

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**WEBSTER 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 Webster 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 Webster 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: Sonja Kruger, Webster County Assessor

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## Introduction

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

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

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

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

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

## **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

**Analysis of Assessment Practices:**

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

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

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

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

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

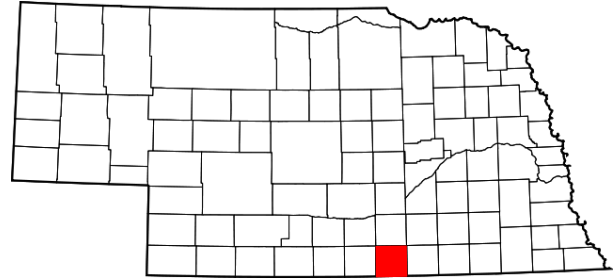
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

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

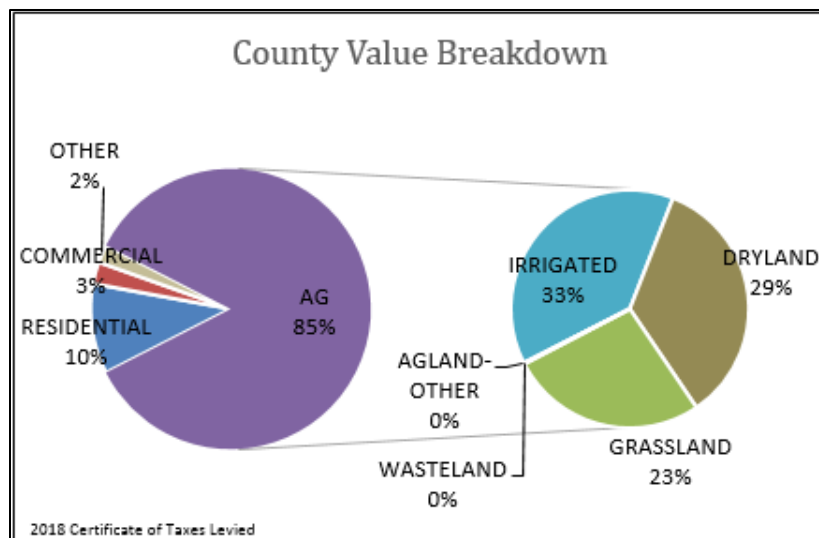
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 575 square miles, Webster County had 3,524 residents, per the Census Bureau Quick Facts for 2017, an 8% population decline from the 2010 U.S. Census. Reports indicated that 80% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$54,173 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Webster County are located in and around Red Cloud, the county seat. According to the latest information available from the U.S. Census Bureau, there were 96 employer establishments with total employment of 638, a 5% decrease in total employment from the prior year.



Agricultural land is the single largest contributor to the valuation base of the county. A mix of grass and dry land makes up the majority of the land in the county. Webster County is included in both the Lower Republican and Little Blue Natural Resource Districts (NRD). In top livestock inventory items, Webster County ranks third in sheep and lambs (USDA AgCensus).

NE Dept. of Revenue, Research Division 2019

<b>CITY POPULATION CHANGE</b>			
	<b>2008</b>	<b>2018</b>	<b>Change</b>
BLADEN	291	237	-18.6%
BLUE HILL	867	941	8.5%
COWLES	48	30	-37.5%
GUIDE ROCK	245	225	-8.2%
RED CLOUD	1,131	1,020	-9.8%



## 2019 Residential Correlation for Webster County

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### *Assessment Actions*

The Webster County Assessor inspected, reviewed, and revalued residential properties in Bladen Village, Inavale Precinct, Inavale Village, Catherton and Harmony.

### *Assessment Practice Review*

An annual comprehensive review of the assessment practices is conducted for the county. The Property Assessment Division (Division) focuses on the submission and qualification of sales information, the accuracy, and timely submission of sales, and the accuracy of values on the Assessed Value Update (AVU), and the stratification of properties into valuation groups. The Division also reviews the association of sold and unsold valuation changes, the county's six-year inspection and review cycle, lot value studies, valuation methodology and the dates used on their depreciation as well as the costing index tables in their Computer Assisted Mass Appraisal (CAMA) system. Finally, the review ensures that the county assessor is meeting all the statutory reporting schedules.

Part of the review is to ensure that sales information sent to the state is accurate and received on a timely matter; the county submitted the sales timely. This was completed even with a conversion to a new CAMA system. Random audits of the Real Estate Transfer Statements (Form 521) revealed the statements were submitted within the required timeframe and there were no errors for the county. AVU values were reported with no errors.

The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. The county assessor has a high rate of return from both but when sales questionnaires are incomplete, the county assessor does make phone calls to follow up. It appears that the county assessor has qualified sales without any apparent bias. Webster County is currently using 2013 for its costing index tables while using 2017 depreciation tables. The process used to establish land values was reviewed; the county assessor last reviewed the lot value study in 2013.

The county's inspection and review cycle for all real property was discussed with the county assessor; the county assessor is up-to-date with the six-year inspection and review cycle. The county assessor along with the county's staff inspects and reviews the properties and enters all the information into the CAMA system. The county does a good job at reviewing the condition changes to each parcel every six years. The county assessor has many flowcharts, instructions, office policies, and procedures within their office to document the county assessor's valuation methodology.

The county assessor meets of the statutory reporting schedules by the statutory date.

## 2019 Residential Correlation for Webster County

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### *Description of Analysis*

In Webster County, the valuation groups are based on the assessor locations in the county except the villages of Cowles and Rosemont are included with the rural residential properties.

Valuation Group	Description
1	Bladen
2	Blue Hill
3	Guide Rock
4	Inavale
5	Red Cloud
6	Cowles, Rosemont, Rural Residential

The county's statistical analysis contains 99 residential sales, representing all of the valuation groups. All valuation groups with an adequate number of sales are in the acceptable range.

A review of the statistical profile for the measures of central tendency, only the median is within in the acceptable range. These measures display a range of 12 points and offers limited support for each other. During the analysis, with the removal of the high ratio, the median stays the same. Further valuation groups with a sufficient number of sales all have statistics within the acceptable range.

In comparing 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) it shows an overall increase to residential which corresponds with the reported assessment actions of the county for the residential class. The reported assessment actions affected both the sales file and the abstract similarly.

### *Equalization and Quality of Assessment*

A review of both the statistics and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment of the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	2	88.21	88.21	87.43	04.63	100.89
2	22	93.01	98.37	90.34	17.99	108.89
3	12	92.61	99.49	86.66	23.30	114.80
4	2	102.72	102.72	99.17	10.34	103.58
5	42	96.69	112.41	98.26	34.78	114.40
6	19	91.52	88.04	87.00	20.05	101.20
___ALL___	99	94.71	102.36	90.61	25.97	112.97

## 2019 Residential Correlation for Webster County

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### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Webster County is 95%.

## 2019 Commercial Correlation for Webster County

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### *Assessment Actions*

The Webster County Assessor performed both pick-up and permit work for the commercial properties in the county.

### *Assessment Practice Review*

An annual comprehensive review of the assessment practices is conducted for the county. Within the commercial class, the Property Assessment Division (Division) assessment practice review focuses on the submission and qualification of sales information, the accuracy, and timely submission of sales, and the accuracy of values on the Assessed Value Update (AVU), as well as the stratification of properties into valuation groups. The Division also reviews the association of sold and unsold valuation changes and the county's six-year inspection and review cycle, lot value studies, valuation methodology and the dates used on their depreciation and costing index tables in their Computer Assisted Mass Appraisal (CAMA) system.

Just as in the residential class, Webster County continues to show no apparent indication of sales bias. Both the sold and unsold parcels had minimal changes. No errors were found in the AVU. Sales verification also showed that there was no indication of bias. The county assessor has a high rate of return on their sales questionnaires that are sent out to both the buyer and seller of the property. The county assessor submits their sales timely with minimal errors.

The county has four valuation groups based on the economic characteristics within the county. Depreciation tables are from 2017 while the county's costing index table is from 2013. The county assessor indicates that lot value study was accomplished in 2013. The county's inspection and review cycle for all real property was discussed with the county assessor. The county is up-to-date with the six-year inspection and review cycle. Webster County Assessor and staff inspects and reviews most properties while specialty properties are inspected and reviewed with the assistance of the county's contracted appraiser. The county assessor and staff enters the information into the county's CAMA system.

## 2019 Commercial Correlation for Webster County

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### *Description of Analysis*

Webster County contains over 250 improved commercial parcels that have been stratified into four valuation groups. Red Cloud is the county seat and is Valuation Group 5 while Valuation Group 6 represents the small villages within the county. Valuation Group 2 is the assessor location and town of Blue Hill.

Valuation Group	Description
2	Blue Hill
5	Red Cloud
6	Small villages
7	Rural

There are 15 sales in the statistical profile in the commercial class for Webster County. An analysis of these sales was used to determine if the sales were reliable for measurement purposes. Those analyses included checks for outlier sales, the total number of sales available, as well as examination of the distribution of those sales. The stratification by valuation group revealed that no valuation group had achieved an adequate sample size to be considered as a stand-alone measurement of a subclass.

An analysis of the statistical profile shows that all three measures of central tendency are within the acceptable range for the commercial class with a variance of five points, which provides relative support of the level of value with the acceptable range. Review of the sale price substratum indicates that low dollar sales are having an impact on all statistical measures. Review of just the sales prices greater than \$29,999 has measures of central tendency within the acceptable range, and qualitative statistics that support appraisal uniformity; however, the remaining sample is very small.

<b>SALE PRICE *</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>						
Less Than 5,000	2	113.31	113.31	112.92	04.43	100.35
Less Than 15,000	5	108.29	108.69	98.97	21.33	109.82
Less Than 30,000	7	104.70	97.23	81.13	26.10	119.84
<u>Ranges Excl. Low \$</u>						
Greater Than 4,999	13	90.86	94.82	92.17	25.23	102.88
Greater Than 14,999	10	87.51	91.58	92.09	20.83	99.45
Greater Than 29,999	8	92.63	97.33	93.11	18.59	104.53

## 2019 Commercial Correlation for Webster County

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No single analysis carries all the weight in a level of value determination, but the annual assessment actions, the combined assessment actions for multiple years, and the assessment practices review are considered in the level of value decision. While the county assessor does a relatively good job of inspecting and reviewing the properties; these statistical records shows the unpredictability of sales of commercial properties in a more rural county.

