,664
13	4	101.55	98.39	96.57	12.02	101.88	77.16	113.29	N/A	32,875	31,748
16	9	91.69	91.43	85.77	16.52	106.60	61.77	150.72	70.89 to 96.06	321,333	275,598
17	2	53.70	53.70	49.25	54.28	109.04	24.55	82.84	N/A	59,000	29,058

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	46	93.74	93.31	86.38	21.71	108.02	24.55	191.36	84.67 to 97.49	114,196	98,642
06											
07											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	46	Median :	94	COV :	33.27	95% Median C.I. :	84.67 to 97.49
Total Sales Price :	5,253,010	Wgt. Mean :	86	STD :	31.04	95% Wgt. Mean C.I. :	80.49 to 92.27
Total Adj. Sales Price :	5,253,010	Mean :	93	Avg. Abs.Dev :	20.35	95% Mean C.I. :	84.34 to 102.28
Total Assessed Value :	4,537,520						
Avg. Adj. Sales Price :	114,196	COD :	21.71	MAX Sales Ratio :	191.36		
Avg. Assessed Value :	98,642	PRD :	108.02	MIN Sales Ratio :	24.55		

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000	6	82.57	97.42	101.58	42.53	95.90	53.88	191.36	53.88 to 191.36	8,377	8,509
Less Than 30,000	13	95.38	106.60	111.61	28.54	95.51	53.88	191.36	72.56 to 128.20	17,020	18,997
__Ranges Excl. Low \$__											
Greater Than 4,999	46	93.74	93.31	86.38	21.71	108.02	24.55	191.36	84.67 to 97.49	114,196	98,642
Greater Than 15,000	40	94.52	92.69	86.23	19.12	107.49	24.55	180.50	90.24 to 97.49	130,069	112,162
Greater Than 30,000	33	93.05	88.07	85.27	18.75	103.28	24.55	150.72	77.16 to 97.10	152,477	130,017
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	6	82.57	97.42	101.58	42.53	95.90	53.88	191.36	53.88 to 191.36	8,377	8,509
15,000 TO 29,999	7	100.45	114.47	114.56	18.83	99.92	93.64	180.50	93.64 to 180.50	24,429	27,986
30,000 TO 59,999	10	96.28	101.62	101.72	21.06	99.90	74.88	150.72	76.37 to 141.20	47,300	48,113
60,000 TO 99,999	9	97.49	79.45	76.96	23.95	103.24	24.55	106.15	38.82 to 105.00	73,083	56,243
100,000 TO 149,999	3	84.67	85.86	85.24	09.20	100.73	74.76	98.14	N/A	127,333	108,540
150,000 TO 249,999	3	62.12	71.38	72.11	15.28	98.99	61.77	90.24	N/A	208,333	150,235
250,000 TO 499,999	8	92.37	87.93	87.32	06.60	100.70	70.89	96.06	70.89 to 96.06	361,750	315,866
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ALL		Total	Increase	0%

What IF

**34 Gage**  
**COMMERCIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 38  
Total Sales Price : 12,083,246  
Total Adj. Sales Price : 12,083,246  
Total Assessed Value : 12,633,470  
Avg. Adj. Sales Price : 317,980  
Avg. Assessed Value : 332,460

MEDIAN : 99  
WGT. MEAN : 105  
MEAN : 107  
COD : 21.31  
PRD : 102.20

COV : 49.17  
STD : 52.54  
Avg. Abs. Dev : 21.05  
MAX Sales Ratio : 396.50  
MIN Sales Ratio : 26.00

95% Median C.I. : 95.00 to 100.83  
95% Wgt. Mean C.I. : 92.07 to 117.04  
95% Mean C.I. : 90.14 to 123.56

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	3	99.31	101.34	101.61	05.88	99.73	93.59	111.11	N/A	861,685	875,563
01-JAN-16 To 31-MAR-16	2	112.48	112.48	112.85	14.04	99.67	96.69	128.27	N/A	53,750	60,655
01-APR-16 To 30-JUN-16	5	97.36	94.96	90.14	06.00	105.35	79.13	102.50	N/A	47,440	42,763
01-JUL-16 To 30-SEP-16	2	112.85	112.85	107.16	11.39	105.31	100.00	125.69	N/A	59,995	64,290
01-OCT-16 To 31-DEC-16	1	87.50	87.50	87.50	00.00	100.00	87.50	87.50	N/A	10,000	8,750
01-JAN-17 To 31-MAR-17	5	93.25	102.42	106.54	23.65	96.13	71.88	144.57	N/A	1,067,000	1,136,776
01-APR-17 To 30-JUN-17	3	100.00	102.44	100.56	03.99	101.87	97.68	109.64	N/A	137,000	137,770
01-JUL-17 To 30-SEP-17	3	95.00	96.20	96.12	02.25	100.08	93.59	100.00	N/A	53,333	51,263
01-OCT-17 To 31-DEC-17	5	113.66	150.64	108.86	70.64	138.38	26.00	396.50	N/A	28,800	31,353
01-JAN-18 To 31-MAR-18	2	91.08	91.08	86.06	25.76	105.83	67.62	114.53	N/A	86,500	74,440
01-APR-18 To 30-JUN-18	3	96.95	96.44	93.53	02.53	103.11	92.51	99.86	N/A	389,167	363,997
01-JUL-18 To 30-SEP-18	4	98.78	102.63	115.48	17.33	88.87	72.34	140.63	N/A	408,250	471,428
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	12	99.66	102.46	101.33	08.97	101.12	79.13	128.27	95.00 to 111.11	254,146	257,533
01-OCT-16 To 30-SEP-17	12	96.34	99.62	105.81	12.82	94.15	71.88	144.57	87.50 to 109.64	493,000	521,644
01-OCT-17 To 30-SEP-18	14	98.78	116.80	105.32	39.12	110.90	26.00	396.50	72.34 to 123.99	222,679	234,525
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	10	98.68	101.30	99.53	10.30	101.78	79.13	128.27	87.50 to 125.69	47,469	47,246
01-JAN-17 To 31-DEC-17	16	98.84	116.32	105.91	35.13	109.83	26.00	396.50	93.04 to 119.98	378,125	400,484
<u>ALL</u>	38	98.78	106.85	104.55	21.31	102.20	26.00	396.50	95.00 to 100.83	317,980	332,460

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
3	24	96.82	97.99	105.24	12.34	93.11	67.62	140.63	93.04 to 100.00	359,440	378,274
10	6	107.25	110.97	115.52	15.85	96.06	87.50	144.57	87.50 to 144.57	52,239	60,347
15	3	98.68	75.73	91.67	25.84	82.61	26.00	102.50	N/A	17,067	15,645
18	2	253.07	253.07	117.39	56.68	215.58	109.64	396.50	N/A	18,500	21,718
50	3	99.31	103.10	101.55	04.11	101.53	98.87	111.11	N/A	1,018,352	1,034,145
<u>ALL</u>	38	98.78	106.85	104.55	21.31	102.20	26.00	396.50	95.00 to 100.83	317,980	332,460

**34 Gage**  
**COMMERCIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 38  
Total Sales Price : 12,083,246  
Total Adj. Sales Price : 12,083,246  
Total Assessed Value : 12,633,470  
Avg. Adj. Sales Price : 317,980  
Avg. Assessed Value : 332,460

MEDIAN : 99  
WGT. MEAN : 105  
MEAN : 107  
COD : 21.31  
PRD : 102.20

COV : 49.17  
STD : 52.54  
Avg. Abs. Dev : 21.05  
MAX Sales Ratio : 396.50  
MIN Sales Ratio : 26.00

95% Median C.I. : 95.00 to 100.83  
95% Wgt. Mean C.I. : 92.07 to 117.04  
95% Mean C.I. : 90.14 to 123.56

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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	3	82.40	84.68	88.89	05.41	95.26	79.13	92.51	N/A	476,000	423,105
03	34	99.09	107.81	104.08	21.23	103.58	26.00	396.50	95.00 to 102.50	291,331	303,219
04	1	140.63	140.63	140.63	00.00	100.00	140.63	140.63	N/A	750,000	1,054,720
<u>ALL</u>	38	98.78	106.85	104.55	21.31	102.20	26.00	396.50	95.00 to 100.83	317,980	332,460

**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	2	249.50	249.50	236.14	58.92	105.66	102.50	396.50	N/A	1,100	2,598
Less Than 15,000	4	95.00	153.13	88.63	101.45	172.77	26.00	396.50	N/A	4,300	3,811
Less Than 30,000	6	95.00	133.75	93.50	67.63	143.05	26.00	396.50	26.00 to 396.50	12,200	11,408
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	36	98.18	98.92	104.53	14.10	94.63	26.00	144.57	93.59 to 100.00	335,585	350,785
Greater Than 14,999	34	98.78	101.40	104.58	12.33	96.96	67.62	144.57	95.00 to 100.83	354,884	371,124
Greater Than 29,999	32	99.09	101.80	104.62	12.82	97.30	67.62	144.57	93.59 to 109.64	375,314	392,657
<u>Incremental Ranges</u>											
0 TO 4,999	2	249.50	249.50	236.14	58.92	105.66	102.50	396.50	N/A	1,100	2,598
5,000 TO 14,999	2	56.75	56.75	67.00	54.19	84.70	26.00	87.50	N/A	7,500	5,025
15,000 TO 29,999	2	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	28,000	26,600
30,000 TO 59,999	11	100.00	107.70	107.21	10.71	100.46	93.04	128.27	96.69 to 125.69	46,085	49,409
60,000 TO 99,999	7	100.00	106.66	107.92	10.46	98.83	93.25	144.57	93.25 to 144.57	74,936	80,873
100,000 TO 149,999	3	79.13	81.23	82.72	12.36	98.20	67.62	96.95	N/A	115,167	95,267
150,000 TO 249,999	2	82.97	82.97	84.47	12.81	98.22	72.34	93.59	N/A	184,000	155,420
250,000 TO 499,999	2	91.20	91.20	90.57	09.65	100.70	82.40	100.00	N/A	350,000	317,005
500,000 TO 999,999	4	104.99	110.78	109.82	14.37	100.87	92.51	140.63	N/A	746,264	819,524
1,000,000 +	3	99.31	97.06	105.57	16.14	91.94	71.88	119.98	N/A	2,193,333	2,315,558
<u>ALL</u>	38	98.78	106.85	104.55	21.31	102.20	26.00	396.50	95.00 to 100.83	317,980	332,460

**34 Gage**  
**COMMERCIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 38  
 Total Sales Price : 12,083,246  
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 Avg. Adj. Sales Price : 317,980  
 Avg. Assessed Value : 332,460

MEDIAN : 99  
 WGT. MEAN : 105  
 MEAN : 107  
 COD : 21.31  
 PRD : 102.20

COV : 49.17  
 STD : 52.54  
 Avg. Abs. Dev : 21.05  
 MAX Sales Ratio : 396.50  
 MIN Sales Ratio : 26.00

95% Median C.I. : 95.00 to 100.83  
 95% Wgt. Mean C.I. : 92.07 to 117.04  
 95% Mean C.I. : 90.14 to 123.56

