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**DEPARTMENT OF REVENUE**

**2025 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**SAUNDERS COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Saunders County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Saunders County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Rhonda Andresen, Saunders 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.

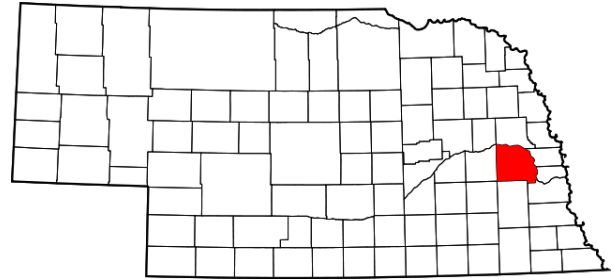
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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*

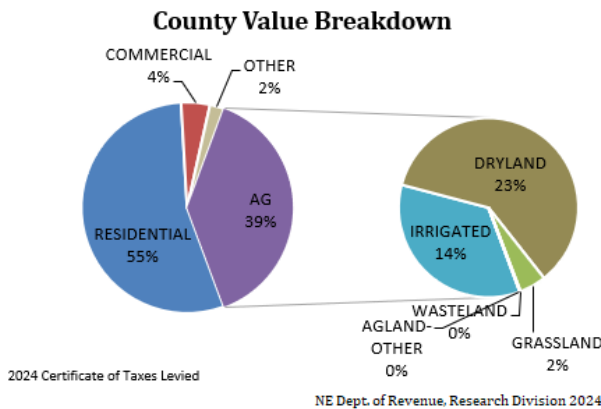


# County Overview

With a total area of 750 square miles, Saunders County has 23,463 residents, per the Census Bureau Quick Facts for 2023, a 5% population increase over the 2020 U.S. Census. Reports indicate that 82% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$301,411 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Saunders County are located in and around Wahoo, the county seat, as well as Ashland, due to Ashland’s proximity to the interstate. The U.S. Census Bureau reports there are 587 employer establishments with total employment of 4,183, a 4% increase in employment since 2019.



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

CITY POPULATION CHANGE			
	2014	2024	Change
ASHLAND	2,453	3,123	27.3%
CEDAR BLUFFS	610	615	0.8%
CERESCO	889	919	3.4%
COLON	110	107	-2.7%
ITHACA	148	160	8.1%
LESHARA	112	108	-3.6%
MALMO	120	94	-21.7%
MEAD	569	617	8.4%
MEMPHIS	114	109	-4.4%
MORSE BLUFF	135	117	-13.3%
PRAGUE	303	291	-4.0%
VALPARAISO	570	595	4.4%
WAHOO	4,510	4,818	6.8%
WESTON	324	250	-22.8%
YUTAN	1,174	1,347	14.7%

## 2025 Residential Correlation for Saunders County

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### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes are reviewed to determine if all arm's-length transactions are used. The county assessor qualified a below average portion of sales in comparison to the statewide average. Review of the non-qualified sales reveals family transactions, partial interest sales, and substantially changed parcels. No apparent bias exists in the qualification and all arm's-length sales were available for the measurement of the residential class.

The Saunders County Assessor utilizes 14 valuation groups which are defined by geographic and economic locations within the county. Valuation Groups 2, 3, 10, 11 and 14 are all assessor locations within the county. Valuation Groups 1, 4, and 6 focus on lake and river areas in the county. Valuation Groups 5 is in the northern portion of the county near Fremont and Valuation Group 13 is Woodcliff Subdivision surrounding a lake. Valuation Groups 7, 8 and 12 are small villages grouped together due to similar economics.

The Saunders County Assessor has an established six-year inspection and review cycle and has been completing specified areas timely. The inspection includes comparison of the aerial change finder feature of the computer software and physical inspections to compare the property record card to the parcel characteristics.

The Saunders County Assessor currently has a written methodology on file.

## 2025 Residential Correlation for Saunders County

2025 Residential Assessment Details for Saunders County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Ashland Lake/River Area	2022	2020-Vanguard	*2025	*2025	
2	Ashland	2022	2020-Vanguard	2021	*2024	
3	Ceresco	2022	2020-Vanguard	*2025	2023	
5	North End of County	2022	2020-Vanguard	2022	*2025	
6	Lakes and Rivers	2022	2020-Vanguard	2022	*2025	
7	Mead and Cedar Bluffs	2022	2020-Vanguard	2021	2021	
8	Small Town	2022	2020-Vanguard	*2025	2021	
10	Valparaiso	2022	2020-Vanguard	2022	2022	
11	Wahoo	2022	2020-Vanguard	2023	2023	
12	West Small Towns	2022	2020-Vanguard	2020	2020	
13	Woodcliff Subdivision	2022	2020-Vanguard	*2025	2023	
14	Yutan	2022	2020-Vanguard	*2025	*2025	
15	Rural Residential	2022	2020-Vanguard	*2024	2023	
<p><u>Additional comments:</u> Pick-up work completed.</p> <p>* = assessment action for current year</p>						

### ***Description of Analysis***

The analysis of the residential statistics indicates that all measures of central tendency are within the acceptable range and the COD and PRD support that the assessments are equalized. Review of each valuation group indicated all are within the acceptable ranges.

A review of the sold parcels compared to the change in the 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) shows that the sales file increased approximately 7% higher than the abstract. Further review of the data shows that many of the small communities were increased significantly in the sales file. The villages included in Valuation Group 8 and Valuation Group 12 each respectfully represent approximately 4% of the improved parcel base. Based on the available information, the residential properties are believed to be equalized.

## 2025 Residential Correlation for Saunders County

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### *Equalization and Quality of Assessment*

A review of the statistics and the assessment practices indicate the assessments are uniform and proportionated across the residential class. The same appraisal techniques are used throughout the class and are at an acceptable level of value. 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	25	92.82	88.27	89.16	12.34	99.00
2	69	92.21	92.50	92.61	08.63	99.88
3	22	93.00	93.60	91.61	11.97	102.17
5	21	92.14	93.99	93.66	06.00	100.35
6	2	61.00	61.00	60.10	07.18	101.50
7	31	92.21	98.71	97.56	12.58	101.18
8	17	92.26	89.90	85.84	18.85	104.73
10	17	92.44	88.98	88.88	09.65	100.11
11	135	92.44	92.62	92.47	10.40	100.16
12	15	92.36	91.62	88.76	12.62	103.22
13	22	92.05	93.33	93.13	09.23	100.21
14	52	92.54	91.09	90.63	07.37	100.51
15	48	93.94	96.26	93.07	11.41	103.43
____ALL____	476	92.44	92.72	91.62	10.46	101.20

### *Level of Value*

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

# 2025 Commercial Correlation for Saunders County

## *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes are reviewed to determine if all arm’s-length transactions are used. The county assessor qualified a typical portion of sales in comparison to the statewide average. Further review of the disqualified sales support that all arm’s-length transactions have been made available for the measurement of the commercial class.

There are four valuation groups defined in Saunders County. The two largest economic areas are defined as Valuation Group 1 and Valuation Group 4. Many smaller communities are defined in the other two valuation groups depending on whether they are in the eastern or western portions of the county.

The six-year inspection is current the commercial class of property. The newly hired appraiser focused on inspection and review of the entire commercial class for the 2025 assessment year by physically reviewing each parcel.

2025 Commercial Assessment Details for Saunders County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Ashland	2022	2021	*2025	*2025	
2	East	2022	2021	2016	*2025	
3	West	2022	2021	2016	*2025	
4	Wahoo	2022	2021	*2025	*2025	
Additional comments: Pick-up work completed.						
* = assessment action for current year						

## *Description of Analysis*

The analysis of the commercial statistical profile reveals that all measures of central tendency are within the acceptable range. The COD and PRD are also within the acceptable range.

All valuation groups with more than one sale have a median within the range, however, Valuation Group 2 with seven sales indicates a PRD above the acceptable range. Further review indicates a regressive pattern with a few sales.

## 2025 Commercial Correlation for Saunders County

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The 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

### *Equalization and Quality of Assessment*

A review of the statistics with sufficient sales along with the assessment practices suggest the assessments within the county are valued within the acceptable range, and are equalized. The quality of assessment of the commercial class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	13	97.15	97.89	94.74	12.65	103.32
2	7	99.59	92.82	84.05	11.49	110.43
3	1	82.88	82.88	82.88	00.00	100.00
4	16	95.32	96.30	92.09	12.40	104.57
____ALL____	37	96.51	95.84	92.30	12.53	103.84

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Saunders County is 97%.

## 2025 Agricultural Correlation for Saunders County

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### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes are reviewed to determine if all arm's-length transactions are used. The county assessor qualified a slightly lower portion of sales in comparison to the statewide average. Review of the disqualified sales included sufficient documentation and supports that all arm's-length transactions have been made available for the measurement of the agricultural class.

There are five market areas within Saunders County. Two of the areas, Market Area 4 and 5 are monitored with Market Area 3, which is the central and eastern portion of the county. Market Area 3, 4 and 5 are combined for measurement purposes of the agricultural statistics and kept separate in the county computer system for administrative purposes. Market Area 1 is the western one-third of the county and consists mainly of dryland hills. Market Area 2 cuts diagonally across the county and is level land with substantial irrigation and quality topsoil.

The county assessor has identified the intensive use parcels and intensive use values were established. The Conservation Reserve Program (CRP) and the Wetland Reserve Program (WRP) have been identified throughout the county.

The six-year inspection and review cycle are current and timely completed with the assistance of aerial imagery. If discrepancies are found, a physical review is completed.

There are over 7,000 applications for special value on file. Nonagricultural influences in the county are primarily rural residential acreages; the county assessor excludes influenced sales from the agricultural sample through sales verification, these are often smaller tracts of land. The uninfluenced values are then derived from the qualified uninfluenced sales in each market area.

## 2025 Agricultural Correlation for Saunders County

2025 Agricultural Assessment Details for Saunders County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2022	2020-Vanguard	2023	2023	
AB DW	Agricultural dwellings	2022	2020-Vanguard	2023	2023	
<u>Additional comments:</u>						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Western 1/3 of the county	*2025	Increased irrigated 15%, increased dry 17% and increased grass 15%
2	Todd Valley	*2025	no change
3	Eastern and central part of the county.	*2025	Increased irrigated 3%, increased dry 5% and increased grass 5%
<u>Additional comments:</u>			
* = assessment action for current year			

### ***Description of Analysis***

Analysis of the agricultural statistics indicates the median and mean measures of central tendency are within the acceptable range and the weighted mean is slightly below the acceptable range for the overall measurement. The three market areas all have median and mean ratios within the acceptable range and the weighted mean is slightly low.

Review of the 80% Majority Land Use indicates that the irrigated and dryland overall and by market area are within the acceptable range. There are no grass sales displayed in the sample.

The 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

### ***Equalization and Quality of Assessment***

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and have been valued at the statutory level of value. Agricultural land values are equalized at uniform portions of market value; all values are within the acceptable range and are comparable to adjoining counties. The quality of assessment of agricultural property complies with generally accepted mass appraisal techniques.



## 2025 Agricultural Correlation for Saunders County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	18	72.44	72.59	62.57	20.76	116.01
2	11	73.42	73.78	62.35	19.64	118.33
3	7	71.64	70.72	63.08	21.92	112.11
<u>Dry</u>						
County	33	71.60	71.92	69.79	17.74	103.05
1	8	68.91	67.21	65.07	09.40	103.29
2	6	75.21	72.08	72.99	14.45	98.75
3	19	72.11	73.85	70.91	21.45	104.15
<u>ALL</u>	70	71.62	73.27	67.34	20.57	108.81

### *Level of Value*

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

### *Special Valuation Level of Value*

A review of agricultural land values in Saunders County in areas that have non-agricultural influences indicates that the assessed values used are like the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Saunders County is 72%.

## 2025 Opinions of the Property Tax Administrator for Saunders County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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>	92	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	97	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	72	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



\_\_\_\_\_  
Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2025 Commission Summary for Saunders County

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### Residential Real Property - Current

Number of Sales	476	Median	92.44
Total Sales Price	\$171,474,771	Mean	92.72
Total Adj. Sales Price	\$171,474,771	Wgt. Mean	91.62
Total Assessed Value	\$157,102,515	Average Assessed Value of the Base	\$288,469
Avg. Adj. Sales Price	\$360,241	Avg. Assessed Value	\$330,047

### Confidence Interval - Current

95% Median C.I	91.75 to 93.46
95% Wgt. Mean C.I	90.23 to 93.00
95% Mean C.I	91.50 to 93.94
% of Value of the Class of all Real Property Value in the County	48.64
% of Records Sold in the Study Period	4.93
% of Value Sold in the Study Period	5.64

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	588	93	92.50
2023	625	92	92.41
2022	774	93	92.71
2021	677	93	92.76

## 2025 Commission Summary for Saunders County

### Commercial Real Property - Current

Number of Sales	37	Median	96.51
Total Sales Price	\$15,351,800	Mean	95.84
Total Adj. Sales Price	\$15,351,800	Wgt. Mean	92.30
Total Assessed Value	\$14,169,087	Average Assessed Value of the Base	\$305,892
Avg. Adj. Sales Price	\$414,914	Avg. Assessed Value	\$382,948

### Confidence Interval - Current

95% Median C.I	91.61 to 99.75
95% Wgt. Mean C.I	86.19 to 98.40
95% Mean C.I	90.66 to 101.02
% of Value of the Class of all Real Property Value in the County	5.06
% of Records Sold in the Study Period	3.90
% of Value Sold in the Study Period	4.89

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	44	94	94.45
2023	48	97	96.92
2022	51	99	98.60
2021	39	100	92.35

**78 Saunders**  
**RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 476  
 Total Sales Price : 171,474,771  
 Total Adj. Sales Price : 171,474,771  
 Total Assessed Value : 157,102,515  
 Avg. Adj. Sales Price : 360,241  
 Avg. Assessed Value : 330,047

MEDIAN : 92  
 WGT. MEAN : 92  
 MEAN : 93  
 COD : 10.46  
 PRD : 101.20

COV : 14.66  
 STD : 13.59  
 Avg. Abs. Dev : 09.67  
 MAX Sales Ratio : 176.79  
 MIN Sales Ratio : 53.19

95% Median C.I. : 91.75 to 93.46  
 95% Wgt. Mean C.I. : 90.23 to 93.00  
 95% Mean C.I. : 91.50 to 93.94

