

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2020 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**SALINE COUNTY**



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Saline County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Saline County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Brandi Kelly, Saline County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

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

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. 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 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level

between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used 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.

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

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values, 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.

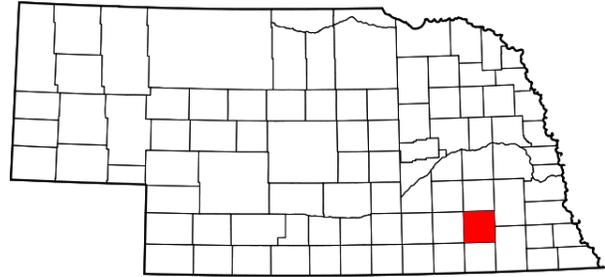
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

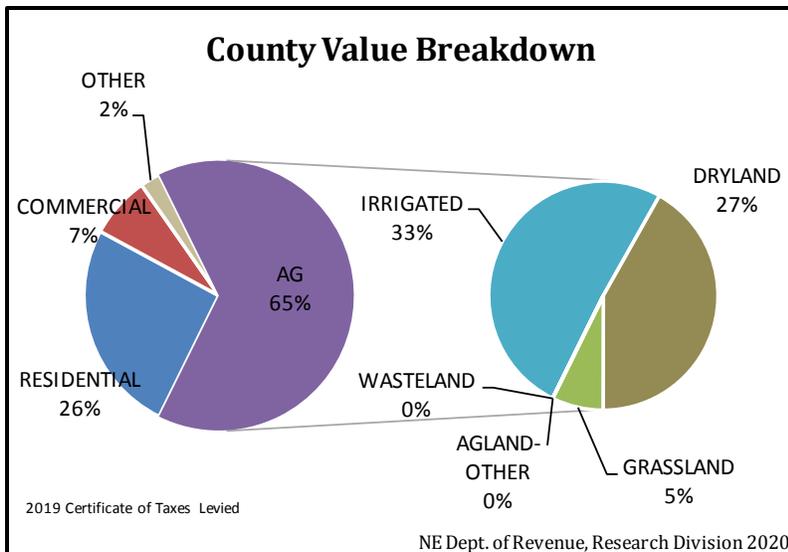
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 574 square miles, Saline County had 14,350 residents, per the Census Bureau Quick Facts for 2018, a 1% population increase over the 2010 U.S. Census. Reports indicated that 78% of county residents were homeowners and 88% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$99,771 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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



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

CITY POPULATION CHANGE			
	2009	2019	Change
CRETE	6,028	6,960	15.5%
DEWITT	572	513	-10.3%
DORCHESTER	615	586	-4.7%
FRIEND	1,174	1,027	-12.5%
SWANTON	106	94	-11.3%
TOBIAS	158	106	-32.9%
WESTERN	287	235	-18.1%
WILBER	1,761	1,855	5.3%

# 2020 Residential Correlation for Saline County

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## *Assessment Actions*

The Saline County Assessor inspected and reviewed the City of Crete. A market analysis was completed of all residential properties. The following adjustments were made to improvements only in these communities: an increase of 14% in Wilber, an increase of 20% in DeWitt, an increase of 30% in Dorchester, an increase of 6% in Friend, an increase of 26% in Western, and an increase of 25% in rural residential 4500. The county assessors completed all pick-up and permit work and placed it on the assessment roll.

## *Assessment Practice Review*

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. Currently there are nine valuation groups recognized by the county assessor. The Saline County Assessor is current with the required six-year physical inspection and review cycle. The county assessor has a plan and tracking file in place to physically inspect and review each parcel. Lot values are reviewed during the six-year inspection and review cycle when the subclass of property is being reviewed. Cost tables are updated after the review of the valuation groups and the assessor arrives at final value by utilizing the Computer-Assisted Mass Appraisal (CAMA) cost tables and a market-derived depreciation model. The county assessor has an outline valuation methodology written.

## *Description of Analysis*

The residential parcels are analyzed utilizing nine valuation groups that are based on assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Wilber
2	Crete
4	Dorchester
5	Friend
6	Small Towns: DeWitt, Swanton, Tobias, Western
9	Cabins: Blue River Lodge, Y-Cabin
11	Rural Residential: 4500, Area 3
12	Rural Residential: 4505, Area 2
13	Rural Residential: 4510, Area 1

## 2020 Residential Correlation for Saline County

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The residential property class has a statistical profile of 291 residential sales, representing all the valuation groups. All valuation groups with a sufficient number of sales are within the acceptable ranges. All three measures of central tendency for the residential class of property are within the acceptable range, as well as the qualitative measures.

The changes to the 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report CTL) indicates that the population changed in the areas addressed by the county assessor in the 2020 assessment actions.

### *Equalization and Quality of Assessment*

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the residential property in Saline County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	36	94.56	96.42	97.03	15.00	99.37
2	156	93.33	93.55	91.56	13.89	102.17
4	17	91.68	93.19	91.03	17.65	102.37
5	35	94.52	100.91	94.59	18.10	106.68
6	29	92.30	100.11	94.74	19.19	105.67
9	2	67.37	67.37	67.31	01.35	100.09
11	10	91.62	93.12	90.39	17.40	103.02
12	2	93.88	93.88	83.66	26.17	112.22
13	4	99.49	94.29	91.37	09.96	103.20
____ALL____	291	93.06	95.24	92.48	15.65	102.98

### *Level of Value*

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

## 2020 Commercial Correlation for Saline County

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### *Assessment Actions*

The Saline County Assessor inspected and reviewed the commercial properties in the City of Crete. The county assessor completed all pick-up and permits work and placed them on the assessment roll.

### *Assessment Practice Review*

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

The county assessor's sales verification process was reviewed to determine if an adequate sample of sales is being used and to ensure all sales that are non-qualified have been properly documented as a non-arm's-length sale. The Saline County Assessor has a usability rate compared to the statewide average.

Based on the economic areas and geographic locations within Saline County, the county assessor has assigned nine valuation groups for the commercial class.

The Saline County Assessor has an established six-year inspection plan and is current in their review process. All of their commercial properties are current and were reviewed between 2015 through 2019. Lot values are current and were inspected and reviewed at the same time in which the community was reviewed and were done by analyzing vacant lot sales, adjusted are made to the lot values when determined necessary. The depreciation index is 2015 except for the rural commercial properties which have a 2014 depreciation index. The Saline County Assessor has either a 2014, 2015, or 2018 costing table index that are implemented and being utilized for the commercial properties.

The Saline County Assessor does have a valuation methodology for commercial properties.

## 2020 Commercial Correlation for Saline County

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### *Description of Analysis*

Currently the nine valuation groups within the commercial class follow the assessor locations in the county.

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

The commercial statistical profile reveals 23 qualified sales, with six of the nine valuation groups represented. Even though two of the three measures of central tendency are within the range, the qualitative measures are above the acceptable ranges. Further reviewing the occupancy code subclass indicates 14 different occupancy codes are within the 23 sales. Valuation Group 2 that consists of Crete has 12 sales within the three-year study period with a median of 98, the ratios of the small sample range from between 91 and 116, with a COD of six. The lowest sale was for \$40,000 while the highest sold for \$1.5 million. Removal of lowest and highest extreme outlier on either end of the array can move the median from 97 and 98, supporting that the statistics of this valuation group could be reliable. This valuation group was inspected and reviewed this year and it does represent almost half of the entire commercial class this should not be used to represent the level of value for the commercial properties in Saline County. All commercial properties are valued using the cost approach.

The statistical sample and the 2020 County Abstract of Assessment, Form 45 Compared with the 2019 Certificate of Taxes Levied (CTL) Report indicated that the population changed in a similar manner to the sales.

## 2020 Commercial Correlation for Saline County

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### *Equalization and Quality of Assessment*

With only 23 total qualified sales, the sample is too small to base an overall level of value. However, a review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the commercial property in Saline County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	4	92.29	90.36	93.61	11.31	96.53
2	12	97.61	100.07	96.99	06.42	103.18
3	3	93.48	85.91	56.18	27.15	152.92
5	2	103.83	103.83	102.67	20.90	101.13
6	1	177.95	177.95	177.95	00.00	100.00
8	1	132.31	132.31	132.31	00.00	100.00
____ALL____	23	96.88	101.65	96.00	16.09	105.89

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Saline County has achieved the statutory level of value of 100%.

## 2020 Agricultural Correlation for Saline County

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### *Assessment Actions*

The Saline County Assessor implemented the Land Capability Group (LCG) conversion. Following the LCG conversion, the county assessor conducted a market study of agricultural land. In the past, the practice was to adjust subclasses by similar percentages. Due to the conversion, this was not feasible for this year. Valuation changes were based on the movement of the acres within the subclass. These adjustments resulted in an aggregated decrease of 5% to dryland and 1% to grassland while there was no change in irrigated land countywide. The county assessor completed the pick-up work and permits for the agricultural improvements.

### *Assessment Practice Review*

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

Sales verification and qualification processes are discussed. Sales verification letters are utilized with a high percentage rate of return. Review of the qualified and nonqualified sales rosters indicate that sales are adequately qualified. The usability rate is similar to counties statewide, further supporting that all arm's-length transactions are available for measurement.

The county assessor keeps land use up to date by aerial imagery comparisons with property records and information from the public.

Agricultural improvements are inspected and reviewed within the six-year cycle. The county's Computer-Assisted Mass Appraisal (CAMA) costing index is 2014 date and the depreciation index is a 2014 table. Saline County has three market areas and each market area has a different value for the home site values. However, the values are the same for both agricultural and rural residential dwellings within an area.

### *Description of Analysis*

The agricultural statistical sample consists of 68 agricultural sales. When examining the three parts of the measures of central tendency, the median is in the range while weighted mean is one percentage point from the acceptable range and the mean is three percentage points from the acceptable range. The differences between these measures are five percentage points between all three. Both the COD and PRD support the reliability of the statistics. Thus, taking all this in consideration they seem to demonstrate support of each other.

Review of the Majority Land Use (MLU) of the irrigated, dry, and grass with sufficient representation are within the acceptable range.

## 2020 Agricultural Correlation for Saline County

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### *Equalization and Quality of Assessment*

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

A comparison of the Saline County values with adjoining counties indicates that all values are comparable. The quality of the assessment of agricultural land in Saline County complies with generally accepted mass appraisal techniques.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	25	70.83	75.13	73.71	10.86	101.93
2	4	71.08	74.54	72.26	14.60	103.16
3	21	70.83	75.24	74.03	10.14	101.63
<u>    Dry    </u>						
County	21	72.93	78.92	75.17	16.44	104.99
1	14	72.85	75.62	73.28	13.21	103.19
2	4	70.78	77.42	76.66	15.65	100.99
3	3	102.28	96.32	87.53	14.16	110.04
<u>    Grass    </u>						
County	4	62.04	60.97	58.92	22.97	103.48
1	1	55.16	55.16	55.16	00.00	100.00
3	3	68.91	62.90	59.84	20.91	105.11
<u>    ALL    </u>	<u>68</u>	72.95	77.92	75.83	15.94	102.76

### *Level of Value*

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

## 2020 Opinions of the Property Tax Administrator for Saline County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	93	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	100	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	73	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, 2020.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2020 Commission Summary for Saline County

### Residential Real Property - Current

Number of Sales	291	Median	93.06
Total Sales Price	\$36,519,946	Mean	95.24
Total Adj. Sales Price	\$36,519,946	Wgt. Mean	92.48
Total Assessed Value	\$33,773,350	Average Assessed Value of the Base	\$97,654
Avg. Adj. Sales Price	\$125,498	Avg. Assessed Value	\$116,060

### Confidence Interval - Current

95% Median C.I	91.52 to 95.73
95% Wgt. Mean C.I	90.49 to 94.47
95% Mean C.I	92.94 to 97.54
% of Value of the Class of all Real Property Value in the County	24.33
% of Records Sold in the Study Period	5.41
% of Value Sold in the Study Period	6.43

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	263	93	93.11
2018	276	96	95.86
2017	282	96	96.23
2016	269	96	96.30

## 2020 Commission Summary for Saline County

### Commercial Real Property - Current

Number of Sales	23	Median	96.88
Total Sales Price	\$3,402,800	Mean	101.65
Total Adj. Sales Price	\$3,402,800	Wgt. Mean	96.00
Total Assessed Value	\$3,266,720	Average Assessed Value of the Base	\$221,359
Avg. Adj. Sales Price	\$147,948	Avg. Assessed Value	\$142,031

### Confidence Interval - Current

95% Median C.I	93.28 to 111.09
95% Wgt. Mean C.I	91.22 to 100.78
95% Mean C.I	90.98 to 112.32
% of Value of the Class of all Real Property Value in the County	8.06
% of Records Sold in the Study Period	2.93
% of Value Sold in the Study Period	1.88

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	27	100	103.24
2018	27	96	95.96
2017	18	94	94.34
2016	18	100	89.95

**76 Saline**  
**RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 291  
 Total Sales Price : 36,519,946  
 Total Adj. Sales Price : 36,519,946  
 Total Assessed Value : 33,773,350  
 Avg. Adj. Sales Price : 125,498  
 Avg. Assessed Value : 116,060

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 95  
 COD : 15.65  
 PRD : 102.98

COV : 21.03  
 STD : 20.03  
 Avg. Abs. Dev : 14.56  
 MAX Sales Ratio : 164.03  
 MIN Sales Ratio : 52.76

95% Median C.I. : 91.52 to 95.73  
 95% Wgt. Mean C.I. : 90.49 to 94.47  
 95% Mean C.I. : 92.94 to 97.54

