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DEPARTMENT OF REVENUE

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

SAUNDERS 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 Saunders 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 Saunders 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: Rhonda Andresen, Saunders County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

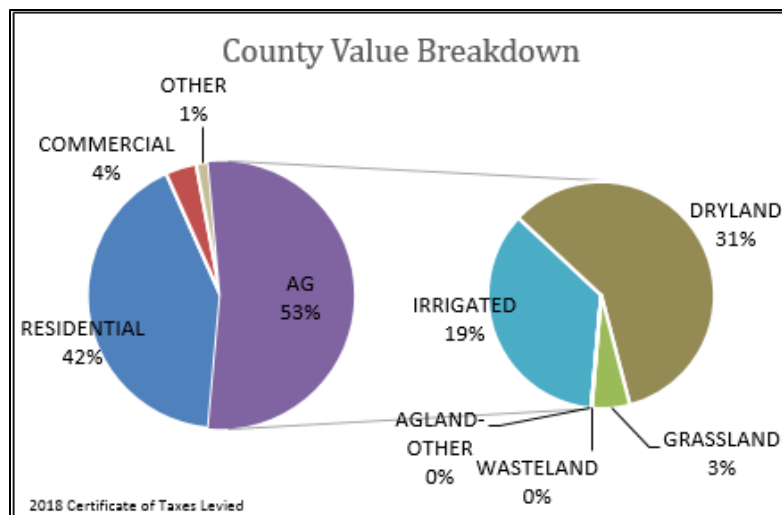
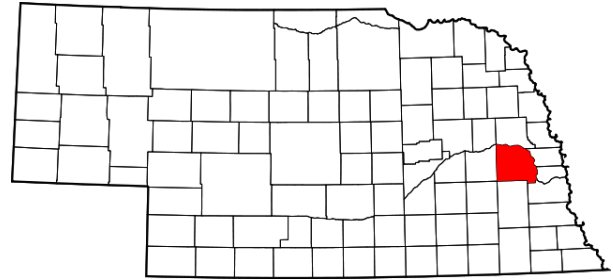
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 750 square miles, Saunders County had 21,057 residents, per the Census Bureau Quick Facts for 2017, a 1% population increase over the 2010 U.S. Census. Reports indicated that 79% of county residents were homeowners and 88% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$170,129 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
ASHLAND	2,262	2,453	8.4%
CEDAR BLUFFS	615	610	-0.8%
CERESCO	920	889	-3.4%
COLON	138	110	-20.3%
ITHACA	168	148	-11.9%
LESHARA	111	112	0.9%
MALMO	109	120	10.1%
MEAD	564	569	0.9%
MEMPHIS	106	114	7.5%
MORSE BLUFF	134	135	0.7%
PRAGUE	346	303	-12.4%
VALPARAISO	563	570	1.2%
WAHOO	4,217	4,510	6.9%
WESTON	310	324	4.5%
YUTAN	1,216	1,174	-3.5%

The majority of the commercial properties in Saunders County are located in and around Wahoo, the county seat, as well as Ashland, due to Ashland's proximity to the interstate. According to the latest information available from the U.S. Census Bureau, there were 537 employer establishments with total employment of 3,993.

Agricultural land makes up approximately 53% the valuation base in the county. Dry land makes up the majority of the land in the county. Saunders County is included in both the Lower Platte North and Lower Platte South Natural Resource Districts (NRD). When compared against the top crops of the other counties in Nebraska, Saunders County ranks second in soybeans for grain. (USDA AgCensus).

An ethanol plant located in Mead also contributes to the local agricultural economy.

2019 Residential Correlation for Saunders County

Assessment Actions

For the current assessment year, Saunders County converted to Vanguard's Computer Assisted Mass Appraisal (CAMA) system. The county converted to Vanguard's pricing model in Valuation Groups 1,2,11 & 14 and a couple of subdivisions were converted in Valuation Group 5. The other valuation groups will remain on Orion's CAMA pricing until they are inspected during the six-year inspection and review process and at that time, the pricing will be converted to Vanguard. The county completed a lot study for the town of Wahoo and as a result, Heritage Heights subdivisions' lot values were increased by \$2,000.

A sales analysis was completed and market adjustments were made to the following; Thomas Lakes and Sandy Point in Valuation Group 1; improvements in Valuation Group 2; improvements in Fremont Valley View and Fremont River View in Valuation Group 5; improvements in the town of Wahoo; improvements in Yutan City, Itan subdivision and Timber Crest subdivision in Valuation Group 14.

Blanket adjustments were given to the following areas that have not been converted to Vanguard pricing; Buffalo Knolls, Crestview, Spoonhour Acres, Pawnee Meadows, Pine Ridge and Autumn Meadows in Valuation Group 5 received an improvement increase between approximately 3% to 6%; Mead's improvements were increased approximately 4%; in Valuation Group 8, Ithaca improvements were given approximately a 1% increase, improvements in Leshara were increased approximately 8%, improvements in Malmo were increased approximately 4%, improvements in Memphis were increased approximately 3% and improvements in Swedeburg were increased approximately 2%; the town of Weston had the improvements increased approximately 2% in Valuation Group 12 and the rural residential/agricultural homes had increases to improvements of approximately 10% to 12% depending on the location.

Assessment Practice Review

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

The Property Assessment Division (Division) reviews the transmission of data from the county to the sales file to see if it was done in a timely fashion and for accuracy. The Saunders County Assessor typically transmits data monthly and accurately. The conversion to a new CAMA vendor hindered the submission for two months, but all sales for the study period have been received.

Sales verification is also addressed during the review. The Division reviews the verification of the sales and the usability decisions for each sale. 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

2019 Residential Correlation for Saunders County

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. The county assessor utilizes a sales questionnaire to aid in the verification of all residential sales and will make a follow-up phone call if additional clarification is needed. All disqualified sales have comments and the comments are thorough. The percentage of sales used is acceptable. The review of Saunders County sales 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 also included checking the reported values from the assessed value update and verifying their accuracy when compared to the property record card.

The county assessor's inspection and review cycle for all real property was discussed with the county assessor. For residential property, the county assessor continues to meet the six-year inspection and review cycle.

Valuation groups were examined to ensure that the groups defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county assessor has adequately identified economic areas for the residential property class.

Description of Analysis

Residential parcels are analyzed utilizing 14 valuation groups that are based on the assessor locations in the county.

Valuation Groups	Description
1	Ashland Lake/River Area
2	Ashland
3	Ceresco
4	East Lake/River
5	Fremont Area subs
6	Lakes and Rivers (Morse Bluff-Wolfs, Whitetail, Hidden Cove)
7	Mead and Cedar Bluffs
8	Small town Wahoo area
10	Valparaiso
11	Wahoo
12	West area small towns (Morse Bluff, Prague, Weston, Touhy)

2019 Residential Correlation for Saunders County

13	Woodcliff subdivision
14	Yutan
15	Rural Residential

For the residential property class, a review of Saunders County's statistical analysis profiles 607 residential sales, representing all the valuation groups. All valuation groups with a sufficient number of sales are within the acceptable range. Two of the three measures of central tendency are in the acceptable range, with only the weighted mean being a point out, which is not deemed a concern. The COD and PRD are also within the acceptable range indicating the data used for measurement is reliable.

The movement of the residential base, less growth, confirm the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	22	94.89	97.17	93.23	11.40	104.23
2	101	94.59	92.41	92.35	07.78	100.06
3	27	91.66	91.51	91.35	07.63	100.18
5	30	92.07	91.62	89.80	08.46	102.03
6	3	83.94	81.99	83.14	06.58	98.62
7	46	92.32	91.59	89.86	13.72	101.93
8	22	91.80	102.64	90.78	28.40	113.06
10	16	93.62	94.92	90.58	15.37	104.79
11	133	93.62	91.49	90.59	11.50	100.99
12	29	92.78	90.23	82.18	22.46	109.80
13	42	91.89	89.18	90.30	09.52	98.76
14	70	93.72	93.69	92.07	07.12	101.76
15	66	93.33	88.84	87.75	14.27	101.24
____ALL____	607	93.47	92.06	90.54	11.66	101.68

Level of Value

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

2019 Commercial Correlation for Saunders County

Assessment Actions

For the current assessment year, Saunders County converted to Vanguard's Computer Assisted Mass Appraisal (CAMA) system. Pricing for all valuation groups are still on the old system and as the county assessor completes the six-year inspection and review cycle, the pricing will be converted to Vanguard. The county revalued the Section 42 Low-Income Housing using the income approach.

A sales analysis was completed for the commercial class of properties and based on the general movement of the market, no changes were deemed necessary. All pick-up work was completed in a timely manner.

Assessment Practice Review

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

The Property Assessment Division (Division) reviews the transmission of data from the county to the sales file to see if it was done in a timely fashion and for accuracy. The county assessor typically transmits data monthly and accurately. The conversion to a new CAMA vendor hindered the submission for two months, but all sales for the study period have been received.

Sales verification is also addressed during the review. The Division reviews the verification of the sales and the usability decisions for each sale. 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. The county assessor utilizes a sales questionnaire to aid in the verification of all residential sales and will make a follow-up phone call if additional clarification is needed. All disqualified sales have comments and the comments are thorough. The percentage of sales used is acceptable. The review of the Saunders County sales 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 also included checking the reported values from the assessed value update and verifying their accuracy when compared to the property record card.

The county's inspection and review cycle for all real property was discussed with the county assessor. For commercial property, the county assessor continues to meet the six-year inspection and review cycle.

2019 Commercial Correlation for Saunders County

Saunders County converted to a new CAMA vendor over the summer and it is anticipated that cost and depreciation tables will be updated as the county continues the six-year inspection and review cycle.

Valuation groups were examined to ensure that the groups defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county assessor has adequately identified economic areas for the commercial property class.

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

Description of Analysis

Commercial parcels are grouped into four valuation groups, the two largest towns and then the remaining towns and rural areas, geographically the east and west areas of the county.

Valuation Group	Description
1	Ashland
2	East
3	West
4	Wahoo

For this study period, there were 41 commercial sales profiled for the all the valuation groups. Two of the three measures of central tendency are within the acceptable range, with the weighted mean being below the acceptable range, which is not deemed a concern.

The median was then tested by arraying the sales ratios and removing two outliers on the high end and the low end. The median did not move significantly indicating the median can be relied upon as a stable statistical measure.

Two high ratio outliers removed	Median – 92
Two low ratios outliers removed	Median – 93

The movement of the commercial market less growth increased less than 2%, confirming the limited assessment actions reported by the county assessor.

2019 Commercial Correlation for Saunders County

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all information, and the assessment practices suggests that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	9	93.82	82.55	87.53	18.00	94.31
2	8	106.02	105.14	97.40	30.85	107.95
3	7	83.69	88.58	81.95	34.87	108.09
4	17	93.26	92.43	92.55	16.53	99.87
____ALL____	41	93.26	92.08	89.39	23.28	103.01

Level of Value

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

2019 Agricultural Correlation for Saunders County

Assessment Actions

For the current assessment year, the Saunders County Assessor completed a sales review and as a result, all dryland in Market Area 2 was decreased approximately 5% to 10%, depending on the Land Capability Group (LCG) except for 4D1 and 4D, which received no change in value. In Market Area 3, dryland in the 1D1 and 1D LCG's were reduced approximately 1% to 2%. All pick-up work was completed in a timely fashion.

Assessment Practice Review

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

The Property Assessment Division (Division) reviews the transmission of data from the county assessor to the sales file to see if it was done in a timely fashion and for accuracy. The Saunders County Assessor typically transmits data monthly and accurately. The conversion to a new Computer Assisted Mass Appraisal (CAMA) system hindered the submission for two months, but all sales for the study period have been received.

Sales verification is also addressed during the review. The Division reviews the verification of the sales and the usability decisions for each sale. 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. The county assessor utilizes a sales questionnaire to aid in the verification of all agricultural sales and will make a follow-up phone call if additional clarification is needed. All disqualified sales have comments and the comments are thorough. The percentage of sales used is acceptable. The review of the Saunders County sales 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 also included checking the reported values from the assessed value update and verifying their accuracy when compared to the property record card.

Saunders County continually verifies sales along with updating land use in the agricultural class of property. The current process of land use verification is through aerial imagery which is completed biennially. Letters are also sent to the buyer and seller and the county assessor will follow-up with a phone call for further clarification if needed. Further, sales are reviewed to ensure that those sales deemed qualified were not affected by non-agricultural influences that would cause a significant premium to be paid for the land. The county's practice considers all available information when determining the primary use of the parcel.

2019 Agricultural Correlation for Saunders County

The county assessor has reviewed the sales as required by Directive 16-3 and has removed any sales that may have sold at a substantial premium or discount. The process used by the county assessor gathers sufficient information to adequately make qualification determinations and the sales that have been disqualified have comments to explain why. The agricultural land review in Saunders County was determined to be systematic and comprehensive and all arm's-length sales were made available for the measurement of agricultural land.

The county assessor continues to meet the six-year inspection and review requirement for agricultural improvements.

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

Description of Analysis

The county is technically divided up into five market areas, but is measured with three. Market Area 1 is the western 1/3 of the county and consists of mainly dryland hills. Market Area 2 cuts diagonally across the county, is mainly level and consists of substantial irrigation and top quality soils. Market Area 3 is the central and eastern part of the county. The eastern portion of the county includes Market Area 4 and Market Area 5, but since the land values are the same as Market Area 3, they are combined for measurement purposes. The county assessor keeps these market areas (3, 4 & 5) separate in their system for administrative purposes.

The initial analysis was done using the 72 sales within Saunders County for the three study periods. All three measures of central tendency are in the range and show strong support for each other.

In reviewing the market areas, all three market areas fall within the acceptable range. Within the 80% Majority Land Use (MLU) categories, dryland falls in the acceptable range overall and in the market areas with a material number of sales. The overall 80% MLU for irrigated land is below the range, but only has 10 sales. None of the individual market areas contain a sufficient number of sales to rely on the median as a reliable indicator of value. Additionally, there was only one sale of the 80% MLU for irrigated land in the most recent study period.

An additional analysis was completed using sales from the surrounding counties to measure Saunders County's schedule of values. The results of this analysis were comparable to the results of the sales within Saunders County indicating that their schedule of values are equalized with the surrounding counties that have similar markets.

The movement of the agricultural base confirms the assessment actions reported by the county assessor that various classes of dryland were decreased in two market areas. The dryland LCG's that received a valuation decrease account for approximately 20% of the overall dryland in the county. The actions reported by the county assessor correlate to the overall decrease in dryland value.

2019 Agricultural Correlation for Saunders County

Equalization and Quality of Assessment

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

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. A comparison of Saunders County values with the adjoining counties shows that all values are reasonably comparable and therefore equalized. The quality of assessment of agricultural land in Saunders 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	10	66.81	68.81	67.53	12.21	101.90
1	1	73.38	73.38	73.38	00.00	100.00
2	5	68.10	74.40	74.15	14.36	100.34
3	4	65.83	60.69	62.26	09.30	97.48
<u>Dry</u>						
County	46	70.90	71.62	72.75	12.38	98.45
1	14	71.42	74.52	73.84	11.20	100.92
2	9	73.97	71.14	72.90	11.29	97.59
3	23	69.60	70.05	72.25	13.15	96.96
<u>Grass</u>						
County	1	53.93	53.93	53.93	00.00	100.00
1	1	53.93	53.93	53.93	00.00	100.00
<u>ALL</u>						
	72	72.17	72.69	72.83	14.05	99.81

Level of Value

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

Special Valuation

A review of agricultural land value in Saunders County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of Market Area 1 where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Saunders County is 72%.