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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-22 To 31-DEC-22	49	99.20	98.67	95.55	08.79	103.27	72.33	164.03	93.58 to 102.23	342,875	327,625	
01-JAN-23 To 31-MAR-23	48	94.01	98.21	96.82	09.79	101.44	71.79	176.79	92.33 to 99.67	347,786	336,712	
01-APR-23 To 30-JUN-23	70	93.41	92.12	92.21	08.66	99.90	65.38	123.86	88.43 to 96.93	410,053	378,116	
01-JUL-23 To 30-SEP-23	74	93.65	93.96	94.45	09.78	99.48	64.56	129.42	91.47 to 96.12	385,588	364,179	
01-OCT-23 To 31-DEC-23	56	93.40	94.50	93.76	11.71	100.79	60.31	138.18	90.45 to 98.05	283,961	266,247	
01-JAN-24 To 31-MAR-24	47	91.41	89.47	89.00	08.82	100.53	57.08	126.55	86.19 to 93.12	327,142	291,167	
01-APR-24 To 30-JUN-24	59	85.45	86.93	83.54	12.86	104.06	53.19	136.54	82.74 to 89.95	381,867	318,995	
01-JUL-24 To 30-SEP-24	73	90.30	89.83	89.30	09.83	100.59	62.46	139.88	87.00 to 93.11	368,977	329,505	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	241	94.06	95.23	94.38	09.55	100.90	64.56	176.79	92.98 to 96.50	376,481	355,325	
01-OCT-23 To 30-SEP-24	235	90.45	90.14	88.51	11.11	101.84	53.19	139.88	87.63 to 92.08	343,587	304,125	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	248	93.65	94.38	94.05	09.90	100.35	60.31	176.79	92.33 to 94.91	362,229	340,683	
<u>ALL</u>	476	92.44	92.72	91.62	10.46	101.20	53.19	176.79	91.75 to 93.46	360,241	330,047	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	25	92.82	88.27	89.16	12.34	99.00	53.19	111.69	82.21 to 97.88	1,015,318	905,231	
2	69	92.21	92.50	92.61	08.63	99.88	62.46	124.89	90.16 to 96.12	321,021	297,283	
3	22	93.00	93.60	91.61	11.97	102.17	67.30	127.93	84.71 to 97.96	249,498	228,568	
5	21	92.14	93.99	93.66	06.00	100.35	82.23	112.20	90.84 to 98.90	414,231	387,973	
6	2	61.00	61.00	60.10	07.18	101.50	56.62	65.38	N/A	726,500	436,653	
7	31	92.21	98.71	97.56	12.58	101.18	77.53	164.03	89.43 to 100.22	208,642	203,550	
8	17	92.26	89.90	85.84	18.85	104.73	57.08	121.38	72.50 to 108.30	148,104	127,139	
10	17	92.44	88.98	88.88	09.65	100.11	61.93	106.28	79.84 to 97.95	198,088	176,052	
11	135	92.44	92.62	92.47	10.40	100.16	62.06	176.79	90.95 to 94.83	281,201	260,012	
12	15	92.36	91.62	88.76	12.62	103.22	63.29	136.54	82.91 to 101.29	152,909	135,722	
13	22	92.05	93.33	93.13	09.23	100.21	74.66	138.18	86.34 to 97.03	707,571	658,955	
14	52	92.54	91.09	90.63	07.37	100.51	70.84	111.18	87.51 to 93.57	421,369	381,905	
15	48	93.94	96.26	93.07	11.41	103.43	71.79	139.88	89.64 to 99.36	379,456	353,169	
<u>ALL</u>	476	92.44	92.72	91.62	10.46	101.20	53.19	176.79	91.75 to 93.46	360,241	330,047	

**78 Saunders  
RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 476  
 Total Sales Price : 171,474,771  
 Total Adj. Sales Price : 171,474,771  
 Total Assessed Value : 157,102,515  
 Avg. Adj. Sales Price : 360,241  
 Avg. Assessed Value : 330,047

MEDIAN : 92  
 WGT. MEAN : 92  
 MEAN : 93  
 COD : 10.46  
 PRD : 101.20

COV : 14.66  
 STD : 13.59  
 Avg. Abs. Dev : 09.67  
 MAX Sales Ratio : 176.79  
 MIN Sales Ratio : 53.19

95% Median C.I. : 91.75 to 93.46  
 95% Wgt. Mean C.I. : 90.23 to 93.00  
 95% Mean C.I. : 91.50 to 93.94

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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	475	92.44	92.73	91.62	10.47	101.21	53.19	176.79	91.75 to 93.48	360,881	330,639
06											
07	1	86.85	86.85	86.85	00.00	100.00	86.85	86.85	N/A	56,500	49,069
<u>ALL</u>	476	92.44	92.72	91.62	10.46	101.20	53.19	176.79	91.75 to 93.46	360,241	330,047

**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	1	121.38	121.38	121.38	00.00	100.00	121.38	121.38	N/A	24,340	29,545
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	476	92.44	92.72	91.62	10.46	101.20	53.19	176.79	91.75 to 93.46	360,241	330,047
Greater Than 14,999	476	92.44	92.72	91.62	10.46	101.20	53.19	176.79	91.75 to 93.46	360,241	330,047
Greater Than 29,999	475	92.44	92.66	91.61	10.42	101.15	53.19	176.79	91.67 to 93.46	360,948	330,680
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	121.38	121.38	121.38	00.00	100.00	121.38	121.38	N/A	24,340	29,545
30,000 TO 59,999	4	106.09	108.89	107.43	12.75	101.36	86.85	136.54	N/A	46,625	50,089
60,000 TO 99,999	12	100.93	101.62	101.21	14.90	100.41	62.46	137.35	84.44 to 116.25	75,583	76,496
100,000 TO 149,999	25	98.41	101.31	101.44	13.26	99.87	69.33	127.93	93.42 to 111.05	124,720	126,510
150,000 TO 249,999	158	91.87	91.14	91.15	11.52	99.99	57.08	176.79	88.43 to 93.57	205,297	187,120
250,000 TO 499,999	191	92.83	93.30	93.19	08.78	100.12	62.06	138.18	91.66 to 95.37	340,741	317,552
500,000 TO 999,999	70	91.45	89.74	90.07	08.28	99.63	53.19	113.27	87.64 to 93.41	671,892	605,145
1,000,000 +	15	88.81	88.10	89.10	10.31	98.88	56.83	105.52	82.87 to 98.93	1,512,530	1,347,626
<u>ALL</u>	476	92.44	92.72	91.62	10.46	101.20	53.19	176.79	91.75 to 93.46	360,241	330,047

**78 Saunders**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 37  
Total Sales Price : 15,351,800  
Total Adj. Sales Price : 15,351,800  
Total Assessed Value : 14,169,087  
Avg. Adj. Sales Price : 414,914  
Avg. Assessed Value : 382,948

MEDIAN : 97  
WGT. MEAN : 92  
MEAN : 96  
COD : 12.53  
PRD : 103.84

COV : 16.79  
STD : 16.09  
Avg. Abs. Dev : 12.09  
MAX Sales Ratio : 131.50  
MIN Sales Ratio : 64.51

95% Median C.I. : 91.61 to 99.75  
95% Wgt. Mean C.I. : 86.19 to 98.40  
95% Mean C.I. : 90.66 to 101.02

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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	8	96.54	97.54	96.10	05.84	101.50	85.42	115.62	85.42 to 115.62	622,788	598,509	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22	4	91.24	89.63	89.04	11.17	100.66	76.01	100.04	N/A	241,250	214,816	
01-JUL-22 To 30-SEP-22	2	106.06	106.06	106.06	19.58	100.00	85.29	126.83	N/A	350,000	371,204	
01-OCT-22 To 31-DEC-22	4	76.36	80.45	78.08	08.56	103.04	72.99	96.07	N/A	960,000	749,520	
01-JAN-23 To 31-MAR-23	5	97.15	99.08	99.09	04.59	99.99	93.43	110.53	N/A	217,000	215,031	
01-APR-23 To 30-JUN-23	2	88.29	88.29	89.43	06.35	98.73	82.68	93.90	N/A	266,000	237,880	
01-JUL-23 To 30-SEP-23	5	89.26	92.76	89.68	26.03	103.43	64.51	131.50	N/A	278,000	249,318	
01-OCT-23 To 31-DEC-23	3	105.24	105.71	110.40	03.76	95.75	100.01	111.88	N/A	416,667	459,995	
01-JAN-24 To 31-MAR-24	2	119.80	119.80	123.13	04.28	97.30	114.67	124.92	N/A	121,250	149,291	
01-APR-24 To 30-JUN-24												
01-JUL-24 To 30-SEP-24	2	90.35	90.35	83.61	10.27	108.06	81.07	99.63	N/A	182,500	152,596	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	14	96.54	96.50	96.13	09.43	100.38	76.01	126.83	85.29 to 100.82	474,807	456,410	
01-OCT-22 To 30-SEP-23	16	93.67	91.10	84.64	14.48	107.63	64.51	131.50	74.83 to 99.75	427,938	362,224	
01-OCT-23 To 30-SEP-24	7	105.24	105.35	106.80	09.61	98.64	81.07	124.92	81.07 to 124.92	265,357	283,394	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	10	84.09	89.24	83.56	14.65	106.80	72.99	126.83	74.83 to 100.04	550,500	459,975	
01-JAN-23 To 31-DEC-23	15	97.15	96.86	98.13	13.02	98.71	64.51	131.50	89.26 to 110.53	283,800	278,499	
<u>ALL</u>	37	96.51	95.84	92.30	12.53	103.84	64.51	131.50	91.61 to 99.75	414,914	382,948	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	13	97.15	97.89	94.74	12.65	103.32	72.99	131.50	85.29 to 111.88	424,577	402,264	
2	7	99.59	92.82	84.05	11.49	110.43	64.68	114.67	64.68 to 114.67	178,786	150,273	
3	1	82.88	82.88	82.88	00.00	100.00	82.88	82.88	N/A	160,000	132,612	
4	16	95.32	96.30	92.09	12.40	104.57	64.51	126.83	82.68 to 105.24	526,300	484,696	
<u>ALL</u>	37	96.51	95.84	92.30	12.53	103.84	64.51	131.50	91.61 to 99.75	414,914	382,948	



**78 Saunders  
COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 37  
 Total Sales Price : 15,351,800  
 Total Adj. Sales Price : 15,351,800  
 Total Assessed Value : 14,169,087  
 Avg. Adj. Sales Price : 414,914  
 Avg. Assessed Value : 382,948

MEDIAN : 97  
 WGT. MEAN : 92  
 MEAN : 96  
 COD : 12.53  
 PRD : 103.84

COV : 16.79  
 STD : 16.09  
 Avg. Abs. Dev : 12.09  
 MAX Sales Ratio : 131.50  
 MIN Sales Ratio : 64.51

95% Median C.I. : 91.61 to 99.75  
 95% Wgt. Mean C.I. : 86.19 to 98.40  
 95% Mean C.I. : 90.66 to 101.02

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	37	96.51	95.84	92.30	12.53	103.84	64.51	131.50	91.61 to 99.75	414,914	382,948
04											
<u>ALL</u>	<u>37</u>	<u>96.51</u>	<u>95.84</u>	<u>92.30</u>	<u>12.53</u>	<u>103.84</u>	<u>64.51</u>	<u>131.50</u>	<u>91.61 to 99.75</u>	<u>414,914</u>	<u>382,948</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											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	37	96.51	95.84	92.30	12.53	103.84	64.51	131.50	91.61 to 99.75	414,914	382,948
Greater Than 14,999	37	96.51	95.84	92.30	12.53	103.84	64.51	131.50	91.61 to 99.75	414,914	382,948
Greater Than 29,999	37	96.51	95.84	92.30	12.53	103.84	64.51	131.50	91.61 to 99.75	414,914	382,948
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	107.15	107.15	106.54	07.02	100.57	99.63	114.67	N/A	46,250	49,275
60,000 TO 99,999	2	108.22	108.22	107.98	06.84	100.22	100.82	115.62	N/A	62,000	66,948
100,000 TO 149,999	3	100.01	101.61	101.43	01.88	100.18	99.59	105.24	N/A	110,000	111,572
150,000 TO 249,999	11	94.56	99.73	99.52	12.54	100.21	82.68	131.50	82.88 to 124.92	195,136	194,199
250,000 TO 499,999	12	91.58	90.55	91.05	15.01	99.45	64.51	126.83	76.01 to 100.04	314,583	286,415
500,000 TO 999,999	2	96.29	96.29	96.31	00.23	99.98	96.07	96.51	N/A	602,500	580,266
1,000,000 TO 1,999,999	4	76.36	84.40	84.00	13.74	100.48	72.99	111.88	N/A	1,087,500	913,515
2,000,000 TO 4,999,999	1	96.56	96.56	96.56	00.00	100.00	96.56	96.56	N/A	3,328,800	3,214,168
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>37</u>	<u>96.51</u>	<u>95.84</u>	<u>92.30</u>	<u>12.53</u>	<u>103.84</u>	<u>64.51</u>	<u>131.50</u>	<u>91.61 to 99.75</u>	<u>414,914</u>	<u>382,948</u>

**78 Saunders**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 37  
 Total Sales Price : 15,351,800  
 Total Adj. Sales Price : 15,351,800  
 Total Assessed Value : 14,169,087  
 Avg. Adj. Sales Price : 414,914  
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MEDIAN : 97  
 WGT. MEAN : 92  
 MEAN : 96  
 COD : 12.53  
 PRD : 103.84

COV : 16.79  
 STD : 16.09  
 Avg. Abs. Dev : 12.09  
 MAX Sales Ratio : 131.50  
 MIN Sales Ratio : 64.51

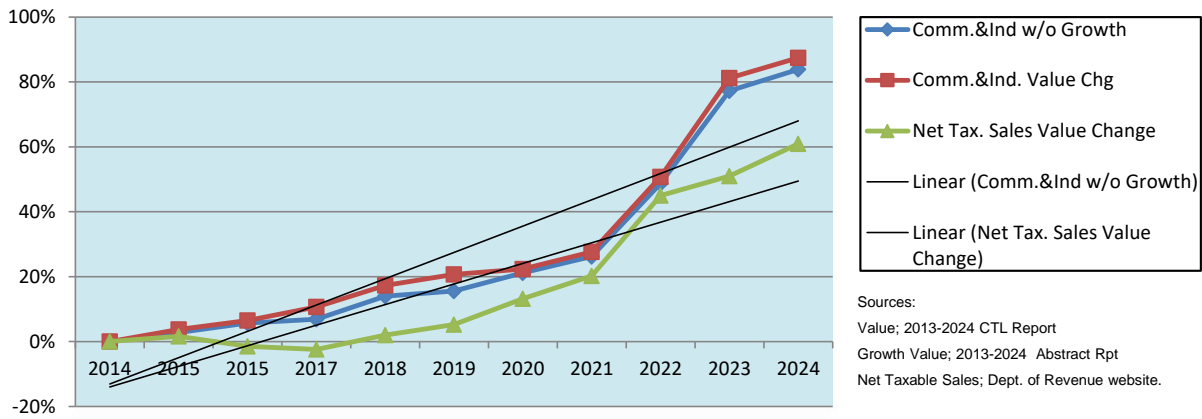
95% Median C.I. : 91.61 to 99.75  
 95% Wgt. Mean C.I. : 86.19 to 98.40  
 95% Mean C.I. : 90.66 to 101.02