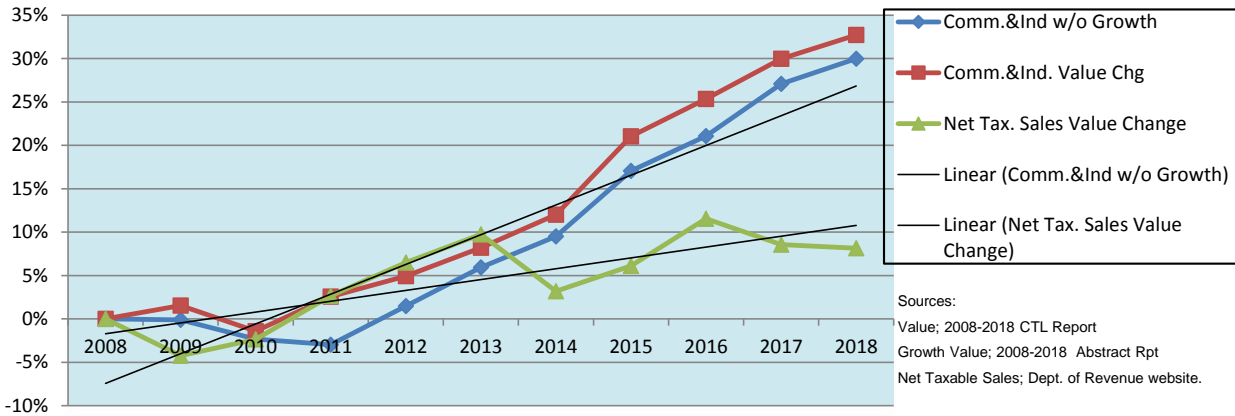
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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	113.66	113.66	113.66	00.00	100.00	113.66	113.66	N/A	40,000	45,465
303	1	93.59	93.59	93.59	00.00	100.00	93.59	93.59	N/A	210,000	196,540
326	2	77.14	77.14	119.75	66.30	64.42	26.00	128.27	N/A	30,000	35,925
341	1	96.95	96.95	96.95	00.00	100.00	96.95	96.95	N/A	137,500	133,300
343	1	119.98	119.98	119.98	00.00	100.00	119.98	119.98	N/A	3,600,000	4,319,105
344	3	100.00	97.75	99.14	02.25	98.60	93.25	100.00	N/A	157,185	155,835
346	2	112.19	112.19	110.19	12.04	101.82	98.68	125.69	N/A	39,218	43,215
350	2	122.22	122.22	123.53	18.29	98.94	99.86	144.57	N/A	85,000	104,998
351	1	109.64	109.64	109.64	00.00	100.00	109.64	109.64	N/A	36,000	39,470
352	4	80.77	81.48	81.08	07.40	100.49	71.88	92.51	N/A	659,500	534,755
353	5	95.00	92.17	85.68	06.56	107.57	72.34	100.83	N/A	65,800	56,376
384	1	123.99	123.99	123.99	00.00	100.00	123.99	123.99	N/A	48,000	59,515
406	6	101.25	149.73	105.97	54.10	141.29	87.50	396.50	87.50 to 396.50	29,533	31,295
407	3	111.11	116.87	117.90	12.53	99.13	98.87	140.63	N/A	678,352	799,763
442	1	93.04	93.04	93.04	00.00	100.00	93.04	93.04	N/A	50,000	46,520
447	1	99.31	99.31	99.31	00.00	100.00	99.31	99.31	N/A	1,770,000	1,757,865
471	1	67.62	67.62	67.62	00.00	100.00	67.62	67.62	N/A	105,000	71,000
528	2	95.14	95.14	94.86	01.63	100.30	93.59	96.69	N/A	63,750	60,475
<u>ALL</u>	38	98.78	106.85	104.55	21.31	102.20	26.00	396.50	95.00 to 100.83	317,980	332,460



### 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
2008	\$ 172,282,135	\$ 4,796,915		\$ 167,485,220	--	\$ 188,474,395	--
2009	\$ 174,914,455	\$ 2,850,670	1.63%	\$ 172,063,785	-0.13%	\$ 180,480,007	-4.24%
2010	\$ 169,846,390	\$ 1,566,365	0.92%	\$ 168,280,025	-3.79%	\$ 184,007,041	1.95%
2011	\$ 176,697,130	\$ 9,534,805	5.40%	\$ 167,162,325	-1.58%	\$ 193,466,036	5.14%
2012	\$ 180,773,775	\$ 5,945,995	3.29%	\$ 174,827,780	-1.06%	\$ 200,705,970	3.74%
2013	\$ 186,416,445	\$ 3,886,860	2.09%	\$ 182,529,585	0.97%	\$ 206,830,388	3.05%
2014	\$ 192,999,075	\$ 4,329,150	2.24%	\$ 188,669,925	1.21%	\$ 194,466,645	-5.98%
2015	\$ 208,522,095	\$ 6,854,035	3.29%	\$ 201,668,060	4.49%	\$ 199,964,153	2.83%
2016	\$ 215,967,950	\$ 7,382,670	3.42%	\$ 208,585,280	0.03%	\$ 210,231,530	5.13%
2017	\$ 223,948,820	\$ 4,996,915	2.23%	\$ 218,951,905	1.38%	\$ 204,628,435	-2.67%
2018	\$ 228,650,060	\$ 4,696,245	2.05%	\$ 223,953,815	0.00%	\$ 203,849,437	-0.38%
<b>Ann %chg</b>		2.87%		<b>Average</b>	<b>0.15%</b>	0.79%	<b>0.86%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	-0.13%	1.53%	-4.24%
2010	-2.32%	-1.41%	-2.37%
2011	-2.97%	2.56%	2.65%
2012	1.48%	4.93%	6.49%
2013	5.95%	8.20%	9.74%
2014	9.51%	12.03%	3.18%
2015	17.06%	21.04%	6.10%
2016	21.07%	25.36%	11.54%
2017	27.09%	29.99%	8.57%
2018	29.99%	32.72%	8.16%

County Number	34
County Name	Gage

34 Gage

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

AGRICULTURAL LAND

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 43  
 Total Sales Price : 23,064,531  
 Total Adj. Sales Price : 23,064,531  
 Total Assessed Value : 16,297,345  
 Avg. Adj. Sales Price : 536,384  
 Avg. Assessed Value : 379,008

MEDIAN : 70  
 WGT. MEAN : 71  
 MEAN : 71  
 COD : 13.72  
 PRD : 100.06

COV : 17.44  
 STD : 12.33  
 Avg. Abs. Dev : 09.66  
 MAX Sales Ratio : 97.77  
 MIN Sales Ratio : 42.03

95% Median C.I. : 66.08 to 75.18  
 95% Wgt. Mean C.I. : 67.91 to 73.41  
 95% Mean C.I. : 67.01 to 74.39

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	3	52.18	52.04	51.75	01.63	100.56	50.69	53.24	N/A	435,683	225,468
01-JAN-16 To 31-MAR-16	4	67.54	69.46	68.12	10.60	101.97	58.61	84.15	N/A	325,500	221,735
01-APR-16 To 30-JUN-16	4	82.32	82.99	81.32	06.51	102.05	77.27	90.03	N/A	370,528	301,329
01-JUL-16 To 30-SEP-16	2	73.51	73.51	73.59	02.08	99.89	71.98	75.03	N/A	318,805	234,598
01-OCT-16 To 31-DEC-16	3	65.38	68.60	70.43	13.90	97.40	56.57	83.85	N/A	410,693	289,263
01-JAN-17 To 31-MAR-17	7	70.17	70.71	69.53	08.71	101.70	60.34	84.02	60.34 to 84.02	913,714	635,276
01-APR-17 To 30-JUN-17	1	66.08	66.08	66.08	00.00	100.00	66.08	66.08	N/A	720,000	475,775
01-JUL-17 To 30-SEP-17	2	66.84	66.84	65.76	05.36	101.64	63.26	70.41	N/A	386,280	254,003
01-OCT-17 To 31-DEC-17	5	57.39	61.05	62.60	12.72	97.52	50.13	71.83	N/A	355,872	222,770
01-JAN-18 To 31-MAR-18	6	74.18	76.93	75.36	06.36	102.08	70.30	86.74	70.30 to 86.74	779,709	587,595
01-APR-18 To 30-JUN-18	4	82.96	83.21	78.84	10.79	105.54	69.13	97.77	N/A	577,876	455,591
01-JUL-18 To 30-SEP-18	2	63.44	63.44	67.09	33.75	94.56	42.03	84.84	N/A	223,000	149,603
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	13	71.98	70.22	68.47	15.10	102.56	50.69	90.03	53.24 to 84.15	363,752	249,066
01-OCT-16 To 30-SEP-17	13	67.80	69.27	69.06	09.50	100.30	56.57	84.02	62.87 to 78.14	701,588	484,500
01-OCT-17 To 30-SEP-18	17	73.16	72.15	73.37	14.46	98.34	42.03	97.77	57.39 to 84.84	542,066	397,705
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	13	75.03	74.04	73.69	11.52	100.47	56.57	90.03	65.38 to 84.15	357,985	263,788
01-JAN-17 To 31-DEC-17	15	67.80	66.67	67.69	09.93	98.49	50.13	84.02	60.34 to 71.63	644,528	436,304
<u>ALL</u>	43	70.41	70.70	70.66	13.72	100.06	42.03	97.77	66.08 to 75.18	536,384	379,008

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	36	70.99	70.87	70.60	13.51	100.38	42.03	97.77	66.08 to 75.18	580,823	410,057
2	7	70.41	69.81	71.25	14.19	97.98	53.24	86.74	53.24 to 86.74	307,843	219,330
<u>ALL</u>	43	70.41	70.70	70.66	13.72	100.06	42.03	97.77	66.08 to 75.18	536,384	379,008

**34 Gage**  
**AGRICULTURAL LAND**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

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Total Assessed Value : 16,297,345  
Avg. Adj. Sales Price : 536,384  
Avg. Assessed Value : 379,008

MEDIAN : 70  
WGT. MEAN : 71  
MEAN : 71  
COD : 13.72  
PRD : 100.06

COV : 17.44  
STD : 12.33  
Avg. Abs. Dev : 09.66  
MAX Sales Ratio : 97.77  
MIN Sales Ratio : 42.03

95% Median C.I. : 66.08 to 75.18  
95% Wgt. Mean C.I. : 67.91 to 73.41  
95% Mean C.I. : 67.01 to 74.39