2019 Opinions of the Property Tax Administrator for Saunders County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	72	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.*

**2019 Opinions of the Property Tax Administrator
for Saunders County**

Dated this 5th day of April, 2019.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Saunders County

Residential Real Property - Current

Number of Sales	607	Median	93.47
Total Sales Price	\$127,841,371	Mean	92.06
Total Adj. Sales Price	\$127,841,371	Wgt. Mean	90.54
Total Assessed Value	\$115,753,772	Average Assessed Value of the Base	\$165,567
Avg. Adj. Sales Price	\$210,612	Avg. Assessed Value	\$190,698

Confidence Interval - Current

95% Median C.I	92.50 to 94.28
95% Wgt. Mean C.I	89.40 to 91.69
95% Mean C.I	90.61 to 93.51
% of Value of the Class of all Real Property Value in the County	39.46
% of Records Sold in the Study Period	6.63
% of Value Sold in the Study Period	7.64

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	585	94	93.64
2017	594	94	94.18
2016	588	95	95.30
2015	543	96	96.03

2019 Commission Summary for Saunders County

Commercial Real Property - Current

Number of Sales	41	Median	93.26
Total Sales Price	\$6,727,773	Mean	92.08
Total Adj. Sales Price	\$6,727,773	Wgt. Mean	89.39
Total Assessed Value	\$6,013,739	Average Assessed Value of the Base	\$161,358
Avg. Adj. Sales Price	\$164,092	Avg. Assessed Value	\$146,677

Confidence Interval - Current

95% Median C.I	82.00 to 97.79
95% Wgt. Mean C.I	73.91 to 104.86
95% Mean C.I	82.68 to 101.48
% of Value of the Class of all Real Property Value in the County	3.74
% of Records Sold in the Study Period	4.60
% of Value Sold in the Study Period	4.18

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	45	94	93.82
2017	57	94	94.07
2016	62	95	94.84
2015	69	100	96.20

78 Saunders
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 : 607
Total Sales Price : 127,841,371
Total Adj. Sales Price : 127,841,371
Total Assessed Value : 115,753,772
Avg. Adj. Sales Price : 210,612
Avg. Assessed Value : 190,698

MEDIAN : 93
WGT. MEAN : 91
MEAN : 92
COD : 11.66
PRD : 101.68

COV : 19.76
STD : 18.19
Avg. Abs. Dev : 10.90
MAX Sales Ratio : 248.21
MIN Sales Ratio : 15.04

95% Median C.I. : 92.50 to 94.28
95% Wgt. Mean C.I. : 89.40 to 91.69
95% Mean C.I. : 90.61 to 93.51

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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-16 To 31-DEC-16	59	96.63	97.25	95.94	06.64	101.37	76.25	120.33	93.55 to 98.18	197,499	189,491
01-JAN-17 To 31-MAR-17	48	96.61	97.73	96.50	06.19	101.27	76.55	140.52	94.99 to 98.71	216,613	209,030
01-APR-17 To 30-JUN-17	73	94.66	96.64	95.59	07.03	101.10	67.68	166.90	93.66 to 96.65	220,896	211,157
01-JUL-17 To 30-SEP-17	93	95.06	95.30	93.79	08.48	101.61	69.84	146.66	93.51 to 96.33	204,493	191,797
01-OCT-17 To 31-DEC-17	73	92.61	90.90	90.20	12.75	100.78	24.29	156.32	90.36 to 94.86	194,210	175,186
01-JAN-18 To 31-MAR-18	77	92.81	93.29	90.17	13.37	103.46	55.06	248.21	90.56 to 94.71	213,565	192,578
01-APR-18 To 30-JUN-18	84	87.89	88.23	86.02	16.98	102.57	44.11	243.68	82.76 to 91.88	191,139	164,410
01-JUL-18 To 30-SEP-18	100	83.60	83.03	82.86	14.72	100.21	15.04	126.15	80.34 to 87.85	239,707	198,613
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	273	95.65	96.51	95.23	07.36	101.34	67.68	166.90	94.67 to 96.49	209,499	199,506
01-OCT-17 To 30-SEP-18	334	90.24	88.42	86.75	14.78	101.93	15.04	248.21	87.85 to 91.65	211,522	183,499
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	287	94.77	94.93	93.90	08.90	101.10	24.29	166.90	94.24 to 95.78	208,077	195,378
<u>ALL</u>	607	93.47	92.06	90.54	11.66	101.68	15.04	248.21	92.50 to 94.28	210,612	190,698

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	22	94.89	97.17	93.23	11.40	104.23	71.68	166.90	86.95 to 102.19	466,080	434,536
2	101	94.59	92.41	92.35	07.78	100.06	15.04	150.30	93.76 to 95.75	184,281	170,181
3	27	91.66	91.51	91.35	07.63	100.18	53.26	125.88	90.67 to 96.71	163,852	149,680
5	30	92.07	91.62	89.80	08.46	102.03	73.30	122.08	85.10 to 95.89	278,631	250,199
6	3	83.94	81.99	83.14	06.58	98.62	72.74	89.29	N/A	262,667	218,380
7	46	92.32	91.59	89.86	13.72	101.93	57.91	146.66	86.41 to 95.59	115,724	103,989
8	22	91.80	102.64	90.78	28.40	113.06	57.79	248.21	76.93 to 101.02	107,500	97,585
10	16	93.62	94.92	90.58	15.37	104.79	65.80	148.17	80.51 to 106.51	133,579	120,990
11	133	93.62	91.49	90.59	11.50	100.99	49.06	125.19	91.84 to 94.89	168,630	152,761
12	29	92.78	90.23	82.18	22.46	109.80	44.11	199.80	72.96 to 97.81	87,250	71,705
13	42	91.89	89.18	90.30	09.52	98.76	59.11	116.80	86.87 to 94.45	398,335	359,681
14	70	93.72	93.69	92.07	07.12	101.76	73.78	126.15	90.82 to 96.06	229,983	211,744
15	66	93.33	88.84	87.75	14.27	101.24	48.18	156.32	85.33 to 95.34	269,572	236,540
<u>ALL</u>	607	93.47	92.06	90.54	11.66	101.68	15.04	248.21	92.50 to 94.28	210,612	190,698

78 Saunders
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 : 607
Total Sales Price : 127,841,371
Total Adj. Sales Price : 127,841,371
Total Assessed Value : 115,753,772
Avg. Adj. Sales Price : 210,612
Avg. Assessed Value : 190,698

MEDIAN : 93
WGT. MEAN : 91
MEAN : 92
COD : 11.66
PRD : 101.68

COV : 19.76
STD : 18.19
Avg. Abs. Dev : 10.90
MAX Sales Ratio : 248.21
MIN Sales Ratio : 15.04

95% Median C.I. : 92.50 to 94.28
95% Wgt. Mean C.I. : 89.40 to 91.69
95% Mean C.I. : 90.61 to 93.51

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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	603	93.47	92.06	90.53	11.64	101.69	15.04	248.21	92.50 to 94.28	210,685	190,734
06											
07	4	90.93	92.33	92.80	15.00	99.49	76.54	110.92	N/A	199,625	185,255
<u>ALL</u>	607	93.47	92.06	90.54	11.66	101.68	15.04	248.21	92.50 to 94.28	210,612	190,698

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	170.15	170.15	167.45	17.43	101.61	140.50	199.80	N/A	11,000	18,420
Less Than 30,000	6	131.83	154.70	154.84	30.31	99.91	107.07	243.68	107.07 to 243.68	20,583	31,871
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	607	93.47	92.06	90.54	11.66	101.68	15.04	248.21	92.50 to 94.28	210,612	190,698
Greater Than 14,999	605	93.46	91.80	90.53	11.43	101.40	15.04	248.21	92.44 to 94.24	211,272	191,268
Greater Than 29,999	601	93.44	91.43	90.48	11.12	101.05	15.04	248.21	92.39 to 94.10	212,509	192,284
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	170.15	170.15	167.45	17.43	101.61	140.50	199.80	N/A	11,000	18,420
15,000 TO 29,999	4	118.58	146.98	152.10	30.73	96.63	107.07	243.68	N/A	25,375	38,597
30,000 TO 59,999	23	100.25	109.01	107.10	20.10	101.78	66.60	248.21	93.51 to 114.36	47,361	50,725
60,000 TO 99,999	69	94.71	94.22	94.00	15.87	100.23	24.29	150.30	90.94 to 99.72	78,824	74,091
100,000 TO 149,999	159	92.73	89.81	89.72	11.41	100.10	15.04	140.52	90.82 to 94.51	127,595	114,480
150,000 TO 249,999	167	93.20	90.53	90.41	10.56	100.13	48.18	166.90	91.66 to 94.23	193,449	174,892
250,000 TO 499,999	158	93.34	90.71	90.73	07.65	99.98	55.06	116.80	91.48 to 94.44	332,304	301,492
500,000 TO 999,999	25	92.88	88.43	88.48	10.02	99.94	59.48	107.48	85.33 to 96.45	643,684	569,543
1,000,000 +											
<u>ALL</u>	607	93.47	92.06	90.54	11.66	101.68	15.04	248.21	92.50 to 94.28	210,612	190,698

78 Saunders
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 : 41
Total Sales Price : 6,727,773
Total Adj. Sales Price : 6,727,773
Total Assessed Value : 6,013,739
Avg. Adj. Sales Price : 164,092
Avg. Assessed Value : 146,677

MEDIAN : 93
WGT. MEAN : 89
MEAN : 92
COD : 23.28
PRD : 103.01

COV : 33.35
STD : 30.71
Avg. Abs. Dev : 21.71
MAX Sales Ratio : 165.00
MIN Sales Ratio : 14.08

95% Median C.I. : 82.00 to 97.79
95% Wgt. Mean C.I. : 73.91 to 104.86
95% Mean C.I. : 82.68 to 101.48

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	5	88.49	94.04	91.25	12.13	103.06	81.56	119.89	N/A	148,800	135,776	
01-JAN-16 To 31-MAR-16	2	81.58	81.58	81.28	00.51	100.37	81.16	82.00	N/A	46,250	37,590	
01-APR-16 To 30-JUN-16	7	93.82	91.22	94.38	06.91	96.65	63.98	100.19	63.98 to 100.19	183,396	173,089	
01-JUL-16 To 30-SEP-16	1	92.25	92.25	92.25	00.00	100.00	92.25	92.25	N/A	52,500	48,430	
01-OCT-16 To 31-DEC-16	2	95.75	95.75	95.82	00.44	99.93	95.33	96.17	N/A	127,950	122,605	
01-JAN-17 To 31-MAR-17	1	107.98	107.98	107.98	00.00	100.00	107.98	107.98	N/A	145,000	156,570	
01-APR-17 To 30-JUN-17	3	93.26	90.45	101.98	19.74	88.69	61.44	116.66	N/A	38,667	39,433	
01-JUL-17 To 30-SEP-17	4	110.03	111.29	116.75	15.13	95.32	90.93	134.17	N/A	375,500	438,408	
01-OCT-17 To 31-DEC-17	4	90.46	83.41	89.03	38.16	93.69	14.08	138.62	N/A	125,650	111,862	
01-JAN-18 To 31-MAR-18	4	77.49	87.11	73.84	30.18	117.97	52.41	141.05	N/A	203,500	150,273	
01-APR-18 To 30-JUN-18	5	53.73	68.80	38.86	52.48	177.05	22.61	148.43	N/A	189,500	73,643	
01-JUL-18 To 30-SEP-18	3	125.46	123.10	113.66	22.89	108.31	78.83	165.00	N/A	90,667	103,055	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	15	92.25	90.94	92.70	09.27	98.10	63.98	119.89	82.00 to 97.79	144,852	134,274	
01-OCT-16 To 30-SEP-17	10	97.26	101.60	112.62	14.57	90.21	61.44	134.17	90.93 to 121.71	201,890	227,371	
01-OCT-17 To 30-SEP-18	16	79.39	87.21	68.05	44.36	128.16	14.08	165.00	52.41 to 138.62	158,506	107,870	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	12	93.69	90.45	93.81	06.69	96.42	63.98	100.19	82.00 to 96.42	140,389	131,703	
01-JAN-17 To 31-DEC-17	12	97.79	96.51	109.28	23.59	88.31	14.08	138.62	83.69 to 121.71	188,800	206,329	
<u>ALL</u>	41	93.26	92.08	89.39	23.28	103.01	14.08	165.00	82.00 to 97.79	164,092	146,677	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	9	93.82	82.55	87.53	18.00	94.31	14.08	107.98	53.73 to 98.40	139,218	121,861	
2	8	106.02	105.14	97.40	30.85	107.95	52.41	165.00	52.41 to 165.00	70,914	69,072	
3	7	83.69	88.58	81.95	34.87	108.09	22.61	148.43	22.61 to 148.43	239,000	195,852	
4	17	93.26	92.43	92.55	16.53	99.87	52.03	138.62	78.83 to 98.34	190,265	176,085	
<u>ALL</u>	41	93.26	92.08	89.39	23.28	103.01	14.08	165.00	82.00 to 97.79	164,092	146,677	

78 Saunders
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 : 41
Total Sales Price : 6,727,773
Total Adj. Sales Price : 6,727,773
Total Assessed Value : 6,013,739
Avg. Adj. Sales Price : 164,092
Avg. Assessed Value : 146,677

MEDIAN : 93
WGT. MEAN : 89
MEAN : 92
COD : 23.28
PRD : 103.01

COV : 33.35
STD : 30.71
Avg. Abs. Dev : 21.71
MAX Sales Ratio : 165.00
MIN Sales Ratio : 14.08

95% Median C.I. : 82.00 to 97.79
95% Wgt. Mean C.I. : 73.91 to 104.86
95% Mean C.I. : 82.68 to 101.48

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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	119.89	119.89	119.89	00.00	100.00	119.89	119.89	N/A	85,000	101,910
03	40	92.76	91.39	89.00	23.28	102.69	14.08	165.00	82.00 to 97.23	166,069	147,796
04											
<u>ALL</u>	<u>41</u>	<u>93.26</u>	<u>92.08</u>	<u>89.39</u>	<u>23.28</u>	<u>103.01</u>	<u>14.08</u>	<u>165.00</u>	<u>82.00 to 97.79</u>	<u>164,092</u>	<u>146,677</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	82.00	82.00	82.00	00.00	100.00	82.00	82.00	N/A	12,500	10,250
Less Than 30,000	5	92.14	108.33	114.98	35.29	94.22	61.44	165.00	N/A	19,100	21,962
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	41	93.26	92.08	89.39	23.28	103.01	14.08	165.00	82.00 to 97.79	164,092	146,677
Greater Than 14,999	40	93.41	92.34	89.40	23.53	103.29	14.08	165.00	82.45 to 97.79	167,882	150,087
Greater Than 29,999	36	93.41	89.83	89.02	21.60	100.91	14.08	148.43	81.56 to 97.79	184,230	163,998
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	82.00	82.00	82.00	00.00	100.00	82.00	82.00	N/A	12,500	10,250
15,000 TO 29,999	4	116.60	114.91	119.95	32.69	95.80	61.44	165.00	N/A	20,750	24,890
30,000 TO 59,999	4	92.76	99.48	96.73	23.04	102.84	63.98	148.43	N/A	43,328	41,910
60,000 TO 99,999	9	83.69	87.55	87.16	18.92	100.45	53.73	119.89	67.20 to 116.66	80,222	69,918
100,000 TO 149,999	9	81.56	80.04	80.93	32.95	98.90	14.08	138.62	52.03 to 107.98	125,528	101,590
150,000 TO 249,999	6	97.51	102.21	101.49	05.74	100.71	96.17	125.46	96.17 to 125.46	186,202	188,978
250,000 TO 499,999	5	93.56	98.99	100.17	11.67	98.82	82.45	134.17	N/A	322,000	322,554
500,000 TO 999,999	3	75.02	73.11	76.92	44.03	95.05	22.61	121.71	N/A	626,667	482,028
1,000,000 +											
<u>ALL</u>	<u>41</u>	<u>93.26</u>	<u>92.08</u>	<u>89.39</u>	<u>23.28</u>	<u>103.01</u>	<u>14.08</u>	<u>165.00</u>	<u>82.00 to 97.79</u>	<u>164,092</u>	<u>146,677</u>

78 Saunders
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 : 41
Total Sales Price : 6,727,773
Total Adj. Sales Price : 6,727,773
Total Assessed Value : 6,013,739
Avg. Adj. Sales Price : 164,092
Avg. Assessed Value : 146,677

MEDIAN : 93
WGT. MEAN : 89
MEAN : 92
COD : 23.28
PRD : 103.01

COV : 33.35
STD : 30.71
Avg. Abs. Dev : 21.71
MAX Sales Ratio : 165.00
MIN Sales Ratio : 14.08

95% Median C.I. : 82.00 to 97.79
95% Wgt. Mean C.I. : 73.91 to 104.86
95% Mean C.I. : 82.68 to 101.48

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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
201	2	108.52	108.52	68.65	52.05	158.08	52.03	165.00	N/A	85,000	58,350
300	1	100.19	100.19	100.19	00.00	100.00	100.19	100.19	N/A	192,000	192,360
302	1	148.43	148.43	148.43	00.00	100.00	148.43	148.43	N/A	37,500	55,660
303	1	22.61	22.61	22.61	00.00	100.00	22.61	22.61	N/A	600,000	135,655
304	1	93.82	93.82	93.82	00.00	100.00	93.82	93.82	N/A	260,000	243,920
326	1	82.00	82.00	82.00	00.00	100.00	82.00	82.00	N/A	12,500	10,250
344	1	138.62	138.62	138.62	00.00	100.00	138.62	138.62	N/A	132,600	183,810
346	1	96.42	96.42	96.42	00.00	100.00	96.42	96.42	N/A	229,213	221,010
350	2	98.24	98.24	100.27	09.92	97.98	88.49	107.98	N/A	120,000	120,320
351	1	98.40	98.40	98.40	00.00	100.00	98.40	98.40	N/A	107,250	105,530
352	1	119.89	119.89	119.89	00.00	100.00	119.89	119.89	N/A	85,000	101,910
353	6	92.20	85.87	72.34	24.92	118.70	14.08	141.05	14.08 to 141.05	80,750	58,411
387	1	134.17	134.17	134.17	00.00	100.00	134.17	134.17	N/A	350,000	469,580
402	1	79.95	79.95	79.95	00.00	100.00	79.95	79.95	N/A	134,000	107,130
406	5	95.33	91.90	87.18	05.66	105.41	75.02	98.34	N/A	267,580	233,272
442	3	81.16	76.28	77.72	08.10	98.15	63.98	83.69	N/A	64,437	50,080
470	1	61.44	61.44	61.44	00.00	100.00	61.44	61.44	N/A	16,000	9,830
476	1	97.79	97.79	97.79	00.00	100.00	97.79	97.79	N/A	189,000	184,820
494	2	108.94	108.94	117.45	11.72	92.75	96.17	121.71	N/A	450,000	528,535
528	3	90.93	96.38	91.90	12.87	104.87	81.56	116.66	N/A	171,667	157,767
601	2	73.02	73.02	72.86	07.97	100.22	67.20	78.83	N/A	92,500	67,395
702	1	125.46	125.46	125.46	00.00	100.00	125.46	125.46	N/A	157,000	196,966
721	1	52.41	52.41	52.41	00.00	100.00	52.41	52.41	N/A	130,000	68,130
999	1	53.73	53.73	53.73	00.00	100.00	53.73	53.73	N/A	70,000	37,610
<u> </u> ALL <u> </u>	41	93.26	92.08	89.39	23.28	103.01	14.08	165.00	82.00 to 97.79	164,092	146,677