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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
297	1	115.62	115.62	115.62	00.00	100.00	115.62	115.62	N/A	60,000	69,371
311	1	97.15	97.15	97.15	00.00	100.00	97.15	97.15	N/A	250,000	242,872
326	2	102.63	102.63	102.63	02.55	100.00	100.01	105.24	N/A	100,000	102,626
341	1	99.74	99.74	99.74	00.00	100.00	99.74	99.74	N/A	150,000	149,603
344	8	93.67	93.71	99.24	08.16	94.43	82.68	111.88	82.68 to 111.88	340,250	337,671
349	1	94.07	94.07	94.07	00.00	100.00	94.07	94.07	N/A	300,000	282,198
352	5	96.56	97.84	93.59	17.57	104.54	76.01	124.92	N/A	1,040,760	974,078
353	8	97.16	97.34	95.05	13.70	102.41	64.51	131.50	64.51 to 131.50	200,438	190,522
406	1	114.67	114.67	114.67	00.00	100.00	114.67	114.67	N/A	42,500	48,736
419	2	92.67	92.67	93.44	03.68	99.18	89.26	96.07	N/A	440,000	411,121
446	2	99.91	99.91	85.14	26.94	117.35	72.99	126.83	N/A	775,000	659,862
472	1	99.63	99.63	99.63	00.00	100.00	99.63	99.63	N/A	50,000	49,813
490	1	64.68	64.68	64.68	00.00	100.00	64.68	64.68	N/A	310,000	200,503
494	1	74.83	74.83	74.83	00.00	100.00	74.83	74.83	N/A	1,050,000	785,687
552	2	88.79	88.79	91.55	08.69	96.99	81.07	96.51	N/A	490,000	448,577
<u>ALL</u>	<u>37</u>	96.51	95.84	92.30	12.53	103.84	64.51	131.50	91.61 to 99.75	414,914	382,948

### 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
2013	\$ 116,195,356	\$ 3,000,117	2.58%	\$ 113,195,239		\$ 100,240,909	
2014	\$ 120,522,686	\$ 1,044,151	0.87%	\$ 119,478,535	2.83%	\$ 101,830,618	1.59%
2015	\$ 123,782,846	\$ 982,419	0.79%	\$ 122,800,427	1.89%	\$ 98,739,342	-3.04%
2016	\$ 128,589,054	\$ 4,376,128	3.40%	\$ 124,212,926	0.35%	\$ 97,812,870	-0.94%
2017	\$ 136,332,800	\$ 3,840,967	2.82%	\$ 132,491,833	3.04%	\$ 102,255,563	4.54%
2018	\$ 140,215,576	\$ 5,884,593	4.20%	\$ 134,330,983	-1.47%	\$ 105,507,574	3.18%
2019	\$ 142,174,591	\$ 1,363,457	0.96%	\$ 140,811,134	0.42%	\$ 113,446,178	7.52%
2020	\$ 148,337,415	\$ 1,649,327	1.11%	\$ 146,688,088	3.17%	\$ 120,556,426	6.27%
2021	\$ 175,178,013	\$ 2,363,340	1.35%	\$ 172,814,673	16.50%	\$ 145,319,830	20.54%
2022	\$ 210,527,870	\$ 4,584,579	2.18%	\$ 205,943,291	17.56%	\$ 151,334,382	4.14%
2023	\$ 217,829,212	\$ 4,174,408	1.92%	\$ 213,654,804	1.49%	\$ 161,326,007	6.60%
2024	\$ 237,223,937	\$ 8,082,698	3.41%	\$ 229,141,239	5.19%	\$ 164,216,247	1.79%
<b>Ann %chg</b>	<b>7.01%</b>			<b>Average</b>	<b>4.63%</b>	4.89%	<b>4.75%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	2.83%	3.72%	1.59%
2015	5.68%	6.53%	-1.50%
2016	6.90%	10.67%	-2.42%
2017	14.03%	17.33%	2.01%
2018	15.61%	20.67%	5.25%
2019	21.18%	22.36%	13.17%
2020	26.24%	27.66%	20.27%
2021	48.73%	50.76%	44.97%
2022	77.24%	81.18%	50.97%
2023	83.88%	87.47%	60.94%
2024	97.20%	104.16%	63.82%

County Number	78
County Name	Saunders

**78 Saunders**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 70  
Total Sales Price : 55,427,702  
Total Adj. Sales Price : 55,427,702  
Total Assessed Value : 37,325,666  
Avg. Adj. Sales Price : 791,824  
Avg. Assessed Value : 533,224

MEDIAN : 72  
WGT. MEAN : 67  
MEAN : 73  
COD : 20.57  
PRD : 108.81

COV : 30.61  
STD : 22.43  
Avg. Abs. Dev : 14.73  
MAX Sales Ratio : 177.58  
MIN Sales Ratio : 35.57

95% Median C.I. : 66.14 to 73.66  
95% Wgt. Mean C.I. : 60.77 to 73.91  
95% Mean C.I. : 68.02 to 78.52

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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	17	74.41	80.00	77.29	15.11	103.51	60.49	132.57	66.14 to 85.99	684,828	529,336	
01-JAN-22 To 31-MAR-22	8	73.73	87.70	77.19	25.55	113.62	65.26	177.58	65.26 to 177.58	694,384	536,009	
01-APR-22 To 30-JUN-22	3	67.07	64.10	60.49	12.11	105.97	50.44	74.79	N/A	1,131,680	684,518	
01-JUL-22 To 30-SEP-22	5	71.60	76.07	68.29	26.08	111.39	53.47	124.30	N/A	757,848	517,547	
01-OCT-22 To 31-DEC-22	7	59.51	60.40	54.90	22.84	110.02	40.79	81.48	40.79 to 81.48	902,350	495,395	
01-JAN-23 To 31-MAR-23	11	71.64	70.44	71.34	19.17	98.74	46.86	95.29	48.74 to 93.23	690,163	492,377	
01-APR-23 To 30-JUN-23	3	65.51	66.44	66.69	03.85	99.63	63.12	70.68	N/A	456,667	304,535	
01-JUL-23 To 30-SEP-23	3	57.01	57.55	57.16	26.01	100.68	35.57	80.06	N/A	1,998,333	1,142,233	
01-OCT-23 To 31-DEC-23	6	62.78	63.21	57.29	22.28	110.33	46.15	88.29	46.15 to 88.29	927,400	531,265	
01-JAN-24 To 31-MAR-24	2	57.05	57.05	56.90	04.12	100.26	54.70	59.39	N/A	678,750	386,237	
01-APR-24 To 30-JUN-24	5	72.23	86.34	77.63	26.32	111.22	61.96	114.07	N/A	570,224	442,663	
01-JUL-24 To 30-SEP-24												
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	33	73.66	79.83	73.53	19.29	108.57	50.44	177.58	69.19 to 80.61	738,831	543,275	
01-OCT-22 To 30-SEP-23	24	64.55	65.40	62.16	20.59	105.21	35.57	95.29	55.30 to 73.68	886,385	551,009	
01-OCT-23 To 30-SEP-24	13	70.25	71.16	63.17	22.70	112.65	46.15	114.07	54.33 to 88.29	751,771	474,875	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	23	69.19	73.79	65.06	24.60	113.42	40.79	177.58	59.51 to 76.76	828,513	539,006	
01-JAN-23 To 31-DEC-23	23	65.51	66.35	63.08	20.03	105.18	35.57	95.29	55.30 to 72.89	892,226	562,784	
<u>ALL</u>	70	71.62	73.27	67.34	20.57	108.81	35.57	177.58	66.14 to 73.66	791,824	533,224	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	15	71.22	76.67	69.43	22.47	110.43	35.57	177.58	66.59 to 81.19	642,094	445,801	
2	22	72.99	70.94	64.95	17.18	109.22	46.15	104.67	63.59 to 80.06	1,071,378	695,870	
3	33	71.60	73.28	68.97	21.72	106.25	40.79	132.57	61.57 to 74.79	673,514	464,531	
<u>ALL</u>	70	71.62	73.27	67.34	20.57	108.81	35.57	177.58	66.14 to 73.66	791,824	533,224	

**78 Saunders**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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COV : 30.61  
 STD : 22.43  
 Avg. Abs. Dev : 14.73  
 MAX Sales Ratio : 177.58  
 MIN Sales Ratio : 35.57

95% Median C.I. : 66.14 to 73.66  
 95% Wgt. Mean C.I. : 60.77 to 73.91  
 95% Mean C.I. : 68.02 to 78.52

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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	1	113.18	113.18	113.18	00.00	100.00	113.18	113.18	N/A	357,120	404,190
3	1	113.18	113.18	113.18	00.00	100.00	113.18	113.18	N/A	357,120	404,190
<b>Dry</b>											
County	26	69.84	71.74	68.83	20.72	104.23	46.39	124.30	59.51 to 80.06	654,418	450,431
1	4	67.08	67.20	62.84	10.69	106.94	53.47	81.19	N/A	791,200	497,159
2	5	76.76	71.77	72.91	16.18	98.44	46.39	92.04	N/A	770,452	561,711
3	17	72.11	72.80	69.16	22.16	105.26	46.86	124.30	54.70 to 84.93	588,106	406,707
<b>ALL</b>	<b>70</b>	<b>71.62</b>	<b>73.27</b>	<b>67.34</b>	<b>20.57</b>	<b>108.81</b>	<b>35.57</b>	<b>177.58</b>	<b>66.14 to 73.66</b>	<b>791,824</b>	<b>533,224</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	18	72.44	72.59	62.57	20.76	116.01	40.79	113.18	57.01 to 81.48	1,122,349	702,266
2	11	73.42	73.78	62.35	19.64	118.33	46.88	104.67	47.18 to 95.29	1,280,724	798,534
3	7	71.64	70.72	63.08	21.92	112.11	40.79	113.18	40.79 to 113.18	873,474	550,987
<b>Dry</b>											
County	33	71.60	71.92	69.79	17.74	103.05	46.39	124.30	61.96 to 76.76	641,900	447,956
1	8	68.91	67.21	65.07	09.40	103.29	53.47	81.19	53.47 to 81.19	702,427	457,061
2	6	75.21	72.08	72.99	14.45	98.75	46.39	92.04	46.39 to 92.04	725,043	529,227
3	19	72.11	73.85	70.91	21.45	104.15	46.86	124.30	59.39 to 84.93	590,159	418,458
<b>ALL</b>	<b>70</b>	<b>71.62</b>	<b>73.27</b>	<b>67.34</b>	<b>20.57</b>	<b>108.81</b>	<b>35.57</b>	<b>177.58</b>	<b>66.14 to 73.66</b>	<b>791,824</b>	<b>533,224</b>

## Saunders County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saunders	1	7,630	n/a	7,040	6,580	n/a	5,880	4,720	4,430	5,759
Seward	2	7,200	7,000	6,700	6,500	6,200	5,000	4,800	4,000	6,601
Butler	1	8,398	7,796	7,652	7,370	6,960	6,650	6,160	6,042	7,678
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	7,507
Saunders	2	7,570	n/a	7,033	6,507	n/a	5,894	5,271	5,111	6,848
Dodge	1	7,890	7,870	7,770	7,750	n/a	7,587	6,016	6,000	7,656
Saunders	3	7,471	n/a	6,940	6,382	n/a	5,809	4,967	4,385	6,242
Dodge	1	7,890	7,870	7,770	7,750	n/a	7,587	6,016	6,000	7,656
Dodge	3	6,320	6,130	6,040	5,830	5,650	n/a	5,260	4,920	5,980
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	7,507
Sarpy	1	8,124	n/a	7,457	7,276	n/a	6,140	5,741	5,404	7,243
Douglas	0	8,220	n/a	7,460	7,060	n/a	6,280	5,880	5,500	7,327
Cass	1	7,080	n/a	6,700	6,234	6,010	5,860	4,518	4,448	5,454