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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
<b>_____Irrigated_____</b>											
County	1	84.84	84.84	84.84	00.00	100.00	84.84	84.84	N/A	261,000	221,445
1	1	84.84	84.84	84.84	00.00	100.00	84.84	84.84	N/A	261,000	221,445
<b>_____Dry_____</b>											
County	9	71.98	70.51	70.07	13.46	100.63	52.18	86.66	56.57 to 83.85	397,743	278,713
1	8	71.17	69.40	68.41	14.02	101.45	52.18	86.66	52.18 to 86.66	379,461	259,573
2	1	79.38	79.38	79.38	00.00	100.00	79.38	79.38	N/A	544,000	431,835
<b>_____Grass_____</b>											
County	2	56.79	56.79	56.52	06.25	100.48	53.24	60.34	N/A	223,971	126,595
1	1	60.34	60.34	60.34	00.00	100.00	60.34	60.34	N/A	207,142	124,985
2	1	53.24	53.24	53.24	00.00	100.00	53.24	53.24	N/A	240,800	128,205
<b>_____ALL_____</b>	<b>43</b>	<b>70.41</b>	<b>70.70</b>	<b>70.66</b>	<b>13.72</b>	<b>100.06</b>	<b>42.03</b>	<b>97.77</b>	<b>66.08 to 75.18</b>	<b>536,384</b>	<b>379,008</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	5	71.63	74.51	71.88	09.73	103.66	62.87	84.84	N/A	1,089,332	783,011
1	5	71.63	74.51	71.88	09.73	103.66	62.87	84.84	N/A	1,089,332	783,011
<b>_____Dry_____</b>											
County	21	71.83	71.55	70.84	12.99	101.00	50.69	97.77	65.99 to 78.14	499,572	353,885
1	19	71.83	71.20	70.37	13.70	101.18	50.69	97.77	58.61 to 78.14	509,316	358,403
2	2	74.90	74.90	76.41	05.99	98.02	70.41	79.38	N/A	407,000	310,970
<b>_____Grass_____</b>											
County	5	55.56	55.31	55.90	10.96	98.94	42.03	65.38	N/A	224,588	125,547
1	2	51.19	51.19	51.70	17.89	99.01	42.03	60.34	N/A	196,071	101,373
2	3	55.56	58.06	58.15	07.29	99.85	53.24	65.38	N/A	243,600	141,663
<b>_____ALL_____</b>	<b>43</b>	<b>70.41</b>	<b>70.70</b>	<b>70.66</b>	<b>13.72</b>	<b>100.06</b>	<b>42.03</b>	<b>97.77</b>	<b>66.08 to 75.18</b>	<b>536,384</b>	<b>379,008</b>

## Gage County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
<b>Gage</b>	1	5423	5454	5253	5259	4415	4435	4085	4066	<b>5042</b>
<b>Jefferson</b>	2	4565	7495	3472	4375	4190	n/a	2890	2765	<b>5409</b>
<b>Jefferson</b>	3	5770	6111	4145	4560	3745	n/a	3860	3650	<b>4884</b>
<b>Johnson</b>	1	7342	5927	6820	5464	4276	n/a	3250	2770	<b>5177</b>
<b>Lancaster</b>	1	6975	6187	5774	5395	4986	4779	4570	4380	<b>5612</b>
<b>Gage</b>	2	4180	4180	3750	3625	3132	n/a	2956	3095	<b>3460</b>
<b>Pawnee</b>	1	4260	4260	3860	3860	3000	2910	2820	2820	<b>3463</b>

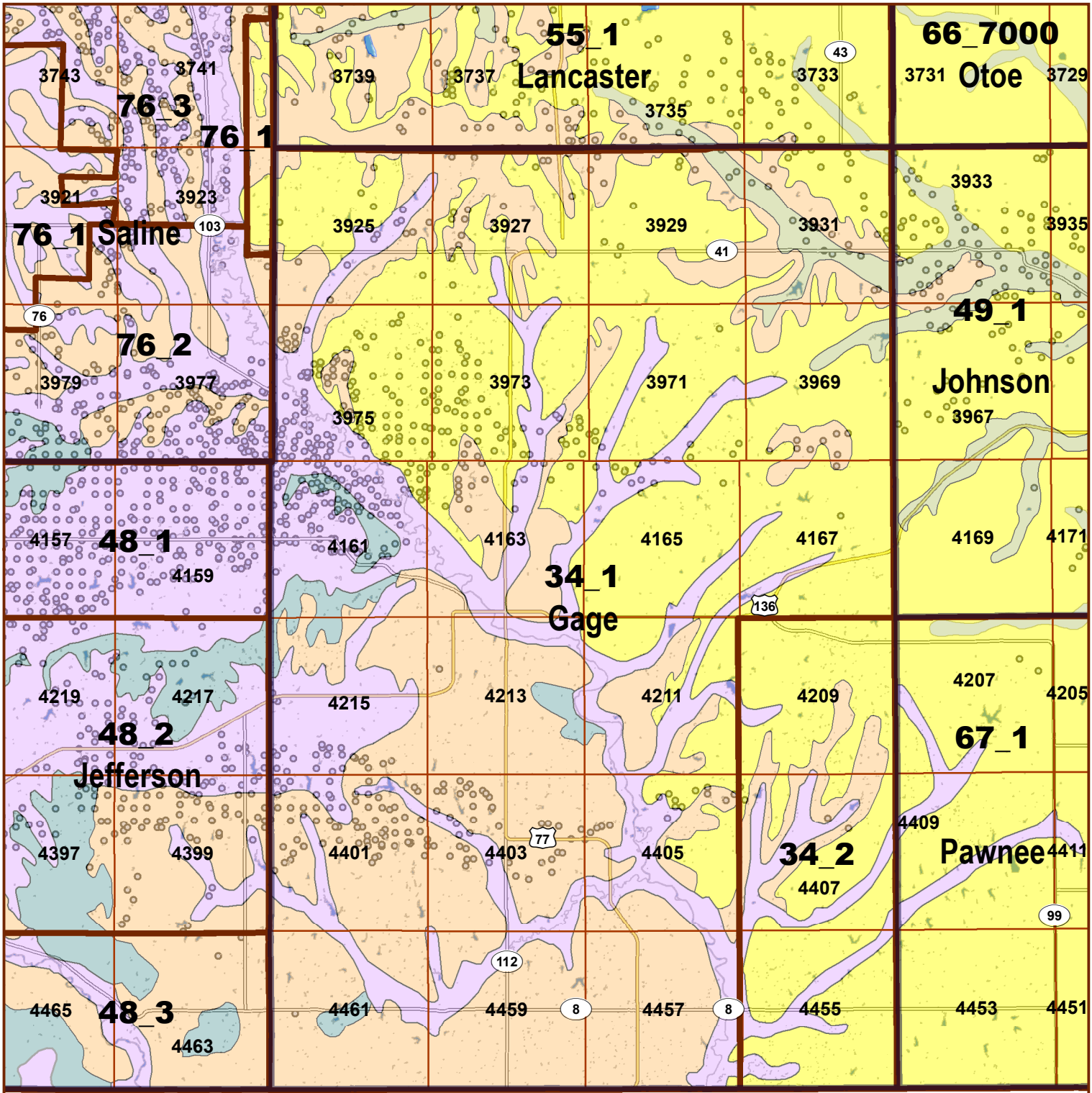
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
<b>Gage</b>	1	4175	4175	3610	3610	3040	3040	2415	2415	<b>3358</b>
<b>Jefferson</b>	2	4000	4586	2738	2515	2714	n/a	1740	1730	<b>3369</b>
<b>Jefferson</b>	3	3390	3860	2030	2698	2030	n/a	1515	1516	<b>2697</b>
<b>Johnson</b>	1	4219	3898	3810	3448	3011	3312	2500	1870	<b>3173</b>
<b>Lancaster</b>	1	5391	4874	4494	4197	4012	3524	3299	3185	<b>4227</b>
<b>Gage</b>	2	3450	3450	3285	3285	2525	n/a	2020	2020	<b>2832</b>
<b>Pawnee</b>	1	3550	3550	3215	3208	2500	2425	2350	2350	<b>2819</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
<b>Gage</b>	1	2185	2185	1990	1990	1805	1805	1675	1675	<b>1803</b>
<b>Jefferson</b>	2	1598	1728	1696	1743	1743	n/a	1741	1735	<b>1735</b>
<b>Jefferson</b>	3	1610	1549	1610	1480	1480	n/a	1480	1483	<b>1487</b>
<b>Johnson</b>	1	2810	2740	2280	1973	1904	1980	1880	1410	<b>1888</b>
<b>Lancaster</b>	1	2600	2751	2642	2387	2175	1812	1433	1370	<b>2004</b>
<b>Gage</b>	2	2059	2060	1875	1875	1685	n/a	1565	1565	<b>1684</b>
<b>Pawnee</b>	1	2139	2126	1811	1815	1657	1600	1560	1560	<b>1676</b>

County	Mkt Area	CRP	TIMBER	WASTE
<b>Gage</b>	1	2835	846	200
<b>Jefferson</b>	2	n/a	876	205
<b>Jefferson</b>	3	n/a	627	205
<b>Johnson</b>	1	2131	1325	130
<b>Lancaster</b>	1	n/a	n/a	749
<b>Gage</b>	2	2421	755	200
<b>Pawnee</b>	1	2142	1049	990

Source: 2019 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.