78 Saunders

PAD 2019 R&O Statistics (Using 2019 Values)

AGRICULTURAL LAND

Qualified

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

Number of Sales : 72
 Total Sales Price : 47,064,622
 Total Adj. Sales Price : 47,064,622
 Total Assessed Value : 34,275,216
 Avg. Adj. Sales Price : 653,675
 Avg. Assessed Value : 476,045

MEDIAN : 72
 WGT. MEAN : 73
 MEAN : 73
 COD : 14.05
 PRD : 99.81

COV : 18.06
 STD : 13.13
 Avg. Abs. Dev : 10.14
 MAX Sales Ratio : 116.25
 MIN Sales Ratio : 44.13

95% Median C.I. : 68.10 to 75.98
 95% Wgt. Mean C.I. : 69.34 to 76.31
 95% Mean C.I. : 69.66 to 75.72

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	11	68.10	74.51	72.67	19.74	102.53	53.93	100.63	59.97 to 95.71	541,170	393,285	
01-JAN-16 To 31-MAR-16	6	74.45	71.65	71.87	07.48	99.69	56.37	78.76	56.37 to 78.76	522,768	375,707	
01-APR-16 To 30-JUN-16	5	85.38	84.22	84.99	03.56	99.09	76.47	87.73	N/A	1,169,489	993,978	
01-JUL-16 To 30-SEP-16	3	74.04	76.93	72.11	10.55	106.68	66.66	90.09	N/A	851,582	614,109	
01-OCT-16 To 31-DEC-16	5	63.28	64.73	63.69	07.05	101.63	57.77	73.97	N/A	534,002	340,109	
01-JAN-17 To 31-MAR-17	11	70.44	71.15	72.87	08.69	97.64	57.35	91.03	64.42 to 79.19	604,295	440,347	
01-APR-17 To 30-JUN-17	6	75.79	77.68	79.05	12.88	98.27	65.88	96.51	65.88 to 96.51	403,264	318,772	
01-JUL-17 To 30-SEP-17	1	50.91	50.91	50.91	00.00	100.00	50.91	50.91	N/A	501,480	255,309	
01-OCT-17 To 31-DEC-17	10	72.82	72.70	73.83	12.54	98.47	52.95	91.21	62.24 to 86.08	952,379	703,186	
01-JAN-18 To 31-MAR-18	4	68.52	66.17	62.11	13.57	106.54	48.05	79.59	N/A	509,340	316,355	
01-APR-18 To 30-JUN-18	8	73.24	73.05	68.45	21.04	106.72	44.13	116.25	44.13 to 116.25	555,584	380,290	
01-JUL-18 To 30-SEP-18	2	66.50	66.50	62.52	10.92	106.37	59.24	73.76	N/A	664,412	415,360	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	25	76.22	76.06	76.57	13.41	99.33	53.93	100.63	68.10 to 83.80	699,667	535,704	
01-OCT-16 To 30-SEP-17	23	68.39	70.58	71.19	11.27	99.14	50.91	96.51	65.00 to 73.38	532,101	378,796	
01-OCT-17 To 30-SEP-18	24	71.42	71.21	70.21	15.56	101.42	44.13	116.25	63.72 to 77.91	722,277	507,097	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	19	74.04	73.97	75.78	10.97	97.61	56.37	90.09	66.66 to 83.80	747,832	566,684	
01-JAN-17 To 31-DEC-17	28	70.97	72.38	73.56	12.02	98.40	50.91	96.51	66.96 to 76.69	681,860	501,558	
<u>ALL</u>	72	72.17	72.69	72.83	14.05	99.81	44.13	116.25	68.10 to 75.98	653,675	476,045	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	22	72.17	72.88	71.69	12.76	101.66	52.95	95.71	65.68 to 81.64	410,740	294,471	
2	20	75.31	75.08	75.51	13.21	99.43	57.77	100.63	64.22 to 81.97	760,287	574,125	
3	30	69.00	70.96	71.48	15.09	99.27	44.13	116.25	65.00 to 76.22	760,754	543,812	
<u>ALL</u>	72	72.17	72.69	72.83	14.05	99.81	44.13	116.25	68.10 to 75.98	653,675	476,045	

78 Saunders
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)
Qualified
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Avg. Abs. Dev : 10.14
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95% Wgt. Mean C.I. : 69.34 to 76.31
95% Mean C.I. : 69.66 to 75.72

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	2	78.85	78.85	73.75	15.46	106.92	66.66	91.03	N/A	1,031,808	760,921
2	1	91.03	91.03	91.03	00.00	100.00	91.03	91.03	N/A	600,000	546,166
3	1	66.66	66.66	66.66	00.00	100.00	66.66	66.66	N/A	1,463,615	975,676
Dry											
County	28	72.10	71.97	72.25	10.65	99.61	50.91	90.09	67.30 to 76.90	573,764	414,562
1	7	81.06	77.33	77.29	09.36	100.05	65.68	90.09	65.68 to 90.09	383,622	296,497
2	7	74.14	72.44	75.33	11.61	96.16	57.77	87.73	57.77 to 87.73	805,834	607,060
3	14	70.02	69.06	68.26	08.91	101.17	50.91	78.76	62.24 to 76.22	552,800	377,344
ALL	72	72.17	72.69	72.83	14.05	99.81	44.13	116.25	68.10 to 75.98	653,675	476,045

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	10	66.81	68.81	67.53	12.21	101.90	44.13	91.03	63.28 to 85.38	917,640	619,681
1	1	73.38	73.38	73.38	00.00	100.00	73.38	73.38	N/A	454,558	333,537
2	5	68.10	74.40	74.15	14.36	100.34	63.28	91.03	N/A	728,670	540,319
3	4	65.83	60.69	62.26	09.30	97.48	44.13	66.96	N/A	1,269,621	790,420
Dry											
County	46	70.90	71.62	72.75	12.38	98.45	48.05	95.45	67.30 to 75.98	619,460	450,663
1	14	71.42	74.52	73.84	11.20	100.92	57.35	95.45	65.68 to 83.83	438,173	323,535
2	9	73.97	71.14	72.90	11.29	97.59	57.77	87.73	59.24 to 81.97	777,405	566,747
3	23	69.60	70.05	72.25	13.15	96.96	48.05	91.21	63.72 to 76.22	668,005	482,622
Grass											
County	1	53.93	53.93	53.93	00.00	100.00	53.93	53.93	N/A	287,500	155,060
1	1	53.93	53.93	53.93	00.00	100.00	53.93	53.93	N/A	287,500	155,060
ALL	72	72.17	72.69	72.83	14.05	99.81	44.13	116.25	68.10 to 75.98	653,675	476,045

Saunders County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saunders	1	6320	6104	5844	5457	5270	4466	3910	3670	5151
Saunders	2	7245	7096	6732	6230	5959	5525	5078	4890	6906
Saunders	3	6930	6691	6452	5835	5740	5004	4515	4060	6075
Burt	1	5565	5615	4992	4945	3896	4225	3740	2549	4537
Butler	1	7198	6398	6179	5848	6039	5977	5166	5009	6454
Dodge	1	6740	6525	6310	6100	5885	5670	5455	5240	6241
Lancaster	1	6975	6187	5774	5395	4986	4779	4570	4380	5612
Seward	2	6800	6700	6500	0	5800	4900	4700	3800	6411

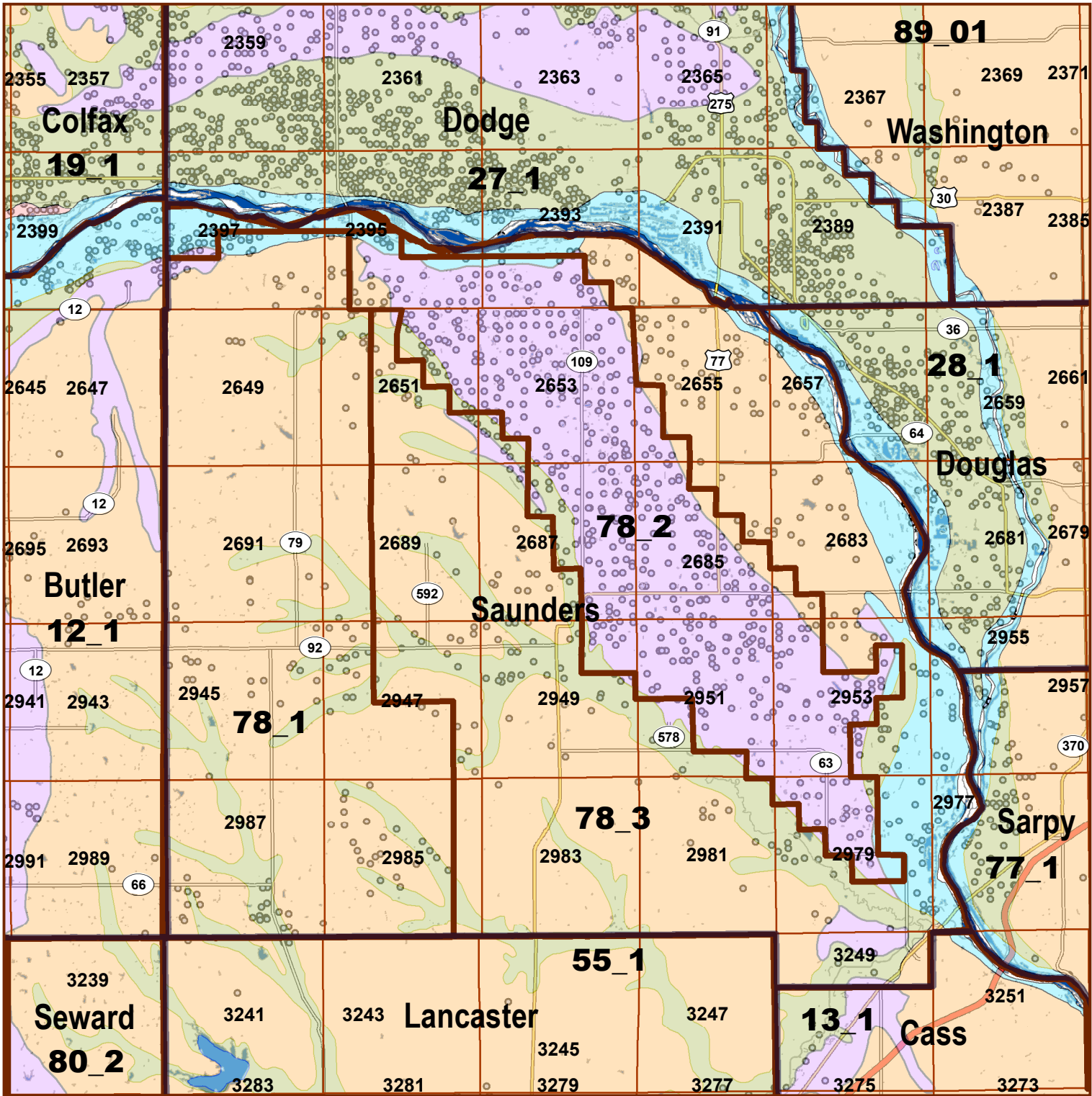
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saunders	1	5714	5497	5292	4759	4566	3839	3437	3193	4317
Saunders	2	5846	5721	5540	5258	4975	4595	4095	3823	5533
Saunders	3	5747	5607	5438	5024	4821	4100	3708	3492	4819
Burt	1	5411	5215	4474	4635	3905	3900	3540	2436	4258
Butler	1	5800	5000	4798	4382	4498	3998	3100	3000	4439
Dodge	1	6435	6225	6020	5810	5595	5340	5190	4980	5872
Lancaster	1	5391	4874	4494	4197	4012	3524	3299	3185	4227
Seward	2	5600	5500	5100	5100	5000	3695	3600	2900	4644

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saunders	1	2801	2603	2510	2500	2303	2223	2115	2105	2252
Saunders	2	2907	2749	2642	2605	2342	2345	2118	2298	2493
Dodge	3	2800	2608	2538	2501	2300	2258	2109	2119	2358
Burt	1	2599	2380	1971	1965	1895	1830	1765	1605	1878
Butler	1	2346	2323	2285	2255	2219	2174	2128	2123	2169
Dodge	1	2460	2460	2355	2355	2245	2245	2140	2140	2292
Lancaster	1	2600	2751	2642	2387	2175	1812	1433	1370	2004
Seward	2	2100	2100	1991	2000	1799	198	1700	1600	1739

--	--	--	--	--	--	--	--	--	--

County	Mkt Area	CRP	TIMBER	WASTE
Saunders	1	2475	719	177
Saunders	2	2508	701	330
Saunders	3	2553	642	160
Burt	1	2939	n/a	121
Butler	1	3026	1499	600
Dodge	1	3210	n/a	167
Lancaster	1	n/a	n/a	749
Seward	2	2540	600	101

Source: 2019 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



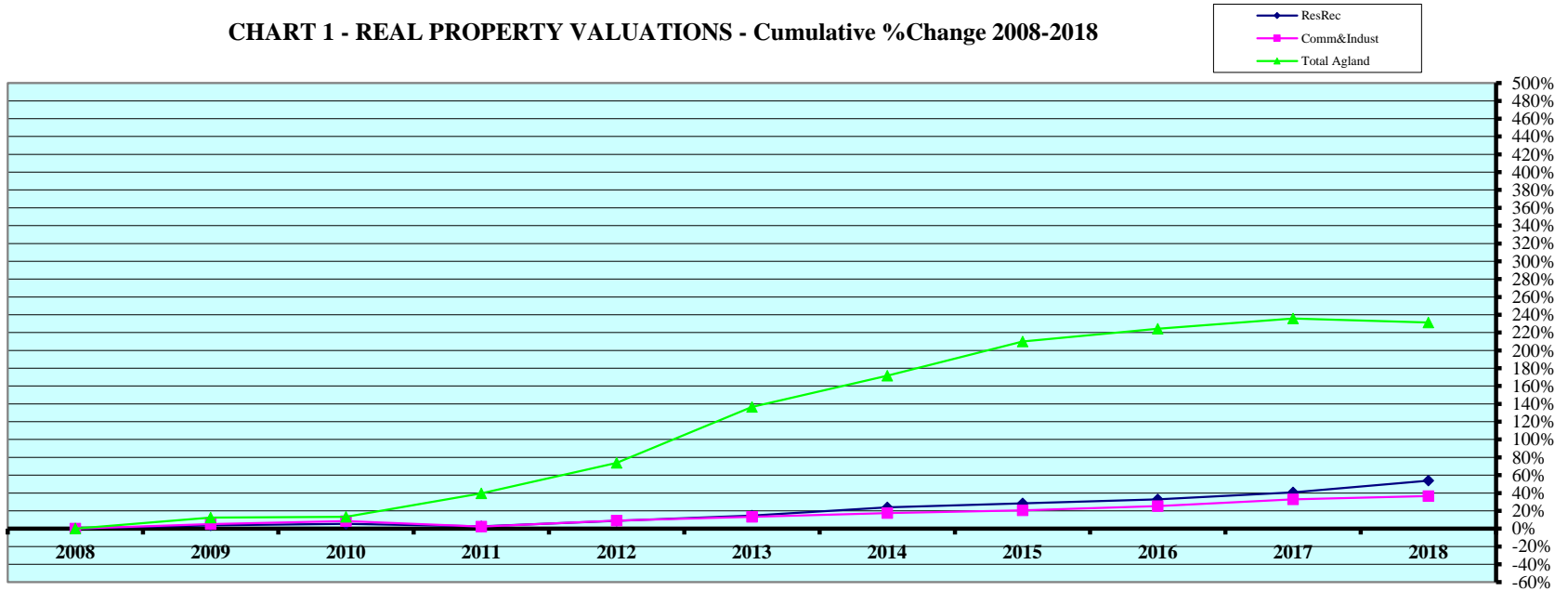
Legend

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

Saunders County Map



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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	914,254,200	--	--	--	102,667,780	--	--	--	593,403,970	--	--	--
2009	948,955,450	34,701,250	3.80%	3.80%	107,884,100	5,216,320	5.08%	5.08%	667,521,530	74,117,560	12.49%	12.49%
2010	964,166,860	15,211,410	1.60%	5.46%	111,355,830	3,471,730	3.22%	8.46%	672,189,460	4,667,930	0.70%	13.28%
2011	938,420,030	-25,746,830	-2.67%	2.64%	105,104,030	-6,251,800	-5.61%	2.37%	829,089,030	156,899,570	23.34%	39.72%
2012	994,227,376	55,807,346	5.95%	8.75%	111,896,364	6,792,334	6.46%	8.99%	1,030,859,090	201,770,060	24.34%	73.72%
2013	1,048,918,386	54,691,010	5.50%	14.73%	116,195,356	4,298,992	3.84%	13.18%	1,403,780,775	372,921,685	36.18%	136.56%
2014	1,132,435,461	83,517,075	7.96%	23.86%	120,522,686	4,327,330	3.72%	17.39%	1,611,811,725	208,030,950	14.82%	171.62%
2015	1,172,506,599	40,071,138	3.54%	28.25%	123,782,846	3,260,160	2.71%	20.57%	1,839,128,300	227,316,575	14.10%	209.93%
2016	1,215,099,572	42,592,973	3.63%	32.91%	128,589,054	4,806,208	3.88%	25.25%	1,924,635,345	85,507,045	4.65%	224.34%
2017	1,285,599,968	70,500,396	5.80%	40.62%	136,332,800	7,743,746	6.02%	32.79%	1,992,520,955	67,885,610	3.53%	235.78%
2018	1,406,281,233	120,681,265	9.39%	53.82%	140,215,576	3,882,776	2.85%	36.57%	1,965,125,208	-27,395,747	-1.37%	231.16%

