

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**SAUNDERS COUNTY**



April 7, 2020

Pete Ricketts, Governor

Commissioner Hotz:

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Rhonda Andresen, Saunders County Assessor

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## Introduction

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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.

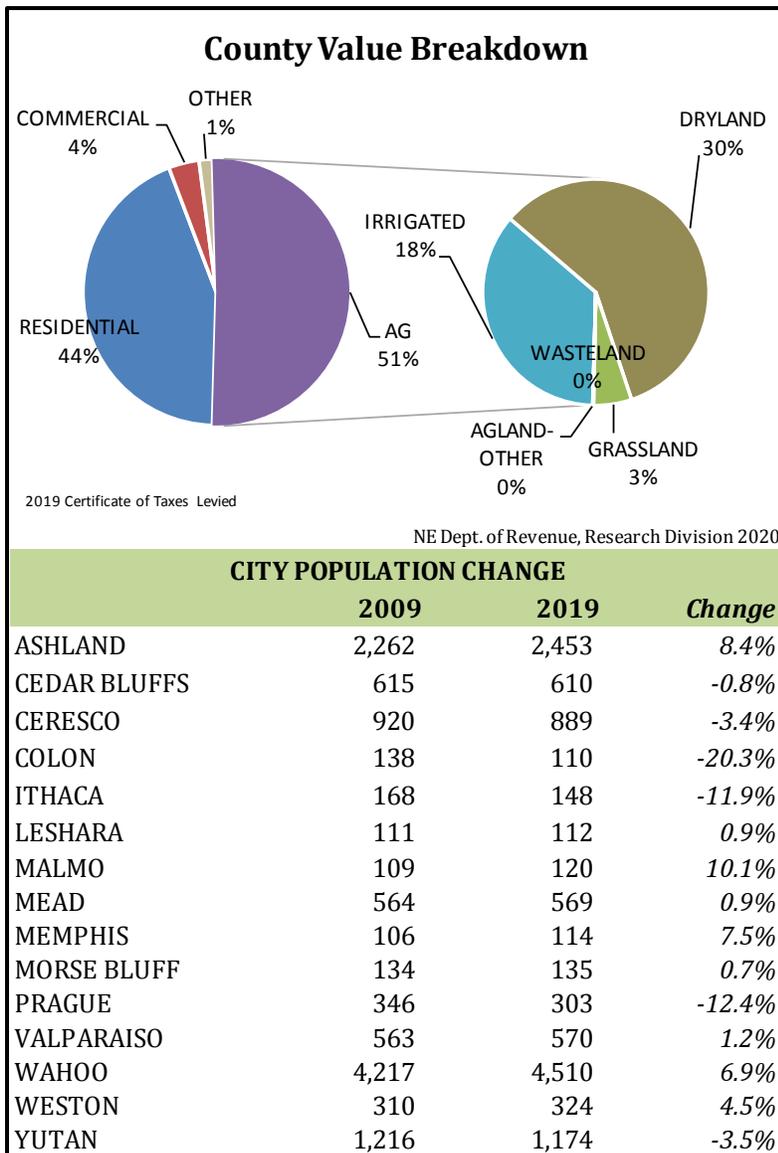
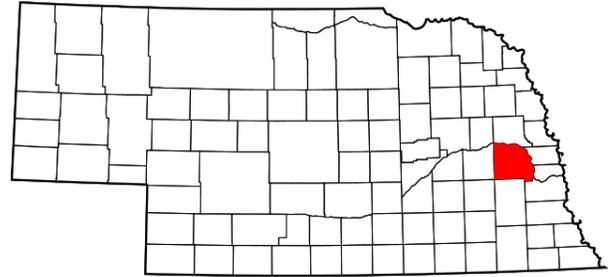
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior 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 750 square miles, Saunders County had 21,303 residents, per the Census Bureau Quick Facts for 2018, a 3% population increase over the 2010 U.S. Census. Reports indicated that 72% of county residents were homeowners and 85% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$182,162 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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

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

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

## 2020 Residential Correlation for Saunders County

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### *Assessment Actions*

The appraisal staff in Saunders County completes a market analysis and adjusts valuations according to the market in the various valuation groups. The County is continuing to convert to the Vanguard Computer-Assisted Mass Appraisal (CAMA) system. In 2020 Valuation Group 3 Ceresco, Valuation Group 5, Fremont Rural Subs, and Valuation Group 13 Woodcliff S-Lake and part of Valuation Group 7, Cedar Bluffs were converted.

Valuation Group 1 and 2 were converted to the Vanguard CAMA system last year and adjustments were necessary to achieve an acceptable assessment. Valuation Group 7, Mead, received a 14% increase to the dwelling only. Valuation Group 8 was adjusted 7% to 10% on the improvement value only. Valuation Group 10 received a 12% adjustment to the improvement only. Valuation Group 11 was converted to Vanguard CAMA last year and adjustments to the market tables were completed to improvements only. Valuation Group 12 has several small towns included but an 18% increase to the improvement was applied in the village of Weston. Valuation Group 15 was reviewed and blanket increases were applied where necessary 12% to 14%.

All permits and pick-up work have been verified for the year and added to 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 sales review process in Saunders County includes utilizing a questionnaire to aid in the verification of all residential sales and follows up with a phone call if additional information is needed. The review of the sales revealed the county utilizes a portion of the total sales that is comparable to the state average. All arm's-length sales were made available for the measurement of the real property.

The valuation groups currently are represented in 15 economic and geographic locations. Each group is identified in the survey based on characteristics that make the parcels economically the same.

The lot values were reviewed by analyzing land to building ratios and vacant lot sales. The lot values have all been analyzed between the years of 2016-2018.

Saunders County has an established six-year review and inspection cycle and is completing the review timely. The residential costing is dated 2012 -2015 or updated to the Vanguard Costing system.

## 2020 Residential Correlation for Saunders County

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The county has a written valuation methodology on file for the completion of the assessment actions and explanation of the process.

### *Description of Analysis*

Residential parcels are analyzed utilizing 14 valuation groups that are based on various assessor locations and grouped with like characteristics.

<b>Valuation Groups</b>	<b>Description</b>
1	Ashland Lake/River Area
2	Ashland
3	Ceresco
4	East Lake/River (Championship Lake, Rustic Island, Shunk, and Williams, Wentworth and Cottonwood Cove)
5	Fremont Area subs
6	Lakes and Rivers (Morse Bluff-Wolfs, Whitetail, Hidden Cove)
7	Mead and Cedar Bluffs
8	Small town Wahoo area (Colon, Ithaca, Malmo, Leshara and Swedeburg)
10	Valparaiso
11	Wahoo
12	West area small towns (Morse Bluff, Prague, Weston, Touhy)
13	Woodcliff subdivision
14	Yutan
15	Rural Residential

For the residential class there are 668 sales in the statistical profile representing all the valuation groups except Valuation Group 4. All valuation groups with sufficient number of sales are within the acceptable parameters. The overall measures of central tendency are within the range with the exception of the mean, which is only one point below the acceptable measure. The qualitative measures are within the acceptable parameters.