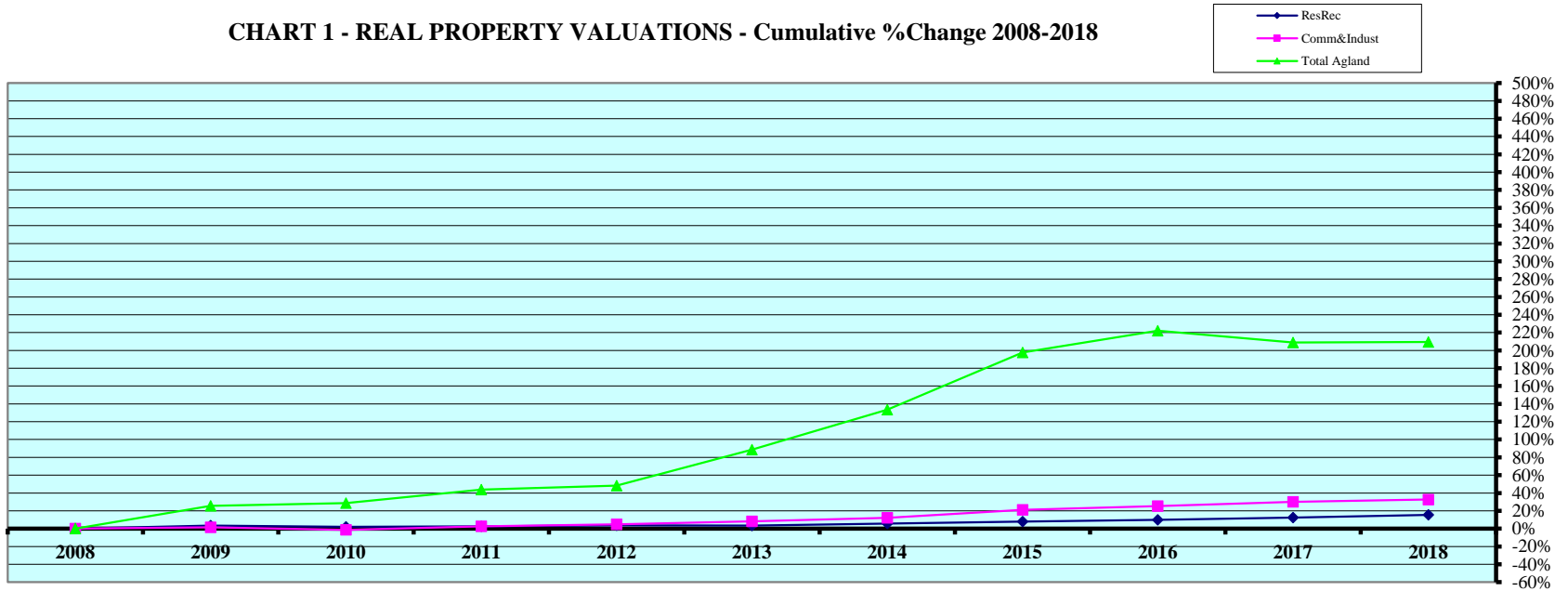
**Legend**

- 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

## Gage County Map



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	663,944,465	--	--	--	172,282,135	--	--	--	552,815,025	--	--	--
2009	687,049,880	23,105,415	3.48%	3.48%	174,914,455	2,632,320	1.53%	1.53%	694,266,605	141,451,580	25.59%	25.59%
2010	677,853,420	-9,196,460	-1.34%	2.09%	169,846,390	-5,068,065	-2.90%	-1.41%	711,935,845	17,669,240	2.55%	28.78%
2011	681,698,855	3,845,435	0.57%	2.67%	176,697,130	6,850,740	4.03%	2.56%	795,329,425	83,393,580	11.71%	43.87%
2012	688,136,595	6,437,740	0.94%	3.64%	180,773,775	4,076,645	2.31%	4.93%	819,713,145	24,383,720	3.07%	48.28%
2013	687,159,655	-976,940	-0.14%	3.50%	186,416,445	5,642,670	3.12%	8.20%	1,042,296,895	222,583,750	27.15%	88.54%
2014	702,193,175	15,033,520	2.19%	5.76%	192,999,075	6,582,630	3.53%	12.03%	1,290,138,190	247,841,295	23.78%	133.38%
2015	717,180,630	14,987,455	2.13%	8.02%	208,522,095	15,523,020	8.04%	21.04%	1,645,237,625	355,099,435	27.52%	197.61%
2016	729,171,205	11,990,575	1.67%	9.82%	215,967,950	7,445,855	3.57%	25.36%	1,780,617,015	135,379,390	8.23%	222.10%
2017	747,102,100	17,930,895	2.46%	12.52%	223,948,820	7,980,870	3.70%	29.99%	1,707,634,175	-72,982,840	-4.10%	208.90%
2018	766,217,030	19,114,930	2.56%	15.40%	228,650,060	4,701,240	2.10%	32.72%	1,711,043,345	3,409,170	0.20%	209.51%

Rate Annual %chg: Residential & Recreational **1.44%**

Commercial & Industrial **2.87%**

Agricultural Land **11.96%**

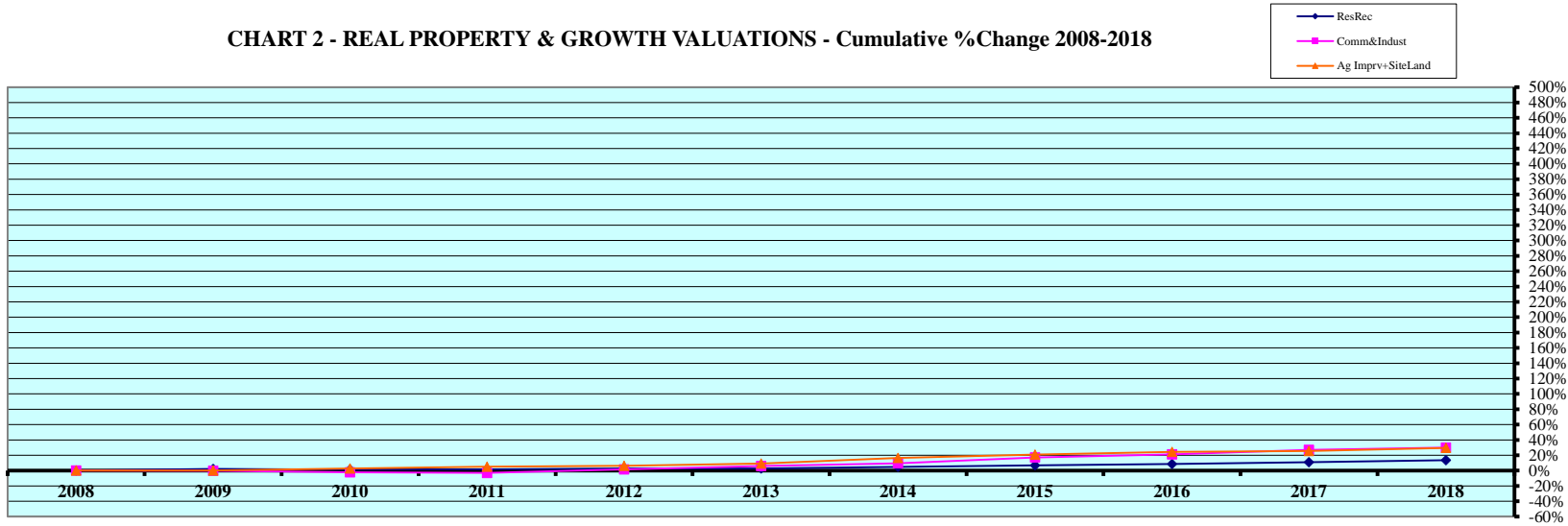
Cnty# **34**  
County **GAGE**

**CHART 1**

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

Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>							
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2008	663,944,465	8,157,040	1.23%	655,787,425	--	--	172,282,135	4,796,915	2.78%	167,485,220	--	--		
2009	687,049,880	9,101,785	1.32%	677,948,095	2.11%	2.11%	174,914,455	2,850,670	1.63%	172,063,785	-0.13%	-0.13%		
2010	677,853,420	4,961,110	0.73%	672,892,310	-2.06%	1.35%	169,846,390	1,566,365	0.92%	168,280,025	-3.79%	-2.32%		
2011	681,698,855	6,477,970	0.95%	675,220,885	-0.39%	1.70%	176,697,130	9,534,805	5.40%	167,162,325	-1.58%	-2.97%		
2012	688,136,595	5,391,280	0.78%	682,745,315	0.15%	2.83%	180,773,775	5,945,995	3.29%	174,827,780	-1.06%	1.48%		
2013	687,159,655	5,421,380	0.79%	681,738,275	-0.93%	2.68%	186,416,445	3,886,860	2.09%	182,529,585	0.97%	5.95%		
2014	702,193,175	5,449,355	0.78%	696,743,820	1.39%	4.94%	192,999,075	4,329,150	2.24%	188,669,925	1.21%	9.51%		
2015	717,180,630	7,043,860	0.98%	710,136,770	1.13%	6.96%	208,522,095	6,854,035	3.29%	201,668,060	4.49%	17.06%		
2016	729,171,205	7,305,350	1.00%	721,865,855	0.65%	8.72%	215,967,950	7,382,670	3.42%	208,585,280	0.03%	21.07%		
2017	747,102,100	9,598,796	1.28%	737,503,304	1.14%	11.08%	223,948,820	4,996,915	2.23%	218,951,905	1.38%	27.09%		
2018	766,217,030	12,252,700	1.60%	753,964,330	0.92%	13.56%	228,650,060	4,696,245	2.05%	223,953,815	0.00%	29.99%		
Rate Ann%chg	1.44%						2.87%						C & I w/o growth	0.15%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value						
2008	117,002,835	28,848,250	145,851,085	3,839,810	2.63%	142,011,275	--	--	
2009	119,611,755	30,774,525	150,386,280	4,216,005	2.80%	146,170,275	0.22%	0.22%	
2010	121,129,165	32,179,485	153,308,650	3,381,530	2.21%	149,927,120	-0.31%	2.79%	
2011	122,334,475	33,634,485	155,968,960	2,798,125	1.79%	153,170,835	-0.09%	5.02%	
2012	123,177,080	37,258,500	160,435,580	5,546,725	3.46%	154,888,855	-0.69%	6.20%	
2013	125,750,215	39,878,405	165,628,620	6,199,075	3.74%	159,429,545	-0.63%	9.31%	
2014	129,822,380	45,298,650	175,121,030	5,165,760	2.95%	169,955,270	2.61%	16.53%	
2015	133,710,050	47,476,835	181,186,885	4,985,055	2.75%	176,201,830	0.62%	20.81%	
2016	134,417,575	49,712,675	184,130,250	2,602,745	1.41%	181,527,505	0.19%	24.46%	
2017	136,861,425	51,535,345	188,396,770	5,330,575	2.83%	183,066,195	-0.58%	25.52%	
2018	140,483,135	54,271,765	194,754,900	5,808,585	2.98%	188,946,315	0.29%	29.55%	
Rate Ann%chg	1.85%	6.52%	2.93%	Ag Imprv+Site w/o growth			0.16%		

(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.

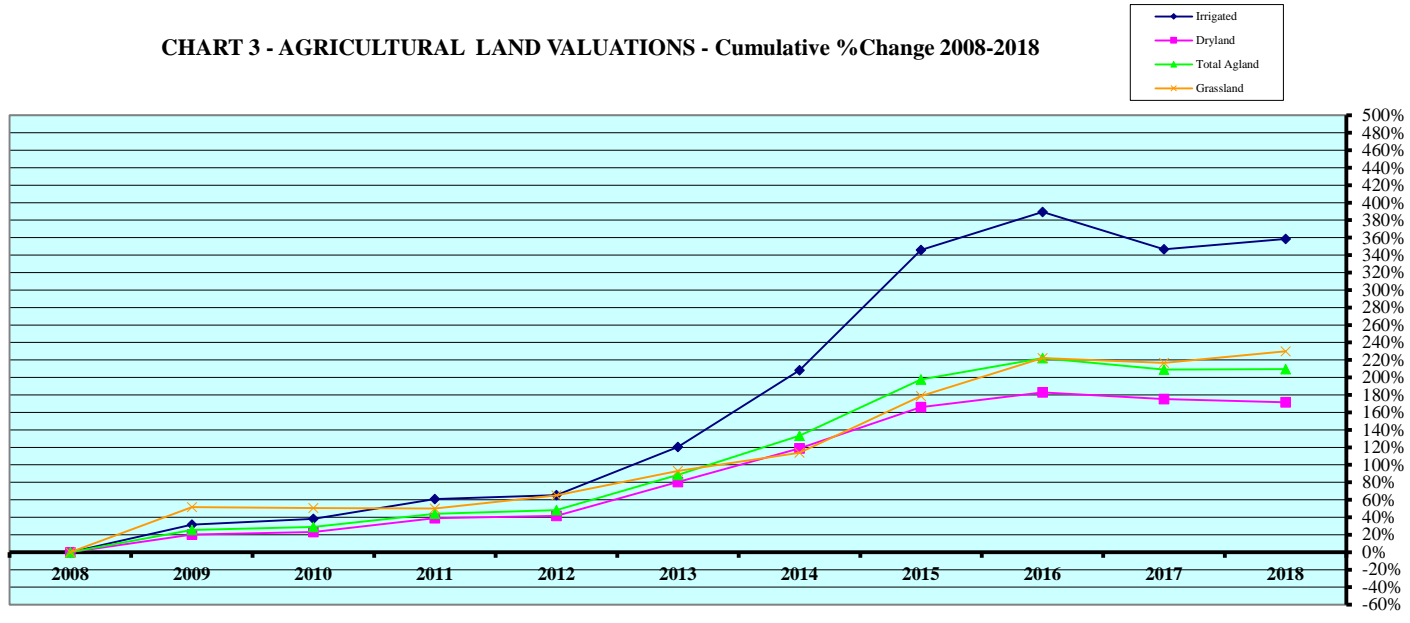
Sources:  
Value; 2008 - 2018 CTL  
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2019