Analysis of the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) show that the commercial population increased while the sample experienced a similar increase as well; this verifies that the sold properties compared to the unsold properties had similar movement.

### *Equalization and Quality of Assessment*

The sample size of the commercial class is insufficient for measurement purposes. However, the assessment practices and additional analysis indicate that the quality of assessment for the commercial class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
2	5	90.86	97.91	93.17	18.74	105.09
5	6	83.61	94.45	90.70	35.86	104.13
6	4	106.50	100.76	89.04	11.78	113.16
____ ALL ____	15	94.40	97.29	92.29	23.97	105.42

### *Level of Value*

Based on the review of all available information, the level of value of commercial property in Webster County is determined to be at the statutory level of 100% of market value.

## 2019 Agricultural Correlation for Webster County

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### *Assessment Actions*

The Webster County Assessor continually verifies sales along with the updating of land use from information received from Nebraska's Natural Resource District (NRD) as information becomes available in the agricultural class of property. A sales analysis was completed and as a result, the county assessor decided that a decrease in all values. The county assessor decreased dryland values by 13% while grassland was decreased by 4% and irrigated land was decreased by 9%. The county completed all pick-up and permit work in a timely manner.

### *Assessment Practice Review*

An annual comprehensive review of the assessment practices is conducted for the county. Within the agricultural class of properties, the Property Assessment Division (Division) assessment practice review focuses on the submission and qualification of sales information, the accuracy of values on the Assessed Value Update (AVU), and the stratification of properties into market areas. The Division also reviews the county's six-year inspection and review cycle on agricultural improvements, land use analysis, and valuation methodology for agricultural outbuildings,

Webster County continues to maintain acceptable sales qualification and verification practices. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of real property. The review also looked at the filing of Real Estate Transfer Statement (Form 521) as well as checking the values reported on the AVU. No accuracy issues were found and monthly transfers were completed most every month.

Land use is conducted using the most current aerial imagery and Google Earth. The county also uses alternate sources such as certification from Farm Services Agency (FSA) maps, information from Nebraska's NRD, physical inspections, and questionnaires. The home site acres are at \$10,000 for first acre and building sites are valued at \$5,755 for the first acre. Agricultural outbuildings are priced according to the Marshall & Swift manual. The county assessor adjusts depreciation every six years in conjunction with the six-year inspection and review cycle. Currently the county assessor is using 2013 costing index tables and 2017 depreciation tables for its values. These are updated during the inspection and review cycle. Agricultural homes and outbuildings are valued using the same process as rural residential.

Webster County has determined that there is only one agricultural market area and currently has no sale evidence that would indicate the existence of an additional market area. However, the county has numerous different categories used for irrigation values, including Bostwick Irrigation District (Bostwick), Republican River, creek, and well irrigation.

## 2019 Agricultural Correlation for Webster County

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### *Description of Analysis*

Review of the statistical profile indicates that there are 54 sales within the agricultural sample. All measures of central tendency are within the acceptable range and the COD is low enough to support the use of the median as an indicator of the level of value.

An analysis of the agricultural land sales in Webster County determined that the sales within the county are reliable and a sufficient number of sales within each Majority Land Use (MLU) subclass. All subclasses are valued at the low end of the acceptable range. The review also indicates that the county's values are similar to the surrounding counties. The sample reflects the current market conditions and supports that the values of agricultural land is flat to slightly decreasing.

### *Equalization and Quality of Assessment*

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

Agricultural land values appear to be equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Webster County complies with generally accepted mass appraisal techniques.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	14	68.71	73.31	74.39	13.49	98.55
1	14	68.71	73.31	74.39	13.49	98.55
____ Dry ____						
County	10	69.98	69.71	69.67	08.16	100.06
1	10	69.98	69.71	69.67	08.16	100.06
____ Grass ____						
County	15	69.92	70.86	70.28	12.50	100.83
1	15	69.92	70.86	70.28	12.50	100.83
____ ALL ____	54	70.40	74.14	73.60	14.84	100.73

### *Level of Value*

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



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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2019.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2019 Commission Summary for Webster County

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### Residential Real Property - Current

Number of Sales	99	Median	94.71
Total Sales Price	\$6,705,763	Mean	102.36
Total Adj. Sales Price	\$6,705,763	Wgt. Mean	90.61
Total Assessed Value	\$6,076,015	Average Assessed Value of the Base	\$48,661
Avg. Adj. Sales Price	\$67,735	Avg. Assessed Value	\$61,374

### Confidence Interval - Current

95% Median C.I	90.84 to 98.14
95% Wgt. Mean C.I	83.94 to 97.28
95% Mean C.I	94.73 to 109.99
% of Value of the Class of all Real Property Value in the County	9.42
% of Records Sold in the Study Period	5.55
% of Value Sold in the Study Period	7.00

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	119	96	95.97
2017	120	96	96.25
2016	121	97	97.30
2015	113	94	93.52

## 2019 Commission Summary for Webster County

### Commercial Real Property - Current

Number of Sales	15	Median	94.40
Total Sales Price	\$1,085,000	Mean	97.29
Total Adj. Sales Price	\$1,085,000	Wgt. Mean	92.29
Total Assessed Value	\$1,001,365	Average Assessed Value of the Base	\$108,486
Avg. Adj. Sales Price	\$72,333	Avg. Assessed Value	\$66,758

### Confidence Interval - Current

95% Median C.I	72.61 to 118.33
95% Wgt. Mean C.I	74.60 to 109.99
95% Mean C.I	81.71 to 112.87
% of Value of the Class of all Real Property Value in the County	3.45
% of Records Sold in the Study Period	5.12
% of Value Sold in the Study Period	3.15

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	16	100	94.67
2017	15	100	93.56
2016	16	100	98.52
2015	17	100	94.68

**91 Webster**  
**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 : 99  
Total Sales Price : 6,705,763  
Total Adj. Sales Price : 6,705,763  
Total Assessed Value : 6,076,015  
Avg. Adj. Sales Price : 67,735  
Avg. Assessed Value : 61,374

MEDIAN : 95  
WGT. MEAN : 91  
MEAN : 102  
COD : 25.97  
PRD : 112.97

COV : 37.86  
STD : 38.75  
Avg. Abs. Dev : 24.60  
MAX Sales Ratio : 296.82  
MIN Sales Ratio : 44.21

95% Median C.I. : 90.84 to 98.14  
95% Wgt. Mean C.I. : 83.94 to 97.28  
95% Mean C.I. : 94.73 to 109.99

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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	12	112.50	118.32	108.59	18.84	108.96	91.33	202.68	95.12 to 125.74	24,424	26,523
01-JAN-17 To 31-MAR-17	9	99.04	92.63	94.57	16.19	97.95	44.21	119.39	66.60 to 116.89	70,528	66,696
01-APR-17 To 30-JUN-17	10	91.82	108.66	95.98	36.81	113.21	62.24	216.17	70.92 to 181.70	39,212	37,636
01-JUL-17 To 30-SEP-17	16	94.75	113.58	99.18	33.55	114.52	62.10	296.82	89.24 to 134.31	63,069	62,550
01-OCT-17 To 31-DEC-17	17	96.42	106.14	86.50	32.18	122.71	51.54	205.16	65.87 to 124.18	100,826	87,211
01-JAN-18 To 31-MAR-18	6	75.69	83.90	83.44	21.20	100.55	57.37	115.63	57.37 to 115.63	78,217	65,263
01-APR-18 To 30-JUN-18	14	87.34	92.75	82.78	20.12	112.04	61.61	171.20	73.92 to 111.04	60,114	49,760
01-JUL-18 To 30-SEP-18	15	86.52	91.34	89.48	14.36	102.08	74.88	146.42	76.57 to 100.90	90,117	80,634
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	47	97.06	109.73	98.57	28.04	111.32	44.21	296.82	92.28 to 113.33	49,555	48,845
01-OCT-17 To 30-SEP-18	52	90.09	95.70	86.37	23.95	110.80	51.54	205.16	83.30 to 97.20	84,167	72,698
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	52	96.38	106.58	92.27	30.37	115.51	44.21	296.82	92.10 to 103.29	72,116	66,539
<u>ALL</u>	99	94.71	102.36	90.61	25.97	112.97	44.21	296.82	90.84 to 98.14	67,735	61,374

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	2	88.21	88.21	87.43	04.63	100.89	84.13	92.28	N/A	42,000	36,720
2	22	93.01	98.37	90.34	17.99	108.89	62.24	152.54	83.54 to 105.80	97,380	87,973
3	12	92.61	99.49	86.66	23.30	114.80	62.10	164.07	76.45 to 118.75	9,663	8,374
4	2	102.72	102.72	99.17	10.34	103.58	92.10	113.33	N/A	7,495	7,433
5	42	96.69	112.41	98.26	34.78	114.40	44.21	296.82	86.60 to 111.04	35,636	35,017
6	19	91.52	88.04	87.00	20.05	101.20	55.74	119.17	65.87 to 105.28	150,092	130,585
<u>ALL</u>	99	94.71	102.36	90.61	25.97	112.97	44.21	296.82	90.84 to 98.14	67,735	61,374

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	98	94.24	101.31	90.39	25.17	112.08	44.21	296.82	90.68 to 98.14	68,299	61,738
06											
07	1	205.16	205.16	205.16	00.00	100.00	205.16	205.16	N/A	12,500	25,645
<u>ALL</u>	99	94.71	102.36	90.61	25.97	112.97	44.21	296.82	90.84 to 98.14	67,735	61,374

**91 Webster**  
**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 : 99  
 Total Sales Price : 6,705,763  
 Total Adj. Sales Price : 6,705,763  
 Total Assessed Value : 6,076,015  
 Avg. Adj. Sales Price : 67,735  
 Avg. Assessed Value : 61,374

MEDIAN : 95  
 WGT. MEAN : 91  
 MEAN : 102  
 COD : 25.97  
 PRD : 112.97

COV : 37.86  
 STD : 38.75  
 Avg. Abs. Dev : 24.60  
 MAX Sales Ratio : 296.82  
 MIN Sales Ratio : 44.21

95% Median C.I. : 90.84 to 98.14  
 95% Wgt. Mean C.I. : 83.94 to 97.28  
 95% Mean C.I. : 94.73 to 109.99

