

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Brandi Kelly, Saline County Assessor

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## Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. After analyzing all available information to determine that the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level—however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations.

### **Statistical Analysis:**

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

Pursuant to [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

**Analysis of Assessment Practices:**

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

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Section 77-1327, a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales

file allows analysis of up-to-date information. The county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

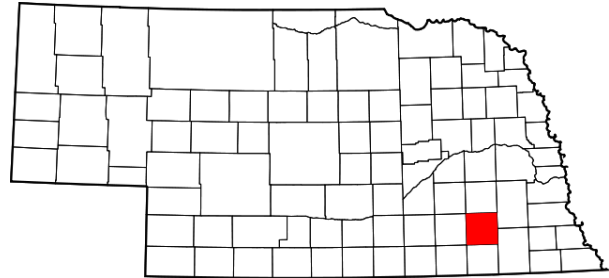
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

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

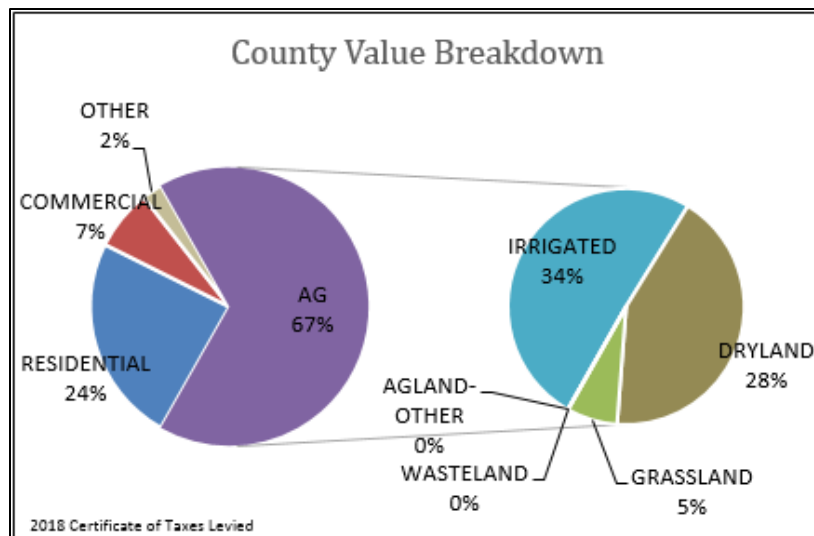
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 574 square miles, Saline County had 14,441 residents, per the Census Bureau Quick Facts for 2017, a 2% population increase over the 2010 U.S. Census. Reports indicated that 68% of county residents were homeowners and 85% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$95,997 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Saline County are located in and around Crete, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there were 303 employer establishments with total employment of 6,005, a nearly 5% increase in total employment from the prior year.



Agricultural land makes up approximately 67% of the county's valuation base. A mix of dry and irrigated land makes up the majority of the land in the county. Saline County is included in both the Lower Big Blue and Upper Big Blue Natural Resource Districts (NRD).

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
CRETE	6,028	6,960	15.5%
DEWITT	572	513	-10.3%
DORCHESTER	615	586	-4.7%
FRIEND	1,174	1,027	-12.5%
SWANTON	106	94	-11.3%
TOBIAS	158	106	-32.9%
WESTERN	287	235	-18.1%
WILBER	1,761	1,855	5.3%



## **2019 Residential Correlation for Saline County**

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### ***Assessment Actions***

For 2019, Saline County Assessor completed all pick-up work of new improvements on residential parcels. The county conducted a thorough sale verification and analysis process, resulting in percentage adjustments to the value of all residential improvements in the following towns: Crete +5%, Dorchester +12%, Friend +8%, Swanton +16%, Tobias +3% and Western +9%. Saline County did finish onsite inspections and reviews for residential properties in Crete. Lots studies were also completed. However, Saline County ran out of time to get data entered for 2019 values.

### ***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 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. Saline County has transmitted accurately but only periodically. The review also included checking the reported values from the Assessed Value Update (AVU) 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. Saline County's usability rate of 58% was observed in the county. The disqualified sales had comments and the comments typically provide a reasonable explanation of why the sales were disqualified. The percentage of sales used is acceptable. The review of Saline County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

Valuation groups were examined. The review and analysis indicates that the county identifies three economic areas for the rural residential property class. The possibility of combining these was discussed with the county assessor.

Lot values were reviewed by analyzing land to building ratios and vacant lot sales. Saline County reviews lot values to coincide with their six-year inspection and review cycle and are consistent. A market analysis is conducted by using vacant lot sales. All cost and depreciation tables for

## 2019 Residential Correlation for Saline County

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residential properties are within the six-year cycle after Crete was reappraised this year. The Saline County Assessor is working on a written valuation methodology and has updated their three-year plan.

### *Description of Analysis*

Residential parcels are analyzed utilizing nine valuation groupings that are based on the numerous assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Wilber
2	Crete
4	Dorchester
5	Friend
6	Small Towns (DeWitt, Swanton, Tobias and Western)
9	Cabins (assessor locations Blue River Lodge and Y-Cabin)
11	Rural Residential; 4500
12	Rural Residential; 4505
13	Rural Residential; 4510

For the residential property class, a review of Saline County's statistical analysis profiles 263 residential sales, representing all valuation groups. Valuation Group 2 (Crete) constitutes about 54% of the sales in the residential class of property and is the retail anchor of the county. All three measures of central tendency are within the acceptable range.

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 4%. A review of the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) shows residential with a 3% increase (excluding growth) and this indicates the residential base was treated in a similar manner to the sold.

## 2019 Residential Correlation for Saline County

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### *Equalization and Quality of Assessment*

The qualitative statistics support that assessments are uniform within the class. Review of assessment practices also supports that residential valuations have been consistently applied. The quality of assessment of residential property in Saline County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	34	94.10	94.08	94.12	10.68	99.96
2	141	92.29	93.23	91.95	14.77	101.39
4	12	92.78	91.66	91.27	13.39	100.43
5	30	94.11	103.03	96.55	21.26	106.71
6	26	94.05	97.25	91.23	15.84	106.60
9	2	67.37	67.37	67.31	01.35	100.09
11	12	90.85	89.60	84.69	14.47	105.80
12	3	95.69	102.25	99.36	09.01	102.91
13	3	101.08	96.33	97.18	08.80	99.13
____ALL____	263	93.11	94.56	92.22	15.04	102.54

### *Level of Value*

Based on analysis of all available information, the level of value of the residential class of real property in Saline County is 93%.

## 2019 Commercial Correlation for Saline County

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### *Assessment Actions*

For 2019, The Saline County Assessor has followed their Three Year Plan, which completed all pick-up work of new improvements on commercial parcels. The county conducted a thorough sales verification and analysis process. There were no adjustments made to any class or subclass of commercial property for 2019.

### *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. Saline County has transmitted accurately but only periodically. If there were, discrepancies between the scanned Real Estate Transfer Statement (Form 521) and the information in the sales file it was addressed and corrected.

The Division reviews the verification of sales and usability decisions for each sale. The notes in the sales file document the county's usability decisions. In this test, three things are reviewed; first that there are notes on each disqualified sale; second that the notes provide a reasonable explanation for disqualifying each sale; and third the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. Saline County's usability of 42 % was observed in the county. The disqualified sales had comments and the comments typically provide a reasonable explanation of why the sales were disqualified. The percentage of sales used is acceptable. The review Saline County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

Valuation groups were examined. The review and analysis indicates that the county identifies nine economic areas for the commercial property class. The possibility of combining these was discussed with the county assessor and for their review they like to keep them separate. The county's inspection and review cycle for all real property was also discussed with the county assessor. Costing tables are updated based on the year that a particular valuation group is reviewed. Saline County is on schedule to comply with the six-year inspection and review.

Lot values were reviewed by analyzing land to building ratios and vacant lot sales. A lot value study is completed each time a valuation group is reappraised. Current values are affirmed or the values are updated if the study indicates that a change is needed. A market analysis is conducted by using vacant lot sales. All cost tables are up to date. Saline County is working on a written valuation methodology and has updated their three-year plan.

## 2019 Commercial Correlation for Saline County

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### *Description of Analysis*

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

Valuation Group	Description
1	Wilber
2	Crete
3	DeWitt
4	Dorchester
5	Friend
6	Swanton
7	Tobias
8	Western
9	Rural

For the commercial property class, a review of Saline County’s statistical profile includes 27 commercial sales, representing four-valuation groups. Valuation Group 2 constitutes about 44% of the sample and this accurately reflects the composition of the commercial population. Although all three measures of central tendency for the commercial class of properties are outside the range, there are three low dollar sales with high ratios driving up the median and mean. When removed the median moves to 95% and the mean moves to 99%. The weighted mean is influenced by a \$1.5 million sale that skews the statistic. Valuation Group 2 is Crete and has 12 sales with a median and mean of 98%.

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 4%. 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 property value with a 1% 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 Saline County

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### *Equalization and Quality of Assessment*

Based on the assessment practice review, and the factors affecting the statistical analysis, commercial property has been uniformly assessed. The quality of assessment of commercial property in Saline County complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	7	90.39	100.45	97.87	18.42	102.64
2	12	98.18	97.59	76.57	23.54	127.45
5	3	95.96	95.98	93.56	09.63	102.59
6	5	132.31	133.80	77.73	31.47	172.13
____ALL____	27	103.24	104.86	80.46	25.57	130.33

### *Level of Value*

Based on the consideration of all available information, the level of value of commercial property in Saline County has been determined to be at the statutory level of 100% of market value.

# 2019 Agricultural Correlation for Saline County

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## *Assessment Actions*

For 2019, The Saline County Assessor conducted a market analysis of agricultural sales by land classification group and market area. The county determined that value adjustments were needed to comply with statistical measures of value. All pickup work of new improvements on agricultural parcels were completed. The land use was also updated on any records where change had been reported or observed. The Saline County Assessor decreased dryland by 5% in Market Area 1 and decreased irrigated land by 4% in Market Area 3.

## *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. Saline County has transmitted accurately but only periodically. 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. Saline County's usability rate of 57% was observed in the county. The disqualified sales had comments and the comments typically provide a reasonable explanation of why the sales were disqualified. The percentage of sales used is acceptable. The review of Saline County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The review process also examines the agricultural market areas. Saline County has three-market areas for the agricultural land class. Saline County has two special valuation applications on file since 2009, but analysis does not support a need for special valuation at this time.

Saline County reviews all the agricultural land for any changes in values and land areas to stay current. The inspections are changed and documented on the property record files. The county reviews all available information, such as certifications, Nebraska Natural Resources Districts (NRD) and maps and Farm Services Agency (FSA) maps. The aerial imagery is the primary source for land use verification and is monitored for changes. Farm home sites and rural residential homes are valued the same within the rural valuation group. Farm homes and Agricultural outbuildings

## 2019 Agricultural Correlation for Saline County

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as well as all other improvements in the county use 2014 costing using Marshall & Swift in conjunction with six-year inspection and review cycle.

The county considers a parcel agricultural if it is primarily used for agricultural production; rural residential or recreational property is identified and valued by present use, size and location. There is only one parcel of Wetlands Reserve Program (WRP) in the county. It is valued at the grassland value of the Land Capability Groups (LCG's) converted to 100%. The Saline County Assessor is working on a written valuation methodology and has an updated three-year plan.

### *Description of Analysis*

The majority of agricultural land in Saline County is dryland, 47%, then irrigated land 33%, and grassland at 19%. There are three market areas within Saline County; Market Area 1 is unique in that ground water is not generally available so the crops are either dryland or grassland. The irrigation that does exist in Market Area 1 is scattered along the edge of the area and is often from lower capacity wells. Market Area 2 is the south and east part of the county. It has rolling topography like Market Area 1 but differs, as ground water is available. The crops are a mix of irrigated land and dryland with a fair amount of grassland as well. Market Area 3 lays to the north part of the county and is mostly irrigated land with some dryland and grassland uses mixed in.

There are 58 sales in the statistical profile of the county. Two market areas are slightly above the acceptable range.

AREA (MARKET) RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	18	75.91	74.66	73.79	17.26	101.18
2	8	75.63	79.29	75.77	16.33	104.65
3	32	71.68	81.34	77.43	20.93	105.05
<u>    ALL    </u>	58	73.14	78.98	76.37	19.33	103.42

For the Market Area 1, the median is high at 79% and is impacted by the 80% Majority Land Use (MLU) dryland statistics with 13 sales. The median is being pushed above the range by four new year sales with assessment-to-sale ratios above the acceptable range.

<u>Study Yrs</u>	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10/01/2015 To 09/30/2016	3	70.80	69.48	70.86	09.83	98.05
10/01/2016 To 09/30/2017	6	75.91	75.54	75.19	09.64	100.47
10/01/2017 To 09/30/2018	4	91.49	92.89	89.17	06.11	104.17



## 2019 Agricultural Correlation for Saline County

Although the agricultural market is on the decline, this small sample is heavily impacted by a few extreme high ratios. Other counties have not shown as rapid as a decline, supporting that this statistics is too small to be used as a precise point estimate. The county assessor did decrease dryland values by 6%. Compared to surrounding counties Saline County values are lower than Lancaster by 10% and higher than Fillmore by 17%. A substat of Market Area 1 dryland can be found in the appendices of this report.

Market Area 2 with a small sample of sales is slightly above the acceptable range. The eight sales are split among all three land uses, Market Area 2 values when compared to the adjoining counties are in the middle of the array, supporting that values are equalized.

The grassland has insufficient number of sales for a reliable measurement. Review of the profile supports that land uses have been valued within the acceptable range. The county assessor made adjustments based on the movement of the market of the general area. The agricultural values established by the county assessor are reasonably comparable to the adjoining counties.

### *Equalization and Quality of Assessment*

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	19	69.84	73.39	72.09	12.64	101.80
1	1	53.53	53.53	53.53	00.00	100.00
2	2	76.50	76.50	72.87	20.43	104.98
3	16	69.86	74.25	72.69	10.75	102.15
<u>Dry</u>						
County	19	79.25	82.30	76.92	16.59	106.99
1	13	79.25	79.48	77.03	12.92	103.18
2	3	68.11	68.96	68.16	03.01	101.17
3	3	108.28	107.88	99.33	12.36	108.61
<u>Grass</u>						
County	5	53.48	59.68	59.40	20.31	100.47
1	2	49.82	49.82	49.82	07.37	100.00
3	3	67.58	66.26	64.08	16.22	103.40
<u>ALL</u>	58	73.14	78.98	76.37	19.33	103.42

### *Level of Value*

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

## 2019 Opinions of the Property Tax Administrator for Saline County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>73</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2019.



