

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2024 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**SEWARD COUNTY**

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Seward 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 Seward 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

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,  
Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Marilyn Hladky, Seward County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O 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 information 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 generally accepted mass appraisal techniques 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 for 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 of the R&O.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 values 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. 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 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 the recognition by IAAO 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, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about 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.

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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA 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 [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

### **Analysis of Assessment Practices:**

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with 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 [Neb. Rev. Stat. §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 sales verification and qualification procedures used by the county assessors 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 assessor'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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

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 property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

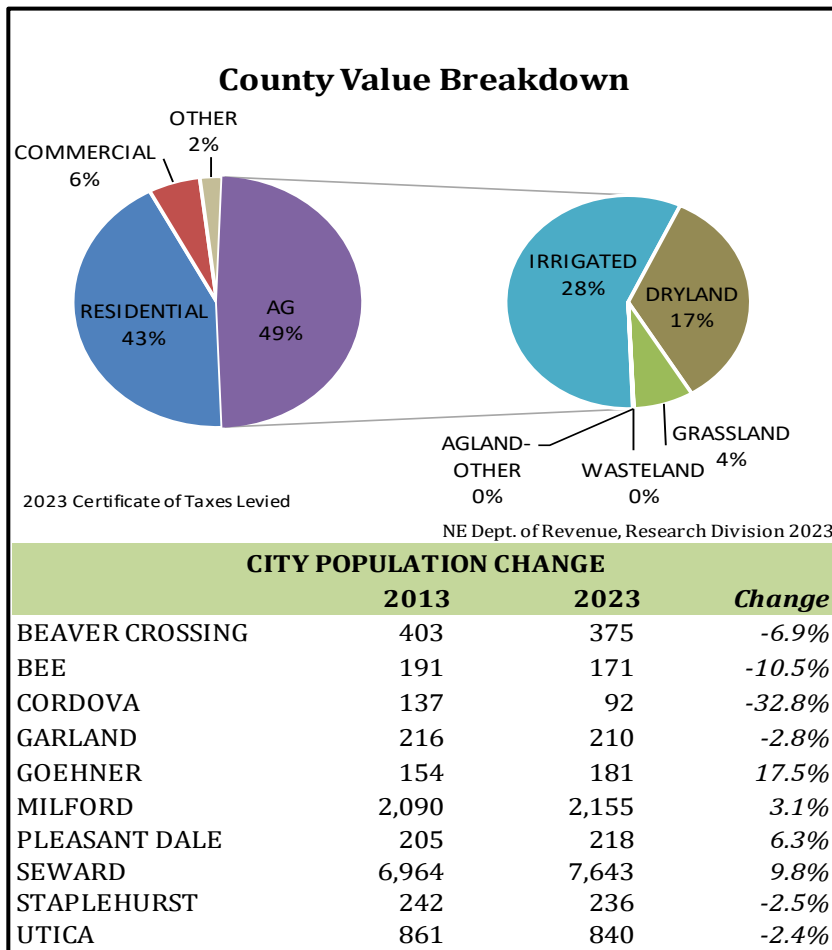
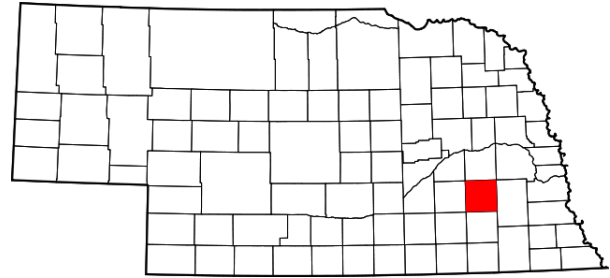
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques 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 571 square miles, Seward County has 7,663 residents, per the Census Bureau Quick Facts for 2024, a slight population increase over the 2023 U.S. Census. Reports indicate that 62% of county residents are homeowners and 80% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$220,244 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Seward County are located in and around Seward, the county seat. According to the latest information available from the U.S. Census Bureau, there are now 470 employer establishments with total employment of 5,578, a 4% decrease.

Agricultural land is the largest contributor to the county's overall valuation base. A mix of irrigated and dry land makes up the majority of the land in the county. Seward County is included in both the Lower Platte South and Upper Big Blue Natural Resources Districts (NRD).

# 2024 Residential Correlation for Seward County

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## *Assessment Actions*

For Assessment year 2024, the Seward County Assessor reappraised Goehner, Bee, Staplehurst, Garland, Pleasant Dale, and rural improvements in Range 1 including Grover.

Map factors were applied to adjust multiple neighborhoods in Seward by 10% to 11%.

The county assessor also adopted the new Vanguard costing manual dated 2020. Neighborhoods in line to be inspected next were repriced with the new 2020 costing manual adjusted to 125%. Utica was repriced with the new manual at 125% and a 85% map factor. Milford was repriced with the new manual at 125% and a 93% map factor. Rural Res Range 4 was priced with the new manual at 125% and a map factor of 110%.

All pick up work was completed timely.

## *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Review of the sales verifications and qualification shows that the Seward County Assessor uses a lower number of sales than the statewide average. A closer review of the qualified and non-qualified sales roster for the county indicates that all available arm's-length sales were utilized, showing no sales bias.

The county assessor utilizes ten valuation groups to represent general economic areas and market influences throughout the county. The majority of the valuation groups are based on assessor locations used by the county assessor, one group represents all the small towns, one is for the rural residential parcels and the last is for rural subdivisions platted outside of the cities.

The review and inspection cycle in Seward County was reviewed and indicates the county assessor is in compliance with the six-year cycle of review. There is a group of small towns that are reviewed in one year. Rural subdivisions have a variety of dates because they are done in association with the range or town of the county where each is located. All inspections and lot value studies are dated from 2018 to 2023. Costing tables are dated 2020 and the depreciation tables are dated 2023.

The county assessor has a real property valuation methodology.

## *Description of Analysis*

The residential statistical profile includes 403 qualified sales from 9 of the 10 valuation groups.

## 2024 Residential Correlation for Seward County

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Valuation Group	Description
1	Seward
2	Beaver Crossing
7	Grover
8	Milford
9	Pleasant Dale
11	Tamora
12	Utica
13	Rural Acreages
14	Rural Sub
15	Small Towns: Bee, Cordova, Garland, Goehner and Staplehurst

All three measures of central tendency are within the acceptable range. The qualitative measures are within the recommended IAAO range. Review of the statistic by valuation group supports that all with a sufficient sample of sales are within the acceptable range, and generally have qualitative measures that support assessment uniformity.

Review of the statistical sample and the 2024 County Abstract of Assessment, Form 45 Compared with the 2023 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. The changes also reflect the stated assessment actions.

### *Equalization and Quality of Assessment*

Review of the statistical profile and the assessment actions support that residential values have been equitably assessed. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	237	93.21	94.02	93.20	10.90	100.88
2	6	84.65	96.72	86.83	23.90	111.39
7	2	56.62	56.62	60.97	19.90	92.87
8	69	93.81	94.07	94.13	10.03	99.94
9	7	93.13	93.79	93.95	02.93	99.83
12	28	92.99	92.94	90.69	16.21	102.48
13	25	93.49	89.23	87.74	16.54	101.70
14	3	79.93	77.76	77.90	03.29	99.82
15	26	92.40	96.96	93.28	11.97	103.95
___ ALL ___	403	93.11	93.57	92.36	11.80	101.31

## 2024 Residential Correlation for Seward County

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### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Seward County is 93%.

# 2024 Commercial Correlation for Seward County

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## *Assessment Actions*

For commercial properties the parcels in Goehner, Bee, Staplehurst, Garland, Pleasant Dale, and the rural parcels in Range 1 were reappraised by the contract appraiser. The new costing manual was adopted in areas that have been reviewed, and all commercial pick-up work was done.

## *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Review of the sales verification and qualification process was addressed during the review. The county assessor qualified sales at rate well below the statewide average. However, all arm's-length sales were made available for analysis.

The Seward County Assessor utilizes nine valuation groups, seven are associated with cities, towns and villages. One other is rural and the last is all the remaining small towns. Inspections and lot studies in the county range from 2019 to 2023 depending on the area. Costing tables range from 2020 to 2023 and depreciation tables are dated 2023.

The assessor has a real property valuation methodology.

## *Description of Analysis*

The county assessor uses nine valuations groups based on geographical locations within the county.

<b>Valuation Group</b>	<b>Description</b>
1	Seward
2	Beaver Crossing
7	Grover
8	Milford
9	Pleasant Dale
11	Tamora
12	Utica
13	Rural Commercial
15	Small Towns: Bee, Cordova, Garland, Goehner and Staplehurst

The commercial statistical profile indicated there are 19 qualified sales located in six of the nine valuation groups. Overall statistics show the median and mean are both within the acceptable

## 2024 Commercial Correlation for Seward County

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range. The COD is within the range recommended by the IAAO, while the PRD is high. Review of the sales price substratum does not show a clear pattern of regressivity. Review of sales by valuation groups shows most do not have enough sales.

A review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflect the reported assessment actions.

### *Equalization and Quality of Assessment*

A review of the statistics and the assessment practices indicates that assessments within the county are valued within acceptable parameters and are therefore considered equalized. Based on all relevant information, the quality of assessment of the commercial class is in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	8	94.56	100.40	83.19	24.67	120.69
2	2	103.84	103.84	87.33	22.26	118.91
8	3	56.71	71.88	68.71	26.86	104.61
9	2	98.20	98.20	97.89	02.97	100.32
13	1	57.59	57.59	57.59	00.00	100.00
15	3	92.36	87.02	83.93	14.27	103.68
_____ALL_____	19	92.36	91.66	80.80	22.80	113.44

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Seward County is 92%.

## 2024 Agricultural Correlation for Seward County

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### *Assessment Actions*

The county assessor adjusted values in dryland and grassland by applying a 5% to 15% increase. Land in the Conservation Reserve Program (CRP) was increased based upon a market analysis.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales verification and qualification processes were one aspect that were reviewed. The usability rate was well below what has been typical for the agricultural class across the state. The review of the sales rosters along with the comments provided, indicates that all arm's-length transactions have been made available for measurement. Therefore, no sales bias was detected.

Land use is conducted using the most current aerial imagery. The county assessor used alternate resources such as certification from Farm Services Agency (FSA) maps, information from the NRD, phone calls, and physical inspections to gather information. Land coming out of Conservation Reserve Program (CRP) and the Wetland Reserve Program (WRP) is also monitored. The county assessor actively verifies all agricultural land sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important factors when detecting non-agricultural characteristics in the market.

The Seward County Assessor has identified three agricultural market areas. The county assessor keeps the three market areas intact for administrative purposes but treats the county as though it has one market area. The map and county abstract reports in the appendices of this report will reflect three market areas. The county assessor has special value applications on file but does not recognize a non-agricultural influence in the market. Agricultural intensive use areas in the county are being identified and valued as excess farm site and are being reported on the abstract as agricultural other land.

The county assessor is current with the six-year inspection and review cycle and has a systematic plan in place to stay current. The costing tables are dated 2020 since adoption of the latest Vanguard manual and the depreciation tables are dated 2023.

The county assessor has a special valuation methodology.

### *Description of Analysis*

The statistical sample for the agricultural class of real property show that all three measures of central tendency are within the range and the COD supports the median as an indicator of the level of value.

## 2024 Agricultural Correlation for Seward County

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Review of the 80% Majority Land Use (MLU) subclasses) indicates irrigated land and dry land are in the acceptable range, grass is low with a small sample of sales. When compared to surrounding counties the values established are considered equalized.

### *Equalization and Quality of Assessment*

Review of the statistical sample, comparable counties, and assessment practices indicate that Seward County has achieved equalization. The quality of assessment in the agricultural land class of property in Seward County complies with the generally accepted mass appraisal techniques.

Rural residential properties have been valued using the same techniques that apply to rural residential properties and are therefore equalized within the acceptable range.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	9	74.37	71.83	68.47	13.08	104.91
1	9	74.37	71.83	68.47	13.08	104.91
<u>    Dry    </u>						
County	21	71.43	76.25	75.62	18.82	100.83
1	21	71.43	76.25	75.62	18.82	100.83
<u>    Grass    </u>						
County	5	59.75	64.45	60.76	09.99	106.07
1	5	59.75	64.45	60.76	09.99	106.07
<u>    ALL    </u>	47	70.80	72.99	71.32	17.16	102.34

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Seward County is 71%.



## 2024 Opinions of the Property Tax Administrator for Seward 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>92</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</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, 2024.



Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2024 Commission Summary for Seward County

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### Residential Real Property - Current

Number of Sales	403	Median	93.11
Total Sales Price	\$102,104,467	Mean	93.57
Total Adj. Sales Price	\$102,104,467	Wgt. Mean	92.36
Total Assessed Value	\$94,307,599	Average Assessed Value of the Base	\$221,385
Avg. Adj. Sales Price	\$253,361	Avg. Assessed Value	\$234,014

### Confidence Interval - Current

95% Median C.I	91.71 to 93.87
95% Wgt. Mean C.I	91.05 to 93.68
95% Mean C.I	91.94 to 95.20
% of Value of the Class of all Real Property Value in the County	40.15
% of Records Sold in the Study Period	6.34
% of Value Sold in the Study Period	6.70

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	432	93	92.88
2022	446	94	93.77
2021	404	93	92.50
2020	389	96	95.51

## 2024 Commission Summary for Seward County

### Commercial Real Property - Current

Number of Sales	19	Median	92.36
Total Sales Price	\$3,250,000	Mean	91.66
Total Adj. Sales Price	\$3,250,000	Wgt. Mean	80.80
Total Assessed Value	\$2,626,007	Average Assessed Value of the Base	\$285,669
Avg. Adj. Sales Price	\$171,053	Avg. Assessed Value	\$138,211

### Confidence Interval - Current

95% Median C.I	64.59 to 102.32
95% Wgt. Mean C.I	69.28 to 92.32
95% Mean C.I	78.23 to 105.09
% of Value of the Class of all Real Property Value in the County	6.01
% of Records Sold in the Study Period	2.57
% of Value Sold in the Study Period	1.25

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	23	93	92.78
2022	22	95	94.61
2021	26	93	92.50
2020	26	93	93.45

**80 Seward  
RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 403  
 Total Sales Price : 102,104,467  
 Total Adj. Sales Price : 102,104,467  
 Total Assessed Value : 94,307,599  
 Avg. Adj. Sales Price : 253,361  
 Avg. Assessed Value : 234,014

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 94  
 COD : 11.80  
 PRD : 101.31

COV : 17.86  
 STD : 16.71  
 Avg. Abs. Dev : 10.99  
 MAX Sales Ratio : 214.51  
 MIN Sales Ratio : 45.35

95% Median C.I. : 91.71 to 93.87  
 95% Wgt. Mean C.I. : 91.05 to 93.68  
 95% Mean C.I. : 91.94 to 95.20

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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-21 To 31-DEC-21	41	99.07	97.90	95.26	12.26	102.77	62.68	137.76	93.14 to 102.44	271,453	258,576
01-JAN-22 To 31-MAR-22	49	96.06	96.78	96.74	09.86	100.04	65.08	131.49	92.75 to 98.76	221,732	214,501
01-APR-22 To 30-JUN-22	72	93.70	93.88	93.22	11.40	100.71	54.41	169.94	90.78 to 96.72	218,652	203,817
01-JUL-22 To 30-SEP-22	72	90.44	92.08	90.67	12.62	101.56	60.83	164.62	87.47 to 93.42	283,554	257,093
01-OCT-22 To 31-DEC-22	37	92.80	94.77	94.22	10.16	100.58	45.35	153.88	90.98 to 96.45	266,127	250,739
01-JAN-23 To 31-MAR-23	35	93.84	92.24	92.58	08.47	99.63	49.67	111.02	89.99 to 96.19	255,943	236,952
01-APR-23 To 30-JUN-23	47	91.48	92.67	89.41	12.82	103.65	55.66	214.51	88.48 to 93.73	271,285	242,549
01-JUL-23 To 30-SEP-23	50	89.62	89.49	89.06	13.28	100.48	62.82	135.89	83.82 to 96.17	247,921	220,789
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	234	93.65	94.64	93.37	11.99	101.36	54.41	169.94	92.40 to 95.60	248,518	232,041
01-OCT-22 To 30-SEP-23	169	92.47	92.10	91.03	11.45	101.18	45.35	214.51	90.50 to 93.42	260,066	236,745
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	230	93.16	94.08	93.15	11.38	101.00	45.35	169.94	91.67 to 94.54	247,263	230,319
<u>ALL</u>	403	93.11	93.57	92.36	11.80	101.31	45.35	214.51	91.71 to 93.87	253,361	234,014