Rate Annual %chg: Residential & Recreational **4.40%** Commercial & Industrial **3.17%** Agricultural Land **12.72%**

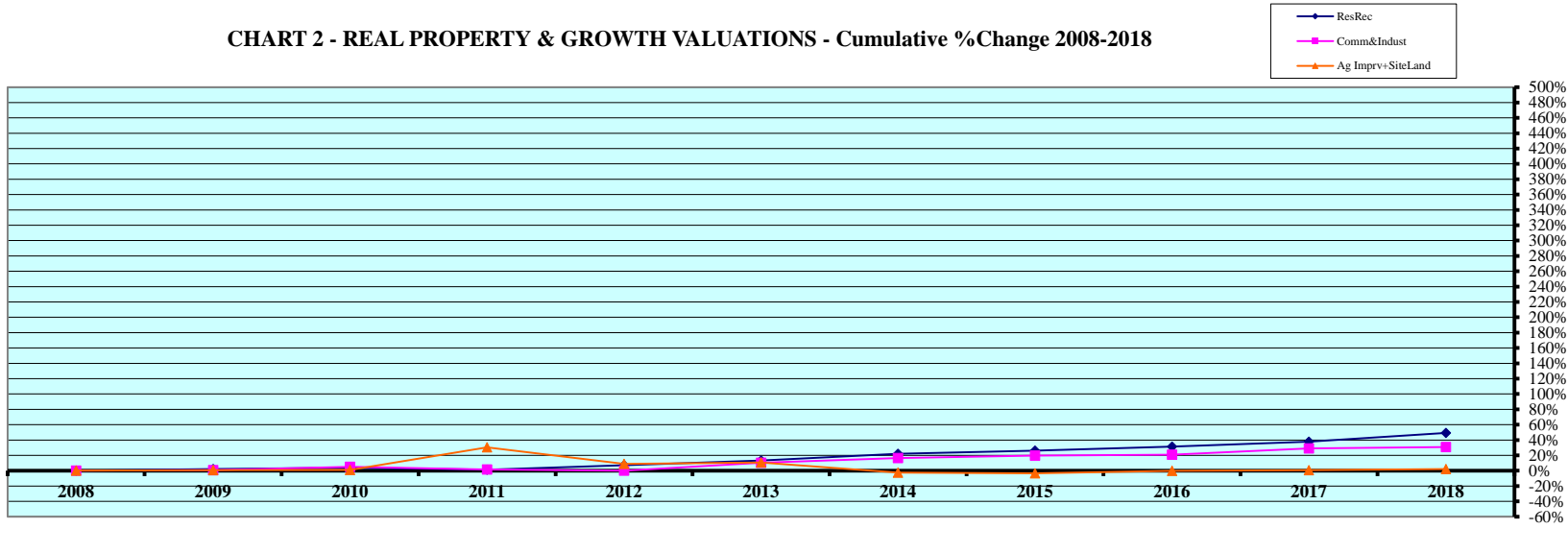
Cnty# **78**
County **SAUNDERS**

CHART 1

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

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2008	914,254,200	19,290,240	2.11%	894,963,960	--	--	102,667,780	939,330	0.91%	101,728,450	--	--
2009	948,955,450	14,461,613	1.52%	934,493,837	2.21%	2.21%	107,884,100	4,400,700	4.08%	103,483,400	0.79%	0.79%
2010	964,166,860	12,935,119	1.34%	951,231,741	0.24%	4.04%	111,355,830	3,412,560	3.06%	107,943,270	0.05%	5.14%
2011	938,420,030	12,135,720	1.29%	926,284,310	-3.93%	1.32%	105,104,030	964,240	0.92%	104,139,790	-6.48%	1.43%
2012	994,227,376	13,710,544	1.38%	980,516,832	4.49%	7.25%	111,896,364	9,244,392	8.26%	102,651,972	-2.33%	-0.02%
2013	1,048,918,386	13,769,809	1.31%	1,035,148,577	4.12%	13.22%	116,195,356	3,000,117	2.58%	113,195,239	1.16%	10.25%
2014	1,132,435,461	16,696,624	1.47%	1,115,738,837	6.37%	22.04%	120,522,686	1,044,151	0.87%	119,478,535	2.83%	16.37%
2015	1,172,506,599	18,644,745	1.59%	1,153,861,854	1.89%	26.21%	123,782,846	982,419	0.79%	122,800,427	1.89%	19.61%
2016	1,215,099,572	14,067,361	1.16%	1,201,032,211	2.43%	31.37%	128,589,054	4,376,128	3.40%	124,212,926	3.35%	20.99%
2017	1,285,599,968	24,301,114	1.89%	1,261,298,854	3.80%	37.96%	136,332,800	3,840,967	2.82%	132,491,833	3.04%	29.05%
2018	1,406,281,233	41,753,249	2.97%	1,364,527,984	6.14%	49.25%	140,215,576	5,884,593	4.20%	134,330,983	-1.47%	30.84%
Rate Ann%chg	4.40%						3.17%					
							C & I w/o growth					
							-0.02%					

Tax Year	Ag Improvements & Site Land ⁽¹⁾				Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value						
2008	160,812,670	37,254,850	198,067,520	3,967,650	2.00%	194,099,870	--	--	
2009	162,296,380	37,816,620	200,113,000	872,545	0.44%	199,240,455	0.59%	0.59%	
2010	164,921,620	39,245,700	204,167,320	4,060,527	1.99%	200,106,793	0.00%	1.03%	
2011	196,353,575	67,243,580	263,597,155	5,266,140	2.00%	258,331,015	26.53%	30.43%	
2012	165,841,031	55,870,180	221,711,211	6,045,320	2.73%	215,665,891	-18.18%	8.89%	
2013	164,912,920	58,695,180	223,608,100	4,212,095	1.88%	219,396,005	-1.04%	10.77%	
2014	143,657,060	53,000,680	196,657,740	3,400,380	1.73%	193,257,360	-13.57%	-2.43%	
2015	143,569,015	51,282,250	194,851,265	3,583,077	1.84%	191,268,188	-2.74%	-3.43%	
2016	147,541,215	52,123,165	199,664,380	2,025,793	1.01%	197,638,587	1.43%	-0.22%	
2017	148,872,487	55,226,115	204,098,602	4,594,144	2.25%	199,504,458	-0.08%	0.73%	
2018	149,489,879	55,964,480	205,454,359	3,326,272	1.62%	202,128,087	-0.97%	2.05%	
Rate Ann%chg	-0.73%	4.15%	0.37%	Ag Imprv+Site w/o growth			-0.80%		

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

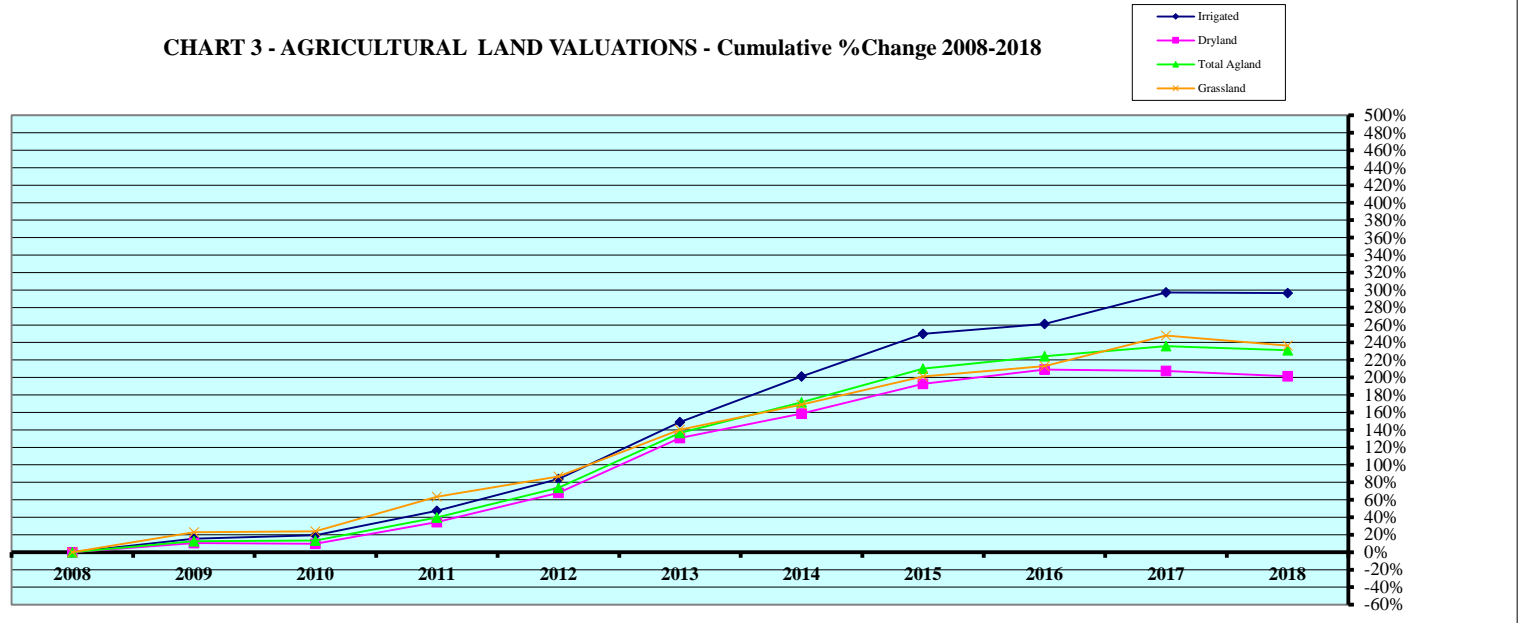
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	78
County	SAUNDERS

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	175,988,390	--	--	--	384,548,860	--	--	--	31,550,880	--	--	--
2009	202,975,340	26,986,950	15.33%	15.33%	424,446,250	39,897,390	10.38%	10.38%	38,762,470	7,211,590	22.86%	22.86%
2010	210,080,030	7,104,690	3.50%	19.37%	421,313,180	-3,133,070	-0.74%	9.56%	39,063,870	301,400	0.78%	23.81%
2011	259,193,540	49,113,510	23.38%	47.28%	516,886,630	95,573,450	22.68%	34.41%	51,586,720	12,522,850	32.06%	63.50%
2012	323,515,340	64,321,800	24.82%	83.83%	646,183,400	129,296,770	25.01%	68.04%	58,856,750	7,270,030	14.09%	86.55%
2013	437,789,345	114,274,005	35.32%	148.76%	887,587,000	241,403,600	37.36%	130.81%	75,785,440	16,928,690	28.76%	140.20%
2014	529,881,575	92,092,230	21.04%	201.09%	994,113,800	106,526,800	12.00%	158.51%	84,880,890	9,095,450	12.00%	169.03%
2015	615,839,520	85,957,945	16.22%	249.93%	1,125,192,240	131,078,440	13.19%	192.60%	95,017,620	10,136,730	11.94%	201.16%
2016	635,896,207	20,056,687	3.26%	261.33%	1,188,188,786	62,996,546	5.60%	208.98%	98,700,128	3,682,508	3.88%	212.83%
2017	699,071,963	63,175,756	9.93%	297.23%	1,181,696,265	-6,492,521	-0.55%	207.29%	109,772,940	11,072,812	11.22%	247.92%
2018	697,912,819	-1,159,144	-0.17%	296.57%	1,158,790,319	-22,905,946	-1.94%	201.34%	106,181,493	-3,591,447	-3.27%	236.54%

Rate Ann.%chg: Irrigated **14.77%** Dryland **11.66%** Grassland **12.90%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	1,315,840	--	--	--	0	--	--	--	593,403,970	--	--	--
2009	1,337,470	21,630	1.64%	1.64%	0	0			667,521,530	74,117,560	12.49%	12.49%
2010	1,732,380	394,910	29.53%	31.66%	0	0			672,189,460	4,667,930	0.70%	13.28%
2011	1,422,140	-310,240	-17.91%	8.08%	0	0			829,089,030	156,899,570	23.34%	39.72%
2012	1,443,770	21,630	1.52%	9.72%	859,830	859,830			1,030,859,090	201,770,060	24.34%	73.72%
2013	1,552,380	108,610	7.52%	17.98%	1,066,610	206,780	24.05%		1,403,780,775	372,921,685	36.18%	136.56%
2014	1,537,700	-14,680	-0.95%	16.86%	1,397,760	331,150	31.05%		1,611,811,725	208,030,950	14.82%	171.62%
2015	1,618,940	81,240	5.28%	23.03%	1,459,980	62,220	4.45%		1,839,128,300	227,316,575	14.10%	209.93%
2016	1,726,124	107,184	6.62%	31.18%	124,100	-1,335,880	-91.50%		1,924,635,345	85,507,045	4.65%	224.34%
2017	1,705,087	-21,037	-1.22%	29.58%	274,700	150,600	121.35%		1,992,520,955	67,885,610	3.53%	235.78%
2018	1,661,027	-44,060	-2.58%	26.23%	579,550	304,850	110.98%		1,965,125,208	-27,395,747	-1.37%	231.16%

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Rate Ann.%chg: Total Agric Land **12.72%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	176,441,230	92,394	1,910			384,865,880	264,354	1,456			32,135,120	55,420	580		
2009	203,765,010	93,132	2,188	14.57%	14.57%	426,217,070	263,829	1,616	10.96%	10.96%	39,192,770	55,511	706	21.76%	21.76%
2010	209,726,890	94,544	2,218	1.39%	16.16%	421,912,070	262,090	1,610	-0.35%	10.57%	39,022,590	55,653	701	-0.69%	20.92%
2011	258,340,000	95,473	2,706	21.98%	41.69%	514,269,390	260,978	1,971	22.41%	35.35%	50,288,760	55,627	904	28.93%	55.91%
2012	322,995,520	95,946	3,366	24.41%	76.28%	638,314,580	260,290	2,452	24.45%	68.44%	58,604,680	54,974	1,066	17.92%	83.85%
2013	437,166,070	98,107	4,456	32.37%	133.34%	888,491,870	257,553	3,450	40.67%	136.95%	76,604,800	54,933	1,395	30.81%	140.50%
2014	517,428,785	101,014	5,122	14.95%	168.23%	1,006,650,220	253,368	3,973	15.17%	172.90%	85,201,250	54,267	1,570	12.59%	170.77%
2015	616,565,720	108,014	5,708	11.44%	198.91%	1,124,861,020	246,913	4,556	14.66%	212.92%	93,510,420	53,790	1,738	10.73%	199.81%
2016	636,186,915	108,607	5,858	2.62%	206.74%	1,188,712,610	246,754	4,817	5.74%	230.89%	98,455,470	53,949	1,825	4.98%	214.73%
2017	689,353,995	109,025	6,323	7.94%	231.10%	1,175,846,950	244,348	4,812	-0.11%	230.54%	105,278,210	55,199	1,907	4.51%	228.93%
2018	696,496,445	110,303	6,314	-0.13%	230.65%	1,159,781,840	242,802	4,777	-0.74%	228.10%	106,369,770	55,590	1,913	0.33%	230.00%

Rate Annual %chg Average Value/Acre: 12.70%

12.62%

12.68%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	1,341,040	8,207	163			0	0				594,783,270	420,375	1,415		
2009	1,395,410	8,336	167	2.44%	2.44%	0	0				670,570,260	420,808	1,594	12.63%	12.63%
2010	1,735,820	8,336	208	24.40%	27.44%	0	0				672,397,370	420,623	1,599	0.32%	12.98%
2011	1,375,100	7,779	177	-15.11%	8.18%	0	0				824,273,250	419,857	1,963	22.81%	38.75%
2012	1,456,510	8,174	178	0.79%	9.04%	0	0				1,021,371,290	419,384	2,435	24.05%	72.13%
2013	1,564,000	8,250	190	6.39%	16.01%	0	0				1,403,826,740	418,844	3,352	37.62%	136.89%
2014	1,517,380	8,352	182	-4.16%	11.18%	0	0				1,610,797,635	417,001	3,863	15.25%	173.01%
2015	1,633,610	8,451	193	6.40%	18.30%	137,620	30	4,635			1,836,708,390	417,197	4,402	13.97%	211.16%
2016	1,714,380	8,275	207	7.18%	26.79%	124,100	25	5,000	7.87%		1,925,193,475	417,609	4,610	4.71%	225.82%
2017	1,675,030	8,289	202	-2.47%	23.67%	27,600	6	5,000	0.00%		1,972,181,785	416,866	4,731	2.62%	234.37%
2018	1,647,330	8,324	198	-2.07%	21.10%	265,470	49	5,463	9.27%		1,964,560,855	417,068	4,710	-0.43%	232.92%

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Rate Annual %chg Average Value/Acre: 12.78%

