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DEPARTMENT OF REVENUE

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Jonathon Bailey, Pawnee County Assessor

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Introduction

[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.

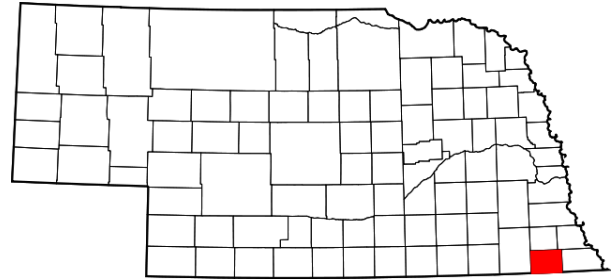
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

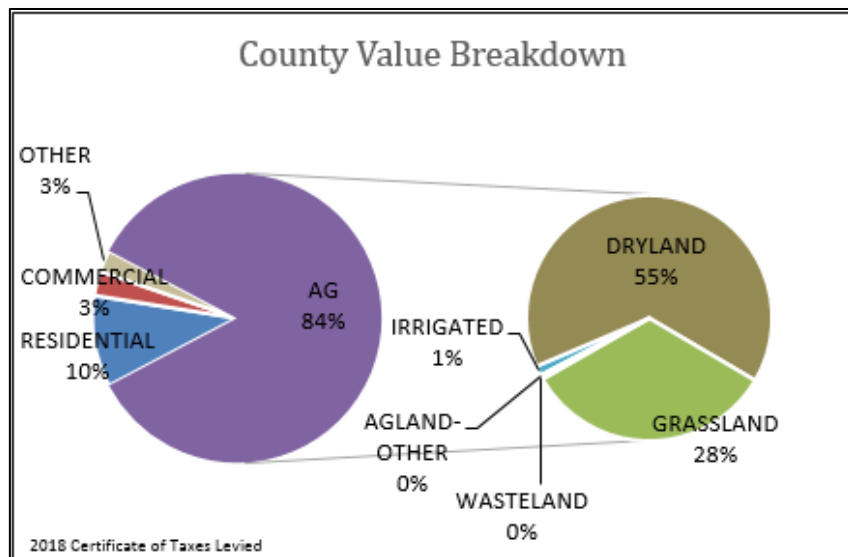
**Further information may be found in Exhibit 94*

County Overview

With a total area of 431 square miles, Pawnee County had 2,641 residents, per the Census Bureau Quick Facts for 2017, a 5% population decline from the 2010 U.S. Census. Reports indicated that 80% of county residents were homeowners and 90% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$46,494 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Pawnee County are located in and around Pawnee City. According to the latest information available from the U.S. Census Bureau, there were 64 employer establishments with total employment of 506, a 7% increase in total employment from the prior year.



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

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
BURCHARD	103	82	-20.4%
DUBOIS	166	147	-11.4%
LEWISTON	86	68	-20.9%
PAWNEE CITY	1,033	878	-15.0%
STEINAUER	74	75	1.4%
TABLE ROCK	264	269	1.9%

2019 Residential Correlation for Pawnee County

Assessor Actions

For 2019, the Pawnee County Assessor is finished reviewing rural residential parcels and farm sites. The county assessor and staff verified, reviewed and analyzed the residential sales throughout the county. Adjustments were made for Pawnee City and Table Rock. This was done by updating condition and depreciation tables. Additionally, all pickup work was completed by the county, including onsite inspections of any remodeling or additions. The county assessor is proactive in utilizing technology in the office and in having the information available to the public through their web site.

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. Pawnee County has transmitted accurately but only periodically. 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 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. Pawnee County's usability rate was 61%. 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 acceptable. Reviewing Pawnee County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

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

Another area discussed was vacant land and lot values with land to building ratios. Pawnee County changes lot values to coincide with their six-year inspection cycle. Pawnee County is very

2019 Residential Correlation for Pawnee County

consistent with their lot values. Depreciation and costing tables are up to date. Land use was completed 2018. The Pawnee County Assessor is working on a written valuation methodology and has an updated three-year plan.

Description of Analysis

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

Valuation Group	Description
1	Pawnee City
2	Burchard
3	Dubois
4	Fraziers Lake
5	Rural
6	Steinauer
7	Table Rock
9	Lewiston

For the residential property class, a review of Pawnee Counties statistical analysis profiles 80 residential sales, representing all the valuation groups. Valuation Group 1 constitutes 53% of the sales in the residential class of property, is the county seat, and is the retail anchor of the county. The valuation group substrata indicates that the three groups that have significant sales are within acceptable range. Looking at the annual percentage change without growth over the last ten years shows that value groups with limited sales show uniformity throughout the county.

Annual % Change without Growth	Residential
Burchard	0.77
Dubois	4.17
Lewiston	-0.40
Pawnee City	3.86
Steinauer	1.97
Table Rock	1.90

Twenty-four percent of the sales have sale prices under \$15,000 and 40% are less than \$30,000. The occurrence of low dollar sales in the file, no doubt have an impact on the qualitative measures. For example, of the 32 sales with selling prices less than \$30,000, the temporary removal of these sales, improves the mean to 94%, the median lowers two points, but remains in the range, the PRD improves to 101%, and COD improves to 17%.

2019 Residential Correlation for Pawnee County

Equalization and Quality of Assessment

The assessment practices have been reviewed and the statistical profile indicates all the valuation groups with an adequate number of sales are within the acceptable level of value range. The quality of assessment of residential property in Pawnee County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	42	99.33	111.66	101.47	27.64	110.04
2	3	100.00	116.39	108.07	20.97	107.70
3	5	103.89	122.20	112.55	33.55	108.57
4	3	70.95	83.78	74.98	21.42	111.74
5	10	93.83	92.53	85.94	12.61	107.67
6	3	70.78	75.67	73.21	15.57	103.36
7	13	92.17	99.27	91.55	25.87	108.43
9	1	84.70	84.70	84.70	00.00	100.00
<u> ALL </u>	<u>80</u>	94.70	105.36	96.80	26.56	108.84

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Pawnee County is 95%.

2019 Commercial Correlation for Pawnee County

Assessment Actions

For 2019, The Pawnee County Assessor analyzed the sales within the commercial class of properties and adjusted the depreciation tables and applied them to all the commercial and industrial properties. The county assessor verified all commercial sales in the County and completed the permit and pick-up work for the year.

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 accurately. Pawnee County has transmitted accurately but only periodically. 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. Pawnee County's usability rate was 68%. 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 acceptable. Reviewing Pawnee County's data 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. Pawnee County has identified two market 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 is on schedule to comply with the six-year inspection and review requirement.

Another area discussed was vacant land and lot values with land to building ratios. The Pawnee County Assessor uses a market approach in determining lot values and generally prices them out using a square foot basis. Pawnee County is very consistent with their lot values. Depreciation and costing tables are up to date. The county assessor is working on a written valuation methodology and has updated their three-year plan.

2019 Commercial Correlation for Pawnee County

Description of Analysis

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

Valuation Group	Description
1	Pawnee City
3	Remainder of the County

For the commercial property class, a review of the Pawnee County statistical profile includes 21 commercial sales, representing the two valuation groups. Eleven sales in Valuation Group 1 and 10 sales in Valuation Group 3. The sample is also a mixture of fourteen different occupancy codes.

Although the calculated statistics indicate the overall median is in the acceptable range, the weighted mean and mean are well outside the acceptable range. The qualitative statistics also indicate a wide dispersion around the median supporting that the median is not a reliable indication of the level of value. The change in value over the past 10 years shows that commercial property in Pawnee County has annually appreciated at a rate of 3% without growth. This is higher than surrounding communities, and reflective of the commercial reappraisal that went on in 2016.

Annual % Change without Growth	Commercial & Industrial
Pawnee	2.71
Richardson	2.62
Nemaha	0.76
Gage	0.15
Johnson	-0.37

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 18%. 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 and industrial with a 24% increase (excluding growth) and this indicates the commercial base (unsold property) was treated in a similar manner to the sold (sample).

2019 Commercial Correlation for Pawnee County

Equalization and Quality of Assessment

Although the statistics are deemed unreliable, the assessment practices indicate that the assessments to the commercial class are equalized. The quality of assessment of commercial property in Pawnee County complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	11	94.56	104.78	60.06	34.17	174.46
3	10	98.67	100.94	75.42	32.06	133.84
____ALL____	21	98.62	102.95	66.40	32.63	155.05

Level of Value

Based on the analysis of all available information, Pawnee County has achieved the statutory level of value of 100% for the commercial class of real property.

2019 Agricultural Correlation for Pawnee County

Assessment Actions

For 2019, the Pawnee County Assessor has completed all pick-up work of new improvements on agricultural parcels. The county assessor also update the land use on all parcels where changes were reported or observed. They have verified, reviewed and analyzed the agricultural sales throughout the county. A sales analysis was completed; as a result, no adjustments were made to agricultural land.

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 assessor to determine compliance for all activities that ultimately affect 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. Pawnee County has transmitted accurately but only periodically. 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. Pawnee County's usability rate was 64%. 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 acceptable. Reviewing Pawnee County's data 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.

Pawnee County has one market group for the agricultural property class. The county's inspection and review cycle for all real property was discussed with the county assessor. The county is on schedule to comply with their six-year inspection and review requirement.

The Pawnee County Assessor reviews land by multiple methods, including aerial imagery, Google Earth, physical inspections, and Farm Service Agency (FSA) maps when supplied by the property owner. The assessor conducts a sales analysis by Majority Land Use (MLU). Farm home sites carry the same value as rural residential home sites. Pawnee County does not identify any Wetlands Reserve Program (WRP) in the county. Costing was updated to 2017 for the farm homes and Ag outbuildings as well as all other improvements in the county. Pawnee County has no special value applications on file.

2019 Agricultural Correlation for Pawnee County

The Pawnee County Assessor is working on a written valuation methodology and has an updated three-year plan.

Description of Analysis

The agricultural land in Pawnee County is Dry Land 52%, Grassland 46% and 1% irrigate. The entire county is considered as one market area. The county uses a schedule of values based generally on the LCG structure with some variations by soil type

There are 48 agricultural sales in the statistical profile. All three measures of central tendency are in the range and demonstrate strong support for each other. A review of the statistical profile for the 80% majority land use (MLU) by Market Area indicates that subclasses of land are within the acceptable range. In comparing the schedule of values in Pawnee County, one can see that they are relatively consistent with the adjoining counties, which provides additional evidence that values established by the county assessor are equalized within the acceptable range.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the statutory level.