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	237	93.21	94.02	93.20	10.90	100.88	54.41	169.94	91.25 to 95.18	261,909	244,106
2	6	84.65	96.72	86.83	23.90	111.39	68.92	164.62	68.92 to 164.62	152,900	132,756
7	2	56.62	56.62	60.97	19.90	92.87	45.35	67.89	N/A	202,000	123,163
8	69	93.81	94.07	94.13	10.03	99.94	55.66	137.76	91.71 to 96.49	250,238	235,557
9	7	93.13	93.79	93.95	02.93	99.83	88.82	97.91	88.82 to 97.91	223,929	210,391
12	28	92.99	92.94	90.69	16.21	102.48	60.83	135.89	81.33 to 102.85	167,375	151,791
13	25	93.49	89.23	87.74	16.54	101.70	49.67	140.05	77.11 to 95.03	390,760	342,854
14	3	79.93	77.76	77.90	03.29	99.82	72.73	80.62	N/A	418,333	325,896
15	26	92.40	96.96	93.28	11.97	103.95	65.08	214.51	89.57 to 95.38	160,238	149,467
<u>ALL</u>	403	93.11	93.57	92.36	11.80	101.31	45.35	214.51	91.71 to 93.87	253,361	234,014

**80 Seward  
RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 403  
 Total Sales Price : 102,104,467  
 Total Adj. Sales Price : 102,104,467  
 Total Assessed Value : 94,307,599  
 Avg. Adj. Sales Price : 253,361  
 Avg. Assessed Value : 234,014

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 94  
 COD : 11.80  
 PRD : 101.31

COV : 17.86  
 STD : 16.71  
 Avg. Abs. Dev : 10.99  
 MAX Sales Ratio : 214.51  
 MIN Sales Ratio : 45.35

95% Median C.I. : 91.71 to 93.87  
 95% Wgt. Mean C.I. : 91.05 to 93.68  
 95% Mean C.I. : 91.94 to 95.20

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	400	93.09	93.52	92.36	11.82	101.26	45.35	214.51	91.67 to 93.90	254,981	235,497
06											
07	3	93.60	100.87	97.26	10.51	103.71	89.74	119.26	N/A	37,333	36,312
<u>ALL</u>	403	93.11	93.57	92.36	11.80	101.31	45.35	214.51	91.71 to 93.87	253,361	234,014

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	115.77	115.77	115.55	03.01	100.19	112.28	119.26	N/A	23,500	27,155
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	403	93.11	93.57	92.36	11.80	101.31	45.35	214.51	91.71 to 93.87	253,361	234,014
Greater Than 14,999	403	93.11	93.57	92.36	11.80	101.31	45.35	214.51	91.71 to 93.87	253,361	234,014
Greater Than 29,999	401	93.06	93.46	92.35	11.75	101.20	45.35	214.51	91.67 to 93.84	254,507	235,046
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	115.77	115.77	115.55	03.01	100.19	112.28	119.26	N/A	23,500	27,155
30,000 TO 59,999	6	117.33	121.79	119.32	23.66	102.07	89.74	164.62	89.74 to 164.62	44,750	53,395
60,000 TO 99,999	10	117.58	123.95	121.54	21.95	101.98	60.83	214.51	98.08 to 153.88	84,550	102,763
100,000 TO 149,999	40	93.47	91.41	90.86	18.26	100.61	45.35	141.25	82.48 to 102.56	126,730	115,151
150,000 TO 249,999	173	92.39	92.18	92.21	11.38	99.97	49.67	169.94	90.21 to 93.96	199,865	184,291
250,000 TO 499,999	154	93.17	92.85	92.74	08.31	100.12	62.33	131.49	91.55 to 94.73	327,933	304,129
500,000 TO 999,999	18	91.69	89.18	88.75	08.03	100.48	66.75	103.47	85.78 to 96.28	599,768	532,281
1,000,000 +											
<u>ALL</u>	403	93.11	93.57	92.36	11.80	101.31	45.35	214.51	91.71 to 93.87	253,361	234,014

**80 Seward**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 19  
Total Sales Price : 3,250,000  
Total Adj. Sales Price : 3,250,000  
Total Assessed Value : 2,626,007  
Avg. Adj. Sales Price : 171,053  
Avg. Assessed Value : 138,211

MEDIAN : 92  
WGT. MEAN : 81  
MEAN : 92  
COD : 22.80  
PRD : 113.44

COV : 30.39  
STD : 27.86  
Avg. Abs. Dev : 21.06  
MAX Sales Ratio : 155.77  
MIN Sales Ratio : 56.62

95% Median C.I. : 64.59 to 102.32  
95% Wgt. Mean C.I. : 69.28 to 92.32  
95% Mean C.I. : 78.23 to 105.09

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	3	95.28	84.66	82.25	15.23	102.93	57.59	101.11	N/A	182,500	150,109
01-APR-21 To 30-JUN-21	2	88.21	88.21	83.10	12.75	106.15	76.96	99.45	N/A	275,000	228,514
01-JUL-21 To 30-SEP-21	3	126.95	128.95	131.67	13.56	97.93	104.12	155.77	N/A	54,000	71,104
01-OCT-21 To 31-DEC-21	1	100.08	100.08	100.08	00.00	100.00	100.08	100.08	N/A	198,000	198,157
01-JAN-22 To 31-MAR-22	3	59.25	66.13	65.23	14.46	101.38	56.71	82.42	N/A	363,333	237,010
01-APR-22 To 30-JUN-22	1	92.36	92.36	92.36	00.00	100.00	92.36	92.36	N/A	39,000	36,020
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	2	98.11	98.11	75.08	42.29	130.67	56.62	139.59	N/A	84,250	63,259
01-APR-23 To 30-JUN-23	2	72.66	72.66	71.04	11.11	102.28	64.59	80.73	N/A	75,000	53,283
01-JUL-23 To 30-SEP-23	2	95.99	95.99	94.80	06.59	101.26	89.66	102.32	N/A	172,500	163,525
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	8	100.28	102.15	88.98	19.77	114.80	57.59	155.77	57.59 to 155.77	157,438	140,083
01-OCT-21 To 30-SEP-22	5	82.42	78.16	71.23	18.56	109.73	56.71	100.08	N/A	265,400	189,042
01-OCT-22 To 30-SEP-23	6	85.20	88.92	84.42	25.36	105.33	56.62	139.59	56.62 to 139.59	110,583	93,356
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	9	100.08	101.92	90.49	17.62	112.63	57.59	155.77	76.96 to 126.95	161,944	146,536
01-JAN-22 To 31-DEC-22	4	70.84	72.69	66.17	20.77	109.85	56.71	92.36	N/A	282,250	186,763
<u>ALL</u>	19	92.36	91.66	80.80	22.80	113.44	56.62	155.77	64.59 to 102.32	171,053	138,211

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	8	94.56	100.40	83.19	24.67	120.69	59.25	155.77	59.25 to 155.77	237,813	197,831
2	2	103.84	103.84	87.33	22.26	118.91	80.73	126.95	N/A	35,000	30,567
8	3	56.71	71.88	68.71	26.86	104.61	56.62	102.32	N/A	177,000	121,622
9	2	98.20	98.20	97.89	02.97	100.32	95.28	101.11	N/A	167,500	163,971
13	1	57.59	57.59	57.59	00.00	100.00	57.59	57.59	N/A	212,500	122,386
15	3	92.36	87.02	83.93	14.27	103.68	64.59	104.12	N/A	66,333	55,676
<u>ALL</u>	19	92.36	91.66	80.80	22.80	113.44	56.62	155.77	64.59 to 102.32	171,053	138,211

**80 Seward**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 19	MEDIAN : 92	COV : 30.39	95% Median C.I. : 64.59 to 102.32
Total Sales Price : 3,250,000	WGT. MEAN : 81	STD : 27.86	95% Wgt. Mean C.I. : 69.28 to 92.32
Total Adj. Sales Price : 3,250,000	MEAN : 92	Avg. Abs. Dev : 21.06	95% Mean C.I. : 78.23 to 105.09
Total Assessed Value : 2,626,007			
Avg. Adj. Sales Price : 171,053	COD : 22.80	MAX Sales Ratio : 155.77	
Avg. Assessed Value : 138,211	PRD : 113.44	MIN Sales Ratio : 56.62	

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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	4	86.04	82.70	75.66	13.78	109.30	59.25	99.45	N/A	296,250	224,140
03	15	95.28	94.05	83.75	24.10	112.30	56.62	155.77	64.59 to 104.12	137,667	115,297
04											
<u>ALL</u>	<u>19</u>	<u>92.36</u>	<u>91.66</u>	<u>80.80</u>	<u>22.80</u>	<u>113.44</u>	<u>56.62</u>	<u>155.77</u>	<u>64.59 to 102.32</u>	<u>171,053</u>	<u>138,211</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	126.95	126.95	126.95	00.00	100.00	126.95	126.95	N/A	10,000	12,695
Less Than 30,000	1	126.95	126.95	126.95	00.00	100.00	126.95	126.95	N/A	10,000	12,695
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	19	92.36	91.66	80.80	22.80	113.44	56.62	155.77	64.59 to 102.32	171,053	138,211
Greater Than 14,999	18	91.01	89.70	80.66	22.32	111.21	56.62	155.77	64.59 to 101.11	180,000	145,184
Greater Than 29,999	18	91.01	89.70	80.66	22.32	111.21	56.62	155.77	64.59 to 101.11	180,000	145,184
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	126.95	126.95	126.95	00.00	100.00	126.95	126.95	N/A	10,000	12,695
15,000 TO 29,999											
30,000 TO 59,999	2	115.98	115.98	115.51	20.37	100.41	92.36	139.59	N/A	38,250	44,184
60,000 TO 99,999	4	92.43	101.30	101.72	30.99	99.59	64.59	155.77	N/A	75,500	76,796
100,000 TO 149,999	2	79.47	79.47	80.23	28.75	99.05	56.62	102.32	N/A	135,500	108,708
150,000 TO 249,999	6	97.37	90.53	89.18	09.95	101.51	57.59	101.11	57.59 to 101.11	183,417	163,577
250,000 TO 499,999	3	76.96	72.03	73.28	11.14	98.29	56.71	82.42	N/A	323,333	236,934
500,000 TO 999,999	1	59.25	59.25	59.25	00.00	100.00	59.25	59.25	N/A	520,000	308,080
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>19</u>	<u>92.36</u>	<u>91.66</u>	<u>80.80</u>	<u>22.80</u>	<u>113.44</u>	<u>56.62</u>	<u>155.77</u>	<u>64.59 to 102.32</u>	<u>171,053</u>	<u>138,211</u>



**80 Seward**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 19  
 Total Sales Price : 3,250,000  
 Total Adj. Sales Price : 3,250,000  
 Total Assessed Value : 2,626,007  
 Avg. Adj. Sales Price : 171,053  
 Avg. Assessed Value : 138,211

MEDIAN : 92  
 WGT. MEAN : 81  
 MEAN : 92  
 COD : 22.80  
 PRD : 113.44

COV : 30.39  
 STD : 27.86  
 Avg. Abs. Dev : 21.06  
 MAX Sales Ratio : 155.77  
 MIN Sales Ratio : 56.62

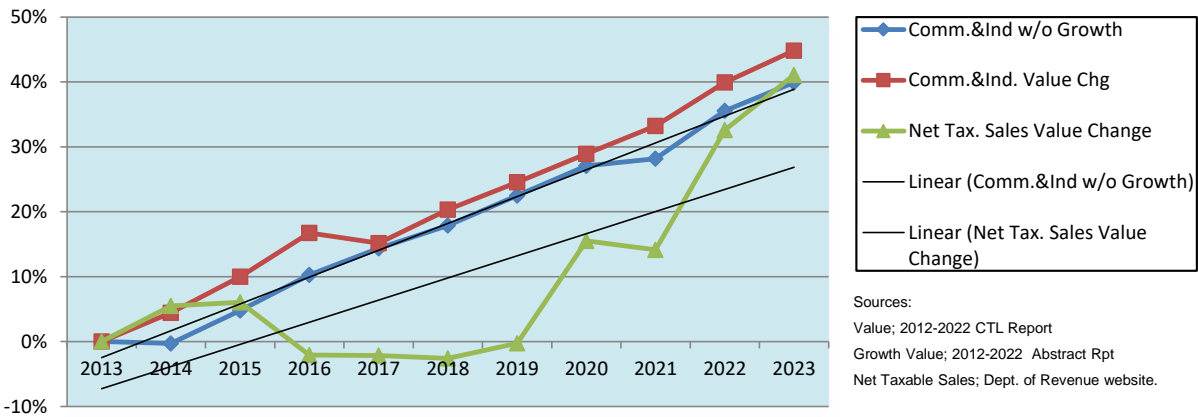
95% Median C.I. : 64.59 to 102.32  
 95% Wgt. Mean C.I. : 69.28 to 92.32  
 95% Mean C.I. : 78.23 to 105.09

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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
349	1	102.32	102.32	102.32	00.00	100.00	102.32	102.32	N/A	140,000	143,246
352	5	82.42	77.48	73.76	17.77	105.04	56.62	99.45	N/A	263,200	194,146
353	4	110.16	108.20	85.55	35.84	126.48	56.71	155.77	N/A	109,875	93,993
384	1	100.08	100.08	100.08	00.00	100.00	100.08	100.08	N/A	198,000	198,157
386	1	64.59	64.59	64.59	00.00	100.00	64.59	64.59	N/A	90,000	58,127
406	2	109.66	109.66	99.42	15.78	110.30	92.36	126.95	N/A	24,500	24,358
419	1	101.11	101.11	101.11	00.00	100.00	101.11	101.11	N/A	150,000	151,668
442	1	104.12	104.12	104.12	00.00	100.00	104.12	104.12	N/A	70,000	72,882
494	2	67.28	67.28	70.24	14.40	95.79	57.59	76.96	N/A	306,250	215,119
530	1	95.28	95.28	95.28	00.00	100.00	95.28	95.28	N/A	185,000	176,274
<u>ALL</u>	<u>19</u>	<u>92.36</u>	<u>91.66</u>	<u>80.80</u>	<u>22.80</u>	<u>113.44</u>	<u>56.62</u>	<u>155.77</u>	<u>64.59 to 102.32</u>	<u>171,053</u>	<u>138,211</u>