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	8	103.69	102.18	106.33	13.13	96.10	79.29	119.43	79.29 to 119.43	3,043	3,235	
Less Than 15,000	22	112.50	119.47	127.39	28.52	93.78	75.28	296.82	88.67 to 119.43	7,111	9,059	
Less Than 30,000	43	111.67	119.59	119.25	30.84	100.29	51.54	296.82	93.51 to 118.88	14,806	17,655	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	91	93.76	102.38	90.55	27.23	113.06	44.21	296.82	90.68 to 98.14	73,422	66,485	
Greater Than 14,999	77	93.51	97.47	89.73	23.47	108.63	44.21	216.17	89.24 to 97.20	85,056	76,321	
Greater Than 29,999	56	90.89	89.13	87.60	16.76	101.75	44.21	152.54	85.10 to 95.99	108,377	94,943	
<u>Incremental Ranges</u>												
0 TO 4,999	8	103.69	102.18	106.33	13.13	96.10	79.29	119.43	79.29 to 119.43	3,043	3,235	
5,000 TO 14,999	14	116.90	129.36	131.27	35.85	98.54	75.28	296.82	76.67 to 171.20	9,436	12,386	
15,000 TO 29,999	21	105.80	119.71	116.60	34.62	102.67	51.54	216.17	93.51 to 146.42	22,867	26,662	
30,000 TO 59,999	14	85.85	82.56	82.53	14.25	100.04	44.21	111.04	62.24 to 95.99	41,036	33,867	
60,000 TO 99,999	15	95.12	97.68	97.19	12.34	100.50	74.88	152.54	86.60 to 102.44	72,142	70,115	
100,000 TO 149,999	14	91.89	87.49	87.29	19.55	100.23	57.37	135.47	64.00 to 99.04	123,857	108,116	
150,000 TO 249,999	10	95.07	91.69	91.55	18.77	100.15	62.24	116.98	65.87 to 116.89	171,900	157,376	
250,000 TO 499,999	3	76.57	76.24	73.33	17.71	103.97	55.74	96.42	N/A	319,833	234,530	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	99	94.71	102.36	90.61	25.97	112.97	44.21	296.82	90.84 to 98.14	67,735	61,374	

**91 Webster**  
**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 : 15  
Total Sales Price : 1,085,000  
Total Adj. Sales Price : 1,085,000  
Total Assessed Value : 1,001,365  
Avg. Adj. Sales Price : 72,333  
Avg. Assessed Value : 66,758

MEDIAN : 94  
WGT. MEAN : 92  
MEAN : 97  
COD : 23.97  
PRD : 105.42

COV : 28.92  
STD : 28.14  
Avg. Abs. Dev : 22.63  
MAX Sales Ratio : 157.00  
MIN Sales Ratio : 55.15

95% Median C.I. : 72.61 to 118.33  
95% Wgt. Mean C.I. : 74.60 to 109.99  
95% Mean C.I. : 81.71 to 112.87

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	3	84.16	85.96	80.78	16.97	106.41	65.44	108.29	N/A	37,833	30,562
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	133.31	133.31	133.31	00.00	100.00	133.31	133.31	N/A	60,000	79,985
01-OCT-16 To 31-DEC-16	2	95.57	95.57	74.68	23.82	127.97	72.81	118.33	N/A	36,500	27,258
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	2	90.62	90.62	90.27	19.87	100.39	72.61	108.62	N/A	260,000	234,700
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	2	108.14	108.14	99.44	12.71	108.75	94.40	121.88	N/A	109,000	108,395
01-APR-18 To 30-JUN-18	4	88.21	97.14	85.45	38.22	113.68	55.15	157.00	N/A	10,750	9,186
01-JUL-18 To 30-SEP-18	1	90.86	90.86	90.86	00.00	100.00	90.86	90.86	N/A	57,500	52,245
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	4	96.23	97.80	98.95	23.90	98.84	65.44	133.31	N/A	43,375	42,918
01-OCT-16 To 30-SEP-17	4	90.72	93.09	88.35	22.46	105.37	72.61	118.33	N/A	148,250	130,979
01-OCT-17 To 30-SEP-18	7	94.40	99.39	96.01	25.10	103.52	55.15	157.00	55.15 to 157.00	45,500	43,683
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	3	118.33	108.15	101.13	17.05	106.94	72.81	133.31	N/A	44,333	44,833
01-JAN-17 To 31-DEC-17	2	90.62	90.62	90.27	19.87	100.39	72.61	108.62	N/A	260,000	234,700
<u>ALL</u>	15	94.40	97.29	92.29	23.97	105.42	55.15	157.00	72.61 to 118.33	72,333	66,758

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	5	90.86	97.91	93.17	18.74	105.09	72.61	133.31	N/A	144,500	134,633
5	6	83.61	94.45	90.70	35.86	104.13	55.15	157.00	55.15 to 157.00	54,667	49,580
6	4	106.50	100.76	89.04	11.78	113.16	71.72	118.33	N/A	8,625	7,680
<u>ALL</u>	15	94.40	97.29	92.29	23.97	105.42	55.15	157.00	72.61 to 118.33	72,333	66,758

**91 Webster**  
**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 : 15  
Total Sales Price : 1,085,000  
Total Adj. Sales Price : 1,085,000  
Total Assessed Value : 1,001,365  
Avg. Adj. Sales Price : 72,333  
Avg. Assessed Value : 66,758

MEDIAN : 94  
WGT. MEAN : 92  
MEAN : 97  
COD : 23.97  
PRD : 105.42

COV : 28.92  
STD : 28.14  
Avg. Abs. Dev : 22.63  
MAX Sales Ratio : 157.00  
MIN Sales Ratio : 55.15

95% Median C.I. : 72.61 to 118.33  
95% Wgt. Mean C.I. : 74.60 to 109.99  
95% Mean C.I. : 81.71 to 112.87

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	15	94.40	97.29	92.29	23.97	105.42	55.15	157.00	72.61 to 118.33	72,333	66,758
04											
<u>ALL</u>	15	94.40	97.29	92.29	23.97	105.42	55.15	157.00	72.61 to 118.33	72,333	66,758

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	113.31	113.31	112.92	04.43	100.35	108.29	118.33	N/A	3,250	3,670
Less Than 15,000	5	108.29	108.69	98.97	21.33	109.82	55.15	157.00	N/A	6,300	6,235
Less Than 30,000	7	104.70	97.23	81.13	26.10	119.84	55.15	157.00	55.15 to 157.00	10,643	8,635
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	13	90.86	94.82	92.17	25.23	102.88	55.15	157.00	71.72 to 121.88	82,962	76,463
Greater Than 14,999	10	87.51	91.58	92.09	20.83	99.45	65.44	133.31	71.72 to 121.88	105,350	97,019
Greater Than 29,999	8	92.63	97.33	93.11	18.59	104.53	72.61	133.31	72.61 to 133.31	126,313	117,615
<u>Incremental Ranges</u>											
0 TO 4,999	2	113.31	113.31	112.92	04.43	100.35	108.29	118.33	N/A	3,250	3,670
5,000 TO 14,999	3	104.70	105.62	95.34	32.43	110.78	55.15	157.00	N/A	8,333	7,945
15,000 TO 29,999	2	68.58	68.58	68.07	04.58	100.75	65.44	71.72	N/A	21,500	14,635
30,000 TO 59,999	2	106.37	106.37	103.58	14.58	102.69	90.86	121.88	N/A	48,750	50,498
60,000 TO 99,999	3	84.16	96.76	94.18	23.97	102.74	72.81	133.31	N/A	71,667	67,495
100,000 TO 149,999											
150,000 TO 249,999	1	94.40	94.40	94.40	00.00	100.00	94.40	94.40	N/A	178,000	168,040
250,000 TO 499,999	2	90.62	90.62	90.27	19.87	100.39	72.61	108.62	N/A	260,000	234,700
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	15	94.40	97.29	92.29	23.97	105.42	55.15	157.00	72.61 to 118.33	72,333	66,758



**91 Webster**  
**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 : 15  
 Total Sales Price : 1,085,000  
 Total Adj. Sales Price : 1,085,000  
 Total Assessed Value : 1,001,365  
 Avg. Adj. Sales Price : 72,333  
 Avg. Assessed Value : 66,758

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 97  
 COD : 23.97  
 PRD : 105.42

COV : 28.92  
 STD : 28.14  
 Avg. Abs. Dev : 22.63  
 MAX Sales Ratio : 157.00  
 MIN Sales Ratio : 55.15

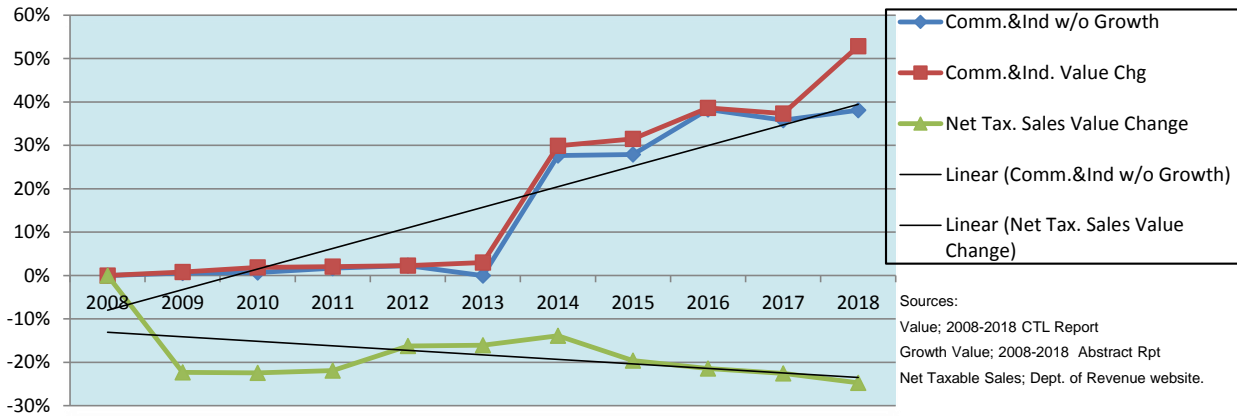
95% Median C.I. : 72.61 to 118.33  
 95% Wgt. Mean C.I. : 74.60 to 109.99  
 95% Mean C.I. : 81.71 to 112.87