(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
20,780	SAUNDERS	108,072,059	21,524,105	48,511,408	1,400,081,049	140,215,576	0	6,200,184	1,965,125,208	149,489,879	55,964,480	0	3,895,183,948
cnty sectorvalue % of total value:		2.77%	0.55%	1.25%	35.94%	3.60%		0.16%	50.45%	3.84%	1.44%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,453	ASHLAND	1,426,049	1,477,495	1,587,794	95,913,708	24,716,473	0	0	0	0	0	0	125,121,519
11.80%	%sector of county sector	1.32%	6.88%	3.27%	6.85%	17.63%							3.21%
	%sector of municipality	1.14%	1.18%	1.27%	76.66%	19.75%							100.00%
610	CEDAR BLUFFS	1,408,161	72,151	4,065	20,004,272	2,486,090	0	0	17,360	0	34,350	0	24,026,449
2.94%	%sector of county sector	1.30%	0.34%	0.01%	1.43%	1.77%			0.00%		0.06%		0.62%
	%sector of municipality	5.86%	0.30%	0.02%	83.26%	10.35%			0.07%		0.14%		100.00%
889	CERESCO	1,727,557	184,623	182,209	43,051,417	9,518,605	0	0	0	0	0	0	54,664,411
4.28%	%sector of county sector	1.60%	0.86%	0.38%	3.07%	6.79%							1.40%
	%sector of municipality	3.16%	0.34%	0.33%	78.76%	17.41%							100.00%
110	COLON	82,168	47,873	2,697	3,765,320	478,330	0	0	0	0	0	0	4,376,388
0.53%	%sector of county sector	0.08%	0.22%	0.01%	0.27%	0.34%							0.11%
	%sector of municipality	1.88%	1.09%	0.06%	86.04%	10.93%							100.00%
148	ITHACA	11,941	44,939	2,532	4,389,130	298,800	0	0	0	0	0	0	4,747,342
0.71%	%sector of county sector	0.01%	0.21%	0.01%	0.31%	0.21%							0.12%
	%sector of municipality	0.25%	0.95%	0.05%	92.45%	6.29%							100.00%
112	LESHARA	2,986	112,395	477,697	3,503,370	110,420	0	0	0	0	0	0	4,206,868
0.54%	%sector of county sector	0.00%	0.52%	0.98%	0.25%	0.08%							0.11%
	%sector of municipality	0.07%	2.67%	11.36%	83.28%	2.62%							100.00%
120	MALMO	237,131	0	0	3,635,850	368,950	0	0	0	0	0	0	4,241,931
0.58%	%sector of county sector	0.22%			0.26%	0.26%							0.11%
	%sector of municipality	5.59%			85.71%	8.70%							100.00%
569	MEAD	3,418,066	250,252	463,712	21,110,266	7,670,035	0	0	0	0	0	0	32,912,331
2.74%	%sector of county sector	3.16%	1.16%	0.96%	1.51%	5.47%							0.84%
	%sector of municipality	10.39%	0.76%	1.41%	64.14%	23.30%							100.00%
114	MEMPHIS	33,212	1,807	102	2,788,975	104,000	0	0	0	0	0	0	2,928,096
0.55%	%sector of county sector	0.03%	0.01%	0.00%	0.20%	0.07%							0.08%
	%sector of municipality	1.13%	0.08%	0.00%	95.25%	3.55%							100.00%
135	MORSE BLUFF	908,688	0	0	4,047,980	503,845	0	0	0	0	0	0	5,460,513
0.65%	%sector of county sector	0.84%			0.29%	0.36%							0.14%
	%sector of municipality	16.64%			74.13%	9.23%							100.00%
303	PRAGUE	403,314	0	0	7,657,135	1,964,260	0	0	0	0	0	0	10,024,709
1.46%	%sector of county sector	0.37%			0.55%	1.40%							0.28%
	%sector of municipality	4.02%			76.38%	19.59%							100.00%
570	VALPARAISO	1,019,440	373,891	1,251,643	30,790,789	2,436,590	0	0	15,926	0	0	0	35,888,279
2.74%	%sector of county sector	0.94%	1.74%	2.58%	2.20%	1.74%			0.00%				0.92%
	%sector of municipality	2.84%	1.04%	3.49%	85.80%	6.79%			0.04%				100.00%
4510	WAHOO	11,288,242	965,653	1,588,928	202,309,397	54,573,180	0	0	691,885	0	0	0	271,417,285
21.70%	%sector of county sector	10.45%	4.49%	3.28%	14.45%	38.92%			0.04%				6.97%
	%sector of municipality	4.16%	0.36%	0.59%	74.54%	20.11%			0.25%				100.00%
324	WESTON	607,676	143,055	669,764	9,167,774	1,030,920	0	0	0	0	0	0	11,619,189
1.56%	%sector of county sector	0.56%	0.66%	1.38%	0.65%	0.74%							0.30%
	%sector of municipality	5.23%	1.23%	5.76%	78.90%	8.87%							100.00%
1174	YUTAN	448,841	568,313	786,556	55,582,580	3,034,220	0	0	29,800	0	0	0	60,450,310
5.65%	%sector of county sector	0.42%	2.64%	1.62%	3.97%	2.16%			0.00%				1.55%
	%sector of municipality	0.74%	0.94%	1.30%	91.95%	5.02%			0.05%				100.00%
12,141	Total Municipalities	23,023,472	4,242,447	7,017,699	507,717,963	109,294,718	0	0	754,971	0	34,350	0	652,085,620
58.43%	%all municip.sectors of cnty	21.30%	19.71%	14.47%	36.26%	77.95%			0.04%		0.06%		16.74%

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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

Total Real Property Sum Lines 17, 25, & 30	Records : 16,390	Value : 3,840,103,783	Growth 60,837,308	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	408	5,689,151	251	5,031,347	473	36,164,020	1,132	46,884,518	
02. Res Improve Land	4,384	87,822,399	1,360	90,977,646	2,074	149,241,927	7,818	328,041,972	
03. Res Improvements	4,454	434,761,808	1,388	249,942,207	2,115	448,980,911	7,957	1,133,684,926	
04. Res Total	4,862	528,273,358	1,639	345,951,200	2,588	634,386,858	9,089	1,508,611,416	51,422,248
% of Res Total	53.49	35.02	18.03	22.93	28.47	42.05	55.45	39.29	84.52
05. Com UnImp Land	118	3,293,718	29	1,994,166	19	1,035,318	166	6,323,202	
06. Com Improve Land	586	12,119,679	73	3,515,682	31	2,888,343	690	18,523,704	
07. Com Improvements	598	90,503,634	85	20,588,599	42	7,830,802	725	118,923,035	
08. Com Total	716	105,917,031	114	26,098,447	61	11,754,463	891	143,769,941	1,363,457
% of Com Total	80.36	73.67	12.79	18.15	6.85	8.18	5.44	3.74	2.24
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	9	399,745	35	3,466,714	44	3,866,459	
14. Rec Improve Land	0	0	3	138,125	10	1,336,330	13	1,474,455	
15. Rec Improvements	0	0	3	604,969	17	874,895	20	1,479,864	
16. Rec Total	0	0	12	1,142,839	52	5,677,939	64	6,820,778	0
% of Rec Total	0.00	0.00	18.75	16.76	81.25	83.24	0.39	0.18	0.00
Res & Rec Total	4,862	528,273,358	1,651	347,094,039	2,640	640,064,797	9,153	1,515,432,194	51,422,248
% of Res & Rec Total	53.12	34.86	18.04	22.90	28.84	42.24	55.85	39.46	84.52
Com & Ind Total	716	105,917,031	114	26,098,447	61	11,754,463	891	143,769,941	1,363,457
% of Com & Ind Total	80.36	73.67	12.79	18.15	6.85	8.18	5.44	3.74	2.24

17. Taxable Total	5,578	634,190,389	1,765	373,192,486	2,701	651,819,260	10,044	1,659,202,135	52,785,705
% of Taxable Total	55.54	38.22	17.57	22.49	26.89	39.29	61.28	43.21	86.77

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	28	149,900	1,596,954	51	304,000	11,217,993
19. Commercial	13	1,147,373	26,650,688	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	79	453,900	12,814,947
19. Commercial	1	20,540	58,460	14	1,167,913	26,709,148
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				93	1,621,813	39,524,095

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	458	254	349	1,061

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	11	610,976	610	168,193,046	4,177	1,274,109,323	4,798	1,442,913,345
28. Ag-Improved Land	0	0	171	68,614,571	1,301	485,157,920	1,472	553,772,491
29. Ag Improvements	13	34,350	180	22,711,143	1,355	161,470,319	1,548	184,215,812

30. Ag Total				6,346	2,180,901,648
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	116	122.61	3,223,080	
33. HomeSite Improvements	0	0.00	0	117	0.00	17,644,338	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	22	27.58	130,860	
36. FarmSite Improv Land	0	0.00	0	159	356.14	1,604,234	
37. FarmSite Improvements	13	0.00	34,350	164	0.00	5,066,805	
38. FarmSite Total							
39. Road & Ditches	0	0.52	0	0	836.24	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	28,000	1	1.00	28,000	
32. HomeSite Improv Land	910	941.37	23,313,960	1,026	1,063.98	26,537,040	
33. HomeSite Improvements	919	0.00	122,139,722	1,036	0.00	139,784,060	4,381,622
34. HomeSite Total				1,037	1,064.98	166,349,100	
35. FarmSite UnImp Land	185	598.51	1,539,922	207	626.09	1,670,782	
36. FarmSite Improv Land	1,216	3,398.42	14,351,784	1,375	3,754.56	15,956,018	
37. FarmSite Improvements	1,259	0.00	39,330,597	1,436	0.00	44,431,752	3,669,981
38. FarmSite Total				1,643	4,380.65	62,058,552	
39. Road & Ditches	0	8,134.49	0	0	8,971.25	0	
40. Other- Non Ag Use	0	341.83	683,660	0	341.83	683,660	
41. Total Section VI				2,680	14,758.71	229,091,312	8,051,603

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	9	703.21	1,823,624	9	703.21	1,823,624

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	13.12	15,926	719	45,010.04	223,994,897
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5,287	371,433.13	1,675,902,615	6,008	416,456.29	1,899,913,438
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	640.96	4.00%	4,050,885	4.91%	6,320.03
46. 1A	1,514.86	9.45%	9,246,043	11.20%	6,103.56
47. 2A1	5,078.12	31.68%	29,678,189	35.95%	5,844.33
48. 2A	676.03	4.22%	3,689,222	4.47%	5,457.19
49. 3A1	820.21	5.12%	4,322,515	5.24%	5,270.01
50. 3A	5,526.88	34.48%	24,682,337	29.90%	4,465.87
51. 4A1	1,634.99	10.20%	6,392,835	7.74%	3,910.01
52. 4A	135.18	0.84%	496,110	0.60%	3,670.00
53. Total	16,027.23	100.00%	82,558,136	100.00%	5,151.12
Dry					
54. 1D1	1,484.49	1.66%	8,483,105	2.20%	5,714.49
55. 1D	6,709.04	7.51%	36,878,671	9.57%	5,496.86
56. 2D1	22,951.51	25.70%	121,456,568	31.50%	5,291.88
57. 2D	106.29	0.12%	505,863	0.13%	4,759.27
58. 3D1	5,659.56	6.34%	25,843,156	6.70%	4,566.28
59. 3D	31,393.35	35.16%	120,506,914	31.26%	3,838.61
60. 4D1	19,770.49	22.14%	67,953,822	17.63%	3,437.13
61. 4D	1,222.73	1.37%	3,903,753	1.01%	3,192.65
62. Total	89,297.46	100.00%	385,531,852	100.00%	4,317.39
Grass					
63. 1G1	131.64	0.43%	285,803	0.50%	2,171.10
64. 1G	1,922.86	6.22%	4,132,311	7.21%	2,149.04
65. 2G1	3,448.49	11.16%	7,816,412	13.63%	2,266.62
66. 2G	13.50	0.04%	25,305	0.04%	1,874.44
67. 3G1	3,968.68	12.84%	8,723,687	15.21%	2,198.13
68. 3G	5,611.86	18.16%	11,726,913	20.45%	2,089.67
69. 4G1	8,631.40	27.94%	16,216,380	28.28%	1,878.77
70. 4G	7,168.94	23.20%	8,424,784	14.69%	1,175.18
71. Total	30,897.37	100.00%	57,351,595	100.00%	1,856.20
Irrigated Total					
	16,027.23	11.47%	82,558,136	15.69%	5,151.12
Dry Total					
	89,297.46	63.89%	385,531,852	73.27%	4,317.39
Grass Total					
	30,897.37	22.11%	57,351,595	10.90%	1,856.20
72. Waste	3,512.42	2.51%	620,728	0.12%	176.72
73. Other	23.16	0.02%	115,800	0.02%	5,000.00
74. Exempt	350.59	0.25%	0	0.00%	0.00
75. Market Area Total	139,757.64	100.00%	526,178,111	100.00%	3,764.93

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	16,440.17	29.93%	119,110,845	31.40%	7,245.11
46. 1A	18,616.23	33.89%	132,108,592	34.82%	7,096.42
47. 2A1	14,770.71	26.89%	99,440,319	26.21%	6,732.26
48. 2A	243.79	0.44%	1,518,812	0.40%	6,230.00
49. 3A1	1,283.07	2.34%	7,645,737	2.02%	5,958.94
50. 3A	3,021.93	5.50%	16,697,383	4.40%	5,525.40
51. 4A1	551.43	1.00%	2,799,967	0.74%	5,077.65
52. 4A	6.75	0.01%	33,008	0.01%	4,890.07
53. Total	54,934.08	100.00%	379,354,663	100.00%	6,905.63
Dry					
54. 1D1	6,503.52	24.44%	38,017,897	25.82%	5,845.74
55. 1D	8,714.26	32.75%	49,853,858	33.86%	5,720.95
56. 2D1	6,825.04	25.65%	37,810,334	25.68%	5,539.94
57. 2D	568.63	2.14%	2,989,744	2.03%	5,257.80
58. 3D1	928.64	3.49%	4,620,354	3.14%	4,975.40
59. 3D	2,744.23	10.31%	12,608,463	8.56%	4,594.54
60. 4D1	308.24	1.16%	1,262,325	0.86%	4,095.27
61. 4D	19.25	0.07%	73,599	0.05%	3,823.32
62. Total	26,611.81	100.00%	147,236,574	100.00%	5,532.75
Grass					
63. 1G1	190.08	6.51%	512,764	8.17%	2,697.62
64. 1G	488.65	16.73%	1,203,884	19.19%	2,463.69
65. 2G1	458.39	15.69%	942,412	15.02%	2,055.92
66. 2G	246.96	8.45%	622,990	9.93%	2,522.64
67. 3G1	291.55	9.98%	669,244	10.67%	2,295.47
68. 3G	652.89	22.35%	1,375,668	21.93%	2,107.04
69. 4G1	428.69	14.68%	748,876	11.94%	1,746.89
70. 4G	163.75	5.61%	196,596	3.13%	1,200.59
71. Total	2,920.96	100.00%	6,272,434	100.00%	2,147.39
Irrigated Total					
	54,934.08	64.54%	379,354,663	71.14%	6,905.63
Dry Total					
	26,611.81	31.27%	147,236,574	27.61%	5,532.75
Grass Total					
	2,920.96	3.43%	6,272,434	1.18%	2,147.39
72. Waste	611.88	0.72%	201,896	0.04%	329.96
73. Other	36.62	0.04%	183,100	0.03%	5,000.00
74. Exempt	12,256.49	14.40%	0	0.00%	0.00
75. Market Area Total	85,115.35	100.00%	533,248,667	100.00%	6,265.01