Both the statistical measures and the comparison of surrounding county values support that agricultural land is equalized. The quality of assessment of agricultural property in Pawnee County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Dry ____						
County	26	71.53	72.37	69.66	11.55	103.89
1	26	71.53	72.37	69.66	11.55	103.89
____ Grass ____						
County	15	74.07	77.73	79.23	12.93	98.11
1	15	74.07	77.73	79.23	12.93	98.11
____ ALL ____	48	73.27	74.44	71.38	13.73	104.29

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Pawnee County is 73%.

2019 Opinions of the Property Tax Administrator for Pawnee County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	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
Property Tax Administrator

APPENDICES

2019 Commission Summary for Pawnee County

Residential Real Property - Current

Number of Sales	80	Median	94.70
Total Sales Price	\$3,691,614	Mean	105.36
Total Adj. Sales Price	\$3,691,614	Wgt. Mean	96.80
Total Assessed Value	\$3,573,300	Average Assessed Value of the Base	\$30,925
Avg. Adj. Sales Price	\$46,145	Avg. Assessed Value	\$44,666

Confidence Interval - Current

95% Median C.I	92.17 to 100.00
95% Wgt. Mean C.I	90.11 to 103.48
95% Mean C.I	96.59 to 114.13
% of Value of the Class of all Real Property Value in the County	6.13
% of Records Sold in the Study Period	5.68
% of Value Sold in the Study Period	8.20

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	65	98	97.91
2017	63	98	97.58
2016	75	93	93.46
2015	74	95	95.37

2019 Commission Summary for Pawnee County

Commercial Real Property - Current

Number of Sales	21	Median	98.62
Total Sales Price	\$1,143,893	Mean	102.95
Total Adj. Sales Price	\$1,143,893	Wgt. Mean	66.40
Total Assessed Value	\$759,560	Average Assessed Value of the Base	\$101,557
Avg. Adj. Sales Price	\$54,471	Avg. Assessed Value	\$36,170

Confidence Interval - Current

95% Median C.I	76.18 to 109.80
95% Wgt. Mean C.I	39.75 to 93.06
95% Mean C.I	81.13 to 124.77
% of Value of the Class of all Real Property Value in the County	3.70
% of Records Sold in the Study Period	8.11
% of Value Sold in the Study Period	2.89

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	13	100	93.08
2017	6	100	98.31
2016	9	100	101.12
2015	10	100	82.15

**67 Pawnee
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 : 80
 Total Sales Price : 3,691,614
 Total Adj. Sales Price : 3,691,614
 Total Assessed Value : 3,573,300
 Avg. Adj. Sales Price : 46,145
 Avg. Assessed Value : 44,666

MEDIAN : 95
 WGT. MEAN : 97
 MEAN : 105
 COD : 26.56
 PRD : 108.84

COV : 37.98
 STD : 40.02
 Avg. Abs. Dev : 25.15
 MAX Sales Ratio : 262.60
 MIN Sales Ratio : 33.29

95% Median C.I. : 92.17 to 100.00
 95% Wgt. Mean C.I. : 90.11 to 103.48
 95% Mean C.I. : 96.59 to 114.13

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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-16 To 31-DEC-16	8	105.01	136.23	115.36	41.96	118.09	82.71	248.34	82.71 to 248.34	33,438	38,573	
01-JAN-17 To 31-MAR-17	11	91.18	94.24	88.11	28.67	106.96	33.29	156.05	67.08 to 131.25	44,341	39,067	
01-APR-17 To 30-JUN-17	9	86.92	86.54	86.86	23.60	99.63	41.74	139.78	61.58 to 114.95	47,000	40,826	
01-JUL-17 To 30-SEP-17	15	93.13	101.63	88.00	23.00	115.49	59.58	161.19	84.24 to 122.93	45,400	39,952	
01-OCT-17 To 31-DEC-17	9	94.64	102.41	93.66	14.77	109.34	79.95	137.64	88.26 to 121.92	38,722	36,267	
01-JAN-18 To 31-MAR-18	5	98.36	106.98	127.96	16.40	83.60	84.70	158.59	N/A	50,180	64,211	
01-APR-18 To 30-JUN-18	7	94.50	87.96	88.81	14.71	99.04	56.78	115.65	56.78 to 115.65	49,257	43,744	
01-JUL-18 To 30-SEP-18	16	95.69	120.43	102.98	33.68	116.95	67.40	262.60	92.85 to 155.89	55,510	57,163	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	43	92.33	103.02	91.71	29.76	112.33	33.29	248.34	86.21 to 103.87	43,238	39,652	
01-OCT-17 To 30-SEP-18	37	95.10	108.09	101.96	23.43	106.01	56.78	262.60	93.25 to 100.00	49,523	50,494	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	44	91.71	96.86	88.80	23.05	109.08	33.29	161.19	86.21 to 103.87	44,097	39,156	
<u>ALL</u>	80	94.70	105.36	96.80	26.56	108.84	33.29	262.60	92.17 to 100.00	46,145	44,666	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	42	99.33	111.66	101.47	27.64	110.04	41.74	262.60	92.33 to 115.65	50,104	50,842	
2	3	100.00	116.39	108.07	20.97	107.70	93.13	156.05	N/A	17,217	18,607	
3	5	103.89	122.20	112.55	33.55	108.57	62.56	200.89	N/A	36,420	40,992	
4	3	70.95	83.78	74.98	21.42	111.74	67.40	113.00	N/A	7,500	5,623	
5	10	93.83	92.53	85.94	12.61	107.67	67.63	141.80	78.29 to 96.00	66,600	57,235	
6	3	70.78	75.67	73.21	15.57	103.36	61.58	94.64	N/A	37,334	27,332	
7	13	92.17	99.27	91.55	25.87	108.43	33.29	248.34	79.37 to 98.36	42,154	38,592	
9	1	84.70	84.70	84.70	00.00	100.00	84.70	84.70	N/A	5,000	4,235	
<u>ALL</u>	80	94.70	105.36	96.80	26.56	108.84	33.29	262.60	92.17 to 100.00	46,145	44,666	

**67 Pawnee
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 : 80
 Total Sales Price : 3,691,614
 Total Adj. Sales Price : 3,691,614
 Total Assessed Value : 3,573,300
 Avg. Adj. Sales Price : 46,145
 Avg. Assessed Value : 44,666

MEDIAN : 95
 WGT. MEAN : 97
 MEAN : 105
 COD : 26.56
 PRD : 108.84

COV : 37.98
 STD : 40.02
 Avg. Abs. Dev : 25.15
 MAX Sales Ratio : 262.60
 MIN Sales Ratio : 33.29

95% Median C.I. : 92.17 to 100.00
 95% Wgt. Mean C.I. : 90.11 to 103.48
 95% Mean C.I. : 96.59 to 114.13

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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
01	77	94.76	106.20	96.93	26.63	109.56	33.29	262.60	92.33 to 100.00	47,651	46,187
06	3	70.95	83.78	74.98	21.42	111.74	67.40	113.00	N/A	7,500	5,623
07											
<u>ALL</u>	80	94.70	105.36	96.80	26.56	108.84	33.29	262.60	92.17 to 100.00	46,145	44,666

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	113.00	113.00	113.00	00.00	100.00	113.00	113.00	N/A	3,000	3,390
Less Than 15,000	18	122.25	129.45	135.64	36.43	95.44	33.29	262.60	84.70 to 156.05	9,712	13,173
Less Than 30,000	32	108.44	122.26	119.14	35.54	102.62	33.29	262.60	92.60 to 137.64	14,619	17,418
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	79	94.64	105.27	96.78	26.67	108.77	33.29	262.60	92.17 to 98.52	46,691	45,189
Greater Than 14,999	62	93.98	98.37	94.86	19.01	103.70	41.74	219.68	91.56 to 97.40	56,723	53,809
Greater Than 29,999	48	93.05	94.10	93.55	16.54	100.59	41.74	158.59	88.26 to 96.83	67,163	62,832
<u>Incremental Ranges</u>											
0 TO 4,999	1	113.00	113.00	113.00	00.00	100.00	113.00	113.00	N/A	3,000	3,390
5,000 TO 14,999	17	122.93	130.42	136.04	37.89	95.87	33.29	262.60	82.71 to 161.19	10,107	13,749
15,000 TO 29,999	14	96.02	113.02	109.30	27.15	103.40	61.58	219.68	87.78 to 137.64	20,929	22,875
30,000 TO 59,999	26	94.59	93.85	92.60	18.22	101.35	41.74	155.89	86.92 to 100.13	41,031	37,995
60,000 TO 99,999	15	91.18	92.23	90.46	13.43	101.96	67.63	139.78	79.95 to 100.32	78,900	71,375
100,000 TO 149,999	6	93.20	99.62	98.97	17.30	100.66	78.29	158.59	78.29 to 158.59	134,083	132,708
150,000 TO 249,999	1	95.37	95.37	95.37	00.00	100.00	95.37	95.37	N/A	169,000	161,170
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	80	94.70	105.36	96.80	26.56	108.84	33.29	262.60	92.17 to 100.00	46,145	44,666

67 Pawnee
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 : 21
Total Sales Price : 1,143,893
Total Adj. Sales Price : 1,143,893
Total Assessed Value : 759,560
Avg. Adj. Sales Price : 54,471
Avg. Assessed Value : 36,170

MEDIAN : 99
WGT. MEAN : 66
MEAN : 103
COD : 32.63
PRD : 155.05

COV : 46.57
STD : 47.94
Avg. Abs. Dev : 32.18
MAX Sales Ratio : 252.56
MIN Sales Ratio : 33.74

95% Median C.I. : 76.18 to 109.80
95% Wgt. Mean C.I. : 39.75 to 93.06
95% Mean C.I. : 81.13 to 124.77