### 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
2012	\$ 133,202,775	\$ 1,792,470	1.35%	\$ 131,410,305		\$ 110,113,645	
2013	\$ 139,094,220	\$ 6,266,033	4.50%	\$ 132,828,187	-0.28%	\$ 116,159,872	5.49%
2014	\$ 146,514,090	\$ 6,934,631	4.73%	\$ 139,579,459	0.35%	\$ 116,763,637	0.52%
2015	\$ 155,523,843	\$ 8,608,935	5.54%	\$ 146,914,908	0.27%	\$ 107,847,762	-7.64%
2016	\$ 153,391,584	\$ 1,050,547	0.68%	\$ 152,341,037	-2.05%	\$ 107,758,260	-0.08%
2017	\$ 160,267,590	\$ 3,214,713	2.01%	\$ 157,052,877	2.39%	\$ 107,266,779	-0.46%
2018	\$ 165,910,436	\$ 2,719,583	1.64%	\$ 163,190,853	1.82%	\$ 109,813,572	2.37%
2019	\$ 171,744,476	\$ 2,470,613	1.44%	\$ 169,273,863	2.03%	\$ 127,194,289	15.83%
2020	\$ 177,482,405	\$ 6,738,097	3.80%	\$ 170,744,308	-0.58%	\$ 125,700,754	-1.17%
2021	\$ 186,378,480	\$ 5,834,734	3.13%	\$ 180,543,746	1.72%	\$ 146,017,358	16.16%
2022	\$ 192,943,189	\$ 6,546,293	3.39%	\$ 186,396,896	0.01%	\$ 155,363,525	6.40%
2023	\$ 199,238,698	\$ 1,458,590	0.73%	\$ 197,780,108	2.51%	\$ 156,186,722	0.53%
<b>Ann %chg</b>	<b>3.66%</b>			<b>Average</b>	<b>0.74%</b>	3.01%	<b>3.45%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-0.28%	4.42%	5.49%
2014	4.79%	9.99%	6.04%
2015	10.29%	16.76%	-2.06%
2016	14.37%	15.16%	-2.14%
2017	17.91%	20.32%	-2.59%
2018	22.51%	24.55%	-0.27%
2019	27.08%	28.93%	15.51%
2020	28.18%	33.24%	14.16%
2021	35.54%	39.92%	32.61%
2022	39.93%	44.85%	41.09%
2023	48.48%	49.58%	41.84%

County Number	80
County Name	Seward

**80 Seward**  
**AGRICULTURAL LAND**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 47  
Total Sales Price : 34,359,167  
Total Adj. Sales Price : 34,359,167  
Total Assessed Value : 24,504,565  
Avg. Adj. Sales Price : 731,046  
Avg. Assessed Value : 521,374

MEDIAN : 71  
WGT. MEAN : 71  
MEAN : 73  
COD : 17.16  
PRD : 102.34

COV : 21.52  
STD : 15.71  
Avg. Abs. Dev : 12.15  
MAX Sales Ratio : 110.37  
MIN Sales Ratio : 48.05

95% Median C.I. : 65.10 to 75.22  
95% Wgt. Mean C.I. : 65.76 to 76.88  
95% Mean C.I. : 68.50 to 77.48

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**DATE OF SALE \***

RANGE	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-20 To 31-DEC-20	12	68.31	71.49	72.64	13.06	98.42	56.86	97.42	61.04 to 75.28	581,524	422,422
01-JAN-21 To 31-MAR-21	5	85.14	84.52	75.03	15.66	112.65	59.45	107.77	N/A	448,505	336,535
01-APR-21 To 30-JUN-21	6	74.64	77.64	75.96	15.38	102.21	56.58	106.84	56.58 to 106.84	659,867	501,224
01-JUL-21 To 30-SEP-21	3	83.09	82.57	80.76	22.51	102.24	54.26	110.37	N/A	577,600	466,460
01-OCT-21 To 31-DEC-21	4	66.42	69.89	68.04	16.70	102.72	57.69	89.01	N/A	501,839	341,470
01-JAN-22 To 31-MAR-22	2	92.84	92.84	90.36	09.41	102.74	84.10	101.57	N/A	697,500	630,256
01-APR-22 To 30-JUN-22	2	65.42	65.42	69.01	09.20	94.80	59.40	71.43	N/A	2,014,115	1,389,975
01-JUL-22 To 30-SEP-22	2	68.80	68.80	69.71	09.33	98.69	62.38	75.22	N/A	459,950	320,614
01-OCT-22 To 31-DEC-22	6	65.74	61.95	60.29	12.78	102.75	48.05	74.37	48.05 to 74.37	991,386	597,723
01-JAN-23 To 31-MAR-23	2	72.13	72.13	81.04	23.60	89.01	55.11	89.15	N/A	1,342,534	1,087,978
01-APR-23 To 30-JUN-23	2	58.68	58.68	57.54	06.41	101.98	54.92	62.43	N/A	733,227	421,900
01-JUL-23 To 30-SEP-23	1	69.52	69.52	69.52	00.00	100.00	69.52	69.52	N/A	996,032	692,442
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	26	73.96	76.69	74.82	17.31	102.50	54.26	110.37	66.04 to 83.09	573,570	429,172
01-OCT-21 To 30-SEP-22	10	72.19	73.36	72.42	15.51	101.30	57.69	101.57	59.40 to 89.01	835,048	604,757
01-OCT-22 To 30-SEP-23	11	63.15	63.89	65.78	14.36	97.13	48.05	89.15	49.44 to 74.37	1,008,716	663,503
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	18	77.05	78.65	74.99	18.62	104.88	54.26	110.37	59.90 to 89.01	552,327	414,182
01-JAN-22 To 31-DEC-22	12	68.34	68.82	67.27	15.16	102.30	48.05	101.57	59.40 to 75.22	1,024,287	689,003
<u>ALL</u>	47	70.80	72.99	71.32	17.16	102.34	48.05	110.37	65.10 to 75.22	731,046	521,374

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	47	70.80	72.99	71.32	17.16	102.34	48.05	110.37	65.10 to 75.22	731,046	521,374
<u>ALL</u>	47	70.80	72.99	71.32	17.16	102.34	48.05	110.37	65.10 to 75.22	731,046	521,374

**80 Seward**  
**AGRICULTURAL LAND**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 47  
 Total Sales Price : 34,359,167  
 Total Adj. Sales Price : 34,359,167  
 Total Assessed Value : 24,504,565  
 Avg. Adj. Sales Price : 731,046  
 Avg. Assessed Value : 521,374

MEDIAN : 71  
 WGT. MEAN : 71  
 MEAN : 73  
 COD : 17.16  
 PRD : 102.34

COV : 21.52  
 STD : 15.71  
 Avg. Abs. Dev : 12.15  
 MAX Sales Ratio : 110.37  
 MIN Sales Ratio : 48.05

95% Median C.I. : 65.10 to 75.22  
 95% Wgt. Mean C.I. : 65.76 to 76.88  
 95% Mean C.I. : 68.50 to 77.48

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	2	75.07	75.07	75.03	00.21	100.05	74.91	75.22	N/A	645,000	483,975
1	2	75.07	75.07	75.03	00.21	100.05	74.91	75.22	N/A	645,000	483,975
<b>Dry</b>											
County	14	70.72	74.59	72.24	18.96	103.25	48.05	110.37	57.69 to 94.28	753,847	544,614
1	14	70.72	74.59	72.24	18.96	103.25	48.05	110.37	57.69 to 94.28	753,847	544,614
<b>Grass</b>											
County	5	59.75	64.45	60.76	09.99	106.07	56.86	85.14	N/A	498,360	302,780
1	5	59.75	64.45	60.76	09.99	106.07	56.86	85.14	N/A	498,360	302,780
<b>ALL</b>	<b>47</b>	<b>70.80</b>	<b>72.99</b>	<b>71.32</b>	<b>17.16</b>	<b>102.34</b>	<b>48.05</b>	<b>110.37</b>	<b>65.10 to 75.22</b>	<b>731,046</b>	<b>521,374</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	9	74.37	71.83	68.47	13.08	104.91	49.44	101.57	59.40 to 78.15	986,869	675,735
1	9	74.37	71.83	68.47	13.08	104.91	49.44	101.57	59.40 to 78.15	986,869	675,735
<b>Dry</b>											
County	21	71.43	76.25	75.62	18.82	100.83	48.05	110.37	66.04 to 89.15	781,636	591,105
1	21	71.43	76.25	75.62	18.82	100.83	48.05	110.37	66.04 to 89.15	781,636	591,105
<b>Grass</b>											
County	5	59.75	64.45	60.76	09.99	106.07	56.86	85.14	N/A	498,360	302,780
1	5	59.75	64.45	60.76	09.99	106.07	56.86	85.14	N/A	498,360	302,780
<b>ALL</b>	<b>47</b>	<b>70.80</b>	<b>72.99</b>	<b>71.32</b>	<b>17.16</b>	<b>102.34</b>	<b>48.05</b>	<b>110.37</b>	<b>65.10 to 75.22</b>	<b>731,046</b>	<b>521,374</b>

## Seward County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Seward	1	7,000	6,497	6,497	6,500	6,500	5,600	4,900	4,393	6,453
Butler	1	6,422	6,286	6,286	6,101	5,761	5,484	5,068	4,977	6,338
Fillmore	1	7,400	7,300	7,300	7,200	6,200	6,700	6,500	6,450	7,242
Polk	1	6,457	6,100	6,100	5,725	5,240	5,209	5,020	4,438	6,629
Saline	3	6,085	6,084	6,084	6,020	5,745	5,015	5,013	4,779	5,955
York	1	8,000	7,299	7,299	7,300	n/a	6,696	6,500	6,500	7,701
Seward	2	6,700	6,300	6,300	6,100	5,800	4,900	4,600	3,800	6,248
Butler	1	6,422	6,286	6,286	6,101	5,761	5,484	5,068	4,977	6,338
Lancaster	1	6,506	6,076	6,076	5,681	5,232	5,038	4,802	4,594	5,577
Saline	3	6,085	6,084	6,084	6,020	5,745	5,015	5,013	4,779	5,955
Saline	1	5,265	4,310	4,310	4,310	4,255	4,255	4,090	4,090	4,573
Seward	3	6,700	6,300	6,300	6,100	5,800	4,900	4,600	3,800	6,313
Butler	1	6,422	6,286	6,286	6,101	5,761	5,484	5,068	4,977	6,338

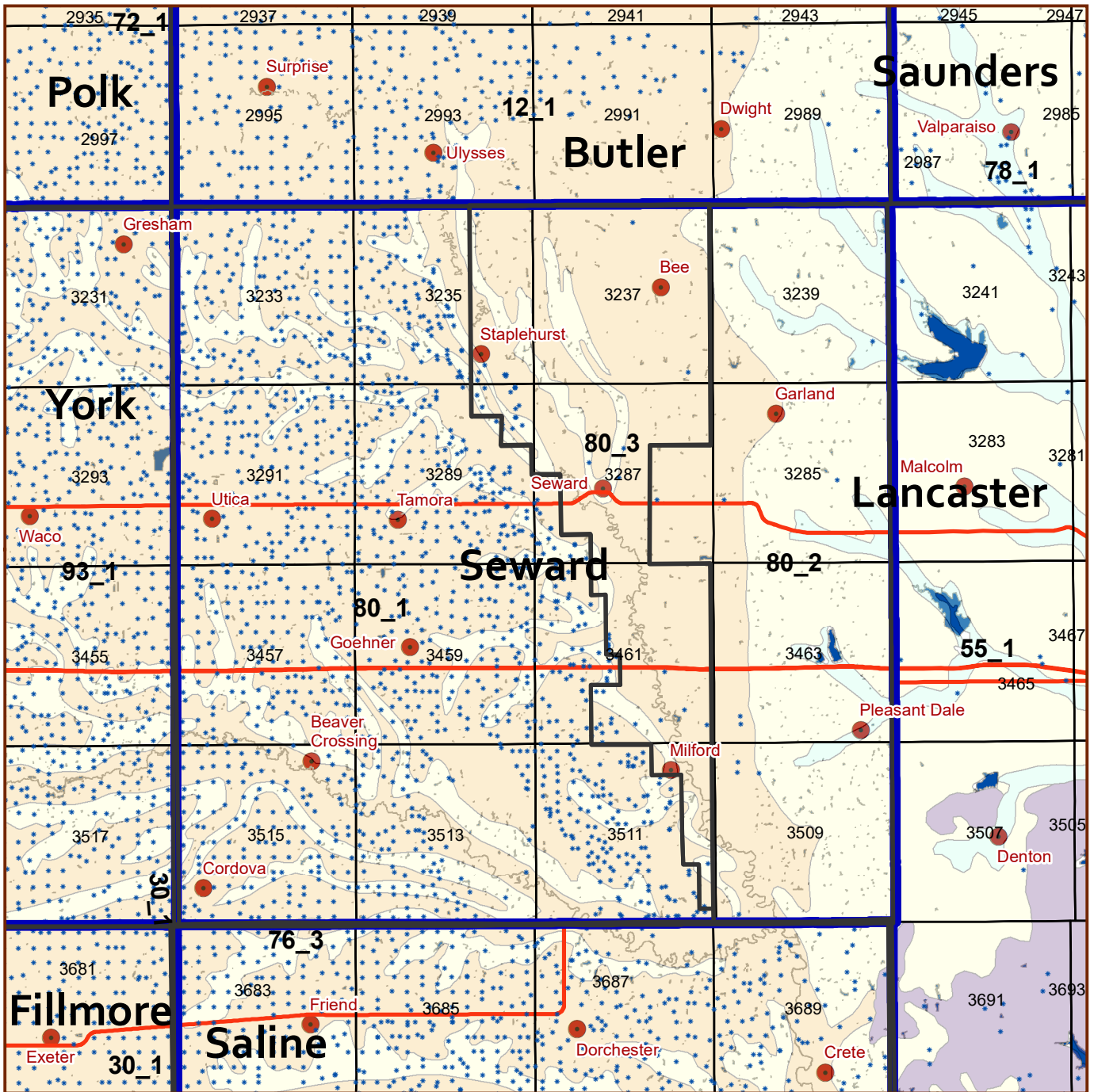
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Seward	1	5,950	5,875	5,425	5,425	5,425	4,300	4,300	3,200	5,326
Butler	1	6,700	6,100	5,850	5,750	5,500	5,000	3,950	3,825	5,398
Fillmore	1	4,355	4,250	4,000	4,000	3,900	3,700	3,700	3,600	4,052
Polk	1	5,710	5,410	4,160	4,150	3,740	3,620	3,490	3,510	5,037
Saline	3	3,870	3,869	3,555	3,510	3,421	3,399	3,396	3,249	3,596
York	1	5,399	5,393	4,850	4,849	4,742	n/a	4,750	4,749	5,134
Seward	2	5,950	5,875	5,425	5,425	5,425	4,295	4,300	3,200	5,008
Butler	1	6,700	6,100	5,850	5,750	5,500	5,000	3,950	3,825	5,398
Lancaster	1	5,560	5,027	4,631	4,330	4,138	3,604	3,394	3,281	4,184
Saline	3	3,870	3,869	3,555	3,510	3,421	3,399	3,396	3,249	3,596
Saline	1	4,138	4,139	4,025	4,026	3,795	3,776	3,624	3,619	3,990
Seward	3	5,950	5,875	5,425	5,425	5,425	4,300	4,300	3,200	5,339
Butler	1	6,700	6,100	5,850	5,750	5,500	5,000	3,950	3,825	5,398

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Seward	1	2,648	2,650	2,549	n/a	2,550	n/a	n/a	2,200	2,622
Butler	1	2,796	2,771	2,716	2,721	2,255	2,594	n/a	2,525	2,764
Fillmore	1	1,700	1,700	1,600	n/a	n/a	1,600	n/a	n/a	1,661
Polk	1	1,600	1,595	1,590	1,585	1,580	n/a	1,510	1,500	1,591
Saline	3	1,995	1,995	1,969	n/a	1,925	n/a	n/a	1,565	1,980
York	1	1,622	1,623	1,606	1,600	n/a	n/a	n/a	1,315	1,611
Seward	2	2,649	2,650	2,550	n/a	2,550	n/a	n/a	2,200	2,616
Butler	1	2,796	2,771	2,716	2,721	2,255	2,594	n/a	2,525	2,764
Lancaster	1	2,387	2,355	2,333	n/a	2,279	2,240	2,255	2,168	2,358
Saline	3	1,995	1,995	1,969	n/a	1,925	n/a	n/a	1,565	1,980
Saline	1	890	903	830	831	785	692	665	646	784
Seward	3	2,648	2,650	2,550	n/a	2,550	n/a	n/a	2,200	2,616
Butler	1	2,796	2,771	2,716	2,721	2,255	2,594	n/a	2,525	2,764

County	Mkt Area	CRP	TIMBER	WASTE
Seward	1	2,748	804	100
Butler	1	3,183	1,725	755
Fillmore	1	1,628	n/a	478
Polk	1	2,200	1,150	300
Saline	3	1,979	516	100
York	1	800	n/a	601
Seward	2	2,767	828	101
Butler	1	3,183	1,725	755
Lancaster	1	3,011	n/a	750
Saline	3	1,979	516	100
Saline	1	1,983	516	100
Seward	3	2,755	828	100
Butler	1	3,183	1,725	755

Source: 2024 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.