Cnty#	34
County	GAGE

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	93,137,430	--	--	--	398,531,190	--	--	--	60,639,450	--	--	--
2009	122,418,550	29,281,120	31.44%	31.44%	478,978,305	80,447,115	20.19%	20.19%	91,901,110	31,261,660	51.55%	51.55%
2010	128,767,240	6,348,690	5.19%	38.26%	490,964,135	11,985,830	2.50%	23.19%	91,333,325	-567,785	-0.62%	50.62%
2011	149,794,110	21,026,870	16.33%	60.83%	553,505,170	62,541,035	12.74%	38.89%	90,999,050	-334,275	-0.37%	50.07%
2012	154,004,830	4,210,720	2.81%	65.35%	564,603,305	11,098,135	2.01%	41.67%	100,020,540	9,021,490	9.91%	64.94%
2013	205,225,385	51,220,555	33.26%	120.35%	718,905,450	154,302,145	27.33%	80.39%	117,074,645	17,054,105	17.05%	93.07%
2014	287,136,785	81,911,400	39.91%	208.29%	872,267,555	153,362,105	21.33%	118.87%	129,640,605	12,565,960	10.73%	113.79%
2015	415,146,970	128,010,185	44.58%	345.74%	1,060,056,010	187,788,455	21.53%	165.99%	168,930,795	39,290,190	30.31%	178.58%
2016	455,784,760	40,637,790	9.79%	389.37%	1,127,252,935	67,196,925	6.34%	182.85%	195,356,700	26,425,905	15.64%	222.16%
2017	416,050,200	-39,734,560	-8.72%	346.71%	1,097,314,810	-29,938,125	-2.66%	175.34%	192,040,265	-3,316,435	-1.70%	216.69%
2018	426,908,550	10,858,350	2.61%	358.36%	1,081,813,560	-15,501,250	-1.41%	171.45%	200,060,430	8,020,165	4.18%	229.92%

Rate Ann.%chg: Irrigated **16.45%** Dryland **10.50%** Grassland **12.68%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	506,955	--	--	--	0	--	--	--	552,815,025	--	--	--
2009	968,640	461,685	91.07%	91.07%	0	0	--	--	694,266,605	141,451,580	25.59%	25.59%
2010	871,145	-97,495	-10.07%	71.84%	0	0	--	--	711,935,845	17,669,240	2.55%	28.78%
2011	1,031,095	159,950	18.36%	103.39%	0	0	--	--	795,329,425	83,393,580	11.71%	43.87%
2012	1,084,470	53,375	5.18%	113.92%	0	0	--	--	819,713,145	24,383,720	3.07%	48.28%
2013	1,091,415	6,945	0.64%	115.29%	0	0	--	--	1,042,296,895	222,583,750	27.15%	88.54%
2014	1,093,245	1,830	0.17%	115.65%	0	0	--	--	1,290,138,190	247,841,295	23.78%	133.38%
2015	1,103,850	10,605	0.97%	117.74%	0	0	--	--	1,645,237,625	355,099,435	27.52%	197.61%
2016	2,222,620	1,118,770	101.35%	338.43%	0	0	--	--	1,780,617,015	135,379,390	8.23%	222.10%
2017	2,228,900	6,280	0.28%	339.66%	0	0	--	--	1,707,634,175	-72,982,840	-4.10%	208.90%
2018	2,260,805	31,905	1.43%	345.96%	0	0	--	--	1,711,043,345	3,409,170	0.20%	209.51%

Cnty# **34**  
 County **GAGE**

Rate Ann.%chg: Total Agric Land **11.96%**



**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	93,088,535	50,719	1,835			400,348,240	333,880	1,199			61,082,605	111,142	550		
2009	122,666,090	53,657	2,286	24.56%	24.56%	487,920,985	333,929	1,461	21.86%	21.86%	83,514,830	109,562	762	38.70%	38.70%
2010	127,784,945	54,844	2,330	1.92%	26.95%	494,550,205	330,965	1,494	2.27%	24.62%	89,179,015	112,260	794	4.22%	44.54%
2011	147,953,730	58,031	2,550	9.42%	38.91%	555,545,175	325,583	1,706	14.19%	42.30%	90,484,265	112,663	803	1.10%	46.13%
2012	153,707,350	59,190	2,597	1.86%	41.49%	564,910,180	323,838	1,744	2.23%	45.48%	100,037,240	112,602	888	10.62%	61.65%
2013	202,723,985	60,144	3,371	29.80%	83.65%	722,216,560	322,718	2,238	28.29%	86.64%	115,628,585	112,571	1,027	15.62%	86.90%
2014	279,786,120	61,707	4,534	34.52%	147.04%	878,306,670	320,943	2,737	22.28%	128.23%	128,669,350	112,616	1,143	11.23%	107.89%
2015	415,523,505	68,200	6,093	34.38%	231.96%	1,062,389,635	315,348	3,369	23.11%	180.96%	167,812,405	111,998	1,498	31.14%	172.63%
2016	455,233,285	71,537	6,364	4.45%	246.72%	1,128,190,775	312,103	3,615	7.30%	201.46%	195,078,475	112,691	1,731	15.53%	214.98%
2017	416,419,705	72,698	5,728	-9.99%	212.09%	1,097,332,115	311,092	3,527	-2.42%	194.17%	192,058,650	112,417	1,708	-1.31%	210.86%
2018	420,940,235	73,504	5,727	-0.02%	212.02%	1,093,553,635	310,009	3,527	0.00%	194.18%	192,588,000	112,528	1,711	0.18%	211.41%

Rate Annual %chg Average Value/Acre: 12.05%

11.39%

12.03%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	507,135	11,268	45			0	0				555,026,515	507,009	1,095		
2009	961,140	9,696	99	120.26%	120.26%	0	0				695,063,045	506,843	1,371	25.27%	25.27%
2010	840,100	8,401	100	0.88%	122.20%	10,000	1	10,000			712,364,265	506,470	1,407	2.56%	28.48%
2011	1,018,495	10,184	100	0.00%	122.20%	0	0				795,001,665	506,461	1,570	11.60%	43.39%
2012	1,078,605	10,785	100	0.00%	122.20%	0	0				819,733,375	506,415	1,619	3.12%	47.87%
2013	1,086,570	10,865	100	0.00%	122.20%	0	0				1,041,655,700	506,298	2,057	27.10%	87.94%
2014	1,092,740	10,927	100	0.00%	122.20%	0	0				1,287,854,880	506,193	2,544	23.66%	132.41%
2015	1,092,300	10,922	100	0.00%	122.20%	0	0				1,646,817,845	506,468	3,252	27.80%	197.03%
2016	2,217,480	11,087	200	99.99%	344.37%	0	0				1,780,720,015	507,418	3,509	7.93%	220.58%
2017	2,221,605	11,108	200	0.00%	344.38%	0	0				1,708,032,075	507,316	3,367	-4.06%	207.55%
2018	2,242,860	11,214	200	0.00%	344.38%	0	0				1,709,324,730	507,255	3,370	0.09%	207.82%

34  
**GAGE**

Rate Annual %chg Average Value/Acre: 11.90%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports  
Aglard Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

**CHART 4**

CHART 5 - 2018 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
22,311	GAGE	210,461,617	88,893,674	36,218,234	766,184,440	182,617,735	46,032,325	32,590	1,711,043,345	140,483,135	54,271,765	0	3,236,238,860
cnty sectorvalue % of total value:		6.50%	2.75%	1.12%	23.68%	5.64%	1.42%	0.00%	52.87%	4.34%	1.68%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
573	ADAMS	27,144,436	645,609	1,852,463	26,649,200	5,471,110	173,315	0	0	0	0	0	61,936,133
2.57%	%sector of county sector	12.90%	0.73%	5.11%	3.48%	3.00%	0.38%						1.91%
	%sector of municipality	43.83%	1.04%	2.99%	43.03%	8.83%	0.28%						100.00%
116	BARNESTON	9,689	64,331	3,625	1,546,885	2,305,305	0	0	0	0	0	0	3,929,835
0.52%	%sector of county sector	0.00%	0.07%	0.01%	0.20%	1.26%							0.12%
	%sector of municipality	0.25%	1.64%	0.09%	39.36%	58.66%							100.00%
12,669	BEATRICE	65,459,432	6,983,731	2,092,531	421,943,535	127,971,505	36,101,440	0	444,185	62,525	0	0	661,058,884
56.78%	%sector of county sector	31.10%	7.86%	5.78%	55.07%	70.08%	78.43%		0.03%	0.04%			20.43%
	%sector of municipality	9.90%	1.06%	0.32%	63.83%	19.36%	5.46%		0.07%	0.01%			100.00%
331	BLUE SPRINGS	112,454	182,573	15,031	4,973,870	1,332,670	0	3,685	10,140	0	0	0	6,630,423
1.48%	%sector of county sector	0.05%	0.21%	0.04%	0.65%	0.73%		11.31%	0.00%				0.20%
	%sector of municipality	1.70%	2.75%	0.23%	75.02%	20.10%		0.08%	0.15%				100.00%
231	CLATONIA	102,198	116,906	6,923	7,838,475	593,560	0	0	0	0	0	0	8,658,062
1.04%	%sector of county sector	0.05%	0.13%	0.02%	1.02%	0.33%							0.27%
	%sector of municipality	1.18%	1.35%	0.08%	90.53%	6.86%							100.00%
482	CORTLAND	335,624	208,467	14,187	24,975,970	3,149,595	0	0	0	0	0	0	28,683,843
2.16%	%sector of county sector	0.16%	0.23%	0.04%	3.26%	1.72%							0.89%
	%sector of municipality	1.17%	0.73%	0.05%	87.07%	10.98%							100.00%
132	FILLEY	48,887	77,788	4,383	4,104,750	596,220	0	0	0	0	0	0	4,832,028
0.59%	%sector of county sector	0.02%	0.09%	0.01%	0.54%	0.33%							0.15%
	%sector of municipality	1.01%	1.61%	0.09%	84.95%	12.34%							100.00%
76	LIBERTY	1,933	60,716	3,421	1,047,090	108,290	0	0	0	0	0	0	1,221,450
0.34%	%sector of county sector	0.00%	0.07%	0.01%	0.14%	0.06%							0.04%
	%sector of municipality	0.16%	4.97%	0.28%	85.73%	8.87%							100.00%
307	ODELL	290,234	630,635	21,717	6,746,740	1,961,970	0	0	0	0	0	0	9,651,296
1.38%	%sector of county sector	0.14%	0.71%	0.06%	0.88%	1.07%							0.30%
	%sector of municipality	3.01%	6.53%	0.23%	69.91%	20.33%							100.00%
199	PICKRELL	162,412	64,374	3,627	9,187,530	2,362,915	0	0	0	0	0	0	11,780,858
0.89%	%sector of county sector	0.08%	0.07%	0.01%	1.20%	1.29%							0.36%
	%sector of municipality	1.38%	0.55%	0.03%	77.99%	20.06%							100.00%
60	VIRGINIA	30,044	37,113	1,129	968,470	1,646,795	0	0	0	0	0	0	2,683,551
0.27%	%sector of county sector	0.01%	0.04%	0.00%	0.13%	0.90%							0.08%
	%sector of municipality	1.12%	1.38%	0.04%	36.09%	61.37%							100.00%
1457	WYMORE	870,139	996,141	362,672	23,615,185	4,353,825	0	0	73,005	0	0	0	30,270,967
6.53%	%sector of county sector	0.41%	1.12%	1.00%	3.08%	2.38%			0.00%				0.94%
	%sector of municipality	2.87%	3.29%	1.20%	78.01%	14.38%			0.24%				100.00%
16,633	Total Municipalities	94,567,482	10,068,384	4,381,709	533,597,700	151,853,760	36,274,755	3,685	527,330	62,525	0	0	831,337,330
74.55%	%all munic.sectors of cnty	44.93%	11.33%	12.10%	69.64%	83.15%	78.80%	11.31%	0.03%	0.04%			25.69%

Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 16,488</b>	<b>Value : 2,847,533,110</b>	<b>Growth 26,416,230</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	1,202	6,877,235	77	937,010	104	1,782,565	1,383	9,596,810	
<b>02. Res Improve Land</b>	6,747	68,402,045	271	7,042,650	1,007	31,843,845	8,025	107,288,540	
<b>03. Res Improvements</b>	6,789	502,003,935	297	42,475,850	1,013	159,902,525	8,099	704,382,310	
<b>04. Res Total</b>	7,991	577,283,215	374	50,455,510	1,117	193,528,935	9,482	821,267,660	12,297,250
<b>% of Res Total</b>	84.28	70.29	3.94	6.14	11.78	23.56	57.51	28.84	46.55
<b>05. Com UnImp Land</b>	191	2,024,420	10	83,385	7	66,405	208	2,174,210	
<b>06. Com Improve Land</b>	875	20,763,065	26	671,600	32	771,170	933	22,205,835	
<b>07. Com Improvements</b>	897	134,316,790	26	8,516,960	56	22,067,675	979	164,901,425	
<b>08. Com Total</b>	1,088	157,104,275	36	9,271,945	63	22,905,250	1,187	189,281,470	6,634,155
<b>% of Com Total</b>	91.66	83.00	3.03	4.90	5.31	12.10	7.20	6.65	25.11
<b>09. Ind UnImp Land</b>	18	626,110	0	0	1	23,000	19	649,110	
<b>10. Ind Improve Land</b>	29	1,942,270	0	0	4	2,017,045	33	3,959,315	
<b>11. Ind Improvements</b>	29	37,684,940	1	585,855	4	7,084,895	34	45,355,690	
<b>12. Ind Total</b>	47	40,253,320	1	585,855	5	9,124,940	53	49,964,115	876,270
<b>% of Ind Total</b>	88.68	80.56	1.89	1.17	9.43	18.26	0.32	1.75	3.32
<b>13. Rec UnImp Land</b>	1	3,685	2	24,445	1	1,410	4	29,540	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	2	3,050	2	3,050	
<b>16. Rec Total</b>	1	3,685	2	24,445	3	4,460	6	32,590	0
<b>% of Rec Total</b>	16.67	11.31	33.33	75.01	50.00	13.69	0.04	0.00	0.00
<b>Res &amp; Rec Total</b>	7,992	577,286,900	376	50,479,955	1,120	193,533,395	9,488	821,300,250	12,297,250
<b>% of Res &amp; Rec Total</b>	84.23	70.29	3.96	6.15	11.80	23.56	57.54	28.84	46.55
<b>Com &amp; Ind Total</b>	1,135	197,357,595	37	9,857,800	68	32,030,190	1,240	239,245,585	7,510,425
<b>% of Com &amp; Ind Total</b>	91.53	82.49	2.98	4.12	5.48	13.39	7.52	8.40	28.43

<b>17. Taxable Total</b>	9,127	774,644,495	413	60,337,755	1,188	225,563,585	10,728	1,060,545,835	19,807,675
<b>% of Taxable Total</b>	85.08	73.04	3.85	5.69	11.07	21.27	65.07	37.24	74.98

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	240	3,687,435	5,836,390	0	0	0
19. Commercial	79	3,855,275	4,966,705	0	0	0
20. Industrial	5	1,140,325	61,180,065	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	240	3,687,435	5,836,390
19. Commercial	0	0	0	79	3,855,275	4,966,705
20. Industrial	0	0	0	5	1,140,325	61,180,065
21. Other	0	0	0	0	0	0
22. Total Sch II				324	8,683,035	71,983,160

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,038	123	162	1,323

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	434,790	531	103,200,230	3,492	1,027,037,505	4,029	1,130,672,525
28. Ag-Improved Land	1	43,515	179	45,947,630	1,432	430,111,170	1,612	476,102,315
29. Ag Improvements	1	50,525	185	18,773,735	1,545	161,388,175	1,731	180,212,435

30. Ag Total				5,760	1,786,987,275
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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	15,000	
32. HomeSite Improv Land	1	1.00	15,000	119	121.00	1,815,000	
33. HomeSite Improvements	1	1.00	50,525	126	120.00	14,907,895	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	6	10.87	39,675	
36. FarmSite Improv Land	0	0.00	0	167	338.95	876,875	
37. FarmSite Improvements	0	0.00	0	173	0.00	3,865,840	
38. FarmSite Total							
39. Road & Ditches	0	1.35	0	0	861.08	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	52	52.00	780,000	53	53.00	795,000	
32. HomeSite Improv Land	927	963.70	14,372,000	1,047	1,085.70	16,202,000	
33. HomeSite Improvements	1,005	954.70	114,757,260	1,132	1,075.70	129,715,680	6,608,555
34. HomeSite Total				<b>1,185</b>	<b>1,138.70</b>	<b>146,712,680</b>	
35. FarmSite UnImp Land	90	206.75	524,050	96	217.62	563,725	
36. FarmSite Improv Land	1,289	2,973.53	7,546,605	1,456	3,312.48	8,423,480	
37. FarmSite Improvements	1,470	0.00	46,630,915	1,643	0.00	50,496,755	0
38. FarmSite Total				<b>1,739</b>	<b>3,530.10</b>	<b>59,483,960</b>	
39. Road & Ditches	0	10,440.71	0	0	11,303.14	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>2,924</b>	<b>15,971.94</b>	<b>206,196,640</b>	<b>6,608,555</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	6	0.00	572,985	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	6	0.00	572,985

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	517	38,965.83	122,124,555
44. Market Value	0	0.00	0	517	38,965.83	122,124,555
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,891	389,339.35	1,189,678,525	4,408	428,305.18	1,311,803,080
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,981.13	8.18%	32,438,595	8.80%	5,423.49
46. 1A	23,206.31	31.75%	126,560,100	34.34%	5,453.69
47. 2A1	4,198.76	5.74%	22,056,550	5.99%	5,253.11
48. 2A	19,566.71	26.77%	102,901,855	27.92%	5,259.03
49. 3A1	6,993.80	9.57%	30,875,430	8.38%	4,414.69
50. 3A	8.48	0.01%	37,610	0.01%	4,435.14
51. 4A1	12,421.17	16.99%	50,742,970	13.77%	4,085.20
52. 4A	713.89	0.98%	2,902,335	0.79%	4,065.52
53. Total	73,090.25	100.00%	368,515,445	100.00%	5,041.92
<b>Dry</b>					
54. 1D1	8,120.77	3.06%	33,904,285	3.80%	4,175.01
55. 1D	50,379.64	18.96%	210,335,345	23.57%	4,175.01
56. 2D1	14,497.86	5.46%	52,337,390	5.86%	3,610.01
57. 2D	84,268.89	31.71%	304,210,905	34.09%	3,610.00
58. 3D1	47,436.49	17.85%	144,206,950	16.16%	3,040.00
59. 3D	52.19	0.02%	158,655	0.02%	3,039.95
60. 4D1	57,985.60	21.82%	140,035,230	15.69%	2,415.00
61. 4D	2,981.59	1.12%	7,200,645	0.81%	2,415.04
62. Total	265,723.03	100.00%	892,389,405	100.00%	3,358.34
<b>Grass</b>					
63. 1G1	728.41	0.78%	1,217,955	0.76%	1,672.07
64. 1G	3,729.02	3.99%	8,842,130	5.49%	2,371.17
65. 2G1	3,818.23	4.09%	7,360,900	4.57%	1,927.83
66. 2G	12,294.15	13.16%	27,798,245	17.25%	2,261.10
67. 3G1	30,183.30	32.30%	56,166,715	34.85%	1,860.85
68. 3G	68.58	0.07%	109,930	0.07%	1,602.95
69. 4G1	18,877.26	20.20%	31,391,325	19.48%	1,662.92
70. 4G	23,755.57	25.42%	28,281,150	17.55%	1,190.51
71. Total	93,454.52	100.00%	161,168,350	100.00%	1,724.56
<b>Irrigated Total</b>					
	73,090.25	16.56%	368,515,445	25.88%	5,041.92
<b>Dry Total</b>					
	265,723.03	60.20%	892,389,405	62.67%	3,358.34
<b>Grass Total</b>					
	93,454.52	21.17%	161,168,350	11.32%	1,724.56
72. Waste	9,110.70	2.06%	1,822,190	0.13%	200.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	422.15	0.10%	0	0.00%	0.00
75. Market Area Total	441,378.50	100.00%	1,423,895,390	100.00%	3,226.02



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	150.06	9.54%	627,255	11.53%	4,180.03
46. 1A	62.26	3.96%	260,250	4.78%	4,180.05
47. 2A1	84.12	5.35%	315,455	5.80%	3,750.06
48. 2A	592.92	37.70%	2,149,270	39.49%	3,624.89
49. 3A1	369.45	23.49%	1,157,135	21.26%	3,132.05
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	279.06	17.74%	824,765	15.16%	2,955.51
52. 4A	34.84	2.22%	107,835	1.98%	3,095.15
53. Total	1,572.71	100.00%	5,441,965	100.00%	3,460.25
<b>Dry</b>					
54. 1D1	675.73	1.67%	2,331,270	2.03%	3,450.00
55. 1D	4,264.95	10.51%	14,714,185	12.81%	3,450.03
56. 2D1	2,845.06	7.01%	9,346,020	8.14%	3,285.00
57. 2D	14,095.31	34.75%	46,303,105	40.31%	3,285.00
58. 3D1	8,793.83	21.68%	22,204,505	19.33%	2,525.01
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	9,207.00	22.70%	18,598,100	16.19%	2,020.00
61. 4D	681.33	1.68%	1,376,280	1.20%	2,019.99
62. Total	40,563.21	100.00%	114,873,465	100.00%	2,831.96
<b>Grass</b>					
63. 1G1	11.28	0.05%	17,660	0.05%	1,565.60
64. 1G	573.31	2.67%	1,279,740	3.54%	2,232.20
65. 2G1	759.96	3.54%	1,467,245	4.06%	1,930.69
66. 2G	2,924.21	13.62%	6,521,830	18.05%	2,230.29
67. 3G1	9,314.20	43.37%	16,289,320	45.07%	1,748.87
68. 3G	3.15	0.01%	7,165	0.02%	2,274.60
69. 4G1	3,600.00	16.76%	5,409,925	14.97%	1,502.76
70. 4G	4,287.62	19.97%	5,148,435	14.25%	1,200.77
71. Total	21,473.73	100.00%	36,141,320	100.00%	1,683.05
<b>Irrigated Total</b>					
	1,572.71	2.39%	5,441,965	3.47%	3,460.25
<b>Dry Total</b>					
	40,563.21	61.64%	114,873,465	73.22%	2,831.96
<b>Grass Total</b>					
	21,473.73	32.63%	36,141,320	23.04%	1,683.05
72. Waste	2,192.45	3.33%	438,495	0.28%	200.00
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	65,802.10	100.00%	156,895,245	100.00%	2,384.35