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	1	140.16	140.16	140.16	00.00	100.00	140.16	140.16	N/A	12,500	17,520	
01-JAN-16 To 31-MAR-16	1	109.80	109.80	109.80	00.00	100.00	109.80	109.80	N/A	20,000	21,960	
01-APR-16 To 30-JUN-16	2	98.67	98.67	98.66	00.05	100.01	98.62	98.72	N/A	60,771	59,958	
01-JUL-16 To 30-SEP-16												
01-OCT-16 To 31-DEC-16	4	124.21	133.68	44.53	50.17	300.20	33.74	252.56	N/A	108,688	48,401	
01-JAN-17 To 31-MAR-17												
01-APR-17 To 30-JUN-17	4	84.32	94.91	74.39	32.96	127.58	56.79	154.22	N/A	49,981	37,183	
01-JUL-17 To 30-SEP-17	1	102.45	102.45	102.45	00.00	100.00	102.45	102.45	N/A	10,000	10,245	
01-OCT-17 To 31-DEC-17	1	76.97	76.97	76.97	00.00	100.00	76.97	76.97	N/A	57,500	44,260	
01-JAN-18 To 31-MAR-18												
01-APR-18 To 30-JUN-18	5	94.56	94.66	70.24	31.24	134.77	42.80	161.48	N/A	52,135	36,619	
01-JUL-18 To 30-SEP-18	2	73.77	73.77	74.93	03.27	98.45	71.36	76.18	N/A	13,500	10,115	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	4	104.26	111.83	103.48	12.62	108.07	98.62	140.16	N/A	38,510	39,849	
01-OCT-16 To 30-SEP-17	9	102.45	112.98	54.69	42.95	206.58	33.74	252.56	56.79 to 154.22	71,631	39,176	
01-OCT-17 To 30-SEP-18	8	76.58	87.23	71.73	28.02	121.61	42.80	161.48	42.80 to 161.48	43,147	30,948	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	7	109.00	120.26	58.21	35.48	206.60	33.74	252.56	33.74 to 252.56	82,327	47,926	
01-JAN-17 To 31-DEC-17	6	84.32	93.18	76.00	27.00	122.61	56.79	154.22	56.79 to 154.22	44,571	33,873	
<u>ALL</u>	21	98.62	102.95	66.40	32.63	155.05	33.74	252.56	76.18 to 109.80	54,471	36,170	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	11	94.56	104.78	60.06	34.17	174.46	33.74	252.56	72.72 to 140.16	61,068	36,679	
3	10	98.67	100.94	75.42	32.06	133.84	42.80	161.48	56.79 to 154.22	47,214	35,610	
<u>ALL</u>	21	98.62	102.95	66.40	32.63	155.05	33.74	252.56	76.18 to 109.80	54,471	36,170	

**67 Pawnee
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 : 21
 Total Sales Price : 1,143,893
 Total Adj. Sales Price : 1,143,893
 Total Assessed Value : 759,560
 Avg. Adj. Sales Price : 54,471
 Avg. Assessed Value : 36,170

MEDIAN : 99
 WGT. MEAN : 66
 MEAN : 103
 COD : 32.63
 PRD : 155.05

COV : 46.57
 STD : 47.94
 Avg. Abs. Dev : 32.18
 MAX Sales Ratio : 252.56
 MIN Sales Ratio : 33.74

95% Median C.I. : 76.18 to 109.80
 95% Wgt. Mean C.I. : 39.75 to 93.06
 95% Mean C.I. : 81.13 to 124.77

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	21	98.62	102.95	66.40	32.63	155.05	33.74	252.56	76.18 to 109.80	54,471	36,170
04											
<u>ALL</u>	21	98.62	102.95	66.40	32.63	155.05	33.74	252.56	76.18 to 109.80	54,471	36,170

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	7	139.41	139.49	144.95	27.81	96.23	71.36	252.56	71.36 to 252.56	10,679	15,479
Less Than 30,000	11	109.80	126.73	121.49	34.06	104.31	71.36	252.56	76.18 to 161.48	14,273	17,340
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	21	98.62	102.95	66.40	32.63	155.05	33.74	252.56	76.18 to 109.80	54,471	36,170
Greater Than 14,999	14	84.32	84.68	60.91	26.45	139.02	33.74	154.22	56.79 to 101.76	76,367	46,515
Greater Than 29,999	10	84.07	76.79	57.64	24.00	133.22	33.74	101.76	42.80 to 98.72	98,689	56,882
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	7	139.41	139.49	144.95	27.81	96.23	71.36	252.56	71.36 to 252.56	10,679	15,479
15,000 TO 29,999	4	93.63	104.42	100.18	29.48	104.23	76.18	154.22	N/A	20,563	20,599
30,000 TO 59,999	6	92.87	89.32	88.39	09.72	101.05	72.72	101.76	72.72 to 101.76	47,209	41,730
60,000 TO 99,999	1	98.62	98.62	98.62	00.00	100.00	98.62	98.62	N/A	66,541	65,620
100,000 TO 149,999	2	49.80	49.80	49.70	14.06	100.20	42.80	56.79	N/A	118,550	58,923
150,000 TO 249,999											
250,000 TO 499,999	1	33.74	33.74	33.74	00.00	100.00	33.74	33.74	N/A	400,000	134,970
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	21	98.62	102.95	66.40	32.63	155.05	33.74	252.56	76.18 to 109.80	54,471	36,170

**67 Pawnee
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 : 21
 Total Sales Price : 1,143,893
 Total Adj. Sales Price : 1,143,893
 Total Assessed Value : 759,560
 Avg. Adj. Sales Price : 54,471
 Avg. Assessed Value : 36,170

MEDIAN : 99
 WGT. MEAN : 66
 MEAN : 103
 COD : 32.63
 PRD : 155.05

COV : 46.57
 STD : 47.94
 Avg. Abs. Dev : 32.18
 MAX Sales Ratio : 252.56
 MIN Sales Ratio : 33.74

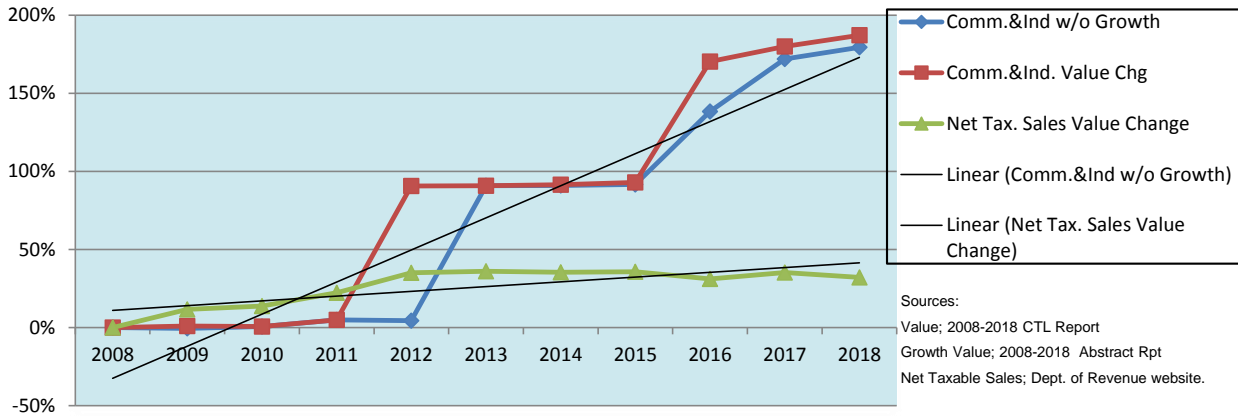
95% Median C.I. : 76.18 to 109.80
 95% Wgt. Mean C.I. : 39.75 to 93.06
 95% Mean C.I. : 81.13 to 124.77

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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
336	1	252.56	252.56	252.56	00.00	100.00	252.56	252.56	N/A	12,500	31,570
340	1	33.74	33.74	33.74	00.00	100.00	33.74	33.74	N/A	400,000	134,970
344	3	109.80	117.22	114.90	11.22	102.02	102.45	139.41	N/A	13,083	15,033
346	1	98.62	98.62	98.62	00.00	100.00	98.62	98.62	N/A	66,541	65,620
350	1	154.22	154.22	154.22	00.00	100.00	154.22	154.22	N/A	16,250	25,060
353	2	108.17	108.17	100.78	29.57	107.33	76.18	140.16	N/A	16,250	16,378
384	1	109.00	109.00	109.00	00.00	100.00	109.00	109.00	N/A	13,000	14,170
406	1	56.79	56.79	56.79	00.00	100.00	56.79	56.79	N/A	117,000	66,445
434	1	161.48	161.48	161.48	00.00	100.00	161.48	161.48	N/A	10,500	16,955
442	3	76.97	80.29	79.39	07.99	101.13	72.72	91.17	N/A	49,725	39,477
491	1	98.72	98.72	98.72	00.00	100.00	98.72	98.72	N/A	55,000	54,295
526	2	57.08	57.08	44.37	25.02	128.65	42.80	71.36	N/A	63,550	28,198
528	2	86.01	86.01	87.73	09.94	98.04	77.46	94.56	N/A	32,539	28,545
531	1	101.76	101.76	101.76	00.00	100.00	101.76	101.76	N/A	40,000	40,705
<u>ALL</u>	21	98.62	102.95	66.40	32.63	155.05	33.74	252.56	76.18 to 109.80	54,471	36,170

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	\$ 6,656,715	\$ 43,265		\$ 6,613,450	--	\$ 8,397,452	--
2009	\$ 6,723,945	\$ 104,270	1.55%	\$ 6,619,675	-0.56%	\$ 9,371,573	11.60%
2010	\$ 6,695,410	\$ -	0.00%	\$ 6,695,410	-0.42%	\$ 9,551,932	1.92%
2011	\$ 6,987,960	\$ -	0.00%	\$ 6,987,960	4.37%	\$ 10,262,739	7.44%
2012	\$ 12,693,810	\$ 5,737,880	45.20%	\$ 6,955,930	-0.46%	\$ 11,338,121	10.48%
2013	\$ 12,702,695	\$ 4,460	0.04%	\$ 12,698,235	0.03%	\$ 11,424,437	0.76%
2014	\$ 12,740,080	\$ 28,115	0.22%	\$ 12,711,965	0.07%	\$ 11,374,684	-0.44%
2015	\$ 12,846,320	\$ 85,695	0.67%	\$ 12,760,625	0.16%	\$ 11,401,829	0.24%
2016	\$ 17,998,655	\$ 2,131,685	11.84%	\$ 15,866,970	23.51%	\$ 11,016,074	-3.38%
2017	\$ 18,636,890	\$ 536,025	2.88%	\$ 18,100,865	0.57%	\$ 11,356,417	3.09%
2018	\$ 19,115,370	\$ 513,660	2.69%	\$ 18,601,710	-0.19%	\$ 11,096,390	-2.29%
Ann %chg	11.13%			Average	2.71%	2.83%	2.94%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	-0.56%	1.01%	11.60%
2010	0.58%	0.58%	13.75%
2011	4.98%	4.98%	22.21%
2012	4.49%	90.69%	35.02%
2013	90.76%	90.83%	36.05%
2014	90.96%	91.39%	35.45%
2015	91.70%	92.98%	35.78%
2016	138.36%	170.38%	31.18%
2017	171.92%	179.97%	35.24%
2018	179.44%	187.16%	32.14%

County Number	67
County Name	Pawnee

67 Pawnee
AGRICULTURAL LAND

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 : 48
 Total Sales Price : 21,389,314
 Total Adj. Sales Price : 21,389,314
 Total Assessed Value : 15,268,465
 Avg. Adj. Sales Price : 445,611
 Avg. Assessed Value : 318,093