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,783.13	9.06%	12,357,123	10.34%	6,930.02
46. 1A	2,182.81	11.09%	14,604,693	12.22%	6,690.78
47. 2A1	8,606.62	43.75%	55,533,230	46.47%	6,452.39
48. 2A	1,701.15	8.65%	9,926,271	8.31%	5,835.04
49. 3A1	202.10	1.03%	1,160,060	0.97%	5,740.03
50. 3A	5,066.10	25.75%	25,351,853	21.21%	5,004.21
51. 4A1	92.00	0.47%	415,419	0.35%	4,515.42
52. 4A	40.37	0.21%	163,900	0.14%	4,059.95
53. Total	19,674.28	100.00%	119,512,549	100.00%	6,074.56
Dry					
54. 1D1	3,589.29	3.94%	20,626,030	4.70%	5,746.55
55. 1D	7,212.18	7.92%	40,436,899	9.22%	5,606.75
56. 2D1	35,190.40	38.65%	191,369,256	43.62%	5,438.11
57. 2D	1,860.18	2.04%	9,345,547	2.13%	5,024.00
58. 3D1	1,275.04	1.40%	6,146,562	1.40%	4,820.68
59. 3D	39,491.29	43.37%	161,896,501	36.90%	4,099.55
60. 4D1	1,977.61	2.17%	7,332,749	1.67%	3,707.88
61. 4D	453.66	0.50%	1,584,192	0.36%	3,492.02
62. Total	91,049.65	100.00%	438,737,736	100.00%	4,818.66
Grass					
63. 1G1	80.20	0.79%	156,189	0.77%	1,947.49
64. 1G	661.10	6.51%	1,473,651	7.29%	2,229.09
65. 2G1	2,563.91	25.24%	5,354,006	26.50%	2,088.22
66. 2G	708.94	6.98%	1,718,422	8.51%	2,423.93
67. 3G1	1,148.47	11.31%	2,541,347	12.58%	2,212.81
68. 3G	2,876.76	28.32%	5,911,852	29.26%	2,055.04
69. 4G1	710.96	7.00%	1,217,451	6.03%	1,712.40
70. 4G	1,408.42	13.86%	1,831,102	9.06%	1,300.11
71. Total	10,158.76	100.00%	20,204,020	100.00%	1,988.83
Irrigated Total					
Irrigated Total	19,674.28	15.92%	119,512,549	20.64%	6,074.56
Dry Total					
Dry Total	91,049.65	73.67%	438,737,736	75.76%	4,818.66
Grass Total					
Grass Total	10,158.76	8.22%	20,204,020	3.49%	1,988.83
72. Waste	2,655.51	2.15%	423,554	0.07%	159.50
73. Other	54.09	0.04%	270,450	0.05%	5,000.00
74. Exempt	907.70	0.73%	0	0.00%	0.00
75. Market Area Total	123,592.29	100.00%	579,148,309	100.00%	4,685.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	743.85	8.92%	5,154,879	10.71%	6,930.00
46. 1A	242.56	2.91%	1,622,737	3.37%	6,690.04
47. 2A1	556.02	6.67%	3,563,646	7.40%	6,409.20
48. 2A	3,823.94	45.88%	22,035,735	45.79%	5,762.57
49. 3A1	553.89	6.65%	3,179,342	6.61%	5,740.02
50. 3A	2,145.22	25.74%	11,392,368	23.67%	5,310.58
51. 4A1	200.28	2.40%	898,112	1.87%	4,484.28
52. 4A	69.20	0.83%	280,964	0.58%	4,060.17
53. Total	8,334.96	100.00%	48,127,783	100.00%	5,774.21
Dry					
54. 1D1	565.91	4.25%	3,378,309	5.17%	5,969.69
55. 1D	554.61	4.17%	3,153,905	4.83%	5,686.71
56. 2D1	1,796.46	13.51%	9,751,364	14.93%	5,428.10
57. 2D	5,498.49	41.34%	27,787,442	42.54%	5,053.65
58. 3D1	774.46	5.82%	3,793,655	5.81%	4,898.45
59. 3D	3,292.24	24.75%	14,374,748	22.01%	4,366.25
60. 4D1	738.70	5.55%	2,788,074	4.27%	3,774.30
61. 4D	79.25	0.60%	287,503	0.44%	3,627.80
62. Total	13,300.12	100.00%	65,315,000	100.00%	4,910.86
Grass					
63. 1G1	33.12	0.34%	63,245	0.33%	1,909.57
64. 1G	124.54	1.27%	244,779	1.28%	1,965.46
65. 2G1	155.03	1.58%	293,368	1.53%	1,892.33
66. 2G	1,670.19	17.00%	3,936,226	20.58%	2,356.75
67. 3G1	676.78	6.89%	1,528,557	7.99%	2,258.57
68. 3G	3,453.70	35.16%	7,690,203	40.22%	2,226.66
69. 4G1	1,657.27	16.87%	3,284,364	17.18%	1,981.79
70. 4G	2,051.75	20.89%	2,081,604	10.89%	1,014.55
71. Total	9,822.38	100.00%	19,122,346	100.00%	1,946.81
Irrigated Total					
	8,334.96	25.43%	48,127,783	36.20%	5,774.21
Dry Total					
	13,300.12	40.57%	65,315,000	49.13%	4,910.86
Grass Total					
	9,822.38	29.96%	19,122,346	14.38%	1,946.81
72. Waste	1,321.08	4.03%	369,691	0.28%	279.84
73. Other	1.52	0.00%	7,600	0.01%	5,000.00
74. Exempt	1,480.87	4.52%	0	0.00%	0.00
75. Market Area Total	32,780.06	100.00%	132,942,420	100.00%	4,055.59

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,502.29	12.90%	10,410,898	15.08%	6,930.02
46. 1A	546.91	4.70%	3,663,626	5.31%	6,698.77
47. 2A1	4,849.49	41.66%	31,288,817	45.32%	6,451.98
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	4,567.48	39.23%	22,890,382	33.16%	5,011.60
51. 4A1	169.01	1.45%	755,475	1.09%	4,470.00
52. 4A	6.21	0.05%	25,212	0.04%	4,059.90
53. Total	11,641.39	100.00%	69,034,410	100.00%	5,930.08
Dry					
54. 1D1	1,563.77	7.04%	9,199,656	8.51%	5,883.00
55. 1D	1,653.83	7.44%	9,379,439	8.68%	5,671.34
56. 2D1	8,166.57	36.75%	44,357,113	41.05%	5,431.55
57. 2D	118.16	0.53%	593,170	0.55%	5,020.06
58. 3D1	43.78	0.20%	212,770	0.20%	4,859.98
59. 3D	10,238.17	46.08%	42,709,987	39.53%	4,171.64
60. 4D1	387.16	1.74%	1,436,337	1.33%	3,709.93
61. 4D	48.21	0.22%	168,747	0.16%	3,500.25
62. Total	22,219.65	100.00%	108,057,219	100.00%	4,863.14
Grass					
63. 1G1	10.74	0.64%	24,537	0.78%	2,284.64
64. 1G	114.92	6.84%	248,324	7.86%	2,160.84
65. 2G1	458.32	27.27%	860,351	27.23%	1,877.18
66. 2G	211.41	12.58%	528,239	16.72%	2,498.65
67. 3G1	31.05	1.85%	65,482	2.07%	2,108.92
68. 3G	507.13	30.17%	942,685	29.84%	1,858.86
69. 4G1	151.53	9.02%	303,431	9.60%	2,002.45
70. 4G	195.76	11.65%	186,142	5.89%	950.87
71. Total	1,680.86	100.00%	3,159,191	100.00%	1,879.51
Irrigated Total					
	11,641.39	32.46%	69,034,410	38.29%	5,930.08
Dry Total					
	22,219.65	61.95%	108,057,219	59.93%	4,863.14
Grass Total					
	1,680.86	4.69%	3,159,191	1.75%	1,879.51
72. Waste	323.14	0.90%	42,009	0.02%	130.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	127.78	0.36%	0	0.00%	0.00
75. Market Area Total	35,865.04	100.00%	180,292,829	100.00%	5,026.98

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	4.29	28,022	15,336.00	100,060,941	95,271.65	598,498,578	110,611.94	698,587,541
77. Dry Land	88.33	529,974	25,201.57	124,908,527	217,188.79	1,019,439,880	242,478.69	1,144,878,381
78. Grass	23.09	52,721	3,654.58	6,585,902	51,802.66	99,470,963	55,480.33	106,109,586
79. Waste	1.99	259	1,412.83	294,073	7,009.21	1,363,546	8,424.03	1,657,878
80. Other	0.00	0	0.00	0	115.39	576,950	115.39	576,950
81. Exempt	19.49	0	1,539.97	0	13,563.97	0	15,123.43	0
82. Total	117.70	610,976	45,604.98	231,849,443	371,387.70	1,719,349,917	417,110.38	1,951,810,336

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	110,611.94	26.52%	698,587,541	35.79%	6,315.66
Dry Land	242,478.69	58.13%	1,144,878,381	58.66%	4,721.56
Grass	55,480.33	13.30%	106,109,586	5.44%	1,912.56
Waste	8,424.03	2.02%	1,657,878	0.08%	196.80
Other	115.39	0.03%	576,950	0.03%	5,000.00
Exempt	15,123.43	3.63%	0	0.00%	0.00
Total	417,110.38	100.00%	1,951,810,336	100.00%	4,679.36

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	Ashland City	97	1,920,537	892	19,606,009	934	109,427,364	1,031	130,953,910	5,800,867
83.2	Ashland Lake/river	301	30,816,110	404	58,657,620	410	150,120,884	711	239,594,614	26,902,848
83.3	Ashland Rural Subs	7	287,950	71	3,079,060	71	14,260,941	78	17,627,951	61,419
83.4	Cedar Bluffs City	24	528,060	248	4,644,677	248	15,308,371	272	20,481,108	3,551
83.5	Cedar Bluffs Rur Sub	2	12,500	7	318,950	7	986,680	9	1,318,130	0
83.6	Ceresco City	23	488,655	330	7,380,341	330	35,398,396	353	43,267,392	173,123
83.7	Ceresco Rural Sub	0	0	5	200,480	5	852,470	5	1,052,950	0
83.8	Colon City	23	140,008	56	427,898	56	3,402,317	79	3,970,223	187,486
83.9	East Lake/river	8	256,804	25	1,212,434	34	4,653,947	42	6,123,185	175,882
83.10	Fremont Rural Subs	34	729,485	262	9,637,960	262	52,692,278	296	63,059,723	1,029,242
83.11	Ithaca City	9	54,880	61	382,316	61	4,170,257	70	4,607,453	0
83.12	Leshara	8	55,100	52	588,896	52	3,116,828	60	3,760,824	0
83.13	Malmo City	13	95,909	54	377,433	54	3,273,631	67	3,746,973	0
83.14	Mb Lake/river	28	818,845	94	4,653,960	97	12,000,075	125	17,472,880	448,518
83.15	Mead City	9	119,260	198	3,198,938	204	18,454,510	213	21,772,708	642,067
83.16	Mead Rural Subs	5	35,660	30	802,951	30	2,602,184	35	3,440,795	37,994
83.17	Memphis City	18	80,590	48	226,012	60	2,684,179	78	2,990,781	0
83.18	Morse Bluff	14	85,600	65	438,340	65	3,790,862	79	4,314,802	25,472
83.19	Morse Bluff Rur Sub	10	78,250	18	1,311,260	18	4,104,710	28	5,494,220	0
83.20	Northeast Rural	16	783,178	163	10,129,423	167	29,437,640	183	40,350,241	1,477,234
83.21	Northwest Rural	7	632,920	138	7,340,014	145	23,626,973	152	31,599,907	179,631
83.22	Prague City	19	149,090	137	995,905	137	6,497,700	156	7,642,695	0
83.23	Rural Res Central	7	275,500	486	26,351,996	487	76,957,528	494	103,585,024	1,620,835
83.24	Rural Res East	67	652,550	431	23,744,238	431	76,252,165	498	100,648,953	606,558
83.25	Rural Res Nw	4	74,370	90	3,271,260	90	11,145,298	94	14,490,928	41,929
83.26	Rural Res Southwest	0	0	114	5,528,310	114	15,111,174	114	20,639,484	248,129
83.27	South Central Rural	70	4,479,264	55	4,321,212	66	10,725,707	136	19,526,183	579,863
83.28	Soutwest Rural	55	1,743,618	192	11,864,585	202	36,838,749	257	50,446,952	1,896,089
83.29	Swedeburg City	10	100,260	19	223,380	19	2,248,508	29	2,572,148	0
83.30	Touhy City	12	2,340	10	8,960	10	271,410	22	282,710	0
83.31	Valparaiso City	38	667,409	256	4,875,350	261	25,307,989	299	30,850,748	0
83.32	Wahoo City	152	2,609,527	1,568	39,443,851	1,596	179,552,009	1,748	221,605,387	4,035,574
83.33	Wahoo Rural Subs	10	345,950	48	2,098,110	48	14,157,798	58	16,601,858	959,016
83.34	Wann City	6	3,100	11	6,800	11	416,160	17	426,060	0
83.35	Weston City	16	83,205	140	905,722	141	8,821,819	157	9,810,746	0
83.36	Woodcliff Sub	9	482,500	430	52,592,500	431	86,404,385	440	139,479,385	836,827
83.37	Yutan City	33	425,963	486	9,971,496	486	49,713,321	519	60,110,780	2,535,630

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>	
83.38 Yutan Rurals Subs	12	636,030	137	8,697,780	137	40,377,573	149	49,711,383	916,464
84 Residential Total	1,176	50,750,977	7,831	329,516,427	7,977	1,135,164,790	9,153	1,515,432,194	51,422,248

Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Ashland City	15	380,575	108	2,891,158	108	22,932,711	123	26,204,444	0
85.2	Ashland Lake/river	0	0	2	104,990	2	858,420	2	963,410	250,560
85.3	Cedar Bluffs City	5	152,560	31	272,920	31	2,327,460	36	2,752,940	0
85.4	Ceresco City	6	161,450	40	725,060	41	8,632,095	47	9,518,605	0
85.5	Colon City	3	12,300	10	41,900	10	424,130	13	478,330	0
85.6	Fremont Rural Subs	0	0	1	27,740	1	83,380	1	111,120	0
85.7	Ithaca City	6	19,150	9	36,960	9	242,690	15	298,800	0
85.8	Leshara	0	0	3	31,960	4	64,780	4	96,740	0
85.9	Malmo City	2	14,670	15	81,230	16	266,150	18	362,050	0
85.10	Mead City	7	78,760	30	572,965	39	7,729,160	46	8,380,885	0
85.11	Memphis City	0	0	6	27,767	6	84,770	6	112,537	0
85.12	Morse Bluff	4	10,860	11	37,630	11	455,355	15	503,845	0
85.13	Northeast Rural	12	1,487,132	19	2,069,675	22	11,167,353	34	14,724,160	590,227
85.14	Northwest Rural	1	11,540	8	143,150	13	707,449	14	862,139	0
85.15	Prague City	6	17,930	21	168,750	22	1,777,580	28	1,964,260	0
85.16	Rural Res Central	1	35,375	3	160,975	3	611,928	4	808,278	149,752
85.17	South Central Rural	11	976,203	20	1,874,818	23	5,150,223	34	8,001,244	0
85.18	Soutwest Rural	8	227,690	10	733,105	12	3,081,108	20	4,041,903	0
85.19	Swedeburg City	0	0	1	8,550	1	9,486	1	18,036	0
85.20	Touhy City	1	1,000	1	5,290	2	26,300	3	32,590	0
85.21	Valparaiso City	5	56,660	31	240,090	32	2,080,050	37	2,376,800	0
85.22	Wahoo City	57	2,312,808	242	7,076,304	246	45,055,748	303	54,444,860	10,160
85.23	Wahoo Rural Subs	3	178,040	6	337,930	6	210,680	9	726,650	0
85.24	Wann City	0	0	2	6,200	2	20,600	2	26,800	0
85.25	Weston City	3	13,410	19	104,980	20	930,780	23	1,049,170	0
85.26	Woodcliff Sub	3	68,320	5	235,000	5	837,740	8	1,141,060	0
85.27	Yutan City	4	35,970	35	476,420	37	2,876,489	41	3,388,879	84,338
85.28	Yutan Rurals Subs	3	70,799	1	30,187	1	278,420	4	379,406	278,420
86	Commercial Total	166	6,323,202	690	18,523,704	725	118,923,035	891	143,769,941	1,363,457

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	56.46	0.38%	158,129	0.47%	2,800.73
88. 1G	1,125.89	7.55%	2,930,143	8.73%	2,602.51
89. 2G1	1,876.62	12.58%	4,710,529	14.03%	2,510.11
90. 2G	9.05	0.06%	22,625	0.07%	2,500.00
91. 3G1	2,186.03	14.66%	5,034,438	14.99%	2,303.00
92. 3G	2,977.67	19.97%	6,619,629	19.71%	2,223.09
93. 4G1	4,619.87	30.98%	9,769,105	29.09%	2,114.58
94. 4G	2,060.00	13.81%	4,336,610	12.91%	2,105.15
95. Total	14,911.59	100.00%	33,581,208	100.00%	2,252.02
CRP					
96. 1C1	23.99	0.34%	75,598	0.44%	3,151.23
97. 1C	281.57	4.03%	817,731	4.73%	2,904.18
98. 2C1	966.75	13.83%	2,709,392	15.66%	2,802.58
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	1,369.00	19.58%	3,422,495	19.78%	2,500.00
101. 3C	1,922.75	27.51%	4,639,213	26.81%	2,412.80
102. 4C1	2,201.36	31.49%	5,117,843	29.58%	2,324.86
103. 4C	225.09	3.22%	522,122	3.02%	2,319.61
104. Total	6,990.51	100.00%	17,304,394	100.00%	2,475.41
Timber					
105. 1T1	51.19	0.57%	52,076	0.81%	1,017.31
106. 1T	515.40	5.73%	384,437	5.95%	745.90
107. 2T1	605.12	6.73%	396,491	6.13%	655.23
108. 2T	4.45	0.05%	2,680	0.04%	602.25
109. 3T1	413.65	4.60%	266,754	4.13%	644.88
110. 3T	711.44	7.91%	468,071	7.24%	657.92
111. 4T1	1,810.17	20.12%	1,329,432	20.56%	734.42
112. 4T	4,883.85	54.29%	3,566,052	55.15%	730.17
113. Total	8,995.27	100.00%	6,465,993	100.00%	718.82
Grass Total					
	14,911.59	48.26%	33,581,208	58.55%	2,252.02
CRP Total					
	6,990.51	22.62%	17,304,394	30.17%	2,475.41
Timber Total					
	8,995.27	29.11%	6,465,993	11.27%	718.82
114. Market Area Total	30,897.37	100.00%	57,351,595	100.00%	1,856.20