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	6,383.38	32,337,460	68,279.58	341,619,950	74,662.96	373,957,410
<b>77. Dry Land</b>	111.75	427,550	29,473.41	98,894,315	276,701.08	907,941,005	306,286.24	1,007,262,870
<b>78. Grass</b>	26.04	33,810	9,388.07	14,936,490	105,514.14	182,339,370	114,928.25	197,309,670
<b>79. Waste</b>	9.72	1,945	1,165.28	233,045	10,128.15	2,025,695	11,303.15	2,260,685
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	22.23	0	10.62	0	389.30	0	422.15	0
<b>82. Total</b>	<b>147.51</b>	<b>463,305</b>	<b>46,410.14</b>	<b>146,401,310</b>	<b>460,622.95</b>	<b>1,433,926,020</b>	<b>507,180.60</b>	<b>1,580,790,635</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	74,662.96	14.72%	373,957,410	23.66%	5,008.61
<b>Dry Land</b>	306,286.24	60.39%	1,007,262,870	63.72%	3,288.63
<b>Grass</b>	114,928.25	22.66%	197,309,670	12.48%	1,716.81
<b>Waste</b>	11,303.15	2.23%	2,260,685	0.14%	200.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	422.15	0.08%	0	0.00%	0.00
<b>Total</b>	<b>507,180.60</b>	<b>100.00%</b>	<b>1,580,790,635</b>	<b>100.00%</b>	<b>3,116.82</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Adams	45	197,165	235	1,888,895	235	26,445,160	280	28,531,220	244,075
83.2 Barneston	32	43,530	63	49,525	64	1,466,590	96	1,559,645	12,760
83.3 Beatrice	595	5,550,100	4,724	59,517,775	4,761	393,188,800	5,356	458,256,675	4,485,605
83.4 Beatrice Subdivision	15	146,700	72	1,145,220	72	10,680,885	87	11,972,805	25,420
83.5 Blue Springs	130	102,555	182	123,420	183	4,870,030	313	5,096,005	71,110
83.6 Clatonia	19	98,870	126	585,495	126	7,833,180	145	8,517,545	153,790
83.7 Cortland	18	275,750	206	3,582,115	207	21,527,260	225	25,385,125	388,360
83.8 Doctors' Lake	7	207,555	18	1,268,575	18	2,926,015	25	4,402,145	14,065
83.9 Ellis	11	3,700	18	3,300	18	340,275	29	347,275	660
83.10 Filley	18	23,250	78	87,750	78	4,115,415	96	4,226,415	0
83.11 Holmesville	25	17,600	31	16,800	31	888,025	56	922,425	0
83.12 Lanham	9	5,900	10	7,825	10	370,555	19	384,280	0
83.13 Liberty	74	38,215	56	33,445	56	961,785	130	1,033,445	0
83.14 Odell	32	70,725	137	329,705	137	6,676,680	169	7,077,110	0
83.15 Pickrell	6	32,540	96	493,770	96	9,400,490	102	9,926,800	119,360
83.16 Rockford	6	1,725	17	7,750	17	655,595	23	665,070	0
83.17 Rural	118	1,458,225	1,015	28,787,280	1,049	147,125,480	1,167	177,370,985	2,479,280
83.18 Rural Sub North	29	788,950	163	7,475,120	163	38,353,800	192	46,617,870	3,957,705
83.19 Rural Sub South	14	140,000	11	247,000	11	3,477,835	25	3,864,835	71,750
83.20 Virginia	19	8,365	43	26,060	44	941,195	63	975,620	8,185
83.21 Wymore	165	414,930	724	1,611,715	725	22,140,310	890	24,166,955	265,125
84 Residential Total	1,387	9,626,350	8,025	107,288,540	8,101	704,385,360	9,488	821,300,250	12,297,250

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Adams	14	62,055	37	347,370	39	5,431,945	53	5,841,370	196,945
85.2	Barneston	7	4,055	12	6,925	13	2,294,325	20	2,305,305	0
85.3	Beatrice	134	2,457,455	616	21,239,385	629	147,140,110	763	170,836,950	3,872,465
85.4	Blue Springs	4	8,215	21	42,140	21	1,282,315	25	1,332,670	0
85.5	Clatonia	4	8,050	18	49,395	18	684,565	22	742,010	6,650
85.6	Cortland	5	13,965	28	480,705	29	2,653,850	34	3,148,520	0
85.7	Ellis	0	0	1	430	2	260,595	2	261,025	0
85.8	Filley	4	6,900	21	45,380	21	543,940	25	596,220	0
85.9	Holmesville	1	1,260	0	0	1	260,375	2	261,635	0
85.10	Lanham	0	0	4	3,570	4	64,505	4	68,075	0
85.11	Liberty	6	3,365	7	4,940	7	99,985	13	108,290	0
85.12	Odell	5	12,160	26	131,455	27	1,857,795	32	2,001,410	0
85.13	Pickrell	1	6,975	18	54,050	18	2,301,890	19	2,362,915	0
85.14	Rockford	0	0	1	705	1	3,245	1	3,950	0
85.15	Rural	19	150,305	61	3,458,345	86	38,245,895	105	41,854,545	1,895,115
85.16	Virginia	5	2,630	11	8,665	11	3,108,765	16	3,120,060	1,473,265
85.17	Wymore	18	85,930	84	291,690	86	4,023,015	104	4,400,635	65,985
86	Commercial Total	227	2,823,320	966	26,165,150	1,013	210,257,115	1,240	239,245,585	7,510,425

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	286.37	0.46%	625,750	0.56%	2,185.11
88. 1G	2,487.49	4.00%	5,435,180	4.84%	2,185.01
89. 2G1	2,404.54	3.86%	4,785,120	4.27%	1,990.04
90. 2G	8,871.01	14.26%	17,653,550	15.74%	1,990.03
91. 3G1	23,114.00	37.15%	41,720,905	37.19%	1,805.01
92. 3G	55.37	0.09%	99,935	0.09%	1,804.86
93. 4G1	14,521.82	23.34%	24,324,385	21.68%	1,675.02
94. 4G	10,475.33	16.84%	17,546,500	15.64%	1,675.03
95. Total	62,215.93	100.00%	112,191,325	100.00%	1,803.26
<b>CRP</b>					
96. 1C1	62.75	0.55%	235,930	0.73%	3,759.84
97. 1C	768.58	6.78%	2,889,855	8.99%	3,759.99
98. 2C1	541.51	4.78%	1,760,095	5.48%	3,250.35
99. 2C	2,965.05	26.15%	9,636,835	29.98%	3,250.14
100. 3C1	4,280.84	37.76%	11,708,115	36.42%	2,735.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	2,464.14	21.73%	5,359,600	16.67%	2,175.04
103. 4C	255.45	2.25%	555,600	1.73%	2,174.99
104. Total	11,338.32	100.00%	32,146,030	100.00%	2,835.17
<b>Timber</b>					
105. 1T1	379.29	1.91%	356,275	2.12%	939.32
106. 1T	472.95	2.38%	517,095	3.07%	1,093.34
107. 2T1	872.18	4.38%	815,685	4.85%	935.23
108. 2T	458.09	2.30%	507,860	3.02%	1,108.65
109. 3T1	2,788.46	14.01%	2,737,695	16.27%	981.79
110. 3T	13.21	0.07%	9,995	0.06%	756.62
111. 4T1	1,891.30	9.50%	1,707,340	10.14%	902.73
112. 4T	13,024.79	65.45%	10,179,050	60.48%	781.51
113. Total	19,900.27	100.00%	16,830,995	100.00%	845.77
<hr/>					
Grass Total	62,215.93	66.57%	112,191,325	69.61%	1,803.26
CRP Total	11,338.32	12.13%	32,146,030	19.95%	2,835.17
Timber Total	19,900.27	21.29%	16,830,995	10.44%	845.77
<hr/>					
114. Market Area Total	93,454.52	100.00%	161,168,350	100.00%	1,724.56

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	4.37	0.03%	9,000	0.04%	2,059.50
88. 1G	344.56	2.44%	709,775	2.99%	2,059.95
89. 2G1	421.09	2.99%	789,580	3.33%	1,875.09
90. 2G	1,836.32	13.03%	3,443,345	14.51%	1,875.13
91. 3G1	6,666.30	47.30%	11,232,745	47.34%	1,685.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	2,477.62	17.58%	3,877,510	16.34%	1,565.01
94. 4G	2,342.78	16.62%	3,666,545	15.45%	1,565.04
95. Total	14,093.04	100.00%	23,728,500	100.00%	1,683.70
<b>CRP</b>					
96. 1C1	0.46	0.01%	1,430	0.01%	3,108.70
97. 1C	161.91	3.94%	502,730	5.06%	3,105.00
98. 2C1	174.79	4.26%	516,515	5.20%	2,955.06
99. 2C	1,018.04	24.80%	3,008,310	30.27%	2,955.00
100. 3C1	1,985.55	48.36%	4,517,120	45.45%	2,275.00
101. 3C	3.15	0.08%	7,165	0.07%	2,274.60
102. 4C1	635.94	15.49%	1,157,415	11.64%	1,820.01
103. 4C	125.54	3.06%	228,480	2.30%	1,819.98
104. Total	4,105.38	100.00%	9,939,165	100.00%	2,421.01
<b>Timber</b>					
105. 1T1	6.45	0.20%	7,230	0.29%	1,120.93
106. 1T	66.84	2.04%	67,235	2.72%	1,005.91
107. 2T1	164.08	5.01%	161,150	6.51%	982.14
108. 2T	69.85	2.13%	70,175	2.84%	1,004.65
109. 3T1	662.35	20.22%	539,455	21.81%	814.46
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	486.44	14.85%	375,000	15.16%	770.91
112. 4T	1,819.30	55.55%	1,253,410	50.67%	688.95
113. Total	3,275.31	100.00%	2,473,655	100.00%	755.24
<hr/>					
Grass Total	14,093.04	65.63%	23,728,500	65.65%	1,683.70
CRP Total	4,105.38	19.12%	9,939,165	27.50%	2,421.01
Timber Total	3,275.31	15.25%	2,473,655	6.84%	755.24
<hr/>					
114. Market Area Total	21,473.73	100.00%	36,141,320	100.00%	1,683.05