Review of Valuation Group 6 consists of a small sample size and has only one of the sold parcels within the acceptable level of value. The sale amounts range from \$80,000 to \$516,200.

## 2020 Residential Correlation for Saunders County

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### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	23	93.23	91.39	91.80	12.53	99.55
2	118	93.55	90.07	90.67	09.91	99.34
3	23	94.78	94.35	96.78	06.55	97.49
5	30	92.83	91.38	90.91	07.94	100.52
6	6	72.24	77.21	76.03	14.71	101.55
7	43	94.64	96.96	96.33	12.09	100.65
8	21	91.73	98.36	86.79	27.08	113.33
10	22	92.19	97.81	92.11	18.68	106.19
11	154	95.01	99.54	94.48	12.78	105.36
12	26	93.11	102.91	92.73	27.02	110.98
13	42	93.98	90.62	91.02	06.91	99.56
14	76	92.29	92.31	90.63	09.49	101.85
15	84	92.34	93.80	88.88	21.14	105.54
<u>    </u> ALL <u>    </u>	668	93.63	94.61	91.47	13.40	103.43

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Saunders County is 94%.

# 2020 Commercial Correlation for Saunders County

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## *Assessment Actions*

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

## *Assessment Practice Review*

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 sales review process in Saunders County includes utilizing a questionnaire to aid in the verification of all commercial sales and follows up with a phone call if additional information is needed. The review of the sales revealed the county utilizes a representative portion of the total sales file as comparable to the state average. All arm's-length sales were made available for the measurement of the real property.

The valuation groups currently are represented in four economic and geographic locations. The two towns of Ashland and Wahoo are each considered separate groups and the remainder of the county is split east and west of Highway 92.

The lot values were reviewed by analyzing land to building ratios and vacant lot sales. The lot values were all analyzed in 2016.

Saunders County has an established six-year review and inspection cycle and is completing the review timely. The county has a written valuation methodology on file.

## *Description of Analysis*

The commercial class is analyzed with four valuation groups. The two largest towns are identified and the remainder of the groups are defined on either side of Highway 92.

<b>Valuation Group</b>	<b>Description</b>
1	Ashland
2	East
3	West
4	Wahoo

## 2020 Commercial Correlation for Saunders County

For the current study period the commercial statistical profile has 44 qualified sales representing all four valuation groups. All measures of central tendency are within the acceptable parameters.

The county indicated the market was not moving and made no changes for the 2020 assessment year. Review of the statistical profile by study years does indicate a shift in the market that the county will most likely have to address in 2021.

Study Yrs	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01-OCT-16 To 30-SEP-17	9	98.34	102.20	113.94	15.77	89.70
01-OCT-17 To 30-SEP-18	14	86.24	93.47	69.28	37.48	134.92
01-OCT-18 To 30-SEP-19	21	86.09	91.36	108.71	35.24	84.04

The trend in the sales ratios, and review of the measures of central tendency support a level of value at the low end of the acceptable range. Review of the statistics by valuation group suggest that only Valuation Group 4 has an adequate sample of sales, and is within the acceptable range. Valuation Group 1 and 2 have medians outside the acceptable range, but extremely high CODs which would suggest that these small samples are not reliable for measurement purposes. Valuation Group 3 has a median within the range, but with a very small sample, the reliability of that statistics is still suspect.

### *Equalization and Quality of Assessment*

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

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	5	101.78	122.64	184.43	53.50	66.50
2	9	67.57	86.38	60.96	47.09	141.70
3	6	98.11	91.74	80.27	33.51	114.29
4	24	92.10	91.91	90.80	20.91	101.22
____ALL____	44	92.89	94.25	100.29	30.64	93.98

### *Level of Value*

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

## 2020 Agricultural Correlation for Saunders County

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### *Assessment Actions*

The Saunders County Assessor completed a market study of the agricultural sales after the implementation of the Land Capabilities Group (LCG) conversion.

The analysis resulted in the county adjusting values to various LCG's in each market area and the overall decrease of 4% to the irrigated values and a decrease of approximately 4% for the dryland. The grass for the entire county indicates a 7% increase in values.

All pick-up work was completed and valued for the 2020 assessment year.

### *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 sales review process in Saunders County includes utilizing a questionnaire to aid in the verification of all agricultural sales and follows up with a phone call if additional information is needed. The review of the sales revealed the county utilizes a representative portion of the total sales file as compared to the state average. All arm's-length sales were made available for the measurement of the real property.

Saunders County identifies three market areas. The areas are defined geographically utilizing the sold parcels to establish the boundaries. Discussion was held with the assessor concerning the identification of intensive use parcels and the county has established intensive use values in 2020. The county has worked diligently to identify the Conservation Reserve Program (CRP) acres in the county and has accounted for approximately 89% of the enrolled acres.

Saunders County has an established six-year review and inspection cycle and is completing the review timely. The county has a written valuation methodology on file for the completion of the assessment actions and explanation of the process.

### *Description of Analysis*

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

## 2020 Agricultural Correlation for Saunders County

The analysis of the statistical profile utilized 69 sales within Saunders County for the three-year study period. Two of the three measures of central tendency are within the range while the mean is above the range by two percentage points.

In reviewing the market areas, all three market areas fall within the acceptable range. The 80% Majority Land Use (MLU) categories for dryland is within the acceptable range overall and for each of the identified market areas. The overall 80% MLU for irrigated is below the range with an overall of 10 sales. There is not an individual market area containing a sufficient number of sales to rely on the irrigated statistics as a reliable indicator of value.

Saunders County's schedule of values was compared to surrounding counties. The values established in Saunders County are comparable to the surrounding areas with similar markets.

### *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 statutory level.

A review of the statistics with sufficient sales and the assessment practices suggest that the assessments within the county are valued within the acceptable parameters. A comparison of Saunders County values with the adjoining counties shows that all values are comparable and therefore equalized. The quality of assessment of the agricultural land in Saunders County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	10	65.31	67.82	65.01	16.81	104.32
1	1	69.03	69.03	69.03	00.00	100.00
2	6	67.20	72.89	70.94	18.02	102.75
3	3	61.58	57.30	58.07	16.11	98.67
<u>    Dry    </u>						
County	42	72.65	74.46	74.01	15.66	100.61
1	12	70.63	71.39	72.13	09.97	98.97
2	8	72.58	73.47	73.75	13.36	99.62
3	22	73.94	76.49	75.06	19.33	101.91
<u>    Grass    </u>						
County	1	70.99	70.99	70.99	00.00	100.00
1	1	70.99	70.99	70.99	00.00	100.00
<u>    ALL    </u>	69	72.49	77.11	71.75	21.02	107.47