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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
326	2	145.16	145.16	135.13	08.16	107.42	133.31	157.00	N/A	32,500	43,918
340	1	121.88	121.88	121.88	00.00	100.00	121.88	121.88	N/A	40,000	48,750
343	1	108.62	108.62	108.62	00.00	100.00	108.62	108.62	N/A	255,000	276,975
352	1	94.40	94.40	94.40	00.00	100.00	94.40	94.40	N/A	178,000	168,040
353	1	72.81	72.81	72.81	00.00	100.00	72.81	72.81	N/A	70,000	50,965
384	1	118.33	118.33	118.33	00.00	100.00	118.33	118.33	N/A	3,000	3,550
386	1	84.16	84.16	84.16	00.00	100.00	84.16	84.16	N/A	85,000	71,535
427	1	72.61	72.61	72.61	00.00	100.00	72.61	72.61	N/A	265,000	192,425
442	1	71.72	71.72	71.72	00.00	100.00	71.72	71.72	N/A	18,000	12,910
468	3	104.70	101.28	93.67	05.55	108.12	90.86	108.29	N/A	23,667	22,168
470	1	55.15	55.15	55.15	00.00	100.00	55.15	55.15	N/A	10,000	5,515
494	1	65.44	65.44	65.44	00.00	100.00	65.44	65.44	N/A	25,000	16,360
<u>ALL</u>	15	94.40	97.29	92.29	23.97	105.42	55.15	157.00	72.61 to 118.33	72,333	66,758

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 16,141,625	\$ 185,625		\$ 15,956,000	--	\$ 24,410,671	--
2009	\$ 16,276,060	\$ 38,170	0.23%	\$ 16,237,890	0.60%	\$ 18,965,139	-22.31%
2010	\$ 16,447,400	\$ 198,575	1.21%	\$ 16,248,825	-0.17%	\$ 18,937,223	-0.15%
2011	\$ 16,469,725	\$ 50,705	0.31%	\$ 16,419,020	-0.17%	\$ 19,057,286	0.63%
2012	\$ 16,506,605	\$ -	0.00%	\$ 16,506,605	0.22%	\$ 20,440,450	7.26%
2013	\$ 16,619,835	\$ 483,515	2.91%	\$ 16,136,320	-2.24%	\$ 20,482,253	0.20%
2014	\$ 20,966,260	\$ 357,495	1.71%	\$ 20,608,765	24.00%	\$ 21,015,149	2.60%
2015	\$ 21,222,840	\$ 578,335	2.73%	\$ 20,644,505	-1.53%	\$ 19,621,680	-6.63%
2016	\$ 22,373,935	\$ 54,965	0.25%	\$ 22,318,970	5.16%	\$ 19,183,151	-2.23%
2017	\$ 22,165,480	\$ 242,490	1.09%	\$ 21,922,990	-2.02%	\$ 18,905,011	-1.45%
2018	\$ 24,673,725	\$ 2,382,940	9.66%	\$ 22,290,785	0.57%	\$ 18,373,529	-2.81%
<b>Ann %chg</b>	4.33%			<b>Average</b>	<b>2.44%</b>	-2.80%	<b>-2.49%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	0.60%	0.83%	-22.31%
2010	0.66%	1.89%	-22.42%
2011	1.72%	2.03%	-21.93%
2012	2.26%	2.26%	-16.26%
2013	-0.03%	2.96%	-16.09%
2014	27.67%	29.89%	-13.91%
2015	27.90%	31.48%	-19.62%
2016	38.27%	38.61%	-21.41%
2017	35.82%	37.32%	-22.55%
2018	38.10%	52.86%	-24.73%

County Number	91
County Name	Webster

**91 Webster**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 54  
 Total Sales Price : 36,936,340  
 Total Adj. Sales Price : 36,936,340  
 Total Assessed Value : 27,186,325  
 Avg. Adj. Sales Price : 684,006  
 Avg. Assessed Value : 503,450

MEDIAN : 70  
 WGT. MEAN : 74  
 MEAN : 74  
 COD : 14.84  
 PRD : 100.73

COV : 21.26  
 STD : 15.76  
 Avg. Abs. Dev : 10.45  
 MAX Sales Ratio : 128.81  
 MIN Sales Ratio : 48.05

95% Median C.I. : 69.22 to 74.40  
 95% Wgt. Mean C.I. : 66.66 to 80.55  
 95% Mean C.I. : 69.94 to 78.34

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	4	70.07	67.91	68.46	03.90	99.20	60.73	70.79	N/A	379,250	259,636	
01-JAN-16 To 31-MAR-16	15	68.20	66.19	66.95	06.99	98.86	53.13	74.40	64.77 to 71.26	1,099,707	736,241	
01-APR-16 To 30-JUN-16	7	70.01	78.41	73.37	17.07	106.87	62.52	128.81	62.52 to 128.81	958,939	703,549	
01-JUL-16 To 30-SEP-16												
01-OCT-16 To 31-DEC-16	1	67.52	67.52	67.52	00.00	100.00	67.52	67.52	N/A	305,000	205,930	
01-JAN-17 To 31-MAR-17	4	68.76	67.44	67.44	20.35	100.00	50.37	81.86	N/A	519,475	350,319	
01-APR-17 To 30-JUN-17	6	86.15	90.58	104.37	11.64	86.79	76.75	122.03	76.75 to 122.03	627,667	655,122	
01-JUL-17 To 30-SEP-17	3	81.72	79.22	87.78	24.40	90.25	48.05	107.88	N/A	251,750	220,995	
01-OCT-17 To 31-DEC-17	4	76.46	81.08	78.63	14.33	103.12	69.92	101.46	N/A	343,924	270,435	
01-JAN-18 To 31-MAR-18	5	81.34	78.58	77.12	11.91	101.89	54.80	97.98	N/A	353,900	272,925	
01-APR-18 To 30-JUN-18	4	69.61	71.26	71.81	07.76	99.23	63.47	82.34	N/A	305,000	219,011	
01-JUL-18 To 30-SEP-18	1	69.65	69.65	69.65	00.00	100.00	69.65	69.65	N/A	941,820	656,000	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	26	69.39	69.74	68.78	09.47	101.40	53.13	128.81	66.74 to 70.79	950,968	654,115	
01-OCT-16 To 30-SEP-17	14	81.35	79.89	89.81	17.22	88.95	48.05	122.03	56.53 to 91.46	493,154	442,923	
01-OCT-17 To 30-SEP-18	14	73.86	76.56	74.97	13.25	102.12	54.80	101.46	68.25 to 82.61	379,073	284,172	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	23	68.55	69.97	68.79	10.15	101.72	53.13	128.81	66.74 to 71.26	1,022,312	703,234	
01-JAN-17 To 31-DEC-17	17	81.72	80.89	88.74	16.25	91.15	48.05	122.03	69.92 to 91.46	469,109	416,278	
<u>ALL</u>	54	70.40	74.14	73.60	14.84	100.73	48.05	128.81	69.22 to 74.40	684,006	503,450	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	54	70.40	74.14	73.60	14.84	100.73	48.05	128.81	69.22 to 74.40	684,006	503,450	
<u>ALL</u>	54	70.40	74.14	73.60	14.84	100.73	48.05	128.81	69.22 to 74.40	684,006	503,450	

**91 Webster**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 54  
 Total Sales Price : 36,936,340  
 Total Adj. Sales Price : 36,936,340  
 Total Assessed Value : 27,186,325  
 Avg. Adj. Sales Price : 684,006  
 Avg. Assessed Value : 503,450

MEDIAN : 70  
 WGT. MEAN : 74  
 MEAN : 74  
 COD : 14.84  
 PRD : 100.73

COV : 21.26  
 STD : 15.76  
 Avg. Abs. Dev : 10.45  
 MAX Sales Ratio : 128.81  
 MIN Sales Ratio : 48.05

95% Median C.I. : 69.22 to 74.40  
 95% Wgt. Mean C.I. : 66.66 to 80.55  
 95% Mean C.I. : 69.94 to 78.34

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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
<u>    Dry    </u>											
County	9	70.31	69.72	69.67	08.92	100.07	56.53	80.98	60.73 to 80.94	415,378	289,388
1	9	70.31	69.72	69.67	08.92	100.07	56.53	80.98	60.73 to 80.94	415,378	289,388
<u>    Grass    </u>											
County	10	68.40	65.01	66.39	09.42	97.92	50.37	76.75	53.13 to 71.26	519,168	344,667
1	10	68.40	65.01	66.39	09.42	97.92	50.37	76.75	53.13 to 71.26	519,168	344,667
<u>    ALL    </u>	54	70.40	74.14	73.60	14.84	100.73	48.05	128.81	69.22 to 74.40	684,006	503,450

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>    Irrigated    </u>											
County	14	68.71	73.31	74.39	13.49	98.55	53.77	122.03	64.77 to 82.01	1,256,897	935,019
1	14	68.71	73.31	74.39	13.49	98.55	53.77	122.03	64.77 to 82.01	1,256,897	935,019
<u>    Dry    </u>											
County	10	69.98	69.71	69.67	08.16	100.06	56.53	80.98	60.73 to 80.94	468,022	326,050
1	10	69.98	69.71	69.67	08.16	100.06	56.53	80.98	60.73 to 80.94	468,022	326,050
<u>    Grass    </u>											
County	15	69.92	70.86	70.28	12.50	100.83	50.37	107.88	67.52 to 76.75	673,126	473,041
1	15	69.92	70.86	70.28	12.50	100.83	50.37	107.88	67.52 to 76.75	673,126	473,041
<u>    ALL    </u>	54	70.40	74.14	73.60	14.84	100.73	48.05	128.81	69.22 to 74.40	684,006	503,450