MEDIAN : 73
 WGT. MEAN : 71
 MEAN : 74
 COD : 13.73
 PRD : 104.29

COV : 18.55
 STD : 13.81
 Avg. Abs. Dev : 10.06
 MAX Sales Ratio : 108.48
 MIN Sales Ratio : 35.20

95% Median C.I. : 70.15 to 77.07
 95% Wgt. Mean C.I. : 65.63 to 77.14
 95% Mean C.I. : 70.53 to 78.35

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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	67.91	68.73	69.86	07.79	98.38	61.20	77.07	N/A	471,500	329,380	
01-JAN-16 To 31-MAR-16	3	66.43	57.26	45.97	17.54	124.56	35.20	70.16	N/A	669,857	307,953	
01-APR-16 To 30-JUN-16	3	70.15	71.87	69.63	05.47	103.22	66.97	78.48	N/A	476,987	332,122	
01-JUL-16 To 30-SEP-16												
01-OCT-16 To 31-DEC-16	6	70.33	70.52	66.74	13.71	105.66	54.55	92.88	54.55 to 92.88	392,822	262,184	
01-JAN-17 To 31-MAR-17	5	81.90	85.18	82.43	10.46	103.34	70.43	108.48	N/A	367,360	302,826	
01-APR-17 To 30-JUN-17	1	94.17	94.17	94.17	00.00	100.00	94.17	94.17	N/A	264,000	248,605	
01-JUL-17 To 30-SEP-17	3	85.66	82.26	80.00	05.60	102.83	73.36	87.77	N/A	451,392	361,092	
01-OCT-17 To 31-DEC-17	7	71.16	71.11	70.22	10.69	101.27	55.91	84.87	55.91 to 84.87	374,507	262,974	
01-JAN-18 To 31-MAR-18	7	73.17	73.66	75.59	04.72	97.45	68.07	81.31	68.07 to 81.31	482,800	364,936	
01-APR-18 To 30-JUN-18	6	80.02	81.13	76.74	21.61	105.72	54.11	106.98	54.11 to 106.98	544,204	417,599	
01-JUL-18 To 30-SEP-18	4	75.01	72.33	71.43	10.81	101.26	54.36	84.94	N/A	364,000	260,005	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	9	67.91	65.95	59.90	10.81	110.10	35.20	78.48	61.20 to 77.07	539,448	323,152	
01-OCT-16 To 30-SEP-17	15	80.15	79.33	76.04	13.46	104.33	54.55	108.48	70.43 to 87.77	387,461	294,608	
01-OCT-17 To 30-SEP-18	24	73.62	74.56	74.06	12.73	100.68	54.11	106.98	68.07 to 81.31	446,766	330,874	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	12	69.61	67.54	60.26	12.93	112.08	35.20	92.88	59.01 to 76.01	483,122	291,111	
01-JAN-17 To 31-DEC-17	16	81.03	79.04	77.13	12.19	102.48	55.91	108.48	70.43 to 85.66	379,783	292,927	
<u>ALL</u>	48	73.27	74.44	71.38	13.73	104.29	35.20	108.48	70.15 to 77.07	445,611	318,093	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	48	73.27	74.44	71.38	13.73	104.29	35.20	108.48	70.15 to 77.07	445,611	318,093	
<u>ALL</u>	48	73.27	74.44	71.38	13.73	104.29	35.20	108.48	70.15 to 77.07	445,611	318,093	

67 Pawnee
AGRICULTURAL LAND

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 : 48
 Total Sales Price : 21,389,314
 Total Adj. Sales Price : 21,389,314
 Total Assessed Value : 15,268,465
 Avg. Adj. Sales Price : 445,611
 Avg. Assessed Value : 318,093

MEDIAN : 73
 WGT. MEAN : 71
 MEAN : 74
 COD : 13.73
 PRD : 104.29

COV : 18.55
 STD : 13.81
 Avg. Abs. Dev : 10.06
 MAX Sales Ratio : 108.48
 MIN Sales Ratio : 35.20

95% Median C.I. : 70.15 to 77.07
 95% Wgt. Mean C.I. : 65.63 to 77.14
 95% Mean C.I. : 70.53 to 78.35

Printed:3/20/2019 11:26:57AM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u> Dry </u>											
County	9	71.16	68.19	64.17	11.26	106.26	35.20	80.15	63.45 to 76.74	653,427	419,316
1	9	71.16	68.19	64.17	11.26	106.26	35.20	80.15	63.45 to 76.74	653,427	419,316
<u> Grass </u>											
County	12	75.04	79.12	80.20	14.91	98.65	55.91	106.98	70.43 to 85.66	338,492	271,481
1	12	75.04	79.12	80.20	14.91	98.65	55.91	106.98	70.43 to 85.66	338,492	271,481
<u> ALL </u>	48	73.27	74.44	71.38	13.73	104.29	35.20	108.48	70.15 to 77.07	445,611	318,093

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
<u> Dry </u>											
County	26	71.53	72.37	69.66	11.55	103.89	35.20	92.88	68.07 to 78.48	530,314	369,418
1	26	71.53	72.37	69.66	11.55	103.89	35.20	92.88	68.07 to 78.48	530,314	369,418
<u> Grass </u>											
County	15	74.07	77.73	79.23	12.93	98.11	55.91	106.98	70.43 to 84.94	305,029	241,683
1	15	74.07	77.73	79.23	12.93	98.11	55.91	106.98	70.43 to 84.94	305,029	241,683
<u> ALL </u>	48	73.27	74.44	71.38	13.73	104.29	35.20	108.48	70.15 to 77.07	445,611	318,093

Pawnee County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Pawnee	1	4260	4260	3860	3860	3000	2910	2820	2820	3463
Gage	2	4180	4180	3750	3625	3132	n/a	2956	3095	3460
Johnson	1	7342	5927	6820	5464	4276	n/a	3250	2770	5177
Nemaha	1	5675	5450	5150	5050	4950	4850	4050	3950	5023
Richardson	50	5450	5325	4487	4845	4715	4615	3171	3195	4786

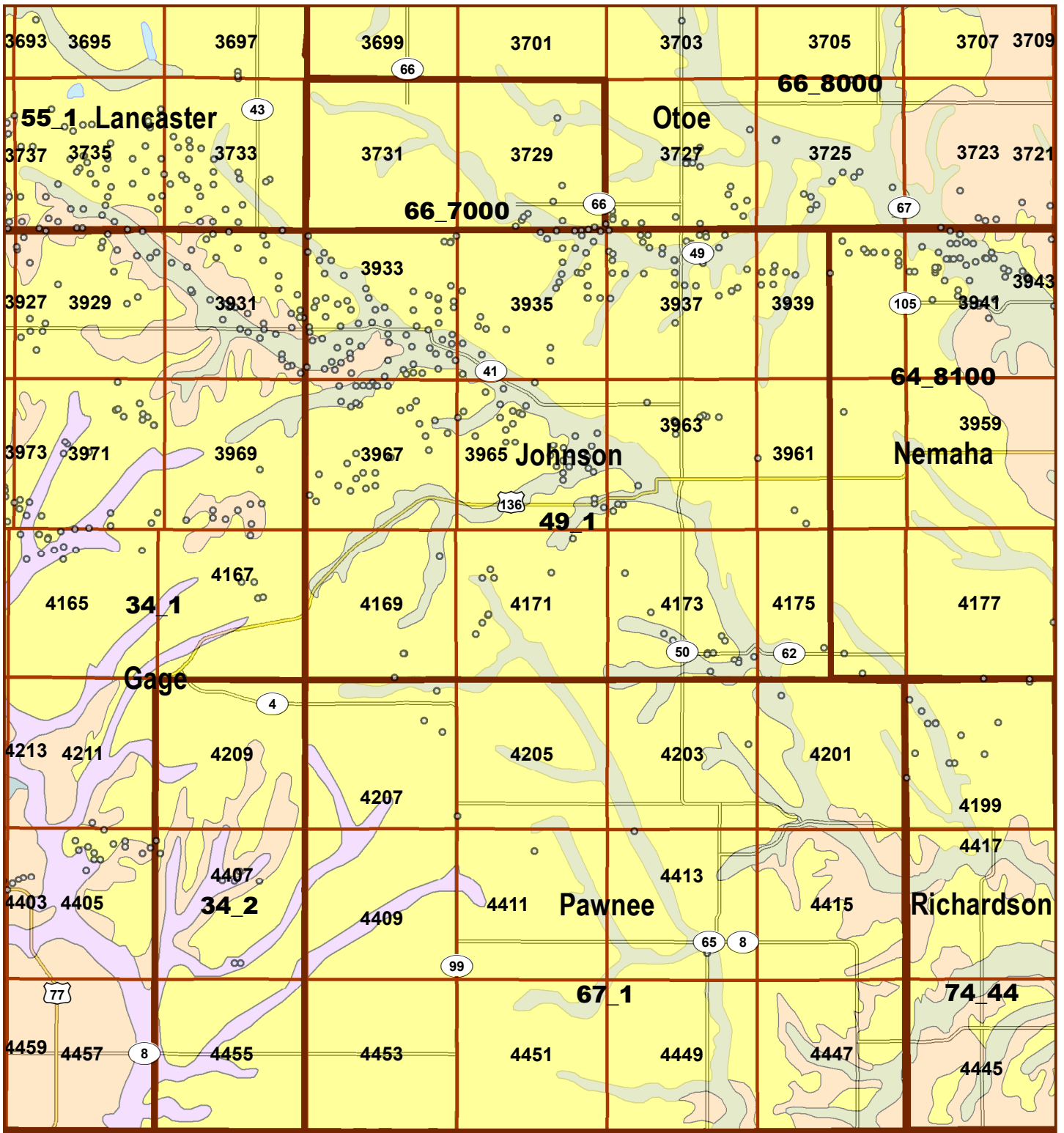
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Pawnee	1	3550	3550	3215	3208	2500	2425	2350	2350	2819
Gage	2	3450	3450	3285	3285	2525	n/a	2020	2020	2832
Johnson	1	4219	3898	3810	3448	3011	3312	2500	1870	3173
Nemaha	1	4820	4669	4368	4120	3820	3669	2770	2520	3843
Richardson	50	4673	4585	4256	4208	3794	3400	2498	2500	3774

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Pawnee	1	2139	2126	1811	1815	1657	1600	1560	1560	1676
Gage	2	2059	2060	1875	1875	1685	n/a	1565	1565	1684
Johnson	1	2810	2740	2280	1973	1904	1980	1880	1410	1888
Nemaha	1	2200	2050	1875	1775	1725	1675	1525	1400	1623
Richardson	50	2365	2275	2030	1950	1875	1760	1725	1500	1824

County	Mkt Area	CRP	TIMBER	WASTE
Pawnee	1	2142	1049	990
Gage	2	2421	755	200
Johnson	1	2131	1325	130
Nemaha	1	2476	900	99
Richardson	50	n/a	828	100

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.