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	38	97.77	99.66	100.34	09.78	99.32	66.46	141.50	94.87 to 101.64	101,471	101,813	
01-JAN-18 To 31-MAR-18	24	102.45	108.22	103.93	16.19	104.13	76.23	164.03	96.19 to 111.87	117,454	122,068	
01-APR-18 To 30-JUN-18	30	96.58	98.38	97.10	09.15	101.32	72.04	138.18	94.06 to 99.03	136,523	132,561	
01-JUL-18 To 30-SEP-18	41	92.78	97.86	94.16	14.88	103.93	63.99	157.78	89.13 to 100.07	120,046	113,035	
01-OCT-18 To 31-DEC-18	43	83.45	89.07	85.59	18.87	104.07	56.58	156.40	78.00 to 90.63	134,051	114,728	
01-JAN-19 To 31-MAR-19	25	94.52	94.86	92.51	17.66	102.54	60.20	147.54	83.60 to 104.03	120,556	111,526	
01-APR-19 To 30-JUN-19	40	87.39	89.17	85.86	17.11	103.86	52.76	158.90	83.95 to 92.24	127,683	109,630	
01-JUL-19 To 30-SEP-19	50	90.32	91.96	90.13	14.61	102.03	60.14	134.03	84.29 to 93.60	138,844	125,138	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	133	97.37	100.36	98.20	12.50	102.20	63.99	164.03	95.71 to 99.03	117,988	115,863	
01-OCT-18 To 30-SEP-19	158	88.44	90.92	88.17	17.30	103.12	52.76	158.90	84.67 to 91.10	131,820	116,225	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	138	94.33	97.04	93.60	15.94	103.68	56.58	164.03	92.46 to 97.24	127,541	119,378	
<u>ALL</u>	291	93.06	95.24	92.48	15.65	102.98	52.76	164.03	91.52 to 95.73	125,498	116,060	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	36	94.56	96.42	97.03	15.00	99.37	56.58	150.37	85.62 to 104.71	130,736	126,855	
2	156	93.33	93.55	91.56	13.89	102.17	52.76	164.03	90.19 to 95.85	136,035	124,552	
4	17	91.68	93.19	91.03	17.65	102.37	62.70	142.04	72.07 to 105.43	104,153	94,810	
5	35	94.52	100.91	94.59	18.10	106.68	60.14	157.78	89.43 to 104.10	93,979	88,895	
6	29	92.30	100.11	94.74	19.19	105.67	63.99	158.90	87.57 to 107.79	59,734	56,590	
9	2	67.37	67.37	67.31	01.35	100.09	66.46	68.27	N/A	15,900	10,703	
11	10	91.62	93.12	90.39	17.40	103.02	66.33	125.45	76.23 to 116.72	264,000	238,627	
12	2	93.88	93.88	83.66	26.17	112.22	69.31	118.45	N/A	169,500	141,808	
13	4	99.49	94.29	91.37	09.96	103.20	70.87	107.31	N/A	197,250	180,226	
<u>ALL</u>	291	93.06	95.24	92.48	15.65	102.98	52.76	164.03	91.52 to 95.73	125,498	116,060	

**76 Saline**  
**RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 291  
 Total Sales Price : 36,519,946  
 Total Adj. Sales Price : 36,519,946  
 Total Assessed Value : 33,773,350  
 Avg. Adj. Sales Price : 125,498  
 Avg. Assessed Value : 116,060

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 95  
 COD : 15.65  
 PRD : 102.98

COV : 21.03  
 STD : 20.03  
 Avg. Abs. Dev : 14.56  
 MAX Sales Ratio : 164.03  
 MIN Sales Ratio : 52.76

95% Median C.I. : 91.52 to 95.73  
 95% Wgt. Mean C.I. : 90.49 to 94.47  
 95% Mean C.I. : 92.94 to 97.54

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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	290	93.33	95.34	92.49	15.56	103.08	52.76	164.03	91.52 to 95.85	125,873	116,421
06	1	66.46	66.46	66.46	00.00	100.00	66.46	66.46	N/A	16,800	11,165
07											
<u>ALL</u>	291	93.06	95.24	92.48	15.65	102.98	52.76	164.03	91.52 to 95.73	125,498	116,060

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	125.00	125.00	125.00	00.00	100.00	125.00	125.00	N/A	3,000	3,750
Less Than 15,000	1	125.00	125.00	125.00	00.00	100.00	125.00	125.00	N/A	3,000	3,750
Less Than 30,000	11	111.71	107.26	106.98	18.76	100.26	66.46	158.90	68.27 to 134.03	18,727	20,035
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	290	93.06	95.13	92.48	15.58	102.87	52.76	164.03	91.25 to 95.73	125,921	116,447
Greater Than 14,999	290	93.06	95.13	92.48	15.58	102.87	52.76	164.03	91.25 to 95.73	125,921	116,447
Greater Than 29,999	280	93.03	94.77	92.40	15.20	102.56	52.76	164.03	91.10 to 95.52	129,693	119,832
<u>Incremental Ranges</u>											
0 TO 4,999	1	125.00	125.00	125.00	00.00	100.00	125.00	125.00	N/A	3,000	3,750
5,000 TO 14,999											
15,000 TO 29,999	10	109.75	105.48	106.72	19.80	98.84	66.46	158.90	68.27 to 134.03	20,300	21,664
30,000 TO 59,999	41	99.71	107.90	109.33	21.07	98.69	60.20	156.83	90.36 to 121.54	41,157	44,998
60,000 TO 99,999	60	95.78	99.96	99.90	16.53	100.06	62.70	164.03	91.25 to 98.93	76,862	76,786
100,000 TO 149,999	84	91.60	89.43	89.48	13.58	99.94	52.76	123.46	87.38 to 94.06	126,028	112,771
150,000 TO 249,999	82	90.96	90.06	90.15	11.46	99.90	60.14	134.19	87.09 to 95.44	184,518	166,336
250,000 TO 499,999	12	97.93	94.81	94.90	12.87	99.91	70.87	117.68	78.00 to 105.58	313,833	297,825
500,000 TO 999,999	1	77.94	77.94	77.94	00.00	100.00	77.94	77.94	N/A	532,000	414,640
1,000,000 +											
<u>ALL</u>	291	93.06	95.24	92.48	15.65	102.98	52.76	164.03	91.52 to 95.73	125,498	116,060

**76 Saline**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 23  
Total Sales Price : 3,402,800  
Total Adj. Sales Price : 3,402,800  
Total Assessed Value : 3,266,720  
Avg. Adj. Sales Price : 147,948  
Avg. Assessed Value : 142,031

MEDIAN : 97  
WGT. MEAN : 96  
MEAN : 102  
COD : 16.09  
PRD : 105.89

COV : 24.28  
STD : 24.68  
Avg. Abs. Dev : 15.59  
MAX Sales Ratio : 177.95  
MIN Sales Ratio : 44.06

95% Median C.I. : 93.28 to 111.09  
95% Wgt. Mean C.I. : 91.22 to 100.78  
95% Mean C.I. : 90.98 to 112.32

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	1	112.91	112.91	112.91	00.00	100.00	112.91	112.91	N/A	85,000	95,970
01-JAN-17 To 31-MAR-17	1	177.95	177.95	177.95	00.00	100.00	177.95	177.95	N/A	20,000	35,590
01-APR-17 To 30-JUN-17	4	94.41	93.86	94.19	12.27	99.65	71.13	115.50	N/A	436,575	411,231
01-JUL-17 To 30-SEP-17	1	105.72	105.72	105.72	00.00	100.00	105.72	105.72	N/A	100,000	105,715
01-OCT-17 To 31-DEC-17	1	120.19	120.19	120.19	00.00	100.00	120.19	120.19	N/A	8,000	9,615
01-JAN-18 To 31-MAR-18	2	107.22	107.22	89.78	23.40	119.43	82.13	132.31	N/A	26,250	23,568
01-APR-18 To 30-JUN-18	3	91.44	93.46	92.08	04.20	101.50	88.71	100.24	N/A	78,333	72,130
01-JUL-18 To 30-SEP-18	2	69.96	69.96	62.17	37.02	112.53	44.06	95.86	N/A	71,500	44,453
01-OCT-18 To 31-DEC-18	5	93.48	98.05	100.36	05.43	97.70	92.39	111.09	N/A	163,800	164,383
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19	2	111.21	111.21	106.84	12.89	104.09	96.88	125.53	N/A	57,500	61,435
01-JUL-19 To 30-SEP-19	1	98.34	98.34	98.34	00.00	100.00	98.34	98.34	N/A	79,000	77,690
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	7	105.72	110.29	96.46	19.79	114.34	71.13	177.95	71.13 to 177.95	278,757	268,886
01-OCT-17 To 30-SEP-18	8	93.65	94.37	82.56	18.99	114.30	44.06	132.31	44.06 to 132.31	54,813	45,256
01-OCT-18 To 30-SEP-19	8	97.61	101.37	100.94	07.55	100.43	92.39	125.53	92.39 to 125.53	126,625	127,809
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	7	105.72	111.33	95.81	20.77	116.20	71.13	177.95	71.13 to 177.95	267,757	256,549
01-JAN-18 To 31-DEC-18	12	93.38	93.75	93.99	12.58	99.74	44.06	132.31	88.71 to 100.24	104,125	97,862
<u>ALL</u>	23	96.88	101.65	96.00	16.09	105.89	44.06	177.95	93.28 to 111.09	147,948	142,031

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	4	92.29	90.36	93.61	11.31	96.53	71.13	105.72	N/A	69,825	65,360
2	12	97.61	100.07	96.99	06.42	103.18	91.44	115.50	93.28 to 111.09	241,125	233,861
3	3	93.48	85.91	56.18	27.15	152.92	44.06	120.19	N/A	39,167	22,005
5	2	103.83	103.83	102.67	20.90	101.13	82.13	125.53	N/A	42,250	43,380
6	1	177.95	177.95	177.95	00.00	100.00	177.95	177.95	N/A	20,000	35,590
8	1	132.31	132.31	132.31	00.00	100.00	132.31	132.31	N/A	8,000	10,585
<u>ALL</u>	23	96.88	101.65	96.00	16.09	105.89	44.06	177.95	93.28 to 111.09	147,948	142,031

**76 Saline**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 23  
Total Sales Price : 3,402,800  
Total Adj. Sales Price : 3,402,800  
Total Assessed Value : 3,266,720  
Avg. Adj. Sales Price : 147,948  
Avg. Assessed Value : 142,031

MEDIAN : 97  
WGT. MEAN : 96  
MEAN : 102  
COD : 16.09  
PRD : 105.89

COV : 24.28  
STD : 24.68  
Avg. Abs. Dev : 15.59  
MAX Sales Ratio : 177.95  
MIN Sales Ratio : 44.06

95% Median C.I. : 93.28 to 111.09  
95% Wgt. Mean C.I. : 91.22 to 100.78  
95% Mean C.I. : 90.98 to 112.32

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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	22	96.37	101.73	95.31	16.76	106.74	44.06	177.95	92.39 to 112.91	131,945	125,760
04	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	500,000	500,000
<u>ALL</u>	23	96.88	101.65	96.00	16.09	105.89	44.06	177.95	93.28 to 111.09	147,948	142,031

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	126.25	126.25	126.25	04.80	100.00	120.19	132.31	N/A	8,000	10,100
Less Than 30,000	4	126.25	130.98	135.65	19.13	96.56	93.48	177.95	N/A	13,125	17,804
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	23	96.88	101.65	96.00	16.09	105.89	44.06	177.95	93.28 to 111.09	147,948	142,031
Greater Than 14,999	21	95.86	99.31	95.86	14.84	103.60	44.06	177.95	92.39 to 105.72	161,276	154,596
Greater Than 29,999	19	95.86	95.47	95.38	11.77	100.09	44.06	125.53	91.44 to 105.72	176,332	168,184
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	126.25	126.25	126.25	04.80	100.00	120.19	132.31	N/A	8,000	10,100
15,000 TO 29,999	2	135.72	135.72	139.77	31.12	97.10	93.48	177.95	N/A	18,250	25,508
30,000 TO 59,999	6	94.57	94.70	94.69	13.24	100.01	71.13	125.53	71.13 to 125.53	43,133	40,844
60,000 TO 99,999	6	97.61	92.73	91.92	16.58	100.88	44.06	115.50	44.06 to 115.50	85,000	78,129
100,000 TO 149,999	5	95.37	99.20	99.64	06.92	99.56	91.44	111.09	N/A	118,300	117,873
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	500,000	500,000
1,000,000 +	1	93.44	93.44	93.44	00.00	100.00	93.44	93.44	N/A	1,490,000	1,392,300
<u>ALL</u>	23	96.88	101.65	96.00	16.09	105.89	44.06	177.95	93.28 to 111.09	147,948	142,031

**76 Saline**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 23  
 Total Sales Price : 3,402,800  
 Total Adj. Sales Price : 3,402,800  
 Total Assessed Value : 3,266,720  
 Avg. Adj. Sales Price : 147,948  
 Avg. Assessed Value : 142,031

MEDIAN : 97  
 WGT. MEAN : 96  
 MEAN : 102  
 COD : 16.09  
 PRD : 105.89

COV : 24.28  
 STD : 24.68  
 Avg. Abs. Dev : 15.59  
 MAX Sales Ratio : 177.95  
 MIN Sales Ratio : 44.06