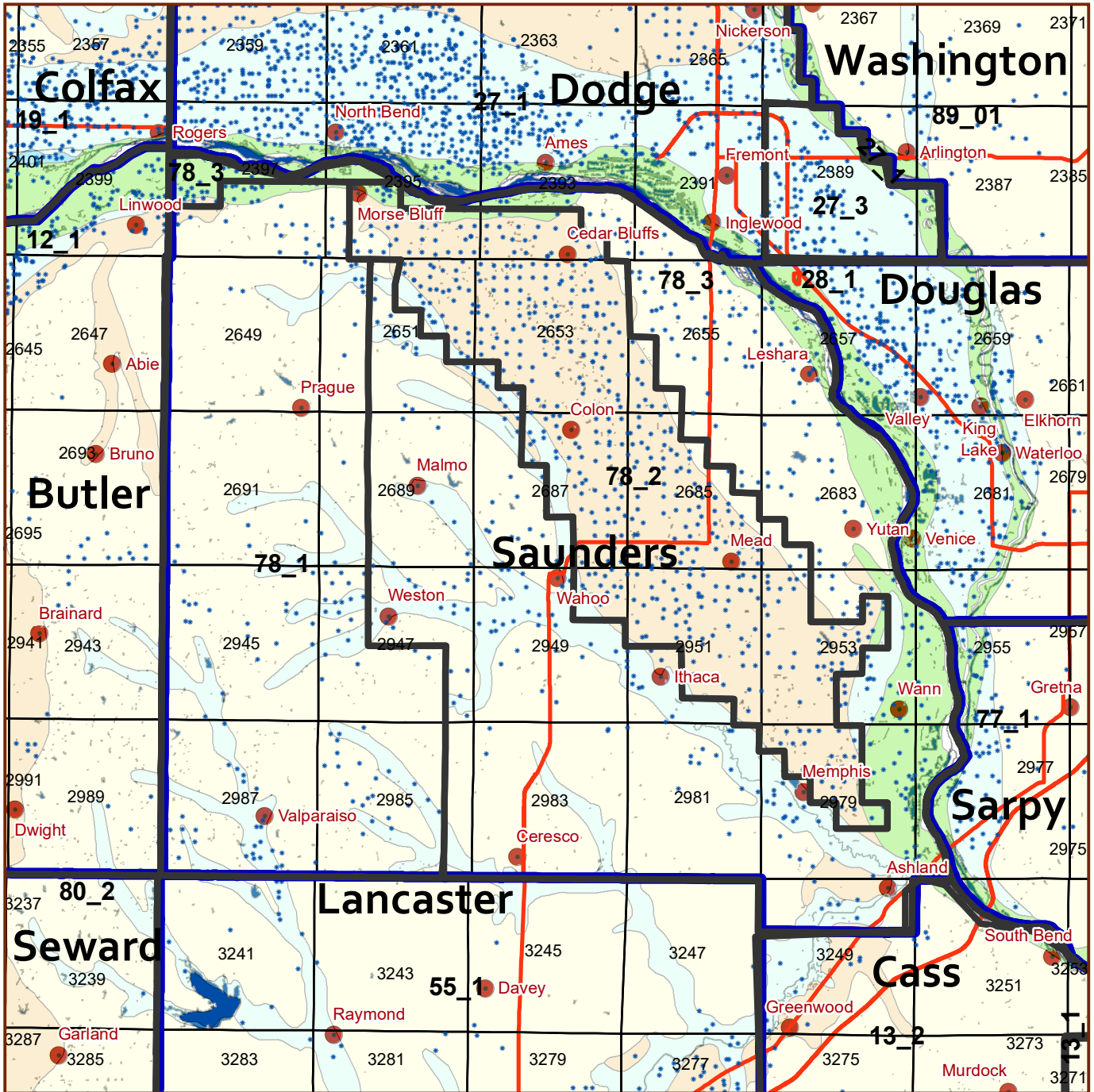
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saunders	1	7,495	7,200	7,010	n/a	6,085	5,445	4,560	4,240	5,698
Seward	2	6,400	6,400	6,350	6,200	6,100	5,494	5,350	4,300	5,858
Butler	1	8,200	7,500	7,300	7,000	6,700	6,300	5,800	5,700	6,930
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,694	5,362	5,024	6,211
Saunders	2	5,682	5,562	5,386	n/a	4,851	4,423	3,893	3,797	5,366
Dodge	1	5,660	5,610	5,449	n/a	5,245	5,185	5,024	5,000	5,453
Saunders	3	6,265	6,075	5,944	n/a	5,156	4,848	4,365	4,120	5,468
Dodge	1	5,660	5,610	5,449	n/a	5,245	5,185	5,024	5,000	5,453
Dodge	3	4,690	4,640	4,490	n/a	4,280	4,230	4,025	4,030	4,381
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,694	5,362	5,024	6,211
Sarpy	1	7,326	7,093	6,660	6,461	6,234	5,514	4,642	4,848	6,126
Douglas	0	7,070	6,970	6,590	5,970	5,720	5,600	n/a	5,220	6,217
Cass	1	6,780	6,579	6,398	5,940	5,710	5,559	5,175	4,880	5,968

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saunders	1	2,720	2,720	2,720	n/a	n/a	n/a	n/a	2,415	2,719
Seward	2	2,949	2,950	2,800	n/a	2,800	n/a	n/a	2,400	2,900
Butler	1	3,295	3,270	3,208	3,220	2,659	3,079	n/a	2,975	3,259
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	2,996
Saunders	2	2,354	2,360	2,365	n/a	n/a	n/a	n/a	2,098	2,339
Dodge	1	2,560	2,550	2,460	2,450	n/a	n/a	n/a	2,220	2,529
Saunders	3	2,365	2,365	2,365	n/a	n/a	2,100	n/a	2,100	2,361
Dodge	1	2,560	2,550	2,460	2,450	n/a	n/a	n/a	2,220	2,529
Dodge	3	2,450	2,400	2,350	n/a	n/a	n/a	n/a	n/a	2,426
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	2,996
Sarpy	1	3,003	2,971	2,869	2,760	2,639	2,601	2,346	2,264	2,979
Douglas	0	3,000	2,875	2,750	2,625	n/a	n/a	2,275	2,150	2,971
Cass	1	2,040	2,040	2,040	n/a	2,040	n/a	2,040	2,040	2,040

County	Mkt Area	CRP	TIMBER	WASTE
Saunders	1	2,856	725	250
Seward	2	3,044	816	101
Butler	1	3,824	1,899	754
Lancaster	1	3,008	1,250	750
Saunders	2	2,520	628	247
Dodge	1	3,210	n/a	215
Saunders	3	2,477	630	250
Dodge	1	3,210	n/a	215
Dodge	3	3,210	n/a	212
Lancaster	1	3,008	1,250	750
Sarpy	1	4,434	1,524	299
Douglas	0	n/a	1,263	273
Cass	1	3,000	1,650	965

Source: 2025 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.

# SAUNDERS COUNTY



**Legend**

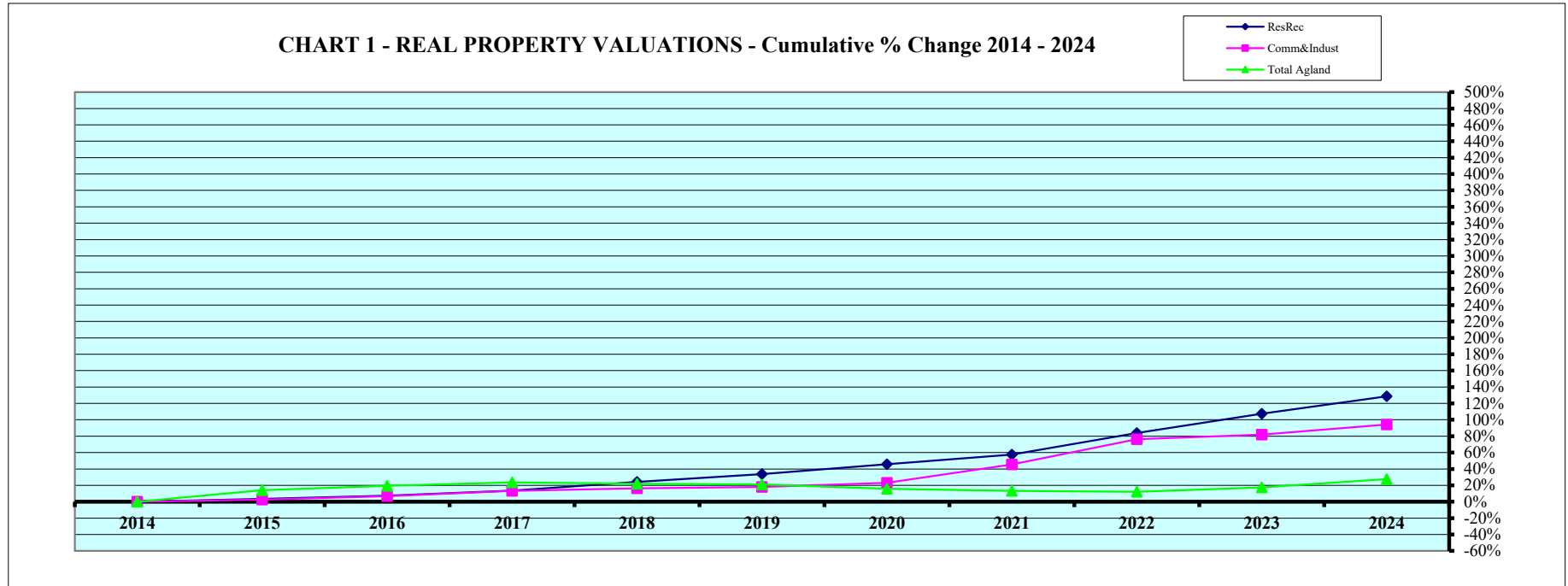
- Market Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**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 2014 - 2024**



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	1,132,435,461	-	-	-	120,522,686	-	-	-	1,611,811,725	-	-	-
2015	1,172,506,599	40,071,138	3.54%	3.54%	123,782,846	3,260,160	2.71%	2.71%	1,839,128,300	227,316,575	14.10%	14.10%
2016	1,215,099,572	42,592,973	3.63%	7.30%	128,589,054	4,806,208	3.88%	6.69%	1,924,635,345	85,507,045	4.65%	19.41%
2017	1,285,599,968	70,500,396	5.80%	13.53%	136,332,800	7,743,746	6.02%	13.12%	1,992,520,955	67,885,610	3.53%	23.62%
2018	1,406,281,233	120,681,265	9.39%	24.18%	140,215,576	3,882,776	2.85%	16.34%	1,965,125,208	-27,395,747	-1.37%	21.92%
2019	1,513,030,360	106,749,127	7.59%	33.61%	142,174,591	1,959,015	1.40%	17.97%	1,951,466,908	-13,658,300	-0.70%	21.07%
2020	1,649,257,277	136,226,917	9.00%	45.64%	148,337,415	6,162,824	4.33%	23.08%	1,867,447,343	-84,019,565	-4.31%	15.86%
2021	1,783,768,030	134,510,753	8.16%	57.52%	175,178,013	26,840,598	18.09%	45.35%	1,826,352,846	-41,094,497	-2.20%	13.31%
2022	2,081,895,682	298,127,652	16.71%	83.84%	212,395,215	37,217,202	21.25%	76.23%	1,806,800,826	-19,552,020	-1.07%	12.10%
2023	2,350,018,140	268,122,458	12.88%	107.52%	219,198,624	6,803,409	3.20%	81.87%	1,891,696,564	84,895,738	4.70%	17.36%
2024	2,589,249,619	239,231,479	10.18%	128.64%	234,060,351	14,861,727	6.78%	94.20%	2,056,789,578	165,093,014	8.73%	27.61%

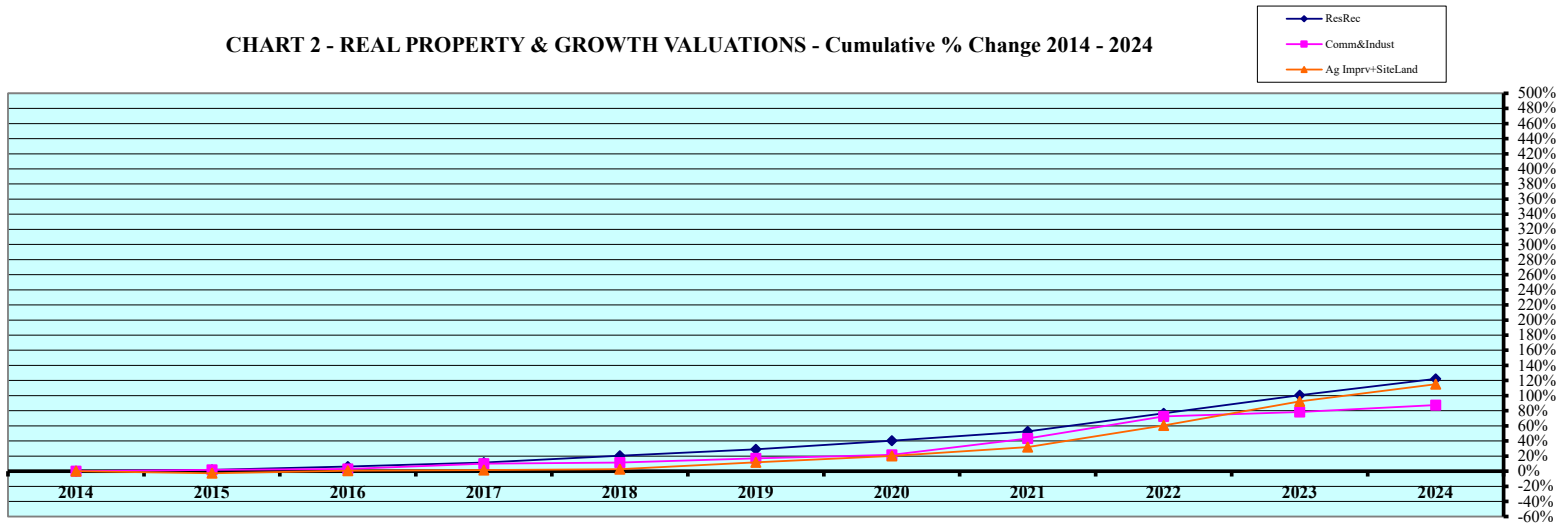
Rate Annual %chg: Residential & Recreational **8.62%** Commercial & Industrial **6.86%** Agricultural Land **2.47%**

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

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Residential & Recreational (1)						Commercial & Industrial (1)					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	1,132,435,461	16,696,624	1.47%	1,115,738,837	--	--	120,522,686	1,044,151	0.87%	119,478,535	--	--
2015	1,172,506,599	18,644,745	1.59%	1,153,861,854	1.89%	1.89%	123,782,846	982,419	0.79%	122,800,427	1.89%	1.89%
2016	1,215,099,572	14,067,361	1.16%	1,201,032,211	2.43%	6.06%	128,589,054	4,376,128	3.40%	124,212,926	0.35%	3.06%
2017	1,285,599,968	24,301,114	1.89%	1,261,298,854	3.80%	11.38%	136,332,800	3,840,967	2.82%	132,491,833	3.04%	9.93%
2018	1,406,281,233	41,753,249	2.97%	1,364,527,984	6.14%	20.49%	140,215,576	5,884,593	4.20%	134,330,983	-1.47%	11.46%
2019	1,513,030,360	51,422,248	3.40%	1,461,608,112	3.93%	29.07%	142,174,591	1,363,457	0.96%	140,811,134	0.42%	16.83%
2020	1,649,257,277	58,686,582	3.56%	1,590,570,695	5.12%	40.46%	148,337,415	1,649,327	1.11%	146,688,088	3.17%	21.71%
2021	1,783,768,030	54,149,498	3.04%	1,729,618,532	4.87%	52.73%	175,178,013	2,363,340	1.35%	172,814,673	16.50%	43.39%
2022	2,081,895,682	82,199,375	3.95%	1,999,696,307	12.11%	76.58%	212,395,215	4,584,579	2.16%	207,810,636	18.63%	72.42%
2023	2,350,018,140	78,835,541	3.35%	2,271,182,599	9.09%	100.56%	219,198,624	4,174,408	1.90%	215,024,216	1.24%	78.41%
2024	2,589,249,619	73,342,600	2.83%	2,515,907,019	7.06%	122.17%	234,060,351	8,082,698	3.45%	225,977,653	3.09%	87.50%
Rate Ann%chg	8.62%	Resid & Recreat w/o growth				5.65%	C & I w/o growth				4.69%	