*Ruth A. Sorensen*

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

## APPENDICES

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## 2019 Commission Summary for Saline County

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### Residential Real Property - Current

Number of Sales	263	Median	93.11
Total Sales Price	\$31,845,705	Mean	94.56
Total Adj. Sales Price	\$31,845,705	Wgt. Mean	92.22
Total Assessed Value	\$29,368,730	Average Assessed Value of the Base	\$90,576
Avg. Adj. Sales Price	\$121,086	Avg. Assessed Value	\$111,668

### Confidence Interval - Current

95% Median C.I	91.52 to 95.12
95% Wgt. Mean C.I	90.03 to 94.41
95% Mean C.I	92.35 to 96.77
% of Value of the Class of all Real Property Value in the County	22.85
% of Records Sold in the Study Period	4.90
% of Value Sold in the Study Period	6.04

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	276	96	95.86
2017	282	96	96.23
2016	269	96	96.30
2015	240	96	96.44

## 2019 Commission Summary for Saline County

### Commercial Real Property - Current

Number of Sales	27	Median	103.24
Total Sales Price	\$3,299,000	Mean	104.86
Total Adj. Sales Price	\$3,299,000	Wgt. Mean	80.46
Total Assessed Value	\$2,654,485	Average Assessed Value of the Base	\$231,569
Avg. Adj. Sales Price	\$122,185	Avg. Assessed Value	\$98,314

### Confidence Interval - Current

95% Median C.I	82.13 to 115.91
95% Wgt. Mean C.I	58.34 to 102.59
95% Mean C.I	90.80 to 118.92
% of Value of the Class of all Real Property Value in the County	7.46
% of Records Sold in the Study Period	3.94
% of Value Sold in the Study Period	1.67

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	27	96	95.96
2017	18	94	94.34
2016	18	100	89.95
2015	15	100	93.79

**76 Saline**  
**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 : 263  
Total Sales Price : 31,845,705  
Total Adj. Sales Price : 31,845,705  
Total Assessed Value : 29,368,730  
Avg. Adj. Sales Price : 121,086  
Avg. Assessed Value : 111,668

MEDIAN : 93  
WGT. MEAN : 92  
MEAN : 95  
COD : 15.04  
PRD : 102.54

COV : 19.30  
STD : 18.25  
Avg. Abs. Dev : 14.00  
MAX Sales Ratio : 152.79  
MIN Sales Ratio : 56.42

95% Median C.I. : 91.52 to 95.12  
95% Wgt. Mean C.I. : 90.03 to 94.41  
95% Mean C.I. : 92.35 to 96.77

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<b>DATE OF SALE *</b>											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	31	96.25	99.07	97.22	13.96	101.90	65.45	151.86	91.52 to 103.55	128,723	125,148	
01-JAN-17 To 31-MAR-17	26	102.07	102.25	102.68	10.60	99.58	64.35	133.63	95.03 to 110.10	106,981	109,847	
01-APR-17 To 30-JUN-17	33	94.30	96.04	95.62	11.56	100.44	64.50	150.75	88.16 to 99.81	130,817	125,092	
01-JUL-17 To 30-SEP-17	35	97.23	97.47	94.98	14.16	102.62	61.16	152.79	87.48 to 105.28	136,649	129,785	
01-OCT-17 To 31-DEC-17	39	91.52	94.70	91.84	14.01	103.11	66.46	148.00	86.23 to 97.88	99,318	91,215	
01-JAN-18 To 31-MAR-18	24	92.66	96.06	93.18	15.08	103.09	68.04	137.79	85.49 to 104.89	117,454	109,443	
01-APR-18 To 30-JUN-18	30	80.49	81.88	81.24	13.69	100.79	56.42	119.56	74.11 to 89.23	140,557	114,181	
01-JUL-18 To 30-SEP-18	45	87.57	91.19	85.94	18.56	106.11	61.12	142.94	78.95 to 94.92	112,558	96,737	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	125	97.23	98.48	97.07	12.93	101.45	61.16	152.79	94.45 to 100.30	126,973	123,249	
01-OCT-17 To 30-SEP-18	138	88.24	91.01	87.41	16.27	104.12	56.42	148.00	85.45 to 92.29	115,755	101,178	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	133	96.10	97.23	95.74	13.11	101.56	61.16	152.79	93.11 to 99.30	118,455	113,413	
<u>ALL</u>	263	93.11	94.56	92.22	15.04	102.54	56.42	152.79	91.52 to 95.12	121,086	111,668	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	34	94.10	94.08	94.12	10.68	99.96	68.71	137.79	89.70 to 99.79	127,022	119,557	
2	141	92.29	93.23	91.95	14.77	101.39	56.42	145.95	87.48 to 95.49	132,666	121,983	
4	12	92.78	91.66	91.27	13.39	100.43	67.94	109.43	81.37 to 107.41	90,958	83,022	
5	30	94.11	103.03	96.55	21.26	106.71	65.45	152.79	85.90 to 111.62	98,102	94,719	
6	26	94.05	97.25	91.23	15.84	106.60	63.99	148.00	88.51 to 105.60	44,140	40,269	
9	2	67.37	67.37	67.31	01.35	100.09	66.46	68.27	N/A	15,900	10,703	
11	12	90.85	89.60	84.69	14.47	105.80	64.74	113.13	71.83 to 107.96	212,750	180,169	
12	3	95.69	102.25	99.36	09.01	102.91	92.60	118.45	N/A	178,000	176,860	
13	3	101.08	96.33	97.18	08.80	99.13	80.61	107.31	N/A	173,333	168,440	
<u>ALL</u>	263	93.11	94.56	92.22	15.04	102.54	56.42	152.79	91.52 to 95.12	121,086	111,668	

**76 Saline**  
**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 : 263  
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 Total Assessed Value : 29,368,730  
 Avg. Adj. Sales Price : 121,086  
 Avg. Assessed Value : 111,668

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 95  
 COD : 15.04  
 PRD : 102.54

COV : 19.30  
 STD : 18.25  
 Avg. Abs. Dev : 14.00  
 MAX Sales Ratio : 152.79  
 MIN Sales Ratio : 56.42

95% Median C.I. : 91.52 to 95.12  
 95% Wgt. Mean C.I. : 90.03 to 94.41  
 95% Mean C.I. : 92.35 to 96.77

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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
01	262	93.14	94.67	92.24	14.98	102.63	56.42	152.79	91.52 to 95.43	121,484	112,052
06	1	66.46	66.46	66.46	00.00	100.00	66.46	66.46	N/A	16,800	11,165
07											
<u>ALL</u>	263	93.11	94.56	92.22	15.04	102.54	56.42	152.79	91.52 to 95.12	121,086	111,668

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	115.30	115.30	119.29	08.41	96.66	105.60	125.00	N/A	2,125	2,535
Less Than 15,000	3	111.11	113.90	113.01	05.82	100.79	105.60	125.00	N/A	6,083	6,875
Less Than 30,000	13	97.41	104.76	104.05	20.45	100.68	66.46	148.00	86.17 to 129.09	15,735	16,372
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	261	93.10	94.40	92.22	14.97	102.36	56.42	152.79	91.52 to 95.03	121,998	112,504
Greater Than 14,999	260	93.09	94.34	92.21	14.95	102.31	56.42	152.79	91.21 to 95.03	122,413	112,877
Greater Than 29,999	250	92.97	94.03	92.15	14.69	102.04	56.42	152.79	90.40 to 95.01	126,565	116,624
<u>Incremental Ranges</u>											
0 TO 4,999	2	115.30	115.30	119.29	08.41	96.66	105.60	125.00	N/A	2,125	2,535
5,000 TO 14,999	1	111.11	111.11	111.11	00.00	100.00	111.11	111.11	N/A	14,000	15,555
15,000 TO 29,999	10	94.40	102.02	103.17	21.82	98.89	66.46	148.00	68.27 to 142.94	18,630	19,221
30,000 TO 59,999	36	99.13	102.18	102.44	16.79	99.75	64.35	152.79	91.52 to 110.82	41,275	42,281
60,000 TO 99,999	66	93.86	97.83	98.13	15.37	99.69	63.99	150.75	89.08 to 99.99	77,851	76,394
100,000 TO 149,999	68	90.81	90.79	90.46	14.00	100.36	56.42	133.63	85.97 to 95.49	126,618	114,544
150,000 TO 249,999	68	87.34	89.43	89.58	13.96	99.83	60.30	121.94	82.30 to 94.92	182,563	163,539
250,000 TO 499,999	10	95.17	95.15	95.38	05.72	99.76	77.71	105.28	89.91 to 104.89	281,700	268,683
500,000 TO 999,999	2	82.93	82.93	84.65	21.93	97.97	64.74	101.11	N/A	587,875	497,643
1,000,000 +											
<u>ALL</u>	263	93.11	94.56	92.22	15.04	102.54	56.42	152.79	91.52 to 95.12	121,086	111,668

**76 Saline**  
**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 : 27  
Total Sales Price : 3,299,000  
Total Adj. Sales Price : 3,299,000  
Total Assessed Value : 2,654,485  
Avg. Adj. Sales Price : 122,185  
Avg. Assessed Value : 98,314

MEDIAN : 103  
WGT. MEAN : 80  
MEAN : 105  
COD : 25.57  
PRD : 130.33

COV : 33.89  
STD : 35.54  
Avg. Abs. Dev : 26.40  
MAX Sales Ratio : 194.50  
MIN Sales Ratio : 44.06

95% Median C.I. : 82.13 to 115.91  
95% Wgt. Mean C.I. : 58.34 to 102.59  
95% Mean C.I. : 90.80 to 118.92

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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	2	104.60	104.60	104.38	01.30	100.21	103.24	105.96	N/A	82,000	85,595
01-JAN-16 To 31-MAR-16	4	107.18	113.39	112.15	15.86	101.11	88.27	150.92	N/A	105,500	118,320
01-APR-16 To 30-JUN-16	1	138.75	138.75	138.75	00.00	100.00	138.75	138.75	N/A	85,000	117,940
01-JUL-16 To 30-SEP-16	1	95.96	95.96	95.96	00.00	100.00	95.96	95.96	N/A	76,200	73,125
01-OCT-16 To 31-DEC-16	2	131.92	131.92	122.89	15.98	107.35	110.84	153.00	N/A	59,500	73,118
01-JAN-17 To 31-MAR-17	1	177.95	177.95	177.95	00.00	100.00	177.95	177.95	N/A	20,000	35,590
01-APR-17 To 30-JUN-17	4	64.95	75.60	61.76	27.59	122.41	56.60	115.91	N/A	436,575	269,650
01-JUL-17 To 30-SEP-17	1	105.72	105.72	105.72	00.00	100.00	105.72	105.72	N/A	100,000	105,715
01-OCT-17 To 31-DEC-17	2	157.35	157.35	140.45	23.62	112.03	120.19	194.50	N/A	5,500	7,725
01-JAN-18 To 31-MAR-18	2	107.22	107.22	89.78	23.40	119.43	82.13	132.31	N/A	26,250	23,568
01-APR-18 To 30-JUN-18	4	79.99	81.78	82.18	03.70	99.51	78.43	88.71	N/A	71,250	58,555
01-JUL-18 To 30-SEP-18	3	90.39	75.85	71.56	18.09	105.99	44.06	93.11	N/A	72,667	52,002
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	8	105.24	112.18	111.82	13.48	100.32	88.27	150.92	88.27 to 150.92	93,400	104,442
01-OCT-16 To 30-SEP-17	8	108.28	106.24	68.81	30.65	154.40	56.60	177.95	56.60 to 177.95	248,163	170,768
01-OCT-17 To 30-SEP-18	11	88.71	98.53	79.93	27.25	123.27	44.06	194.50	78.43 to 132.31	51,500	41,165
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	8	110.35	119.01	115.43	17.55	103.10	88.27	153.00	88.27 to 153.00	87,775	101,323
01-JAN-17 To 31-DEC-17	8	110.82	112.60	65.80	35.68	171.12	56.60	194.50	56.60 to 194.50	234,663	154,419
<u>ALL</u>	27	103.24	104.86	80.46	25.57	130.33	44.06	194.50	82.13 to 115.91	122,185	98,314

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	7	90.39	100.45	97.87	18.42	102.64	71.13	153.00	71.13 to 153.00	69,043	67,570
2	12	98.18	97.59	76.57	23.54	127.45	56.60	150.92	78.43 to 115.91	211,917	162,271
5	3	95.96	95.98	93.56	09.63	102.59	82.13	109.85	N/A	46,900	43,882
6	5	132.31	133.80	77.73	31.47	172.13	44.06	194.50	N/A	26,400	20,520
<u>ALL</u>	27	103.24	104.86	80.46	25.57	130.33	44.06	194.50	82.13 to 115.91	122,185	98,314



**76 Saline**  
**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 : 27  
 Total Sales Price : 3,299,000  
 Total Adj. Sales Price : 3,299,000  
 Total Assessed Value : 2,654,485  
 Avg. Adj. Sales Price : 122,185  
 Avg. Assessed Value : 98,314

MEDIAN : 103  
 WGT. MEAN : 80  
 MEAN : 105  
 COD : 25.57  
 PRD : 130.33

COV : 33.89  
 STD : 35.54  
 Avg. Abs. Dev : 26.40  
 MAX Sales Ratio : 194.50  
 MIN Sales Ratio : 44.06

95% Median C.I. : 82.13 to 115.91  
 95% Wgt. Mean C.I. : 58.34 to 102.59  
 95% Mean C.I. : 90.80 to 118.92

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	104.51	104.51	104.51	00.00	100.00	104.51	104.51	N/A	198,500	207,460
03	26	99.60	104.87	78.92	27.48	132.88	44.06	194.50	82.13 to 115.91	119,250	94,116
04											
<u>ALL</u>	<u>27</u>	103.24	104.86	80.46	25.57	130.33	44.06	194.50	82.13 to 115.91	122,185	98,314

**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	194.50	194.50	194.50	00.00	100.00	194.50	194.50	N/A	3,000	5,835
Less Than 15,000	3	132.31	149.00	137.03	18.72	108.74	120.19	194.50	N/A	6,333	8,678
Less Than 30,000	5	132.31	146.96	141.69	21.53	103.72	109.85	194.50	N/A	11,800	16,719
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	26	99.60	101.41	80.36	24.01	126.19	44.06	177.95	82.13 to 110.84	126,769	101,871
Greater Than 14,999	24	94.54	99.34	80.14	24.73	123.96	44.06	177.95	80.77 to 109.85	136,667	109,519
Greater Than 29,999	22	91.75	95.29	79.35	22.76	120.09	44.06	153.00	79.21 to 105.96	147,273	116,859
<u>Incremental Ranges</u>											
0 TO 4,999	1	194.50	194.50	194.50	00.00	100.00	194.50	194.50	N/A	3,000	5,835
5,000 TO 14,999	2	126.25	126.25	126.25	04.80	100.00	120.19	132.31	N/A	8,000	10,100
15,000 TO 29,999	2	143.90	143.90	143.90	23.66	100.00	109.85	177.95	N/A	20,000	28,780
30,000 TO 59,999	6	81.45	92.77	90.44	19.32	102.58	71.13	153.00	71.13 to 153.00	43,800	39,612
60,000 TO 99,999	9	103.24	99.62	99.06	16.10	100.57	44.06	138.75	88.71 to 115.91	84,022	83,236
100,000 TO 149,999	5	88.27	95.99	94.09	27.55	102.02	56.60	150.92	N/A	106,500	100,201
150,000 TO 249,999	1	104.51	104.51	104.51	00.00	100.00	104.51	104.51	N/A	198,500	207,460
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +	1	58.77	58.77	58.77	00.00	100.00	58.77	58.77	N/A	1,490,000	875,630
<u>ALL</u>	<u>27</u>	103.24	104.86	80.46	25.57	130.33	44.06	194.50	82.13 to 115.91	122,185	98,314

**76 Saline**  
**COMMERCIAL**

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

Qualified

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Number of Sales : 27  
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 Total Adj. Sales Price : 3,299,000  
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 PRD : 130.33

COV : 33.89  
 STD : 35.54  
 Avg. Abs. Dev : 26.40  
 MAX Sales Ratio : 194.50  
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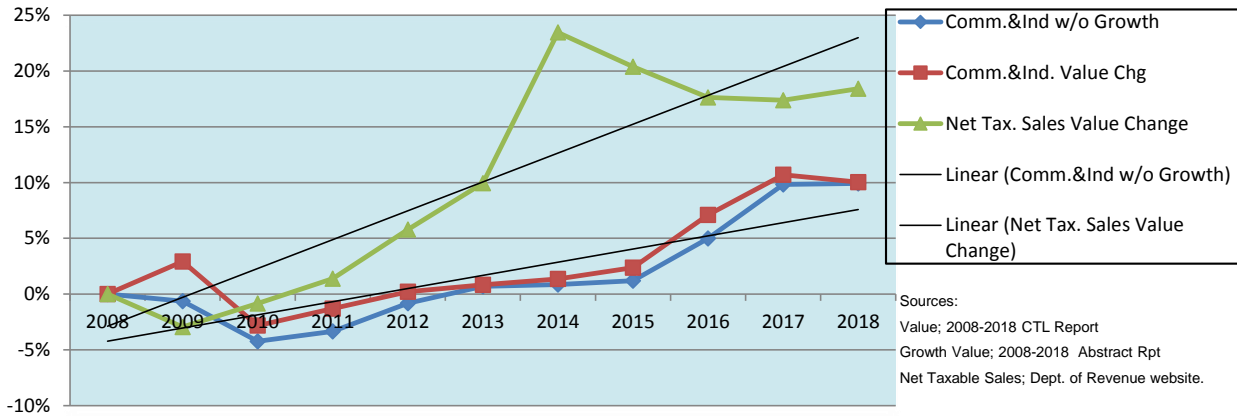
95% Median C.I. : 82.13 to 115.91  
 95% Wgt. Mean C.I. : 58.34 to 102.59  
 95% Mean C.I. : 90.80 to 118.92