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	168.96	7.33%	491,170	8.55%	2,907.02
88. 1G	407.70	17.69%	1,120,761	19.51%	2,748.98
89. 2G1	311.05	13.50%	821,647	14.30%	2,641.53
90. 2G	236.87	10.28%	616,936	10.74%	2,604.53
91. 3G1	255.86	11.10%	599,228	10.43%	2,342.02
92. 3G	558.43	24.23%	1,309,650	22.80%	2,345.24
93. 4G1	308.25	13.37%	652,965	11.37%	2,118.30
94. 4G	57.77	2.51%	132,732	2.31%	2,297.59
95. Total	2,304.89	100.00%	5,745,089	100.00%	2,492.57
CRP					
96. 1C1	1.28	2.43%	3,840	2.91%	3,000.00
97. 1C	1.99	3.78%	5,771	4.37%	2,900.00
98. 2C1	6.87	13.04%	19,236	14.56%	2,800.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	25.58	48.54%	63,950	48.39%	2,500.00
101. 3C	3.07	5.83%	7,368	5.58%	2,400.00
102. 4C1	13.91	26.39%	31,993	24.21%	2,300.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	52.70	100.00%	132,158	100.00%	2,507.74
Timber					
105. 1T1	19.84	3.52%	17,754	4.49%	894.86
106. 1T	78.96	14.02%	77,352	19.57%	979.64
107. 2T1	140.47	24.93%	101,529	25.69%	722.78
108. 2T	10.09	1.79%	6,054	1.53%	600.00
109. 3T1	10.11	1.79%	6,066	1.53%	600.00
110. 3T	91.39	16.22%	58,650	14.84%	641.76
111. 4T1	106.53	18.91%	63,918	16.17%	600.00
112. 4T	105.98	18.81%	63,864	16.16%	602.60
113. Total	563.37	100.00%	395,187	100.00%	701.47
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Grass Total	2,304.89	78.91%	5,745,089	91.59%	2,492.57
CRP Total	52.70	1.80%	132,158	2.11%	2,507.74
Timber Total	563.37	19.29%	395,187	6.30%	701.47
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114. Market Area Total	2,920.96	100.00%	6,272,434	100.00%	2,147.39

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	46.48	0.74%	130,150	0.88%	2,800.13
88. 1G	421.76	6.71%	1,099,888	7.43%	2,607.85
89. 2G1	1,483.68	23.62%	3,765,628	25.42%	2,538.03
90. 2G	638.37	10.16%	1,596,367	10.78%	2,500.69
91. 3G1	876.82	13.96%	2,016,736	13.61%	2,300.06
92. 3G	1,746.78	27.80%	3,944,781	26.63%	2,258.32
93. 4G1	449.33	7.15%	947,629	6.40%	2,108.98
94. 4G	619.17	9.86%	1,311,755	8.86%	2,118.57
95. Total	6,282.39	100.00%	14,812,934	100.00%	2,357.85
CRP					
96. 1C1	2.42	0.16%	7,260	0.19%	3,000.00
97. 1C	94.37	6.21%	273,672	7.06%	2,899.99
98. 2C1	407.92	26.85%	1,142,160	29.45%	2,799.96
99. 2C	37.11	2.44%	98,342	2.54%	2,650.01
100. 3C1	189.71	12.49%	474,269	12.23%	2,499.97
101. 3C	709.20	46.68%	1,702,068	43.89%	2,399.98
102. 4C1	62.00	4.08%	142,600	3.68%	2,300.00
103. 4C	16.46	1.08%	37,858	0.98%	2,300.00
104. Total	1,519.19	100.00%	3,878,229	100.00%	2,552.83
Timber					
105. 1T1	31.30	1.33%	18,779	1.24%	599.97
106. 1T	144.97	6.15%	100,091	6.62%	690.43
107. 2T1	672.31	28.52%	446,218	29.50%	663.71
108. 2T	33.46	1.42%	23,713	1.57%	708.70
109. 3T1	81.94	3.48%	50,342	3.33%	614.38
110. 3T	420.78	17.85%	265,003	17.52%	629.79
111. 4T1	199.63	8.47%	127,222	8.41%	637.29
112. 4T	772.79	32.78%	481,489	31.83%	623.05
113. Total	2,357.18	100.00%	1,512,857	100.00%	641.81
Grass Total					
6,282.39					
61.84%					
14,812,934					
73.32%					
2,357.85					
CRP Total					
1,519.19					
14.95%					
3,878,229					
19.20%					
2,552.83					
Timber Total					
2,357.18					
23.20%					
1,512,857					
7.49%					
641.81					
114. Market Area Total	10,158.76	100.00%	20,204,020	100.00%	1,988.83

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	18.43	0.27%	53,051	0.32%	2,878.51
88. 1G	53.59	0.78%	140,647	0.86%	2,624.50
89. 2G1	86.76	1.26%	225,612	1.38%	2,600.41
90. 2G	1,317.06	19.09%	3,457,150	21.17%	2,624.90
91. 3G1	621.72	9.01%	1,475,980	9.04%	2,374.03
92. 3G	2,970.07	43.06%	7,040,325	43.12%	2,370.42
93. 4G1	1,432.12	20.76%	3,071,263	18.81%	2,144.56
94. 4G	398.24	5.77%	862,722	5.28%	2,166.34
95. Total	6,897.99	100.00%	16,326,750	100.00%	2,366.89
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	17.15	7.01%	49,735	7.41%	2,900.00
98. 2C1	12.17	4.97%	34,080	5.08%	2,800.33
99. 2C	71.99	29.42%	190,775	28.42%	2,650.02
100. 3C1	10.28	4.20%	25,700	3.83%	2,500.00
101. 3C	90.28	36.90%	272,412	40.59%	3,017.41
102. 4C1	31.90	13.04%	73,370	10.93%	2,300.00
103. 4C	10.91	4.46%	25,093	3.74%	2,300.00
104. Total	244.68	100.00%	671,165	100.00%	2,743.03
Timber					
105. 1T1	14.69	0.55%	10,194	0.48%	693.94
106. 1T	53.80	2.01%	54,397	2.56%	1,011.10
107. 2T1	56.10	2.09%	33,676	1.59%	600.29
108. 2T	281.14	10.49%	288,301	13.57%	1,025.47
109. 3T1	44.78	1.67%	26,877	1.27%	600.20
110. 3T	393.35	14.68%	377,466	17.77%	959.62
111. 4T1	193.25	7.21%	139,731	6.58%	723.06
112. 4T	1,642.60	61.30%	1,193,789	56.19%	726.77
113. Total	2,679.71	100.00%	2,124,431	100.00%	792.78
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Grass Total	6,897.99	70.23%	16,326,750	85.38%	2,366.89
CRP Total	244.68	2.49%	671,165	3.51%	2,743.03
Timber Total	2,679.71	27.28%	2,124,431	11.11%	792.78
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114. Market Area Total	9,822.38	100.00%	19,122,346	100.00%	1,946.81

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

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5.27	0.51%	14,943	0.60%	2,835.48
88. 1G	71.93	6.96%	190,180	7.61%	2,643.96
89. 2G1	263.80	25.53%	676,276	27.05%	2,563.59
90. 2G	202.83	19.63%	507,080	20.28%	2,500.02
91. 3G1	27.56	2.67%	63,388	2.54%	2,300.00
92. 3G	293.44	28.40%	689,307	27.57%	2,349.06
93. 4G1	131.73	12.75%	281,861	11.27%	2,139.69
94. 4G	36.71	3.55%	77,091	3.08%	2,100.00
95. Total	1,033.27	100.00%	2,500,126	100.00%	2,419.63
CRP					
96. 1C1	2.63	2.31%	7,890	2.70%	3,000.00
97. 1C	10.96	9.63%	31,789	10.87%	2,900.46
98. 2C1	27.01	23.73%	75,628	25.87%	2,800.00
99. 2C	7.81	6.86%	20,697	7.08%	2,650.06
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	59.32	52.13%	142,368	48.70%	2,400.00
102. 4C1	5.40	4.75%	12,420	4.25%	2,300.00
103. 4C	0.67	0.59%	1,541	0.53%	2,300.00
104. Total	113.80	100.00%	292,333	100.00%	2,568.83
Timber					
105. 1T1	2.84	0.53%	1,704	0.46%	600.00
106. 1T	32.03	6.00%	26,355	7.19%	822.82
107. 2T1	167.51	31.38%	108,447	29.57%	647.41
108. 2T	0.77	0.14%	462	0.13%	600.00
109. 3T1	3.49	0.65%	2,094	0.57%	600.00
110. 3T	154.37	28.92%	111,010	30.27%	719.12
111. 4T1	14.40	2.70%	9,150	2.50%	635.42
112. 4T	158.38	29.67%	107,510	29.32%	678.81
113. Total	533.79	100.00%	366,732	100.00%	687.03
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Grass Total	1,033.27	61.47%	2,500,126	79.14%	2,419.63
CRP Total	113.80	6.77%	292,333	9.25%	2,568.83
Timber Total	533.79	31.76%	366,732	11.61%	687.03
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114. Market Area Total	1,680.86	100.00%	3,159,191	100.00%	1,879.51

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

78 Saunders

	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	1,400,081,049	1,508,611,416	108,530,367	7.75%	51,422,248	4.08%
02. Recreational	6,200,184	6,820,778	620,594	10.01%	0	10.01%
03. Ag-Homesite Land, Ag-Res Dwelling	149,489,879	166,349,100	16,859,221	11.28%	4,381,622	8.35%
04. Total Residential (sum lines 1-3)	1,555,771,112	1,681,781,294	126,010,182	8.10%	55,803,870	4.51%
05. Commercial	140,215,576	143,769,941	3,554,365	2.53%	1,363,457	1.56%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	140,215,576	143,769,941	3,554,365	2.53%	1,363,457	1.56%
08. Ag-Farmsite Land, Outbuildings	55,280,820	62,058,552	6,777,732	12.26%	3,669,981	5.62%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	683,660	683,660	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	55,964,480	62,742,212	6,777,732	12.11%	3,669,981	5.55%
12. Irrigated	697,912,819	698,587,541	674,722	0.10%		
13. Dryland	1,158,790,319	1,144,878,381	-13,911,938	-1.20%		
14. Grassland	106,181,493	106,109,586	-71,907	-0.07%		
15. Wasteland	1,661,027	1,657,878	-3,149	-0.19%		
16. Other Agland	579,550	576,950	-2,600	-0.45%		
17. Total Agricultural Land	1,965,125,208	1,951,810,336	-13,314,872	-0.68%		
18. Total Value of all Real Property (Locally Assessed)	3,717,076,376	3,840,103,783	123,027,407	3.31%	60,837,308	1.67%

2019 Assessment Survey for Saunders County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1 and 1 appraiser assistant
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$278,000
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$104,500
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	Unknown

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.saunders.gworks.com
7.	Who maintains the GIS software and maps?
	gWorks
8.	Personal Property software:
	Vanguard

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Ashland, Cedar Bluffs, Ceresco, Colon, Ithaca, Leshara, Mead, Memphis, Morse Bluff, Prague, Valparaiso, Wahoo, Weston, and Yutan are all zoned.
4.	When was zoning implemented?

	Zoning was originally implemented in 1966, but the comprehensive plan has been updated since originally implemented
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D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	Pictometry Agri Data Inc. is contracted for counting the acres of the various soils as the county worked to implement the most recent soil survey from the USDA

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2019 Residential Assessment Survey for Saunders County

1.	Valuation data collection done by:														
	Appraiser and Assistant.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
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The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility on the northern part of the city. Easy access to Omaha and Lincoln on the nearby I-80 also provides residence with other employment opportunities.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Ceresco - The village of Ceresco is located on the south central border of Saunders County. Ceresco has a population of 889 (2010 census). It has many older homes that have been updated, as well as a large subdivision of split level homes. There are some commercial properties in Ceresco, with the newest along the 4 lane. The downtown area consists mainly of Ernie's furniture store, which is the largest employer in the village. Ceresco has a grade school in town, with the high school in the rural area. 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7	Mead and Cedar Bluffs - The towns of Mead (population 569 per 2010 census) and Cedar Bluffs (population 889 per 2010 census) are grouped together because of several similarities. Older homes and well as a few newer ones will be found in the two towns. Both have a grade school and high school right in town and have co-oped with each other in teachers and sharing of a technology bond in the last few years. Both towns have limited employment within the town, but is in close proximity to larger cities with easy access to Fremont and west Omaha.
8	Small Town Wahoo - The small towns in this valuation grouping consists of Colon population 110, Ithaca population 148, Malmo population 120, Leshara, population 112, Swedeburg, an unincorporated village. These small towns do not have a school and very limited employment opportunities. The residence consist of mainly older homes, some of which have been updated. There is very limited "downtown" in the areas, and most have seen a decline in population. The towns do have a close proximity to the larger cities in the county and are in the middle to eastern part of the county with easy access to Omaha and Lincoln.
10	Valparaiso – The village of Valparaiso is located on the southwestern corner of Saunders County tucked within the beautiful Bohemian Alps. Valparaiso has a population of 570 (2010 census). It has many older homes that have been updated, as well as a few newer homes. There is some commercial properties in Valparaiso. The downtown area consists mainly small “mom and pop” operations. Valparaiso has a grade school in town, with the high school in the rural area. Valparaiso is a bedroom community for many Lincoln commuters on Highway 79.
11	Wahoo – The city of Wahoo is located in the middle of Saunders County and is the county seat. Wahoo has a population of 2,453 (2010 census). Wahoo has many older homes, which many have been updated. They also have several subdivisions on the northern and southern part of the city with new homes. Wahoo has a newer public grade school and high school, as well as a parochial grade school and high school. There are several employment opportunities within Wahoo with the Saunders County Medical, two nursing home facilities, Denver Plastics, Saunders County and the newest being Omaha Steel. Lake Wanahoo provides a variety of outdoor activities, from hiking, camping, fishing and biking. Other recreational opportunities in Wahoo can be found at the water park and the civic center. A recently completed 4 lane highway provides quick access to
12	West Small Towns – This area consists of the towns of Morse Bluff with a population of 135, Prague, population 303, Weston, population 324 and the unincorporated town of Touhy. These towns and unincorporated Touhy are in the western part of the county. They are further away from the Metro communities and have very little employment opportunities in the town. There are no schools in these communities. The downtown areas are on a decline and have many empty buildings.
13	Woodcliff subdivision area – The Woodcliff subdivision is the counties third largest “town” and actually only a subdivision with 449 parcels. This area consists of two lakes, a skiing lake and a fishing lake. Permanent and weekend residence surround the lakes, which is just off the Platte River. This area is just over the county line and is in close proximity to Fremont. It also has easy access to west Omaha on highway 275. This area continues to be a popular area with strong sales. The residents are either in the Fremont or Cedar Bluffs School districts, which both provide either newly updated or brand new schools. Woodcliff also has some commercial properties consisting of a couple of restaurants, a convenience store and a community center.
14	Yutan – The town of Yutan has a population of 1,174. Yutan has had many new homes built recently in a new area in the north part of town. Yutan has little employment opportunities right in the city limits, but with its proximity to west Omaha about 15 minutes away, has become the perfect bedroom community for commuters. The downtown area has seen updates as well as a newer strip mall. Many of the older homes are seeing updates, as well as the area with many split level homes. Yutan has a school located in the city.

	15	Rural Residential - This area consists of all the rural homes and rural residences throughout the county. They are not in any rural subdivision.
	Ag	Agricultural homes and outbuildings
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The cost approach is used in the county with market defined depreciation.	
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The County uses local market information in developing depreciation studies.	
5.	Are individual depreciation tables developed for each valuation group?	
	Yes, depreciation schedules exist for neighborhoods within many of the valuation groupings.	
6.	Describe the methodology used to determine the residential lot values?	
	The county uses vacant lot sales to determine residential lot values.	
7.	How are rural residential site values developed?	
	Vacant land sales are analyzed by location with a contributory value added for well, septic and electrical improvements.	
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?	
	Lot values are set by using vacant lots sales in the area and other comparable areas.	

9.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2008-Vanguard	2018	2016
	2	2018	2008-Vanguard	2018	2014
	3	2018	2015	2018	2015
	4	2016	2012	2016	2015
	5	2014	2012	2014	2013
	6	2017	2012	2017	2012/2018
	7	2016	2015	2016	2016
	8	2018	2015	2018	2015
	10	2016	2015	2016	2016
	11	2018	2008-Vanguard	2018	2016
	12	2018	2015	2018	2014
	13	2018	2015	2018	2015
	14	2018	2008-Vanguard	2018	2015
	15	2018	2015	2018	2014-2018
	Ag	2018	2015	2018	2014-2018

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities.

The county has converted to Vanguard's Camavision in 2018. All of Vanguard's costs are nominally 2008 since Vanguard only updates the base costs every 10 years(new cost base scheduled to be updated in 2020). However, they are locally adjusted using map index numbers to calibrate the costs to each designated location. In that sense, the cost dates are effectively current on the date they are implemented. Those fields that do not indicate Vanguard are still on Orion's costing and depreciation tables. Those will be updated to Vanguard as the county goes through the six-year inspection and review cycle.

2019 Commercial Assessment Survey for Saunders County

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3.	List and describe the approach(es) used to estimate the market value of commercial properties.										
	A market sales approach is used. A cost approach is used with depreciation established from sale information and an income approach is used when sufficient data is available.										
3a.	Describe the process used to determine the value of unique commercial properties.										
	The county looks outside of the county for comparable sales of unique 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?										