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	143,657,060	53,000,680	196,657,740	3,400,380	1.73%	193,257,360	--	--
2015	143,569,015	51,282,250	194,851,265	3,583,077	1.84%	191,268,188	-2.74%	-2.74%
2016	147,541,215	52,123,165	199,664,380	2,025,793	1.01%	197,638,587	1.43%	0.50%
2017	148,872,487	55,226,115	204,098,602	4,594,144	2.25%	199,504,458	-0.08%	1.45%
2018	149,489,879	55,964,480	205,454,359	3,326,272	1.62%	202,128,087	-0.97%	2.78%
2019	165,447,492	62,417,529	227,865,021	8,051,603	3.53%	219,813,418	6.99%	11.77%
2020	176,198,936	65,975,312	242,174,248	5,569,069	2.30%	236,605,179	3.84%	20.31%
2021	190,447,051	81,597,877	272,044,928	12,616,010	4.64%	259,428,918	7.12%	31.92%
2022	232,200,558	88,272,848	320,473,406	5,065,559	1.58%	315,407,847	15.94%	60.38%
2023	291,425,235	100,155,956	391,581,191	13,065,177	3.34%	378,516,014	18.11%	92.47%
2024	322,654,780	115,183,024	437,837,804	14,935,800	3.41%	422,902,004	8.00%	115.04%
Rate Ann%chg	8.43%	8.07%	8.33%	Ag Imprv+Site w/o growth		5.76%		

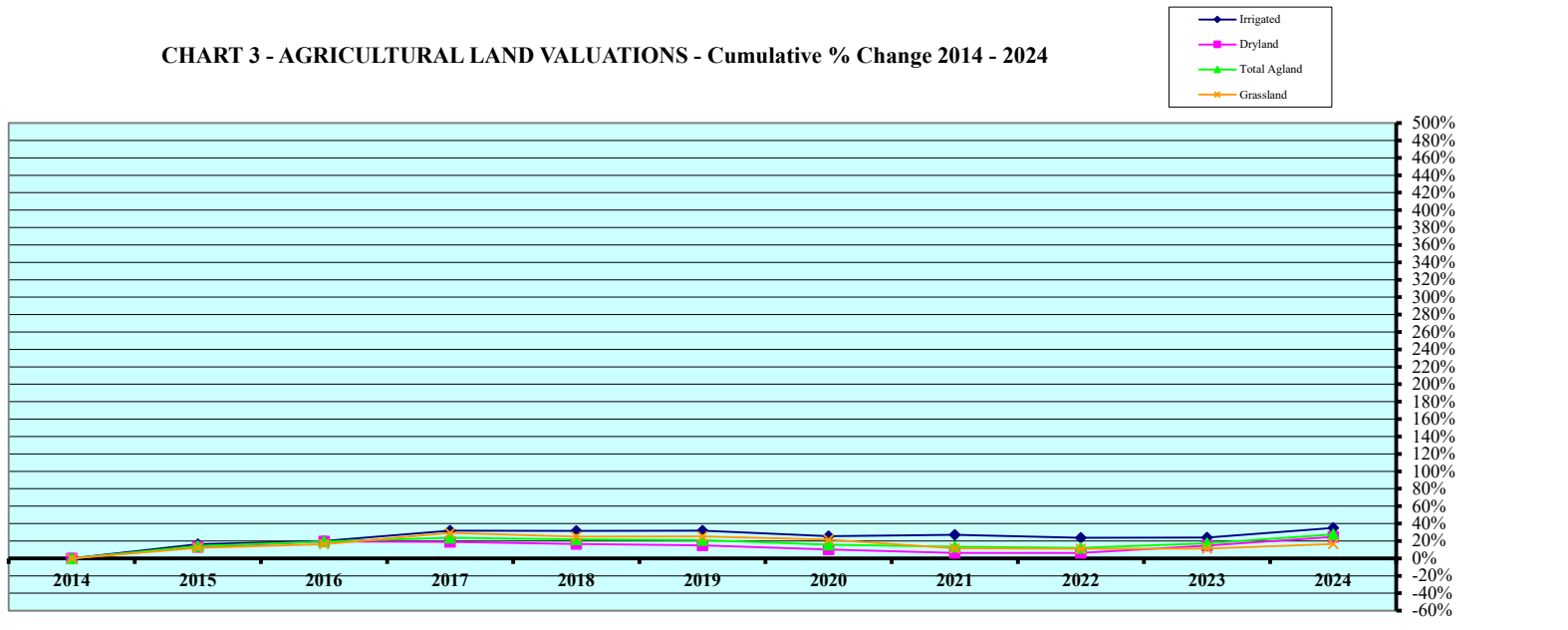
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2014 - 2024 CTL Growth Value; 2014 - 2024 Abstract of Asmnt Rpt. Prepared as of 02/11/2025

Cnty# 78  
County SAUNDERS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	529,881,575	-	-	-	994,113,800	-	-	-	84,880,890	-	-	-
2015	615,839,520	85,957,945	16.22%	16.22%	1,125,192,240	131,078,440	13.19%	13.19%	95,017,620	10,136,730	11.94%	11.94%
2016	635,896,207	20,056,687	3.26%	20.01%	1,188,188,786	62,996,546	5.60%	19.52%	98,700,128	3,682,508	3.88%	16.28%
2017	699,071,963	63,175,756	9.93%	31.93%	1,181,696,265	-6,492,521	-0.55%	18.87%	109,772,940	11,072,812	11.22%	29.33%
2018	697,912,819	-1,159,144	-0.17%	31.71%	1,158,790,319	-22,905,946	-1.94%	16.57%	106,181,493	-3,591,447	-3.27%	25.09%
2019	699,239,901	1,327,082	0.19%	31.96%	1,143,673,002	-15,117,317	-1.30%	15.04%	106,296,619	115,126	0.11%	25.23%
2020	665,693,931	-33,545,970	-4.80%	25.63%	1,096,245,662	-47,427,340	-4.15%	10.27%	103,214,131	-3,082,488	-2.90%	21.60%
2021	673,873,541	8,179,610	1.23%	27.17%	1,055,717,811	-40,527,851	-3.70%	6.20%	94,714,494	-8,499,637	-8.23%	11.59%
2022	655,345,131	-18,528,410	-2.75%	23.68%	1,055,207,276	-510,535	-0.05%	6.15%	94,204,919	-509,575	-0.54%	10.98%
2023	656,046,614	701,483	0.11%	23.81%	1,139,199,696	83,992,420	7.96%	14.59%	94,398,870	193,951	0.21%	11.21%
2024	715,247,640	59,201,026	9.02%	34.98%	1,239,565,955	100,366,259	8.81%	24.69%	98,913,030	4,514,160	4.78%	16.53%

Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	1,537,700	-	-	-	1,397,760	-	-	-	1,611,811,725	-	-	-
2015	1,618,940	81,240	5.28%	5.28%	1,459,980	62,220	4.45%	4.45%	1,839,128,300	227,316,575	14.10%	14.10%
2016	1,726,124	107,184	6.62%	12.25%	124,100	-1,335,880	-91.50%	-91.12%	1,924,635,345	85,507,045	4.65%	19.41%
2017	1,705,087	-21,037	-1.22%	10.89%	274,700	150,600	121.35%	-80.35%	1,992,520,955	67,885,610	3.53%	23.62%
2018	1,661,027	-44,060	-2.58%	8.02%	579,550	304,850	110.98%	-58.54%	1,965,125,208	-27,395,747	-1.37%	21.92%
2019	1,659,384	-1,643	-0.10%	7.91%	598,002	18,452	3.18%	-57.22%	1,951,466,908	-13,658,300	-0.70%	21.07%
2020	1,709,453	50,069	3.02%	11.17%	584,166	-13,836	-2.31%	-58.21%	1,867,447,343	-84,019,565	-4.31%	15.86%
2021	1,146,384	-563,069	-32.94%	-25.45%	900,616	316,450	54.17%	-35.57%	1,826,352,846	-41,094,497	-2.20%	13.31%
2022	1,141,384	-5,000	-0.44%	-25.77%	902,116	1,500	0.17%	-35.46%	1,806,800,826	-19,552,020	-1.07%	12.10%
2023	1,112,084	-29,300	-2.57%	-27.68%	939,300	37,184	4.12%	-32.80%	1,891,696,564	84,895,738	4.70%	17.36%
2024	2,123,653	1,011,569	90.96%	38.11%	939,300	0	0.00%	-32.80%	2,056,789,578	165,093,014	8.73%	27.61%

Cnty#   
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	517,428,785	101,014	5,122			1,006,650,220	253,368	3,973			85,201,250	54,267	1,570		
2015	616,565,720	108,014	5,708	11.44%	11.44%	1,124,861,020	246,913	4,556	14.66%	14.66%	93,510,420	53,790	1,738	10.73%	10.73%
2016	636,186,915	108,607	5,858	2.62%	14.36%	1,188,712,610	246,754	4,817	5.74%	21.25%	98,455,470	53,949	1,825	4.98%	16.24%
2017	689,353,995	109,025	6,323	7.94%	23.44%	1,175,846,950	244,348	4,812	-0.11%	21.12%	105,278,210	55,199	1,907	4.51%	21.48%
2018	696,496,445	110,303	6,314	-0.13%	23.27%	1,159,781,840	242,802	4,777	-0.74%	20.23%	106,369,770	55,590	1,913	0.33%	21.87%
2019	698,587,541	110,612	6,316	0.02%	23.30%	1,144,878,381	242,479	4,722	-1.15%	18.84%	106,109,586	55,480	1,913	-0.05%	21.82%
2020	666,638,735	110,731	6,020	-4.68%	17.53%	1,101,104,378	242,401	4,542	-3.79%	14.33%	113,875,864	54,739	2,080	8.77%	32.50%
2021	673,417,358	112,003	6,012	-0.13%	17.38%	1,057,447,673	243,063	4,351	-4.23%	9.50%	94,442,302	52,067	1,814	-12.81%	15.53%
2022	655,369,316	112,117	5,845	-2.78%	14.12%	1,055,381,737	242,569	4,351	0.01%	9.51%	94,174,175	51,889	1,815	0.06%	15.60%
2023	656,063,112	112,212	5,847	0.02%	14.14%	1,139,404,864	242,607	4,697	7.94%	18.21%	94,307,708	52,131	1,809	-0.32%	15.22%
2024	718,342,389	112,503	6,385	9.21%	24.65%	1,237,637,260	241,951	5,115	8.92%	28.75%	99,003,188	52,088	1,901	5.07%	21.06%

Rate Annual %chg Average Value/Acre: 3.34%

2.09%

1.51%

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
2014	1,517,380	8,352	182			0	0				1,610,797,635	417,001	3,863		
2015	1,633,610	8,451	193	6.40%	6.40%	137,620	30	4,635			1,836,708,390	417,197	4,402	13.97%	13.97%
2016	1,714,380	8,275	207	7.18%	14.04%	124,100	25	5,000	7.87%		1,925,193,475	417,609	4,610	4.71%	19.34%
2017	1,675,030	8,289	202	-2.47%	11.23%	27,600	6	5,000	0.00%		1,972,181,785	416,866	4,731	2.62%	22.47%
2018	1,647,330	8,324	198	-2.07%	8.92%	265,470	49	5,463	9.27%		1,964,560,855	417,068	4,710	-0.43%	21.94%
2019	1,657,878	8,424	197	-0.55%	8.32%	576,950	115	5,000	-8.48%		1,951,810,336	417,110	4,679	-0.66%	21.14%
2020	1,732,093	8,724	199	0.88%	9.28%	584,166	188	3,115	-37.71%		1,883,935,236	416,783	4,520	-3.40%	17.02%
2021	1,147,090	8,830	130	-34.56%	-28.49%	900,616	251	3,590	15.27%		1,827,355,039	416,213	4,390	-2.87%	13.66%
2022	1,144,144	8,807	130	0.00%	-28.49%	902,116	251	3,592	0.05%		1,806,971,488	415,633	4,348	-0.98%	12.55%
2023	1,114,462	8,579	130	0.00%	-28.49%	939,300	188	5,000	39.19%		1,891,829,446	415,716	4,551	4.68%	17.81%
2024	2,127,776	8,519	250	92.26%	37.48%	939,300	188	5,000	0.00%		2,058,049,913	415,249	4,956	8.91%	28.31%

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**SAUNDERS**

Rate Annual %chg Average Value/Acre: 2.48%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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
22,278	SAUNDERS	153,022,123	34,090,979	62,239,563	2,576,147,781	234,060,351	0	13,101,838	2,056,789,578	322,654,780	115,183,024	0	5,567,290,017
cnty sectorvalue % of total value:		2.75%	0.61%	1.12%	46.27%	4.20%		0.24%	36.94%	5.80%	2.07%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,123	ASHLAND	2,436,791	2,559,481	2,126,572	217,838,754	46,321,708	0	0	0	0	0	0	271,283,306
14.02%	%sector of county sector	1.59%	7.51%	3.42%	8.46%	19.79%							4.87%
	%sector of municipality	0.90%	0.94%	0.78%	80.30%	17.08%							100.00%
615	CEDAR BLUFFS	737,498	181,023	5,539	36,320,426	3,398,163	0	0	16,306	0	133,890	0	40,792,845
2.76%	%sector of county sector	0.48%	0.53%	0.01%	1.41%	1.45%			0.00%		0.12%		0.73%
	%sector of municipality	1.81%	0.44%	0.01%	89.04%	8.33%			0.04%		0.33%		100.00%
919	CERESCO	1,581,018	339,252	142,600	67,108,977	11,034,823	0	0	0	0	0	0	80,206,670
4.13%	%sector of county sector	1.03%	1.00%	0.23%	2.61%	4.71%							1.44%
	%sector of municipality	1.97%	0.42%	0.18%	83.67%	13.76%							100.00%
107	COLON	187,260	119,874	3,663	6,630,553	1,009,927	0	0	0	0	0	0	7,951,277
0.48%	%sector of county sector	0.12%	0.35%	0.01%	0.26%	0.43%							0.14%
	%sector of municipality	2.36%	1.51%	0.05%	83.39%	12.70%							100.00%
160	ITHACA	166,683	112,528	3,438	7,054,140	427,854	0	0	0	0	0	0	7,764,643
0.72%	%sector of county sector	0.11%	0.33%	0.01%	0.27%	0.18%							0.14%
	%sector of municipality	2.15%	1.45%	0.04%	90.85%	5.51%							100.00%
108	LESHARA	2,771	119,789	649,539	5,396,657	93,841	0	0	0	0	0	0	6,262,597
0.48%	%sector of county sector	0.00%	0.35%	1.04%	0.21%	0.04%							0.11%
	%sector of municipality	0.04%	1.91%	10.37%	86.17%	1.50%							100.00%
94	MALMO	124,712	0	0	5,177,598	516,499	0	0	7,698	0	0	0	5,826,507
0.42%	%sector of county sector	0.08%			0.20%	0.22%			0.00%				0.10%
	%sector of municipality	2.14%			88.86%	8.86%			0.13%				100.00%
617	MEAD	1,661,807	342,216	567,512	34,874,316	15,600,181	0	0	543,333	0	0	0	53,589,365
2.77%	%sector of county sector	1.09%	1.00%	0.91%	1.35%	6.67%			0.03%				0.96%
	%sector of municipality	3.10%	0.64%	1.06%	65.08%	29.11%			1.01%				100.00%
109	MEMPHIS	76,166	4,525	138	4,376,198	146,187	0	0	0	0	0	0	4,603,214
0.49%	%sector of county sector	0.05%	0.01%	0.00%	0.17%	0.06%							0.08%
	%sector of municipality	1.65%	0.10%	0.00%	95.07%	3.18%							100.00%
117	MORSE BLUFF	206,257	0	0	6,415,289	787,237	0	0	0	0	0	0	7,408,783
0.53%	%sector of county sector	0.13%			0.25%	0.34%							0.13%
	%sector of municipality	2.78%			86.59%	10.63%							100.00%
291	PRAGUE	445,118	0	0	13,446,108	2,311,567	0	0	0	0	0	0	16,202,793
1.31%	%sector of county sector	0.29%			0.52%	0.99%							0.29%
	%sector of municipality	2.75%			82.99%	14.27%							100.00%
595	VALPARAISO	1,001,724	451,493	1,514,053	49,697,906	3,497,977	0	0	21,949	0	0	0	56,185,102
2.67%	%sector of county sector	0.65%	1.32%	2.43%	1.93%	1.49%			0.00%				1.01%
	%sector of municipality	1.78%	0.80%	2.69%	88.45%	6.23%			0.04%				100.00%
4,818	WAHOO	10,465,941	1,688,600	1,794,229	351,278,406	80,604,762	0	0	631,874	0	0	0	446,463,812
21.63%	%sector of county sector	6.84%	4.95%	2.88%	13.64%	34.44%			0.03%				8.02%
	%sector of municipality	2.34%	0.38%	0.40%	78.68%	18.05%			0.14%				100.00%
250	WESTON	479,117	104,240	811,016	16,308,337	1,542,014	0	0	0	0	0	0	19,244,724
1.12%	%sector of county sector	0.31%	0.31%	1.30%	0.63%	0.66%							0.35%
	%sector of municipality	2.49%	0.54%	4.21%	84.74%	8.01%							100.00%
1,347	YUTAN	1,687,682	735,945	954,228	90,515,302	4,491,371	0	0	26,570	0	0	0	98,411,098
6.05%	%sector of county sector	1.10%	2.16%	1.53%	3.51%	1.92%			0.00%				1.77%
	%sector of municipality	1.71%	0.75%	0.97%	91.98%	4.56%			0.03%				100.00%
13,271	Total Municipalities	21,260,545	6,758,966	8,572,527	912,438,980	171,784,113	0	0	1,247,730	0	133,890	0	1,122,196,751
59.57%	%all municip.sectors of cnty	13.89%	19.83%	13.77%	35.42%	73.39%			0.06%		0.12%		20.16%

Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

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<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 17,123</b>	<b>Value : 5,729,681,272</b>	<b>Growth 93,388,787</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>	380	5,655,257	318	9,118,364	293	21,745,996	991	36,519,617	
<b>02. Res Improve Land</b>	4,672	108,504,414	1,427	104,353,362	2,342	209,585,042	8,441	422,442,818	
<b>03. Res Improvements</b>	4,728	822,095,021	1,454	477,853,334	2,375	1,010,675,420	8,557	2,310,623,775	
<b>04. Res Total</b>	5,108	936,254,692	1,772	591,325,060	2,668	1,242,006,458	9,548	2,769,586,210	63,604,218
<b>% of Res Total</b>	53.50	33.80	18.56	21.35	27.94	44.84	55.76	48.34	68.11
<b>05. Com UnImp Land</b>	97	5,372,831	24	3,097,381	24	7,869,133	145	16,339,345	
<b>06. Com Improve Land</b>	641	27,060,614	87	9,354,027	42	5,944,781	770	42,359,422	
<b>07. Com Improvements</b>	649	155,486,059	101	46,734,982	53	29,066,189	803	231,287,230	
<b>08. Com Total</b>	746	187,919,504	125	59,186,390	77	42,880,103	948	289,985,997	12,663,907
<b>% of Com Total</b>	78.69	64.80	13.19	20.41	8.12	14.79	5.54	5.06	13.56
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	13	905,155	69	7,786,274	82	8,691,429	
<b>14. Rec Improve Land</b>	0	0	1	15,260	25	4,537,309	26	4,552,569	
<b>15. Rec Improvements</b>	0	0	1	23,305	31	4,336,534	32	4,359,839	
<b>16. Rec Total</b>	0	0	14	943,720	100	16,660,117	114	17,603,837	15,530
<b>% of Rec Total</b>	0.00	0.00	12.28	5.36	87.72	94.64	0.67	0.31	0.02
<b>Res &amp; Rec Total</b>	5,108	936,254,692	1,786	592,268,780	2,768	1,258,666,575	9,662	2,787,190,047	63,619,748
<b>% of Res &amp; Rec Total</b>	52.87	33.59	18.48	21.25	28.65	45.16	56.43	48.64	68.12
<b>Com &amp; Ind Total</b>	746	187,919,504	125	59,186,390	77	42,880,103	948	289,985,997	12,663,907
<b>% of Com &amp; Ind Total</b>	78.69	64.80	13.19	20.41	8.12	14.79	5.54	5.06	13.56
<b>17. Taxable Total</b>	5,854	1,124,174,196	1,911	651,455,170	2,845	1,301,546,678	10,610	3,077,176,044	76,283,655
<b>% of Taxable Total</b>	55.17	36.53	18.01	21.17	26.81	42.30	61.96	53.71	81.68

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	5	125,000	1,757,281	67	571,000	25,805,406
19. Commercial	10	400,323	24,354,356	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	72	696,000	27,562,687
19. Commercial	0	0	0	10	400,323	24,354,356
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				82	1,096,323	51,917,043

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	450	248	353	1,051

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	14	804,407	602	182,002,819	4,204	1,442,113,611	4,820	1,624,920,837
28. Ag-Improved Land	0	0	195	75,455,789	1,428	545,936,994	1,623	621,392,783
29. Ag Improvements	12	207,092	204	46,728,270	1,477	359,256,246	1,693	406,191,608

30. Ag Total				6,513	2,652,505,228
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	132	140.00	5,000,000	
33. HomeSite Improvements	0	0.00	0	132	0.00	36,489,521	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	19	33.96	223,790	
36. FarmSite Improv Land	0	0.00	0	175	418.31	2,401,110	
37. FarmSite Improvements	12	0.00	207,092	194	0.00	10,238,749	
38. FarmSite Total							
39. Road & Ditches	0	2.45	0	0	830.49	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	76,000	2	2.00	76,000	
32. HomeSite Improv Land	989	1,023.00	34,824,000	1,121	1,163.00	39,824,000	
33. HomeSite Improvements	999	0.00	272,735,845	1,131	0.00	309,225,366	13,830,331
34. HomeSite Total				<b>1,133</b>	<b>1,165.00</b>	<b>349,125,366</b>	
35. FarmSite UnImp Land	175	484.70	1,254,365	194	518.66	1,478,155	
36. FarmSite Improv Land	1,288	3,568.10	18,913,817	1,463	3,986.41	21,314,927	
37. FarmSite Improvements	1,383	0.00	86,520,401	1,589	0.00	96,966,242	3,274,801
38. FarmSite Total				<b>1,783</b>	<b>4,505.07</b>	<b>119,759,324</b>	
39. Road & Ditches	0	8,067.79	0	0	8,900.73	0	
40. Other- Non Ag Use	0	357.35	1,250,725	0	357.35	1,250,725	
41. Total Section VI				<b>2,916</b>	<b>14,928.15</b>	<b>470,135,415</b>	<b>17,105,132</b>



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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	9	703.21	2,065,212	9	703.21	2,065,212

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	61.64	311,673	723	45,423.41	246,283,545
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5,473	373,307.36	1,914,392,870	6,198	418,792.41	2,160,988,088
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	575.82	3.62%	4,393,507	4.80%	7,630.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	2,881.20	18.14%	20,283,646	22.17%	7,040.00
48. 2A	4,599.53	28.95%	30,264,905	33.08%	6,580.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	22.76	0.14%	133,829	0.15%	5,880.01
51. 4A1	6,325.58	39.82%	29,856,725	32.63%	4,720.00
52. 4A	1,481.20	9.32%	6,561,721	7.17%	4,430.00
53. Total	15,886.09	100.00%	91,494,333	100.00%	5,759.40
<b>Dry</b>					
54. 1D1	1,459.33	1.58%	10,937,693	2.08%	7,495.01
55. 1D	23,223.77	25.18%	167,211,144	31.82%	7,200.00
56. 2D1	7,059.64	7.66%	49,488,132	9.42%	7,010.01
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	21.16	0.02%	128,761	0.02%	6,085.11
59. 3D	32,151.34	34.86%	175,070,865	33.32%	5,445.21
60. 4D1	8,186.52	8.88%	37,330,535	7.10%	4,560.00
61. 4D	20,115.29	21.81%	85,288,838	16.23%	4,240.00
62. Total	92,217.05	100.00%	525,455,968	100.00%	5,698.03
<b>Grass</b>					
63. 1G1	13,141.01	47.69%	36,125,703	61.84%	2,749.08
64. 1G	2,243.67	8.14%	5,132,236	8.79%	2,287.43
65. 2G1	4,643.25	16.85%	11,628,309	19.91%	2,504.35
66. 2G	4.45	0.02%	3,227	0.01%	725.17
67. 3G1	405.51	1.47%	297,942	0.51%	734.73
68. 3G	693.63	2.52%	502,959	0.86%	725.11
69. 4G1	1,736.12	6.30%	1,258,770	2.15%	725.05
70. 4G	4,685.73	17.01%	3,467,453	5.94%	740.00
71. Total	27,553.37	100.00%	58,416,599	100.00%	2,120.13
<b>Irrigated Total</b>					
Irrigated Total	15,886.09	11.43%	91,494,333	13.53%	5,759.40
<b>Dry Total</b>					
Dry Total	92,217.05	66.35%	525,455,968	77.69%	5,698.03
<b>Grass Total</b>					
Grass Total	27,553.37	19.83%	58,416,599	8.64%	2,120.13
72. Waste	3,302.52	2.38%	825,783	0.12%	250.05
73. Other	23.34	0.02%	116,700	0.02%	5,000.00
74. Exempt	964.32	0.69%	0	0.00%	0.00
75. Market Area Total	138,982.37	100.00%	676,309,383	100.00%	4,866.15

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	17,033.15	29.29%	128,936,336	32.38%	7,569.73
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	14,916.60	25.65%	104,908,460	26.34%	7,033.00
48. 2A	20,620.33	35.46%	134,169,214	33.69%	6,506.65
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1,347.95	2.32%	7,944,816	2.00%	5,894.00
51. 4A1	4,001.64	6.88%	21,091,551	5.30%	5,270.73
52. 4A	231.85	0.40%	1,184,986	0.30%	5,111.00
53. Total	58,151.52	100.00%	398,235,363	100.00%	6,848.24
<b>Dry</b>					
54. 1D1	5,897.84	23.25%	33,513,074	24.62%	5,682.26
55. 1D	9,030.62	35.59%	50,227,586	36.90%	5,561.92
56. 2D1	6,380.73	25.15%	34,367,599	25.25%	5,386.15
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	660.82	2.60%	3,205,650	2.35%	4,851.02
59. 3D	3,012.37	11.87%	13,323,451	9.79%	4,422.91
60. 4D1	240.59	0.95%	936,611	0.69%	3,892.98
61. 4D	148.07	0.58%	562,172	0.41%	3,796.66
62. Total	25,371.04	100.00%	136,136,143	100.00%	5,365.81
<b>Grass</b>					
63. 1G1	1,099.22	41.63%	2,563,771	48.65%	2,332.35
64. 1G	678.81	25.71%	1,486,789	28.21%	2,190.29
65. 2G1	410.66	15.55%	725,995	13.78%	1,767.87
66. 2G	10.09	0.38%	6,359	0.12%	630.23
67. 3G1	10.14	0.38%	6,389	0.12%	630.08
68. 3G	87.36	3.31%	54,847	1.04%	627.83
69. 4G1	99.05	3.75%	62,400	1.18%	629.98
70. 4G	245.14	9.28%	363,688	6.90%	1,483.59
71. Total	2,640.47	100.00%	5,270,238	100.00%	1,995.95
<b>Irrigated Total</b>					
	58,151.52	66.88%	398,235,363	73.70%	6,848.24
<b>Dry Total</b>					
	25,371.04	29.18%	136,136,143	25.20%	5,365.81
<b>Grass Total</b>					
	2,640.47	3.04%	5,270,238	0.98%	1,995.95
72. Waste	682.43	0.78%	168,275	0.03%	246.58
73. Other	100.85	0.12%	504,250	0.09%	5,000.00
74. Exempt	12,301.70	14.15%	0	0.00%	0.00
75. Market Area Total	86,946.31	100.00%	540,314,269	100.00%	6,214.34