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	142.45	142.45	96.28	36.55	147.95	90.39	194.50	N/A	26,500	25,515
306	1	88.71	88.71	88.71	00.00	100.00	88.71	88.71	N/A	90,000	79,840
344	2	94.05	94.05	96.62	12.67	97.34	82.13	105.96	N/A	56,750	54,830
352	2	105.12	105.12	104.92	00.58	100.19	104.51	105.72	N/A	149,250	156,588
353	7	103.24	101.29	99.37	20.69	101.93	56.60	150.92	56.60 to 150.92	96,357	95,753
384	1	120.19	120.19	120.19	00.00	100.00	120.19	120.19	N/A	8,000	9,615
386	1	80.77	80.77	80.77	00.00	100.00	80.77	80.77	N/A	45,000	36,345
406	3	109.85	104.43	89.91	18.56	116.15	71.13	132.31	N/A	22,433	20,170
426	1	79.21	79.21	79.21	00.00	100.00	79.21	79.21	N/A	50,000	39,605
442	2	133.11	133.11	103.10	33.69	129.11	88.27	177.95	N/A	60,500	62,373
444	1	153.00	153.00	153.00	00.00	100.00	153.00	153.00	N/A	34,000	52,020
458	1	138.75	138.75	138.75	00.00	100.00	138.75	138.75	N/A	85,000	117,940
540	1	58.77	58.77	58.77	00.00	100.00	58.77	58.77	N/A	1,490,000	875,630
582	2	70.01	70.01	67.43	37.07	103.83	44.06	95.96	N/A	84,600	57,050
<u>ALL</u>	<u>27</u>	103.24	104.86	80.46	25.57	130.33	44.06	194.50	82.13 to 115.91	122,185	98,314

### 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	\$ 138,602,720	\$ 4,679,971		\$ 133,922,749	--	\$ 73,251,249	--
2009	\$ 142,660,170	\$ 4,927,525	3.45%	\$ 137,732,645	-0.63%	\$ 71,092,515	-2.95%
2010	\$ 134,682,920	\$ 1,943,570	1.44%	\$ 132,739,350	-6.95%	\$ 72,627,788	2.16%
2011	\$ 136,799,780	\$ 2,821,470	2.06%	\$ 133,978,310	-0.52%	\$ 74,265,090	2.25%
2012	\$ 138,908,790	\$ 1,450,340	1.04%	\$ 137,458,450	0.48%	\$ 77,487,367	4.34%
2013	\$ 139,759,575	\$ 192,570	0.14%	\$ 139,567,005	0.47%	\$ 80,534,652	3.93%
2014	\$ 140,474,985	\$ 685,740	0.49%	\$ 139,789,245	0.02%	\$ 90,429,706	12.29%
2015	\$ 141,876,320	\$ 1,615,050	1.14%	\$ 140,261,270	-0.15%	\$ 88,190,883	-2.48%
2016	\$ 148,447,250	\$ 2,927,435	1.97%	\$ 145,519,815	2.57%	\$ 86,172,649	-2.29%
2017	\$ 153,426,780	\$ 1,208,540	0.79%	\$ 152,218,240	2.54%	\$ 85,985,758	-0.22%
2018	\$ 152,526,290	\$ 174,495	0.11%	\$ 152,351,795	-0.70%	\$ 86,739,339	0.88%
<b>Ann %chg</b>		0.96%		<b>Average</b>	<b>-0.29%</b>	1.70%	<b>1.79%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	-0.63%	2.93%	-2.95%
2010	-4.23%	-2.83%	-0.85%
2011	-3.34%	-1.30%	1.38%
2012	-0.83%	0.22%	5.78%
2013	0.70%	0.83%	9.94%
2014	0.86%	1.35%	23.45%
2015	1.20%	2.36%	20.40%
2016	4.99%	7.10%	17.64%
2017	9.82%	10.70%	17.38%
2018	9.92%	10.05%	18.41%

County Number	76
County Name	Saline

**76 Saline**  
**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 : 58  
Total Sales Price : 36,534,914  
Total Adj. Sales Price : 36,534,914  
Total Assessed Value : 27,903,355  
Avg. Adj. Sales Price : 629,912  
Avg. Assessed Value : 481,092

MEDIAN : 73  
WGT. MEAN : 76  
MEAN : 79  
COD : 19.33  
PRD : 103.42

COV : 24.04  
STD : 18.99  
Avg. Abs. Dev : 14.14  
MAX Sales Ratio : 129.76  
MIN Sales Ratio : 46.15

95% Median C.I. : 69.84 to 79.43  
95% Wgt. Mean C.I. : 71.95 to 80.80  
95% Mean C.I. : 74.09 to 83.87

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	3	78.37	88.45	84.67	19.31	104.46	70.80	116.19	N/A	539,227	456,583
01-JAN-16 To 31-MAR-16	2	68.82	68.82	70.90	15.17	97.07	58.38	79.25	N/A	550,000	389,968
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	60.76	60.76	60.76	00.00	100.00	60.76	60.76	N/A	1,524,400	926,245
01-OCT-16 To 31-DEC-16	10	80.42	82.53	80.41	15.75	102.64	49.16	108.51	72.35 to 108.28	453,326	364,533
01-JAN-17 To 31-MAR-17	11	69.52	74.02	74.34	10.67	99.57	61.93	121.60	65.44 to 76.63	771,552	573,575
01-APR-17 To 30-JUN-17	6	66.80	68.71	67.82	06.39	101.31	60.90	82.00	60.90 to 82.00	762,400	517,078
01-JUL-17 To 30-SEP-17	3	67.58	82.95	68.54	36.61	121.02	53.53	127.75	N/A	319,667	219,097
01-OCT-17 To 31-DEC-17	3	92.13	101.90	98.81	16.63	103.13	83.81	129.76	N/A	645,000	637,328
01-JAN-18 To 31-MAR-18	11	87.46	83.49	80.01	17.54	104.35	53.48	114.19	60.87 to 104.79	644,550	515,724
01-APR-18 To 30-JUN-18	5	72.46	77.35	75.41	11.22	102.57	66.16	90.40	N/A	753,315	568,058
01-JUL-18 To 30-SEP-18	3	68.72	68.55	72.59	21.65	94.43	46.15	90.79	N/A	315,828	229,257
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	6	74.59	77.29	72.51	18.74	106.59	58.38	116.19	58.38 to 116.19	707,013	512,655
01-OCT-16 To 30-SEP-17	30	70.30	76.69	73.92	16.96	103.75	49.16	127.75	67.58 to 76.63	618,458	457,147
01-OCT-17 To 30-SEP-18	22	85.44	82.57	80.89	18.00	102.08	46.15	129.76	68.72 to 92.13	624,505	505,137
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	13	78.79	78.74	74.77	16.17	105.31	49.16	108.51	60.76 to 89.95	550,589	411,655
01-JAN-17 To 31-DEC-17	23	69.52	77.44	75.09	17.85	103.13	53.53	129.76	67.10 to 76.63	693,716	520,916
<u>ALL</u>	58	73.14	78.98	76.37	19.33	103.42	46.15	129.76	69.84 to 79.43	629,912	481,092

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	18	75.91	74.66	73.79	17.26	101.18	46.15	104.79	60.90 to 89.95	440,564	325,078
2	8	75.63	79.29	75.77	16.33	104.65	60.87	116.19	60.87 to 116.19	723,653	548,319
3	32	71.68	81.34	77.43	20.93	105.05	49.16	129.76	68.72 to 87.17	712,986	552,044
<u>ALL</u>	58	73.14	78.98	76.37	19.33	103.42	46.15	129.76	69.84 to 79.43	629,912	481,092

**76 Saline**  
**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 : 58  
 Total Sales Price : 36,534,914  
 Total Adj. Sales Price : 36,534,914  
 Total Assessed Value : 27,903,355  
 Avg. Adj. Sales Price : 629,912  
 Avg. Assessed Value : 481,092

MEDIAN : 73  
 WGT. MEAN : 76  
 MEAN : 79  
 COD : 19.33  
 PRD : 103.42

COV : 24.04  
 STD : 18.99  
 Avg. Abs. Dev : 14.14  
 MAX Sales Ratio : 129.76  
 MIN Sales Ratio : 46.15

95% Median C.I. : 69.84 to 79.43  
 95% Wgt. Mean C.I. : 71.95 to 80.80  
 95% Mean C.I. : 74.09 to 83.87

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	6	71.53	73.51	71.83	06.33	102.34	67.51	87.46	67.51 to 87.46	810,647	582,298
3	6	71.53	73.51	71.83	06.33	102.34	67.51	87.46	67.51 to 87.46	810,647	582,298
<b>_____Dry_____</b>											
County	10	73.82	77.42	73.32	16.50	105.59	58.38	127.75	60.90 to 83.81	498,834	365,750
1	6	77.22	73.25	73.95	10.92	99.05	58.38	83.81	58.38 to 83.81	481,115	355,768
2	3	68.11	68.96	68.16	03.01	101.17	66.31	72.46	N/A	650,007	443,060
3	1	127.75	127.75	127.75	00.00	100.00	127.75	127.75	N/A	151,628	193,710
<b>_____Grass_____</b>											
County	4	60.53	62.32	63.33	20.65	98.41	46.15	82.05	N/A	198,016	125,410
1	2	49.82	49.82	49.82	07.37	100.00	46.15	53.48	N/A	179,845	89,598
3	2	74.82	74.82	74.58	09.68	100.32	67.58	82.05	N/A	216,186	161,223
<b>_____ALL_____</b>	<b>58</b>	<b>73.14</b>	<b>78.98</b>	<b>76.37</b>	<b>19.33</b>	<b>103.42</b>	<b>46.15</b>	<b>129.76</b>	<b>69.84 to 79.43</b>	<b>629,912</b>	<b>481,092</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	19	69.84	73.39	72.09	12.64	101.80	53.53	121.60	65.95 to 74.31	954,559	688,186
1	1	53.53	53.53	53.53	00.00	100.00	53.53	53.53	N/A	584,000	312,620
2	2	76.50	76.50	72.87	20.43	104.98	60.87	92.13	N/A	1,055,000	768,750
3	16	69.86	74.25	72.69	10.75	102.15	60.76	121.60	66.16 to 74.31	965,164	701,588
<b>_____Dry_____</b>											
County	19	79.25	82.30	76.92	16.59	106.99	58.38	127.75	68.56 to 90.79	470,224	361,702
1	13	79.25	79.48	77.03	12.92	103.18	58.38	104.79	68.56 to 90.79	480,959	370,485
2	3	68.11	68.96	68.16	03.01	101.17	66.31	72.46	N/A	650,007	443,060
3	3	108.28	107.88	99.33	12.36	108.61	87.62	127.75	N/A	243,925	242,285
<b>_____Grass_____</b>											
County	5	53.48	59.68	59.40	20.31	100.47	46.15	82.05	N/A	219,233	130,230
1	2	49.82	49.82	49.82	07.37	100.00	46.15	53.48	N/A	179,845	89,598
3	3	67.58	66.26	64.08	16.22	103.40	49.16	82.05	N/A	245,491	157,318
<b>_____ALL_____</b>	<b>58</b>	<b>73.14</b>	<b>78.98</b>	<b>76.37</b>	<b>19.33</b>	<b>103.42</b>	<b>46.15</b>	<b>129.76</b>	<b>69.84 to 79.43</b>	<b>629,912</b>	<b>481,092</b>

## Saline County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	4700	4677	3849	3849	3799	3800	3650	3650	<b>4215</b>
Fillmore	2	6500	6400	6300	6200	5900	5700	5500	5350	<b>6284</b>
Lancaster	1	6975	6187	5774	5395	4986	4779	4570	4380	<b>5612</b>
Saline	2	5697	5699	5587	5499	5095	4900	4497	4293	<b>5444</b>
Gage	1	5423	5454	5253	5259	4415	4435	4085	4066	<b>5042</b>
Jefferson	1	4345	6889	3655	5109	4520	n/a	4130	2600	<b>5662</b>
Thayer	1	6500	6375	6300	6175	5850	5675	5550	5550	<b>6162</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	3622	3549	3449	3400	3373	3302	3224	3115	<b>3440</b>
Fillmore	2	3455	3405	3305	3225	3090	2950	2815	2755	<b>3306</b>
Lancaster	1	5391	4874	4494	4197	4012	3524	3299	3185	<b>4227</b>
Saline	2	3699	3597	3547	3448	3298	3200	3198	3144	<b>3479</b>
Gage	1	4175	4175	3610	3610	3040	3040	2415	2415	<b>3358</b>
Jefferson	1	3260	4819	3061	2875	2655	n/a	2885	1706	<b>3591</b>
Thayer	1	3650	3650	3475	3475	3000	3000	2925	2925	<b>3397</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	1989	1998	1974	1974	1924	1701	1699	1589	<b>1799</b>
Fillmore	2	1660	1640	1580	1520	1500	1420	1400	1400	<b>1494</b>
Lancaster	1	2600	2751	2642	2387	2175	1812	1433	1370	<b>2004</b>
Saline	2	2000	2000	1975	1975	1924	n/a	1699	1601	<b>1792</b>
Gage	1	2185	2185	1990	1990	1805	1805	1675	1675	<b>1803</b>
Jefferson	1	1740	1710	1739	1695	1695	n/a	1695	1708	<b>1704</b>
Thayer	1	1420	1420	1400	1385	1385	1385	1385	1370	<b>1386</b>

County	Mkt Area	CRP	TIMBER	WASTE
Saline	1	n/a	517	100
Fillmore	2	1540	n/a	600
Lancaster	1	n/a	n/a	749
Saline	2	n/a	516	100
Gage	1	2835	846	200
Jefferson	1	n/a	597	205
Thayer	1	2534	500	200

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.