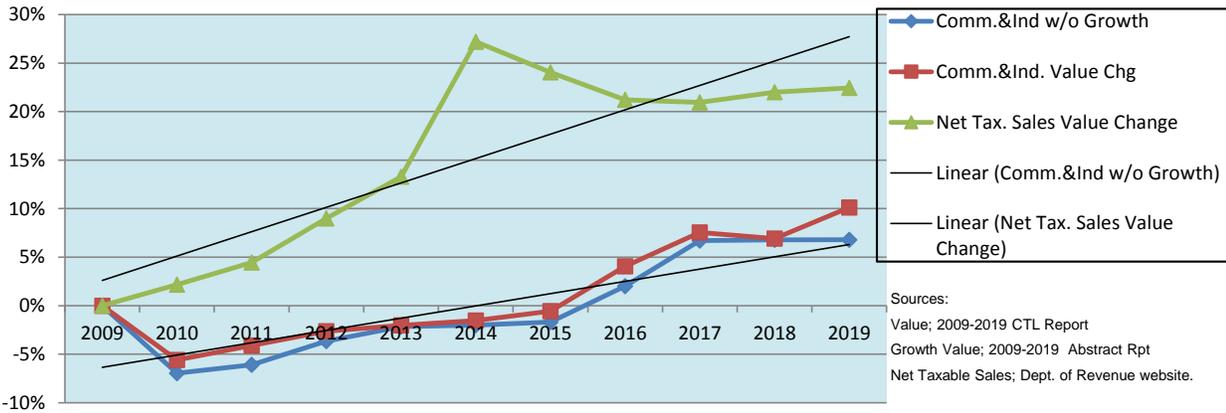
95% Median C.I. : 93.28 to 111.09  
 95% Wgt. Mean C.I. : 91.22 to 100.78  
 95% Mean C.I. : 90.98 to 112.32

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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
306	1	88.71	88.71	88.71	00.00	100.00	88.71	88.71	N/A	90,000	79,840
344	2	87.26	87.26	89.62	05.88	97.37	82.13	92.39	N/A	82,250	73,710
349	2	118.31	118.31	114.26	06.10	103.54	111.09	125.53	N/A	91,250	104,260
352	1	105.72	105.72	105.72	00.00	100.00	105.72	105.72	N/A	100,000	105,715
353	6	97.61	101.74	101.16	07.36	100.57	91.44	115.50	91.44 to 115.50	92,667	93,738
384	1	120.19	120.19	120.19	00.00	100.00	120.19	120.19	N/A	8,000	9,615
386	1	100.24	100.24	100.24	00.00	100.00	100.24	100.24	N/A	45,000	45,110
406	2	101.72	101.72	81.48	30.07	124.84	71.13	132.31	N/A	23,650	19,270
442	1	177.95	177.95	177.95	00.00	100.00	177.95	177.95	N/A	20,000	35,590
494	2	96.64	96.64	99.50	03.48	97.13	93.28	100.00	N/A	270,000	268,655
528	1	93.48	93.48	93.48	00.00	100.00	93.48	93.48	N/A	16,500	15,425
540	1	93.44	93.44	93.44	00.00	100.00	93.44	93.44	N/A	1,490,000	1,392,300
557	1	95.86	95.86	95.86	00.00	100.00	95.86	95.86	N/A	50,000	47,930
582	1	44.06	44.06	44.06	00.00	100.00	44.06	44.06	N/A	93,000	40,975
<u>ALL</u>	23	96.88	101.65	96.00	16.09	105.89	44.06	177.95	93.28 to 111.09	147,948	142,031

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 138,602,720	\$ 4,679,971		\$ 133,922,749	--	\$ 73,251,249	--
2009	\$ 142,660,170	\$ 4,927,525	3.45%	\$ 137,732,645	--	\$ 71,092,515	--
2010	\$ 134,682,920	\$ 1,943,570	1.44%	\$ 132,739,350	-6.95%	\$ 72,627,788	2.16%
2011	\$ 136,799,780	\$ 2,821,470	2.06%	\$ 133,978,310	-0.52%	\$ 74,265,090	2.25%
2012	\$ 138,908,790	\$ 1,450,340	1.04%	\$ 137,458,450	0.48%	\$ 77,487,367	4.34%
2013	\$ 139,759,575	\$ 192,570	0.14%	\$ 139,567,005	0.47%	\$ 80,534,652	3.93%
2014	\$ 140,474,985	\$ 685,740	0.49%	\$ 139,789,245	0.02%	\$ 90,429,706	12.29%
2015	\$ 141,876,320	\$ 1,615,050	1.14%	\$ 140,261,270	-0.15%	\$ 88,190,883	-2.48%
2016	\$ 148,447,250	\$ 2,927,435	1.97%	\$ 145,519,815	2.57%	\$ 86,172,649	-2.29%
2017	\$ 153,426,780	\$ 1,208,540	0.79%	\$ 152,218,240	2.54%	\$ 85,985,758	-0.22%
2018	\$ 152,526,290	\$ 174,495	0.11%	\$ 152,351,795	-0.70%	\$ 86,739,339	0.88%
2019	\$ 157,095,795	\$ 4,736,230	3.01%	\$ 152,359,565	-0.11%	\$ 87,049,626	0.36%
<b>Ann %chg</b>		0.97%		<b>Average</b>	<b>-0.24%</b>	2.05%	<b>2.12%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-6.95%	-5.59%	2.16%
2011	-6.09%	-4.11%	4.46%
2012	-3.65%	-2.63%	9.00%
2013	-2.17%	-2.03%	13.28%
2014	-2.01%	-1.53%	27.20%
2015	-1.68%	-0.55%	24.05%
2016	2.00%	4.06%	21.21%
2017	6.70%	7.55%	20.95%
2018	6.79%	6.92%	22.01%
2019	6.80%	10.12%	22.45%

County Number	76
County Name	Saline

**76 Saline**  
**AGRICULTURAL LAND**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 68  
Total Sales Price : 45,744,880  
Total Adj. Sales Price : 45,744,880  
Total Assessed Value : 34,686,675  
Avg. Adj. Sales Price : 672,719  
Avg. Assessed Value : 510,098

MEDIAN : 73  
WGT. MEAN : 76  
MEAN : 78  
COD : 15.94  
PRD : 102.76

COV : 20.97  
STD : 16.34  
Avg. Abs. Dev : 11.63  
MAX Sales Ratio : 126.06  
MIN Sales Ratio : 38.28

95% Median C.I. : 70.36 to 76.42  
95% Wgt. Mean C.I. : 72.32 to 79.34  
95% Mean C.I. : 74.04 to 81.80

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	10	78.97	79.37	78.26	16.50	101.42	38.28	109.06	71.13 to 102.28	453,326	354,758	
01-JAN-17 To 31-MAR-17	11	68.83	72.62	73.29	11.45	99.09	56.81	121.60	64.21 to 74.09	771,552	565,489	
01-APR-17 To 30-JUN-17	6	65.97	66.97	66.86	06.47	100.16	56.74	77.85	56.74 to 77.85	762,400	509,768	
01-JUL-17 To 30-SEP-17	2	91.98	91.98	87.57	25.08	105.04	68.91	115.05	N/A	187,500	164,185	
01-OCT-17 To 31-DEC-17	3	95.07	100.20	97.68	16.34	102.58	79.48	126.06	N/A	645,000	630,037	
01-JAN-18 To 31-MAR-18	9	87.18	82.75	80.11	15.15	103.30	55.16	103.31	60.92 to 100.45	660,494	529,108	
01-APR-18 To 30-JUN-18	5	73.67	76.68	75.11	09.68	102.09	66.23	86.40	N/A	753,315	565,788	
01-JUL-18 To 30-SEP-18	1	68.72	68.72	68.72	00.00	100.00	68.72	68.72	N/A	417,793	287,090	
01-OCT-18 To 31-DEC-18	9	76.19	81.27	76.86	14.50	105.74	64.79	109.49	67.40 to 93.18	888,165	682,629	
01-JAN-19 To 31-MAR-19	6	73.79	73.81	72.90	04.72	101.25	67.88	81.70	67.88 to 81.70	777,457	566,743	
01-APR-19 To 30-JUN-19	4	69.95	76.53	76.06	17.41	100.62	60.41	105.80	N/A	337,315	256,551	
01-JUL-19 To 30-SEP-19	2	71.06	71.06	70.04	04.76	101.46	67.68	74.44	N/A	851,925	596,648	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	29	70.78	75.12	73.21	15.89	102.61	38.28	121.60	67.75 to 76.42	619,646	453,618	
01-OCT-17 To 30-SEP-18	18	84.59	83.19	80.97	15.83	102.74	55.16	126.06	70.36 to 95.07	670,212	542,673	
01-OCT-18 To 30-SEP-19	21	72.96	77.26	74.87	11.86	103.19	60.41	109.49	68.28 to 81.70	748,159	560,173	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	22	68.92	76.60	74.80	17.02	102.41	56.74	126.06	65.86 to 77.85	698,703	522,612	
01-JAN-18 To 31-DEC-18	24	79.25	80.35	77.37	15.15	103.85	55.16	109.49	70.36 to 87.38	755,096	584,236	
<u>ALL</u>	68	72.95	77.92	75.83	15.94	102.76	38.28	126.06	70.36 to 76.42	672,719	510,098	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	20	73.69	76.96	74.60	15.47	103.16	55.16	105.80	67.68 to 86.40	434,135	323,865	
2	10	74.22	76.71	75.06	13.18	102.20	60.92	103.31	64.79 to 95.07	885,786	664,834	
3	38	72.55	78.74	76.45	16.80	103.00	38.28	126.06	69.80 to 81.52	742,219	567,396	
<u>ALL</u>	68	72.95	77.92	75.83	15.94	102.76	38.28	126.06	70.36 to 76.42	672,719	510,098	

**76 Saline**  
**AGRICULTURAL LAND**

**PAD 2020 R&O Statistics (Using 2020 Values)**  
Qualified  
Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

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STD : 16.34  
Avg. Abs. Dev : 11.63  
MAX Sales Ratio : 126.06  
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95% Median C.I. : 70.36 to 76.42  
95% Wgt. Mean C.I. : 72.32 to 79.34  
95% Mean C.I. : 74.04 to 81.80

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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	7	70.78	71.90	71.05	05.00	101.20	67.40	82.31	67.40 to 82.31	915,166	650,213
2	1	67.40	67.40	67.40	00.00	100.00	67.40	67.40	N/A	1,300,000	876,220
3	6	71.53	72.66	71.98	04.99	100.94	67.75	82.31	67.75 to 82.31	851,027	612,545
<b>_____Dry_____</b>											
County	12	73.22	78.52	77.87	16.06	100.83	56.74	115.05	67.89 to 92.36	453,033	352,795
1	7	72.76	72.96	72.97	12.05	99.99	56.74	92.36	56.74 to 92.36	423,008	308,672
2	3	73.67	81.62	83.63	16.03	97.60	67.89	103.31	N/A	650,007	543,578
3	2	93.34	93.34	84.16	23.27	110.91	71.62	115.05	N/A	262,663	221,048
<b>_____Grass_____</b>											
County	3	68.91	68.53	69.17	12.76	99.07	55.16	81.52	N/A	204,124	141,200
1	1	55.16	55.16	55.16	00.00	100.00	55.16	55.16	N/A	180,000	99,295
3	2	75.22	75.22	75.01	08.39	100.28	68.91	81.52	N/A	216,186	162,153
<b>_____ALL_____</b>	<b>68</b>	<b>72.95</b>	<b>77.92</b>	<b>75.83</b>	<b>15.94</b>	<b>102.76</b>	<b>38.28</b>	<b>126.06</b>	<b>70.36 to 76.42</b>	<b>672,719</b>	<b>510,098</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	25	70.83	75.13	73.71	10.86	101.93	60.92	121.60	68.72 to 75.39	992,760	731,805
2	4	71.08	74.54	72.26	14.60	103.16	60.92	95.07	N/A	1,110,000	802,084
3	21	70.83	75.24	74.03	10.14	101.63	64.21	121.60	68.72 to 76.19	970,429	718,419
<b>_____Dry_____</b>											
County	21	72.93	78.92	75.17	16.44	104.99	56.74	115.05	67.89 to 87.38	493,509	370,990
1	14	72.85	75.62	73.28	13.21	103.19	56.74	100.45	65.02 to 87.38	473,111	346,680
2	4	70.78	77.42	76.66	15.65	100.99	64.79	103.31	N/A	773,665	593,074
3	3	102.28	96.32	87.53	14.16	110.04	71.62	115.05	N/A	215,157	188,328
<b>_____Grass_____</b>											
County	4	62.04	60.97	58.92	22.97	103.48	38.28	81.52	N/A	229,118	135,000
1	1	55.16	55.16	55.16	00.00	100.00	55.16	55.16	N/A	180,000	99,295
3	3	68.91	62.90	59.84	20.91	105.11	38.28	81.52	N/A	245,491	146,902
<b>_____ALL_____</b>	<b>68</b>	<b>72.95</b>	<b>77.92</b>	<b>75.83</b>	<b>15.94</b>	<b>102.76</b>	<b>38.28</b>	<b>126.06</b>	<b>70.36 to 76.42</b>	<b>672,719</b>	<b>510,098</b>

## Saline County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	4700	4700	3847	3850	3800	3800	3650	3650	<b>4076</b>
Fillmore	2	6500	6300	6200	6100	n/a	5400	5400	5350	<b>6193</b>
Lancaster	1	6975	6187	5770	5400	4987	4787	4573	4385	<b>5302</b>
Saline	2	7400	7300	7050	7000	6700	0	5150	4640	<b>6874</b>
Gage	1	5306	n/a	5065	5083	4393	n/a	3985	3985	<b>4775</b>
Jefferson	1	4430	6508	6474	4102	4095	n/a	4241	2547	<b>5370</b>
Thayer	1	6025	5875	5775	5625	5425	5275	5150	5150	<b>5688</b>