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4,076.10	10.37%	30,452,763	12.41%	7,471.05
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	11,914.73	30.30%	82,687,395	33.69%	6,939.93
48. 2A	11,496.64	29.24%	73,374,701	29.90%	6,382.27
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	641.90	1.63%	3,728,686	1.52%	5,808.83
51. 4A1	10,535.77	26.80%	52,332,551	21.32%	4,967.13
52. 4A	652.20	1.66%	2,859,903	1.17%	4,385.01
<b>53. Total</b>	<b>39,317.34</b>	<b>100.00%</b>	<b>245,435,999</b>	<b>100.00%</b>	<b>6,242.44</b>
<b>Dry</b>					
54. 1D1	5,518.12	4.43%	34,571,031	5.08%	6,265.00
55. 1D	35,914.51	28.85%	218,181,071	32.06%	6,075.01
56. 2D1	25,504.70	20.49%	151,599,578	22.27%	5,943.99
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1,302.49	1.05%	6,715,979	0.99%	5,156.26
59. 3D	51,371.61	41.27%	249,032,041	36.59%	4,847.66
60. 4D1	1,978.09	1.59%	8,634,375	1.27%	4,365.01
61. 4D	2,884.38	2.32%	11,883,608	1.75%	4,119.99
<b>62. Total</b>	<b>124,473.90</b>	<b>100.00%</b>	<b>680,617,683</b>	<b>100.00%</b>	<b>5,467.95</b>
<b>Grass</b>					
63. 1G1	11,268.46	55.86%	26,651,096	69.46%	2,365.11
64. 1G	2,466.82	12.23%	5,467,774	14.25%	2,216.53
65. 2G1	1,921.60	9.53%	3,047,271	7.94%	1,585.80
66. 2G	226.15	1.12%	142,483	0.37%	630.04
67. 3G1	133.30	0.66%	83,983	0.22%	630.03
68. 3G	1,155.54	5.73%	777,001	2.02%	672.41
69. 4G1	305.48	1.51%	192,460	0.50%	630.02
70. 4G	2,694.09	13.36%	2,009,067	5.24%	745.73
<b>71. Total</b>	<b>20,171.44</b>	<b>100.00%</b>	<b>38,371,135</b>	<b>100.00%</b>	<b>1,902.25</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>39,317.34</b>	<b>20.91%</b>	<b>245,435,999</b>	<b>25.41%</b>	<b>6,242.44</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>124,473.90</b>	<b>66.20%</b>	<b>680,617,683</b>	<b>70.48%</b>	<b>5,467.95</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>20,171.44</b>	<b>10.73%</b>	<b>38,371,135</b>	<b>3.97%</b>	<b>1,902.25</b>
72. Waste	4,009.19	2.13%	1,002,494	0.10%	250.05
73. Other	63.77	0.03%	318,850	0.03%	5,000.00
74. Exempt	2,679.20	1.42%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>188,035.64</b>	<b>100.00%</b>	<b>965,746,161</b>	<b>100.00%</b>	<b>5,135.97</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	35.22	243,822	15,723.84	105,256,217	97,595.89	629,665,656	113,354.95	735,165,695
<b>77. Dry Land</b>	94.02	549,150	24,734.59	137,726,315	217,233.38	1,203,934,329	242,061.99	1,342,209,794
<b>78. Grass</b>	15.19	10,914	3,484.03	6,460,909	46,866.06	95,586,149	50,365.28	102,057,972
<b>79. Waste</b>	2.08	521	1,437.32	357,017	6,554.74	1,639,014	7,994.14	1,996,552
<b>80. Other</b>	0.00	0	6.65	33,250	181.31	906,550	187.96	939,800
<b>81. Exempt</b>	19.48	0	1,623.95	0	14,301.79	0	15,945.22	0
<b>82. Total</b>	<b>146.51</b>	<b>804,407</b>	<b>45,386.43</b>	<b>249,833,708</b>	<b>368,431.38</b>	<b>1,931,731,698</b>	<b>413,964.32</b>	<b>2,182,369,813</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	113,354.95	27.38%	735,165,695	33.69%	6,485.52
<b>Dry Land</b>	242,061.99	58.47%	1,342,209,794	61.50%	5,544.90
<b>Grass</b>	50,365.28	12.17%	102,057,972	4.68%	2,026.36
<b>Waste</b>	7,994.14	1.93%	1,996,552	0.09%	249.75
<b>Other</b>	187.96	0.05%	939,800	0.04%	5,000.00
<b>Exempt</b>	15,945.22	3.85%	0	0.00%	0.00
<b>Total</b>	<b>413,964.32</b>	<b>100.00%</b>	<b>2,182,369,813</b>	<b>100.00%</b>	<b>5,271.88</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	Ashland City	195	5,058,568	1,060	28,368,214	1,072	230,043,071	1,267	263,469,853	12,391,851
83.2	Ashland Lake/river	134	11,912,584	571	85,528,680	574	416,547,838	708	513,989,102	18,912,862
83.3	Ashland Rural Subs	10	734,132	108	7,345,808	108	39,558,715	118	47,638,655	1,901,091
83.4	Cedar Bluffs City	13	280,101	255	4,872,929	255	36,354,567	268	41,507,597	523,279
83.5	Cedar Bluffs Rur Sub	1	7,000	9	486,630	9	2,283,940	10	2,777,570	0
83.6	Ceresco City	19	640,387	358	11,346,266	358	65,683,891	377	77,670,544	1,793,754
83.7	Ceresco Rural Subs	0	0	10	637,940	10	3,005,464	10	3,643,404	0
83.8	Colon City	12	156,895	58	743,914	58	6,181,387	70	7,082,196	0
83.9	East Rural-ar 3,4,5	88	9,525,347	290	24,775,590	307	100,266,307	395	134,567,244	879,681
83.10	Fremont Rural Subs	51	1,906,540	311	12,160,350	320	95,670,316	371	109,737,206	3,193,197
83.11	Ithaca City	7	143,960	64	1,016,868	65	7,394,179	72	8,555,007	0
83.12	Leshara City	5	50,036	55	606,439	55	5,306,328	60	5,962,803	50,216
83.13	Malmo City	11	147,420	55	696,487	55	5,056,240	66	5,900,147	34,406
83.14	Mb Lake/river	22	494,485	116	6,388,510	118	30,056,185	140	36,939,180	176,059
83.15	Mead City	10	121,992	206	3,388,117	228	34,879,133	238	38,389,242	288,186
83.16	Mead Rural Subs	7	186,420	29	1,157,412	29	5,246,839	36	6,590,671	80,983
83.17	Memphis City	15	153,492	50	557,653	60	4,653,744	75	5,364,889	39,144
83.18	Morse Bluff City	15	122,289	66	484,867	66	6,422,901	81	7,030,057	0
83.19	Morse Bluff Rur Sub	9	129,000	3	102,200	3	1,012,138	12	1,243,338	0
83.20	Prague City	17	135,011	139	1,019,433	139	12,440,555	156	13,594,999	0
83.21	Rural Res Ctrl-ar 12	11	331,596	349	23,640,530	350	101,499,043	361	125,471,169	1,411,452
83.22	Rural Res East-ar 14	13	995,979	426	29,990,747	427	137,390,101	440	168,376,827	1,927,445
83.23	Rural Res Nw-ar 11	9	329,910	126	7,685,425	126	31,503,530	135	39,518,865	235,661
83.24	Rural Res Sw-ar 13	0	0	124	7,679,240	125	33,936,079	125	41,615,319	698,485
83.25	Swedeburg City	10	203,753	20	377,255	20	3,106,481	30	3,687,489	48,349
83.26	Todd Valley Rur-ar 2	1	30,675	130	9,560,132	133	43,651,229	134	53,242,036	306,714
83.27	Touhy City	10	15,016	12	32,174	12	452,120	22	499,310	0
83.28	Valparaiso City	29	648,476	267	5,357,394	272	44,732,668	301	50,738,538	880,905
83.29	Wahoo City	229	3,343,564	1,650	45,012,967	1,678	333,713,079	1,907	382,069,610	7,334,781
83.30	Wahoo Rural Subs	17	1,203,090	134	9,989,400	134	59,145,188	151	70,337,678	1,609,238
83.31	Wann City	5	71,937	12	200,339	13	1,310,285	18	1,582,561	0
83.32	West Rural-ar 1	9	1,394,827	135	10,954,154	140	48,226,297	149	60,575,278	207,518
83.33	Weston City	16	139,902	140	1,359,338	141	15,449,195	157	16,948,435	263,032
83.34	Woodcliff Sub	6	132,220	433	53,130,000	433	179,140,462	439	232,402,682	1,972,717
83.35	Yutan City	3	51,620	514	13,561,430	514	83,440,435	517	97,053,485	201,412
83.36	Yutan Rural Subs	64	4,412,822	182	16,780,555	182	90,223,684	246	111,417,061	6,257,330

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>	
84 Residential Total	1,073	45,211,046	8,467	426,995,387	8,589	2,314,983,614	9,662	2,787,190,047	63,619,748

Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Ashland City	20	2,327,495	121	8,191,651	122	49,251,246	142	59,770,392	4,377,401
85.2	Ashland Lake/river	1	0	4	455,382	5	5,205,318	6	5,660,700	367,589
85.3	Cedar Bluffs City	5	160,199	32	749,101	32	4,451,223	37	5,360,523	107,997
85.4	Ceresco City	8	477,573	41	1,738,638	42	11,265,898	50	13,482,109	0
85.5	Colon City	10	164,805	14	160,318	14	1,321,283	24	1,646,406	0
85.6	East Rural-ar 3,4,5	15	5,492,721	30	4,113,575	33	15,262,432	48	24,868,728	603,969
85.7	Fremont Rural Subs	0	0	7	703,230	7	1,164,113	7	1,867,343	0
85.8	Ithaca City	5	61,178	10	194,028	10	458,758	15	713,964	0
85.9	Leshara City	0	0	3	44,674	4	86,166	4	130,840	0
85.10	Malmo City	2	13,550	15	81,225	16	512,221	18	606,996	0
85.11	Mead City	6	538,487	40	2,144,266	48	16,439,811	54	19,122,564	62,240
85.12	Mead Rural Subs	0	0	6	444,927	6	1,310,843	6	1,755,770	578,396
85.13	Memphis City	1	20,867	6	170,682	7	267,875	8	459,424	0
85.14	Morse Bluff City	3	9,760	11	42,826	11	733,551	14	786,137	0
85.15	Prague City	6	20,850	21	208,771	22	5,211,103	28	5,440,724	4,193,806
85.16	Rural Res Ctrl-ar 12	0	0	2	213,400	2	714,903	2	928,303	0
85.17	Rural Res Nw-ar 11	1	198,477	0	0	0	0	1	198,477	0
85.18	Todd Valley Rur-ar 2	7	2,166,142	22	3,300,433	24	27,824,418	31	33,290,993	0
85.19	Touhy City	1	4,500	1	5,288	2	42,795	3	52,583	0
85.20	Valparaiso City	3	81,373	38	634,773	39	2,877,503	42	3,593,649	80,281
85.21	Wahoo City	42	3,606,686	265	14,691,249	268	71,358,439	310	89,656,374	902,243
85.22	Wahoo Rural Subs	0	0	1	78,320	1	81,183	1	159,503	0
85.23	Wann City	0	0	2	39,207	2	229,148	2	268,355	128,418
85.24	West Rural-ar 1	0	0	3	145,280	9	1,013,863	9	1,159,143	0
85.25	Weston City	2	19,625	23	270,681	24	1,761,811	26	2,052,117	0
85.26	Woodcliff Sub	2	184,080	6	878,140	6	2,674,018	8	3,736,238	570,957
85.27	Yutan City	1	54,977	38	1,343,457	39	5,276,832	40	6,675,266	0
85.28	Yutan Rural Subs	4	736,000	8	1,315,900	8	4,490,476	12	6,542,376	690,610
86	Commercial Total	145	16,339,345	770	42,359,422	803	231,287,230	948	289,985,997	12,663,907



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	9,206.85	65.55%	25,042,623	65.57%	2,720.00
88. 1G	1,615.82	11.50%	4,395,029	11.51%	2,720.00
89. 2G1	3,181.57	22.65%	8,653,876	22.66%	2,720.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	41.27	0.29%	99,667	0.26%	2,415.00
95. Total	14,045.51	100.00%	38,191,195	100.00%	2,719.10
<b>CRP</b>					
96. 1C1	3,882.79	79.32%	11,045,833	79.01%	2,844.82
97. 1C	129.64	2.65%	375,956	2.69%	2,900.00
98. 2C1	880.49	17.99%	2,553,010	18.26%	2,899.53
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	2.08	0.04%	5,408	0.04%	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	0.24	0.00%	624	0.00%	2,600.00
104. Total	4,895.24	100.00%	13,980,831	100.00%	2,856.01
<b>Timber</b>					
105. 1T1	51.37	0.60%	37,247	0.60%	725.07
106. 1T	498.21	5.78%	361,251	5.79%	725.10
107. 2T1	581.19	6.75%	421,423	6.75%	725.10
108. 2T	4.45	0.05%	3,227	0.05%	725.17
109. 3T1	403.43	4.68%	292,534	4.68%	725.12
110. 3T	693.63	8.05%	502,959	8.05%	725.11
111. 4T1	1,736.12	20.16%	1,258,770	20.16%	725.05
112. 4T	4,644.22	53.92%	3,367,162	53.92%	725.02
113. Total	8,612.62	100.00%	6,244,573	100.00%	725.05
<hr/>					
Grass Total	14,045.51	50.98%	38,191,195	65.38%	2,719.10
CRP Total	4,895.24	17.77%	13,980,831	23.93%	2,856.01
Timber Total	8,612.62	31.26%	6,244,573	10.69%	725.05
<hr/>					
114. Market Area Total	27,553.37	100.00%	58,416,599	100.00%	2,120.13

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	1,065.54	51.68%	2,507,887	52.00%	2,353.63
88. 1G	611.82	29.67%	1,443,692	29.94%	2,359.67
89. 2G1	241.59	11.72%	571,364	11.85%	2,365.02
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	142.88	6.93%	299,752	6.22%	2,097.93
95. Total	2,061.83	100.00%	4,822,695	100.00%	2,339.04
<b>CRP</b>					
96. 1C1	18.34	41.19%	46,215	41.18%	2,519.90
97. 1C	0.47	1.06%	1,184	1.06%	2,519.15
98. 2C1	25.72	57.76%	64,815	57.76%	2,520.02
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	44.53	100.00%	112,214	100.00%	2,519.96
<b>Timber</b>					
105. 1T1	15.34	2.87%	9,669	2.88%	630.31
106. 1T	66.52	12.45%	41,913	12.50%	630.08
107. 2T1	143.35	26.84%	89,816	26.78%	626.55
108. 2T	10.09	1.89%	6,359	1.90%	630.23
109. 3T1	10.14	1.90%	6,389	1.91%	630.08
110. 3T	87.36	16.36%	54,847	16.36%	627.83
111. 4T1	99.05	18.54%	62,400	18.61%	629.98
112. 4T	102.26	19.15%	63,936	19.07%	625.23
113. Total	534.11	100.00%	335,329	100.00%	627.83
<hr/>					
Grass Total	2,061.83	78.09%	4,822,695	91.51%	2,339.04
CRP Total	44.53	1.69%	112,214	2.13%	2,519.96
Timber Total	534.11	20.23%	335,329	6.36%	627.83
<hr/>					
114. Market Area Total	2,640.47	100.00%	5,270,238	100.00%	1,995.95