## 2020 Agricultural Correlation for Saunders County

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### *Level of Value*

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

### *Special Valuation*

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

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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2020 Commission Summary for Saunders County

### Residential Real Property - Current

Number of Sales	668	Median	93.63
Total Sales Price	\$146,323,193	Mean	94.61
Total Adj. Sales Price	\$146,323,193	Wgt. Mean	91.47
Total Assessed Value	\$133,845,683	Average Assessed Value of the Base	\$180,440
Avg. Adj. Sales Price	\$219,047	Avg. Assessed Value	\$200,368

### Confidence Interval - Current

95% Median C.I	92.56 to 94.37
95% Wgt. Mean C.I	90.28 to 92.66
95% Mean C.I	92.23 to 96.99
% of Value of the Class of all Real Property Value in the County	42.10
% of Records Sold in the Study Period	7.28
% of Value Sold in the Study Period	8.09

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	607	93	93.47
2018	585	94	93.64
2017	594	94	94.18
2016	588	95	95.30

## 2020 Commission Summary for Saunders County

### Commercial Real Property - Current

Number of Sales	44	Median	92.89
Total Sales Price	\$9,898,178	Mean	94.25
Total Adj. Sales Price	\$9,898,178	Wgt. Mean	100.29
Total Assessed Value	\$9,926,867	Average Assessed Value of the Base	\$164,146
Avg. Adj. Sales Price	\$224,959	Avg. Assessed Value	\$225,611

### Confidence Interval - Current

95% Median C.I	75.02 to 101.78
95% Wgt. Mean C.I	65.13 to 135.45
95% Mean C.I	81.65 to 106.85
% of Value of the Class of all Real Property Value in the County	3.77
% of Records Sold in the Study Period	4.87
% of Value Sold in the Study Period	6.70

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	41	93	93.26
2018	45	94	93.82
2017	57	94	94.07
2016	62	95	94.84

**78 Saunders**  
**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 : 668  
 Total Sales Price : 146,323,193  
 Total Adj. Sales Price : 146,323,193  
 Total Assessed Value : 133,845,683  
 Avg. Adj. Sales Price : 219,047  
 Avg. Assessed Value : 200,368

MEDIAN : 94  
 WGT. MEAN : 91  
 MEAN : 95  
 COD : 13.40  
 PRD : 103.43

COV : 33.13  
 STD : 31.34  
 Avg. Abs. Dev : 12.55  
 MAX Sales Ratio : 657.85  
 MIN Sales Ratio : 47.16

95% Median C.I. : 92.56 to 94.37  
 95% Wgt. Mean C.I. : 90.28 to 92.66  
 95% Mean C.I. : 92.23 to 96.99

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	74	96.34	96.77	94.79	11.44	102.09	55.08	162.45	95.15 to 97.85	201,797	191,282
01-JAN-18 To 31-MAR-18	74	95.59	97.10	93.78	10.85	103.54	57.88	219.33	93.71 to 98.43	218,640	205,045
01-APR-18 To 30-JUN-18	80	94.49	95.37	93.95	10.75	101.51	53.73	241.45	92.32 to 96.45	201,678	189,468
01-JUL-18 To 30-SEP-18	101	94.06	96.93	91.66	15.38	105.75	51.06	459.18	90.50 to 96.09	242,450	222,221
01-OCT-18 To 31-DEC-18	87	94.28	95.08	92.50	12.78	102.79	54.91	168.21	91.99 to 95.32	187,328	173,283
01-JAN-19 To 31-MAR-19	45	91.93	90.18	87.46	12.52	103.11	47.16	131.69	84.35 to 94.76	213,219	186,481
01-APR-19 To 30-JUN-19	92	88.57	90.77	89.36	12.08	101.58	62.80	154.48	87.16 to 92.56	232,888	208,114
01-JUL-19 To 30-SEP-19	115	91.14	93.48	89.11	17.18	104.90	49.96	657.85	89.20 to 92.54	237,140	211,322
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	329	95.15	96.55	93.30	12.38	103.48	51.06	459.18	94.37 to 96.09	218,037	203,435
01-OCT-18 To 30-SEP-19	339	91.87	92.72	89.71	14.12	103.36	47.16	657.85	90.31 to 92.78	220,027	197,391
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	342	94.49	96.13	92.82	12.68	103.57	51.06	459.18	93.64 to 95.23	213,739	198,394
<u>ALL</u>	668	93.63	94.61	91.47	13.40	103.43	47.16	657.85	92.56 to 94.37	219,047	200,368

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	23	93.23	91.39	91.80	12.53	99.55	53.73	118.58	83.76 to 102.04	513,810	471,679
2	118	93.55	90.07	90.67	09.91	99.34	54.91	112.93	90.56 to 94.59	187,494	170,001
3	23	94.78	94.35	96.78	06.55	97.49	78.13	125.54	90.39 to 96.91	179,861	174,073
5	30	92.83	91.38	90.91	07.94	100.52	66.51	113.82	87.80 to 95.57	268,573	244,167
6	6	72.24	77.21	76.03	14.71	101.55	60.37	99.91	60.37 to 99.91	295,200	224,448
7	43	94.64	96.96	96.33	12.09	100.65	66.60	139.77	90.80 to 102.84	137,253	132,210
8	21	91.73	98.36	86.79	27.08	113.33	54.21	241.45	77.07 to 102.59	107,119	92,970
10	22	92.19	97.81	92.11	18.68	106.19	66.56	162.45	84.41 to 111.66	132,886	122,398
11	154	95.01	99.54	94.48	12.78	105.36	66.34	657.85	93.29 to 96.26	179,609	169,692
12	26	93.11	102.91	92.73	27.02	110.98	57.22	219.33	84.43 to 113.94	74,667	69,242
13	42	93.98	90.62	91.02	06.91	99.56	58.57	105.01	90.81 to 94.87	407,304	370,734
14	76	92.29	92.31	90.63	09.49	101.85	49.96	126.15	90.10 to 94.98	235,101	213,077
15	84	92.34	93.80	88.88	21.14	105.54	47.16	459.18	85.86 to 94.85	271,020	240,879
<u>ALL</u>	668	93.63	94.61	91.47	13.40	103.43	47.16	657.85	92.56 to 94.37	219,047	200,368

**78 Saunders**  
**RESIDENTIAL**

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

Qualified

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 COD : 13.40  
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 95% Wgt. Mean C.I. : 90.28 to 92.66  
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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	665	93.68	94.70	91.53	13.35	103.46	47.16	657.85	92.73 to 94.41	219,215	200,649
06											
07	3	80.84	73.11	76.02	11.83	96.17	54.91	83.58	N/A	181,667	138,107
<u>ALL</u>	668	93.63	94.61	91.47	13.40	103.43	47.16	657.85	92.56 to 94.37	219,047	200,368