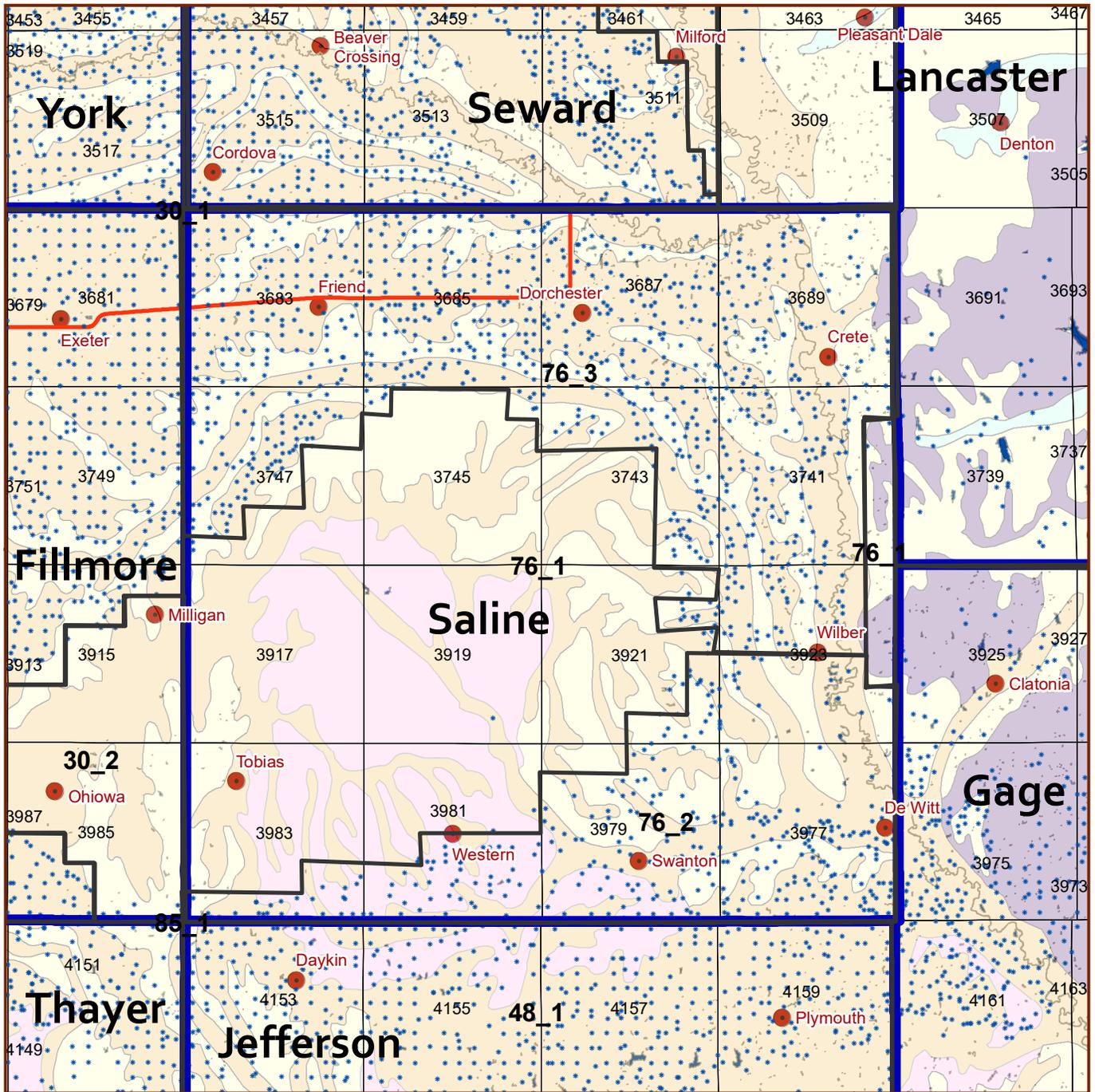
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	3398	3399	3298	3299	3200	3181	3000	2989	<b>3278</b>
Fillmore	2	3455	3405	3350	3200	3050	3050	2950	2750	<b>3304</b>
Lancaster	1	5400	4875	4496	4199	4009	3524	3299	3185	<b>4069</b>
Saline	2	5600	5500	5100	5100	5000	3700	3600	2900	<b>4953</b>
Gage	1	4000	4000	3610	3610	3040	n/a	2415	2415	<b>3141</b>
Jefferson	1	3245	4773	4805	2620	n/a	2620	2732	1626	<b>3567</b>
Thayer	1	3350	3350	3175	3175	2850	2850	2700	2700	<b>3134</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	1808	1815	1795	n/a	n/a	n/a	n/a	1425	<b>1801</b>
Fillmore	2	1500	1500	1400	n/a	n/a	n/a	n/a	n/a	<b>1448</b>
Lancaster	1	2153	2145	2099	n/a	2076	1961	2110	2091	<b>2136</b>
Saline	2	1815	2096	2002	2000	1799	1800	1701	1600	<b>1743</b>
Gage	1	2100	2100	2000	2000	1800	1800	n/a	1600	<b>2079</b>
Jefferson	1	1579	1567	1600	1600	n/a	n/a	n/a	1600	<b>1586</b>
Thayer	1	1370	1370	1370	n/a	1370	1370	n/a	1370	<b>1370</b>

County	Mkt Area	CRP	TIMBER	WASTE
Saline	1	n/a	516	100
Fillmore	2	1409	n/a	600
Lancaster	1	n/a	n/a	746
Saline	2	2550	600	100
Gage	1	3375	1000	200
Jefferson	1	n/a	618	200
Thayer	1	2341	500	200

Source: 2020 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.

# SALINE COUNTY



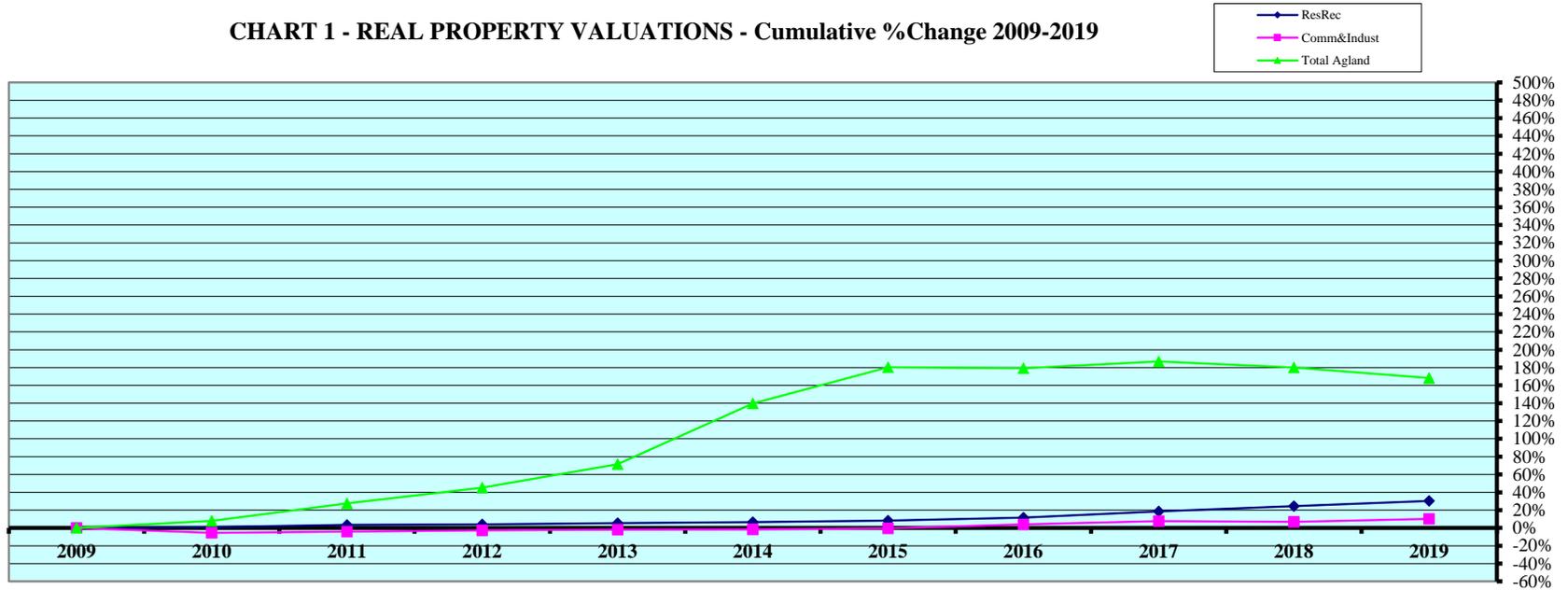
### Legend

- 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 2009-2019**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	373,094,390	--	--	--	142,660,170	--	--	--	512,072,825	--	--	--
2010	376,910,295	3,815,905	1.02%	1.02%	134,682,920	-7,977,250	-5.59%	-5.59%	553,261,535	41,188,710	8.04%	8.04%
2011	385,834,030	8,923,735	2.37%	3.41%	136,799,780	2,116,860	1.57%	-4.11%	653,180,160	99,918,625	18.06%	27.56%
2012	388,505,640	2,671,610	0.69%	4.13%	138,908,790	2,109,010	1.54%	-2.63%	743,360,555	90,180,395	13.81%	45.17%
2013	392,760,430	4,254,790	1.10%	5.27%	139,759,575	850,785	0.61%	-2.03%	878,189,585	134,829,030	18.14%	71.50%
2014	396,876,925	4,116,495	1.05%	6.37%	140,474,985	715,410	0.51%	-1.53%	1,226,866,655	348,677,070	39.70%	139.59%
2015	403,531,380	6,654,455	1.68%	8.16%	141,876,320	1,401,335	1.00%	-0.55%	1,434,951,555	208,084,900	16.96%	180.22%
2016	416,533,790	13,002,410	3.22%	11.64%	148,447,250	6,570,930	4.63%	4.06%	1,429,729,605	-5,221,950	-0.36%	179.20%
2017	442,602,695	26,068,905	6.26%	18.63%	153,426,780	4,979,530	3.35%	7.55%	1,468,899,855	39,170,250	2.74%	186.85%
2018	464,357,910	21,755,215	4.92%	24.46%	152,526,290	-900,490	-0.59%	6.92%	1,433,969,370	-34,930,485	-2.38%	180.03%
2019	486,056,890	21,698,980	4.67%	30.28%	157,095,795	4,569,505	3.00%	10.12%	1,373,394,725	-60,574,645	-4.22%	168.20%

Rate Annual %chg: Residential & Recreational **2.68%**

Commercial & Industrial **0.97%**

Agricultural Land **10.37%**

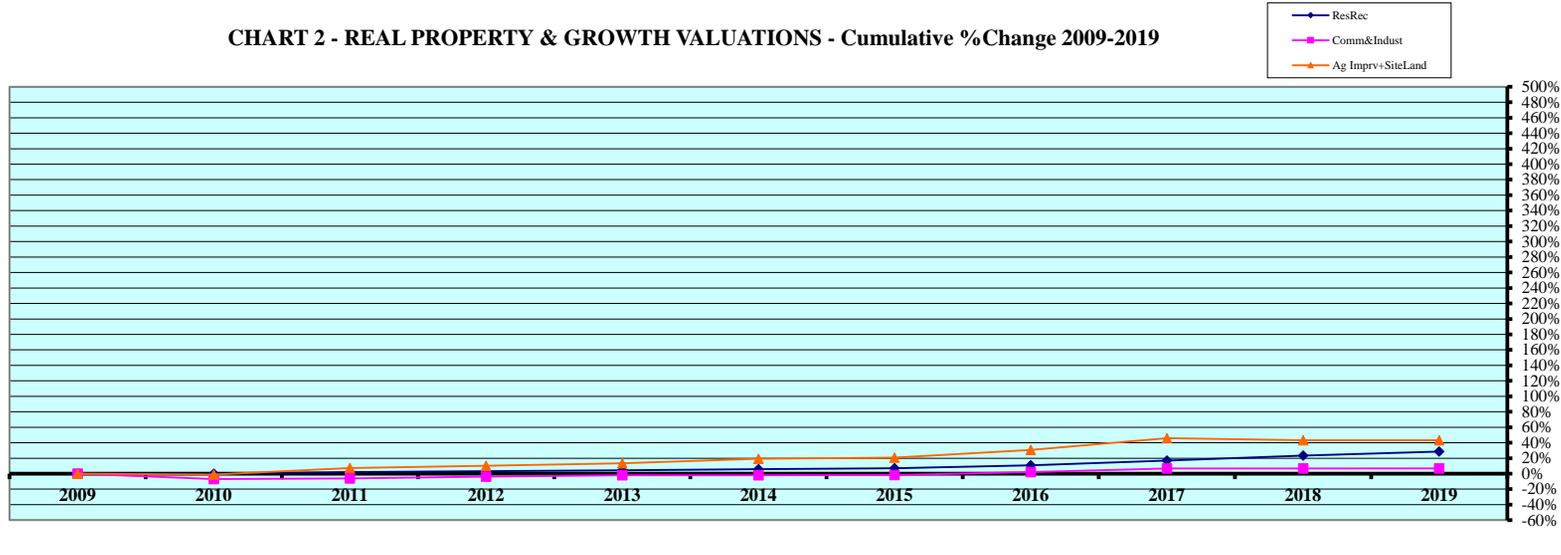
Cnty# **76**  
County **SALINE**

**CHART 1**

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

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2009	373,094,390	3,551,555	0.95%	369,542,835	--	--	142,660,170	4,927,525	3.45%	137,732,645	--	--
2010	376,910,295	3,733,830	0.99%	373,176,465	0.02%	0.02%	134,682,920	1,943,570	1.44%	132,739,350	-6.95%	-6.95%
2011	385,834,030	4,930,990	1.28%	380,903,040	1.06%	2.09%	136,799,780	2,821,470	2.06%	133,978,310	-0.52%	-6.09%
2012	388,505,640	3,530,050	0.91%	384,975,590	-0.22%	3.18%	138,908,790	1,450,340	1.04%	137,458,450	0.48%	-3.65%
2013	392,760,430	3,434,545	0.87%	389,325,885	0.21%	4.35%	139,759,575	192,570	0.14%	139,567,005	0.47%	-2.17%
2014	396,876,925	2,356,060	0.59%	394,520,865	0.45%	5.74%	140,474,985	685,740	0.49%	139,789,245	0.02%	-2.01%
2015	403,531,380	4,248,001	1.05%	399,283,379	0.61%	7.02%	141,876,320	1,615,050	1.14%	140,261,270	-0.15%	-1.68%
2016	416,533,790	2,616,330	0.63%	413,917,460	2.57%	10.94%	148,447,250	2,927,435	1.97%	145,519,815	2.57%	2.00%
2017	442,602,695	6,199,725	1.40%	436,402,970	4.77%	16.97%	153,426,780	1,208,540	0.79%	152,218,240	2.54%	6.70%
2018	464,357,910	4,052,625	0.87%	460,305,285	4.00%	23.38%	152,526,290	174,495	0.11%	152,351,795	-0.70%	6.79%
2019	486,056,890	6,289,155	1.29%	479,767,735	3.32%	28.59%	157,095,795	4,736,230	3.01%	152,359,565	-0.11%	6.80%
Rate Ann%chg	2.68%				1.68%		0.97%			C & I w/o growth	-0.24%	