AGRICULTURAL

Type : Qualified

Number of Sales :	13	Median :	79	COV :	16.55	95% Median C.I. :	68.56 to 90.79
Total Sales Price :	6,252,468	Wgt. Mean :	77	STD :	13.15	95% Wgt. Mean C.I. :	70.65 to 83.41
Total Adj. Sales Price :	6,252,468	Mean :	79	Avg. Abs. Dev :	10.24	95% Mean C.I. :	71.53 to 87.43
Total Assessed Value :	4,816,300						
Avg. Adj. Sales Price :	480,959	COD :	12.92	MAX Sales Ratio :	104.79		
Avg. Assessed Value :	370,485	PRD :	103.18	MIN Sales Ratio :	58.38		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2015 To 12/31/2015	1	70.80	70.80	70.80		100.00	70.80	70.80	N/A	681,480	482,510
01/01/2016 To 03/31/2016	2	68.82	68.82	70.90	15.17	97.07	58.38	79.25	N/A	550,000	389,968
04/01/2016 To 06/30/2016											
07/01/2016 To 09/30/2016											
10/01/2016 To 12/31/2016	2	82.57	82.57	84.20	08.95	98.06	75.18	89.95	N/A	458,520	386,070
01/01/2017 To 03/31/2017	2	72.60	72.60	72.40	05.56	100.28	68.56	76.63	N/A	694,755	503,010
04/01/2017 To 06/30/2017	2	71.45	71.45	69.63	14.77	102.61	60.90	82.00	N/A	394,826	274,920
07/01/2017 To 09/30/2017											
10/01/2017 To 12/31/2017	1	83.81	83.81	83.81		100.00	83.81	83.81	N/A	640,000	536,410
01/01/2018 To 03/31/2018	2	98.49	98.49	96.60	06.41	101.96	92.18	104.79	N/A	192,394	185,848
04/01/2018 To 06/30/2018											
07/01/2018 To 09/30/2018	1	90.79	90.79	90.79		100.00	90.79	90.79	N/A	350,000	317,750
<u>Study Yrs</u>											
10/01/2015 To 09/30/2016	3	70.80	69.48	70.86	09.83	98.05	58.38	79.25	N/A	593,827	420,815
10/01/2016 To 09/30/2017	6	75.91	75.54	75.19	09.64	100.47	60.90	89.95	60.90 to 89.95	516,034	388,000
10/01/2017 To 09/30/2018	4	91.49	92.89	89.17	06.11	104.17	83.81	104.79	N/A	343,697	306,464
<u>Calendar Yrs</u>											
01/01/2016 To 12/31/2016	4	77.22	75.69	76.95	11.54	98.36	58.38	89.95	N/A	504,260	388,019
01/01/2017 To 12/31/2017	5	76.63	74.38	74.22	09.49	100.22	60.90	83.81	N/A	563,832	418,454

AGRICULTURAL

Type : Qualified

Number of Sales :	13	Median :	79	COV :	16.55	95% Median C.I. :	68.56 to 90.79
Total Sales Price :	6,252,468	Wgt. Mean :	77	STD :	13.15	95% Wgt. Mean C.I. :	70.65 to 83.41
Total Adj. Sales Price :	6,252,468	Mean :	79	Avg. Abs. Dev :	10.24	95% Mean C.I. :	71.53 to 87.43
Total Assessed Value :	4,816,300						
Avg. Adj. Sales Price :	480,959	COD :	12.92	MAX Sales Ratio :	104.79		
Avg. Assessed Value :	370,485	PRD :	103.18	MIN Sales Ratio :	58.38		

AREA (MARKET)

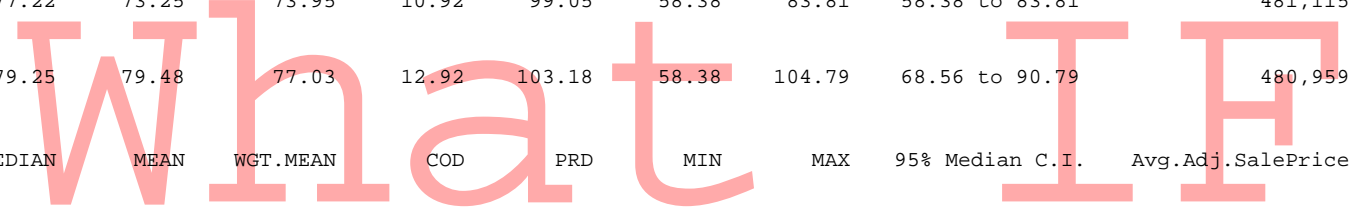
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	13	79.25	79.48	77.03	12.92	103.18	58.38	104.79	68.56 to 90.79	480,959	370,485

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	6	77.22	73.25	73.95	10.92	99.05	58.38	83.81	58.38 to 83.81	481,115	355,768
1	6	77.22	73.25	73.95	10.92	99.05	58.38	83.81	58.38 to 83.81	481,115	355,768
_____ALL_____											
10/01/2015 To 09/30/2018	13	79.25	79.48	77.03	12.92	103.18	58.38	104.79	68.56 to 90.79	480,959	370,485

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	13	79.25	79.48	77.03	12.92	103.18	58.38	104.79	68.56 to 90.79	480,959	370,485
1	13	79.25	79.48	77.03	12.92	103.18	58.38	104.79	68.56 to 90.79	480,959	370,485
_____ALL_____											
10/01/2015 To 09/30/2018	13	79.25	79.48	77.03	12.92	103.18	58.38	104.79	68.56 to 90.79	480,959	370,485

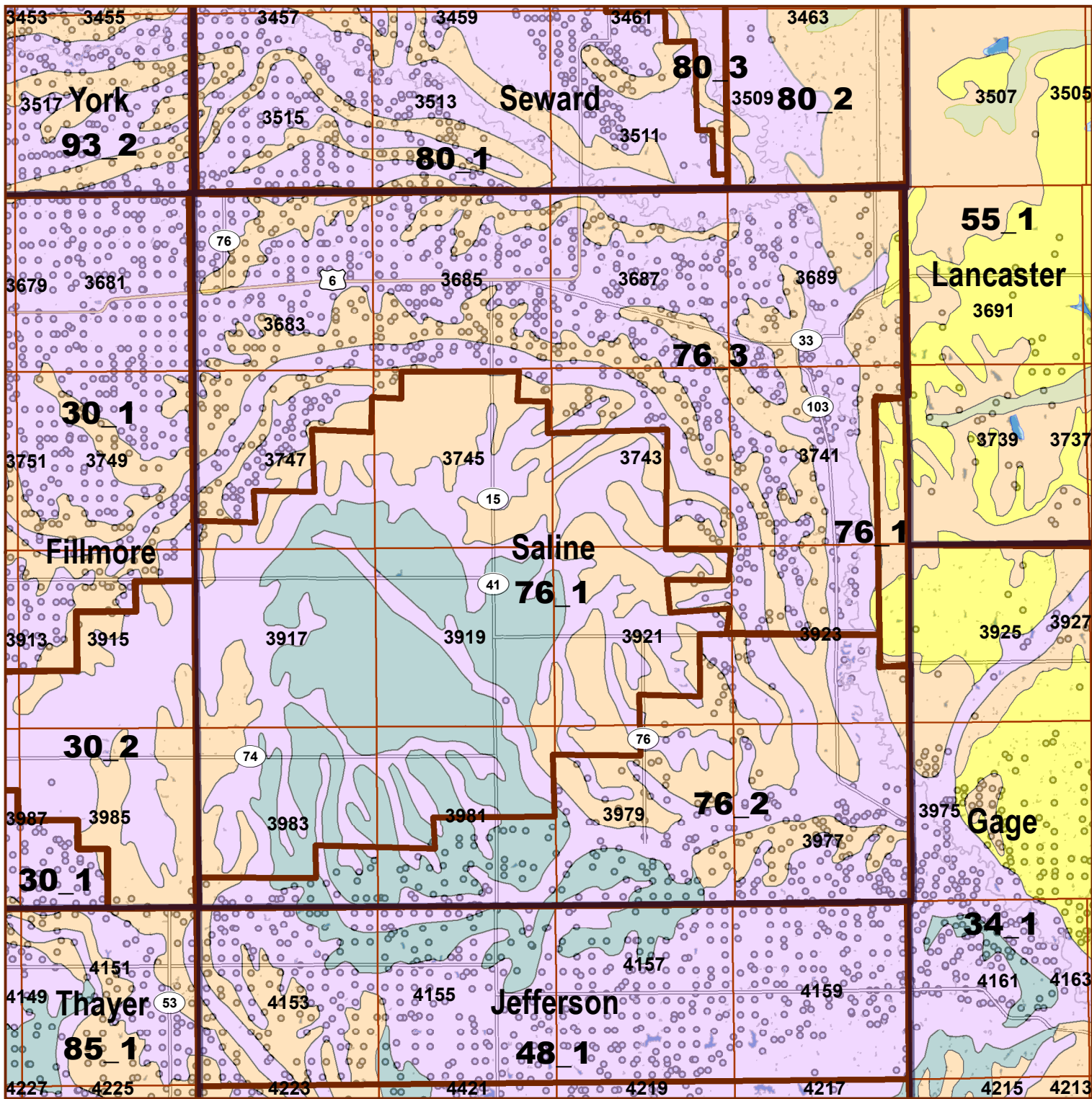




SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

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

What IF



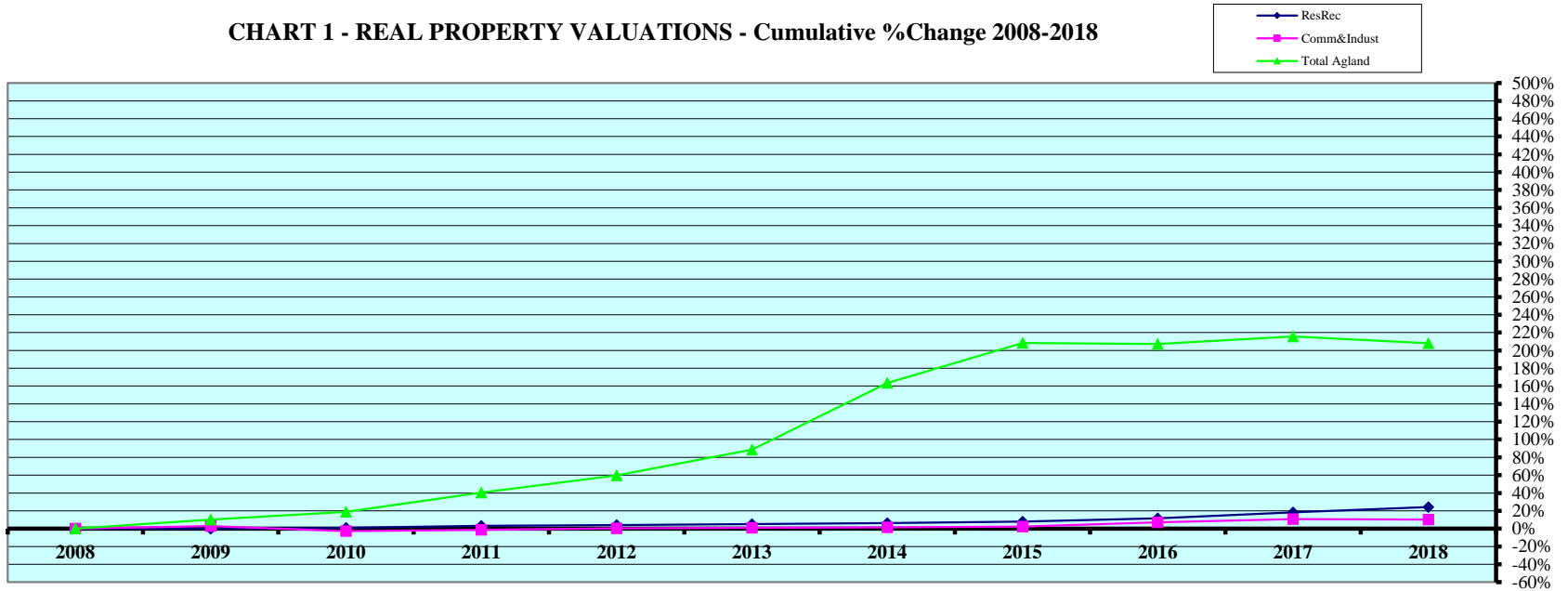
**Legend**

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

## Saline County Map



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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	373,774,400	--	--	--	138,602,720	--	--	--	465,422,990	--	--	--
2009	373,094,390	-680,010	-0.18%	-0.18%	142,660,170	4,057,450	2.93%	2.93%	512,072,825	46,649,835	10.02%	10.02%
2010	376,910,295	3,815,905	1.02%	0.84%	134,682,920	-7,977,250	-5.59%	-2.83%	553,261,535	41,188,710	8.04%	18.87%
2011	385,834,030	8,923,735	2.37%	3.23%	136,799,780	2,116,860	1.57%	-1.30%	653,180,160	99,918,625	18.06%	40.34%
2012	388,505,640	2,671,610	0.69%	3.94%	138,908,790	2,109,010	1.54%	0.22%	743,360,555	90,180,395	13.81%	59.72%
2013	392,760,430	4,254,790	1.10%	5.08%	139,759,575	850,785	0.61%	0.83%	878,189,585	134,829,030	18.14%	88.69%
2014	396,876,925	4,116,495	1.05%	6.18%	140,474,985	715,410	0.51%	1.35%	1,226,866,655	348,677,070	39.70%	163.60%
2015	403,531,380	6,654,455	1.68%	7.96%	141,876,320	1,401,335	1.00%	2.36%	1,434,951,555	208,084,900	16.96%	208.31%
2016	416,533,790	13,002,410	3.22%	11.44%	148,447,250	6,570,930	4.63%	7.10%	1,429,729,605	-5,221,950	-0.36%	207.19%
2017	442,602,695	26,068,905	6.26%	18.41%	153,426,780	4,979,530	3.35%	10.70%	1,468,899,855	39,170,250	2.74%	215.61%
2018	464,357,910	21,755,215	4.92%	24.23%	152,526,290	-900,490	-0.59%	10.05%	1,433,969,370	-34,930,485	-2.38%	208.10%