# SEWARD COUNTY



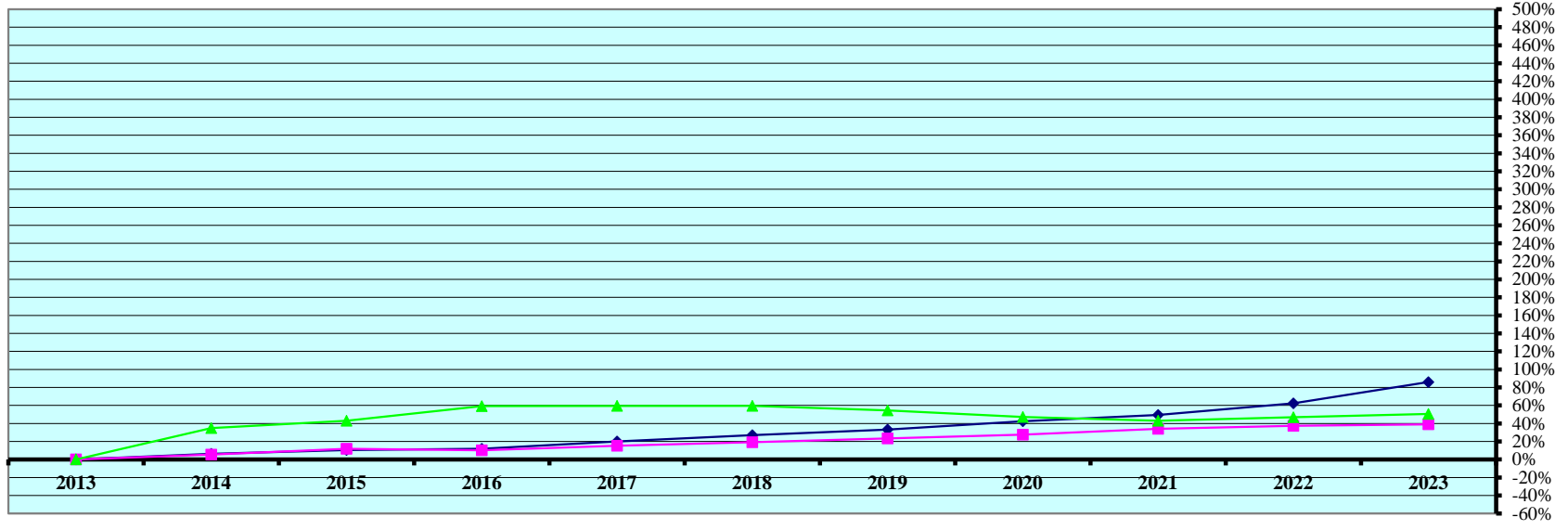
**Legend**

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

- Excessive 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023**



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
2013	704,488,581	-	-	-	139,094,220	-	-	-	1,077,341,637	-	-	-
2014	748,608,427	44,119,846	6.26%	6.26%	146,514,090	7,419,870	5.33%	5.33%	1,453,407,503	376,065,866	34.91%	34.91%
2015	779,057,649	30,449,222	4.07%	10.58%	155,523,843	9,009,753	6.15%	11.81%	1,541,466,791	88,059,288	6.06%	43.08%
2016	788,182,904	9,125,255	1.17%	11.88%	153,391,584	-2,132,259	-1.37%	10.28%	1,717,146,054	175,679,263	11.40%	59.39%
2017	845,985,837	57,802,933	7.33%	20.09%	160,267,590	6,876,006	4.48%	15.22%	1,717,876,676	730,622	0.04%	59.46%
2018	895,043,180	49,057,343	5.80%	27.05%	165,910,436	5,642,846	3.52%	19.28%	1,717,767,655	-109,021	-0.01%	59.45%
2019	937,304,342	42,261,162	4.72%	33.05%	171,744,476	5,834,040	3.52%	23.47%	1,664,251,541	-53,516,114	-3.12%	54.48%
2020	1,003,343,692	66,039,350	7.05%	42.42%	177,482,405	5,737,929	3.34%	27.60%	1,584,504,203	-79,747,338	-4.79%	47.08%
2021	1,052,800,297	49,456,605	4.93%	49.44%	186,378,480	8,896,075	5.01%	33.99%	1,539,813,628	-44,690,575	-2.82%	42.93%
2022	1,144,412,105	91,611,808	8.70%	62.45%	191,041,774	4,663,294	2.50%	37.35%	1,583,635,375	43,821,747	2.85%	46.99%
2023	1,310,455,348	166,043,243	14.51%	86.02%	193,313,822	2,272,048	1.19%	38.98%	1,622,171,928	38,536,553	2.43%	50.57%

Rate Annual %chg: Residential & Recreational **6.40%** Commercial & Industrial **3.35%** Agricultural Land **4.18%**

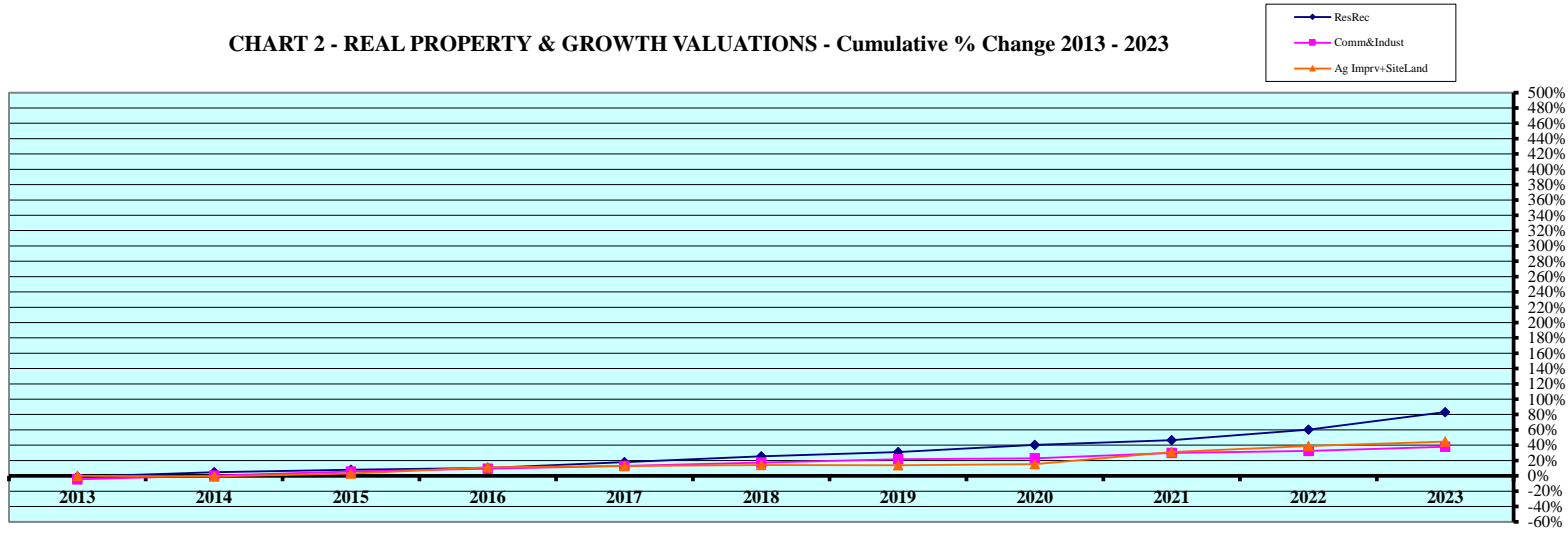
Cnty# **80**  
County **SEWARD**

**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.



CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2013	704,488,581	8,303,841	1.18%	696,184,740	-	-1.18%	139,094,220	6,266,033	4.50%	132,828,187	-	-4.50%	
2014	748,608,427	10,356,414	1.38%	738,252,013	4.79%	4.79%	146,514,090	6,934,631	4.73%	139,579,459	0.35%	0.35%	
2015	779,057,649	18,921,328	2.43%	760,136,321	1.54%	7.90%	155,523,843	8,608,935	5.54%	146,914,908	0.27%	5.62%	
2016	788,182,904	11,383,141	1.44%	776,799,763	-0.29%	10.26%	153,391,584	1,050,547	0.68%	152,341,037	-2.05%	9.52%	
2017	845,985,837	15,327,726	1.81%	830,658,111	5.39%	17.91%	160,267,590	3,214,713	2.01%	157,052,877	2.39%	12.91%	
2018	895,043,180	11,288,827	1.26%	883,754,353	4.46%	25.45%	165,910,436	2,719,583	1.64%	163,190,853	1.82%	17.32%	
2019	937,304,342	14,517,881	1.55%	922,786,461	3.10%	30.99%	171,744,476	2,470,613	1.44%	169,273,863	2.03%	21.70%	
2020	1,003,343,692	14,697,117	1.46%	988,646,575	5.48%	40.34%	177,482,405	6,738,097	3.80%	170,744,308	-0.58%	22.75%	
2021	1,052,800,297	19,974,668	1.90%	1,032,825,629	2.94%	46.61%	186,378,480	5,834,734	3.13%	180,543,746	1.72%	29.80%	
2022	1,144,412,105	14,952,076	1.31%	1,129,460,029	7.28%	60.32%	191,041,774	6,546,293	3.43%	184,495,481	-1.01%	32.64%	
2023	1,310,455,348	19,902,782	1.52%	1,290,552,566	12.77%	83.19%	193,313,822	1,458,590	0.75%	191,855,232	0.43%	37.93%	
Rate Ann%chg	6.40%			Resid & Recreat w/o growth			3.35%			C & I w/o growth			0.54%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	91,762,516	41,174,162	132,936,678	4,441,396	3.34%	128,495,282	-	-
2014	93,579,153	42,072,488	135,651,641	3,704,229	2.73%	131,947,412	-0.74%	-0.74%
2015	96,128,522	44,967,038	141,095,560	4,188,172	2.97%	136,907,388	0.93%	2.99%
2016	101,995,674	49,632,748	151,628,422	3,678,270	2.43%	147,950,152	4.86%	11.29%
2017	102,464,799	50,461,288	152,926,087	2,824,861	1.85%	150,101,226	-1.01%	12.91%
2018	102,095,861	51,502,972	153,598,833	1,787,908	1.16%	151,810,925	-0.73%	14.20%
2019	101,379,904	53,717,207	155,097,111	4,000,545	2.58%	151,096,566	-1.63%	13.66%
2020	101,593,498	62,261,465	163,854,963	10,492,071	6.40%	153,362,892	-1.12%	15.37%
2021	108,285,042	74,162,184	182,447,226	8,347,296	4.58%	174,099,930	6.25%	30.96%
2022	110,035,804	78,474,592	188,510,396	3,702,519	1.96%	184,807,877	1.29%	39.02%
2023	115,532,523	83,460,568	198,993,091	6,628,582	3.33%	192,364,509	2.04%	44.70%
Rate Ann%chg	2.33%	7.32%	4.12%	Ag Imprv+Site w/o growth			1.01%	

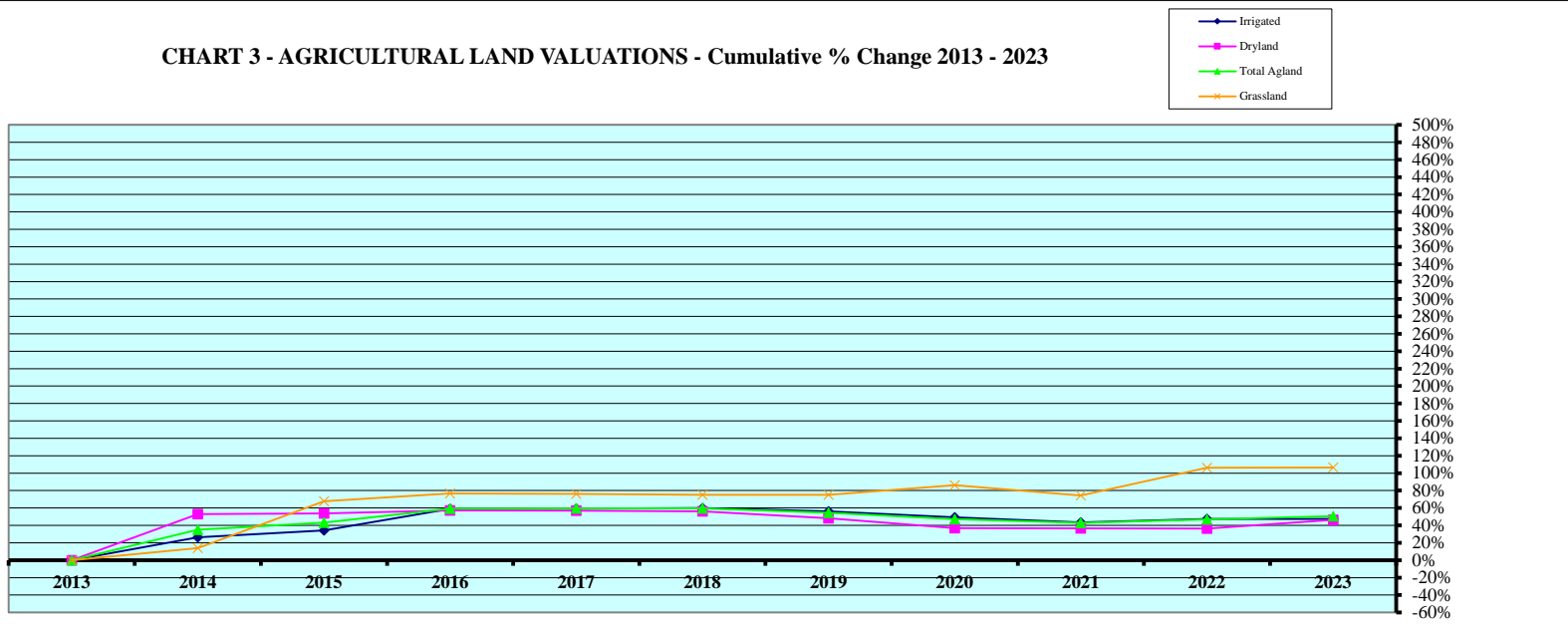
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2013 - 2023 CTL  
Growth Value; 2013 - 2023 Abstract of Asmnt Rpt.  
Prepared as of 12/29/2023