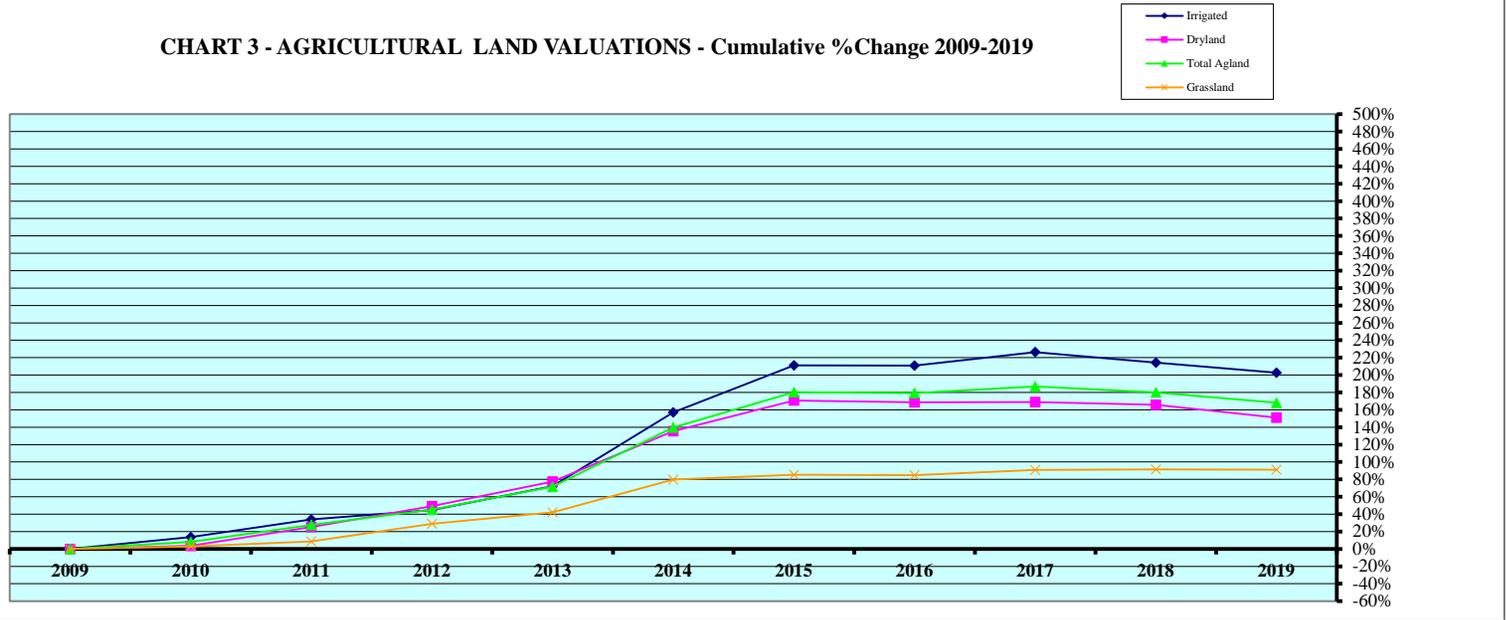
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2009	45,507,195	29,155,060	74,662,255	1,038,760	--	--
2010	45,587,865	30,015,400	75,603,265	1,807,080	-1.16%	-1.16%
2011	51,530,345	31,479,395	83,009,740	2,848,990	6.03%	7.36%
2012	52,185,825	33,043,955	85,229,780	2,918,740	-0.84%	10.24%
2013	53,026,495	34,321,080	87,347,575	2,712,515	-0.70%	13.36%
2014	55,660,580	35,210,495	90,871,075	1,897,605	1.86%	19.17%
2015	55,362,765	35,775,975	91,138,740	1,075,110	-0.89%	20.63%
2016	55,608,215	43,668,000	99,276,215	1,728,400	7.03%	30.65%
2017	58,328,120	52,742,535	111,070,655	2,145,320	9.72%	45.89%
2018	57,505,260	50,884,210	108,389,470	1,376,625	-3.65%	43.33%
2019	57,767,935	51,093,615	108,861,550	1,923,295	-1.34%	43.23%
Rate Ann%chg	2.41%	5.77%	3.84%		1.61%	

(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; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 76  
County SALINE

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	230,790,260	--	--	--	229,071,330	--	--	--	52,096,250	--	--	--
2010	262,398,480	31,608,220	13.70%	13.70%	237,054,440	7,983,110	3.48%	3.48%	53,547,110	1,450,860	2.78%	2.78%
2011	309,260,380	46,861,900	17.86%	34.00%	287,090,455	50,036,015	21.11%	25.33%	56,563,970	3,016,860	5.63%	8.58%
2012	334,229,130	24,968,750	8.07%	44.82%	341,750,950	54,660,495	19.04%	49.19%	67,112,845	10,548,875	18.65%	28.82%
2013	397,170,270	62,941,140	18.83%	72.09%	406,663,425	64,912,475	18.99%	77.53%	74,078,515	6,965,670	10.38%	42.20%
2014	593,429,715	196,259,445	49.41%	157.13%	539,453,225	132,789,800	32.65%	135.50%	93,704,715	19,626,200	26.49%	79.87%
2015	718,088,220	124,658,505	21.01%	211.14%	619,974,260	80,521,035	14.93%	170.65%	96,595,850	2,891,135	3.09%	85.42%
2016	717,461,610	-626,610	-0.09%	210.87%	615,675,600	-4,298,660	-0.69%	168.77%	96,291,900	-303,950	-0.31%	84.83%
2017	752,997,260	35,535,650	4.95%	226.27%	616,043,420	367,820	0.06%	168.93%	99,491,915	3,200,015	3.32%	90.98%
2018	725,086,280	-27,910,980	-3.71%	214.18%	608,826,295	-7,217,125	-1.17%	165.78%	99,746,010	254,095	0.26%	91.46%
2019	698,276,370	-26,809,910	-3.70%	202.56%	575,226,905	-33,599,390	-5.52%	151.11%	99,572,820	-173,190	-0.17%	91.13%

Rate Ann.%chg: Irrigated **11.71%** Dryland **9.64%** Grassland **6.69%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	114,985	--	--	--	0	--	--	--	512,072,825	--	--	--
2010	207,775	92,790	80.70%	80.70%	53,730	53,730	--	--	553,261,535	41,188,710	8.04%	8.04%
2011	211,625	3,850	1.85%	84.05%	53,730	0	0.00%	--	653,180,160	99,918,625	18.06%	27.56%
2012	213,900	2,275	1.08%	86.02%	53,730	0	0.00%	--	743,360,555	90,180,395	13.81%	45.17%
2013	223,645	9,745	4.56%	94.50%	53,730	0	0.00%	--	878,189,585	134,829,030	18.14%	71.50%
2014	225,270	1,625	0.73%	95.91%	53,730	0	0.00%	--	1,226,866,655	348,677,070	39.70%	139.59%
2015	240,715	15,445	6.86%	109.34%	52,510	-1,220	-2.27%	--	1,434,951,555	208,084,900	16.96%	180.22%
2016	247,985	7,270	3.02%	115.67%	52,510	0	0.00%	--	1,429,729,605	-5,221,950	-0.36%	179.20%
2017	314,750	66,765	26.92%	173.73%	52,510	0	0.00%	--	1,468,899,855	39,170,250	2.74%	186.85%
2018	259,535	-55,215	-17.54%	125.71%	51,250	-1,260	-2.40%	--	1,433,969,370	-34,930,485	-2.38%	180.03%
2019	267,380	7,845	3.02%	132.53%	51,250	0	0.00%	--	1,373,394,725	-60,574,645	-4.22%	168.20%

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

Rate Ann.%chg: Total Agric Land **10.37%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	231,175,545	99,091	2,333			229,038,195	176,841	1,295			51,941,275	63,980	812		
2010	262,051,265	99,718	2,628	12.64%	12.64%	237,252,035	175,959	1,348	4.11%	4.11%	53,596,785	64,097	836	3.00%	3.00%
2011	308,790,220	100,588	3,070	16.82%	31.59%	287,469,150	175,038	1,642	21.80%	26.80%	56,528,975	64,123	882	5.43%	8.59%
2012	334,263,135	102,799	3,252	5.92%	39.38%	342,328,590	173,126	1,977	20.40%	52.67%	66,794,080	63,903	1,045	18.57%	28.75%
2013	395,227,155	104,431	3,785	16.39%	62.22%	408,272,670	171,339	2,383	20.51%	83.98%	74,252,975	64,004	1,160	10.99%	42.90%
2014	592,771,350	108,026	5,487	44.99%	135.21%	540,489,190	167,796	3,221	35.18%	148.70%	93,488,445	63,655	1,469	26.60%	80.91%
2015	717,897,770	110,943	6,471	17.92%	177.37%	620,806,625	164,812	3,767	16.94%	190.83%	96,528,110	63,660	1,516	3.24%	86.78%
2016	717,938,630	111,725	6,426	-0.69%	175.44%	616,162,955	163,807	3,762	-0.14%	190.43%	96,120,780	63,618	1,511	-0.36%	86.11%
2017	752,250,205	111,877	6,724	4.64%	188.21%	617,620,810	163,449	3,779	0.46%	191.75%	99,015,545	63,698	1,554	2.88%	91.48%
2018	725,621,690	112,612	6,444	-4.17%	176.20%	610,290,225	162,466	3,756	-0.59%	190.03%	99,213,840	63,968	1,551	-0.22%	91.05%
2019	698,788,235	113,066	6,180	-4.09%	164.91%	575,419,435	161,604	3,561	-5.21%	174.92%	99,437,475	64,133	1,550	-0.03%	90.98%

Rate Annual %chg Average Value/Acre: 10.23%

10.64%

6.68%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	116,050	2,047	57			0	0				512,271,065	341,959	1,498		
2010	207,910	1,996	104	83.72%	83.72%	0	0				553,107,995	341,770	1,618	8.03%	8.03%
2011	210,795	2,025	104	-0.06%	83.61%	0	0				652,999,140	341,774	1,911	18.06%	27.54%
2012	210,930	2,026	104	0.00%	83.61%	0	0				743,596,735	341,855	2,175	13.85%	45.20%
2013	215,405	2,071	104	-0.09%	83.45%	0	0				877,968,205	341,845	2,568	18.07%	71.44%
2014	222,450	2,144	104	-0.23%	83.03%	0	0				1,226,971,435	341,620	3,592	39.84%	139.75%
2015	229,775	2,217	104	-0.12%	82.81%	0	0				1,435,462,280	341,631	4,202	16.99%	180.48%
2016	245,605	2,373	104	-0.14%	82.56%	0	0				1,430,467,970	341,523	4,188	-0.32%	179.60%
2017	247,760	2,396	103	-0.08%	82.42%	0	0				1,469,134,320	341,420	4,303	2.73%	187.24%
2018	258,720	2,505	103	-0.15%	82.15%	0	0				1,435,384,475	341,551	4,203	-2.33%	180.53%
2019	259,835	2,516	103	-0.01%	82.12%	0	0				1,373,904,980	341,320	4,025	-4.22%	168.70%

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**SALINE**

Rate Annual %chg Average Value/Acre: 10.39%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