Rate Annual %chg: Residential & Recreational **2.19%**

Commercial & Industrial **0.96%**

Agricultural Land **11.91%**

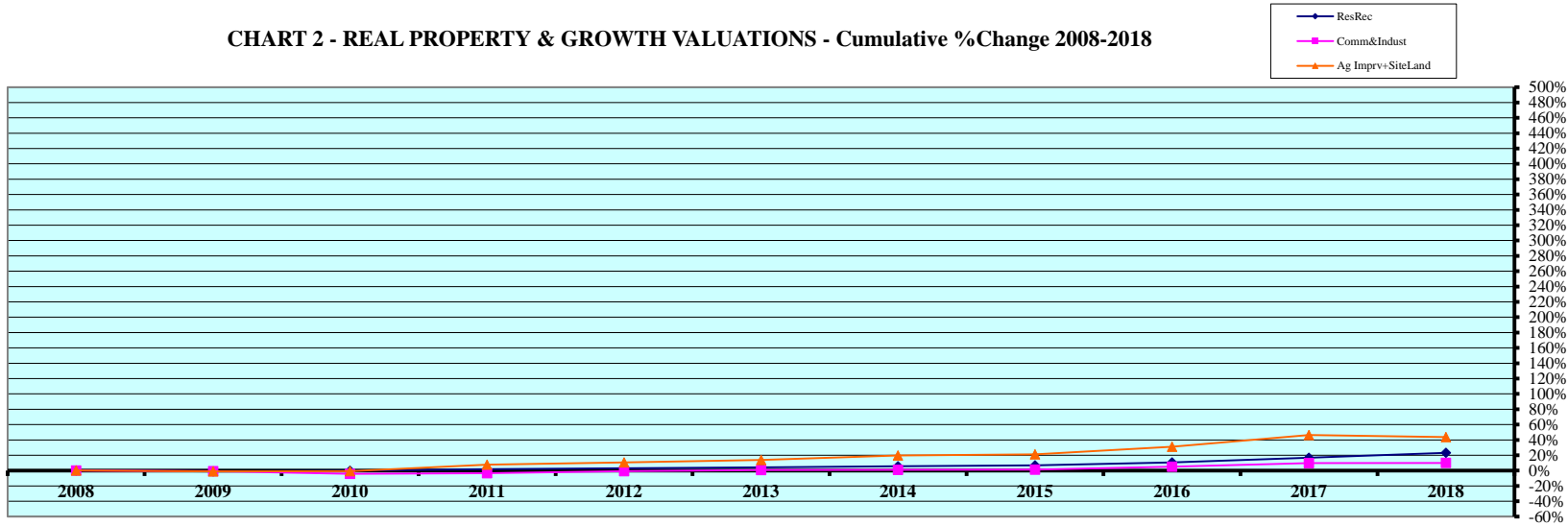
Cnty# **76**  
County **SALINE**

**CHART 1**

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

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>								
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth			
2008	373,774,400	5,543,740	1.48%	368,230,660	--	--	138,602,720	4,679,971	3.38%	133,922,749	--	--			
2009	373,094,390	3,551,555	0.95%	369,542,835	-1.13%	-1.13%	142,660,170	4,927,525	3.45%	137,732,645	-0.63%	-0.63%			
2010	376,910,295	3,733,830	0.99%	373,176,465	0.02%	-0.16%	134,682,920	1,943,570	1.44%	132,739,350	-6.95%	-4.23%			
2011	385,834,030	4,930,990	1.28%	380,903,040	1.06%	1.91%	136,799,780	2,821,470	2.06%	133,978,310	-0.52%	-3.34%			
2012	388,505,640	3,530,050	0.91%	384,975,590	-0.22%	3.00%	138,908,790	1,450,340	1.04%	137,458,450	0.48%	-0.83%			
2013	392,760,430	3,434,545	0.87%	389,325,885	0.21%	4.16%	139,759,575	192,570	0.14%	139,567,005	0.47%	0.70%			
2014	396,876,925	2,356,060	0.59%	394,520,865	0.45%	5.55%	140,474,985	685,740	0.49%	139,789,245	0.02%	0.86%			
2015	403,531,380	4,248,001	1.05%	399,283,379	0.61%	6.82%	141,876,320	1,615,050	1.14%	140,261,270	-0.15%	1.20%			
2016	416,533,790	2,616,330	0.63%	413,917,460	2.57%	10.74%	148,447,250	2,927,435	1.97%	145,519,815	2.57%	4.99%			
2017	442,602,695	6,199,725	1.40%	436,402,970	4.77%	16.76%	153,426,780	1,208,540	0.79%	152,218,240	2.54%	9.82%			
2018	464,357,910	4,052,625	0.87%	460,305,285	4.00%	23.15%	152,526,290	174,495	0.11%	152,351,795	-0.70%	9.92%			
Rate Ann%chg	2.19%						1.23%	0.96%						C & I w/o growth	-0.29%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2008	45,740,825	28,675,045	74,415,870	790,120	1.06%	73,625,750	--	--
2009	45,507,195	29,155,060	74,662,255	1,038,760	1.39%	73,623,495	-1.06%	-1.06%
2010	45,587,865	30,015,400	75,603,265	1,807,080	2.39%	73,796,185	-1.16%	-0.83%
2011	51,530,345	31,479,395	83,009,740	2,848,990	3.43%	80,160,750	6.03%	7.72%
2012	52,185,825	33,043,955	85,229,780	2,918,740	3.42%	82,311,040	-0.84%	10.61%
2013	53,026,495	34,321,080	87,347,575	2,712,515	3.11%	84,635,060	-0.70%	13.73%
2014	55,660,580	35,210,495	90,871,075	1,897,605	2.09%	88,973,470	1.86%	19.56%
2015	55,362,765	35,775,975	91,138,740	1,075,110	1.18%	90,063,630	-0.89%	21.03%
2016	55,608,215	43,668,000	99,276,215	1,728,400	1.74%	97,547,815	7.03%	31.08%
2017	58,328,120	52,742,535	111,070,655	2,145,320	1.93%	108,925,335	9.72%	46.37%
2018	57,505,260	50,884,210	108,389,470	1,376,625	1.27%	107,012,845	-3.65%	43.80%
Rate Ann%chg	2.32%	5.90%	3.83%	Ag Imprv+Site w/o growth			1.63%	

(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.

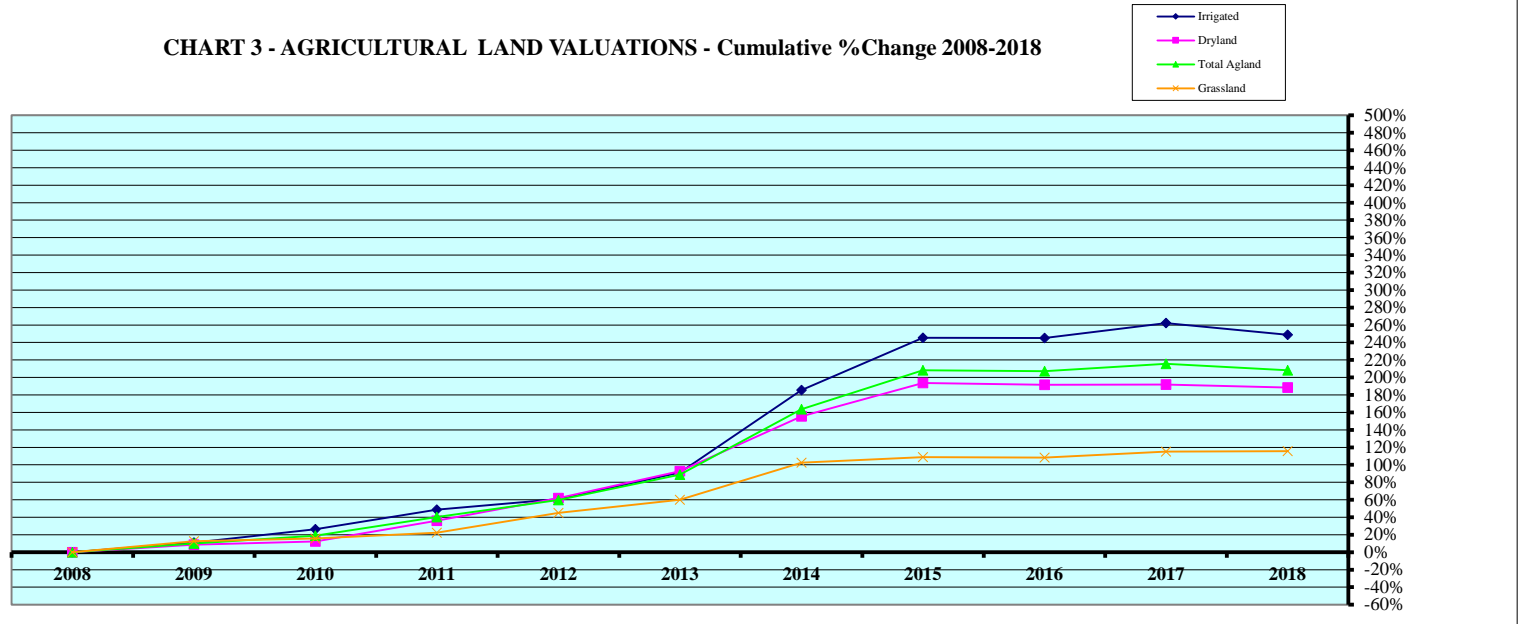
Sources:  
Value; 2008 - 2018 CTL  
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

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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	207,915,410	--	--	--	211,133,740	--	--	--	46,259,835	--	--	--
2009	230,790,260	22,874,850	11.00%	11.00%	229,071,330	17,937,590	8.50%	8.50%	52,096,250	5,836,415	12.62%	12.62%
2010	262,398,480	31,608,220	13.70%	26.20%	237,054,440	7,983,110	3.48%	12.28%	53,547,110	1,450,860	2.78%	15.75%
2011	309,260,380	46,861,900	17.86%	48.74%	287,090,455	50,036,015	21.11%	35.98%	56,563,970	3,016,860	5.63%	22.27%
2012	334,229,130	24,968,750	8.07%	60.75%	341,750,950	54,660,495	19.04%	61.86%	67,112,845	10,548,875	18.65%	45.08%
2013	397,170,270	62,941,140	18.83%	91.02%	406,663,425	64,912,475	18.99%	92.61%	74,078,515	6,965,670	10.38%	60.14%
2014	593,429,715	196,259,445	49.41%	185.42%	539,453,225	132,789,800	32.65%	155.50%	93,704,715	19,626,200	26.49%	102.56%
2015	718,088,220	124,658,505	21.01%	245.38%	619,974,260	80,521,035	14.93%	193.64%	96,595,850	2,891,135	3.09%	108.81%
2016	717,461,610	-626,610	-0.09%	245.07%	615,675,600	-4,298,660	-0.69%	191.60%	96,291,900	-303,950	-0.31%	108.15%
2017	752,997,260	35,535,650	4.95%	262.17%	616,043,420	367,820	0.06%	191.78%	99,491,915	3,200,015	3.32%	115.07%
2018	725,086,280	-27,910,980	-3.71%	248.74%	608,826,295	-7,217,125	-1.17%	188.36%	99,746,010	254,095	0.26%	115.62%

Rate Ann.%chg: Irrigated 13.31% Dryland 11.17% Grassland 7.99%

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	114,005	--	--	--	0	--	--	--	465,422,990	--	--	--
2009	114,985	980	0.86%	0.86%	0	0			512,072,825	46,649,835	10.02%	10.02%
2010	207,775	92,790	80.70%	82.25%	53,730	53,730			553,261,535	41,188,710	8.04%	18.87%
2011	211,625	3,850	1.85%	85.63%	53,730	0	0.00%		653,180,160	99,918,625	18.06%	40.34%
2012	213,900	2,275	1.08%	87.62%	53,730	0	0.00%		743,360,555	90,180,395	13.81%	59.72%
2013	223,645	9,745	4.56%	96.17%	53,730	0	0.00%		878,189,585	134,829,030	18.14%	88.69%
2014	225,270	1,625	0.73%	97.60%	53,730	0	0.00%		1,226,866,655	348,677,070	39.70%	163.60%
2015	240,715	15,445	6.86%	111.14%	52,510	-1,220	-2.27%		1,434,951,555	208,084,900	16.96%	208.31%
2016	247,985	7,270	3.02%	117.52%	52,510	0	0.00%		1,429,729,605	-5,221,950	-0.36%	207.19%
2017	314,750	66,765	26.92%	176.08%	52,510	0	0.00%		1,468,899,855	39,170,250	2.74%	215.61%
2018	259,535	-55,215	-17.54%	127.65%	51,250	-1,260	-2.40%		1,433,969,370	-34,930,485	-2.38%	208.10%

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Rate Ann.%chg: Total Agric Land 11.91%

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	207,992,060	98,258	2,117			211,136,205	177,620	1,189			46,257,040	64,076	722		
2009	231,175,545	99,091	2,333	10.21%	10.21%	229,038,195	176,841	1,295	8.96%	8.96%	51,941,275	63,980	812	12.46%	12.46%
2010	262,051,265	99,718	2,628	12.64%	24.15%	237,252,035	175,959	1,348	4.11%	13.43%	53,596,785	64,097	836	3.00%	15.83%
2011	308,790,220	100,588	3,070	16.82%	45.02%	287,469,150	175,038	1,642	21.80%	38.16%	56,528,975	64,123	882	5.43%	22.12%
2012	334,263,135	102,799	3,252	5.92%	53.61%	342,328,590	173,126	1,977	20.40%	66.35%	66,794,080	63,903	1,045	18.57%	44.79%
2013	395,227,155	104,431	3,785	16.39%	78.79%	408,272,670	171,339	2,383	20.51%	100.46%	74,252,975	64,004	1,160	10.99%	60.70%
2014	592,771,350	108,026	5,487	44.99%	159.22%	540,489,190	167,796	3,221	35.18%	170.98%	93,488,445	63,655	1,469	26.60%	103.44%
2015	717,897,770	110,943	6,471	17.92%	205.69%	620,806,625	164,812	3,767	16.94%	216.88%	96,528,110	63,660	1,516	3.24%	110.04%
2016	717,938,630	111,725	6,426	-0.69%	203.57%	616,162,955	163,807	3,762	-0.14%	216.44%	96,120,780	63,618	1,511	-0.36%	109.29%
2017	752,250,205	111,877	6,724	4.64%	217.64%	617,620,810	163,449	3,779	0.46%	217.88%	99,015,545	63,698	1,554	2.88%	115.33%
2018	725,621,690	112,612	6,444	-4.17%	204.40%	610,290,225	162,466	3,756	-0.59%	216.01%	99,213,840	63,968	1,551	-0.22%	114.84%

Rate Annual %chg Average Value/Acre: 11.77%

12.19%

7.95%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	111,345	1,962	57			0	0				465,496,650	341,915	1,361		
2009	116,050	2,047	57	-0.12%	-0.12%	0	0				512,271,065	341,959	1,498	10.03%	10.03%
2010	207,910	1,996	104	83.72%	83.50%	0	0				553,107,995	341,770	1,618	8.03%	18.87%
2011	210,795	2,025	104	-0.06%	83.39%	0	0				652,999,140	341,774	1,911	18.06%	40.34%
2012	210,930	2,026	104	0.00%	83.39%	0	0				743,596,735	341,855	2,175	13.85%	59.77%
2013	215,405	2,071	104	-0.09%	83.23%	0	0				877,968,205	341,845	2,568	18.07%	88.65%
2014	222,450	2,144	104	-0.23%	82.81%	0	0				1,226,971,435	341,620	3,592	39.84%	163.81%
2015	229,775	2,217	104	-0.12%	82.59%	0	0				1,435,462,280	341,631	4,202	16.99%	208.63%
2016	245,605	2,373	104	-0.14%	82.34%	0	0				1,430,467,970	341,523	4,188	-0.32%	207.65%
2017	247,760	2,396	103	-0.08%	82.20%	0	0				1,469,134,320	341,420	4,303	2.73%	216.06%
2018	258,720	2,505	103	-0.15%	81.93%	0	0				1,435,384,475	341,551	4,203	-2.33%	208.68%

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SALINE

Rate Annual %chg Average Value/Acre: 11.93%

(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
14,200	SALINE	94,780,789	66,637,849	27,003,141	460,549,100	108,301,060	44,225,230	3,808,810	1,433,969,370	57,505,260	50,884,210	0	2,347,664,819
	cnty sector/value % of total value:	4.04%	2.84%	1.15%	19.62%	4.61%	1.88%	0.16%	61.08%	2.45%	2.17%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,960	CRETE	11,033,122	2,404,963	3,296,102	189,624,220	57,125,690	7,519,150	286,530	283,780	0	8,260	0	271,581,817
49.01%	%sector of county sector	11.64%	3.61%	12.21%	41.17%	52.75%	17.00%	7.52%	0.02%		0.02%		11.57%
	%sector of municipality	4.06%	0.89%	1.21%	69.82%	21.03%	2.77%	0.11%	0.10%		0.00%		100.00%
513	DEWITT	455,345	300,381	336,759	14,176,035	1,560,605	465,000	0	8,980	0	0	0	17,303,105
3.61%	%sector of county sector	0.48%	0.45%	1.25%	3.08%	1.44%	1.05%		0.00%				0.74%
	%sector of municipality	2.63%	1.74%	1.95%	81.93%	9.02%	2.69%		0.05%				100.00%
586	DORCHESTER	1,308,587	334,717	517,941	18,264,410	10,288,715	0	0	236,715	0	0	0	30,951,085
4.13%	%sector of county sector	1.38%	0.50%	1.92%	3.97%	9.50%			0.02%				1.32%
	%sector of municipality	4.23%	1.08%	1.67%	59.01%	33.24%			0.76%				100.00%
1,027	FRIEND	1,935,616	942,834	1,373,263	44,625,660	4,948,065	1,284,220	45,450	18,490	0	0	0	55,173,598
7.23%	%sector of county sector	2.04%	1.41%	5.09%	9.69%	4.57%	2.90%	1.19%	0.00%				2.35%
	%sector of municipality	3.51%	1.71%	2.49%	80.88%	8.97%	2.33%	0.08%	0.03%				100.00%
94	SWANTON	94,316	46,696	2,631	2,252,735	1,220,425	0	0	31,815	0	0	0	3,648,618
0.66%	%sector of county sector	0.10%	0.07%	0.01%	0.49%	1.13%			0.00%				0.16%
	%sector of municipality	2.58%	1.28%	0.07%	61.74%	33.45%			0.87%				100.00%
106	TOBIAS	17,195	58,249	3,282	1,885,765	131,210	0	0	35,435	0	4,345	0	2,135,481
0.75%	%sector of county sector	0.02%	0.09%	0.01%	0.41%	0.12%			0.00%		0.01%		0.09%
	%sector of municipality	0.81%	2.73%	0.15%	88.31%	6.14%			1.66%		0.20%		100.00%
235	WESTERN	62,172	111,284	8,490	5,267,620	775,320	0	0	239,660	0	3,020	0	6,467,566
1.65%	%sector of county sector	0.07%	0.17%	0.03%	1.14%	0.72%			0.02%		0.01%		0.28%
	%sector of municipality	0.96%	1.72%	0.13%	81.45%	11.99%			3.71%		0.05%		100.00%
1,855	WILBER	987,741	654,386	260,730	73,061,305	8,680,555	0	0	7,360	0	21,665	0	83,673,742
13.06%	%sector of county sector	1.04%	0.98%	0.97%	15.86%	8.02%			0.00%		0.04%		3.56%
	%sector of municipality	1.18%	0.78%	0.31%	87.32%	10.37%			0.01%		0.03%		100.00%
11,376	Total Municipalities	15,894,094	4,853,510	5,799,198	349,157,750	84,730,585	9,268,370	331,980	862,235	0	37,290	0	470,935,012
80.11%	%all municip.sectors of cnty	16.77%	7.28%	21.48%	75.81%	78.24%	20.96%	8.72%	0.06%		0.07%		20.06%