**2019 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

34 Gage

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	766,184,440	821,267,660	55,083,220	7.19%	12,297,250	5.58%
02. Recreational	32,590	32,590	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	140,483,135	146,712,680	6,229,545	4.43%	6,608,555	-0.27%
<b>04. Total Residential (sum lines 1-3)</b>	<b>906,700,165</b>	<b>968,012,930</b>	<b>61,312,765</b>	<b>6.76%</b>	<b>18,905,805</b>	<b>4.68%</b>
05. Commercial	182,617,735	189,281,470	6,663,735	3.65%	6,634,155	0.02%
06. Industrial	46,032,325	49,964,115	3,931,790	8.54%	876,270	6.64%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>228,650,060</b>	<b>239,245,585</b>	<b>10,595,525</b>	<b>4.63%</b>	<b>7,510,425</b>	<b>1.35%</b>
08. Ag-Farmsite Land, Outbuildings	54,271,765	59,483,960	5,212,195	9.60%	0	9.60%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>54,271,765</b>	<b>59,483,960</b>	<b>5,212,195</b>	<b>9.60%</b>	<b>0</b>	<b>9.60%</b>
12. Irrigated	426,908,550	373,957,410	-52,951,140	-12.40%		
13. Dryland	1,081,813,560	1,007,262,870	-74,550,690	-6.89%		
14. Grassland	200,060,430	197,309,670	-2,750,760	-1.37%		
15. Wasteland	2,260,805	2,260,685	-120	-0.01%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>1,711,043,345</b>	<b>1,580,790,635</b>	<b>-130,252,710</b>	<b>-7.61%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,900,665,335</b>	<b>2,847,533,110</b>	<b>-53,132,225</b>	<b>-1.83%</b>	<b>26,416,230</b>	<b>-2.74%</b>

## 2019 Assessment Survey for Gage County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	Contracted only - Darrel Stanard (Residential and Commercial) and Bob Thoma and Lloyd Dickinson (Agricultural land studies and verifying sales on a part time basis) Bob Thoma is considered a county employee. I also have a retired deputy sheriff Gary Wiebe who does help with review work and picture taking in the county. He is also a county employee.
<b>3.</b>	<b>Other full-time employees:</b>
	2 plus my Deputy
<b>4.</b>	<b>Other part-time employees:</b>
	1 Gary Wiebe
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$285,385.44
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$27,000 this amount is for my part time workers who help with review work and picture. Standard Appraisal contracted amount is approximately \$45,000 which is now put in my budget. This amount at one time was listed under Appraisal in the General Budget as County Board of Equalization also hires Darrel for Referee work in the summer.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	Terra Scan and gWorks funding is budgeted out of my budget for the first time this year along with some IT work. Approximately \$35,000. We did not fly the county this year with Pictometry due to a legal judgment against Gage County in the amount of \$30,000,000. The amount we would of budgeted would have been approximately \$33,000 a year over 3 years for a new flight.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>



	\$3,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	N/A
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Nominal amount

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Terra Scan (Thomsen Reuters)
2.	<b>CAMA software:</b>
	Terra Scan (Thomsen Reuters)
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://gage.assessor.gworks.com/">http://gage.assessor.gworks.com/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor staff
8.	<b>Personal Property software:</b>
	Terra Scan (Thomsen Reuters)

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes, however, some towns have their own zoning regulations such as the City of Beatrice.
3.	<b>What municipalities in the county are zoned?</b>
	All with the exception of Ellis, Rockford, Holmesville, and Lanham which are considered unincorporated towns.
4.	<b>When was zoning implemented?</b>
	2000

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Stanard Appraisal
2.	<b>GIS Services:</b>
	gWorks
3.	<b>Other services:</b>
	Pictometry is also used but we did not fly Gage County this year due to legal judgment against County.

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Contracted must have Appraisal License.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes - this has not been done yearly because Stanard Appraisal has been on contract with me for a long time. My County Attorney has also looked at this previously.
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes

## 2019 Residential Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>																																
	Assessor staff and contract appraiser																																
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																																
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	The county does not use the cost approach solely in developing market value. The county utilizes market studies for each valuation grouping. The depreciation is based on local market information.																																
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	Gage County addresses the residential class by using each incorporated area as its own valuation group. During their sales analysis they complete a market study at a minimum by reviewing the statistical analysis provided in the state sales file and by reviewing and verifying the sales throughout the year. The County has a systematical review process in place to meet the six year review cycle. The county contends that each of the valuation groups has its own unique market and that any adjustments are only considered within the confines of these valuation groups. The groups correspond with the appraisal cycle in the County.																																																																																				

## 2019 Commercial Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Stanard Appraisal with office staff helping.												
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>												
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>												
	The county uses a correlated market, cost and income, weighted towards market and income. Where possible the county gathers income information from the market and during sales verification. Beatrice is the only location where enough contract rents are collected to be useful in analyzing the commercial properties.												
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>												
	The Counties contract appraiser uses information that he has gathered across the state in conjunction with the work he does in other counties as well as relying on the State Sales File.												
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>												
	The county relies more on market information and income, but they do use tables provided by the CAMA vendor, but they do develop their own tables for some unique properties.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	Only in those groups where there is adequate sales information.												
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>												
	The County develops the value for lots based on vacant lot sales.												

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	3	2010	2017	2008	2018
	10	2010	2017	2008	2014
	15	2010	2017	2008	2014
	18	2010	2017	2008	2015
	50	2010	2017	2008	2015

## 2019 Agricultural Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Assessors Office staff and contracted appraisers.	
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
	1	The entire county except for the three townships bordering Pawnee county to the east.
	2	The three townships sharing a border with Pawnee County. The general soil association is more consistent with Pawnee County than the soils in the townships within the county directly to the west. The market is more consistent with and has similar influences with the Pawnee county land.
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>	
	The county analyzes all agricultural sales to determine if all areas in the county are selling for the same amount. Where differences are noted they try to identify what characteristics are causing the difference.	
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	The county uses the sales verification forms and interviews with buyers or sellers to determine if there are influences other than agricultural affecting the sales. The county also verifies sales utilizing real estate professionals. The county continues to physically inspect parcels to determine current land use.(CRP)	
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>	
	The only differences would be if the rural residential home sites are in a rural residential subdivision.	
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>	
	N/A	
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>	
	Presently the county is not aware of any WRP parcels in the county.	
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>	
<b>8a.</b>	<b>How many special valuation applications are on file?</b>	
	4,378 Gage County has no received any new application for special valuation in a number of years as there is no difference between the values.	
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>	



	Sales questionnaires and sales analysis.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Currently the ag value and special value are the same.
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**Gage County**  
**3-Year Plan**  
June 2018

**Budget, Staffing, and Contracts**

Budget

2018-2019 Proposed Budget =\$285,385 (including salaries) 5500 is allotted for education, lodging, and other travel related expenses.

Appraisal Maintenance \$45,472(Contracted)which is now included in my Assessor's Budget and was in the General Budget last year. (Stanard Appraisal)

Computer vendors agreements are now in the Assessor's Budget of 27,000.00 which was in General Budget last year. (Manatron/Terra Scan)

Budget Comments

Staff

Assessor: assumes responsibility for all functions within the office and prepares all necessary reports and documents

Deputy Assessor: assists the Assessor with all functions within the office and also helps in the building of the GIS system. Responsible for all 521's, updating and developing GIS system. Creates Sales File.

Personal Property Clerk: responsible for all personal property filed in the county, also assists in updating real estate records including sketching, and entering data for the reappraisals. Keeps all records concerning building permits filed. General office duties. Assisting taxpayers.

Clerk: responsible for assisting taxpayer and maintaining homestead exemption records, permissive exemption records, sending out sales review questionnaires. She assists with data entry within the CAMA system, answers phones, and performs other general office duties.

Appraiser Assistant: Performs all appraisal maintenance and pickup work. Measures and inspects for condition and takes new photos for the county. I have 2 part time people.

Agricultural Appraiser Lloyd Dickinson helps with developing the agland sales manual and verifies sales with buyers and sellers. He is contracted and paid \$50 hr and he also helps with the valuation studies.

### Part-time County Appraiser

Bob Thoma is a county employee. His responsibilities include developing valuation studies for agricultural properties. The assessor along with Mr. Thoma study the market to determine values of agricultural land to be in compliance with the levels of value for the county. We also do reviews to determine market areas in the county. Lloyd Dickinson is also a part of this process.

### Contract Appraiser

Darrell Stanard is contracted for 5 days a month. His responsibilities include sales verification, appraisal maintenance and pricing pickup work and developing valuation studies for residential and commercial. His main focus is to help with all the unique Commercial properties in Gage County and to be in compliance with levels of value for the County.

### Part time Listers

I have 2 part time employees who are semi retired who go out with a review sheets and take photos of my properties and make notes to changes on the properties. They are Bob Thoma, previous Gage County Assessor and Gary Wiebe who is a retired deputy sheriff.

## **3 Year Appraisal Plan**

### **2019**

#### **Residential**

For 2019 the county will be doing a market analysis of all residential properties including small towns and the City of Beatrice. Rural residential properties will also be looked at and adjustments will be made to all of these properties to comply with statistical measures. The residential market has really picked up in Gage County. Photo and review have been ongoing for the last 2 years.

#### **Commercial**

For 2019 the county will be doing a market analysis of all Commercial properties in Gage County. We will also be trying to continue to obtain income and rental rates on these properties. Sales review and pickup work will also be completed for all commercial properties. Market analysis of commercial properties will be done to determine any possible adjustments to comply with statistical measures.

#### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. Agricultural residential properties will be reviewed and analyzed for any adjustments needed to comply with statistical measures. A flyover of Pictometry has been put on hold for this year due to a legal judgement against the county in the amount of \$30,000,000. We did, however, pick up a lot of outbuildings and agland changes over the course of the last 2 year with this technology. We do look at the agland as we had good feedback on a questionnaire we sent out last year. Many acres are being taken out of CRP and will needed to be revalued.

## **2020**

### **Residential**

For 2020 the county will be reviewing small town residential properties. A new photo will be taken and any changes that may have occurred to the property will be updated. All other residential properties will be reviewed in house with preliminary statistical information and any possible adjustments needed to comply with statistical measures as required by law. Sales review and pick up work will also be completed.

### **Commercial**

There will be an appraisal maintenance for the commercial properties in 2020. Appraisal adjustments may be needed in order to comply with statistical measures required by law. Sales review and pick up work will also be completed for commercial properties.

### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. Rural residential properties will be reviewed and analyzed for any adjustments needed to comply with statistical measures.

## 2021

### **Residential**

For 2021 all rural residential properties will be reviewed. A new photo will be taken and any changes that have occurred to the property will be updated. All other residential properties will be reviewed in house with preliminary statistical information and any possible adjustments needed to comply with statistical measures as required by law. Sales review and pick up work will also be completed.

### **Commercial**

There will be an appraisal maintenance for commercial properties in 2021. Appraisal adjustments may be needed in order to comply with statistical measures required by law. Sales review and pick up work will also be completed for commercial properties.

### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. Rural residential properties will be reviewed and analyzed for any adjustments needed to comply with statistical measures.

### **Additional Note**

Gage County has a judgement against them in the amount of \$30,000,000 regarding the Beatrice 6 case. We have levied a .1176 levy for 2019 which will bring in approximately \$3,800,000 a year so this appears to be approximately a 10 year deal. We are not aware of any cuts in services or cuts to staff but that is still a possibility. We have one more attempt with the Supreme Court. Budgets have been cut and we will continue with daily operations as of now.