**CHART 4**



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 10,051</b>	<b>Value : 2,157,534,605</b>	<b>Growth 12,356,715</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>	539	4,885,635	61	727,195	19	707,015	619	6,319,845	
<b>02. Res Improve Land</b>	3,789	56,592,300	225	10,505,795	442	21,720,460	4,456	88,818,555	
<b>03. Res Improvements</b>	3,947	331,987,910	253	30,623,800	466	63,523,910	4,666	426,135,620	
<b>04. Res Total</b>	4,486	393,465,845	314	41,856,790	485	85,951,385	5,285	521,274,020	6,192,500
<b>% of Res Total</b>	84.88	75.48	5.94	8.03	9.18	16.49	52.58	24.16	50.11
<b>05. Com UnImp Land</b>	90	1,489,160	13	559,595	100	12,530	203	2,061,285	
<b>06. Com Improve Land</b>	506	11,618,915	30	1,575,710	7	149,525	543	13,344,150	
<b>07. Com Improvements</b>	525	79,856,345	34	27,833,150	11	2,750,525	570	110,440,020	
<b>08. Com Total</b>	615	92,964,420	47	29,968,455	111	2,912,580	773	125,845,455	4,461,055
<b>% of Com Total</b>	79.56	73.87	6.08	23.81	14.36	2.31	7.69	5.83	36.10
<b>09. Ind UnImp Land</b>	0	0	3	21,500	0	0	3	21,500	
<b>10. Ind Improve Land</b>	5	732,440	4	1,175,855	1	1,150,000	10	3,058,295	
<b>11. Ind Improvements</b>	5	8,016,895	4	21,196,325	1	15,850,000	10	45,063,220	
<b>12. Ind Total</b>	5	8,749,335	7	22,393,680	1	17,000,000	13	48,143,015	0
<b>% of Ind Total</b>	38.46	18.17	53.85	46.51	7.69	35.31	0.13	2.23	0.00
<b>13. Rec UnImp Land</b>	1	8,065	10	50,495	11	150,465	22	209,025	
<b>14. Rec Improve Land</b>	4	130,640	7	339,660	9	1,025,150	20	1,495,450	
<b>15. Rec Improvements</b>	4	195,735	47	1,327,555	18	487,960	69	2,011,250	
<b>16. Rec Total</b>	5	334,440	57	1,717,710	29	1,663,575	91	3,715,725	7,300
<b>% of Rec Total</b>	5.49	9.00	62.64	46.23	31.87	44.77	0.91	0.17	0.06
<b>Res &amp; Rec Total</b>	4,491	393,800,285	371	43,574,500	514	87,614,960	5,376	524,989,745	6,199,800
<b>% of Res &amp; Rec Total</b>	83.54	75.01	6.90	8.30	9.56	16.69	53.49	24.33	50.17
<b>Com &amp; Ind Total</b>	620	101,713,755	54	52,362,135	112	19,912,580	786	173,988,470	4,461,055
<b>% of Com &amp; Ind Total</b>	78.88	58.46	6.87	30.10	14.25	11.44	7.82	8.06	36.10
<b>17. Taxable Total</b>	5,111	495,514,040	425	95,936,635	626	107,527,540	6,162	698,978,215	10,660,855
<b>% of Taxable Total</b>	82.94	70.89	6.90	13.73	10.16	15.38	61.31	32.40	86.28

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	99	3,646,375	1,689,985	0	0	0
19. Commercial	77	4,388,955	7,374,375	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	99	3,646,375	1,689,985
19. Commercial	0	0	0	77	4,388,955	7,374,375
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				176	8,035,330	9,064,360

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	475	146	407	1,028

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	19	661,030	388	123,605,530	2,320	801,009,860	2,727	925,276,420
28. Ag-Improved Land	2	186,245	143	61,172,540	930	392,589,255	1,075	453,948,040
29. Ag Improvements	7	209,100	150	9,378,465	1,005	69,744,365	1,162	79,331,930

30. Ag Total					3,889	1,458,556,390
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	17,500	
32. HomeSite Improv Land	1	1.00	22,500	76	76.39	1,519,750	
33. HomeSite Improvements	1	1.00	116,730	75	73.39	6,358,275	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	11	30.62	86,280	
36. FarmSite Improv Land	1	0.50	2,500	130	338.60	2,670,400	
37. FarmSite Improvements	7	0.00	92,370	147	0.00	3,020,190	
38. FarmSite Total							
39. Road & Ditches	0	2.84	0	0	771.80	0	
40. Other- Non Ag Use	0	0.37	155	0	33.71	14,160	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	6	5.90	100,000	7	6.90	117,500	
32. HomeSite Improv Land	548	560.24	9,788,550	625	637.63	11,330,800	
33. HomeSite Improvements	538	528.24	40,776,200	614	602.63	47,251,205	1,695,860
34. HomeSite Total				<b>621</b>	<b>644.53</b>	<b>58,699,505</b>	
35. FarmSite UnImp Land	46	51.66	382,200	57	82.28	468,480	
36. FarmSite Improv Land	892	2,581.77	16,712,135	1,023	2,920.87	19,385,035	
37. FarmSite Improvements	983	0.00	28,968,165	1,137	0.00	32,080,725	0
38. FarmSite Total				<b>1,194</b>	<b>3,003.15</b>	<b>51,934,240</b>	
39. Road & Ditches	0	6,677.22	0	0	7,451.86	0	
40. Other- Non Ag Use	0	87.93	36,935	0	122.01	51,250	
41. Total Section VI				<b>1,815</b>	<b>11,221.55</b>	<b>110,684,995</b>	<b>1,695,860</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	310.77	707,905	2	310.77	707,905

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	1	76.23	343,775
44. Market Value	0	0.00	0	1	76.23	343,775
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	179.14	899,235	4	255.37	1,243,010
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	282.08	10.13%	1,325,775	11.68%	4,700.00
46. 1A	544.34	19.54%	2,558,400	22.54%	4,700.00
47. 2A1	719.23	25.82%	2,766,925	24.37%	3,847.07
48. 2A	848.11	30.45%	3,264,855	28.76%	3,849.57
49. 3A1	50.69	1.82%	192,620	1.70%	3,799.96
50. 3A	1.00	0.04%	3,800	0.03%	3,800.00
51. 4A1	294.46	10.57%	1,074,785	9.47%	3,650.02
52. 4A	45.42	1.63%	165,785	1.46%	3,650.04
53. Total	2,785.33	100.00%	11,352,945	100.00%	4,075.98
<b>Dry</b>					
54. 1D1	1,946.88	1.95%	6,615,490	2.02%	3,398.00
55. 1D	25,181.18	25.19%	85,601,800	26.13%	3,399.44
56. 2D1	22,610.47	22.62%	74,569,470	22.76%	3,298.01
57. 2D	33,176.36	33.19%	109,452,120	33.41%	3,299.10
58. 3D1	95.59	0.10%	305,890	0.09%	3,200.02
59. 3D	1,418.33	1.42%	4,511,145	1.38%	3,180.60
60. 4D1	13,573.86	13.58%	40,714,980	12.43%	2,999.51
61. 4D	1,943.70	1.94%	5,808,815	1.77%	2,988.53
62. Total	99,946.37	100.00%	327,579,710	100.00%	3,277.55
<b>Grass</b>					
63. 1G1	12,417.06	36.38%	18,027,540	32.58%	1,451.84
64. 1G	3,017.71	8.84%	5,062,060	9.15%	1,677.45
65. 2G1	18,681.10	54.73%	32,221,580	58.23%	1,724.82
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	16.53	0.05%	23,555	0.04%	1,424.98
71. Total	34,132.40	100.00%	55,334,735	100.00%	1,621.18
<b>Irrigated Total</b>					
	2,785.33	2.03%	11,352,945	2.88%	4,075.98
<b>Dry Total</b>					
	99,946.37	72.70%	327,579,710	83.07%	3,277.55
<b>Grass Total</b>					
	34,132.40	24.83%	55,334,735	14.03%	1,621.18
72. Waste	610.58	0.44%	60,940	0.02%	99.81
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	180.20	0.13%	0	0.00%	0.00
75. Market Area Total	137,474.68	100.00%	394,328,330	100.00%	2,868.37

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,525.38	11.74%	20,084,890	12.24%	5,697.23
46. 1A	6,391.59	21.29%	36,425,450	22.20%	5,698.97
47. 2A1	9,249.88	30.81%	51,745,670	31.54%	5,594.20
48. 2A	7,080.46	23.58%	38,933,530	23.73%	5,498.73
49. 3A1	175.14	0.58%	881,745	0.54%	5,034.52
50. 3A	29.39	0.10%	144,010	0.09%	4,899.97
51. 4A1	2,623.87	8.74%	11,799,615	7.19%	4,497.03
52. 4A	946.81	3.15%	4,064,850	2.48%	4,293.21
53. Total	30,022.52	100.00%	164,079,760	100.00%	5,465.22
<b>Dry</b>					
54. 1D1	2,328.71	8.63%	8,613,540	9.14%	3,698.85
55. 1D	6,389.25	23.67%	22,987,610	24.39%	3,597.86
56. 2D1	6,987.25	25.89%	24,792,170	26.30%	3,548.20
57. 2D	7,416.36	27.48%	25,557,070	27.11%	3,446.04
58. 3D1	15.28	0.06%	50,425	0.05%	3,300.07
59. 3D	13.33	0.05%	42,505	0.05%	3,188.67
60. 4D1	2,813.90	10.43%	8,999,650	9.55%	3,198.28
61. 4D	1,025.44	3.80%	3,224,515	3.42%	3,144.52
62. Total	26,989.52	100.00%	94,267,485	100.00%	3,492.74
<b>Grass</b>					
63. 1G1	5,841.34	52.95%	7,353,840	45.15%	1,258.93
64. 1G	370.62	3.36%	591,510	3.63%	1,596.00
65. 2G1	4,818.43	43.68%	8,339,020	51.20%	1,730.65
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	1.60	0.01%	2,280	0.01%	1,425.00
71. Total	11,031.99	100.00%	16,286,650	100.00%	1,476.31
<b>Irrigated Total</b>					
	30,022.52	43.62%	164,079,760	59.73%	5,465.22
<b>Dry Total</b>					
	26,989.52	39.21%	94,267,485	34.31%	3,492.74
<b>Grass Total</b>					
	11,031.99	16.03%	16,286,650	5.93%	1,476.31
72. Waste	789.95	1.15%	78,990	0.03%	99.99
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	6.40	0.01%	0	0.00%	0.00
75. Market Area Total	68,833.98	100.00%	274,712,885	100.00%	3,990.95

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,677.89	14.46%	79,355,890	15.04%	6,795.40
46. 1A	16,415.07	20.32%	109,562,030	20.76%	6,674.48
47. 2A1	31,035.58	38.42%	206,971,730	39.22%	6,668.85
48. 2A	11,917.67	14.75%	78,597,855	14.89%	6,595.07
49. 3A1	227.01	0.28%	1,430,165	0.27%	6,300.01
50. 3A	981.98	1.22%	5,400,890	1.02%	5,500.00
51. 4A1	7,072.00	8.75%	38,853,415	7.36%	5,493.98
52. 4A	1,454.33	1.80%	7,566,505	1.43%	5,202.74
53. Total	80,781.53	100.00%	527,738,480	100.00%	6,532.91
<b>Dry</b>					
54. 1D1	3,740.34	10.87%	14,427,470	11.68%	3,857.26
55. 1D	6,088.81	17.70%	23,523,775	19.04%	3,863.44
56. 2D1	9,805.62	28.51%	34,795,655	28.16%	3,548.54
57. 2D	8,498.06	24.71%	29,804,265	24.12%	3,507.18
58. 3D1	207.72	0.60%	715,605	0.58%	3,445.05
59. 3D	677.00	1.97%	2,300,590	1.86%	3,398.21
60. 4D1	4,095.78	11.91%	13,893,110	11.24%	3,392.05
61. 4D	1,283.54	3.73%	4,106,405	3.32%	3,199.28
62. Total	34,396.87	100.00%	123,566,875	100.00%	3,592.39
<b>Grass</b>					
63. 1G1	9,599.06	51.35%	12,032,305	43.91%	1,253.49
64. 1G	1,282.84	6.86%	1,940,315	7.08%	1,512.52
65. 2G1	7,801.23	41.74%	13,418,435	48.97%	1,720.04
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	8.68	0.05%	12,370	0.05%	1,425.12
71. Total	18,691.81	100.00%	27,403,425	100.00%	1,466.07
<b>Irrigated Total</b>	80,781.53	59.84%	527,738,480	77.74%	6,532.91
<b>Dry Total</b>	34,396.87	25.48%	123,566,875	18.20%	3,592.39
<b>Grass Total</b>	18,691.81	13.85%	27,403,425	4.04%	1,466.07
72. Waste	1,130.88	0.84%	121,400	0.02%	107.35
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	31.36	0.02%	0	0.00%	0.00
75. Market Area Total	135,001.09	100.00%	678,830,180	100.00%	5,028.33