Cnty# 80  
County SEWARD

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg
2013	634,006,574	-	-	-	380,629,289	-	-	-	62,206,917	-	-	-
2014	800,303,353	166,296,779	26.23%	26.23%	581,750,244	201,120,955	52.84%	52.84%	70,846,010	8,639,093	13.89%	13.89%
2015	850,934,332	50,630,979	6.33%	34.22%	585,600,437	3,850,193	0.66%	53.85%	104,409,886	33,563,876	47.38%	67.84%
2016	1,008,492,955	157,558,623	18.52%	59.07%	598,191,112	12,590,675	2.15%	57.16%	109,916,311	5,506,425	5.27%	76.69%
2017	1,010,212,907	1,719,952	0.17%	59.34%	597,593,241	-597,871	-0.10%	57.00%	109,523,042	-393,269	-0.36%	76.06%
2018	1,013,968,147	3,755,240	0.37%	59.93%	594,250,213	-3,343,028	-0.56%	56.12%	108,998,212	-524,830	-0.48%	75.22%
2019	989,711,119	-24,257,028	-2.39%	56.10%	564,574,410	-29,675,803	-4.99%	48.33%	108,994,360	-3,852	0.00%	75.21%
2020	945,507,173	-44,203,946	-4.47%	49.13%	521,269,069	-43,305,341	-7.67%	36.95%	115,779,308	6,784,948	6.23%	86.12%
2021	909,925,832	-35,581,341	-3.76%	43.52%	519,536,777	-1,732,292	-0.33%	36.49%	108,390,066	-7,389,242	-6.38%	74.24%
2022	934,570,924	24,645,092	2.71%	47.41%	518,568,644	-968,133	-0.19%	36.24%	128,285,635	19,895,569	18.36%	106.22%
2023	934,126,869	-444,055	-0.05%	47.34%	557,392,159	38,823,515	7.49%	46.44%	128,403,295	117,660	0.09%	106.41%

Rate Ann.%chg: Irrigated **3.95%** Dryland **3.89%** Grassland **7.52%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg
2013	466,600	-	-	-	32,257	-	-	-	1,077,341,637	-	-	-
2014	476,785	10,185	2.18%	2.18%	31,111	-1,146	-3.55%	-3.55%	1,453,407,503	376,065,866	34.91%	34.91%
2015	489,183	12,398	2.60%	4.84%	32,953	1,842	5.92%	2.16%	1,541,466,791	88,059,288	6.06%	43.08%
2016	514,168	24,985	5.11%	10.19%	31,508	-1,445	-4.39%	-2.32%	1,717,146,054	175,679,263	11.40%	59.39%
2017	516,012	1,844	0.36%	10.59%	31,474	-34	-0.11%	-2.43%	1,717,876,676	730,622	0.04%	59.46%
2018	519,863	3,851	0.75%	11.42%	31,220	-254	-0.81%	-3.21%	1,717,767,655	-109,021	-0.01%	59.45%
2019	518,156	-1,707	-0.33%	11.05%	453,496	422,276	1352.58%	1305.88%	1,664,251,541	-53,516,114	-3.12%	54.48%
2020	516,208	-1,948	-0.38%	10.63%	1,432,445	978,949	215.87%	4340.73%	1,584,504,203	-79,747,338	-4.79%	47.08%
2021	517,750	1,542	0.30%	10.96%	1,443,203	10,758	0.75%	4374.08%	1,539,813,628	-44,690,575	-2.82%	42.93%
2022	517,217	-533	-0.10%	10.85%	1,692,955	249,752	17.31%	5148.33%	1,583,635,375	43,821,747	2.85%	46.99%
2023	516,551	-666	-0.13%	10.71%	1,733,054	40,099	2.37%	5272.64%	1,622,171,928	38,536,553	2.43%	50.57%

Cnty# **80**  
County **SEWARD**

Rate Ann.%chg: Total Agric Land **4.18%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	633,401,254	135,683	4,668			380,680,669	122,049	3,119			60,389,706	58,564	1,031		
2014	799,707,638	140,058	5,710	22.31%	22.31%	580,768,301	118,911	4,884	56.59%	56.59%	69,457,976	57,196	1,214	17.77%	17.77%
2015	848,854,590	142,254	5,967	4.51%	27.82%	588,720,673	117,614	5,006	2.49%	60.48%	105,015,643	61,297	1,713	41.08%	66.14%
2016	1,008,196,362	143,373	7,032	17.84%	50.63%	598,525,708	117,621	5,089	1.66%	63.14%	111,406,999	61,542	1,810	5.66%	75.55%
2017	1,009,735,677	143,620	7,031	-0.02%	50.60%	597,313,479	117,342	5,090	0.03%	63.20%	109,651,409	60,554	1,811	0.03%	75.61%
2018	1,012,254,228	143,986	7,030	-0.01%	50.60%	595,317,258	116,954	5,090	0.00%	63.19%	109,134,433	60,294	1,810	-0.04%	75.53%
2019	989,719,026	144,502	6,849	-2.58%	46.72%	565,067,479	116,747	4,840	-4.91%	55.18%	108,883,226	60,131	1,811	0.04%	75.60%
2020	944,540,404	144,512	6,536	-4.57%	40.01%	521,817,163	116,510	4,479	-7.47%	43.59%	115,504,005	60,088	1,922	6.16%	86.41%
2021	909,611,047	144,833	6,280	-3.91%	34.53%	519,726,114	116,071	4,478	-0.02%	43.56%	108,282,333	59,876	1,808	-5.92%	75.38%
2022	933,921,177	144,901	6,445	2.62%	38.07%	519,006,399	115,902	4,478	0.01%	43.57%	128,853,152	59,910	2,151	18.93%	108.58%
2023	934,136,625	144,947	6,445	-0.01%	38.05%	557,152,345	115,690	4,816	7.55%	54.40%	128,197,181	59,611	2,151	-0.01%	108.55%

Rate Annual %chg Average Value/Acre: 3.28%

4.44%

7.63%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	466,048	4,660	100			2,052,594	5,379	382			1,076,990,271	326,336	3,300		
2014	468,146	4,681	100	0.00%	0.00%	2,074,454	5,432	382	0.10%	0.10%	1,452,476,515	326,278	4,452	34.89%	34.89%
2015	478,930	4,789	100	0.00%	0.00%	30,547	305	100	-73.82%	-73.79%	1,543,100,383	326,260	4,730	6.25%	43.31%
2016	508,597	5,064	100	0.44%	0.44%	30,546	305	100	0.00%	-73.79%	1,718,668,212	327,905	5,241	10.82%	58.82%
2017	514,265	5,121	100	0.00%	0.43%	31,476	315	100	0.00%	-73.79%	1,717,246,306	326,952	5,252	0.21%	59.15%
2018	516,193	5,140	100	0.00%	0.43%	31,076	311	100	0.00%	-73.79%	1,717,253,188	326,685	5,257	0.08%	59.28%
2019	517,005	5,148	100	0.00%	0.43%	32,463	310	105	4.88%	-72.51%	1,664,219,199	326,836	5,092	-3.13%	54.29%
2020	516,527	5,143	100	0.00%	0.43%	1,430,026	1,830	782	645.20%	104.84%	1,583,808,125	328,083	4,827	-5.19%	46.28%
2021	516,780	5,146	100	0.00%	0.43%	1,440,414	1,861	774	-0.97%	102.84%	1,539,576,688	327,786	4,697	-2.70%	42.32%
2022	517,342	5,151	100	0.00%	0.43%	1,692,045	1,886	897	15.94%	135.18%	1,583,990,115	327,750	4,833	2.90%	46.44%
2023	517,966	5,158	100	0.00%	0.43%	1,731,022	1,895	914	1.81%	139.44%	1,621,735,139	327,300	4,955	2.52%	50.14%

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SEWARD

Rate Annual %chg Average Value/Acre: 4.15%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
17,609	SEWARD	145,671,832	45,735,140	87,220,070	1,308,962,261	169,887,582	23,426,240	1,493,087	1,622,171,928	115,532,523	83,460,568	0	3,603,561,231
cnty sectorvalue % of total value:		4.04%	1.27%	2.42%	36.32%	4.71%	0.65%	0.04%	45.02%	3.21%	2.32%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
375	BEAVER CROSSING	436,349	242,051	7,162	23,548,829	1,897,595	0	0	0	0	0	0	26,131,986
2.13%	%sector of county sector	0.30%	0.53%	0.01%	1.80%	1.12%							0.73%
	%sector of municipality	1.67%	0.93%	0.03%	90.11%	7.26%							100.00%
171	BEE	300,156	758,915	143,331	11,959,171	1,708,815	0	0	44,730	0	0	0	14,915,118
0.97%	%sector of county sector	0.21%	1.66%	0.16%	0.91%	1.01%			0.00%	1.01%			0.41%
	%sector of municipality	2.01%	5.09%	0.96%	80.18%	11.46%			0.30%				100.00%
92	CORDOVA	275,910	146,572	5,485	6,269,820	2,230,966	0	0	125,817	0	7,720	0	9,062,290
0.52%	%sector of county sector	0.19%	0.32%	0.01%	0.48%	1.31%			0.01%	1.31%	0.01%		0.25%
	%sector of municipality	3.04%	1.62%	0.06%	69.19%	24.62%			1.39%		0.09%		100.00%
210	GARLAND	95,823	128,869	4,823	13,111,414	607,006	0	0	0	0	0	0	13,947,935
1.19%	%sector of county sector	0.07%	0.28%	0.01%	1.00%	0.36%							0.39%
	%sector of municipality	0.69%	0.92%	0.03%	94.00%	4.35%							100.00%
181	GOEHNER	72,475	18,958	709	12,791,774	1,002,787	0	1,743	0	0	0	0	13,888,446
1.03%	%sector of county sector	0.05%	0.04%	0.00%	0.98%	0.59%		0.12%					0.39%
	%sector of municipality	0.52%	0.14%	0.01%	92.10%	7.22%		0.01%					100.00%
2,155	MILFORD	1,934,538	1,398,818	1,523,094	135,275,865	10,523,325	0	0	0	0	0	0	150,655,640
12.24%	%sector of county sector	1.33%	3.06%	1.75%	10.33%	6.19%							4.18%
	%sector of municipality	1.28%	0.93%	1.01%	89.79%	6.99%							100.00%
218	PLEASANT DALE	134,147	299,977	11,227	11,481,899	1,316,763	0	0	0	0	0	0	13,244,013
1.24%	%sector of county sector	0.09%	0.66%	0.01%	0.88%	0.78%							0.37%
	%sector of municipality	1.01%	2.27%	0.08%	86.70%	9.94%							100.00%
7,643	SEWARD	20,215,879	5,544,662	2,979,389	530,751,816	90,022,948	20,352,197	0	922,165	0	279,110	0	671,068,166
43.40%	%sector of county sector	13.88%	12.12%	3.42%	40.55%	52.99%	86.88%		0.06%	0.33%			18.62%
	%sector of municipality	3.01%	0.83%	0.44%	79.09%	13.41%	3.03%		0.14%		0.04%		100.00%
236	STAPLEHURST	108,492	120,937	195,106	7,933,882	998,990	0	0	0	0	0	0	9,357,407
1.34%	%sector of county sector	0.07%	0.26%	0.22%	0.61%	0.59%							0.26%
	%sector of municipality	1.16%	1.29%	2.09%	84.79%	10.68%							100.00%
840	UTICA	1,659,214	624,225	1,583,424	53,801,879	4,566,285	454,630	0	0	0	0	0	62,689,657
4.77%	%sector of county sector	1.14%	1.36%	1.82%	4.11%	2.69%	1.94%						1.74%
	%sector of municipality	2.65%	1.00%	2.53%	85.82%	7.28%	0.73%						100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
12,122	Total Municipalities	25,232,983	9,283,984	6,453,750	806,926,358	114,875,482	20,806,828	1,743	1,092,712	0	286,830	0	984,960,668
68.84%	%all municip.sectors of cnty	17.32%	20.30%	7.40%	61.65%	67.62%	88.82%	0.12%	0.07%		0.34%		27.33%

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

80 SEWARD

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 10,700</b>	<b>Value : 3,505,635,585</b>	<b>Growth 34,320,577</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>	301	4,708,839	91	2,702,034	95	3,225,211	487	10,636,084	
<b>02. Res Improve Land</b>	4,163	92,022,724	421	19,201,447	1,146	64,197,037	5,730	175,421,208	
<b>03. Res Improvements</b>	4,239	777,717,954	426	113,434,937	1,173	328,648,015	5,838	1,219,800,906	
<b>04. Res Total</b>	4,540	874,449,517	517	135,338,418	1,268	396,070,263	6,325	1,405,858,198	22,550,431
<b>% of Res Total</b>	71.78	62.20	8.17	9.63	20.05	28.17	59.11	40.10	65.71
<b>05. Com UnImp Land</b>	91	2,702,010	6	191,488	26	1,175,885	123	4,069,383	
<b>06. Com Improve Land</b>	467	20,317,827	27	1,152,778	47	6,117,974	541	27,588,579	
<b>07. Com Improvements</b>	488	94,813,337	37	12,484,870	73	45,206,980	598	152,505,187	
<b>08. Com Total</b>	579	117,833,174	43	13,829,136	99	52,500,839	721	184,163,149	6,069,491
<b>% of Com Total</b>	80.31	63.98	5.96	7.51	13.73	28.51	6.74	5.25	17.68
<b>09. Ind UnImp Land</b>	7	105,940	0	0	0	0	7	105,940	
<b>10. Ind Improve Land</b>	9	2,097,820	1	119,750	0	0	10	2,217,570	
<b>11. Ind Improvements</b>	9	21,558,187	1	2,779,094	0	0	10	24,337,281	
<b>12. Ind Total</b>	16	23,761,947	1	2,898,844	0	0	17	26,660,791	1,816,834
<b>% of Ind Total</b>	94.12	89.13	5.88	10.87	0.00	0.00	0.16	0.76	5.29
<b>13. Rec UnImp Land</b>	0	0	2	69,429	0	0	2	69,429	
<b>14. Rec Improve Land</b>	0	0	2	130,634	4	276,055	6	406,689	
<b>15. Rec Improvements</b>	1	2,495	3	551,513	26	455,158	30	1,009,166	
<b>16. Rec Total</b>	1	2,495	5	751,576	26	731,213	32	1,485,284	4,749
<b>% of Rec Total</b>	3.13	0.17	15.63	50.60	81.25	49.23	0.30	0.04	0.01
<b>Res &amp; Rec Total</b>	4,541	874,452,012	522	136,089,994	1,294	396,801,476	6,357	1,407,343,482	22,555,180
<b>% of Res &amp; Rec Total</b>	71.43	62.13	8.21	9.67	20.36	28.20	59.41	40.15	65.72
<b>Com &amp; Ind Total</b>	595	141,595,121	44	16,727,980	99	52,500,839	738	210,823,940	7,886,325
<b>% of Com &amp; Ind Total</b>	80.62	67.16	5.96	7.93	13.41	24.90	6.90	6.01	22.98
<b>17. Taxable Total</b>	5,136	1,016,047,133	566	152,817,974	1,393	449,302,315	7,095	1,618,167,422	30,441,505
<b>% of Taxable Total</b>	72.39	62.79	7.98	9.44	19.63	27.77	66.31	46.16	88.70

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	14	17,203	3,433,490	0	0	0
19. Commercial	63	6,859,260	30,629,789	0	0	0
20. Industrial	1	481,400	24,305,229	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	14	17,203	3,433,490
19. Commercial	0	0	0	63	6,859,260	30,629,789
20. Industrial	0	0	0	1	481,400	24,305,229
21. Other	0	0	0	0	0	0
22. Total Sch II				78	7,357,863	58,368,508

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	426	74	121	621

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	17	1,490,390	353	153,304,403	2,090	1,024,548,117	2,460	1,179,342,910
28. Ag-Improved Land	1	93,082	128	67,966,002	912	474,434,248	1,041	542,493,332
29. Ag Improvements	1	467,938	137	20,911,340	1,007	144,252,643	1,145	165,631,921