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

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 9,926</b>	<b>Value : 2,128,201,575</b>	<b>Growth 12,948,680</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	542	5,333,525	61	656,235	23	941,225	626	6,930,985	
<b>02. Res Improve Land</b>	3,778	52,590,525	225	10,610,830	437	21,455,580	4,440	84,656,935	
<b>03. Res Improvements</b>	3,935	307,784,770	253	26,880,870	462	56,178,540	4,650	390,844,180	
<b>04. Res Total</b>	4,477	365,708,820	314	38,147,935	485	78,575,345	5,276	482,432,100	6,289,155
<b>% of Res Total</b>	84.86	75.81	5.95	7.91	9.19	16.29	53.15	22.67	48.57
<b>05. Com UnImp Land</b>	92	1,346,835	11	559,595	1	12,530	104	1,918,960	
<b>06. Com Improve Land</b>	504	11,771,110	30	1,575,710	7	149,525	541	13,496,345	
<b>07. Com Improvements</b>	524	69,501,020	35	25,631,375	10	2,473,290	569	97,605,685	
<b>08. Com Total</b>	616	82,618,965	46	27,766,680	11	2,635,345	673	113,020,990	3,220,730
<b>% of Com Total</b>	91.53	73.10	6.84	24.57	1.63	2.33	6.78	5.31	24.87
<b>09. Ind UnImp Land</b>	0	0	3	21,500	0	0	3	21,500	
<b>10. Ind Improve Land</b>	5	677,440	4	1,153,255	1	1,000,045	10	2,830,740	
<b>11. Ind Improvements</b>	5	9,856,780	4	19,626,255	1	13,499,955	10	42,982,990	
<b>12. Ind Total</b>	5	10,534,220	7	20,801,010	1	14,500,000	13	45,835,230	1,515,500
<b>% of Ind Total</b>	38.46	22.98	53.85	45.38	7.69	31.64	0.13	2.15	11.70
<b>13. Rec UnImp Land</b>	1	8,065	10	50,405	10	152,540	21	211,010	
<b>14. Rec Improve Land</b>	4	130,640	7	342,165	9	1,031,505	20	1,504,310	
<b>15. Rec Improvements</b>	4	193,275	47	1,342,950	20	527,895	71	2,064,120	
<b>16. Rec Total</b>	5	331,980	57	1,735,520	30	1,711,940	92	3,779,440	0
<b>% of Rec Total</b>	5.43	8.78	61.96	45.92	32.61	45.30	0.93	0.18	0.00
<b>Res &amp; Rec Total</b>	4,482	366,040,800	371	39,883,455	515	80,287,285	5,368	486,211,540	6,289,155
<b>% of Res &amp; Rec Total</b>	83.49	75.28	6.91	8.20	9.59	16.51	54.08	22.85	48.57
<b>Com &amp; Ind Total</b>	621	93,153,185	53	48,567,690	12	17,135,345	686	158,856,220	4,736,230
<b>% of Com &amp; Ind Total</b>	90.52	58.64	7.73	30.57	1.75	10.79	6.91	7.46	36.58



<b>17. Taxable Total</b>	5,103	459,193,985	424	88,451,145	527	97,422,630	6,054	645,067,760	11,025,385
<b>% of Taxable Total</b>	84.29	71.19	7.00	13.71	8.70	15.10	60.99	30.31	85.15

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	100	3,587,040	1,492,215	0	0	0
19. Commercial	77	4,444,015	6,282,640	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	100	3,587,040	1,492,215
19. Commercial	0	0	0	77	4,444,015	6,282,640
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				177	8,031,055	7,774,855

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	469	145	407	1,021

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	19	680,805	387	126,121,735	2,305	812,328,010	2,711	939,130,550
28. Ag-Improved Land	2	206,450	143	62,441,755	927	403,476,315	1,072	466,124,520
29. Ag Improvements	8	212,535	150	9,342,195	1,003	68,324,015	1,161	77,878,745

30. Ag Total					3,872	1,483,133,815
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	17,500	
32. HomeSite Improv Land	1	1.00	22,500	76	76.39	1,519,750	
33. HomeSite Improvements	1	1.00	116,730	75	73.39	6,321,700	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	10	29.62	73,780	
36. FarmSite Improv Land	1	0.50	2,500	131	338.89	2,671,000	
37. FarmSite Improvements	8	0.00	95,805	147	0.00	3,020,495	
38. FarmSite Total							
39. Road & Ditches	0	2.84	0	0	770.61	0	
40. Other- Non Ag Use	0	0.37	155	0	33.71	14,160	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	6	5.90	100,000	7	6.90	117,500	
32. HomeSite Improv Land	549	560.24	9,786,050	626	637.63	11,328,300	
33. HomeSite Improvements	538	529.24	40,115,020	614	603.63	46,553,450	1,923,295
34. HomeSite Total				<b>621</b>	<b>644.53</b>	<b>57,999,250</b>	
35. FarmSite UnImp Land	43	45.43	326,150	53	75.05	399,930	
36. FarmSite Improv Land	893	2,592.59	16,779,610	1,025	2,931.98	19,453,110	
37. FarmSite Improvements	982	0.00	28,208,995	1,137	0.00	31,325,295	0
38. FarmSite Total				<b>1,190</b>	<b>3,007.03</b>	<b>51,178,335</b>	
39. Road & Ditches	0	6,677.37	0	0	7,450.82	0	
40. Other- Non Ag Use	0	87.93	36,935	0	122.01	51,250	
41. Total Section VI				<b>1,811</b>	<b>11,224.39</b>	<b>109,228,835</b>	<b>1,923,295</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	310.77	734,075	2	310.77	734,075

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	1	76.23	350,940
44. Market Value	0	0.00	0	1	76.23	350,940
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	28.00	73,030	2	104.23	423,970
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	282.08	10.26%	1,325,775	11.44%	4,700.00
46. 1A	1,031.13	37.52%	4,822,160	41.62%	4,676.58
47. 2A1	243.63	8.86%	937,690	8.09%	3,848.83
48. 2A	395.11	14.38%	1,520,945	13.13%	3,849.42
49. 3A1	433.06	15.76%	1,645,180	14.20%	3,798.97
50. 3A	51.04	1.86%	193,955	1.67%	3,800.06
51. 4A1	270.28	9.83%	986,530	8.51%	3,650.03
52. 4A	42.15	1.53%	153,850	1.33%	3,650.06
53. Total	2,748.48	100.00%	11,586,085	100.00%	4,215.45
<b>Dry</b>					
54. 1D1	1,945.90	1.95%	7,048,915	2.05%	3,622.44
55. 1D	44,841.75	44.92%	159,123,410	46.35%	3,548.55
56. 2D1	3,245.41	3.25%	11,192,805	3.26%	3,448.81
57. 2D	24,021.93	24.07%	81,664,080	23.79%	3,399.56
58. 3D1	8,892.65	8.91%	29,994,405	8.74%	3,372.94
59. 3D	1,222.84	1.23%	4,037,580	1.18%	3,301.81
60. 4D1	14,115.89	14.14%	45,507,260	13.25%	3,223.83
61. 4D	1,528.42	1.53%	4,760,675	1.39%	3,114.77
62. Total	99,814.79	100.00%	343,329,130	100.00%	3,439.66
<b>Grass</b>					
63. 1G1	316.73	0.92%	421,250	0.76%	1,330.00
64. 1G	3,288.74	9.59%	6,220,750	11.18%	1,891.53
65. 2G1	1,100.12	3.21%	1,837,280	3.30%	1,670.07
66. 2G	7,198.28	20.98%	13,807,855	24.82%	1,918.22
67. 3G1	2,378.47	6.93%	4,324,635	7.77%	1,818.24
68. 3G	1,973.75	5.75%	3,180,325	5.72%	1,611.31
69. 4G1	9,202.18	26.82%	15,001,975	26.97%	1,630.26
70. 4G	8,849.48	25.79%	10,832,265	19.47%	1,224.06
71. Total	34,307.75	100.00%	55,626,335	100.00%	1,621.39
<b>Irrigated Total</b>					
	2,748.48	2.00%	11,586,085	2.82%	4,215.45
<b>Dry Total</b>					
	99,814.79	72.61%	343,329,130	83.62%	3,439.66
<b>Grass Total</b>					
	34,307.75	24.96%	55,626,335	13.55%	1,621.39
72. Waste	600.18	0.44%	59,905	0.01%	99.81
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	180.20	0.13%	0	0.00%	0.00
75. Market Area Total	137,471.20	100.00%	410,601,455	100.00%	2,986.82

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,525.00	11.85%	20,082,730	12.40%	5,697.23
46. 1A	11,781.46	39.59%	67,145,905	41.45%	5,699.29
47. 2A1	3,872.13	13.01%	21,634,770	13.36%	5,587.30
48. 2A	3,889.33	13.07%	21,385,915	13.20%	5,498.61
49. 3A1	3,070.91	10.32%	15,646,580	9.66%	5,095.10
50. 3A	22.40	0.08%	109,760	0.07%	4,900.00
51. 4A1	2,654.61	8.92%	11,937,945	7.37%	4,497.06
52. 4A	939.78	3.16%	4,034,625	2.49%	4,293.16
53. Total	29,755.62	100.00%	161,978,230	100.00%	5,443.62
<b>Dry</b>					
54. 1D1	2,328.98	8.55%	8,614,540	9.09%	3,698.85
55. 1D	10,297.04	37.82%	37,041,460	39.10%	3,597.29
56. 2D1	3,080.74	11.31%	10,926,350	11.53%	3,546.66
57. 2D	4,200.19	15.43%	14,480,625	15.28%	3,447.61
58. 3D1	3,111.65	11.43%	10,262,155	10.83%	3,297.98
59. 3D	8.01	0.03%	25,630	0.03%	3,199.75
60. 4D1	3,196.25	11.74%	10,223,035	10.79%	3,198.45
61. 4D	1,006.21	3.70%	3,163,945	3.34%	3,144.42
62. Total	27,229.07	100.00%	94,737,740	100.00%	3,479.29
<b>Grass</b>					
63. 1G1	332.87	3.01%	553,315	3.41%	1,662.26
64. 1G	1,040.23	9.41%	1,966,965	12.12%	1,890.89
65. 2G1	852.58	7.71%	1,275,585	7.86%	1,496.15
66. 2G	1,336.68	12.09%	2,586,055	15.93%	1,934.69
67. 3G1	658.65	5.96%	1,226,205	7.55%	1,861.69
68. 3G	1.34	0.01%	690	0.00%	514.93
69. 4G1	1,980.60	17.91%	3,226,530	19.88%	1,629.07
70. 4G	4,856.87	43.91%	5,398,270	33.25%	1,111.47
71. Total	11,059.82	100.00%	16,233,615	100.00%	1,467.80
<b>Irrigated Total</b>					
	29,755.62	43.23%	161,978,230	59.33%	5,443.62
<b>Dry Total</b>					
	27,229.07	39.56%	94,737,740	34.70%	3,479.29
<b>Grass Total</b>					
	11,059.82	16.07%	16,233,615	5.95%	1,467.80
72. Waste	789.83	1.15%	78,980	0.03%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	68,834.34	100.00%	273,028,565	100.00%	3,966.46

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,749.41	14.58%	79,855,510	15.20%	6,796.55
46. 1A	36,968.43	45.89%	246,738,100	46.98%	6,674.29
47. 2A1	10,917.60	13.55%	72,830,860	13.87%	6,670.96
48. 2A	4,508.80	5.60%	29,738,350	5.66%	6,595.62
49. 3A1	7,745.45	9.61%	48,773,565	9.29%	6,297.06
50. 3A	57.20	0.07%	314,600	0.06%	5,500.00
51. 4A1	7,186.41	8.92%	39,482,670	7.52%	5,494.07
52. 4A	1,428.59	1.77%	7,490,265	1.43%	5,243.12
53. Total	80,561.89	100.00%	525,223,920	100.00%	6,519.51
<b>Dry</b>					
54. 1D1	3,688.12	10.67%	15,841,365	11.53%	4,295.24
55. 1D	11,728.05	33.94%	50,328,975	36.64%	4,291.33
56. 2D1	4,406.67	12.75%	17,402,195	12.67%	3,949.06
57. 2D	4,368.80	12.64%	17,005,110	12.38%	3,892.40
58. 3D1	4,143.99	11.99%	15,822,485	11.52%	3,818.18
59. 3D	347.77	1.01%	1,181,665	0.86%	3,397.83
60. 4D1	4,725.24	13.67%	16,029,950	11.67%	3,392.41
61. 4D	1,151.40	3.33%	3,740,820	2.72%	3,248.93
62. Total	34,560.04	100.00%	137,352,565	100.00%	3,974.32
<b>Grass</b>					
63. 1G1	636.14	3.39%	939,845	3.41%	1,477.42
64. 1G	1,484.27	7.91%	2,808,745	10.18%	1,892.34
65. 2G1	1,399.84	7.46%	2,000,840	7.26%	1,429.33
66. 2G	2,225.55	11.86%	4,206,580	15.25%	1,890.13
67. 3G1	1,823.31	9.72%	3,334,635	12.09%	1,828.89
68. 3G	494.00	2.63%	765,895	2.78%	1,550.39
69. 4G1	4,325.59	23.05%	6,995,715	25.37%	1,617.29
70. 4G	6,377.17	33.98%	6,525,270	23.66%	1,023.22
71. Total	18,765.87	100.00%	27,577,525	100.00%	1,469.56
<b>Irrigated Total</b>					
	80,561.89	59.67%	525,223,920	76.09%	6,519.51
<b>Dry Total</b>					
	34,560.04	25.60%	137,352,565	19.90%	3,974.32
<b>Grass Total</b>					
	18,765.87	13.90%	27,577,525	4.00%	1,469.56
72. Waste	1,126.35	0.83%	120,950	0.02%	107.38
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	31.36	0.02%	0	0.00%	0.00
75. Market Area Total	135,014.15	100.00%	690,274,960	100.00%	5,112.61

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	27.19	181,215	18,537.77	117,356,575	94,501.03	581,250,445	113,065.99	698,788,235
<b>77. Dry Land</b>	153.23	581,745	15,550.10	57,416,185	145,900.57	517,421,505	161,603.90	575,419,435
<b>78. Grass</b>	59.65	99,140	6,153.06	9,447,150	57,920.73	89,891,185	64,133.44	99,437,475
<b>79. Waste</b>	0.00	0	473.93	47,390	2,042.43	212,445	2,516.36	259,835
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	31.06	0	180.50	0	211.56	0
<b>82. Total</b>	<b>240.07</b>	<b>862,100</b>	<b>40,714.86</b>	<b>184,267,300</b>	<b>300,364.76</b>	<b>1,188,775,580</b>	<b>341,319.69</b>	<b>1,373,904,980</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	113,065.99	33.13%	698,788,235	50.86%	6,180.36
<b>Dry Land</b>	161,603.90	47.35%	575,419,435	41.88%	3,560.68
<b>Grass</b>	64,133.44	18.79%	99,437,475	7.24%	1,550.48
<b>Waste</b>	2,516.36	0.74%	259,835	0.02%	103.26
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	211.56	0.06%	0	0.00%	0.00
<b>Total</b>	<b>341,319.69</b>	<b>100.00%</b>	<b>1,373,904,980</b>	<b>100.00%</b>	<b>4,025.27</b>



Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 4500	25	921,955	335	19,979,755	336	44,344,995	361	65,246,705	2,037,400
83.2 4505	11	222,950	120	4,549,515	124	16,173,895	135	20,946,360	289,825
83.3 4510	3	75,920	158	6,258,400	158	15,617,065	161	21,951,385	418,385
83.4 Area 1	3	66,830	13	974,310	22	1,829,880	25	2,871,020	0
83.5 Area 2	6	78,080	5	567,290	10	792,655	16	1,438,025	123,985
83.6 Area 3	8	36,715	5	305,785	17	885,395	25	1,227,895	15,000
83.7 Crete	215	3,234,300	1,742	29,206,690	1,745	168,119,780	1,960	200,560,770	2,440,525
83.8 Dewitt	43	119,035	262	899,205	264	13,186,275	307	14,204,515	41,190
83.9 Dorchester	31	277,405	261	2,635,540	262	17,173,410	293	20,086,355	100,880
83.10 Friend	112	1,146,225	469	6,149,770	470	40,788,160	582	48,084,155	266,150
83.11 Swanton	15	27,160	75	212,865	75	2,499,595	90	2,739,620	0
83.12 Tobias	69	58,775	91	45,740	91	1,856,945	160	1,961,460	1,270
83.13 Western	29	60,995	165	397,815	165	5,363,010	194	5,821,820	60,260
83.14 Wilber	77	815,650	759	13,978,565	761	61,203,475	838	75,997,690	494,285
83.15 X-mobile Home	0	0	0	0	150	1,538,595	150	1,538,595	0
83.16 Y-b.r.l.	0	0	0	0	62	1,465,490	62	1,465,490	0
83.17 Y-cabin	0	0	0	0	9	69,680	9	69,680	0
84 Residential Total	647	7,141,995	4,460	86,161,245	4,721	392,908,300	5,368	486,211,540	6,289,155

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	4510	0	0	1	22,250	1	516,040	1	538,290	0
85.2	Area 1	0	0	0	0	1	14,565	1	14,565	0
85.3	Area 2	0	0	2	36,460	2	280,265	2	316,725	0
85.4	Area 3	0	0	1	129,000	4	1,729,205	4	1,858,205	1,427,000
85.5	Crete	51	1,597,225	266	12,081,715	270	88,864,305	321	102,543,245	73,360
85.6	Dewitt	5	24,495	22	210,755	24	3,555,495	29	3,790,745	1,515,500
85.7	Dorchester	3	29,625	33	319,525	35	10,847,285	38	11,196,435	0
85.8	Friend	10	124,720	85	1,086,230	90	7,779,890	100	8,990,840	110,965
85.9	Rural	1	12,530	5	1,070,580	6	13,988,085	7	15,071,195	0
85.10	Swanton	7	18,490	11	59,180	12	1,147,640	19	1,225,310	0
85.11	Tobias	8	4,320	15	11,195	18	115,695	26	131,210	0
85.12	Western	12	39,390	26	46,145	30	724,025	42	809,560	0
85.13	Wilber	10	89,665	84	1,254,050	86	11,026,180	96	12,369,895	1,609,405
86	Commercial Total	107	1,940,460	551	16,327,085	579	140,588,675	686	158,856,220	4,736,230

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	174.98	0.59%	348,120	0.65%	1,989.48
88. 1G	3,051.44	10.33%	6,097,885	11.47%	1,998.36
89. 2G1	870.64	2.95%	1,718,990	3.23%	1,974.40
90. 2G	6,922.39	23.43%	13,665,275	25.70%	1,974.07
91. 3G1	2,200.28	7.45%	4,232,870	7.96%	1,923.79
92. 3G	1,823.80	6.17%	3,103,115	5.84%	1,701.46
93. 4G1	8,667.99	29.34%	14,726,850	27.70%	1,698.99
94. 4G	5,834.89	19.75%	9,269,490	17.44%	1,588.63
95. Total	29,546.41	100.00%	53,162,595	100.00%	1,799.29
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	141.75	2.98%	73,130	2.97%	515.91
106. 1T	237.30	4.98%	122,865	4.99%	517.76
107. 2T1	229.48	4.82%	118,290	4.80%	515.47
108. 2T	275.89	5.79%	142,580	5.79%	516.80
109. 3T1	178.19	3.74%	91,765	3.72%	514.98
110. 3T	149.95	3.15%	77,210	3.13%	514.90
111. 4T1	534.19	11.22%	275,125	11.17%	515.03
112. 4T	3,014.59	63.31%	1,562,775	63.43%	518.40
113. Total	4,761.34	100.00%	2,463,740	100.00%	517.45
<hr/>					
Grass Total	29,546.41	86.12%	53,162,595	95.57%	1,799.29
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,761.34	13.88%	2,463,740	4.43%	517.45
<hr/>					
114. Market Area Total	34,307.75	100.00%	55,626,335	100.00%	1,621.39

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	257.11	3.12%	514,220	3.48%	2,000.00
88. 1G	963.77	11.68%	1,927,490	13.04%	1,999.95
89. 2G1	572.95	6.94%	1,131,575	7.65%	1,975.00
90. 2G	1,299.90	15.75%	2,567,050	17.36%	1,974.81
91. 3G1	629.69	7.63%	1,211,305	8.19%	1,923.65
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,863.13	22.58%	3,166,045	21.41%	1,699.32
94. 4G	2,666.45	32.31%	4,268,525	28.87%	1,600.83
95. Total	8,253.00	100.00%	14,786,210	100.00%	1,791.62
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	75.76	2.70%	39,095	2.70%	516.04
106. 1T	76.46	2.72%	39,475	2.73%	516.28
107. 2T1	279.63	9.96%	144,010	9.95%	515.00
108. 2T	36.78	1.31%	19,005	1.31%	516.72
109. 3T1	28.96	1.03%	14,900	1.03%	514.50
110. 3T	1.34	0.05%	690	0.05%	514.93
111. 4T1	117.47	4.19%	60,485	4.18%	514.90
112. 4T	2,190.42	78.04%	1,129,745	78.05%	515.77
113. Total	2,806.82	100.00%	1,447,405	100.00%	515.67
<hr/>					
Grass Total	8,253.00	74.62%	14,786,210	91.08%	1,791.62
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,806.82	25.38%	1,447,405	8.92%	515.67
<hr/>					
114. Market Area Total	11,059.82	100.00%	16,233,615	100.00%	1,467.80

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	418.31	3.01%	825,680	3.30%	1,973.85
88. 1G	1,376.99	9.91%	2,753,225	10.99%	1,999.45
89. 2G1	877.18	6.31%	1,730,780	6.91%	1,973.12
90. 2G	2,097.34	15.09%	4,140,465	16.53%	1,974.15
91. 3G1	1,699.36	12.22%	3,270,790	13.05%	1,924.72
92. 3G	423.23	3.04%	729,445	2.91%	1,723.52
93. 4G1	4,028.68	28.98%	6,842,450	27.31%	1,698.43
94. 4G	2,980.58	21.44%	4,761,880	19.01%	1,597.64
95. Total	13,901.67	100.00%	25,054,715	100.00%	1,802.28
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	217.83	4.48%	114,165	4.53%	524.10
106. 1T	107.28	2.21%	55,520	2.20%	517.52
107. 2T1	522.66	10.75%	270,060	10.70%	516.70
108. 2T	128.21	2.64%	66,115	2.62%	515.68
109. 3T1	123.95	2.55%	63,845	2.53%	515.09
110. 3T	70.77	1.45%	36,450	1.44%	515.05
111. 4T1	296.91	6.10%	153,265	6.08%	516.20
112. 4T	3,396.59	69.83%	1,763,390	69.90%	519.16
113. Total	4,864.20	100.00%	2,522,810	100.00%	518.65
<hr/>					
Grass Total	13,901.67	74.08%	25,054,715	90.85%	1,802.28
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,864.20	25.92%	2,522,810	9.15%	518.65
<hr/>					
114. Market Area Total	18,765.87	100.00%	27,577,525	100.00%	1,469.56

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

76 Saline

	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	460,549,100	482,432,100	21,883,000	4.75%	6,289,155	3.39%
02. Recreational	3,808,810	3,779,440	-29,370	-0.77%	0	-0.77%
03. Ag-Homesite Land, Ag-Res Dwelling	57,505,260	57,999,250	493,990	0.86%	1,923,295	-2.49%
<b>04. Total Residential (sum lines 1-3)</b>	<b>521,863,170</b>	<b>544,210,790</b>	<b>22,347,620</b>	<b>4.28%</b>	<b>8,212,450</b>	<b>2.71%</b>
05. Commercial	108,301,060	113,020,990	4,719,930	4.36%	3,220,730	1.38%
06. Industrial	44,225,230	45,835,230	1,610,000	3.64%	1,515,500	0.21%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>152,526,290</b>	<b>158,856,220</b>	<b>6,329,930</b>	<b>4.15%</b>	<b>4,736,230</b>	<b>1.04%</b>
08. Ag-Farmsite Land, Outbuildings	50,874,920	51,178,335	303,415	0.60%	0	0.60%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	9,290	51,250	41,960	451.67%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>50,884,210</b>	<b>51,229,585</b>	<b>345,375</b>	<b>0.68%</b>	<b>0</b>	<b>0.68%</b>
12. Irrigated	725,086,280	698,788,235	-26,298,045	-3.63%		
13. Dryland	608,826,295	575,419,435	-33,406,860	-5.49%		
14. Grassland	99,746,010	99,437,475	-308,535	-0.31%		
15. Wasteland	259,535	259,835	300	0.12%		
16. Other Agland	51,250	0	-51,250	-100.00%		
<b>17. Total Agricultural Land</b>	<b>1,433,969,370</b>	<b>1,373,904,980</b>	<b>-60,064,390</b>	<b>-4.19%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,159,243,040</b>	<b>2,128,201,575</b>	<b>-31,041,465</b>	<b>-1.44%</b>	<b>12,948,680</b>	<b>-2.04%</b>

## 2019 Assessment Survey for Saline County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$381,345
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$374,920—all health care, retirement and other benefit costs are paid from county general.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	0; The appraisal expenses are all in the county general budget.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$75,400; \$55,000 is for contract appraisal, reappraisal, and listers salaries. The rest is for mileage and other expenses associated with the appraisal process.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$31,700 is designated for the computer system. This includes \$20,000 for the computer costs and \$1211,700 for the GIS.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,500
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$5,000 EagleView aka: Pictometry – County signed agreement with EagleView in 2018. First flight is scheduled for April 2019.
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>

	\$68,571.86 – had budgeted for 2 additional office help, but only hired one individual
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## B. Computer, Automation Information and GIS

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

## C. Zoning Information

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

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	None
2.	<b>GIS Services:</b>
	gWorks
3.	<b>Other services:</b>
	Automated Systems Inc. for server support.

### E. Appraisal /Listing Services

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

## 2019 Residential Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>																						
	Office Staff																						
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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>Wilber: Wilber is the county seat and is a local trade center.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Small Towns: including Assessor Locations DeWitt, Swanton, Tobias and Western are each small communities within Saline County; each has unique characteristics related to location, but the residential growth, schools, commercial businesses and employment opportunities are limited in each town. (DeWitt/Tobias-2017) (Western/Swanton-2013)</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Cabin Areas: including Assessor Location Y-BRL; that includes the cabins at Blue River Lodge and Assessor Location Y-Cabin; that includes any other rural cabins with recreational influence. This location also includes any parcel described as Recreational existing in the general area. Rural Cabins 2015-2016. BRL 2014 (Last Inspection)</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Rural Residential Area 4500: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4500 corresponds to Ag Market Area 3 which is in the north part of the county.</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Rural Residential Area 4505: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4505 corresponds to Ag Market Area 2 which is in the southern part of the county.</td> </tr> <tr> <td style="text-align: center;">13</td> <td>Rural Residential Area 4510: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. 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The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4505 corresponds to Ag Market Area 2 which is in the southern part of the county.	13	Rural Residential Area 4510: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4510 corresponds to Ag Market Area 1 which is in the center part of the county.	Ag	Agricultural homes and outbuildings
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6	Small Towns: including Assessor Locations DeWitt, Swanton, Tobias and Western are each small communities within Saline County; each has unique characteristics related to location, but the residential growth, schools, commercial businesses and employment opportunities are limited in each town. (DeWitt/Tobias-2017) (Western/Swanton-2013)																						
9	Cabin Areas: including Assessor Location Y-BRL; that includes the cabins at Blue River Lodge and Assessor Location Y-Cabin; that includes any other rural cabins with recreational influence. This location also includes any parcel described as Recreational existing in the general area. Rural Cabins 2015-2016. BRL 2014 (Last Inspection)																						
11	Rural Residential Area 4500: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4500 corresponds to Ag Market Area 3 which is in the north part of the county.																						
12	Rural Residential Area 4505: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4505 corresponds to Ag Market Area 2 which is in the southern part of the county.																						
13	Rural Residential Area 4510: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4510 corresponds to Ag Market Area 1 which is in the center part of the county.																						
Ag	Agricultural homes and outbuildings																						

**3. List and describe the approach(es) used to estimate the market value of residential properties.**

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

**4. If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?**

Depreciation tables from the CAMA vendor are used and then adjusted using 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?**

A market analysis is conducted by using vacant lot sales.

**7. How are rural residential site values developed?**

A market analysis is conducted by using unimproved sites within the various market areas.

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

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

<u>Valuation 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	2014	2017	2017	2017
2	2014	2018	2018	2018
4	2014	2013	2014	2014
5	2015	2014	2015	2015
6	2014	2013-2017	2011-2014	2014-2017
9	2015	2014	IOLL	2014-2015-2016
11	2014	2014	2016-2017	2017
12	2014	2014	2016-2017	2017
13	2014	2014	2016-2017	2017
Ag	2014	2014	2016-2017	2017

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

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

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

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

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

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

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

## 2019 Commercial Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>																				
	The contracted appraiser, assessor and the office staff																				
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																				
	<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>Wilber: Wilber is the county seat and is a local trade center.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>DeWitt: DeWitt has recently experienced a depressed market due to lingering effects of the loss of a major industrial employer.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Rural: The rural valuation grouping contains all commercial properties that do not lie within one of the towns of Saline County.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Wilber: Wilber is the county seat and is a local trade center.	2	Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.	3	DeWitt: DeWitt has recently experienced a depressed market due to lingering effects of the loss of a major industrial employer.	4	Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	5	Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	6	Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	7	Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	8	Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	9	Rural: The rural valuation grouping contains all commercial properties that do not lie within one of the towns of Saline County.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																				
1	Wilber: Wilber is the county seat and is a local trade center.																				
2	Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.																				
3	DeWitt: DeWitt has recently experienced a depressed market due to lingering effects of the loss of a major industrial employer.																				
4	Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.																				
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8	Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.																				
9	Rural: The rural valuation grouping contains all commercial properties that do not lie within one of the towns of Saline County.																				
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																				
	Cost approach is used in the county. The income approach was used on most subclasses in Crete.																				
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																				
	Unique commercial property is appraised exclusively by the contract appraiser. He uses the cost approach on all parcels, does additional sales research beyond Saline County, and studies the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.																				