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	8	154.29	216.36	195.09	57.77	110.90	91.73	657.85	91.73 to 657.85	23,063	44,993
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	668	93.63	94.61	91.47	13.40	103.43	47.16	657.85	92.56 to 94.37	219,047	200,368
Greater Than 14,999	668	93.63	94.61	91.47	13.40	103.43	47.16	657.85	92.56 to 94.37	219,047	200,368
Greater Than 29,999	660	93.53	93.13	91.34	11.99	101.96	47.16	459.18	92.51 to 94.35	221,422	202,251
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	8	154.29	216.36	195.09	57.77	110.90	91.73	657.85	91.73 to 657.85	23,063	44,993
30,000 TO 59,999	26	111.62	114.38	112.87	17.19	101.34	66.60	219.33	103.49 to 123.97	47,792	53,942
60,000 TO 99,999	51	93.96	101.41	100.54	22.12	100.87	53.73	459.18	88.87 to 96.91	80,798	81,238
100,000 TO 149,999	150	94.35	93.50	93.35	11.68	100.16	54.91	154.12	92.54 to 95.15	128,727	120,162
150,000 TO 249,999	220	92.16	90.86	90.89	10.21	99.97	49.96	138.99	90.89 to 93.71	187,430	170,356
250,000 TO 499,999	183	93.68	91.01	90.81	09.34	100.22	47.16	125.54	91.83 to 94.56	332,773	302,190
500,000 TO 999,999	28	89.32	88.13	88.38	10.85	99.72	59.50	109.95	83.38 to 95.26	615,953	544,402
1,000,000 +	2	90.74	90.74	90.70	01.51	100.04	89.37	92.10	N/A	1,043,750	946,702
<u>ALL</u>	668	93.63	94.61	91.47	13.40	103.43	47.16	657.85	92.56 to 94.37	219,047	200,368

**78 Saunders**  
**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 : 44  
Total Sales Price : 9,898,178  
Total Adj. Sales Price : 9,898,178  
Total Assessed Value : 9,926,867  
Avg. Adj. Sales Price : 224,959  
Avg. Assessed Value : 225,611

MEDIAN : 93  
WGT. MEAN : 100  
MEAN : 94  
COD : 30.64  
PRD : 93.98

COV : 45.23  
STD : 42.63  
Avg. Abs. Dev : 28.46  
MAX Sales Ratio : 283.87  
MIN Sales Ratio : 22.61

95% Median C.I. : 75.02 to 101.78  
95% Wgt. Mean C.I. : 65.13 to 135.45  
95% Mean C.I. : 81.65 to 106.85

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	1	95.33	95.33	95.33	00.00	100.00	95.33	95.33	N/A	105,900	100,950
01-JAN-17 To 31-MAR-17	1	107.98	107.98	107.98	00.00	100.00	107.98	107.98	N/A	145,000	156,570
01-APR-17 To 30-JUN-17	3	93.26	90.45	101.98	19.74	88.69	61.44	116.66	N/A	38,667	39,433
01-JUL-17 To 30-SEP-17	4	110.03	111.29	116.75	15.13	95.32	90.93	134.17	N/A	375,500	438,408
01-OCT-17 To 31-DEC-17	3	97.23	109.46	110.26	15.81	99.27	92.52	138.62	N/A	132,533	146,132
01-JAN-18 To 31-MAR-18	4	77.49	87.11	73.84	30.18	117.97	52.41	141.05	N/A	203,500	150,273
01-APR-18 To 30-JUN-18	4	59.62	72.57	37.68	59.12	192.60	22.61	148.43	N/A	219,375	82,651
01-JUL-18 To 30-SEP-18	3	97.69	113.84	97.64	29.40	116.59	78.83	165.00	N/A	90,667	88,525
01-OCT-18 To 31-DEC-18	3	93.47	92.54	104.31	17.48	88.72	67.57	116.58	N/A	146,667	152,987
01-JAN-19 To 31-MAR-19	5	59.56	70.60	60.88	33.21	115.97	39.29	101.78	N/A	277,255	168,789
01-APR-19 To 30-JUN-19	7	90.60	86.23	87.21	27.11	98.88	37.86	126.81	37.86 to 126.81	249,071	217,210
01-JUL-19 To 30-SEP-19	6	80.91	114.06	159.09	57.45	71.70	61.61	283.87	61.61 to 283.87	349,734	556,396
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	9	98.34	102.20	113.94	15.77	89.70	61.44	134.17	90.93 to 121.71	207,656	236,606
01-OCT-17 To 30-SEP-18	14	86.24	93.47	69.28	37.48	134.92	22.61	165.00	52.41 to 141.05	168,650	116,833
01-OCT-18 To 30-SEP-19	21	86.09	91.36	108.71	35.24	84.04	37.86	283.87	61.61 to 103.70	269,913	293,417
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	11	98.34	104.81	114.18	16.99	91.79	61.44	138.62	90.93 to 134.17	196,418	224,263
01-JAN-18 To 31-DEC-18	14	79.39	89.85	68.91	38.37	130.39	22.61	165.00	52.41 to 141.05	171,679	118,302
<u>ALL</u>	44	92.89	94.25	100.29	30.64	93.98	22.61	283.87	75.02 to 101.78	224,959	225,611

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	5	101.78	122.64	184.43	53.50	66.50	57.98	283.87	N/A	334,581	617,051
2	9	67.57	86.38	60.96	47.09	141.70	39.29	165.00	52.41 to 141.05	175,086	106,728
3	6	98.11	91.74	80.27	33.51	114.29	22.61	148.43	22.61 to 148.43	248,083	199,138
4	24	92.10	91.91	90.80	20.91	101.22	37.86	138.62	75.72 to 111.67	215,042	195,260
<u>ALL</u>	44	92.89	94.25	100.29	30.64	93.98	22.61	283.87	75.02 to 101.78	224,959	225,611

**78 Saunders**  
**COMMERCIAL**

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Qualified

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MEDIAN : 93  
WGT. MEAN : 100  
MEAN : 94  
COD : 30.64  
PRD : 93.98

COV : 45.23  
STD : 42.63  
Avg. Abs. Dev : 28.46  
MAX Sales Ratio : 283.87  
MIN Sales Ratio : 22.61

95% Median C.I. : 75.02 to 101.78  
95% Wgt. Mean C.I. : 65.13 to 135.45  
95% Mean C.I. : 81.65 to 106.85

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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	44	92.89	94.25	100.29	30.64	93.98	22.61	283.87	75.02 to 101.78	224,959	225,611
04											
<u>ALL</u>	44	92.89	94.25	100.29	30.64	93.98	22.61	283.87	75.02 to 101.78	224,959	225,611