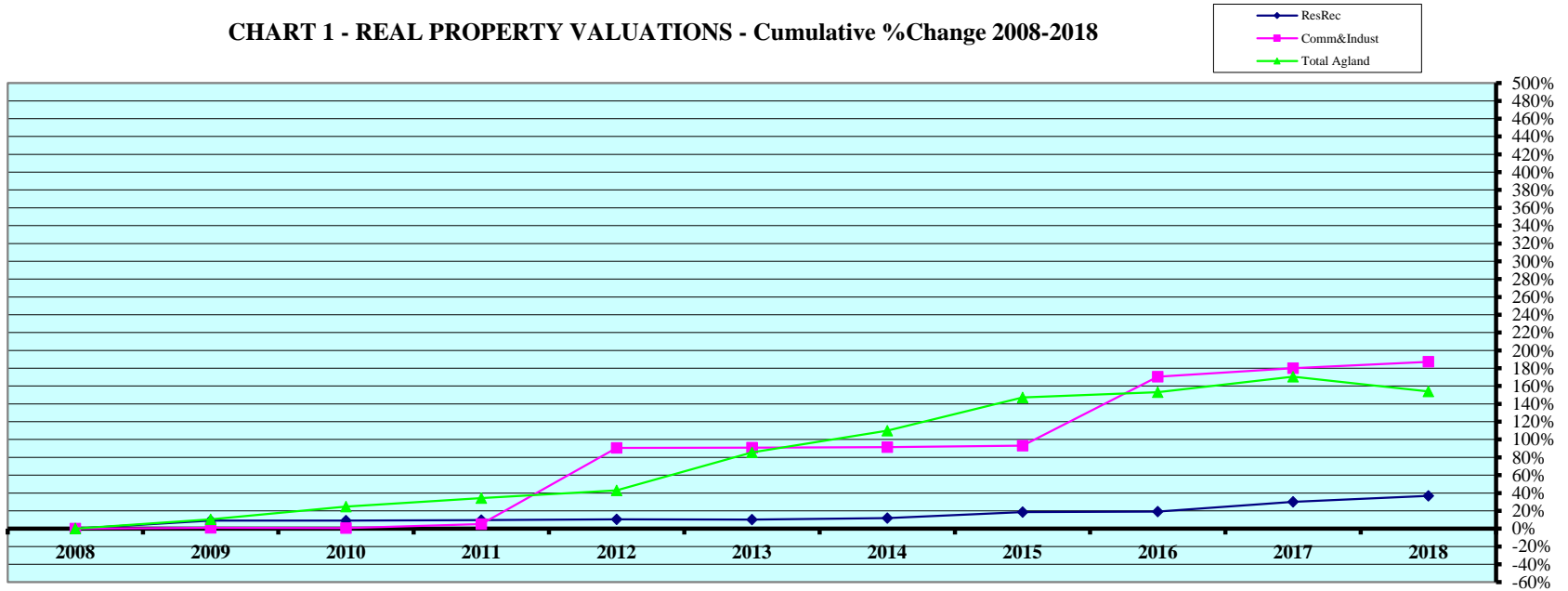
Legend

- Irrigation Wells
- 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
- ▭ Major Roads

Pawnee County Map



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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	30,585,360	--	--	--	6,656,715	--	--	--	233,180,810	--	--	--
2009	33,390,570	2,805,210	9.17%	9.17%	6,723,945	67,230	1.01%	1.01%	257,488,455	24,307,645	10.42%	10.42%
2010	33,380,245	-10,325	-0.03%	9.14%	6,695,410	-28,535	-0.42%	0.58%	290,604,355	33,115,900	12.86%	24.63%
2011	33,558,530	178,285	0.53%	9.72%	6,987,960	292,550	4.37%	4.98%	312,928,020	22,323,665	7.68%	34.20%
2012	33,785,785	227,255	0.68%	10.46%	12,693,810	5,705,850	81.65%	90.69%	333,259,625	20,331,605	6.50%	42.92%
2013	33,720,375	-65,410	-0.19%	10.25%	12,702,695	8,885	0.07%	90.83%	432,959,075	99,699,450	29.92%	85.68%
2014	34,223,675	503,300	1.49%	11.90%	12,740,080	37,385	0.29%	91.39%	489,500,360	56,541,285	13.06%	109.92%
2015	36,296,100	2,072,425	6.06%	18.67%	12,846,320	106,240	0.83%	92.98%	576,673,485	87,173,125	17.81%	147.31%
2016	36,439,315	143,215	0.39%	19.14%	17,998,655	5,152,335	40.11%	170.38%	590,329,185	13,655,700	2.37%	153.16%
2017	39,812,555	3,373,240	9.26%	30.17%	18,636,890	638,235	3.55%	179.97%	630,804,285	40,475,100	6.86%	170.52%
2018	41,830,170	2,017,615	5.07%	36.77%	19,115,370	478,480	2.57%	187.16%	591,977,350	-38,826,935	-6.16%	153.87%

Rate Annual %chg: Residential & Recreational **3.18%**

Commercial & Industrial **11.13%**

Agricultural Land **9.76%**

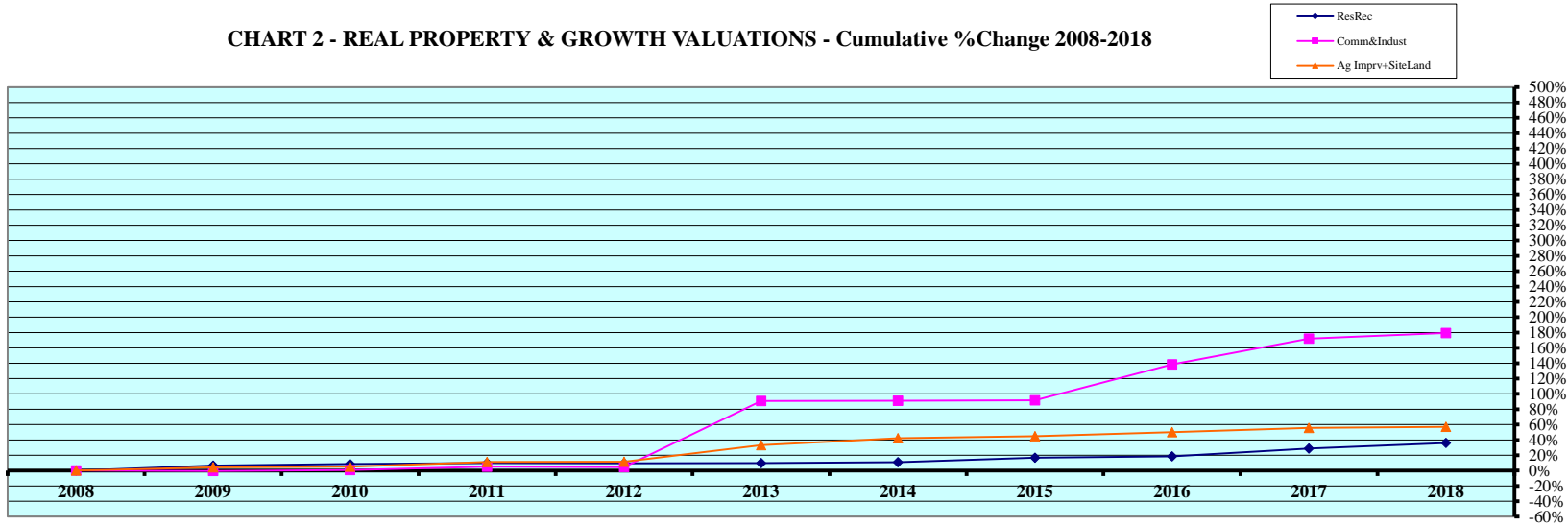
Cnty# **67**
County **PAWNEE**

CHART 1

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

Source: 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 ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2008	30,585,360	536,435	1.75%	30,048,925	--	--	6,656,715	43,265	0.65%	6,613,450	--	--
2009	33,390,570	803,650	2.41%	32,586,920	6.54%	6.54%	6,723,945	104,270	1.55%	6,619,675	-0.56%	-0.56%
2010	33,380,245	201,660	0.60%	33,178,585	-0.63%	8.48%	6,695,410	0	0.00%	6,695,410	-0.42%	0.58%
2011	33,558,530	0	0.00%	33,558,530	0.53%	9.72%	6,987,960	0	0.00%	6,987,960	4.37%	4.98%
2012	33,785,785	345,430	1.02%	33,440,355	-0.35%	9.33%	12,693,810	5,737,880	45.20%	6,955,930	-0.46%	4.49%
2013	33,720,375	150,265	0.45%	33,570,110	-0.64%	9.76%	12,702,695	4,460	0.04%	12,698,235	0.03%	90.76%
2014	34,223,675	285,765	0.83%	33,937,910	0.65%	10.96%	12,740,080	28,115	0.22%	12,711,965	0.07%	90.96%
2015	36,296,100	576,590	1.59%	35,719,510	4.37%	16.79%	12,846,320	85,695	0.67%	12,760,625	0.16%	91.70%
2016	36,439,315	209,220	0.57%	36,230,095	-0.18%	18.46%	17,998,655	2,131,685	11.84%	15,866,970	23.51%	138.36%
2017	39,812,555	432,145	1.09%	39,380,410	8.07%	28.76%	18,636,890	536,025	2.88%	18,100,865	0.57%	171.92%
2018	41,830,170	251,895	0.60%	41,578,275	4.44%	35.94%	19,115,370	513,660	2.69%	18,601,710	-0.19%	179.44%
Rate Ann%chg	3.18%				2.28%		11.13%			C & I w/o growth	2.71%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2008	20,181,945	9,429,335	29,611,280	741,045	2.50%	28,870,235	--	--
2009	20,688,555	10,255,695	30,944,250	45,155	0.15%	30,899,095	4.35%	4.35%
2010	21,389,930	10,361,215	31,751,145	636,860	2.01%	31,114,285	0.55%	5.08%
2011	21,970,505	10,937,870	32,908,375	0	0.00%	32,908,375	3.64%	11.13%
2012	23,009,665	11,543,720	34,553,385	1,507,025	4.36%	33,046,360	0.42%	11.60%
2013	26,755,920	14,183,600	40,939,520	1,495,010	3.65%	39,444,510	14.16%	33.21%
2014	28,272,160	14,841,600	43,113,760	973,965	2.26%	42,139,795	2.93%	42.31%
2015	28,921,360	15,643,380	44,564,740	1,667,725	3.74%	42,897,015	-0.50%	44.87%
2016	29,693,055	16,623,305	46,316,360	1,853,545	4.00%	44,462,815	-0.23%	50.15%
2017	29,875,470	17,185,800	47,061,270	958,310	2.04%	46,102,960	-0.46%	55.69%
2018	29,898,055	17,333,740	47,231,795	731,960	1.55%	46,499,835	-1.19%	57.03%
Rate Ann%chg	4.01%	6.28%	4.78%			Ag Imprv+Site w/o growth	2.37%	

(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.