30. Ag Total					3,605	1,887,468,163
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	25,000	
32. HomeSite Improv Land	1	1.00	25,000	83	84.00	2,069,000	
33. HomeSite Improvements	1	0.00	467,938	78	0.00	13,858,619	
34. HomeSite Total							
35. FarmSite UnImp Land	3	123.33	286,830	14	47.80	356,830	
36. FarmSite Improv Land	1	1.25	5,000	120	481.16	1,977,520	
37. FarmSite Improvements	0	0.00	0	134	0.00	7,052,721	
38. FarmSite Total							
39. Road & Ditches	0	1.37	0	0	704.40	0	
40. Other- Non Ag Use	0	0.00	0	0	509.57	865,361	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	7	7.00	175,000	8	8.00	200,000	
32. HomeSite Improv Land	554	560.00	13,938,000	638	645.00	16,032,000	
33. HomeSite Improvements	542	0.00	85,178,561	621	0.00	99,505,118	1,556,483
34. HomeSite Total				629	653.00	115,737,118	
35. FarmSite UnImp Land	92	166.65	767,745	109	337.78	1,411,405	
36. FarmSite Improv Land	879	2,884.06	12,554,283	1,000	3,366.47	14,536,803	
37. FarmSite Improvements	990	0.00	59,074,082	1,124	0.00	66,126,803	2,322,589
38. FarmSite Total				1,233	3,704.25	82,075,011	
39. Road & Ditches	0	5,830.28	0	0	6,536.05	0	
40. Other- Non Ag Use	0	456.40	773,081	0	965.97	1,638,442	
41. Total Section VI				1,862	11,859.27	199,450,571	3,879,072

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	343.02	1,043,979
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	12	1,194.55	3,880,257	15	1,537.57	4,924,236

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	107	9,873.81	42,169,319
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	827	77,548.78	291,977,424	934	87,422.59	334,146,743
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	41,045.66	29.85%	291,421,389	32.85%	7,099.93
46. 1A	30,232.13	21.99%	211,624,910	23.86%	7,000.00
47. 2A1	13,410.86	9.75%	87,136,230	9.82%	6,497.44
48. 2A	16,103.35	11.71%	104,664,284	11.80%	6,499.53
49. 3A1	3,837.47	2.79%	24,943,555	2.81%	6,500.00
50. 3A	13,364.74	9.72%	74,840,467	8.44%	5,599.84
51. 4A1	13,549.10	9.85%	66,390,590	7.48%	4,900.00
52. 4A	5,941.32	4.32%	26,099,194	2.94%	4,392.83
53. Total	137,484.63	100.00%	887,120,619	100.00%	6,452.51
<b>Dry</b>					
54. 1D1	7,249.35	20.23%	43,133,858	22.60%	5,950.03
55. 1D	8,448.92	23.58%	49,637,565	26.01%	5,875.02
56. 2D1	3,434.62	9.59%	18,632,892	9.76%	5,425.02
57. 2D	5,661.35	15.80%	30,712,974	16.09%	5,425.03
58. 3D1	2,978.05	8.31%	16,156,007	8.47%	5,425.03
59. 3D	26.10	0.07%	112,230	0.06%	4,300.00
60. 4D1	6,128.23	17.10%	26,351,389	13.81%	4,300.00
61. 4D	1,902.04	5.31%	6,086,528	3.19%	3,200.00
62. Total	35,828.66	100.00%	190,823,443	100.00%	5,326.00
<b>Grass</b>					
63. 1G1	6,267.64	52.04%	16,698,807	58.00%	2,664.29
64. 1G	1,479.04	12.28%	3,927,215	13.64%	2,655.25
65. 2G1	2,499.40	20.75%	6,439,263	22.37%	2,576.32
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	78.30	0.65%	201,836	0.70%	2,577.73
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,616.65	13.42%	1,299,434	4.51%	803.78
70. 4G	101.87	0.85%	224,114	0.78%	2,200.00
71. Total	12,042.90	100.00%	28,790,669	100.00%	2,390.68
<b>Irrigated Total</b>					
	137,484.63	73.16%	887,120,619	80.09%	6,452.51
<b>Dry Total</b>					
	35,828.66	19.06%	190,823,443	17.23%	5,326.00
<b>Grass Total</b>					
	12,042.90	6.41%	28,790,669	2.60%	2,390.68
72. Waste	1,835.96	0.98%	183,596	0.02%	100.00
73. Other	737.31	0.39%	728,805	0.07%	988.46
74. Exempt	2.41	0.00%	0	0.00%	0.00
75. Market Area Total	187,929.46	100.00%	1,107,647,132	100.00%	5,893.95

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	420.01	27.22%	2,856,068	29.63%	6,800.00
46. 1A	302.93	19.63%	2,029,631	21.06%	6,700.00
47. 2A1	299.81	19.43%	1,888,803	19.60%	6,300.00
48. 2A	274.65	17.80%	1,675,365	17.38%	6,100.00
49. 3A1	51.24	3.32%	297,192	3.08%	5,800.00
50. 3A	32.72	2.12%	160,328	1.66%	4,900.00
51. 4A1	147.40	9.55%	678,040	7.03%	4,600.00
52. 4A	14.09	0.91%	53,542	0.56%	3,800.00
<b>53. Total</b>	<b>1,542.85</b>	<b>100.00%</b>	<b>9,638,969</b>	<b>100.00%</b>	<b>6,247.51</b>
<b>Dry</b>					
54. 1D1	3,899.98	9.97%	23,204,952	11.84%	5,950.02
55. 1D	6,447.42	16.47%	37,878,673	19.33%	5,875.01
56. 2D1	2,578.73	6.59%	13,989,635	7.14%	5,425.01
57. 2D	8,409.93	21.49%	45,623,984	23.28%	5,425.01
58. 3D1	1,281.12	3.27%	6,950,094	3.55%	5,425.01
59. 3D	5,983.80	15.29%	25,702,410	13.11%	4,295.33
60. 4D1	8,106.30	20.71%	34,857,090	17.79%	4,300.00
61. 4D	2,429.01	6.21%	7,772,832	3.97%	3,200.00
<b>62. Total</b>	<b>39,136.29</b>	<b>100.00%</b>	<b>195,979,670</b>	<b>100.00%</b>	<b>5,007.62</b>
<b>Grass</b>					
63. 1G1	19,499.96	49.14%	52,652,277	52.75%	2,700.12
64. 1G	6,791.75	17.11%	18,216,040	18.25%	2,682.08
65. 2G1	1,919.63	4.84%	4,991,573	5.00%	2,600.28
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	8,246.30	20.78%	21,090,520	21.13%	2,557.57
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,090.61	7.79%	2,558,503	2.56%	827.83
70. 4G	136.49	0.34%	300,278	0.30%	2,200.00
<b>71. Total</b>	<b>39,684.74</b>	<b>100.00%</b>	<b>99,809,191</b>	<b>100.00%</b>	<b>2,515.05</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>1,542.85</b>	<b>1.87%</b>	<b>9,638,969</b>	<b>3.15%</b>	<b>6,247.51</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>39,136.29</b>	<b>47.32%</b>	<b>195,979,670</b>	<b>64.07%</b>	<b>5,007.62</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>39,684.74</b>	<b>47.98%</b>	<b>99,809,191</b>	<b>32.63%</b>	<b>2,515.05</b>
72. Waste	1,766.02	2.14%	178,815	0.06%	101.25
73. Other	574.93	0.70%	292,982	0.10%	509.60
74. Exempt	57.20	0.07%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>82,704.83</b>	<b>100.00%</b>	<b>305,899,627</b>	<b>100.00%</b>	<b>3,698.69</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,078.44	35.29%	14,133,392	38.02%	6,800.00
46. 1A	1,194.15	20.28%	8,000,805	21.52%	6,700.00
47. 2A1	1,226.48	20.83%	7,726,824	20.78%	6,300.00
48. 2A	484.60	8.23%	2,956,060	7.95%	6,100.00
49. 3A1	232.76	3.95%	1,350,008	3.63%	5,800.00
50. 3A	46.98	0.80%	230,202	0.62%	4,900.00
51. 4A1	502.82	8.54%	2,312,972	6.22%	4,600.00
52. 4A	123.18	2.09%	468,084	1.26%	3,800.00
<b>53. Total</b>	<b>5,889.41</b>	<b>100.00%</b>	<b>37,178,347</b>	<b>100.00%</b>	<b>6,312.75</b>
<b>Dry</b>					
54. 1D1	9,506.51	23.40%	56,563,844	26.07%	5,950.01
55. 1D	8,711.68	21.44%	51,181,206	23.59%	5,875.01
56. 2D1	4,329.37	10.66%	23,486,879	10.83%	5,425.01
57. 2D	6,707.30	16.51%	36,387,185	16.77%	5,425.01
58. 3D1	1,532.82	3.77%	8,315,569	3.83%	5,425.01
59. 3D	162.16	0.40%	697,288	0.32%	4,300.00
60. 4D1	8,486.89	20.89%	36,493,627	16.82%	4,300.00
61. 4D	1,193.62	2.94%	3,819,584	1.76%	3,200.00
<b>62. Total</b>	<b>40,630.35</b>	<b>100.00%</b>	<b>216,945,182</b>	<b>100.00%</b>	<b>5,339.49</b>
<b>Grass</b>					
63. 1G1	3,813.79	48.40%	10,186,431	52.28%	2,670.95
64. 1G	1,203.45	15.27%	3,192,750	16.38%	2,653.00
65. 2G1	1,999.26	25.37%	5,165,854	26.51%	2,583.88
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	59.13	0.75%	150,983	0.77%	2,553.41
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	715.02	9.07%	592,327	3.04%	828.41
70. 4G	89.88	1.14%	197,736	1.01%	2,200.00
<b>71. Total</b>	<b>7,880.53</b>	<b>100.00%</b>	<b>19,486,081</b>	<b>100.00%</b>	<b>2,472.69</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>5,889.41</b>	<b>10.42%</b>	<b>37,178,347</b>	<b>13.55%</b>	<b>6,312.75</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>40,630.35</b>	<b>71.90%</b>	<b>216,945,182</b>	<b>79.04%</b>	<b>5,339.49</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>7,880.53</b>	<b>13.95%</b>	<b>19,486,081</b>	<b>7.10%</b>	<b>2,472.69</b>
72. Waste	1,525.56	2.70%	152,556	0.06%	100.00
73. Other	584.54	1.03%	708,667	0.26%	1,212.35
74. Exempt	7.11	0.01%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>56,510.39</b>	<b>100.00%</b>	<b>274,470,833</b>	<b>100.00%</b>	<b>4,857.00</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	10.98	74,541	14,308.41	92,902,705	130,597.50	840,960,689	144,916.89	933,937,935
<b>77. Dry Land</b>	222.04	1,149,510	20,199.65	107,130,568	95,173.61	495,468,217	115,595.30	603,748,295
<b>78. Grass</b>	13.41	35,629	6,132.12	15,314,154	53,462.64	132,736,158	59,608.17	148,085,941
<b>79. Waste</b>	19.42	1,942	1,061.04	106,104	4,047.08	406,921	5,127.54	514,967
<b>80. Other</b>	10.04	5,020	379.56	523,163	1,507.18	1,202,271	1,896.78	1,730,454
<b>81. Exempt</b>	0.00	0	7.11	0	59.61	0	66.72	0
<b>82. Total</b>	<b>275.89</b>	<b>1,266,642</b>	<b>42,080.78</b>	<b>215,976,694</b>	<b>284,788.01</b>	<b>1,470,774,256</b>	<b>327,144.68</b>	<b>1,688,017,592</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	144,916.89	44.30%	933,937,935	55.33%	6,444.65
<b>Dry Land</b>	115,595.30	35.33%	603,748,295	35.77%	5,222.95
<b>Grass</b>	59,608.17	18.22%	148,085,941	8.77%	2,484.32
<b>Waste</b>	5,127.54	1.57%	514,967	0.03%	100.43
<b>Other</b>	1,896.78	0.58%	1,730,454	0.10%	912.31
<b>Exempt</b>	66.72	0.02%	0	0.00%	0.00
<b>Total</b>	<b>327,144.68</b>	<b>100.00%</b>	<b>1,688,017,592</b>	<b>100.00%</b>	<b>5,159.85</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 5 Small Towns	23	96,972	118	1,308,206	118	10,612,005	141	12,017,183	7,899
83.2 Ag 1	1	37,700	3	140,543	3	1,028,449	4	1,206,692	105,005
83.3 Ag 2	0	0	1	93,825	1	635,436	1	729,261	0
83.4 Ag 3	1	59,671	2	73,750	3	337,736	4	471,157	0
83.5 Beaver Crossing	52	429,602	205	2,397,459	206	21,086,390	258	23,913,451	231,133
83.6 Bee	15	247,196	86	1,309,169	86	9,928,819	101	11,485,184	465,621
83.7 Garland	6	51,788	94	1,448,780	95	11,583,217	101	13,083,785	134,288
83.8 Goehner	5	107,578	72	1,085,412	73	10,321,607	78	11,514,597	21,206
83.9 Grover	20	100,041	21	191,498	22	1,052,039	42	1,343,578	0
83.10 Milford	31	642,159	648	13,347,420	662	131,105,154	693	145,094,733	1,297,033
83.11 Pleasant Dale	3	29,049	99	1,733,984	100	14,215,922	103	15,978,955	4,781
83.12 Rural	115	4,333,477	1,328	72,249,562	1,376	376,679,214	1,491	453,262,253	9,940,157
83.13 Rural Subdiv	22	1,016,443	173	10,239,417	174	58,376,818	196	69,632,678	1,543,235
83.14 Seward	144	3,135,278	2,399	64,518,107	2,444	507,780,197	2,588	575,433,582	7,503,605
83.15 Staplehurst	7	33,845	105	612,142	105	11,244,258	112	11,890,245	164,289
83.16 Tamora	21	78,959	34	187,403	38	849,319	59	1,115,681	0
83.17 Utica	23	305,755	348	4,891,220	362	53,973,492	385	59,170,467	1,136,928
84 Residential Total	489	10,705,513	5,736	175,827,897	5,868	1,220,810,072	6,357	1,407,343,482	22,555,180

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	5 Small Towns	0	0	18	54,202	19	2,200,764	19	2,254,966	0
85.2	Ag 1	0	0	0	0	1	304,596	1	304,596	0
85.3	Beaver Crossing	13	44,325	23	168,945	25	1,672,285	38	1,885,555	0
85.4	Bee	1	5,513	9	173,631	9	1,959,750	10	2,138,894	16,380
85.5	Garland	1	4,576	15	141,997	16	559,973	17	706,546	0
85.6	Gochner	6	27,878	13	1,085,553	14	1,311,355	20	2,424,786	0
85.7	Grover	0	0	1	6,430	5	286,318	5	292,748	0
85.8	Milford	8	71,891	77	1,409,424	80	9,033,917	88	10,515,232	118,932
85.9	Pleasant Dale	0	0	11	278,529	12	1,143,482	12	1,422,011	0
85.10	Rural	21	1,303,991	69	7,400,306	96	46,209,487	117	54,913,784	1,768,139
85.11	Seward	54	2,568,935	256	18,456,219	266	92,386,133	320	113,411,287	2,161,508
85.12	Staplehurst	3	3,554	10	41,575	12	1,220,424	15	1,265,553	45,843
85.13	Tamora	11	63,382	5	52,950	6	14,022,636	17	14,138,968	3,775,523
85.14	Utica	12	81,278	44	536,388	47	4,531,348	59	5,149,014	0
86	Commercial Total	130	4,175,323	551	29,806,149	608	176,842,468	738	210,823,940	7,886,325