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	<p>Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.</p> <p>The county is converting to Vanguard and will update tables as the county goes through the six-year inspection cycle. See the residential comments for valuation groups for more information in regards to the conversion.</p>																													

2019 Agricultural Assessment Survey for Saunders County

1.	Valuation data collection done by:													
	Appraiser and Staff.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market Area 1 is the western 1/3 of the county. This area consists of mainly dryland hills.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The Todd Valley. This area is mainly level to nearly level and consists of substantial irrigation and top quality soils.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market Area 3 is the eastern and central part of the county. The area consists of some irrigation, better soils, and better topography than Market Area 1</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market Area 1 is the western 1/3 of the county. This area consists of mainly dryland hills.	2016	2	The Todd Valley. This area is mainly level to nearly level and consists of substantial irrigation and top quality soils.	2016	3	Market Area 3 is the eastern and central part of the county. The area consists of some irrigation, better soils, and better topography than Market Area 1	2016
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3.	Describe the process used to determine and monitor market areas.													
	The county monitors the sales activity for agricultural land and forms the boundaries based on similar activity within each area.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	The county identifies small tracts of land that sell in the rural areas and does not use them in the agricultural land analysis. The recreational properties are discovered during land use verification.													
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
	Yes.													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	These values were set by the prior administration and the county is unsure of the methodology used.													
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	Saunders County has had sales that are used to determine the value of the Wetland Reserve parcels.													
	<i><u>If your county has special value applications, please answer the following</u></i>													
8a.	How many special valuation applications are on file?													
	6,890.													
8b.	What process was used to determine if non-agricultural influences exist in the county?													

	Sales are monitored and questionnaires are reviewed to determine the types of influences present. The county also considers sales from uninfluenced areas outside the county as a comparison to the sale prices within Saunders County to gauge the degree of influence.
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	The non-agricultural influences in Saunders County are residential, some commercial and recreational.
8d.	Where is the influenced area located within the county?
	Influences are found throughout Saunders county; however, the majority of the influences are found near county borders, around the two cities of Wahoo and Ashland, as well as along the river corridor.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Sales within the county are studied to determine if there were influences in the sale price. Those local sales deemed to be non-influenced are used, and other counties with similar characteristics (soils, water availability) are used to substantiate the values.

**2018 PLAN OF ASSESSMENT
FOR
SAUNDERS COUNTY
By Cathy Gusman**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned 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. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the 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, Property Assessment Division 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 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 (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 and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Saunders County: Per the 2018 County Abstract, Saunders County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	9018	55.43%	37.72%
Commercial	887	5.45%	3.76%
Recreational	62	.38%	.16%
Agricultural	6302	38.74%	58.36%
Agricultural land - taxable acres	417,068.03		

Other pertinent facts: *58.36% of Saunders County value comes from agricultural parcels. 58.22% of the agricultural acres are in dry farming, 26.45% is irrigated and 13.33% is in grasslands. Saunders County has 5971 parcels in special value. The county consists of three smaller cities and 12 villages. The commercial properties are limited to mainly small operations.*

New Property: For assessment year 2018 an estimated 500 building permits and/or information statements were filed for new property construction/additions in the county. The Pictometry ChangeFinder Report was available to the County for the first time in 2016. It was a valuable resource locating new structures, as well as ones that had changed in the footprint or razed altogether. We added an additional 1.8 million using this report.

For more information see 2018 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor, 3 Assessment Clerks, 1 Appraiser and 1 Appraiser Assistant.

The total budget for Saunders County for 2017-2018 was \$259,802. Beginning in the 2015-2016 budget year, all technology budget items were transferred from the Assessor's budget and moved to the technology line item under the County Board's budget. This would include GIS mapping and Pictometry. In May of 2018, the County converted from the Orion to the Vanguard CAMA and Assessment Administrative software.

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor has completed the required educational hours. The assessor also attends other workshops and meetings to further her knowledge of the assessment field. One of the clerk's has passed the Nebraska Assessor's Exam and has completed her educational requirements as well.

The assessment staff at this time does not have continuing education requirements. The staff has voluntarily taken classes such as Vanguard user education, GIS training and classes provided by the Nebraska Department of Revenue.

Along with voluntary educational classes, the Appraiser attends classes throughout the year to maintain current licenses.

B. Cadastral Maps

The Saunders County cadastral maps were up-dated in June of 1989. Changes to the maps are no longer being done on the paper maps with the GIS maps now available.

C. Property Record Cards

Paper property record cards in Saunders County were new in 1990. Ownership transfers are no longer being kept up to date on paper property record cards. Changes in the property structures are no longer being kept current on the property record cards. A

concentrated effort towards a “paperless” property record card is in effect. Saunders County Assessment Office went on-line in June of 2006 with the property record information.

D. Software for CAMA, Assessment Administration, GIS

The provider for our CAMA and assessment administration is Vanguard with their CAMAvision program. Saunders County went live with the Vanguard software in May of 2018. GIS mapping became available in 2013. The ag use layer was completed in 2014. For 2015, the ag use changes were implemented, as well as the newest soil conversion. Additional layers are to be completed in the future to benefit the Assessor, other county offices and the public. In 2017, the newest soil conversion was added to our GIS system, and this information was loaded into our Orion software as well.

E. Web based – property record information access

Property record cards are available online.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all property.

Step 1-Building permits are gathered from all the permitting entities, separated into separate categories (rural, towns, etc), entered into the computer system and a plan of action is developed based on the number and location of each permit. The GIS and Pictometry systems have become a useful tool with inspections in the gated areas, the more secluded and those areas along the river.

Step 2-A complete review of the readily accessible areas of the improvement is conducted. Measurements and photos are taken; and physical characteristics are noted at the time of inspection.

Step 3-Inspection data is entered into the CAMA system, using marshal and swift cost tables; and market data; a value is generated for each property inspected.

Step 4-The value generated for each property is compared to similar properties in the area, for equalization purposes.

Step 5-Permits are closed and notes are made in the file to roll the value for the following assessment year.

B. Data Collection.

All relevant sales are gathered, analyzed, and separated into groupings. These groupings are properties in similar areas with similar characteristics, purchased at similar rates. A study is conducted to determine if there are patterns, or similarities in sales prices etc, market areas are then developed. Once the market area is determined sales data is

analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations. Individual property information is gathered in the same manner as properties that have building permits.

C. Review assessment sales ratio studies before assessment actions.

Part of market analysis and data collection. Market areas are reviewed on a yearly basis.

1) Approaches to Value;

All three approaches are considered when determining market values. The extent each approach is used depends upon the property type and market data available. The cost approach is most heavily relied upon in the initial evaluation process. All relevant sales are gathered, and analyzed to develop a market generated depreciation table. The market approach is used to support the value generated by the cost approach, broken down price per square foot. Commercial properties are valued in a manner similar to residential properties; however each classification is broken down into a value per square foot in the initial stage of valuation. Comparable agricultural sales from non-influenced counties are used to determine land values. The income approach is used to support agricultural land values in special value areas, properties under rent restrictions, and used to affirm property values for small downtown commercial shops, apartment complexes and income producing properties that are commonly leased or where lease information is available.

2) Market Approach; sales comparisons, See above

3) Cost Approach; cost manual used & date of manual and latest depreciation study:

6/1/2015 for residential and 6/1/2015 for commercial when new values are created.

4) Income Approach; income and expense data collection/analysis from the market,

See above

5) Land valuation studies, establish market areas, special value for agricultural land

All relevant sales are gathered, analyzed, and separated into groupings. These groupings are properties in similar areas with similar characteristics, purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed and values generated using sales from each market area. Once the market area is determined sales data is analyzed to ascertain what aspects of real property affects

value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

Special value generation: Sales from comparable areas from non-influenced counties are used to set agricultural values. To support this value, a study is conducted to determine market rental rates for each market area. Reliable rental information is very limited. This information is compared to the study conducted by the University of Nebraska (using land and funds information). Using market rent information, a rent value is assigned to each soil classification. A capitalization rate is supplied by the Department of Revenue. Using this capitalization rate and the market rental rates, a value is generated for each property in the market area. At the conclusion of the value generation, a comparison study is conducted to measure the viability of the new valuations.

D. Reconciliation of Final Value and documentation See above

E. Review assessment sales ratio studies after assessment actions. See above

F. Notices and Public Relations

A new valuation notice is mailed to any property that experiences a valuation change on or before June 1 of each year. The protest process then begins. In the beginning of the process, informal meetings are conducted with individual taxpayers to discuss individual property valuations. Information is provided to each taxpayer both written and verbal, explaining current property valuations. Next step in the process, written and verbal communication is presented to the county boards. A portion of those values need to be later defended in an informal court situation at the Tax Equalization & Review Commission. A more in-depth report is supplied for this process and verbal testimony presented defending each property value in question. On occasion written communication or an explanation of a property value is prepared for the Governor’s office or a State Senator.

Level of Value, Quality, and Uniformity for assessment year 2018:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	94	na	na
Commercial	94	na	na
Agricultural Land	69	na	na
Special Value Agland	69	na	na

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2018 Reports & Opinions.

Saunders County recently converted to the CAMAvision software system provided by Vanguard out of Cedar Rapids, IA. The appraisal conversion will take some time to clean up

to make this a usable tool. Vanguard has their own costing manual, was has been approved by the Property Tax Department.

Assessment Actions Planned for Assessment Year 2018:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential- Review for 2017-2018 included many towns in the County due to the strong residential market. Ashland, Ceresco, Memphis, Ithaca, Leshara, Swedeburg, Malmö, Weston, Morse Bluff and Rural Res areas 12 and 14 all had new values set, as well as the sub-divisions of Sandy Pointe, Woodcliff and Itan and Timbercrest located in Yutan. This included desktop reviews, new photos and on-site inspections as needed as the 6 year inspection was current.

Inspections for 2018 will include the lake and river sub-divisions on the north side of the county. This would include Marianna (exempt parcel), Hidden Cove, Whitetail Cove, Richey's, Wolf's Lake. Wirka, Foxcross Farms, Hillrise and Lyddon's subs will also be inspected. The City of Wahoo will fall out of compliance for 2019 and will also need to be reviewed.

Commercial-

Agland- Information regarding CRP was received from PAD. Mailers were sent to all parties on the list requesting a copy of the CRP contract. Adjustments to the ag use were completed as needed. CRP contracts are being tracked and as contracts expire, contact with the contract holder will be made.

Staff will begin the process of data cleanup with the CAMAvision software.

Assessment Actions Planned for Assessment Year 2019:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential- Review for 2019-2020 will include the Fremont Rural Sub-divisions, Heritage Ranches, Scanlon, Sunrise and Teselle's sub-division. Reviews will also be done in the newer sub-divisions on the south side of Wahoo as well as the rural sub-divisions around town.

Commercial:

Agland- Verify ag use on agricultural properties and special value.

Continue data clean up on CAMAvision.

Assessment Actions Planned for Assessment Year 2020:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential- Review for 2020-2021 will include the city of Ashland and the surrounding sub-divisions (non-lake), the towns of Ithaca, Malmo, Memphis, Morse Bluff, Prague, Weston and their surrounding rural sub-divisions. Rural residential East will also be reviewed.

Commercial: Review for 2020-2021 will include Ashland and Wahoo commercial properties.

Agland- Verify ag use on agricultural properties in areas 1, 2 and 3 and special value.

Assessment Actions Planned for Assessment Year 2021:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential- Review for 2021-2022 will include Yutan and the surrounding sub-divisions, Todd Valley Estates and Willow Point, Ceresco rural sub-divisions, rural residential areas 11,13, 4 and 5.

Commercial: Review for 2020-2021 will include all commercial properties except those in Wahoo and Ashland

Agland- Verify ag use on agricultural properties in areas 4 and 5 and special value.

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

1. Record Maintenance, Mapping updates, & Ownership changes

Deeds are received daily from the Register of Deeds office. Sales are updated in the computer and in the cadastral maps. Splits and new subdivisions are also completed in the computer system, cadastral maps updated for ownership and parcel size accordingly. The County Surveyor provides assistance to the office when needed.

2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Real Property Abstract
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds

- i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of approximately 1,600 personal property returns, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Reminder personal property postcards are mailed each year to those that filed a return the prior year, as well as any new businesses/agricultural equipment owners that are discovered by the assessment office. Notice was given in 2010 to all preprinted recipients that due to budgetary constraints, this would be the last year that preprinted returns would be sent and a postcard reminder would be sent in the future as access to blank forms is available on the Department of Revenue website.

4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Saunders County currently has 78 approved permissive exemption applications on file.

5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

Reminder notices are sent annually each year to political subdivisions who own property to notify them of their requirements on new or updated contracts for leases they may have.

6. Homestead Exemptions; administer 815 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

The Saunders County Board of Equalization annually extends the filing deadline for those applicants that request an extension for homestead exemptions as allowed by Nebraska Statute 77-3512.

7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.

Information provided by PAD is reviewed and verified for accuracy in balancing with the county.

8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Saunders County has 12 Tax Increment Financing projects throughout the county; one in Mead, three in Yutan and eight in Wahoo. The projects affect 73 parcels in the county.

9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

The assessor works with both the Treasurer and the Clerk to ensure accuracy.

10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.

The Saunders County Treasurer and Assessor are not on the same computer systems. A conversion must be done each year with the two vendors for the tax list and tax bills to be completed.

11. Tax List Corrections – prepare tax list correction documents for county board approval.

Tax list corrections are prepared and given to the County Clerk to be put on the Board of Equalizations agenda. Assessment manager or representative meets with the Board during the meeting and offers explanation of correction(s)

12. County Board of Equalization - attends county board of equalization meetings for valuation protests – assemble and provide information.

Due to budgetary constraints, Saunders County asks each protester if they would like to request a referee hearing, or allow Saunders County Board of Equalization with assistance from the assessment office to determine whether a change in the valuation is warranted or not for their property. A representative from the appraisal staff or the assessment manager sits in on referee hearings at the time of protest if deemed necessary. The appraisal staff assists the referees as requested on information needed for protests. Assessor and head appraiser attend the final hearings of all protests, providing any additional information as requested by the Board.

13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

The appraiser meets with the County Attorney prior to the hearing to prepare exhibits and work on case matters.

14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

Appraiser and Assessor work directly with liaison and applicable staff members from PAD in preparation of evidence to bring forward to the commission.

15. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

The Assessor attends continuing education opportunities to complete the education requirements to maintain her assessor certification.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Cathy Gusman 6-13-2018
Saunders County Assessor

Kyle Morgan 6-13-2018
Saunders County Appraiser

Emailed Pat 6-13-2017

2019

Methodology for Special Valuation

Saunders County

Saunders County submits this report pursuant to Title 350, Neb. R. & Regs., Reg-11-005.004 and Directive 16-3. The following methodologies are used to value agricultural land that is influenced by market factors other than purely agricultural or horticultural purposes. The following non-agricultural influences have been identified: Residential, Commercial and Recreational. The office maintains a file of all data used for determining the special and actual valuation. This file shall be available for inspection at the Saunders County Assessor's office by any interested person.

A. Identification of the influenced area:

The assumption is made that there is influence on agricultural sales in Saunders County. There are five market areas. There are three areas of special valuation for Saunders County.

Area 1 is the far western part of the county. Area 1 has least productive soils in the county and the least influence from sales other than ag. Area 1 has some irrigation but it is limited in both quality and quantity. Area 1 has some pasture grass, CRP and hay production. However, most of the land is row crop production.

Area 2 is Todd Valley. Todd Valley is the old Platte River bed. This silted-in area has created an excellent agricultural production area. The Todd Valley area wanders diagonally throughout the county and is totally surrounded by the other market areas in the county. Topographically, Todd Valley is mainly a flat area consisting of better quality soils with unlimited irrigation. Area 2 consists of mostly row crop production of corn and soybeans.

Area 3 is the central part of the county. Area 3 has more irrigation than Area 1.

Area 4 is properties bordering the Platte River, located on the east and north boundaries of the county. This area has a considerable amount of lake sub-divisions and recreational parcels.

Area 5 is the area directly northeast of Todd Valley lying south and west of the Platte River. Area 5 is second only to Todd Valley in irrigation usage and quality soils.

Areas 3, 4 and 5 where the better soils are located, carry the same special value. Area 1 and 2 carry their own special value.

B. Describe the highest and best use of the properties in the influenced area, and how this was determined:

Residential acreages, rural suburbs and recreational usage are the highest and best use of properties in Saunders County. There are several highways connecting the county to Lincoln, Omaha and Fremont. Highways 77, 63 and 92 run through these areas making it easily accessible for outside residential use. The Platte River provides opportunities for recreational uses such as fishing, boating and hunting. Saunders County's close proximity to Omaha, Fremont, Lincoln places influences on sales with future development in mind.

C. Describe the valuation models used in arriving at the value estimates, and explain why and how they were selected:

Sales of farm ground from the County's own uninfluenced sales and sales from uninfluenced counties were selected as the most accurate and reliable method of special valuation for Saunders County cropland.

D. Describe which market areas were analyzed, both in the County and in any county deemed comparable:

Comparable sales used are from Butler County and the western part of Dodge County and well as the County's uninfluenced sales.

E. Describe any adjustments made to sales to reflect current cash equivalency of typical market conditions. Include how this affects the actual and special value:

No adjustments were made to sales for any reason.

F. Describe any estimates of economic rent or net operating income used in an income capitalization approach. Include estimates of yields, commodity prices, typical crop share:

We have studied cash rents for these properties and the information is insufficient.

G. Describe the typical expenses allowed in an income capitalization approach. Include how this affects the actual and special value:

We have studied the income approach for these properties and the information is insufficient.

H. Describe the overall capitalization rate used in an income capitalization approach. Include how this affects the actual and special value:

We have studied the income approach for these properties and the information is insufficient.

I. Describe any other information used in supporting the estimate of actual and special value. Include how this affects the actual and special value:

Equalization with neighboring counties was also considered when determining the special values for Saunders County. We have several political sub-divisions crossing into other counties, as well as Saunders County property owners with property in neighboring counties.

Rhonda J Andresen

Kyle Morgan

Rhonda J Andresen
Saunders County Assessor/Register of Deeds

Kyle Morgan
Saunders County Appraiser