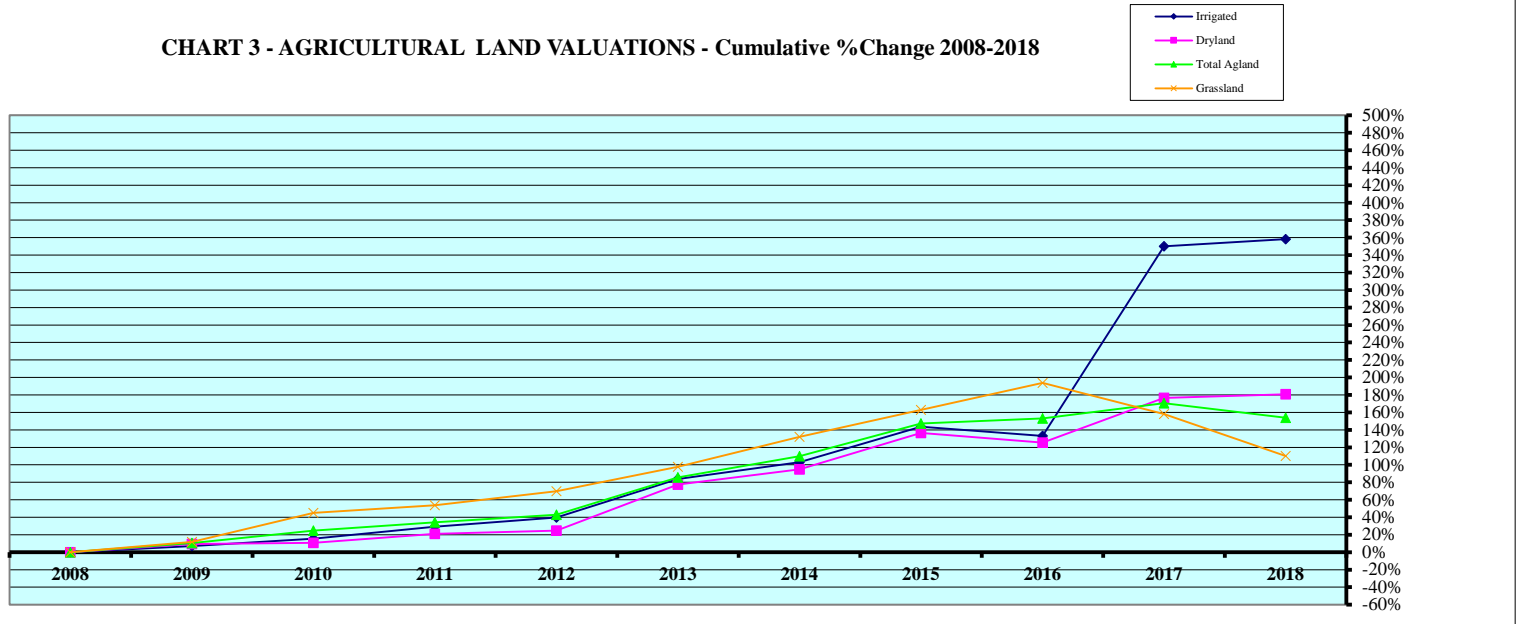
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	67
County	PAWNEE

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	1,691,740	--	--	--	136,836,115	--	--	--	93,769,675	--	--	--
2009	1,808,695	116,955	6.91%	6.91%	149,742,675	12,906,560	9.43%	9.43%	104,929,775	11,160,100	11.90%	11.90%
2010	1,952,555	143,860	7.95%	15.42%	151,616,935	1,874,260	1.25%	10.80%	135,890,430	30,960,655	29.51%	44.92%
2011	2,187,380	234,825	12.03%	29.30%	165,469,445	13,852,510	9.14%	20.93%	144,088,070	8,197,640	6.03%	53.66%
2012	2,361,960	174,580	7.98%	39.62%	170,466,175	4,996,730	3.02%	24.58%	159,231,960	15,143,890	10.51%	69.81%
2013	3,108,115	746,155	31.59%	83.72%	242,784,380	72,318,205	42.42%	77.43%	185,470,450	26,238,490	16.48%	97.79%
2014	3,436,080	327,965	10.55%	103.11%	266,614,205	23,829,825	9.82%	94.84%	217,515,410	32,044,960	17.28%	131.97%
2015	4,122,390	686,310	19.97%	143.68%	323,576,535	56,962,330	21.37%	136.47%	246,383,700	28,868,290	13.27%	162.75%
2016	3,944,090	-178,300	-4.33%	133.14%	308,327,600	-15,248,935	-4.71%	125.33%	275,469,495	29,085,795	11.81%	193.77%
2017	7,612,995	3,668,905	93.02%	350.01%	378,555,175	70,227,575	22.78%	176.65%	241,932,310	-33,537,185	-12.17%	158.01%
2018	7,752,855	139,860	1.84%	358.28%	384,107,680	5,552,505	1.47%	180.71%	196,968,525	-44,963,785	-18.59%	110.06%

Rate Ann.%chg: Irrigated **16.44%** Dryland **10.87%** Grassland **7.70%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	792,330	--	--	--	90,950	--	--	--	233,180,810	--	--	--
2009	916,360	124,030	15.65%	15.65%	90,950	0	0.00%	0.00%	257,488,455	24,307,645	10.42%	10.42%
2010	1,053,485	137,125	14.96%	32.96%	90,950	0	0.00%	0.00%	290,604,355	33,115,900	12.86%	24.63%
2011	1,092,175	38,690	3.67%	37.84%	90,950	0	0.00%	0.00%	312,928,020	22,323,665	7.68%	34.20%
2012	1,108,580	16,405	1.50%	39.91%	90,950	0	0.00%	0.00%	333,259,625	20,331,605	6.50%	42.92%
2013	1,499,830	391,250	35.29%	89.29%	96,300	5,350	5.88%	5.88%	432,959,075	99,699,450	29.92%	85.68%
2014	1,827,665	327,835	21.86%	130.67%	107,000	10,700	11.11%	17.65%	489,500,360	56,541,285	13.06%	109.92%
2015	2,472,660	644,995	35.29%	212.07%	118,200	11,200	10.47%	29.96%	576,673,485	87,173,125	17.81%	147.31%
2016	2,477,600	4,940	0.20%	212.70%	110,400	-7,800	-6.60%	21.39%	590,329,185	13,655,700	2.37%	153.16%
2017	2,587,425	109,825	4.43%	226.56%	116,380	5,980	5.42%	27.96%	630,804,285	40,475,100	6.86%	170.52%
2018	2,864,290	276,865	10.70%	261.50%	284,000	167,620	144.03%	212.26%	591,977,350	-38,826,935	-6.16%	153.87%

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

Rate Ann.%chg: Total Agric Land **9.76%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	1,050,950	706	1,489			138,000,575	131,310	1,051			93,113,735	126,615	735		
2009	1,808,695	1,081	1,673	12.40%	12.40%	150,067,265	129,996	1,154	9.84%	9.84%	104,686,750	127,214	823	11.90%	11.90%
2010	1,952,555	1,081	1,806	7.95%	21.34%	169,760,510	129,884	1,307	13.22%	24.36%	119,149,130	127,301	936	13.74%	27.27%
2011	2,187,380	1,081	2,024	12.03%	35.94%	168,081,420	114,846	1,464	11.98%	39.26%	141,929,710	142,392	997	6.49%	35.54%
2012	2,361,960	1,081	2,185	7.98%	46.79%	170,693,120	109,243	1,563	6.76%	48.68%	159,039,680	147,931	1,075	7.86%	46.19%
2013	3,108,115	1,081	2,875	31.59%	93.16%	242,788,970	109,389	2,219	42.05%	111.19%	185,298,540	147,799	1,254	16.61%	70.48%
2014	3,436,080	1,081	3,179	10.55%	113.54%	266,346,335	109,368	2,435	9.72%	131.72%	217,701,310	148,074	1,470	17.27%	99.92%
2015	4,122,390	1,081	3,814	19.97%	156.19%	323,751,840	109,708	2,951	21.18%	180.80%	246,361,590	147,748	1,667	13.41%	126.74%
2016	3,944,090	1,081	3,649	-4.33%	145.11%	308,245,545	109,674	2,811	-4.76%	167.43%	275,571,630	147,882	1,865	11.83%	153.56%
2017	6,143,570	1,644	3,738	2.44%	151.10%	377,526,510	128,339	2,942	4.66%	179.90%	245,415,870	128,088	1,916	2.75%	160.54%
2018	7,437,920	2,088	3,562	-4.71%	139.27%	378,575,085	133,999	2,825	-3.96%	168.82%	200,844,265	122,058	1,645	-14.12%	123.75%

Rate Annual %chg Average Value/Acre: 9.12%

10.39%

8.39%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	796,605	2,743	290			0	0				232,961,865	261,374	891		
2009	915,160	2,714	337	16.13%	16.13%	0	0				257,477,870	261,004	986	10.68%	10.68%
2010	205,325	1,467	140	-58.49%	-51.79%	0	0				291,067,520	259,732	1,121	13.60%	25.73%
2011	1,088,360	2,714	401	186.43%	38.08%	90,950	107	850			313,377,820	261,140	1,200	7.08%	34.64%
2012	1,102,340	2,723	405	0.95%	39.39%	90,950	107	850	0.00%		333,288,050	261,085	1,277	6.38%	43.22%
2013	1,489,985	2,740	544	34.35%	87.27%	96,300	107	900	5.88%		432,781,910	261,116	1,657	29.84%	85.96%
2014	1,835,265	2,755	666	22.50%	129.40%	107,000	107	1,000	11.11%		489,425,990	261,385	1,872	12.97%	110.08%
2015	2,449,260	2,730	897	34.67%	208.93%	128,400	107	1,200	20.00%		576,813,480	261,374	2,207	17.86%	147.60%
2016	2,476,560	2,751	900	0.34%	209.99%	110,400	92	1,200	0.00%		590,348,225	261,380	2,259	2.34%	153.40%
2017	2,657,590	2,823	942	4.59%	224.21%	116,380	92	1,265	5.42%		631,859,920	260,986	2,421	7.19%	171.63%
2018	2,761,585	2,806	984	4.52%	238.87%	284,000	225	1,265	0.00%		589,902,855	261,176	2,259	-6.71%	153.41%