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	5,598.77	60.94%	14,825,971	61.56%	2,648.08
88. 1G	1,426.91	15.53%	3,781,251	15.70%	2,649.96
89. 2G1	2,041.51	22.22%	5,203,227	21.60%	2,548.71
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	34.90	0.38%	88,996	0.37%	2,550.03
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	84.64	0.92%	186,208	0.77%	2,200.00
95. Total	9,186.73	100.00%	24,085,653	100.00%	2,621.79
<b>CRP</b>					
96. 1C1	668.87	53.96%	1,872,836	54.99%	2,800.00
97. 1C	52.13	4.21%	145,964	4.29%	2,800.00
98. 2C1	457.89	36.94%	1,236,036	36.29%	2,699.42
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	43.40	3.50%	112,840	3.31%	2,600.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	17.23	1.39%	37,906	1.11%	2,200.00
104. Total	1,239.52	100.00%	3,405,582	100.00%	2,747.50
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,616.65	100.00%	1,299,434	100.00%	803.78
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	1,616.65	100.00%	1,299,434	100.00%	803.78
<hr/>					
Grass Total	9,186.73	76.28%	24,085,653	83.66%	2,621.79
CRP Total	1,239.52	10.29%	3,405,582	11.83%	2,747.50
Timber Total	1,616.65	13.42%	1,299,434	4.51%	803.78
<hr/>					
114. Market Area Total	12,042.90	100.00%	28,790,669	100.00%	2,390.68

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	12,885.39	48.45%	34,135,297	49.06%	2,649.15
88. 1G	5,336.84	20.07%	14,142,824	20.33%	2,650.04
89. 2G1	1,276.91	4.80%	3,256,229	4.68%	2,550.08
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	6,961.87	26.18%	17,752,102	25.51%	2,549.90
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	133.65	0.50%	294,030	0.42%	2,200.00
95. Total	26,594.66	100.00%	69,580,482	100.00%	2,616.33
<b>CRP</b>					
96. 1C1	6,614.57	66.15%	18,516,980	66.92%	2,799.42
97. 1C	1,454.91	14.55%	4,073,216	14.72%	2,799.63
98. 2C1	642.72	6.43%	1,735,344	6.27%	2,700.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	1,284.43	12.84%	3,338,418	12.07%	2,599.14
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.84	0.03%	6,248	0.02%	2,200.00
104. Total	9,999.47	100.00%	27,670,206	100.00%	2,767.17
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	3,090.61	100.00%	2,558,503	100.00%	827.83
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	3,090.61	100.00%	2,558,503	100.00%	827.83
<b>Grass Total</b>					
	26,594.66	67.01%	69,580,482	69.71%	2,616.33
<b>CRP Total</b>					
	9,999.47	25.20%	27,670,206	27.72%	2,767.17
<b>Timber Total</b>					
	3,090.61	7.79%	2,558,503	2.56%	827.83
114. Market Area Total	39,684.74	100.00%	99,809,191	100.00%	2,515.05



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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,247.93	53.07%	8,602,023	53.72%	2,648.46
88. 1G	1,179.68	19.28%	3,126,194	19.52%	2,650.04
89. 2G1	1,548.71	25.31%	3,949,369	24.66%	2,550.10
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	55.17	0.90%	140,687	0.88%	2,550.06
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	88.60	1.45%	194,920	1.22%	2,200.00
95. Total	6,120.09	100.00%	16,013,193	100.00%	2,616.50
<b>CRP</b>					
96. 1C1	565.86	54.13%	1,584,408	55.00%	2,800.00
97. 1C	23.77	2.27%	66,556	2.31%	2,800.00
98. 2C1	450.55	43.10%	1,216,485	42.23%	2,700.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	3.96	0.38%	10,296	0.36%	2,600.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	1.28	0.12%	2,816	0.10%	2,200.00
104. Total	1,045.42	100.00%	2,880,561	100.00%	2,755.41
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	715.02	100.00%	592,327	100.00%	828.41
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	715.02	100.00%	592,327	100.00%	828.41
<hr/>					
Grass Total	6,120.09	77.66%	16,013,193	82.18%	2,616.50
CRP Total	1,045.42	13.27%	2,880,561	14.78%	2,755.41
Timber Total	715.02	9.07%	592,327	3.04%	828.41
<hr/>					
114. Market Area Total	7,880.53	100.00%	19,486,081	100.00%	2,472.69

**2024 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

80 Seward

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,308,962,261	1,405,858,198	96,895,937	7.40%	22,550,431	5.68%
02. Recreational	1,493,087	1,485,284	-7,803	-0.52%	4,749	-0.84%
03. Ag-Homesite Land, Ag-Res Dwelling	115,532,523	115,737,118	204,595	0.18%	1,556,483	-1.17%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,425,987,871</b>	<b>1,523,080,600</b>	<b>97,092,729</b>	<b>6.81%</b>	<b>24,111,663</b>	<b>5.12%</b>
05. Commercial	169,887,582	184,163,149	14,275,567	8.40%	6,069,491	4.83%
06. Industrial	23,426,240	26,660,791	3,234,551	13.81%	1,816,834	6.05%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>193,313,822</b>	<b>210,823,940</b>	<b>17,510,118</b>	<b>9.06%</b>	<b>7,886,325</b>	<b>4.98%</b>
08. Ag-Farmsite Land, Outbuildings	81,822,126	82,075,011	252,885	0.31%	2,322,589	-2.53%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,638,442	1,638,442	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>83,460,568</b>	<b>83,713,453</b>	<b>252,885</b>	<b>0.30%</b>	<b>2,322,589</b>	<b>-2.48%</b>
12. Irrigated	934,126,869	933,937,935	-188,934	-0.02%		
13. Dryland	557,392,159	603,748,295	46,356,136	8.32%		
14. Grassland	128,403,295	148,085,941	19,682,646	15.33%		
15. Wasteland	516,551	514,967	-1,584	-0.31%		
16. Other Agland	1,733,054	1,730,454	-2,600	-0.15%		
<b>17. Total Agricultural Land</b>	<b>1,622,171,928</b>	<b>1,688,017,592</b>	<b>65,845,664</b>	<b>4.06%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>3,324,934,189</b>	<b>3,505,635,585</b>	<b>180,701,396</b>	<b>5.43%</b>	<b>34,320,577</b>	<b>4.40%</b>

## 2024 Assessment Survey for Seward County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0 - Vanguard does the commercial appraisals
<b>3.</b>	<b>Other full-time employees:</b>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	1-- part time
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$410,140
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$410,140 -The county assessor's budget contains the costs of retirement. All other benefits are paid by the county's general budget.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$20,000 out of budget to go into an Appraisal fund . Total in Appraisal Fund \$60,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	0
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$48,000 --Includes CAMAVISION, GIS, Network maintenance, software maintenance, gWorks, and Personal Property online.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,200.00
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$1,543.10

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	CAMAVISION; --This is the name of the Vanguard Appraisal Inc. CAMA package.
2.	<b>CAMA software:</b>
	CAMAVISION
3.	<b>Personal Property software:</b>
	CAMAVISION
4.	<b>Are cadastral maps currently being used?</b>
	Yes; The cadastral maps were purchased in 1966 and are no longer maintained by the County Assessor's office. The county also uses GIS.
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes. But the software is actually from ESRI
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes; <a href="http://seward.nebraskaassessors.com">seward.nebraskaassessors.com</a> & <a href="http://seward.gworks.com">seward.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	The programming and maps are both maintained by gWorks.
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	By plane and by drone
10.	<b>When was the aerial imagery last updated?</b>
	Aerial photography approved by The County Board. Pictometry done in 2021 and 2024.

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Beaver Crossing, Bee, Garland, Goehner, Milford, Pleasant Dale, Seward, and Utica are zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	1973; The comprehensive plan was updated in 1995. More recently, the county board conducted a total review of the comprehensive plan. It was then updated and adopted in 2007.

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Vanguard
<b>2.</b>	<b>GIS Services:</b>
	gWorks; gWorks maintains and supports the GIS software ESRI updates and maintains a website that provides public access to the counties assessment records. Gworks now also maintains the maps.
<b>3.</b>	<b>Other services:</b>
	An online personal property schedule system developed by Radwen from Aurora. The Assessor and Treasurer have a contract for an IT person.

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Yes, Vanguard - Bob Eihler
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The county has not specified any certificates or qualifications but Bob Ehler, a Certified General Appraiser, with Vanguard is contracted with Seward
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	If an outside appraiser is used, the values are reviewed and approved by the county assessor.

## 2024 Residential Assessment Survey for Seward County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	County Assessor and Office Staff														
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: left;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td> <p>Seward:                      ----Seward is the county seat; has a full K-12 school system; very active commercial trade area with most services; very active real estate market; some influence as a bedroom community for Lincoln.</p> </td> </tr> <tr> <td style="text-align: center;">2</td> <td> <p>Beaver Crossing:                      ----Beaver Crossing is in the southwest part of the county. It has paved access as an exit off I-80. This town has very diverse residential properties. Some really nice quality homes and some low quality homes, many older homes and some newer ones. This town has a nice library, hardware store, a new lumberyard, a bank, a post office, a swimming pool, a gas station/auto repair service, a Coop elevator and a funeral home.</p> </td> </tr> <tr> <td style="text-align: center;">7</td> <td> <p>Grover:                      ----Grover is an unincorporated town just outside of Milford across the Big Blue River. It does have 3 various businesses. About half of Grover is in a flood plain.</p> </td> </tr> <tr> <td style="text-align: center;">8</td> <td> <p>Milford:                      ----Milford is the second largest town in Seward County. It is home to Southeast Technical College which influences rental property. The county has identified various neighborhoods. Milford has a K-12 school, a downtown business district, a golf course and a swimming pool. Milford has 29 upscale residential properties ranging in value from \$300,000 to \$650,000.</p> </td> </tr> <tr> <td style="text-align: center;">9</td> <td> <p>Pleasant Dale:                      ----Pleasant Dale is on the eastern edge of Seward County just 1 mile in from the Lancaster County line and 2 ½ miles south of I-80 and 2 miles south of Highway 6. It also has Highway 103 on the edge town that goes south to Crete in Saline County. The town has a post office, a Coop elevator, a lumberyard, a restaurant, two apartment buildings, a gas station/mini mart/car wash and auto service garage. Due to the towns location there is influence from Lincoln. The town has some nice ranch style homes along with older better kept homes.</p> </td> </tr> <tr> <td style="text-align: center;">11</td> <td> <p>Tamora:                      ----Tamora is an unincorporated town 7 miles west of Seward on Highway 34. The main purpose of Tamora is the huge Coop elevator. The rest of the town has a few older homes and some mobile homes. Nothing is kept very well in this town. The properties have to have their own wells and septic systems.</p> </td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	<p>Seward:                      ----Seward is the county seat; has a full K-12 school system; very active commercial trade area with most services; very active real estate market; some influence as a bedroom community for Lincoln.</p>	2	<p>Beaver Crossing:                      ----Beaver Crossing is in the southwest part of the county. It has paved access as an exit off I-80. This town has very diverse residential properties. Some really nice quality homes and some low quality homes, many older homes and some newer ones. 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12	<p>Utica:</p> <p>----Utica is the 3rd largest town in Seward County. It is just 1 mile from York County along Highway 34. The town has a K-12 school, a Coop elevator, a senior citizen center, a gas station/service business, a library, a beauty shop, a bowling alley, a grocery store, an auto and truck used/repaired part business, a bank, 2 industrial businesses, a well drilling business, an antique store, a Family Medical Center and a book bindery business. It is a unique small town that stands on its own.</p>
13	<p>Rural:</p> <p>----The rural residential properties in Seward County are characterized an individual acreages spread throughout the county. The east half of the county has Lancaster County influences. The west half of the county has much less activity for acreages and they tend to sell for less as there aren't the influences from Lincoln. The west half of the county is more agricultural. When the inspection and review process as well as costing, depreciation tables and lot value study are conducted, they are done at the same time.</p>
14	<p>Rural Sub:</p> <p>----The Rural Sub class residential properties are platted subdivisions in the rural. They have gone through county zoning. Most have interior roads of some kind and covenants filed with the plat.</p>
15	<p>Small Towns: Bee, Cordova, Garland, Goehner and Staplehurst</p> <p>----Bee is 8 miles northeast of Seward. A small town with a tavern, a post office and Coop elevator.</p> <p>----Cordova is located in the far southwest corner of the county. There are three school districts in this town, Centennial, Exeter-Milligan and Friend. Cordova also has a post office, a Coop elevator and bank branch office.</p> <p>----Garland is in the eastern part of Seward County, 4 miles north of Highway 34 and 4 miles west of the Lancaster County line. There is some Lincoln influence due to the proximity of the town. The town has 2 taverns, a post office and Coop elevator.</p> <p>---Goehner is located in the western half of the county only a half mile off I-80. The</p>
AG	Agricultural homes and outbuildings
AG DW	Ag Dwellings
AG OB	Ag Outbuildings

<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Residential properties in Seward County are valued using the cost approach to value. They do use the market data to develop the depreciation used in the cost approach. Additionally, the county organizes their sales in such a manner that they can compare their cost approach results to the selling price of comparable properties. While this is not a fully developed market or sales comparison approach, it provides an additional perspective on the value.
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The local market information is used by the county to develop depreciation studies.
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>

	NO: The county develops their own base depreciation tables based on the analysis of their market. In the CAMAVISION system, Seward is the base market and other towns and locations are identified and adjusted by map factors also known as economic factors. All of these processes are rooted in the analysis of the local market.																																																																										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																																																																										
	The market is monitored to see if there is any need to adjust or update the existing lot values. The lots are valued on a town by town basis.																																																																										
<b>7.</b>	<b>How are rural residential site values developed?</b>																																																																										
	On platted subdivisions, sales of vacant lots are analyzed. For rural residential, vacant acres were analyzed and then adjusted up when the amenities of well, electric and septic are added.																																																																										
<b>8.</b>	<b>Are there form 191 applications on file?</b>																																																																										
	Yes - 1																																																																										
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																																																										
	N/A																																																																										
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---- CV indicates CAMAVISION costing.

----Going forward, the costs in use from the prior system will be replaced using the CAMAVISION generated costs as the cycle of inspection and review continue. All of CAMAVISION's costs are nominally 2020 since Vanguard only updates the base costs every 10 years. However, they are locally adjusted using map index numbers to calibrate the costs to each designated location. In that sense, the cost dates are effectively current on the date they are implemented. Costing updated to 2020.

----The lot value analysis is ongoing and is monitored through sales activity. Whenever a class or subclass is reappraised or updated, the lot values are typically reviewed and either affirmed and left the same or updated based on the available market analysis.

----The rural residential and residences on agricultural parcels will usually have multiple dates since the county typically updates one range of the rural area per year. Range 3 (Geo codes 3237& 3287) was partially completed in 2021. (Includes rural res, rural subdivisions and the farms (4000). For 2024, geo codes 3239, 3285, 3463, 3509 except the platted subdivisions.

---- Small towns of Pleasant Dale, Bee, Staplehurst and Garland were reviewed in 2023 for 2024.

----Valuation Group #14, (Rural Sub), has a variety of dates; either associated with the Range of the county where it is located or with the associated town.

----Valuation Groups 3 (Bee), 4 (Cordova), 5 (Garland), 6 (Goehner), and 10 (Staplehurst) were combined in 2022 into Valuation Group 15 (Small Towns).