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	26.90	179,560	18,514.50	117,270,490	95,047.98	585,721,135	113,589.38	703,171,185
<b>77. Dry Land</b>	154.13	542,925	15,564.43	53,769,455	145,614.20	491,101,690	161,332.76	545,414,070
<b>78. Grass</b>	59.70	99,635	6,151.15	9,382,410	57,645.35	89,542,765	63,856.20	99,024,810
<b>79. Waste</b>	0.00	0	476.30	47,625	2,055.11	213,705	2,531.41	261,330
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	37.46	0	180.50	0	217.96	0
<b>82. Total</b>	<b>240.73</b>	<b>822,120</b>	<b>40,706.38</b>	<b>180,469,980</b>	<b>300,362.64</b>	<b>1,166,579,295</b>	<b>341,309.75</b>	<b>1,347,871,395</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	113,589.38	33.28%	703,171,185	52.17%	6,190.47
<b>Dry Land</b>	161,332.76	47.27%	545,414,070	40.46%	3,380.68
<b>Grass</b>	63,856.20	18.71%	99,024,810	7.35%	1,550.75
<b>Waste</b>	2,531.41	0.74%	261,330	0.02%	103.23
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	217.96	0.06%	0	0.00%	0.00
<b>Total</b>	<b>341,309.75</b>	<b>100.00%</b>	<b>1,347,871,395</b>	<b>100.00%</b>	<b>3,949.11</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 4500	22	786,610	337	20,007,830	338	54,799,505	360	75,593,945	1,003,965
83.2 4505	11	222,580	121	4,581,730	125	16,541,790	136	21,346,100	284,785
83.3 4510	3	75,920	159	6,266,945	159	16,033,245	162	22,376,110	249,350
83.4 Area 1	3	64,755	12	933,275	21	1,663,155	24	2,661,185	1,135
83.5 Area 2	6	78,170	5	570,635	10	824,810	16	1,473,615	32,155
83.6 Area 3	8	36,715	5	311,230	15	759,170	23	1,107,115	0
83.7 Crete	198	2,702,195	1,758	33,287,525	1,758	171,748,370	1,956	207,738,090	3,622,290
83.8 Dewitt	43	119,035	261	896,820	263	15,851,775	306	16,867,630	28,745
83.9 Dorchester	41	349,305	261	2,683,070	262	22,730,060	303	25,762,435	284,980
83.10 Friend	115	1,147,855	467	6,123,110	468	43,048,140	583	50,319,105	90,165
83.11 Swanton	15	27,160	74	212,865	74	2,556,175	89	2,796,200	37,205
83.12 Tobias	69	58,775	91	45,740	91	1,864,115	160	1,968,630	7,170
83.13 Western	29	59,640	166	399,170	166	6,851,650	195	7,310,460	117,095
83.14 Wilber	76	800,155	759	13,994,060	761	69,889,900	837	84,684,115	376,770
83.15 X-mobile Home	1	0	0	0	154	1,473,135	155	1,473,135	63,990
83.16 Y-b.r.l.	0	0	0	0	62	1,454,525	62	1,454,525	0
83.17 Y-cabin	1	0	0	0	8	57,350	9	57,350	0
84 Residential Total	641	6,528,870	4,476	90,314,005	4,735	428,146,870	5,376	524,989,745	6,199,800

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	4510	0	0	1	22,250	1	516,040	1	538,290	0
85.2	Area 1	99	0	0	0	1	277,235	100	277,235	277,235
85.3	Area 2	0	0	2	36,460	2	280,265	2	316,725	0
85.4	Area 3	0	0	1	129,000	4	1,729,205	4	1,858,205	0
85.5	Crete	51	1,770,825	268	11,976,990	272	102,026,510	323	115,774,325	4,145,535
85.6	Dewitt	6	24,495	22	210,755	23	2,544,145	29	2,779,395	0
85.7	Dorchester	3	29,625	33	319,525	35	10,847,285	38	11,196,435	0
85.8	Friend	9	101,845	86	1,117,150	91	7,716,785	100	8,935,780	0
85.9	Rural	1	12,530	5	1,220,535	7	16,352,695	8	17,585,760	0
85.10	Swanton	7	18,490	11	59,180	12	1,147,640	19	1,225,310	0
85.11	Tobias	9	4,320	14	10,405	16	112,515	25	127,240	0
85.12	Western	12	39,390	26	46,145	30	724,025	42	809,560	0
85.13	Wilber	9	81,265	84	1,254,050	86	11,228,895	95	12,564,210	38,285
86	Commercial Total	206	2,082,785	553	16,402,445	580	155,503,240	786	173,988,470	4,461,055

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	8,990.16	30.62%	16,258,550	30.75%	1,808.48
88. 1G	2,698.40	9.19%	4,897,630	9.26%	1,815.01
89. 2G1	17,659.56	60.14%	31,694,960	59.94%	1,794.78
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	16.53	0.06%	23,555	0.04%	1,424.98
95. Total	29,364.65	100.00%	52,874,695	100.00%	1,800.62
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	3,426.90	71.88%	1,768,990	71.91%	516.21
106. 1T	319.31	6.70%	164,430	6.68%	514.95
107. 2T1	1,021.54	21.43%	526,620	21.41%	515.52
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	4,767.75	100.00%	2,460,040	100.00%	515.98
<hr/>					
Grass Total	29,364.65	86.03%	52,874,695	95.55%	1,800.62
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,767.75	13.97%	2,460,040	4.45%	515.98
<hr/>					
114. Market Area Total	34,132.40	100.00%	55,334,735	100.00%	1,621.18

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	3,341.79	40.62%	6,064,870	40.87%	1,814.86
88. 1G	308.19	3.75%	559,355	3.77%	1,814.97
89. 2G1	4,576.34	55.62%	8,214,305	55.35%	1,794.95
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	1.60	0.02%	2,280	0.02%	1,425.00
95. Total	8,227.92	100.00%	14,840,810	100.00%	1,803.71
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	2,499.55	89.14%	1,288,970	89.15%	515.68
106. 1T	62.43	2.23%	32,155	2.22%	515.06
107. 2T1	242.09	8.63%	124,715	8.63%	515.16
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	2,804.07	100.00%	1,445,840	100.00%	515.62
<hr/>					
Grass Total	8,227.92	74.58%	14,840,810	91.12%	1,803.71
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,804.07	25.42%	1,445,840	8.88%	515.62
<hr/>					
114. Market Area Total	11,031.99	100.00%	16,286,650	100.00%	1,476.31

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	5,454.37	39.54%	9,881,605	39.74%	1,811.69
88. 1G	984.33	7.13%	1,786,575	7.18%	1,815.02
89. 2G1	7,348.64	53.27%	13,185,205	53.03%	1,794.24
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	8.68	0.06%	12,370	0.05%	1,425.12
95. Total	13,796.02	100.00%	24,865,755	100.00%	1,802.39
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	4,144.69	84.66%	2,150,700	84.75%	518.90
106. 1T	298.51	6.10%	153,740	6.06%	515.02
107. 2T1	452.59	9.24%	233,230	9.19%	515.32
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	4,895.79	100.00%	2,537,670	100.00%	518.34
<hr/>					
Grass Total	13,796.02	73.81%	24,865,755	90.74%	1,802.39
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,895.79	26.19%	2,537,670	9.26%	518.34
<hr/>					
114. Market Area Total	18,691.81	100.00%	27,403,425	100.00%	1,466.07

**2020 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

76 Saline

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	482,316,785	521,274,020	38,957,235	8.08%	6,192,500	6.79%
02. Recreational	3,740,105	3,715,725	-24,380	-0.65%	7,300	-0.85%
03. Ag-Homesite Land, Ag-Res Dwelling	57,767,935	58,699,505	931,570	1.61%	1,695,860	-1.32%
<b>04. Total Residential (sum lines 1-3)</b>	<b>543,824,825</b>	<b>583,689,250</b>	<b>39,864,425</b>	<b>7.33%</b>	<b>7,895,660</b>	<b>5.88%</b>
05. Commercial	112,260,565	125,845,455	13,584,890	12.10%	4,461,055	8.13%
06. Industrial	44,835,230	48,143,015	3,307,785	7.38%	0	7.38%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>157,095,795</b>	<b>173,988,470</b>	<b>16,892,675</b>	<b>10.75%</b>	<b>4,461,055</b>	<b>7.91%</b>
08. Ag-Farmsite Land, Outbuildings	51,088,790	51,934,240	845,450	1.65%	0	1.65%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	4,825	51,250	46,425	962.18%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>51,093,615</b>	<b>51,985,490</b>	<b>891,875</b>	<b>1.75%</b>	<b>0</b>	<b>1.75%</b>
12. Irrigated	698,276,370	703,171,185	4,894,815	0.70%		
13. Dryland	575,226,905	545,414,070	-29,812,835	-5.18%		
14. Grassland	99,572,820	99,024,810	-548,010	-0.55%		
15. Wasteland	267,380	261,330	-6,050	-2.26%		
16. Other Agland	51,250	0	-51,250	-100.00%		
<b>17. Total Agricultural Land</b>	<b>1,373,394,725</b>	<b>1,347,871,395</b>	<b>-25,523,330</b>	<b>-1.86%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,125,408,960</b>	<b>2,157,534,605</b>	<b>32,125,645</b>	<b>1.51%</b>	<b>12,356,715</b>	<b>0.93%</b>

## 2020 Assessment Survey for Saline County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$401,831
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$401,831—all health care, retirement and other benefit costs are paid from county general.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$45,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Everything is now in one budget.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$32,700 is designated for the computer system. This includes \$21,000 for the computer costs and \$11,700 for the GIS.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,500
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None.
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$1,504.50 out of the assessor's budget. \$30,839.21 had budgeted for full year appraisal but since broke out payment between two payment years.

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Aumentum Technologies formerly known as Thomson Reuters
2.	<b>CAMA software:</b>
	Thomson Reuters
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Office Staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes <a href="https://saline.gworks.com/">https://saline.gworks.com/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	The maps are maintained by the office staff, the software is maintained by gWorks
8.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Eagleview fka Pictometry. Normally use FSA imagery.
9.	<b>When was the aerial imagery last updated?</b>
	2019
10.	<b>Personal Property software:</b>
	Thomson Reuters

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Crete, DeWitt, Dorchester, Friend, Wilber
<b>4.</b>	<b>When was zoning implemented?</b>
	Zoning was implemented in 1981 and updated in 2018

**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>
	Automated Systems Inc. for server support.

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	At this time we don't have anyone on contract. Getting assistance from Wayne Kubert-with Kubert Appraisal Group for Industrial Properties. Commercial in Crete contracted Stanard Appraisal for 2020 assessment year.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The county is concerned that their appraiser is experienced in county mass appraisal processes, and that they have sufficient appraisal experience to be capable of appraising and defending the appraisal commercial or residential property.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	None
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>

<p>We would expect Stanard Appraisal to provide us with the value. We expect them to defend us at county board/TERC. The contractor does the analysis and depreciation. The primary responsibility is for commercial property. In this capacity, the contractor appraises each parcel and submits a preliminary value to the assessor. The assessor reviews the value and uses or modifies them. Typically the county uses the contractor's values and expects the contractor to defend them at County Board of Equalization or TERC if necessary.</p>
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## 2020 Residential Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>																								
	Office Staff																								
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																								
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The cost approach to value is used in estimating the market value of residential properties.
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation tables from the CAMA vendor are used and then adjusted using local market information.
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>
	Yes
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	A market analysis is conducted by using vacant lot sales.
<b>7.</b>	<b>How are rural residential site values developed?</b>
	A market analysis is conducted by using unimproved sites within the various market areas.
<b>8.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	There are no subdivisions under development in the county where a discounted cash flow (DCF) methodology has been used to value the undeveloped lots. There have been no individual applications for DCF valuation as provided for in LB 191.

<b>10.</b>	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2014	2017	2017	2017
	2	2014	2018	2018	2018
	4	2014	2013	2014	2014
	5	2015	2014	2015	2015
	6	2014	2013-2017	2011-2014	2014-2017
	9	2014	2014	IOLL	2014-2015-2016
	11	2014	2014	2016-2017	2017
	12	2014	2014	2016-2017	2017
	13	2014	2014	2016-2017	2017
	AG	2014	2014	2016-2017	2017

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

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

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

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

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

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

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

## 2020 Commercial Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>																				
	The contracted appraiser, assessor and the office staff																				
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																				
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																				
	Cost approach is used in the county. The income approach was used on most subclasses in Crete.																				
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																				
	Unique commercial property is appraised exclusively by the contract appraiser. He uses the cost approach on all parcels, does additional sales research beyond Saline County, and studies the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.																				
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																				

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

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

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

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

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

<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2015	2015	2016	2016
2	2015	2018	2019	2019
3	2015	2014	2015	2015
4	2015	2015	2016	2016
5	2015	2015	2016	2016
6	2015	2014	2015	2015
7	2015	2014	2015	2015
8	2015	2014	2015	2015
9	2014	2015	2016-2017	2016-2018

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

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

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

## 2020 Agricultural Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	County assessor and office staff.													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
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2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	2014												
3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2014												
	<p>---The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When land use changes are discovered using the GIS photos, the county drives by the parcel to verify the change and take photos if there is a pivot added. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year, since the review is ongoing.</p> <p>---We have implemented the LCG conversion in order to be in compliance with LB 372.</p>													
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	Review the parcel use, type, location, geographic characteristics, zoning, parcel size and market characteristics. The county considers topography and access to ground water for irrigation development in developing the market area.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	Rural residential property is identified and valued by present use, size and location.													
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>													
	Yes, the farm home sites and rural residential home sites are valued the same within the same rural valuation groups. There are three rural valuation groupings, which closely follow the boundaries for agricultural market areas. The primary difference is location. The properties that are within commuting distance to Lincoln and Crete, and properties near Dorchester and Friend, that have quicker access to interstate typically sell better than the less accessible parts of the county. The values reflect those differences.													
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>													
	At this time, we don't have any properties identified as "intensive" use.													

7.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	We have one since 2009. It is a 30 year easement. The associated acres are valued at 100% of the grass values in the area.
	<b><u>If your county has special value applications, please answer the following</u></b>
8a.	<b>How many parcels have a special valuation application on file?</b>
	There are four parcels that have applied (approved) for special value. Currently it is valued the same as the rest of the agland in the county.
8b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	We review the parcels that have applied for special value and compare them to the surrounding properties to see if there are any properties that have sold or are being used for non-ag. If there are sales in the area, we review them to see if there have been any adjustments to use since the time of sale.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
8c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	Applied for.
8d.	<b>Where is the influenced area located within the county?</b>
	Located between Crete and Wilber
8e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Not

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, June 25<sup>th</sup>, 2019, by Chairperson, Marvin A. Kohout. Present were Stephanie A. Krivohlavek, Kohout, Philip S. Hardenburger and Russ Karpisek, Commissioners, Deputy County Clerk Anita Bartels, County Assessor Brandi Kelly and Daryl Clark. Absent was Commissioner Janet Henning.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all county newspapers prior to the meeting, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Kohout advised those present of the open meetings law posted at the back of the room.