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	10,328.68	76.19%	24,427,391	76.34%	2,365.01
88. 1G	2,041.22	15.06%	4,827,507	15.09%	2,365.01
89. 2G1	956.88	7.06%	2,263,029	7.07%	2,365.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	29.47	0.22%	61,887	0.19%	2,100.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	200.08	1.48%	420,168	1.31%	2,100.00
95. Total	13,556.33	100.00%	31,999,982	100.00%	2,360.52
<b>CRP</b>					
96. 1C1	888.62	74.48%	2,191,473	74.16%	2,466.15
97. 1C	196.89	16.50%	496,161	16.79%	2,519.99
98. 2C1	93.35	7.82%	235,241	7.96%	2,519.99
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	3.47	0.29%	7,842	0.27%	2,259.94
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	10.83	0.91%	24,475	0.83%	2,259.93
104. Total	1,193.16	100.00%	2,955,192	100.00%	2,476.78
<b>Timber</b>					
105. 1T1	51.16	0.94%	32,232	0.94%	630.02
106. 1T	228.71	4.22%	144,106	4.22%	630.08
107. 2T1	871.37	16.07%	549,001	16.07%	630.04
108. 2T	226.15	4.17%	142,483	4.17%	630.04
109. 3T1	133.30	2.46%	83,983	2.46%	630.03
110. 3T	1,122.60	20.70%	707,272	20.70%	630.03
111. 4T1	305.48	5.63%	192,460	5.63%	630.02
112. 4T	2,483.18	45.80%	1,564,424	45.80%	630.01
113. Total	5,421.95	100.00%	3,415,961	100.00%	630.02
<hr/>					
Grass Total	13,556.33	67.21%	31,999,982	83.40%	2,360.52
CRP Total	1,193.16	5.92%	2,955,192	7.70%	2,476.78
Timber Total	5,421.95	26.88%	3,415,961	8.90%	630.02
<hr/>					
114. Market Area Total	20,171.44	100.00%	38,371,135	100.00%	1,902.25

**2025 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

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	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,576,147,781	2,769,586,210	193,438,429	7.51%	63,604,218	5.04%
02. Recreational	13,101,838	17,603,837	4,501,999	34.36%	15,530	34.24%
03. Ag-Homesite Land, Ag-Res Dwelling	322,654,780	349,125,366	26,470,586	8.20%	13,830,331	3.92%
<b>04. Total Residential (sum lines 1-3)</b>	<b>2,911,904,399</b>	<b>3,136,315,413</b>	<b>224,411,014</b>	<b>7.71%</b>	<b>77,450,079</b>	<b>5.05%</b>
05. Commercial	234,060,351	289,985,997	55,925,646	23.89%	12,663,907	18.48%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>234,060,351</b>	<b>289,985,997</b>	<b>55,925,646</b>	<b>23.89%</b>	<b>12,663,907</b>	<b>18.48%</b>
08. Ag-Farmsite Land, Outbuildings	114,468,324	119,759,324	5,291,000	4.62%	3,274,801	1.76%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	714,700	1,250,725	536,025	75.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>115,183,024</b>	<b>121,010,049</b>	<b>5,827,025</b>	<b>5.06%</b>	<b>3,274,801</b>	<b>2.22%</b>
12. Irrigated	715,247,640	735,165,695	19,918,055	2.78%		
13. Dryland	1,239,565,955	1,342,209,794	102,643,839	8.28%		
14. Grassland	98,913,030	102,057,972	3,144,942	3.18%		
15. Wasteland	2,123,653	1,996,552	-127,101	-5.99%		
16. Other Agland	939,300	939,800	500	0.05%		
<b>17. Total Agricultural Land</b>	<b>2,056,789,578</b>	<b>2,182,369,813</b>	<b>125,580,235</b>	<b>6.11%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>5,317,937,352</b>	<b>5,729,681,272</b>	<b>411,743,920</b>	<b>7.74%</b>	<b>93,388,787</b>	<b>5.99%</b>

## 2025 Assessment Survey for Saunders County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	One appraiser in training, one appraiser assistant, one lister
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$385,872
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$171,907 (Three Employees)
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	N/A
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$7,300
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$21,711

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Vanguard
2.	<b>CAMA software:</b>
	Vanguard
3.	<b>Personal Property software:</b>
	Vanguard
4.	<b>Are cadastral maps currently being used?</b>
	No
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://www.saunders.gworks.com">www.saunders.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Pictometry - Eagleview
10.	<b>When was the aerial imagery last updated?</b>
	Spring 2023

## 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>
	Ashland, Cedar Bluffs, Ceresco, Colon, Ithaca, Leshara, Mead, Memphis, Morse Bluff, Prague, Valparaiso, Wahoo, Weston, and Yutan are all zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	Zoning was originally implemented in 1966, but the comprehensive plan has been updated since originally implemented

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

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

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

## 2025 Residential Assessment Survey for Saunders County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and Appraisal staff.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The cost approach is used in the county with market defined depreciation.
<b>3.</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 County uses local market information in developing depreciation studies.
<b>4.</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>
	Yes, depreciation schedules exist for neighborhoods within many of the valuation groupings, and are adjusted with the Vanguard CAMA
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The county uses vacant lot sales to determine residential lot values.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Vacant land sales are analyzed by location with a contributory value added for well, septic and electrical improvements.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	Yes
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	Lot values are set by using vacant lots sales in the area and other comparable areas.



## 2025 Commercial Assessment Survey for Saunders County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and Staff.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	A market sales approach is used. A cost approach is used with depreciation established from sale information and an income approach is used when sufficient data is available.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	The county looks outside of the county for comparable sales of unique properties.
<b>3.</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>
	Depreciation tables are determined using local market information when sufficient information is available.
<b>4.</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>
	Yes.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Vacant sales analysis primarily.

## 2025 Agricultural Assessment Survey for Saunders County

<b>1.</b>	<b>Valuation data collection done by:</b>
	All office staff..
<b>2.</b>	<b>Describe the process used to determine and monitor market areas.</b>
	The county monitors the sales activity for agricultural land and forms the boundaries based on similar activity within each area.
<b>3.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	The county identifies small tracts of land that sell in the rural areas and does not use them in the agricultural land analysis. The recreational properties are discovered during land use verification and sales questionnaires..
<b>4.</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. Based on location there are two site values, western-28,000, and eastern - 38,000
<b>5.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	We identify these areas through sales and land review.
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Saunders County has had sales that are used to determine the value of the Wetland Reserve parcels.
<b>6a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
<b>7a.</b>	<b>How many parcels have a special valuation application on file?</b>
	6,792
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Saunders County continually analyzes and verifies all agricultural sales which is part of the valuation process. While analyzing, we try and determine if there are different value trends for our different market areas in the county. We research sales that seem different or unusual to determine if there are influences from outside the typical agricultural land market.
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	The non-agricultural influences in Saunders County are residential, some commercial and recreational.
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>

	Influences are found throughout Saunders county; however, the majority of the influences are found near county borders, around the two cities of Wahoo and Ashland, as well as along the river corridor.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Sales within the county are studied to determine if there were influences in the sale price. Those local sales deemed to be non-influenced are used, and other counties with similar characteristics (soils, water availability) are used to substantiate the values.

**2024 PLAN OF ASSESSMENT  
FOR  
SAUNDERS COUNTY  
By Rhonda J Andresen**

**Plan of Assessment Requirements:**

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

**Real Property Assessment Requirements:**

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

Assessment levels required for real property are as follows:

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

See Neb. Rev. Stat. §77-201 (2009).

**General Description of Real Property in Saunders County:** Per the 2024 County Abstract, Saunders County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	<b>9483</b>	<b>55.69%</b>	<b>48.41%</b>
Commercial	<b>944</b>	<b>5.54%</b>	<b>4.45%</b>
Recreational	<b>111</b>	<b>.65 %</b>	<b>.25%</b>
Agricultural	<b>6421</b>	<b>38.12%</b>	<b>46.89%</b>
Agricultural land - taxable acres	<b>415,248.96</b>		

## **17,029 Total Parcels**

New Property: For assessment year 2024 an estimated 9 Commercial and 439 Residential building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2024 Reports & Opinion, Abstract and Assessor Survey.

### **Current Resources:**

#### **A. Staff/Budget/Training**

1- Assessor/Register of Deeds, 1- Deputy Assessor/Register of Deeds, 1- Assessment Clerk/Listener, 2- Assessment Clerk, and 2- Appraiser Assistant. We also have 2 Clerks on the Register of Deeds side.

The total budget for Saunders County Assessor/Register of Deeds for 2023-2024 was \$471,424.54. Beginning in the 2015-2016 budget year, all technology budget items were transferred from the Assessor's budget and moved to the technology line item under the County Board's budget. This would include GIS mapping and Pictometry. In May of 2018, the County converted from the Orion to the Vanguard CAMA and Assessment Administrative software.

The assessor and deputy are required to obtain 60 hours of continuing education every 4 years. The assessor has completed 20.5 credit hour thus far. The deputy assessor has completed 44.5 credit hours thus far. Both the assessor and deputy attend other workshops and meetings to further their knowledge of the assessment field. The newly hired Appraiser Assistant came in with 124 hours of appraiser classes.

The assessment staff at this time does not have continuing education requirements. The staff has voluntarily taken classes such as Vanguard user education, GIS training and classes provided by the Nebraska Department of Revenue. I highly recommend all staff have the ability to take some IAAO courses yearly.

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

The Saunders County cadastral maps were updated in June of 1989. Changes were not made once the county recognized GWorks. I did not agree with this idea and changes to cadastrals began again in 2019. Changes to the maps are being made on the Register of Deeds side.

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

Property record cards in Saunders County are kept and maintained in the Vanguard CAMA system and are available in the office or online. Saunders County Assessment Office went on-line in June of 2006 with the property record information.

D. Software for CAMA, Assessment Administration, GIS

The provider for our CAMA and assessment administration is Vanguard with their CAMAvision program. Saunders County went live with the Vanguard software in May of 2018. GIS mapping became available in 2013. The ag use layer was completed in 2014. For 2015, the ag use changes were implemented. In 2020 Senator Erdman changed all the LCG soil types in regard to LB352. Additional layers in GIS are to be completed in the future to benefit the Assessor, other county offices and the public.

E. Web based – property record information access.

Property record cards are available online.

**Current Assessment Procedures for Real Property:**

A. Discover, List & Inventory all property.

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

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

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

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

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

B. Data Collection.

All relevant sales are gathered, analyzed, and separated into groupings. These groupings are properties in similar areas with similar characteristics, purchased at similar rates. A study is conducted to determine if there are patterns, or similarities in sales prices etc, market areas are then developed. Once the market area is determined sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied, and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations. Individual property information is gathered in the same manner as properties that have building permits.

C. Review assessment sales ratio studies before assessment actions.

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

1) Approaches to Value.

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

2) Market Approach: sales comparisons, See above.

3) Cost Approach: cost manual and depreciation are built into the new Vanguard system. All costing tables must be updated yearly.

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

5) Land valuation studies and establish market areas.

All relevant sales are gathered, analyzed, and separated into groupings. These groupings are properties in similar areas with similar characteristics, purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed, and values generated using sales from each market area. Once the market area is determined sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied, and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

D. Reconciliation of Final Value and documentation See above.

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

F. Notices and Public Relations

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

**Level of Value, Quality, and Uniformity for assessment year 2024:**

<u>Property Class</u>	<u>Median</u>
Residential	93
Commercial	94
Agricultural Land	71

**Assessment Actions Planned for Assessment Year 2025:**

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

Residential: Yutan, Valuation Group 6/Lakes and Rivers and All of Ashland Lakes

Rural Residential Subdivision: Yutan Rural Subdivisions.

Rural Residential: All are up to date for 2025. Ag review will be the main focus.

Commercial: Yutan Commercial and East Commercial. Saunders County will be conducting a Commercial land review for all areas. Review and confirm all properties as necessary

Agland- County wide Ag-land Review

**Assessment Actions Planned for Assessment Year 2026:**

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



Residential: Colon, Ithaca, Leshara, Malmo, Memphis, Swedeburg, Wann and Valparaiso

Rural Residential Subdivision: Leshara, Morse Bluffs and Valparaiso Rural Subdivisions

Rural Residential: Area 11 and 13

Commercial: Commercial Western side of county. Villages of Colon, Ithaca, Leshara, Malmo, Memphis and Valparaiso.

Agland- Area 1

**Assessment Actions Planned for Assessment Year 2027:**

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

Residential: Ceresco, Morse Bluff, Prague, Toughy, Weston and Woodcliff

Rural Residential Subdivision: Ceresco, Prague, Morse Bluff and Weston rural subs

Rural Residential: Area 12 and 14

Commercial: Morse Bluff, Weston and Prague Commercial. Woodcliff Commercial. Continuous review as Saunders County continues to grow.

Agland- Area 2. CRP and WRP. Intensive Use

**Assessment Actions Planned for Assessment Year 2028:**

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

Residential: Cedar Bluffs, Mead and Wahoo

Rural Residential Subdivision: Cedar Bluffs rural subs, Mead rural subs and Wahoo rural subs.

Rural Residential:

Commercial: Cedar Bluffs, Ceresco, Mead and Wahoo commercial. Continuous review as Saunders County continues to grow.

Agland- Area 3

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

1. Saunders County merged their Assessor with the Register of Deeds office beginning January of 2019. This includes yet another list of responsibilities not covered in this 3-year plan.
2. Record Maintenance, Mapping updates, & Ownership changes

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

3. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Real Property Abstract
  - b. Assessor Survey
  - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Education Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
  - k. In 2022, we will begin gathering information and sending that information to the States print shop per LB644 – the transparency bill.
4. Personal Property: administer annual filing of approximately 1,660 personal property returns, prepare subsequent notices for incomplete filings or failure to file and penalties applied.

Reminder personal property postcards are mailed each year to those that filed a return the prior year, as well as any new businesses/agricultural equipment owners that are discovered by the assessment office.

Blank forms are available on the Department of Revenue website.

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

Saunders County currently has 132 approved permissive exemption applications on file.

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

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

7. Homestead Exemptions; administer approximately 877 annual filings. We sent 104 new applications in 2024. Approval/denial process, taxpayer notifications, and taxpayer assistance.

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

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

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

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

Saunders County has 10 Tax Increment Financing projects throughout the county; five in Yutan and six in Wahoo. We will soon be adding new TIF to Ashland, Wahoo and additional in Yutan.

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

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

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

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

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

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

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

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

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

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

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

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

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

The Assessor and Deputy attend continuing education opportunities to complete the education requirements to maintain her assessor certification.

**Conclusion:**

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

Saunders County needs to continue to actively seek qualified applicants for the appraisal team. This should and must be a priority observed by all involved.

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

Respectfully submitted:

*Rhonda J Andresen*  
Saunders County Assessor/Register of Deeds

## Methodology for Special Valuation

### Saunders County

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

#### A. Identification of the influenced area:

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

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

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

Area 3 is the central and western part of the county and surrounds area 2. Area 3 has more irrigation than Area 1. Area 3 also has properties bordering the Platte River, located on the east and north boundaries of the county. This area surrounds Todd Valley lying south and west of the Platte River. Area 3 is second only to Todd Valley in irrigation usage and quality soils.

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

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

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

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

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

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

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

No adjustments were made to sales for any reason.

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

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

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

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

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

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

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

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

*Rhonda J Andresen*

Rhonda J Andresen  
Saunders County Assessor/Register of Deeds