## Webster County 2019 Average Acre Value Comparison

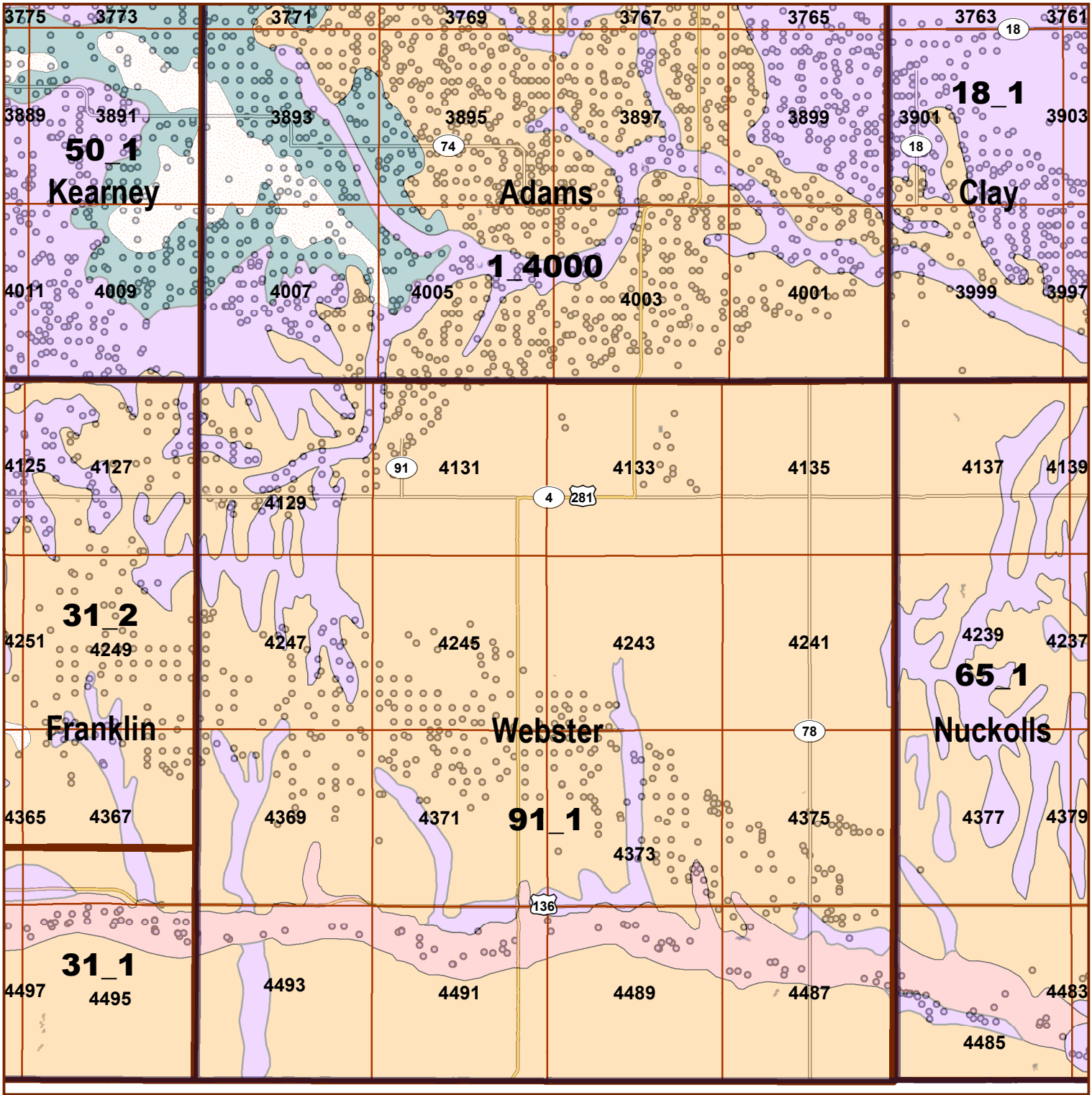
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Webster	1	4156	4265	4352	3940	3910	4223	4213	4216	<b>4199</b>
Adams	4000	5649	5599	5459	5370	5298	5094	5032	4740	<b>5497</b>
Franklin	2	4310	4305	4071	4010	3779	3670	3536	3444	<b>4095</b>
Harlan	1	n/a	5030	4200	3640	n/a	n/a	2420	2423	<b>4601</b>
Nuckolls	1	5690	5690	5025	5025	4900	4900	4775	4775	<b>5431</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Webster	1	2335	2335	2105	1960	1960	1960	1890	1890	<b>2134</b>
Adams	4000	3260	3075	2890	2700	2700	2700	2515	2515	<b>2971</b>
Franklin	2	2955	2955	2315	2315	1970	1970	1620	1620	<b>2570</b>
Harlan	1	n/a	2590	2310	2290	n/a	n/a	1565	1565	<b>2413</b>
Nuckolls	1	2285	2285	2215	2215	2140	2140	1950	1948	<b>2223</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Webster	1	1365	1365	1365	1365	1365	1365	1365	1365	<b>1365</b>
Adams	4000	1595	1595	1540	1485	1430	1405	1405	1405	<b>1454</b>
Franklin	2	1150	1150	1150	1150	1125	1125	1125	1125	<b>1128</b>
Harlan	1	n/a	1000	1000	1000	n/a	n/a	1000	1000	<b>1000</b>
Nuckolls	1	1265	1265	1265	1265	1265	1265	1265	1265	<b>1265</b>

County	Mkt Area	CRP	TIMBER	WASTE
Webster	1	1894	180	180
Adams	4000	n/a	n/a	200
Franklin	2	n/a	600	150
Harlan	1	n/a	n/a	100
Nuckolls	1	n/a	115	123

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.



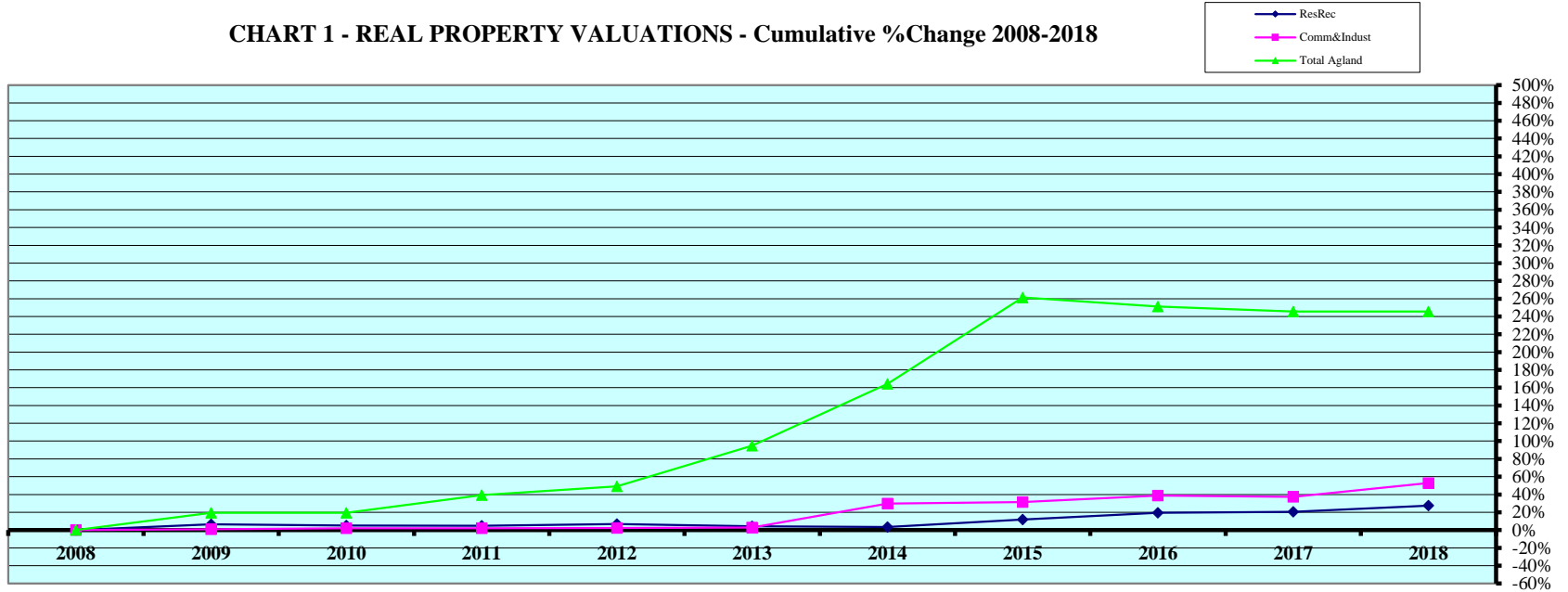
**Legend**

- 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

## Webster County Map



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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	56,828,675	--	--	--	16,141,625	--	--	--	240,375,585	--	--	--
2009	60,607,315	3,778,640	6.65%	6.65%	16,276,060	134,435	0.83%	0.83%	286,805,925	46,430,340	19.32%	19.32%
2010	59,744,295	-863,020	-1.42%	5.13%	16,447,400	171,340	1.05%	1.89%	286,913,600	107,675	0.04%	19.36%
2011	59,610,725	-133,570	-0.22%	4.90%	16,469,725	22,325	0.14%	2.03%	335,032,430	48,118,830	16.77%	39.38%
2012	60,756,800	1,146,075	1.92%	6.91%	16,506,605	36,880	0.22%	2.26%	358,262,775	23,230,345	6.93%	49.04%
2013	59,189,855	-1,566,945	-2.58%	4.15%	16,619,835	113,230	0.69%	2.96%	468,076,380	109,813,605	30.65%	94.73%
2014	58,814,090	-375,765	-0.63%	3.49%	20,966,260	4,346,425	26.15%	29.89%	635,583,820	167,507,440	35.79%	164.41%
2015	63,624,170	4,810,080	8.18%	11.96%	21,222,840	256,580	1.22%	31.48%	868,685,760	233,101,940	36.68%	261.39%
2016	67,854,815	4,230,645	6.65%	19.40%	22,373,935	1,151,095	5.42%	38.61%	844,196,235	-24,489,525	-2.82%	251.20%
2017	68,507,020	652,205	0.96%	20.55%	22,165,480	-208,455	-0.93%	37.32%	830,938,050	-13,258,185	-1.57%	245.68%
2018	72,419,705	3,912,685	5.71%	27.44%	24,673,725	2,508,245	11.32%	52.86%	830,542,230	-395,820	-0.05%	245.62%

Rate Annual %chg: Residential & Recreational **2.45%** Commercial & Industrial **4.33%** Agricultural Land **13.20%**