**4. If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?**

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

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

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

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

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

**7.**

<u>Valuation 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	2015	2015	2016	2016
2	2013	2012	2013	2013
3	2015	2014	2015	2015
4	2015	2015	2016	2016
5	2015	2015	2016	2016
6	2015	2014	2015	2015
7	2015	2014	2015	2015
8	2015	2014	2015	2015
9	2014	2015	2016-2017	2016-2018

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

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

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

## 2019 Agricultural Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	The office appraiser and other office staff	
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
	1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.
	2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.
	3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.
	<u>Year Land Use Completed</u>	
		2014
		2014
		2014
	<p>---The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When land use changes are discovered using the GIS photos, the county drives by the parcel to verify the change and take photos if there is a pivot added. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year, since the review is ongoing.</p>	
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>	
	Review the parcel use, type, location, geographic characteristics, zoning, parcel size and market characteristics. The county considers topography and access to ground water for irrigation development in developing the market area.	
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Rural residential property is identified and valued by present use, size and location.	
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>	
	Yes, the farm home sites and rural residential home sites are valued the same within the same rural valuation groups. There are three rural valuation groupings, which closely follow the boundaries for agricultural market areas. The primary difference is location. The properties that are within commuting distance to Lincoln and Crete, and properties near Dorchester and Friend, that have quicker access to interstate typically sell better than the less accessible parts of the county. The values reflect those differences.	
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>	
	At this time, we don't have any properties identified as "intensive" use.	



7.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	There is only one known parcel of WRP in the county. It is valued at the grass value of the classified LCG's, converted to 100%.
	<b><i>If your county has special value applications, please answer the following</i></b>
8a.	<b>How many special valuation applications are on file?</b>
	There are two properties that have applied (approved) for special value. Currently it is valued the same as the rest of the agland in the county.
8b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	The county reviews, verifies, and continually monitors agricultural sales to identify any non-agricultural influences. The analysis that has been done does not demonstrate that there is any value differences resulting from non-agricultural influences.
	<b><i>If your county recognizes a special value, please answer the following</i></b>
8c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	Applied for.
8d.	<b>Where is the influenced area located within the county?</b>
	Located between Crete and Wilber
8e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Not

## **Saline County Assessor 3 Year Plan of Assessment July 24, 2018**

Pursuant to Nebraska 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

### **Real Property Assessment Requirements**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb. Rev. Stat. 77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land; and
3. 75% of special value for agricultural land and horticultural land which meets the qualifications for special value under 77-1344.

### **Record Count**

According to Saline County's Abstract of Assessment, there are 5,243 residential records; 673 commercial records; 13 industrial records; 93 recreational properties and 3,872 agricultural records of which 2,703 are unimproved. According to our CAMA system, we have 10,936 records total. Therefore, we have approximately 1,042 exempt records on file.

## 2018 Level of Value

According to the Reports and Opinions of the Property Tax Administrator and Findings and Orders by Tax Equalization and Review Commission (TERC), Saline County's Level of Value are as follows:

<u>Property Class</u>	<u>Level of Value</u>
Residential	96%
Commercial	96%
Agricultural	74%

## Office Staff

Saline County Assessor's office staff consist of the assessor, deputy assessor, 3 full-time clerical/listers and one part-time appraiser.

The Assessor and Deputy Assessor presently hold their State of Nebraska Assessor's certificate and both have attended the mandatory educational classes to maintain their certificate. All certificate holders must complete IAAO Course 101 – Fundamentals of Real Property Appraisal and IAAO Course 300 – Fundamentals of Mass Appraisal within the first four years of assuming the office. All certificate holders must obtain 60 hours of approved continuing education within each four year period.

## Software/Mapping

Saline County Assessor's office utilizes the CAMA system provided by ThomsonReuters. The Marshall & Swift costing manuals are used to estimate the replacement costs of the residential, commercial and agricultural improvements during the reappraisal process.

The office maintains a cadastral mapping system for name changes, property splits and new subdivisions. The cadastral maps are dated 1984. Saline County has also implemented a GIS mapping program in 2003.

## 2017 Assessment Actions for 2018 Tax Year

### Residential:

For 2018, we completed all pickup work of new construction and any remodeling of properties. This includes, but is not limited to new construction, additions, alterations, updating or tearing down structures.

In order to be in compliance with the State of Nebraska's six (6) year inspection and review cycle, we conducted a physical on-site inspection and review of the residential properties in Wilber City, DeWitt Village and Tobias Village. This included an on-site inspection of the property using the current property record card to verify measurements, classifications and conditions of the existing improvements. If there was a discrepancy, a new measurement was taken and noted. We also listed new improvements and removed any houses or buildings. New photos were taken. There were new costs using Marshall Swift cost manual, new depreciation and the lot values were adjusted or affirmed. Property record cards and sketches were updated for any changes.

We conducted a thorough sales verification and analysis process of all eight communities within the county. Through this analysis, it was determined that a value adjustment was needed in Crete City to comply with the statutory measures of value. Therefore, Crete City improvements were increased by +5%. The land values were affirmed and unchanged.

During the year, we also completed a review and revaluation of all the rural residential properties in Market Area 4505 & 4510. This included an off-site review of the properties using 2016 aerial imagery and 2015 oblique photos taken by GIS Workshop. The review included comparing the imagery and oblique photos to the current property record card to verify existence of buildings, classifications and conditions of existing improvements. If there was a discrepancy in condition an on-site review was made, if possible. We also listed new improvements and removed any houses or buildings that were no longer there. Affirmed current costs using Marshall Swift cost manual and depreciation tables.

Permits are inspected by office staff/listers. Entered and review by office staff/listers and reviewed by Staff appraiser.

Sales reviews are completed by the Assessor and Staff Appraiser.

### **Commercial:**

We conducted a thorough sale verification and analysis process, resulting in no percentage changes in the communities that were not reassessed. The land values were affirmed and unchanged.

We completed all pick up work of new improvements on commercial properties. Permits are completed by the office staff/listers. Information was entered and reviewed by Staff Appraiser.

Sales reviews are completed by the Assessor and Staff Appraiser.

## **Agricultural:**

For 2018, we completed all pickup work of new construction and any remodeling of properties. This includes, but is not limited to new construction, additions, alterations, updating or tearing down structures.

Land classification adjustments were made when reported by land owner, local Natural Resource Districts (NRD) or observed by office staff. Farm Service Agency (FSA) maps were requested of the land owner when adjustments were recognized for accurate classifications.

The Assessor and Staff Appraiser conducted a thorough analysis of agricultural sales by land classification groups and market areas. This analysis is completed by compiling agland sales that have occurred during the three year study period (10/1/2014 – 9/30/17) as established by the Nebraska Dept. of Revenue. Each qualified sale is placed into the respective market area based on location of the property. The sales are then broken down into acres within the respective land classifications. Each market area is tested by itself to determine if it falls between the statutory guidelines. The three market areas are then compiled into one final spreadsheet to determine if “county-wide” we still fall within the statutory guidelines and if there is a need for change. For 2018, this analysis showed that all land classifications in Market Area 1 should remain the same. It also appeared that various classes in dryland should be decreased in Market Area 2 and that various dryland and irrigated classes should be decreased in Market Area 3.

Area 1: Analysis showed no value adjustments were needed for 2018. Dry land class 1D1 and 1D remained at 4000/acre. 2D1 and 2D remained at 3725/acre. 3D1 remained at 3525/acre. 3D remained at 3325/acre. 4D1 remained at 3225/acre. 4D remained at 3125/acre. Irrigated land classes 1A1 and 1A remained at 4700/acre.

2A1 and 2A remained at 3850/acre. 3A1 and 3A remained at 3800/acre. 4A1 and 4A remained at 3650/acre. Grass land classes 1G1 and 1G remained at 2000/acre. 2G1 and 2G remained at 1975/acre. 3G1 remained at 1925/acre. 3G remained at 1725/acre. 4G1 remained at 1700/acre. 4G remained at 1600/acre.

Area 2: Irrigated land class 1A1 and 1A remained at 5800/acre. 2A1 remained at 5600/acre. 2A remained at 5500/acre. 3A1 remained at 5200/acre. 3A remained at 4900/acre. 4A1 remained at 4500/acre. 4A remained at 4300/acre. 1D1 decreased from 3800/acre to 3700/acre. 1D decreased from 3800/acre to 3650/acre. 2D1 decreased from 3600/acre to 3550/acre. 2D decreased from 3500/acre to 3450/acre. 3D1 remained the same at 3400/acre. 3D remained the same at 3200/acre. 4D1 remained the same at 3200/acre. 4D remained the same at 3150/acre. 1G1 and 1G remained the same at 2000/acre. 2G1 and 2G remained the

same at 1975/acre. 3G1 remained the same at 1925/acre. 3G remained the same at 1725/acre. 4G1 remained the same at 1700/acre. 4G remained the same at 1600/acre.

Area 3: Irrigated land classes 1A1 decreased from 7625/acre to 7200/acre. 1A decreased from 7625/acre to 7100/acre. 2A1 decreased from 7525/acre to 7100/acre. 2A decreased from 7275/acre to 6975/acre. 3A1 decreased from 6575/acre to 6400/acre. 3A and 4A1 remained the same at 5500/acre. 4A remained the same at 5250/acre. Dry land classes 1D1 and 1D decreased from 4400/acre to 4300/acre. 2D1 remained the same at 3950/acre. 2D remained the same at 3900/acre. 3D1 remained the same at 3825/acre. 3D and 4D1 remained the same at 3400/acre. 4D remained the same at 3250/acre. 1G1 and 1G remained the same at 2000/acre. 2G1 and 2G remained the same at 1975/acre. 3G1 remained the same at 1925/acre. 3G remained the same at 1725/acre. 4G1 remained the same at 1700/acre. 4G remained the same at 1600/acre.

### **Assessment Plan for Residential Properties**

The Saline County Assessor's office will continue to work with the local communities in regards to obtaining building permits on new construction/remodel or destruction of improvements. The Assessor's office also obtains building permits from Saline County Planning/Zoning office.

The office will continue to review and analyze the real estate transactions.

#### **2018 work for 2019 Assessment year**

We will finish the on-site inspections/reviews of the properties in Crete and a lot study will be completed. Updated Marshall & Swift costing will be implemented on improvements. A sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

#### **2019/2020 work for 2021 Assessment year**

We will begin on-site inspections/reviews of the properties in Dorchester, Swanton and Western. Lot studies will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

### **2021 work for 2022 Assessment year**

We will begin on-site inspections/reviews of the properties of Friend and Blue River Lodge. A lot study will be completed for Friend. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

### **Assessment Plan for Commercial Properties**

The Saline County Assessor's office will continue to work with the local communities in regards to obtaining building permits on new construction/remodel or destruction of improvements. The Assessor's office also obtains building permits from Saline County Planning/Zoning office.

The office will continue to review and analyze the real estate transactions.

### **2018/2019 work for 2020 Assessment year**

We will complete on-site inspections/reviews of the properties in Crete and a lot study will be completed. Updated Marshall & Swift costing will be implemented on improvements. A sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

The Saline County Assessor's office will hire a licensed appraisal service to complete the on-site inspections/analysis of the Crete commercial properties. Monies for this service has been placed in the updated budget request.

The Saline County Assessor's office will use Wayne Kubert of Great Plains Appraisal to complete the review of the industrial properties located within Saline County. Monies for this service has been placed in the updated budget request.

### **2021 work for the 2022 Assessment year**

We will complete an on-site inspections/reviews of the properties in DeWitt, Swanton, Tobias and Western. Lot studies will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value

## **Assessment Plan for Agricultural Properties**

The Saline County Assessor's office annually reviews all agricultural land sales to establish market values for agricultural land. In the review of the sale, the Assessor and staff appraiser make the final determination of which sales are considered arms-length transactions. This information is gathered by the agricultural questionnaire or phone call to the seller, agent or buyer. Analysis is completed in each market area on land value groups (LVG's) to determine if there are any needs for adjustments in the LVG's. Adjustments are made to values when our analysis shows the median outside of the acceptable range.

Analysis is also completed within each market area to determine if the boundary lines are still reliable.

Saline County currently has three market agricultural market areas. Market Area 1 is predominantly dryland, as irrigation is not feasible in the area. The topography is rolling. Market Area 2 has similar topography to area 1, but ground water is available for irrigation. Market Area 3 is the flattest area of the county and irrigation is accessible.

## **Responsibilities**

### **Other functions performed by the assessor's office, but not limited to:**

#### **Prepare annually and file the following Administrative Reports**

- Approve/deny applicants of the Beginning Farmer Exemption (Feb 1)
- Aircraft Information Report (Feb 1)
- County Abstract of Assessment for Real Property (March 19)
- Annual Assessed Value Update (March 19)
- Assessor Survey (March 19)
- Amended Homestead Exemption Summary Certificate (May 30)
- Amended Personal Property Tax Loss Summary Certificate (May 30)
- Certify completion of real property assessment roll (June 1) & publish in newspaper (June 6)
- Send notice of valuation change to owner of record (as of May 20) of any property whose value increased or decreased (May 31)
- Amend/re-certify Abstract of Assessment, if changes were ordered by TERC (June 5)
- Prepare 3 year plan of assessment (June - July)
- File 3- year plan of assessment with the County Board of Equalization (July 31)



- Certify Personal Property Abstract Report (July 20)
- Certification of Values to Political Subdivisions (August 20)
- School District Taxable Value Report (August 20)
- Homestead Exemption Certification of Average Assessed Value of Single-Family Residential property (September 1)
- Complete/certify the tax list (real and personal) and deliver to the county treasurer (November 22)
- Homestead Exemption Tax Loss (November 30)
- Personal Property Tax Loss (November 30)
- Certificate of Taxes Levied Report (December 1)

**Homestead Exemptions** – Homestead Exemption applications are accepted in the office from February 2<sup>nd</sup> through June 30<sup>th</sup>.

**Personal Property** – All depreciable tangible personal property which is used in a trade or business for the production of income, and has a determined life of longer than 1 year, is subject to personal property tax.

Nebraska Personal Property returns are accepted in the office February 1<sup>st</sup> through May 1<sup>st</sup>, without penalty. Returns filed between May 2<sup>nd</sup> and June 30<sup>th</sup> receive a 10% penalty. Returns filed after June 30<sup>th</sup> receive a 25% penalty.

**Permissive Exemptions** – Permissive Exemption applications are filed in our office November 15 through December 31<sup>st</sup>.

**Taxable Governmental Owned Property** – Annual review of government owned property not used for public purpose, sent notices of intent to tax, etc.

**Centrally Assessed Properties** – Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax lists.

**Tax Districts and Tax Rates** – Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

**Tax Lists** – Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

**Tax List Corrections** – Prepare tax list correction documents for the County Board of Equalization's approval.

**County Board of Equalization (CBOE)** – Attend CBOE meetings including meetings for valuation appeals. Prepare documentation for meetings, post meeting

notifications in county newspapers, mail final CBOE decisions. When possible, physically review properties that have filed valuation appeals.

**Tax Equalization and Review Commission (TERC) Appeals** – Prepare the information and attend the taxpayer appeals before TERC. Testify in defense of the county’s valuation. When possible, physically review properties that have filed valuation appeals.

**Tax Equalization and Review Commission (TERC) Statewide Equalization** – Attend hearings if applicable to the county, testify in defense of the county’s valuations, and to implement TERC’s orders.

**Tax Increment Financing (TIF)** – Establish and maintain TIF district boundaries for tax billing.

**Rent-Restricted Housing Projects** – Annual review of rent-restricted housing projects filed with the Department of Revenue. Review and analyze the income and expense statements forwarded by the projects. Set valuation of projects using the capitalization rate established by the Rent-Restricted Housing Project Valuation Committee along with the information provided by the housing projects.

I respectfully submit this plan of assessment and request the resources needed to continue with maintaining up-to-date, fair and equitable assessments in achieving the statutory required statistics.

Brandi Kelly  
Brandi Kelly, Saline County Assessor

7/24/18



**SALINE COUNTY ASSESSOR'S OFFICE**

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February 15, 2019

Dear Ms. Sorensen,

Saline County has received two applications for Special Value. One application was received in 2009 and the second was received in 2016. The applications were approved and will remain on file.

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

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

Respectfully,

*Brandi Kelly*

Saline County Assessor