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	122.38	117.80	123.49	28.79	95.39	61.44	165.00	N/A	20,250	25,007
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	44	92.89	94.25	100.29	30.64	93.98	22.61	283.87	75.02 to 101.78	224,959	225,611
Greater Than 14,999	44	92.89	94.25	100.29	30.64	93.98	22.61	283.87	75.02 to 101.78	224,959	225,611
Greater Than 29,999	40	91.73	91.90	100.10	29.68	91.81	22.61	283.87	75.02 to 97.69	245,429	245,671
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	122.38	117.80	123.49	28.79	95.39	61.44	165.00	N/A	20,250	25,007
30,000 TO 59,999	3	93.26	103.09	105.92	28.90	97.33	67.57	148.43	N/A	34,167	36,190
60,000 TO 99,999	7	92.52	89.25	86.13	18.70	103.62	59.56	116.66	59.56 to 116.66	79,539	68,504
100,000 TO 149,999	8	77.84	82.50	82.10	29.51	100.49	52.03	138.62	52.03 to 138.62	129,688	106,479
150,000 TO 249,999	9	97.23	93.98	94.80	12.28	99.14	60.49	116.58	72.21 to 111.95	194,944	184,811
250,000 TO 499,999	7	86.09	80.95	79.61	25.03	101.68	37.86	134.17	37.86 to 134.17	341,357	271,748
500,000 TO 999,999	6	98.37	111.55	121.25	67.00	92.00	22.61	283.87	22.61 to 283.87	662,734	803,564
1,000,000 +											
<u>ALL</u>	44	92.89	94.25	100.29	30.64	93.98	22.61	283.87	75.02 to 101.78	224,959	225,611

**78 Saunders**  
**COMMERCIAL**

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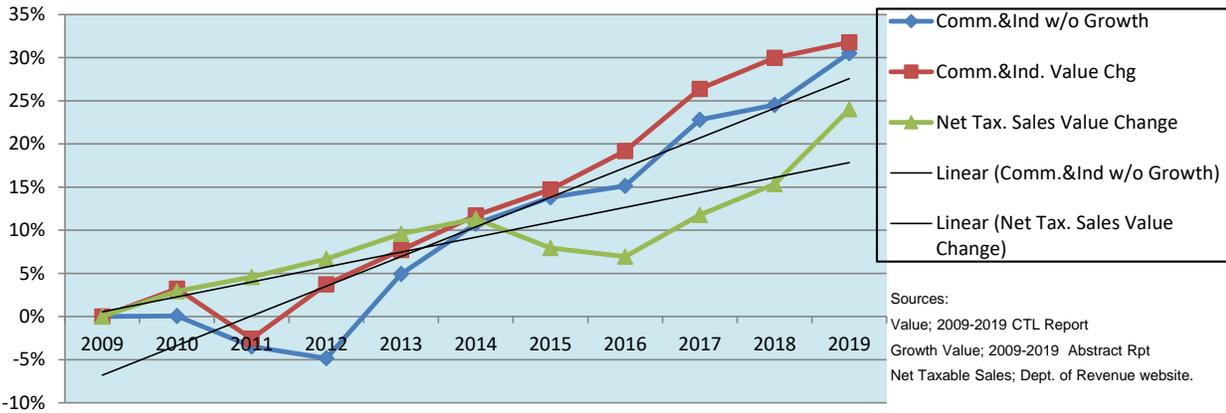
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95% Mean C.I. : 81.65 to 106.85

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
201	3	116.58	111.20	96.70	32.30	114.99	52.03	165.00	N/A	136,667	132,163
302	2	121.42	121.42	102.93	22.25	117.96	94.40	148.43	N/A	118,750	122,226
303	1	22.61	22.61	22.61	00.00	100.00	22.61	22.61	N/A	600,000	135,655
313	1	283.87	283.87	283.87	00.00	100.00	283.87	283.87	N/A	855,405	2,428,257
326	1	90.60	90.60	90.60	00.00	100.00	90.60	90.60	N/A	257,500	233,293
344	2	100.12	100.12	85.21	38.46	117.50	61.61	138.62	N/A	216,300	184,315
350	3	93.47	86.48	86.86	17.83	99.56	57.98	107.98	N/A	153,333	133,180
352	1	101.78	101.78	101.78	00.00	100.00	101.78	101.78	N/A	227,500	231,540
353	4	98.48	106.03	90.34	16.60	117.37	86.09	141.05	N/A	100,000	90,345
387	1	134.17	134.17	134.17	00.00	100.00	134.17	134.17	N/A	350,000	469,580
402	1	79.95	79.95	79.95	00.00	100.00	79.95	79.95	N/A	134,000	107,130
406	5	95.33	88.33	83.37	09.41	105.95	75.02	98.34	N/A	202,580	168,892
410	1	72.21	72.21	72.21	00.00	100.00	72.21	72.21	N/A	170,000	122,760
419	1	111.95	111.95	111.95	00.00	100.00	111.95	111.95	N/A	190,000	212,710
442	2	102.10	102.10	102.24	09.38	99.86	92.52	111.67	N/A	66,000	67,478
446	1	65.40	65.40	65.40	00.00	100.00	65.40	65.40	N/A	451,000	294,970
470	1	61.44	61.44	61.44	00.00	100.00	61.44	61.44	N/A	16,000	9,830
477	1	39.29	39.29	39.29	00.00	100.00	39.29	39.29	N/A	716,000	281,311
494	3	121.71	95.46	104.03	24.36	91.76	37.86	126.81	N/A	552,000	574,266
528	2	103.80	103.80	95.22	12.40	109.01	90.93	116.66	N/A	195,000	185,675
530	1	59.56	59.56	59.56	00.00	100.00	59.56	59.56	N/A	97,773	58,230
601	3	67.57	71.20	72.12	05.74	98.72	67.20	78.83	N/A	71,667	51,687
702	1	97.69	97.69	97.69	00.00	100.00	97.69	97.69	N/A	157,000	153,375
721	1	52.41	52.41	52.41	00.00	100.00	52.41	52.41	N/A	130,000	68,130
999	1	60.49	60.49	60.49	00.00	100.00	60.49	60.49	N/A	200,000	120,980
<u>ALL</u>	<u>44</u>	<u>92.89</u>	<u>94.25</u>	<u>100.29</u>	<u>30.64</u>	<u>93.98</u>	<u>22.61</u>	<u>283.87</u>	<u>75.02 to 101.78</u>	<u>224,959</u>	<u>225,611</u>