Cnty# **91**  
County **WEBSTER**

**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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,618</b>	<b>Value : 921,928,985</b>	<b>Growth 989,480</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	151	275,045	38	1,033,115	168	2,919,790	357	4,227,950	
<b>02. Res Improve Land</b>	1,141	2,007,240	51	563,495	204	1,929,525	1,396	4,500,260	
<b>03. Res Improvements</b>	1,157	56,366,825	52	4,458,255	219	17,306,595	1,428	78,131,675	
<b>04. Res Total</b>	1,308	58,649,110	90	6,054,865	387	22,155,910	1,785	86,859,885	469,755
<b>% of Res Total</b>	73.28	67.52	5.04	6.97	21.68	25.51	38.65	9.42	47.47
<b>05. Com UnImp Land</b>	21	43,795	1	8,905	9	52,785	31	105,485	
<b>06. Com Improve Land</b>	160	509,170	5	41,150	30	664,400	195	1,214,720	
<b>07. Com Improvements</b>	174	11,951,440	5	808,265	83	17,706,520	262	30,466,225	
<b>08. Com Total</b>	195	12,504,405	6	858,320	92	18,423,705	293	31,786,430	67,020
<b>% of Com Total</b>	66.55	39.34	2.05	2.70	31.40	57.96	6.34	3.45	6.77
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	1,308	58,649,110	90	6,054,865	387	22,155,910	1,785	86,859,885	469,755
<b>% of Res &amp; Rec Total</b>	73.28	67.52	5.04	6.97	21.68	25.51	38.65	9.42	47.47
<b>Com &amp; Ind Total</b>	195	12,504,405	6	858,320	92	18,423,705	293	31,786,430	67,020
<b>% of Com &amp; Ind Total</b>	66.55	39.34	2.05	2.70	31.40	57.96	6.34	3.45	6.77



<b>17. Taxable Total</b>	1,503	71,153,515	96	6,913,185	479	40,579,615	2,078	118,646,315	536,775
<b>% of Taxable Total</b>	72.33	59.97	4.62	5.83	23.05	34.20	45.00	12.87	54.25

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	317,465	382,220	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	317,465	382,220
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	317,465	382,220

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	117	3	112	232

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	30	360,805	7	29,570	1,911	576,512,535	1,948	576,902,910
28. Ag-Improved Land	6	443,205	7	186,490	551	178,957,700	564	179,587,395
29. Ag Improvements	6	211,380	7	712,550	579	45,868,435	592	46,792,365

30. Ag Total					2,540	803,282,670
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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	4	3.99	40,000	
33. HomeSite Improvements	1	0.00	5,755	4	0.00	401,750	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	1.00	5,765	
36. FarmSite Improv Land	5	4.90	28,825	6	6.58	40,415	
37. FarmSite Improvements	5	0.00	205,625	6	0.00	310,800	
38. FarmSite Total							
39. Road & Ditches	4	2.31	0	3	0.35	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	10,000	1	1.00	10,000	
32. HomeSite Improv Land	329	353.32	3,346,720	333	357.31	3,386,720	
33. HomeSite Improvements	358	0.00	29,646,695	363	0.00	30,054,200	308,160
34. HomeSite Total				<b>364</b>	<b>358.31</b>	<b>33,450,920</b>	
35. FarmSite UnImp Land	28	27.70	147,420	29	28.70	153,185	
36. FarmSite Improv Land	510	596.37	3,190,625	521	607.85	3,259,865	
37. FarmSite Improvements	545	0.00	16,221,740	556	0.00	16,738,165	144,545
38. FarmSite Total				<b>585</b>	<b>636.55</b>	<b>20,151,215</b>	
39. Road & Ditches	2,170	7,256.49	0	2,177	7,259.15	0	
40. Other- Non Ag Use	5	20.09	103,510	5	20.09	103,510	
41. Total Section VI				<b>949</b>	<b>8,274.10</b>	<b>53,705,645</b>	<b>452,705</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	459.44	405,370	3	459.44	405,370

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	35	446.04	775,185	0	0.00	0
44. Market Value	35	446.04	1,092,280	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	35	446.04	775,185
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	10,508.01	15.27%	43,666,460	15.11%	4,155.54
46. 1A	17,375.32	25.25%	74,111,055	25.65%	4,265.31
47. 2A1	3,476.32	5.05%	15,128,930	5.24%	4,352.00
48. 2A	4,421.06	6.42%	17,417,440	6.03%	3,939.65
49. 3A1	2,217.64	3.22%	8,670,920	3.00%	3,909.98
50. 3A	8,882.18	12.91%	37,505,480	12.98%	4,222.55
51. 4A1	6,421.47	9.33%	27,056,300	9.36%	4,213.41
52. 4A	15,515.34	22.55%	65,411,290	22.64%	4,215.91
53. Total	68,817.34	100.00%	288,967,875	100.00%	4,199.06
<b>Dry</b>					
54. 1D1	17,866.96	15.40%	41,719,380	16.85%	2,335.00
55. 1D	38,835.74	33.48%	90,681,580	36.63%	2,335.00
56. 2D1	4,527.89	3.90%	9,531,215	3.85%	2,105.00
57. 2D	3,561.03	3.07%	6,979,645	2.82%	1,960.01
58. 3D1	7,571.84	6.53%	14,840,770	6.00%	1,960.00
59. 3D	18,819.36	16.22%	36,885,925	14.90%	1,960.00
60. 4D1	9,070.76	7.82%	17,143,745	6.93%	1,890.00
61. 4D	15,742.34	13.57%	29,753,120	12.02%	1,890.01
62. Total	115,995.92	100.00%	247,535,380	100.00%	2,134.00
<b>Grass</b>					
63. 1G1	2,885.89	1.82%	4,166,740	1.97%	1,443.83
64. 1G	10,802.98	6.82%	14,418,390	6.80%	1,334.67
65. 2G1	8,835.43	5.58%	11,592,690	5.47%	1,312.07
66. 2G	10,550.55	6.66%	13,312,310	6.28%	1,261.76
67. 3G1	3,118.73	1.97%	4,283,595	2.02%	1,373.51
68. 3G	23,224.05	14.66%	31,889,090	15.04%	1,373.11
69. 4G1	21,812.94	13.77%	29,749,200	14.03%	1,363.83
70. 4G	77,191.29	48.73%	102,580,065	48.39%	1,328.91
71. Total	158,421.86	100.00%	211,992,080	100.00%	1,338.15
<b>Irrigated Total</b>					
	68,817.34	19.67%	288,967,875	38.55%	4,199.06
<b>Dry Total</b>					
	115,995.92	33.15%	247,535,380	33.02%	2,134.00
<b>Grass Total</b>					
	158,421.86	45.28%	211,992,080	28.28%	1,338.15
72. Waste	6,009.68	1.72%	1,081,690	0.14%	179.99
73. Other	618.07	0.18%	0	0.00%	0.00
74. Exempt	377.50	0.11%	0	0.00%	0.00
75. Market Area Total	349,862.87	100.00%	749,577,025	100.00%	2,142.49

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	68,817.34	288,967,875	68,817.34	288,967,875
<b>77. Dry Land</b>	242.42	516,965	3.86	7,975	115,749.64	247,010,440	115,995.92	247,535,380
<b>78. Grass</b>	186.97	255,225	89.19	121,735	158,145.70	211,615,120	158,421.86	211,992,080
<b>79. Waste</b>	16.65	2,995	0.94	170	5,992.09	1,078,525	6,009.68	1,081,690
<b>80. Other</b>	0.00	0	0.00	0	618.07	0	618.07	0
<b>81. Exempt</b>	0.00	0	0.00	0	377.50	0	377.50	0
<b>82. Total</b>	<b>446.04</b>	<b>775,185</b>	<b>93.99</b>	<b>129,880</b>	<b>349,322.84</b>	<b>748,671,960</b>	<b>349,862.87</b>	<b>749,577,025</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	68,817.34	19.67%	288,967,875	38.55%	4,199.06
<b>Dry Land</b>	115,995.92	33.15%	247,535,380	33.02%	2,134.00
<b>Grass</b>	158,421.86	45.28%	211,992,080	28.28%	1,338.15
<b>Waste</b>	6,009.68	1.72%	1,081,690	0.14%	179.99
<b>Other</b>	618.07	0.18%	0	0.00%	0.00
<b>Exempt</b>	377.50	0.11%	0	0.00%	0.00
<b>Total</b>	<b>349,862.87</b>	<b>100.00%</b>	<b>749,577,025</b>	<b>100.00%</b>	<b>2,142.49</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bladen (bla)	22	37,865	115	200,550	116	3,454,225	138	3,692,640	8,770
83.2 Blue Hill (bh)	17	49,860	320	1,165,285	332	28,091,390	349	29,306,535	14,545
83.3 Cowles (cow)	12	4,010	20	23,805	20	403,190	32	431,005	0
83.4 Guide Rock (gr)	42	63,030	156	22,760	156	2,924,285	198	3,010,075	1,390
83.5 Inavale (ina)	9	10,105	40	96,935	40	185,070	49	292,110	0
83.6 Red Cloud (rc)	44	46,615	522	589,000	526	21,322,495	570	21,958,110	11,785
83.7 Rosemont (ros)	6	1,255	8	19,120	8	365,915	14	386,290	0
83.8 Rural (rur)	205	4,015,210	215	2,382,805	230	21,385,105	435	27,783,120	433,265
84 Residential Total	357	4,227,950	1,396	4,500,260	1,428	78,131,675	1,785	86,859,885	469,755

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	1	15,940	1	151,780	1	167,720	0
85.2	Bladen (bla)	4	17,185	9	5,510	13	1,499,290	17	1,521,985	0
85.3	Blue Hill (bh)	6	21,500	49	174,220	52	5,219,505	58	5,415,225	0
85.4	Cowles (cow)	1	385	1	780	2	124,080	3	125,245	0
85.5	Guide Rock (gr)	3	955	20	25,970	23	973,540	26	1,000,465	0
85.6	Red Cloud (rc)	7	6,570	89	381,855	91	5,145,105	98	5,533,530	0
85.7	Rosemont (ros)	1	15	2	785	3	182,430	4	183,230	0
85.8	Rural (rur)	9	58,875	24	609,660	77	17,170,495	86	17,839,030	67,020
86	Commercial Total	31	105,485	195	1,214,720	262	30,466,225	293	31,786,430	67,020