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PAWNEE

Rate Annual %chg Average Value/Acre: 9.74%

(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
Aglnd 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
2,773	PAWNEE	16,738,400	5,544,616	14,705,181	41,388,375	12,648,385	6,466,985	441,795	591,977,350	29,898,055	17,333,740	0	737,142,882
cnty sectorvalue % of total value:		2.27%	0.75%	1.99%	5.61%	1.72%	0.88%	0.06%	80.31%	4.06%	2.35%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
82	BURCHARD	56,430	49,521	2,790	1,251,250	4,159,860	0	0	0	0	0	0	5,519,851
2.96%	%sector of county sector	0.34%	0.89%	0.02%	3.02%	32.69%							0.75%
	%sector of municipality	1.02%	0.90%	0.05%	22.67%	75.36%							100.00%
147	DUBOIS	48,230	51,675	2,912	3,303,400	592,715	0	0	0	0	0	0	3,998,932
5.30%	%sector of county sector	0.29%	0.93%	0.02%	7.98%	4.69%							0.54%
	%sector of municipality	1.21%	1.29%	0.07%	82.61%	14.82%							100.00%
68	LEWISTON	10,810	8,219	463	1,103,750	58,055	0	0	0	0	0	0	1,181,297
2.45%	%sector of county sector	0.06%	0.15%	0.00%	2.67%	0.46%							0.16%
	%sector of municipality	0.92%	0.70%	0.04%	93.44%	4.91%							100.00%
878	PAWNEE CITY	1,080,970	609,222	361,794	19,631,170	5,420,480	0	0	0	0	0	0	27,103,636
31.66%	%sector of county sector	6.46%	10.99%	2.46%	47.43%	42.86%							3.68%
	%sector of municipality	3.99%	2.25%	1.33%	72.43%	20.00%							100.00%
75	STEINAUER	15,880	39,769	2,241	1,503,900	80,985	0	0	0	0	0	0	1,642,775
2.70%	%sector of county sector	0.09%	0.72%	0.02%	3.63%	0.64%							0.22%
	%sector of municipality	0.97%	2.42%	0.14%	91.55%	4.93%							100.00%
269	TABLE ROCK	179,625	364,919	1,289,221	5,188,105	1,160,935	19,285	0	51,925	0	0	0	8,254,015
9.70%	%sector of county sector	1.07%	6.58%	8.77%	12.54%	9.18%	0.30%		0.01%				1.12%
	%sector of municipality	2.18%	4.42%	15.62%	62.86%	14.07%	0.23%		0.63%				100.00%
1,519	Total Municipalities	1,391,945	1,123,325	1,659,421	31,981,575	11,473,030	19,285	0	51,925	0	0	0	47,700,506
54.78%	%all municip.sectors of cnty	8.32%	20.26%	11.28%	77.27%	90.71%	0.30%		0.01%				6.47%

67 PAWNEE

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

Total Real Property Sum Lines 17, 25, & 30	Records : 4,122	Value : 711,181,685	Growth 4,087,725	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	219	769,990	22	214,665	96	870,010	337	1,854,665	
02. Res Improve Land	843	2,665,765	23	168,230	96	727,960	962	3,561,955	
03. Res Improvements	849	29,359,250	25	1,524,550	105	6,830,505	979	37,714,305	
04. Res Total	1,068	32,795,005	47	1,907,445	201	8,428,475	1,316	43,130,925	163,995
% of Res Total	81.16	76.04	3.57	4.42	15.27	19.54	31.93	6.06	4.01
05. Com UnImp Land	49	117,345	6	41,345	3	34,635	58	193,325	
06. Com Improve Land	168	544,105	6	111,845	8	60,135	182	716,085	
07. Com Improvements	177	12,347,040	11	814,745	10	3,081,255	198	16,243,040	
08. Com Total	226	13,008,490	17	967,935	13	3,176,025	256	17,152,450	2,688,045
% of Com Total	88.28	75.84	6.64	5.64	5.08	18.52	6.21	2.41	65.76
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	8,455	1	48,000	1	18,685	3	75,140	
11. Ind Improvements	1	11,520	1	8,885,780	1	178,265	3	9,075,565	
12. Ind Total	1	19,975	1	8,933,780	1	196,950	3	9,150,705	0
% of Ind Total	33.33	0.22	33.33	97.63	33.33	2.15	0.07	1.29	0.00
13. Rec UnImp Land	0	0	0	0	54	107,450	54	107,450	
14. Rec Improve Land	0	0	0	0	37	114,875	37	114,875	
15. Rec Improvements	0	0	0	0	39	220,600	39	220,600	
16. Rec Total	0	0	0	0	93	442,925	93	442,925	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	2.26	0.06	0.00
Res & Rec Total	1,068	32,795,005	47	1,907,445	294	8,871,400	1,409	43,573,850	163,995
% of Res & Rec Total	75.80	75.26	3.34	4.38	20.87	20.36	34.18	6.13	4.01
Com & Ind Total	227	13,028,465	18	9,901,715	14	3,372,975	259	26,303,155	2,688,045
% of Com & Ind Total	87.64	49.53	6.95	37.64	5.41	12.82	6.28	3.70	65.76

17. Taxable Total	1,295	45,823,470	65	11,809,160	308	12,244,375	1,668	69,877,005	2,852,040
% of Taxable Total	77.64	65.58	3.90	16.90	18.47	17.52	40.47	9.83	69.77

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	26,385	917,840	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	26,385	917,840
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	26,385	917,840

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	103	16	92	211

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	180,005	27	3,422,455	1,535	344,801,540	1,563	348,404,000
28. Ag-Improved Land	0	0	12	1,602,885	855	249,020,290	867	250,623,175
29. Ag Improvements	0	0	12	1,104,535	879	41,172,970	891	42,277,505

30. Ag Total					2,454	641,304,680
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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	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	10	10.00	78,000	
33. HomeSite Improvements	0	0.00	0	10	0.00	557,160	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	1.00	2,300	
36. FarmSite Improv Land	0	0.00	0	9	12.50	28,750	
37. FarmSite Improvements	0	0.00	0	10	0.00	547,375	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	25	45.01	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	16	17.00	132,600	16	17.00	132,600	
32. HomeSite Improv Land	472	471.50	3,677,700	482	481.50	3,755,700	
33. HomeSite Improvements	498	0.00	26,545,230	508	0.00	27,102,390	926,960
34. HomeSite Total				524	498.50	30,990,690	
35. FarmSite UnImp Land	24	19.95	45,885	25	20.95	48,185	
36. FarmSite Improv Land	755	1,052.65	2,421,100	764	1,065.15	2,449,850	
37. FarmSite Improvements	851	0.00	14,627,740	861	0.00	15,175,115	308,725
38. FarmSite Total				886	1,086.10	17,673,150	
39. Road & Ditches	2,026	5,220.40	0	2,051	5,265.41	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,410	6,850.01	48,663,840	1,235,685

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	10	1,407.98	2,316,010	10	1,407.98	2,316,010

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	233.50	8.20%	994,710	10.09%	4,260.00
46. 1A	423.97	14.89%	1,806,110	18.31%	4,259.99
47. 2A1	17.50	0.61%	67,550	0.68%	3,860.00
48. 2A	603.65	21.20%	2,330,090	23.63%	3,860.00
49. 3A1	1,322.61	46.45%	3,967,830	40.23%	3,000.00
50. 3A	12.00	0.42%	34,920	0.35%	2,910.00
51. 4A1	207.75	7.30%	585,855	5.94%	2,820.00
52. 4A	26.50	0.93%	74,730	0.76%	2,820.00
53. Total	2,847.48	100.00%	9,861,795	100.00%	3,463.34
Dry					
54. 1D1	4,028.22	2.96%	14,300,210	3.73%	3,550.01
55. 1D	12,416.16	9.13%	44,077,425	11.50%	3,550.00
56. 2D1	3,979.70	2.93%	12,795,220	3.34%	3,215.12
57. 2D	37,171.47	27.33%	119,260,865	31.11%	3,208.40
58. 3D1	57,645.08	42.39%	144,107,700	37.59%	2,499.91
59. 3D	997.23	0.73%	2,418,360	0.63%	2,425.08
60. 4D1	16,518.02	12.15%	38,817,385	10.13%	2,350.00
61. 4D	3,231.92	2.38%	7,595,025	1.98%	2,350.00
62. Total	135,987.80	100.00%	383,372,190	100.00%	2,819.17
Grass					
63. 1G1	1,159.27	0.97%	2,099,505	1.07%	1,811.06
64. 1G	6,247.37	5.24%	12,780,050	6.51%	2,045.67
65. 2G1	4,610.93	3.87%	6,813,075	3.47%	1,477.59
66. 2G	14,954.63	12.54%	26,690,660	13.60%	1,784.78
67. 3G1	54,552.86	45.74%	91,249,630	46.49%	1,672.68
68. 3G	508.64	0.43%	784,355	0.40%	1,542.06
69. 4G1	16,404.30	13.75%	25,650,195	13.07%	1,563.63
70. 4G	20,828.96	17.46%	30,224,875	15.40%	1,451.10
71. Total	119,266.96	100.00%	196,292,345	100.00%	1,645.82
Irrigated Total					
	2,847.48	1.09%	9,861,795	1.66%	3,463.34
Dry Total					
	135,987.80	52.07%	383,372,190	64.69%	2,819.17
Grass Total					
	119,266.96	45.66%	196,292,345	33.12%	1,645.82
72. Waste	2,860.30	1.10%	2,831,775	0.48%	990.03
73. Other	223.50	0.09%	282,735	0.05%	1,265.03
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	261,186.04	100.00%	592,640,840	100.00%	2,269.04

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	3.50	11,090	2,843.98	9,850,705	2,847.48	9,861,795
77. Dry Land	0.00	0	1,469.05	3,964,575	134,518.75	379,407,615	135,987.80	383,372,190
78. Grass	109.50	177,265	584.61	932,995	118,572.85	195,182,085	119,266.96	196,292,345
79. Waste	2.00	2,740	14.00	7,630	2,844.30	2,821,405	2,860.30	2,831,775
80. Other	0.00	0	0.00	0	223.50	282,735	223.50	282,735
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	111.50	180,005	2,071.16	4,916,290	259,003.38	587,544,545	261,186.04	592,640,840