## 2024 Commercial Assessment Survey for Seward County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Vanguard Appraiser, Assessor & county staff	
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>	
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>
	1	Seward: ---Seward is the county seat; has a full K-12 school system; very active commercial trade area with most services; very active real estate market; some influence as a bedroom community for Lincoln.
	2	Beaver Crossing: ---Beaver Crossing is in the southwest part of the county. It has paved access as an exit off I-80. This town has very diverse residential properties. Some really nice quality homes and some low quality homes, many older homes and some newer ones. This town has a nice library, hardware store, a new lumberyard, a bank, a post office, a swimming pool, a gas station/auto repair service, a Coop elevator and a funeral home.
	7	Grover: ---Grover is an unincorporated town just outside of Milford across the Big Blue River. It does have 3 various businesses. About half of Grover is in a flood plain.
	8	Milford: ---Milford is the second largest town in Seward County. It is home to Southeast Technical College which influences rental property. The county has identified various neighborhoods. Milford has a K-12 school, a downtown business district, a golf course and a swimming pool. Milford has 32 upscale residential properties ranging in value from \$200,000 to \$430,000.
	9	Pleasant Dale: ---Pleasant Dale is on the eastern edge of Seward County just 1 mile in from the Lancaster County line and 2 ½ miles south of I-80 and 2 miles south of Highway 6. It also has Highway 103 on the edge town that goes south to Saline County. The town has a post office, a Coop elevator, a lumberyard, a restaurant, two apartment buildings, and an auto service garage. Due to the towns proximity there is influence from Lincoln. The town has some nice ranch style homes along with older better kept homes.
	11	Tamora: ---Tamora is an unincorporated town 7 miles west of Seward on Highway 34. The main function of Tamora is the huge Coop elevator. The rest of the town has a few older homes and some mobile homes. Except for the Coop, nothing is kept very well in this town. The properties have to have their own wells and septic systems.
	12	Utica: ---Utica is the 3rd largest town in Seward County. It is just 1 mile from York County along Highway 34. The town has a K-12 school, a nursing home, a Coop elevator, a senior citizen center, a gas station/service business, a library, a beauty shop, a bowling alley, a grocery store, an auto and truck used/repaired part business, a bank, 2 industrial businesses, a well drilling business a nursing home, a Family Medical Center and a book bindery business. It is a unique small town that stands on its own.

13	<p>Rural:  -----The rural commercial properties in Seward County are characterized by their location. Seward County has six I-80 Interchanges. The 2 predominant ones are at Milford and Seward. The Pleasant Dale exchange has an old service station and a travel trailer park. The Goehner exchange has a gas station. The other 2 do not have buildings. Other commercial rural properties are scattered throughout the county.</p>
15	<p>Small Towns: Bee, Cordova, Garland, Goehner and Staplehurst  -----Bee is 8 miles northeast of Seward. A small town with a tavern, a post office and Coop elevator.  -----Cordova is located in the far southwest corner of the county. There are three school districts in this town, Centennial, Exeter-Milligan and Friend. Cordova also has a post office, a Coop elevator and bank branch office.  -----Garland is in the eastern part of Seward County, 4 miles north of Highway 34 and 4 miles west of the Lancaster County line. There is some Lincoln influence due to the proximity of the town. The town has 2 taverns, a post office and Coop elevator.  ---Goehner is located in the western half of the county only a half mile off I-80. The town has</p>
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	<p>The predominant valuation process in this county is to depend on the cost approach to value. They do use the market data to develop the depreciation used in the cost approach. Additionally, the county organizes their sales in broad occupancy groups so that they can compare their cost approach results to the selling price of similar properties. Those groups include retail, warehouse/service garage, office, restaurant/bar, land and other miscellaneous occupancies. While this is not a fully developed market or sales comparison approach, it provides an additional perspective on the value. The county may utilize any income data presented, but does not develop an overall income approach.</p>
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	<p>The cost approach is used but the county tries to supplement it with lease information if any is available. These are done by the Vanguard Appraiser</p>
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	<p>Generally, the county relies on the analysis of sales in their local market to determine the base depreciation and for economic factors used for commercial property. Additional analysis may include linear regression techniques to build and extend depreciation tables.</p>
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	<p>The depreciation tables have been set in the CAMA system. One table is used, then map factors/economic factors are applied in commercial valuation groups.</p>
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	<p>Generally, the county relies on the analysis of sales in their local market to determine their commercial land values.</p>

7.	<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>
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	13	2023	2020-CV	2020	2023
	15	2023	2020-CV	2022	2023

---The practice in Seward County is to do the Inspection and Review process for a class or subclass of property in a certain year. The following year, the inspected class is reappraised, complete with new costs, depreciation and new or affirmed land values.

---The depreciation date, lot value date and inspection date for each valuation group reported by the county is for the working year; that is typically during the year before the taxing year that the valuations are first used. The costing date reported is the date of the cost tables used in the county's cost system.

---The Valuation Groups 3 (Bee), 4 (Cordova), 5 (Garland), 6 (Goehner), and 10 (Staplehurst) were combined in 2022 into Valuation Group 15 (Small Towns).

---See Residential comments for description of Vanguard conversion.

## 2024 Agricultural Assessment Survey for Seward County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	The Assessor and her 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="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The western part of the county has water availability throughout and has developed irrigation, making the predominant farming practices irrigated row crop.</td> <td style="text-align: center;">Annually</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses. That eastern area is further divided due to non-agricultural influences impacting the eastern most part of the county abutting Lancaster County. That area has been valued under the provisions of special valuation. The special valuation schedule of value is annually derived from the analysis of the sales in Market Area 3. For 2013 and 2014, there has been no perceived difference in the two areas so they have been analyzed together, but kept separately for administrative purposes.</td> <td style="text-align: center;">Annually</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses.</td> <td style="text-align: center;">Annually</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The western part of the county has water availability throughout and has developed irrigation, making the predominant farming practices irrigated row crop.	Annually	2	The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses. That eastern area is further divided due to non-agricultural influences impacting the eastern most part of the county abutting Lancaster County. That area has been valued under the provisions of special valuation. The special valuation schedule of value is annually derived from the analysis of the sales in Market Area 3. For 2013 and 2014, there has been no perceived difference in the two areas so they have been analyzed together, but kept separately for administrative purposes.	Annually	3	Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses.	Annually
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	<p>---The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification, and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The review is ongoing</p> <p>for Land Use updates are ongoing with pictometry done in February of 2024. The current GIS photo base is 2022.</p> <p>---For 2018, the county decided to measure all of the sales as one market area. The value(s) for all agricultural land is the same throughout the county except for irrigated land, but the areas noted as 2 &amp; 3 have very little irrigation. The county will keep the 3 market areas separate for administrative purposes in case there is non-agricultural influences coming from Lancaster County.</p>													
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	Sale verification and market analysis provide insight into market trends. The general land use is the key to each market area. If a trend were to change, the market area may also.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													

	The predominant use of the parcel drives the decision. Then the analysis of the local market is used to establish values.
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes; ---The first (home site) acre is the same. The first acre for home sites on agricultural parcels and on residential parcels is valued at \$25,000. The additional site acres have different values for the two subclasses. The next four rural residential site acres are valued at \$6,500 to \$3,500 per acre, up to four additional rural residential site acres are valued at \$3,500 to \$1,500 per acre, and any residual acres over nine are valued at \$2,500 to \$1,000. Those variations are higher in the east where the special valuation exists and lower in the west of the county. The land beyond the first acre on parcels classified as agricultural is valued as a site value at \$4,000 per acre.
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	The county completed identification of the intensive use parcels of two feedlots, poultry barns and a winery in Seward County for 2021. They were recorded and valued accordingly.
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county, their values will remain the same for 2022.
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	CRP & CREP
	<b><i>If your county has special value applications, please answer the following</i></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	996. Currently the county's special value and market value are the same.
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i>If your county recognizes a special value, please answer the following</i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	The sales analysis has not shown that there are influences from outside agriculture that have impacted the value of agricultural land in any part of the county. In the past, there was influence from acreage development in the eastern part of the county nearest to Lincoln.
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	The eastern part of the county nearest to Lincoln.
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	For 2023, there have been no perceived differences in the market areas so they have been analyzed together, but kept separately for administrative purposes.

**Seward County  
2023 Plan of Assessment  
For years 2023, 2024 & 2025**

**Requirements:**

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a plan of assessment which describes the assessment actions planned to 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 county board approves the budget. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

**Real Property Assessment Requirements:**

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

**Assessment levels required for real property are as follows:**

- 1) 100% of actual value for all classes or 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 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

**Assessment Statistics for 2023 as set by TERC:**

<u>Property Class</u>	<u>Median</u>
Residential	93%
Commercial	93%
Agricultural Land	71%

Median: The middle placement when the assessment/sales ratios are arrayed from high to low (or low to high)

COD: (Coefficient of Dispersion) the average absolute deviation divided by the median

PRD: (Price Related Differential) the mean ratio divided by the aggregate ratio

Aggregate: The sum of the assessed values divided by the sum of the sales prices

Average Absolute Deviation: Each ratio minus the median, summed and divided by the number of sales

Mean: The sum of the ratios divided by the number of sales.

**Office Staff and Budget Information**

Seward County Assessor’s Office currently employs 3 full time people and 1 part time employee besides the Assessor and Deputy Assessor. Information pertaining to budget and staffing is included in the survey given to the Department of Revenue, Property Assessment Division (PAD). Staff salaries are included in the office’s budget presented to the County Board each year.

**Goals**

The primary goal for the Seward County Assessor’s Office is to do the best job possible in a professional manner to maintain fair and equitable values in meeting the statutory statistical requirements by the State with the resources available. The Department of Property Assessment and Taxation has prepared the progress report for Seward County and is on file in the Assessor’s office and serves as additional information for this report. The 2022 Seward County statistical measures are on file in the annual report and kept on file in the Assessor’s Office.

**Procedures Manual**

Procedures have been established in the office and are updated as needed. The Department of Revenue, Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor is filed in the office are used.

**Responsibilities:**

**Record Maintenance**

Property record cards are maintained for every parcel of real property including improvements on leased land. The cards are updated annually to include any changes made to the assessment information of the property. The record cards contain current owner name and address, legal description, book and page number of the last deed of record and any changes of record of ownership. Also included is situs address, pictures of improvement or main structure, sketches, cadastral map book and page numbers, tax district codes, valuation information and other codes created that are relevant to the specific parcel.

The office maintains a cadastral map system. The current cadastral maps were done in May 1966. They have been kept up to date with name changes, separations and new subdivisions. Seward County has implemented a GIS system.

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

Prepare annually and file the following Administrative Reports

- County Abstract of Assessment for Real Property
- County Abstract of Assessment for Personal Property
- Assessor Survey
- Certification of Values to Political Subdivisions
- School District Taxable Value Report
- Sales information including rosters & annual Assessed Value Update w/Abstract
- Certification of Taxes Levied Report
- Homestead Exemption Tax Loss
- Report of current values for properties owned by Board of Education Lands & Funds
- Annual Plan of Assessment Report Certify completion of real property assessment rolls & publishes in newspaper
- Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased
- Prepare the plan of assessment for the next 3 assessment years
- File 3-year plan of Assessment with the County Board of Equalization

***Homestead Exemptions*** - Homestead Exemption applications are accepted in the office from February 1<sup>st</sup> through June 30. They are verified that the applicant is owner/occupant. An ad is placed in the two newspapers in the county with information about the Homestead Exemption. Follow up post cards and phone calls are made to ensure all applicants from the previous year refile and those inquiring throughout the year are notified that they may now file. Applications along with an income statement and a doctor's certification of disability (where appropriate) is forwarded to the Nebraska Department of Revenue by August 1 for income verification. Notice of rejection is sent when the applicant does not meet the requirement of owner/occupant through August 15<sup>th</sup>. The State returns a roster in October of approved (with a percentage) and disapproved for final processing. Property record cards are pulled and the Homestead Exemption percentage and amount is notated on them with a follow up of the data entered in the computer.

***Personal Property*** - All depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year is filed on or before May 1. After May 1<sup>st</sup> but before July 1<sup>st</sup> a 10 percent penalty is applied and on July 1<sup>st</sup> and after a 25 percent penalty is applied. Every year notices are published in the local newspapers and a weekly news supplement for non-subscribers. The office has filing of Personal Property Schedules available on the internet. A postcard is sent to those with existing schedules as reminders and also includes the User ID and Password to access their schedules on the internet to complete and submit. A letter is sent to those who would be new filers explaining what is needed. This office documents at least 2-4 reminders to those who need to file personal property.

***Permissive Exemptions*** - Administer annual filings of applications for new or continued exempt use or continued exempt use. Review and make recommendations to the county board.

***Taxable Government Owned Property*** - Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

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

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

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

***Tax List Corrections*** - Prepare tax list correction documents for the county board's approval.

***County Board of Equalization*** - Attend county board of equalization meetings including meetings for valuation protests. Prepare documentation for the board for the hearings.



**TERC (Tax Equalization and Review Commission) Appeals** - Prepare the information and attend the taxpayer appeals hearings before TERC. Testify in defense of the county's valuation.

**TERC Statewide Equalization** - Attend the hearings if applicable to the county, to testify in defense of the county's values, and to implement TERC's orders.

**Education** - Attend meetings, workshops and educational classes to obtain the required hours of continuing education to maintain the assessor certification.

An annual analysis will be done and areas prioritized for reappraisal accordingly. Reviews of properties will be done along with a market analysis to establish physical and economic depreciation. New pricing will be applied. Adequate funding will be needed to support the continuation of this process.

Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study will be conducted to see if the current market continues to support the areas.

The office has converted to CamaVision software for both administrative and CAMA using the Vanguard Appraisals Inc. Real Property Appraisal Manual that was approved by the Property Tax Administrator.

Pickup work, the collection of data relating to new construction, remodeling, additions, alterations and removals of existing buildings or structures along with zoning and annexation is done on a continuous year round basis. Parcels are flagged if the value is to be added for the following year to be changed during the appropriate time frame.

RCN (Replacement Cost New). The cost approach is used in setting our values. An income analysis is only used occasionally for commercial property to substantiate the cost approach.

The real estate transfer statements, form 521, are processed on a continual basis.

Assessment plans for **2023** are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- 6 Year inspection and reappraisal of properties in Range 1, Map 2004 (Beaver Crossing Fringe area), the villages of Bee, Garland, Pleasant Dale, Staplehurst.

Commercial:

- Review and analyze sales
- Reprice Section 42 housing properties used the income approach
- 6 Year inspection and reappraisal of the villages of Bee, Garland, Pleasant Dale and Rural including Grover.

Agricultural:

- Review and analyze sales and market areas
- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use change

Assessment plans for **2024** are as follows:

Residential: • Prioritize area that need review and analyze sales

- 6 Year inspection and reappraisal of properties in Milford, Milford Fr, Grover

Commercial: • Review and analyze sales

- Reprice Section 42 housing properties using the income approach
- 6 Year inspection and Reappraisal of Seward

Agriculture: • Review and analyze sales and market areas

- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use changes

Assessment plans for **2025** are as follows:

Residential: • Prioritize area that need review and analyze sales

- 6 Year inspection and reappraisal of properties Seward

Commercial: • Review and analyze sales

- Reprice Section 42 housing properties using the income approach
- 6 Year inspection and Reappraisal of Milford

Agriculture: • Review and analyze sales and market areas

- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use changes

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

June 9, 2023

*Marilyn Hladky, Seward County Assessor*

# METHODOLOGY REPORT OF SPECIAL VALUATION PROCEDURES

## SEWARD COUNTY – 2024

### Special valuation methodology:

The agricultural values are set according to the agricultural sales that are determined to be arms length by the assessor and by the Nebraska Property Assessment Division. A market study is done based on those sales. Each sale is listed and contains the number of acres in each land capability group. New values per acre are substituted for last year's values to calculate new assessed values and ratios. New statistical measurements including the mean, median and weighted mean, coefficient of dispersion, price-related differential and the absolute standard deviation are calculated. The final step is the reconciliation of value. It is the process in which the estimates of value are evaluated and the applicability of the indicated values is weighed. This is a reconciliation of the facts, trends and observations developed in the analysis and a review of the conclusions and the validity and reliability of those conclusions. The market study to arrive at the special value was analyzed using only the uninfluenced sales from the Market Area 3, which was created in 2002. Area 3 does not have the aquifer lying under it. Market Area 3 is most like Market Area 2, which has special valuation. The new assessed value from Market Area 3 for each land capability group is then applied to all agricultural parcels in area 2.

For 2014 it was determined that sales in Market Area 2 were not selling much differently than in Market Area 3. Therefore, all the qualified sales in the 2 market areas were used to set the values for both areas. The 2 areas are still being maintained separately but were grouped together for analysis and valuation.

For 2024, analysis of sales continues as in 2023.