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	2,638.48	1.75%	3,601,520	1.75%	1,365.00
88. 1G	9,936.73	6.58%	13,563,720	6.58%	1,365.01
89. 2G1	8,259.07	5.47%	11,273,680	5.47%	1,365.01
90. 2G	9,502.51	6.29%	12,970,920	6.29%	1,365.00
91. 3G1	3,023.26	2.00%	4,126,785	2.00%	1,365.01
92. 3G	22,599.51	14.95%	30,848,445	14.95%	1,365.01
93. 4G1	21,165.94	14.01%	28,891,505	14.01%	1,365.00
94. 4G	73,991.54	48.96%	100,998,610	48.96%	1,365.00
95. Total	151,117.04	100.00%	206,275,185	100.00%	1,365.00
<b>CRP</b>					
96. 1C1	199.71	7.78%	556,630	11.44%	2,787.19
97. 1C	430.00	16.74%	776,160	15.96%	1,805.02
98. 2C1	132.47	5.16%	239,110	4.92%	1,805.01
99. 2C	76.01	2.96%	166,415	3.42%	2,189.38
100. 3C1	85.92	3.34%	155,085	3.19%	1,804.99
101. 3C	571.21	22.24%	1,031,045	21.20%	1,805.02
102. 4C1	454.64	17.70%	823,070	16.92%	1,810.38
103. 4C	618.65	24.09%	1,116,870	22.96%	1,805.33
104. Total	2,568.61	100.00%	4,864,385	100.00%	1,893.78
<b>Timber</b>					
105. 1T1	47.70	1.01%	8,590	1.01%	180.08
106. 1T	436.25	9.21%	78,510	9.21%	179.97
107. 2T1	443.89	9.37%	79,900	9.37%	180.00
108. 2T	972.03	20.52%	174,975	20.52%	180.01
109. 3T1	9.55	0.20%	1,725	0.20%	180.63
110. 3T	53.33	1.13%	9,600	1.13%	180.01
111. 4T1	192.36	4.06%	34,625	4.06%	180.00
112. 4T	2,581.10	54.50%	464,585	54.50%	179.99
113. Total	4,736.21	100.00%	852,510	100.00%	180.00
<b>Grass Total</b>					
	151,117.04	95.39%	206,275,185	97.30%	1,365.00
<b>CRP Total</b>					
	2,568.61	1.62%	4,864,385	2.29%	1,893.78
<b>Timber Total</b>					
	4,736.21	2.99%	852,510	0.40%	180.00
114. Market Area Total	158,421.86	100.00%	211,992,080	100.00%	1,338.15

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

91 Webster

	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	72,419,705	86,859,885	14,440,180	19.94%	469,755	19.29%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	29,121,940	33,450,920	4,328,980	14.87%	308,160	13.81%
<b>04. Total Residential (sum lines 1-3)</b>	<b>101,541,645</b>	<b>120,310,805</b>	<b>18,769,160</b>	<b>18.48%</b>	<b>777,915</b>	<b>17.72%</b>
05. Commercial	24,673,725	31,786,430	7,112,705	28.83%	67,020	28.56%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>24,673,725</b>	<b>31,786,430</b>	<b>7,112,705</b>	<b>28.83%</b>	<b>67,020</b>	<b>28.56%</b>
08. Ag-Farmsite Land, Outbuildings	20,188,395	20,151,215	-37,180	-0.18%	144,545	-0.90%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	109,275	103,510	-5,765	-5.28%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>20,297,670</b>	<b>20,254,725</b>	<b>-42,945</b>	<b>-0.21%</b>	<b>144,545</b>	<b>-0.92%</b>
12. Irrigated	319,103,945	288,967,875	-30,136,070	-9.44%		
13. Dryland	287,414,620	247,535,380	-39,879,240	-13.88%		
14. Grassland	222,818,055	211,992,080	-10,825,975	-4.86%		
15. Wasteland	1,205,550	1,081,690	-123,860	-10.27%		
16. Other Agland	60	0	-60	-100.00%		
<b>17. Total Agricultural Land</b>	<b>830,542,230</b>	<b>749,577,025</b>	<b>-80,965,205</b>	<b>-9.75%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>977,055,270</b>	<b>921,928,985</b>	<b>-55,126,285</b>	<b>-5.64%</b>	<b>989,480</b>	<b>-5.74%</b>

## 2019 Assessment Survey for Webster County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	-
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	2 National Able (Grant) pays 1 of these employees wages.
<b>5.</b>	<b>Number of shared employees:</b>
	-
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$211,205
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0.00
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$51,026
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$32,680.63
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$7,000 with travel expenses
<b>12.</b>	<b>Other miscellaneous funds:</b>
	0.00
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$5,561.25

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS and NCSSII modeling software.
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor's Assistant
5.	<b>Does the county have GIS software?</b>
	gWorks
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes <a href="https://webster.gworks.com/?&amp;t=assessor/">https://webster.gworks.com/?&amp;t=assessor/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	gWorks
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	No
3.	<b>What municipalities in the county are zoned?</b>
	Guide Rock, Bladen, Red Cloud, and Blue Hill.
4.	<b>When was zoning implemented?</b>
	2001

## D. Contracted Services

1.	<b>Appraisal Services:</b>
	In office / Specialty properties are done by Stanard Appraisal.
2.	<b>GIS Services:</b>
	gWorks
3.	<b>Other services:</b>
	N/A

## E. Appraisal /Listing Services

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

## 2019 Residential Assessment Survey for Webster County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Assessor staff / Primary person Appraisal Assistant																
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bladen (2015 population-227). Located in the northwestern portion of the county, this is a bedroom community for both Hastings and Blue Hill. Grade School is located in Bladen and High School is located in Roseland (Adams County)</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Blue Hill (2015 population-889). Located on a highway in the northern part of the county, there is new housing and a school.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Guide Rock (2015 population-225). Located on a highway in the southeast portion of the county, there is no school.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Inavale (2015 population-66). Lying along Highway 136 in the western portion of the county, this is a very small community with no school.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Red Cloud (2015 population-1,075). The largest community which lies on two highways in the south central portion of the county. Has a school.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Includes: Cowles, Rosemont and Rural properties. Villages do not have schools. With no city amenities, these communities have limited growth. Villages do not have schools</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural improvements throughout the county</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bladen (2015 population-227). Located in the northwestern portion of the county, this is a bedroom community for both Hastings and Blue Hill. Grade School is located in Bladen and High School is located in Roseland (Adams County)	2	Blue Hill (2015 population-889). Located on a highway in the northern part of the county, there is new housing and a school.	3	Guide Rock (2015 population-225). Located on a highway in the southeast portion of the county, there is no school.	4	Inavale (2015 population-66). Lying along Highway 136 in the western portion of the county, this is a very small community with no school.	5	Red Cloud (2015 population-1,075). The largest community which lies on two highways in the south central portion of the county. Has a school.	6	Includes: Cowles, Rosemont and Rural properties. Villages do not have schools. With no city amenities, these communities have limited growth. Villages do not have schools	AG	Agricultural improvements throughout the county
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AG	Agricultural improvements throughout the county																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	Cost approach and sales approach are used to estimate the market value of residential properties.																
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																
	Depreciation tables are developed based on local market information.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	Sales comparison; lots are analyzed by square foot and acre.																
<b>7.</b>	<b>How are rural residential site values developed?</b>																
	Sales analysis.																
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																

All lots are treated the same; no applications to combine lots have been received

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	2017	2013	2013	2012
2	2017	2013	2013	2015
3	2017	2013	2013	2013
4	2017	2013	2013	2012
5	2017	2013	2013	2016
6	2017	2013	2013	2011-2017
AG	2017	2013	2013	2011-2017

## 2019 Commercial Assessment Survey for Webster County

<b>1.</b>	<b>Valuation data collection done by:</b>																												
	County assessor and staff.																												
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	Cost and sales approaches are used to estimate the market value of commercial properties.																												
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																												
	An appraiser is hired to review unique properties - feedlots, hog farms and gravel pits.																												
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																												
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## 2019 Agricultural Assessment Survey for Webster County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor staff.						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;"><u>Market Area</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> <th style="text-align: center; padding: 5px;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">01</td> <td style="padding: 5px;">No geographic or economic differences have been determined</td> <td style="text-align: center; padding: 5px;">2014-2015</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	No geographic or economic differences have been determined	2014-2015
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	No geographic or economic differences have been determined	2014-2015					
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	Lay the sales out on a map to determine if there should be separate market areas						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Monitor sales and economic trends. Flow chart for rural res/sub.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>						
	Yes						
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>						
	These properties are appraised by Stanard Appraisal. All other lands (pastures and farm ground) owned and operated by these entities is valued as the use.						
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	Review each individual non-ag related sale to determine if there is influence different from Ag.						
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>						
<b>8a.</b>	<b>How many special valuation applications are on file?</b>						
	38						
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>						
	Sales file and sales review.						
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>						
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>						
	N/A						
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>						
	N/A						

<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**2019 Plan of Assessment for Webster County  
Assessment Years 2019 (March 19)  
September 2018**

**Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, 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 Property Assessment and Taxation on or before October 31 each year.

**Real Property Assessment Requirements:**

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for residential class and 100% of actual value for commercial class of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land;
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201

**Current Resources:**

***A. Staff / Budget***

***Staff***

Assessor, Deputy Assessor/Mapping Specialist, Assessor’s Assistant/Mass Appraisal Specialist, Assessor Assistant/Deeds Specialist and temporary help when needed. We also currently have a part time worker being paid for by National Able.

***Office Budget***

For the 2018/2019 budget year the office budget is \$211,205.

### ***Appraisal***

For the 2018/2019 budget year the office budget is \$51,026.

#### ***B. Cadastral Maps***

Cadastral maps will no longer be kept up to date once the GIS mapping is implemented the end of June.

#### ***C. Property Record Cards***

These records are maintained and updated by office staff. They are in good condition. We are scanning all old property record cards and pricing sheets so that we may dispose of them at some point. Information on all files includes the following:

Filing ID number, Parcel ID number (computer ID number), Cadastral number, Glide number (the cadastral pages hang from glides), Ownership, Legal description, Deed information, Utilities, Offsite improvements, Zoning, Neighborhood analysis, Land size computations, School district, Situs address, Map number, Class code, House data, Building data, Picture of house, Sketch of house, Ground plan sketch (on some – work in progress), Annual valuations, Remarks sheet, Deed sheet, and Valuation worksheets

#### ***D. Software***

We changed from Terra-Scan to MIPS for our property pricing April 24, 2018. We are currently using Marshall & Swift pricing (6/13). Our next update of Marshall & Swift pricing will be for the 2020 re-appraisal year. I use Microsoft Excel to run my sales ratio studies. I have purchased NCS12 to help with sales ratio studies.

#### ***E. Web based***

We have our web page at [www.webster.gisworkshop.com](http://www.webster.gisworkshop.com) the Treasurer has a webpage [www.nebraskataxesonline.us](http://www.nebraskataxesonline.us) and Webster County has a website at [www.co.webster.ne.us](http://www.co.webster.ne.us) where we have placed the sales used to determine the 2017 values.