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 102,667,780	\$ 939,330		\$ 101,728,450	--	\$ 102,796,325	--
2009	\$ 107,884,100	\$ 4,400,700	4.08%	\$ 103,483,400	--	\$ 91,472,978	--
2010	\$ 111,355,830	\$ 3,412,560	3.06%	\$ 107,943,270	0.05%	\$ 94,156,616	2.93%
2011	\$ 105,104,030	\$ 964,240	0.92%	\$ 104,139,790	-6.48%	\$ 95,646,937	1.58%
2012	\$ 111,896,364	\$ 9,244,392	8.26%	\$ 102,651,972	-2.33%	\$ 97,570,002	2.01%
2013	\$ 116,195,356	\$ 3,000,117	2.58%	\$ 113,195,239	1.16%	\$ 100,240,909	2.74%
2014	\$ 120,522,686	\$ 1,044,151	0.87%	\$ 119,478,535	2.83%	\$ 101,830,618	1.59%
2015	\$ 123,782,846	\$ 982,419	0.79%	\$ 122,800,427	1.89%	\$ 98,739,342	-3.04%
2016	\$ 128,589,054	\$ 4,376,128	3.40%	\$ 124,212,926	0.35%	\$ 97,812,870	-0.94%
2017	\$ 136,332,800	\$ 3,840,967	2.82%	\$ 132,491,833	3.04%	\$ 102,255,563	4.54%
2018	\$ 140,215,576	\$ 5,884,593	4.20%	\$ 134,330,983	-1.47%	\$ 105,507,574	3.18%
2019	\$ 142,174,591	\$ 1,363,457	0.96%	\$ 140,811,134	0.42%	\$ 113,446,178	7.52%
<b>Ann %chg</b>	2.80%			<b>Average</b>	<b>-0.05%</b>	2.18%	<b>2.21%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	0.05%	3.22%	2.93%
2011	-3.47%	-2.58%	4.56%
2012	-4.85%	3.72%	6.67%
2013	4.92%	7.70%	9.59%
2014	10.75%	11.71%	11.32%
2015	13.83%	14.74%	7.94%
2016	15.14%	19.19%	6.93%
2017	22.81%	26.37%	11.79%
2018	24.51%	29.97%	15.34%
2019	30.52%	31.78%	24.02%

County Number	78
County Name	Saunders

**78 Saunders**  
**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 : 69  
Total Sales Price : 41,980,378  
Total Adj. Sales Price : 41,980,378  
Total Assessed Value : 30,119,448  
Avg. Adj. Sales Price : 608,411  
Avg. Assessed Value : 436,514

MEDIAN : 72  
WGT. MEAN : 72  
MEAN : 77  
COD : 21.02  
PRD : 107.47

COV : 49.44  
STD : 38.12  
Avg. Abs. Dev : 15.24  
MAX Sales Ratio : 352.26  
MIN Sales Ratio : 40.28

95% Median C.I. : 66.93 to 76.04  
95% Wgt. Mean C.I. : 67.95 to 75.55  
95% Mean C.I. : 68.12 to 86.10

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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	5	60.83	62.82	61.70	06.56	101.82	56.62	72.49	N/A	534,002	329,473
01-JAN-17 To 31-MAR-17	10	67.49	69.53	71.08	09.39	97.82	55.99	85.41	63.48 to 77.22	600,272	426,665
01-APR-17 To 30-JUN-17	6	74.29	75.43	76.71	12.86	98.33	63.18	93.33	63.18 to 93.33	403,264	309,324
01-JUL-17 To 30-SEP-17	1	48.02	48.02	48.02	00.00	100.00	48.02	48.02	N/A	501,480	240,812
01-OCT-17 To 31-DEC-17	10	72.54	69.51	70.22	11.75	98.99	52.45	85.66	57.87 to 80.95	952,379	668,750
01-JAN-18 To 31-MAR-18	4	64.76	62.15	58.44	13.51	106.35	44.99	74.11	N/A	509,340	297,672
01-APR-18 To 30-JUN-18	8	72.88	70.71	65.79	22.38	107.48	40.28	110.97	40.28 to 110.97	555,584	365,506
01-JUL-18 To 30-SEP-18	1	74.66	74.66	74.66	00.00	100.00	74.66	74.66	N/A	300,000	223,965
01-OCT-18 To 31-DEC-18	2	216.28	216.28	93.90	62.87	230.33	80.30	352.26	N/A	429,172	403,009
01-JAN-19 To 31-MAR-19	12	73.38	74.77	72.32	08.48	103.39	60.86	85.94	66.93 to 82.32	647,231	468,082
01-APR-19 To 30-JUN-19	9	84.89	91.18	86.73	26.09	105.13	61.11	176.68	61.43 to 102.75	531,107	460,632
01-JUL-19 To 30-SEP-19	1	76.04	76.04	76.04	00.00	100.00	76.04	76.04	N/A	675,692	513,783
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	22	66.09	68.64	69.10	11.86	99.33	48.02	93.33	63.18 to 76.73	526,991	364,126
01-OCT-17 To 30-SEP-18	23	72.40	68.87	67.62	15.76	101.85	40.28	110.97	60.65 to 76.90	708,949	479,400
01-OCT-18 To 30-SEP-19	24	77.52	92.77	78.71	30.55	117.86	60.86	352.26	70.99 to 84.89	586,699	461,770
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	27	69.03	70.04	70.75	12.53	99.00	48.02	93.33	63.48 to 77.22	683,243	483,367
01-JAN-18 To 31-DEC-18	15	74.11	88.10	67.34	41.67	130.83	40.28	352.26	59.15 to 80.30	509,358	342,981
<u>ALL</u>	69	72.49	77.11	71.75	21.02	107.47	40.28	352.26	66.93 to 76.04	608,411	436,514

<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	70.98	84.83	72.36	29.40	117.23	52.45	352.26	67.69 to 77.54	447,728	323,995
2	18	73.00	74.13	72.61	13.71	102.09	56.62	102.75	60.86 to 80.33	728,624	529,020
3	31	72.62	73.86	70.90	19.99	104.17	40.28	176.68	64.11 to 79.00	642,277	455,394
<u>ALL</u>	69	72.49	77.11	71.75	21.02	107.47	40.28	352.26	66.93 to 76.04	608,411	436,514

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

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

Qualified

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STD : 38.12  
Avg. Abs. Dev : 15.24  
MAX Sales Ratio : 352.26  
MIN Sales Ratio : 40.28

95% Median C.I. : 66.93 to 76.04  
95% Wgt. Mean C.I. : 67.95 to 75.55  
95% Mean C.I. : 68.12 to 86.10