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	2,847.48	1.09%	9,861,795	1.66%	3,463.34
Dry Land	135,987.80	52.07%	383,372,190	64.69%	2,819.17
Grass	119,266.96	45.66%	196,292,345	33.12%	1,645.82
Waste	2,860.30	1.10%	2,831,775	0.48%	990.03
Other	223.50	0.09%	282,735	0.05%	1,265.03
Exempt	0.00	0.00%	0	0.00%	0.00
Total	261,186.04	100.00%	592,640,840	100.00%	2,269.04

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Burchard	28	39,110	59	77,580	60	1,141,140	88	1,257,830	0
83.2 Co Recreation	1	8,270	1	11,645	1	11,560	2	31,475	0
83.3 Dubois	31	134,705	93	172,210	94	2,996,485	125	3,303,400	0
83.4 Dubois Suburban	1	2,400	0	0	0	0	1	2,400	0
83.5 Frazier Lake	52	44,250	35	43,500	37	196,015	89	283,765	0
83.6 Lewiston	12	24,405	36	84,885	36	985,975	48	1,095,265	0
83.7 Pawnee City	80	375,730	451	1,855,055	456	16,815,265	536	19,046,050	56,655
83.8 Pawnee City Sub	19	206,120	21	158,730	22	1,404,485	41	1,769,335	0
83.9 Rural	1	21,260	1	7,800	1	95,185	2	124,245	0
83.10 Rural Farm	1	8,775	1	7,800	1	114,420	2	130,995	0
83.11 Rural Residential	91	855,405	95	777,785	104	6,697,330	195	8,330,520	107,340
83.12 Steinauer	26	85,785	47	99,550	47	1,301,660	73	1,486,995	0
83.13 Table Rock	48	155,900	159	380,290	159	6,175,385	207	6,711,575	0
84 Residential Total	391	1,962,115	999	3,676,830	1,018	37,934,905	1,409	43,573,850	163,995

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Burchard	6	6,490	13	34,750	15	4,382,800	21	4,424,040	0
85.2	Dubois	9	20,490	19	50,465	21	761,565	30	832,520	0
85.3	Lewiston	2	990	8	12,735	9	49,945	11	63,670	0
85.4	Pawnee City	15	39,315	90	471,695	94	14,937,630	109	15,448,640	0
85.5	Pawnee City Sub	1	17,670	1	15,090	1	5,675	2	38,435	0
85.6	Rural	4	43,615	6	88,110	7	3,369,840	11	3,501,565	2,688,045
85.7	Steinauer	0	0	5	7,530	5	93,255	5	100,785	0
85.8	Table Rock	21	64,755	43	110,850	49	1,717,895	70	1,893,500	0
86	Commercial Total	58	193,325	185	791,225	201	25,318,605	259	26,303,155	2,688,045

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	613.82	0.63%	1,313,185	0.81%	2,139.36
88. 1G	4,880.13	5.03%	10,375,970	6.39%	2,126.17
89. 2G1	2,282.98	2.36%	4,135,190	2.54%	1,811.31
90. 2G	11,726.32	12.10%	21,288,890	13.10%	1,815.48
91. 3G1	47,169.22	48.66%	78,161,205	48.10%	1,657.04
92. 3G	453.33	0.47%	725,330	0.45%	1,600.00
93. 4G1	13,593.88	14.02%	21,212,290	13.05%	1,560.43
94. 4G	16,216.60	16.73%	25,291,345	15.56%	1,559.60
95. Total	96,936.28	100.00%	162,503,405	100.00%	1,676.39
CRP					
96. 1C1	65.40	0.69%	156,960	0.77%	2,400.00
97. 1C	567.17	5.99%	1,361,205	6.71%	2,399.99
98. 2C1	118.02	1.25%	259,640	1.28%	2,199.97
99. 2C	1,666.43	17.59%	3,666,145	18.06%	2,200.00
100. 3C1	4,928.25	52.02%	10,595,765	52.21%	2,150.01
101. 3C	5.31	0.06%	11,025	0.05%	2,076.27
102. 4C1	1,678.91	17.72%	3,357,820	16.54%	2,000.00
103. 4C	443.50	4.68%	887,000	4.37%	2,000.00
104. Total	9,472.99	100.00%	20,295,560	100.00%	2,142.47
Timber					
105. 1T1	480.05	3.73%	629,360	4.66%	1,311.03
106. 1T	800.07	6.22%	1,042,875	7.73%	1,303.48
107. 2T1	2,209.93	17.19%	2,418,245	17.92%	1,094.26
108. 2T	1,561.88	12.15%	1,735,625	12.86%	1,111.24
109. 3T1	2,455.39	19.10%	2,492,660	18.47%	1,015.18
110. 3T	50.00	0.39%	48,000	0.36%	960.00
111. 4T1	1,131.51	8.80%	1,080,085	8.00%	954.55
112. 4T	4,168.86	32.42%	4,046,530	29.99%	970.66
113. Total	12,857.69	100.00%	13,493,380	100.00%	1,049.44
<hr/>					
Grass Total	96,936.28	81.28%	162,503,405	82.79%	1,676.39
CRP Total	9,472.99	7.94%	20,295,560	10.34%	2,142.47
Timber Total	12,857.69	10.78%	13,493,380	6.87%	1,049.44
<hr/>					
114. Market Area Total	119,266.96	100.00%	196,292,345	100.00%	1,645.82

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

67 Pawnee

	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	41,388,375	43,130,925	1,742,550	4.21%	163,995	3.81%
02. Recreational	441,795	442,925	1,130	0.26%	0	0.26%
03. Ag-Homesite Land, Ag-Res Dwelling	29,898,055	30,990,690	1,092,635	3.65%	926,960	0.55%
04. Total Residential (sum lines 1-3)	71,728,225	74,564,540	2,836,315	3.95%	1,090,955	2.43%
05. Commercial	12,648,385	17,152,450	4,504,065	35.61%	2,688,045	14.36%
06. Industrial	6,466,985	9,150,705	2,683,720	41.50%	0	41.50%
07. Total Commercial (sum lines 5-6)	19,115,370	26,303,155	7,187,785	37.60%	2,688,045	23.54%
08. Ag-Farmsite Land, Outbuildings	17,333,740	17,673,150	339,410	1.96%	308,725	0.18%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	17,333,740	17,673,150	339,410	1.96%	308,725	0.18%
12. Irrigated	7,752,855	9,861,795	2,108,940	27.20%		
13. Dryland	384,107,680	383,372,190	-735,490	-0.19%		
14. Grassland	196,968,525	196,292,345	-676,180	-0.34%		
15. Wasteland	2,864,290	2,831,775	-32,515	-1.14%		
16. Other Agland	284,000	282,735	-1,265	-0.45%		
17. Total Agricultural Land	591,977,350	592,640,840	663,490	0.11%		
18. Total Value of all Real Property (Locally Assessed)	700,154,685	711,181,685	11,027,000	1.57%	4,087,725	0.99%

2019 Assessment Survey for Pawnee County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	Ron Elliot from Tax Valuation Inc. as a Lister
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$90,621.90
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$7,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$0
10.	Part of the assessor's budget that is dedicated to the computer system:
	This is budgeted out of county general in the amount of 9,700 for MIPS programing. (Do not know if this is current as new Clerk does not give break down sheet on MIPS costs.)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$750
12.	Other miscellaneous funds:
	\$0
13.	Amount of last year's assessor's budget not used:
	\$1,000

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	Tax Valuation Inc.
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

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

2019 Residential Assessment Survey for Pawnee County

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

9.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2013	2013	2013	2013
	2	2014	2013	2014	2014
	3	2014	2013	2014	2014
	4	2014	2013	2014	2013
	5	2018	2015	2014	2012
	6	2014	2013	2014	2014
	7	2018	2053	2014	2014

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

2019 Commercial Assessment Survey for Pawnee County

1.	Valuation data collection done by:																		
	County Assessor and lister																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Pawnee City – County seat and predominate trade center for the county.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Remainder of the County, comprised of the small towns of Lewiston, DuBois, Steinauer, and Table Rock. This grouping also includes the various commercial properties located in rural Pawnee County</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Pawnee City – County seat and predominate trade center for the county.	3	Remainder of the County, comprised of the small towns of Lewiston, DuBois, Steinauer, and Table Rock. This grouping also includes the various commercial properties located in rural Pawnee County									
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3	Remainder of the County, comprised of the small towns of Lewiston, DuBois, Steinauer, and Table Rock. This grouping also includes the various commercial properties located in rural Pawnee County																		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	Market approach developed from a depreciated cost basis is used in valuing commercial properties. The county also analyzes sales from other similar counties to aid in determining the market for various occupancies. The county used the state sales file to locate sales and verified with the individual counties web sites.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	The County uses Marshall & Swift costing in their CAMA system and the county assessor will use sales from other counties to help substantiate market value.																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
	The county develops a depreciation study from the local market information.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	Depreciation tables are developed on the valuation groups. But the county develops tables for different occupancy codes within the valuation groups.																		
6.	Describe the methodology used to determine the commercial lot values.																		
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.																		
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> </tr> </tbody> </table>				<u>Valuation 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>	1	2018	2015	2015	2015	3	2018	2015	2015	2015
<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>															
1	2018	2015	2015	2015															
3	2018	2015	2015	2015															
	The valuation groups represent the appraisal cycle of the County. They have typically reviewed Pawnee City in one year and will then review the balance of the county during another year.																		

2019 Agricultural Assessment Survey for Pawnee County

1.	Valuation data collection done by:							
	County Assessor							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are no noted characteristics to differentiate more than one market are in the County</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	There are no noted characteristics to differentiate more than one market are in the County	2018	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	There are no noted characteristics to differentiate more than one market are in the County	2018						
	The entire county is considered as one market area.							
3.	Describe the process used to determine and monitor market areas.							
	The County Assessor conducts a sales analysis by majority land use to see if the sales trends are generally the same for each geographic area of the County.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Any land that is not used for recreation, residential or commercial use in the county is considered agricultural land. This could be described as classifying by the present use of the property. This generally follows the zoning that is allowed in the county.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	Do not really have any intensive use.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	Currently there are no WRP parcels in the county.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many special valuation applications are on file?							
	None							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	Look at the land use when doing that process to see if still being the same use and check if any change in zoning requests.							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							
8c.	Describe the non-agricultural influences recognized within the county.							

	None
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	No special values.

PAWNEE COUNTY ASSESSOR'S OFFICE

PAWNEE CITY, NE

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

2019: Finish Rural Residence and Pawnee City residential

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

2021: County wide Commercial

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

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

2023: Residential in Townships of Plum Creek, Miles, Pawnee and Sheridan

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

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

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

Jonathan Bailey

Pawnee County Assessor