### **Current Assessment Procedures for Real Property:**

#### ***A. Discover, List & Inventory all Property***

Building permits are filed with the Planning and Zoning Officer. During the month of November; we make copies of all building permits. We contact Bladen, Blue Hill, and Red Cloud for their building permits during this month also.

#### ***B. Sales Data***

Real estate transfers are brought over to the Assessors office from the Register of Deeds office. The Assessor Assistant will process the deed. This consists of pulling the property record cards confirming information on deed matches property record information. If anything does not match, we do a deed research then contact the person that prepared the deed. They then file a corrective deed. If everything on the deed matches our property record card we change Terra-Scan, update the record card with new owner, and update the Deed card within the property record card. The sale is entered into Excel for the sales ratio study, and also put in the "Sales

Book” for appraisers. We then mail the “Sales Review” sheet to the buyer and the seller. If we do not receive the sales verification back within 30 days, we attempt to contact the person(s) to verify the sale. The individual, who processes the sale, also updates the sales book for the appraiser’s use and maintains data entry for both MIPS and the Excel program used for the Sales Ratio Study. The information off of the sales review is used to determine “arms-length” sales. Sales data is then emailed to the Property Assessment Division.

### ***C. Data Collection***

From November until the March 19 cut-off date, we inspect every property with a building permit. Sales information is updated in Excel every time we process a Real Estate Transfer and when we receive the Sales Review back.

### ***D. Greenbelt***

Revised September 2016: If living within the boundaries of a zoned city/village, a Conservation and Preservation Easement must be obtained from the city/village the land is located in. This needs to be filed with the County Clerk and a copy made for the Assessor’s office.

Once this is complete, a Special Valuation Application must be filed with the Assessor’s office on or before June 30<sup>th</sup>. Once filed the property is physically looked at to determine use.

Each property that is Greenbelt is looked at every six years in our review cycle. We also try to keep an eye on them in the intervening years for use change.

As of this date we have so few sales if any of this type of property so we use agricultural land prices to set value.

### ***E. Review assessment sales ratio studies before assessment action***

Internally a sales ratio study is done annually for each class of property: residential, commercial and agricultural. Residential is then broke down by each market area. It is then broke down within each sub-class in that market area that is deemed necessary. Commercial is broke down by each market area. Agricultural is broke down by use, area of the county where it is located, and by school districts. We try to keep our Field Liaison updated on what we are doing, usually just over the phone.

### ***F. Approaches to Value***

Each year when we do the sales ratio studies if needed we update the depreciation worksheets. The most recent depreciation study being used was done in 2017/2018 for the 2018 valuation year. Sales ratio studies are also run on agricultural land as a whole. Then it is broke out and studied by predominant use, school district, and location within the county.

### ***G. Reconciliation of Final Value and documentation***

The final values are checked against the sales ratio studies. Any corrections are made and then the rest of the property within the county is changed.

#### ***H. Review assessment sales ratio studies after assessment actions***

If needed the sales ratio studies are reviewed again to determine where we need to make additional changes.

#### ***I. Notices and Public Relations***

Notice of Valuation changes were mailed June 1, 2017. I have posted in the office, certified to the Webster County Clerk and sent to newspapers for publication the “Certified Level of Value” and “Completion of the 2017 Assessment Rolls”.

#### **Assessment Actions Planned for Assessment Year 2019 to 2024:**

##### ***Plan of Review***

When we review a property, we send out letters to all property owners to contact the office to set up an appointment. We do a walk-through of the property if the owner has called to set up an appointment. Digital photos are taken of all homes and outbuildings; from two angles, matching it up with the building number within our system. The rural ground plan sketches are drawn or printed off GIS and pasted to the card at this time also. If owner does not contact office for an appointment we do an outside appraisal. If there is a basement we add a 90% finish to the basement (this is stated in the original letter to the owner). We also look at each parcel in the review area on our GIS for buildings on unimproved parcels.

- ✓ For 2019 we will review all parcels within Bladen Village, Inavale Village, Inavale Precinct (2-12), Catherton Precinct (3-12) and Harmony Precinct (4-12). Letters will be mailed around the beginning of June 2018. We will also continue to work up the “Agland Letters” sent out July 2016.
- ✓ For 2020 we will review all parcels within the Village of Guide Rock, Guide Rock Precinct (1-9), Beaver Creek Precinct (2-9) and Stillwater Precinct (3-9). These areas have 344 improved parcels.
- ✓ For 2021 we will review all parcels within the Rosemont, Amboy, Cowles, Oak Creek Precinct (4-9), Garfield Precinct (1-10), Cowles/Pleasant Hill (2-10), Elm Creek (3-10) and Potsdam Precinct (4-10).
- ✓ For 2022 we will review all parcels within Blue Hill City.
- ✓ For 2023 we will review all parcels within Red Cloud City.
- ✓ For 2024 we will review all parcels within Line Precinct (1-11), Red Cloud (2-11), Batin (3-11), Glenwood (4-11) and Walnut Creek (1-12).

#### **2019 REVIEW CYCLE:**

##### **Bladen Village:**

Total 175 parcels of these 138 are improved and 37 unimproved.

There are 27 commercial properties: Village of Bladen owns 5191 a pump station and water tower, 5031.01 an opera house, 5040 the post office, 5058.01 village office and shop, 5039.01 the park, 5168.01 the well house, 5032 an empty lot on main street, and 5050 a parking lot. School District #31 owns 5136.04 used for school bus parking and 5136.01 Silver Lakes grade school. Webster County has a shop, 5055. Bladen Fire Department has 5058 the fire hall. United Methodist Church has 5023.01; permissive exemption. The Webster County Agricultural Association has two empty lots, 5087 and 5077 that are used for parking during events at the fairgrounds. Agri Coop has 5046 and 5177 have buildings' sitting on them while 5191.02 is used to park tanks on. Glenwood Telephone has 1 building in Bladen, 5016. We have a bar / restaurant, 5049, 5054 is just an empty building that they have been working on remodeling. 5043 is a gas station / convenience store / repair shop and they also own a storage building across the street for the business, 5044. We have a sand and gravel company, parcels 5047, 5053, and 5038. The railroad still owns some abandoned railroad running through Bladen, 5191.01.

There are 6 greenbelt properties, 2 of which have agricultural buildings on them.

There are 5 Improvements on Leased Land of this 4 are the elevator: 26020, 26021, 26023, and 26024 with the remaining IOLL being a mobile home.

There are 114 residential homes and 8 mobile homes.

#### 2-12 Inavale Precinct:

Total 173 parcels of these 48 are improved with 125 unimproved.

There are 4 commercial properties: There is 1 cemetery, 23076.01, 2 parcels 23120.01 and 23123.01 that belong to the USA and 1 that belongs to Source Gas, 23160.01.

There are 43 homes and 3 improved with buildings only.

There is only 1 Improvement on Leased land which is just buildings.

#### Inavale Village, unincorporated:

Total 54 parcels of these 46 are improved and 16 unimproved.

There are 4 commercial properties: 7023 is an old elevator that is now owned by a private individual, Christian Church owns a parsonage, 7040.01 and church 7040.02. Webster County has a shop, 7063.01.

There are 36 residential homes and 2 are mobile homes.

#### 3-12 Catherton

Total 144 parcels of these 33 are improved and 111 unimproved.

There are 4 commercial properties: 24129 is the New Virginia Church (museum), while the remaining 3 are cemeteries, 24037.01, 24073.01, and 24130.

There are 23 homes and 6 parcels with just buildings on them.

There are 3 Improvement on Leased Land 1 being just buildings and the remaining 2 being Meteorological Towers, these parcels are 29070 and 29004.

4-12 Harmony

Total of 165 parcels of these 42 are improved and 123 unimproved.

There are 6 commercial properties: 25085 is a hog farm, 25026.01 is Norder, they sell and apply fertilizer. There are 3 cemeteries 25018.01, 25094.01, and 25162 with the remaining commercial property belonging to the Village of Bladen and being their sewage lagoon.

There are 25 homes, 3 mobile homes and 12 with just buildings on them.

There are 2 improvements on leased land both being farm buildings.

**This is in our GIS Policy (revised September-2015):**

Starting for the 2016 valuation year we will be proofing each parcel in GIS and correcting them. Our schedule will be as follows: Guide Rock Precinct, Guide Rock Village, Beaver Creek Precinct, Stillwater Precinct, Oak Creek Precinct, Rosemont Village, Garfield Precinct, Cowles/Pleasant Hill Precinct, Amboy Village, Cowles Village, Potsdam Precinct, Blue Hill City, Line Precinct, Red Cloud City, Red Cloud Precinct, Batin Precinct, Glenwood Precinct, Bladen Village, Walnut Creek Village, Inavale Village, Inavale Precinct, Catherton Precinct and Harmony Precinct.

Respectfully submitted:

Assessor Signature: *Louisa Krueger* Date: 9-26-18

Copy distribution: Submit the plan to the county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 each year.



# Webster County Assessor



Sonja L. Krueger, Assessor  
621 N. Cedar St.  
Red Cloud, NE 68970  
Phone & Fax 402-746-2717  
webcoassr@hotmail.com

## 2019 Methodology Report for Special Valuation

Pursuant to REG-11-005.04, I am hereby submitting a report on Special Valuation in Webster County Nebraska.

All Special Valuation in Webster County sits within the corporate boundaries of Cities and Villages. We have no Special Valuation outside these boundaries. We do not have enough of these properties sell to determine a market value and therefor are priced as agricultural land. My opinion of the highest and best use of these parcels is the current use of agricultural land. These are all dying cities and villages and have few to no new homes being constructed. They are set at the same level of value each year as all agricultural land within Webster County.

Bladen Village has 6 parcels of special valuation within its corporate boundaries. These 6 parcels contain 55.99 acres.

Red Cloud City has 16 parcels of special valuation within its corporate boundaries. These 16 parcels contain 93.24 acres.

Guide Rock Village has 10 parcels of special valuation within its corporate boundaries. These 10 parcels contain 78.72 acres.

Cowles Village has 6 parcels of special valuation within its corporate boundaries. These 6 parcels contain 241.4 acres.

All of these parcels were given **Conservation and Preservation Easements** as provided by the Conservation and Preservation Easement Act by their respective City and Village boards.

Sincerely,  
Sonja Krueger  
Webster County Assessor