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	1	85.41	85.41	85.41	00.00	100.00	85.41	85.41	N/A	600,000	512,489
2	1	85.41	85.41	85.41	00.00	100.00	85.41	85.41	N/A	600,000	512,489
<b>_____Dry_____</b>											
County	26	72.65	72.26	71.73	13.15	100.74	48.02	102.75	65.74 to 79.00	515,029	369,419
1	6	73.20	73.46	73.53	09.78	99.90	61.82	83.03	61.82 to 83.03	386,538	284,225
2	7	72.67	73.61	73.84	15.21	99.69	56.62	102.75	56.62 to 102.75	682,677	504,061
3	13	72.62	70.99	69.46	13.56	102.20	48.02	92.08	59.15 to 82.32	484,061	336,240
<b>_____Grass_____</b>											
County	1	70.99	70.99	70.99	00.00	100.00	70.99	70.99	N/A	700,000	496,934
1	1	70.99	70.99	70.99	00.00	100.00	70.99	70.99	N/A	700,000	496,934
<b>_____ALL_____</b>	<b>69</b>	<b>72.49</b>	<b>77.11</b>	<b>71.75</b>	<b>21.02</b>	<b>107.47</b>	<b>40.28</b>	<b>352.26</b>	<b>66.93 to 76.04</b>	<b>608,411</b>	<b>436,514</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	10	65.31	67.82	65.01	16.81	104.32	40.28	96.02	60.65 to 85.41	845,191	549,437
1	1	69.03	69.03	69.03	00.00	100.00	69.03	69.03	N/A	454,558	313,768
2	6	67.20	72.89	70.94	18.02	102.75	60.65	96.02	60.65 to 96.02	694,501	492,708
3	3	61.58	57.30	58.07	16.11	98.67	40.28	70.04	N/A	1,276,783	741,450
<b>_____Dry_____</b>											
County	42	72.65	74.46	74.01	15.66	100.61	48.02	176.68	66.23 to 77.54	542,790	401,746
1	12	70.63	71.39	72.13	09.97	98.97	55.99	83.03	63.48 to 80.30	487,348	351,533
2	8	72.58	73.47	73.75	13.36	99.62	56.62	102.75	56.62 to 102.75	638,215	470,684
3	22	73.94	76.49	75.06	19.33	101.91	48.02	176.68	64.11 to 82.32	538,331	404,066
<b>_____Grass_____</b>											
County	1	70.99	70.99	70.99	00.00	100.00	70.99	70.99	N/A	700,000	496,934
1	1	70.99	70.99	70.99	00.00	100.00	70.99	70.99	N/A	700,000	496,934
<b>_____ALL_____</b>	<b>69</b>	<b>72.49</b>	<b>77.11</b>	<b>71.75</b>	<b>21.02</b>	<b>107.47</b>	<b>40.28</b>	<b>352.26</b>	<b>66.93 to 76.04</b>	<b>608,411</b>	<b>436,514</b>

## Saunders County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saunders	1	6320	n/a	5837	5466	n/a	4870	3949	3670	<b>4802</b>
Saunders	2	7245	n/a	6732	6235	n/a	5664	5033	4890	<b>6575</b>
Saunders	3	6930	n/a	6427	5901	n/a	5373	4499	4091	<b>5807</b>
Burt	1	5004	5200	4650	3632	n/a	3027	3575	2975	<b>4230</b>
Butler	1	6698	6197	5929	5870	5583	5572	5179	5047	<b>6166</b>
Dodge	1	6740	6525	6310	6100	5885	5670	5455	5240	<b>6241</b>
Lancaster	1	6975	6187	5770	5400	4987	4787	4573	4385	<b>5302</b>
Seward	2	6800	6700	6500	6100	5800	4900	4700	3800	<b>6297</b>

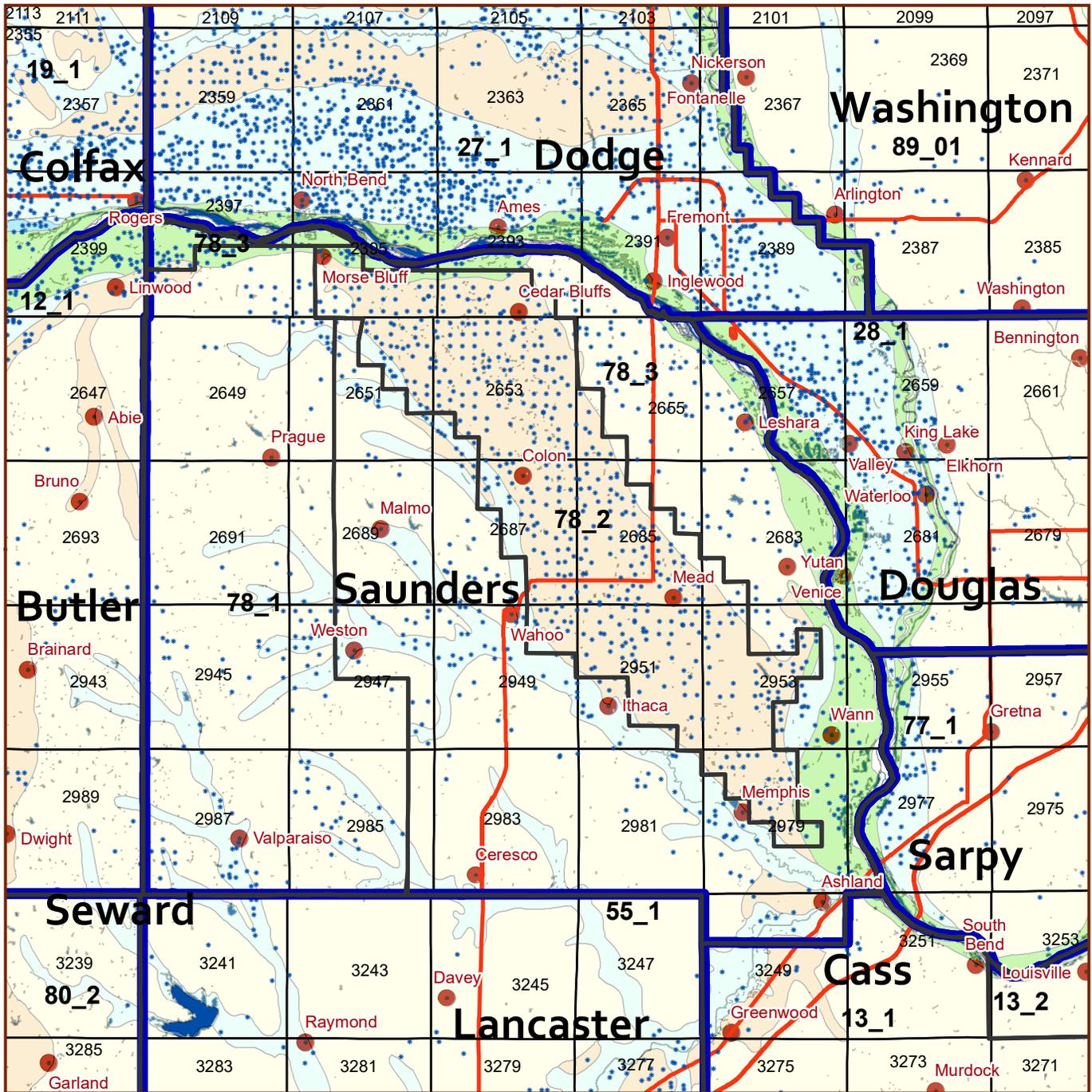
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saunders	1	5658	5493	5292	n/a	4560	3839	3433	3196	<b>4231</b>
Saunders	2	5734	5615	5432	n/a	4889	4527	4054	3924	<b>5439</b>
Saunders	3	5357	5176	5060	n/a	4281	3919	3711	3484	<b>4554</b>
Burt	1	5178	5150	4620	n/a	3443	3900	3398	2660	<b>3978</b>
Butler	1	5400	4899	4611	4599	4386	3993	3100	3000	<b>4324</b>
Dodge	1	6435	6225	6020	n/a	5595	5340	5190	4980	<b>5940</b>
Lancaster	1	5400	4875	4496	4199	4009	3524	3299	3185	<b>4069</b>
Seward	2	5300	5200	4750	4750	4700	3496	3200	2900	<b>4250</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saunders	1	2507	2508	2257	n/a	n/a	n/a	n/a	2081	<b>2450</b>
Saunders	2	2589	2540	2368	n/a	n/a	n/a	n/a	2099	<b>2517</b>
Saunders	3	2520	2531	2259	n/a	n/a	2000	n/a	2015	<b>2476</b>
Burt	1	2494	2251	1975	1950	n/a	1830	605	1655	<b>2252</b>
Butler	1	2291	2272	2233	2200	1863	2128	n/a	2050	<b>2266</b>
Dodge	1	2460	2460	2355	2355	n/a	n/a	n/a	n/a	<b>2429</b>
Lancaster	1	2153	2145	2099	n/a	2076	1961	2110	2091	<b>2136</b>
Seward	2	1898	1899	1800	n/a	1600	n/a	n/a	1600	<b>1813</b>