Krivohlavek moved to approve the agenda as presented, seconded by Karpisek. Voting aye were, Hardenburger, Karpisek, Kohout and Krivohlavek nays none, motion carried.

Karpisek moved to approve the minutes of the June 11<sup>th</sup>, 2019 meeting as presented, seconded by Hardenburger. Voting aye were Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Under correspondence Kohout reported receiving a letter from the Village of Dorchester. The Village is holding a Public Hearing on July 15<sup>th</sup>, 2019 at 7:00 p.m. regarding three issues: their resurfacing project, annexation of part of the north side of town and a redevelopment project on the east side of town.

Kelly presented for approval the Saline County Assessor's 3-Year Plan of Assessment dated June 14, 2019. Karpisek moved to approve, seconded by Krivohlavek. Voting aye were Hardenburger, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:32 a.m. The next meeting will be on July 9<sup>th</sup>, 2019, at 9:15 a.m. in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita Bartels, Deputy County Clerk                      Janet J. Henning

Marvin A. Kohout, Chairperson                              Stephanie Krivohlavek

Philip Hardenburger    Russ Karpisek, Vice Chairperson  
\*\*\*\*\*

I, Anita Bartels, Deputy County Clerk in and for Saline County, do hereby certify that the minutes of the June 11<sup>th</sup>, 2019, meeting were presented and approved as presented.

Anita Bartels, Deputy County Clerk                      Janet J. Henning

Marvin A. Kohout, Chairperson                              Stephanie Krivohlavek

Philip Hardenburger    Russ Karpisek, Vice Chairperson



# **Saline County Assessor 3 Year Plan of Assessment June 14, 2019**

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

## **Real Property Assessment Requirements**

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

Assessment levels required for real property are as follows:

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

## **Record Count**

According to Saline County’s Abstract of Assessment, there are 5,276 residential records; 673 commercial records; 13 industrial records; 92 recreational properties and 3,872 agricultural records of which 2,711 are unimproved. According to our CAMA system, we have 10,962 records total. Therefore, we have approximately 1,036 exempt records on file.

## 2019 Level of Value

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

<u>Property Class</u>	<u>Level of Value</u>
Residential	93%
Commercial	100%
Agricultural	73%

## Office Staff

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

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

## Software/Mapping

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

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

A new feature added in 2019 for Saline County to utilize is a program called Connect Explorer by EagleView. With this, the county has updated 2019 imagery flown by EagleView (Pictometry). This tool will be used to help identify changes on properties from the previous years. It will provide a clearer image of both urban and suburban properties.

## **2018 Assessment Actions for 2019 Tax Year**

### **Residential:**

For 2019, we completed all pickup work of new construction and any remodeling of properties. This includes, but is not limited to new construction, additions, alterations, updating or tearing down structures.

In order to be in compliance with the State of Nebraska's six (6) year inspection and review cycle, we conducted a physical on-site inspection and review of the residential properties in Crete City. This included an on-site inspection of the property using the current property record card to verify measurements, classifications and conditions of the existing improvements. If there was a discrepancy, a new measurement was taken and noted. We also listed new improvements and removed any houses or buildings. New photos were taken. There were new costs using Marshall Swift cost manual, new depreciation and the lot values were adjusted or affirmed. Property record cards and sketches were updated for any changes. Due to time constraints these records did not get applied for the 2019 assessment year, but will be effective for 2020.

We conducted a thorough sales verification and analysis process of all eight communities within the county, along with rural residential properties. This analysis is completed by compiling residential sales that have occurred during the two year study period (10/1/2016 – 9/30/2018) as established by the Nebraska Dept. of Revenue. Each qualified sale is placed into its respective community. (ie. Crete City, DeWitt Village, etc.) Through the analysis, it was determined that value adjustments were needed in multiple communities to comply with the statutory measures of value. Therefore, Crete City improvements again were increased by +5%. Dorchester Village improvements were increased by +12%; Friend City improvements were increased by +8%; Swanton Village improvements were increased by +16%; Tobias Village improvements were increased by +3% and Western Village improvements were increased by +9%. The land values in all communities were affirmed and unchanged.

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

Sales reviews were completed by the Assessor.

**Commercial:**

We conducted a thorough sale verification and analysis process of all eight communities within the county. This analysis is completed by compiling commercial sales that have occurred during the three year study period (10/1/2015 – 9/30/2018) as established by the Nebraska Dept. of Revenue. Each qualified sale is placed into its respective community. Through the analysis, it was determined that value adjustments were needed in Crete City and Wilber City. Therefore, Crete City improvements were increased by +2% and Wilber City improvements were increased by +6%. The land values were affirmed and unchanged.

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

Sales reviews were completed by the Assessor.

**Agricultural:**

For 2019, we completed all pickup work of new construction and any remodeling of properties. This includes, but is not limited to new construction, additions, alterations, updating or tearing down structures.

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

The Assessor and Staff Appraiser conducted a thorough analysis of agricultural sales by land classification groups and market areas. This analysis is completed by compiling agland sales that have occurred during the three year study period (10/1/2015 – 9/30/18) as established by the Nebraska Dept. of Revenue. Each qualified sale is placed into the respective market area based on location of the property. The sales are then broken down into acres within the respective land classifications. Each market area is tested by itself to determine if it falls between the statutory guidelines. The three market areas are then compiled into one final spreadsheet to determine if “county-wide” we still fall within the statutory guidelines and if there is a need for change. For 2019, this analysis showed that various dryland classifications in Market Area 1 should be decreased. It also appeared that various classes in dryland and irrigated classes should be decreased in Market Area 2 and that various dryland and irrigated classes should be decreased in Market Area 3.

Area 1: Irrigated land class 1A1 and 1A remained at 4700/acre. 2A1 and 2A remained at 3850/acre. 3A1 and 3A remained at 3800/acre. 4A1 and 4A remained at 3650/acre. 1D1 decreased from 4000/acre to 3625/acre. 1D decreased from 4000/acre to 3550/acre. 2D1 decreased from 3725/acre to 3450/acre. 2D decreased from 3725/acre to 3400/acre. 3D1 decreased from 3525/acre to 3375/acre. 3D remained at 3325/acre. 4D1 remained at 3225/acre. 4D remained at 3125/acre. 1G1 and 1G remained at 2000/acre. 2G1 and 2G remained at 1975/acre. 3G1 remained at 1925/acre. 3G remained at 1725/acre. 4G1 remained at 1700/acre and 4G remained at 1600/acre.

Area 2: Irrigated land class 1A1 and 1A decreased from 5800/acre to 5700/acre. 2A1 remained at 5600/acre. 2A remained at 5500/acre. 3A1 decreased from 5200/acre to 5100/acre. 3A remained at 4900/acre. 4A1 remained at 4500/acre. 4A remained at 4300/acre. 1D1 remained at 3700/acre. 1D decreased from 3650/acre to 3600/acre. 2D1 remained at 3550/acre. 2D remained at 3450/acre. 3D1 decreased from 3400/acre to 3300/acre. 3D remained the same at 3200/acre. 4D1 remained the same at 3200/acre. 4D remained the same at 3150/acre. 1G1 and 1G remained the same at 2000/acre. 2G1 and 2G remained the same at 1975/acre. 3G1 remained the same at 1925/acre. 3G remained the same at 1725/acre. 4G1 remained the same at 1700/acre. 4G remained the same at 1600/acre.

Area 3: Irrigated land classes 1A1 decreased from 7200/acre to 6800/acre. 1A decreased from 7100/acre to 6675/acre. 2A1 decreased from 7100/acre to 6675/acre. 2A decreased from 6975/acre to 6600/acre. 3A1 decreased from 6400/acre to 6300/acre. 3A and 4A1 remained the same at 5500/acre. 4A remained the same at 5250/acre. Dry land classes 1D1 and 1D remained the same at 4300/acre. 2D1 remained the same at 3950/acre. 2D remained the same at 3900/acre. 3D1 remained the same at 3825/acre. 3D and 4D1 remained the same at 3400/acre. 4D remained the same at 3250/acre. 1G1 and 1G remained the same at 2000/acre. 2G1 and 2G remained the same at 1975/acre. 3G1 remained the same at 1925/acre. 3G remained the same at 1725/acre. 4G1 remained the same at 1700/acre. 4G remained the same at 1600/acre.

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

The Saline County Assessor's office will continue to work with the local communities in regards to obtaining building permits on new construction/remodel or destruction of improvements. The Assessor's office also obtains building permits from Saline County Planning/Zoning office. With the additional tool of ConnectExplorer, the office plans to utilize this program to determine areas of new construction between 2018 and Spring, 2019.

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

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

We will finish the on-site inspections/reviews of the properties in Crete and a lot study will be completed. Updated Marshall & Swift costing (2018) will be implemented on improvements. A sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

As a result of the recent flooding events that have occurred within Saline County (spring 2019), we plan to accelerate the timing on the on-site inspection and review of the properties located in Blue River Lodge.

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

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

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

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

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

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

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

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

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

The Saline County Assessor's office has contracted with Stanard Appraisal, Inc. to complete the on-site inspections/analysis of the Crete commercial properties. Monies for this service has been placed in the updated budget request.

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

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

With the continued need for commercial appraisal experience, the Saline County Assessor's office will hire a licensed appraisal service to complete the on-site inspections/analysis of the DeWitt, Swanton, Tobias and Western commercial properties.

Depending on the contract, staff in the Assessor's office may complete the data entry portion of the properties in DeWitt, Swanton, Tobias and Western. Lot studies will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

### **2022 work for the 2023 Assessment year**

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

### **Assessment Plan for Agricultural Properties**

The Saline County Assessor's office annually reviews all agricultural land sales to establish market values for agricultural land. In the review of the sale, the Assessor makes the final determination of which sales are considered arms-length transactions. This information is gathered by the agricultural questionnaire or

phone call to the seller, agent or buyer. Analysis is completed in each market area on land value groups (LVG's) to determine if there are any needs for adjustments in the LVG's. Adjustments are made to values when our analysis shows the median outside of the acceptable range.

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

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

## **Responsibilities**

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

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

- Approve/deny applicants of the Beginning Farmer Exemption (Feb 1)
- Aircraft Information Report (Feb 1)
- County Abstract of Assessment for Real Property (March 19)
- Annual Assessed Value Update (March 19)
- Assessor Survey (March 19)
- Amended Homestead Exemption Summary Certificate (May 30)
- Amended Personal Property Tax Loss Summary Certificate (May 30)
- Certify completion of real property assessment roll (June 1) & publish in newspaper (June 6)
- Send notice of valuation change to owner of record (as of May 20) of any property whose value increased or decreased (May 31)
- Amend/re-certify Abstract of Assessment, if changes were ordered by TERC (June 5)
- Prepare 3 year plan of assessment (June – July)
- File 3- year plan of assessment with the County Board of Equalization (July 31)
- Certify Personal Property Abstract Report (July 20)
- Certification of Values to Political Subdivisions (August 20)
- School District Taxable Value Report (August 20)
- Homestead Exemption Certification of Average Assessed Value of Single-Family Residential property (September 1)
- Complete/certify the tax list (real and personal) and deliver to the county treasurer (November 22)

- Homestead Exemption Tax Loss (November 30)
- Personal Property Tax Loss (November 30)
- Certificate of Taxes Levied Report (December 1)

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

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

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

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

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

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

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

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

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

**County Board of Equalization (CBOE)** – Attend CBOE meetings including meetings for valuation appeals. Prepare documentation for meetings, post meeting notifications in county newspapers, mail final CBOE decisions. When possible, physically review properties that have filed valuation appeals.

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

**Tax Equalization and Review Commission (TERC) Statewide Equalization –**

Attend hearings if applicable to the county, testify in defense of the county's valuations, and to implement TERC's orders.

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

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

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

Brandi Kelly  
Brandi Kelly, Saline County Assessor

June 14, 19

3 Year Plan - Submitted July 2019

TOWN	2018	2019	2020	2021	2022
Crete	2013	Crete Res 2020			
Crete	2014	Crete Comm 2020			
DeWitt	2018				
DeWitt	2016			DeWitt Comm 2022	
Dorchester	2015		Dorchester Res 2021		
Dorchester	2017				Dorchester Com 2023
Friend	2016			Friend Res 2022	
Friend	2017				Friend Comm 2023
Swanton	2015		Swanton Res 2021		
Swanton	2016			Swanton Comm 2022	
Tobias	2018				
Tobias	2016			Tobias Comm 2022	
Western	2015		Western Res 2021		
Western	2016			Western Comm 2022	
Wilber	2018				
Wilber	2017				Wilber Comm 2023
BRL	2016	BRL 2020			
2017-					
2018					
Cabins	2017-				
Rural Residential	2018				
2017-					
Ag Improvements	2018				
Industrials	2013	Industrials 2020			

COMMERCIAL  
RESIDENTIAL  
INDUSTRIAL



**SALINE COUNTY ASSESSOR'S OFFICE**

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WILBER, NE 68465

PHONE: (402) 821-2588 FAX: (402) 821-3319

EMAIL: [salineassessor@diodecom.net](mailto:salineassessor@diodecom.net)



February 26, 2020

Dear Ms. Sorensen,

Saline County has received four applications for Special Value. One application was received in 2009, two were received in 2016 and two were received in 2019. The applications were approved and will remain on file.

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

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

Respectfully,

*Brandi Kelly*

Saline County Assessor