County	Mkt Area	CRP	TIMBER	WASTE
Saunders	1	2967	719	177
Saunders	2	2883	702	346
Saunders	3	2970	642	159
Burt	1	3488	n/a	131
Butler	1	2882	1499	787
Dodge	1	3210	n/a	181
Lancaster	1	n/a	n/a	746
Seward	2	2775	600	101

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.

# SAUNDERS COUNTY



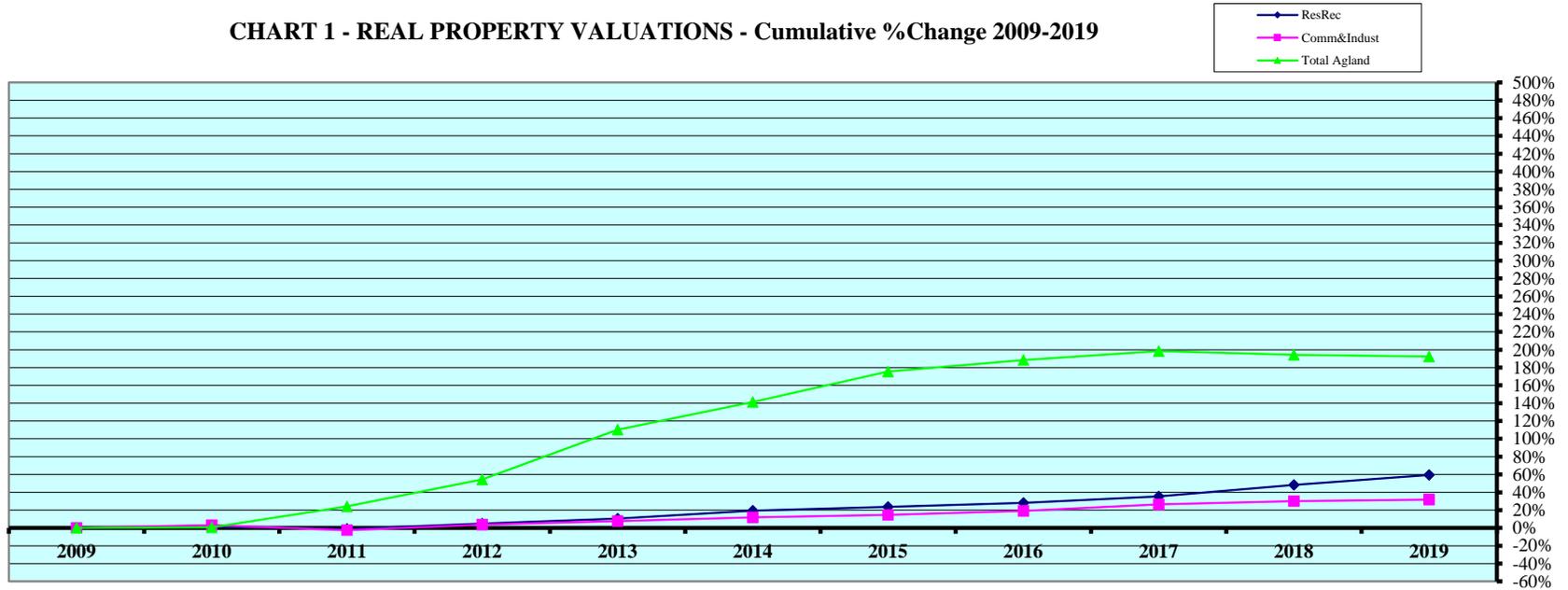
**Legend**

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

**Soils  
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 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	948,955,450	--	--	--	107,884,100	--	--	--	667,521,530	--	--	--
2010	964,166,860	15,211,410	1.60%	1.60%	111,355,830	3,471,730	3.22%	3.22%	672,189,460	4,667,930	0.70%	0.70%
2011	938,420,030	-25,746,830	-2.67%	-1.11%	105,104,030	-6,251,800	-5.61%	-2.58%	829,089,030	156,899,570	23.34%	24.20%
2012	994,227,376	55,807,346	5.95%	4.77%	111,896,364	6,792,334	6.46%	3.72%	1,030,859,090	201,770,060	24.34%	54.43%
2013	1,048,918,386	54,691,010	5.50%	10.53%	116,195,356	4,298,992	3.84%	7.70%	1,403,780,775	372,921,685	36.18%	110.30%
2014	1,132,435,461	83,517,075	7.96%	19.33%	120,522,686	4,327,330	3.72%	11.71%	1,611,811,725	208,030,950	14.82%	141.46%
2015	1,172,506,599	40,071,138	3.54%	23.56%	123,782,846	3,260,160	2.71%	14.74%	1,839,128,300	227,316,575	14.10%	175.52%
2016	1,215,099,572	42,592,973	3.63%	28.05%	128,589,054	4,806,208	3.88%	19.19%	1,924,635,345	85,507,045	4.65%	188.33%
2017	1,285,599,968	70,500,396	5.80%	35.48%	136,332,800	7,743,746	6.02%	26.37%	1,992,520,955	67,885,610	3.53%	198.50%
2018	1,406,281,233	120,681,265	9.39%	48.19%	140,215,576	3,882,776	2.85%	29.97%	1,965,125,208	-27,395,747	-1.37%	194.39%
2019	1,513,030,360	106,749,127	7.59%	59.44%	142,174,591	1,959,015	1.40%	31.78%	1,951,466,908	-13,658,300	-0.70%	192.35%

Rate Annual %chg: Residential & Recreational **4.78%**

Commercial & Industrial **2.80%**

Agricultural Land **11.32%**

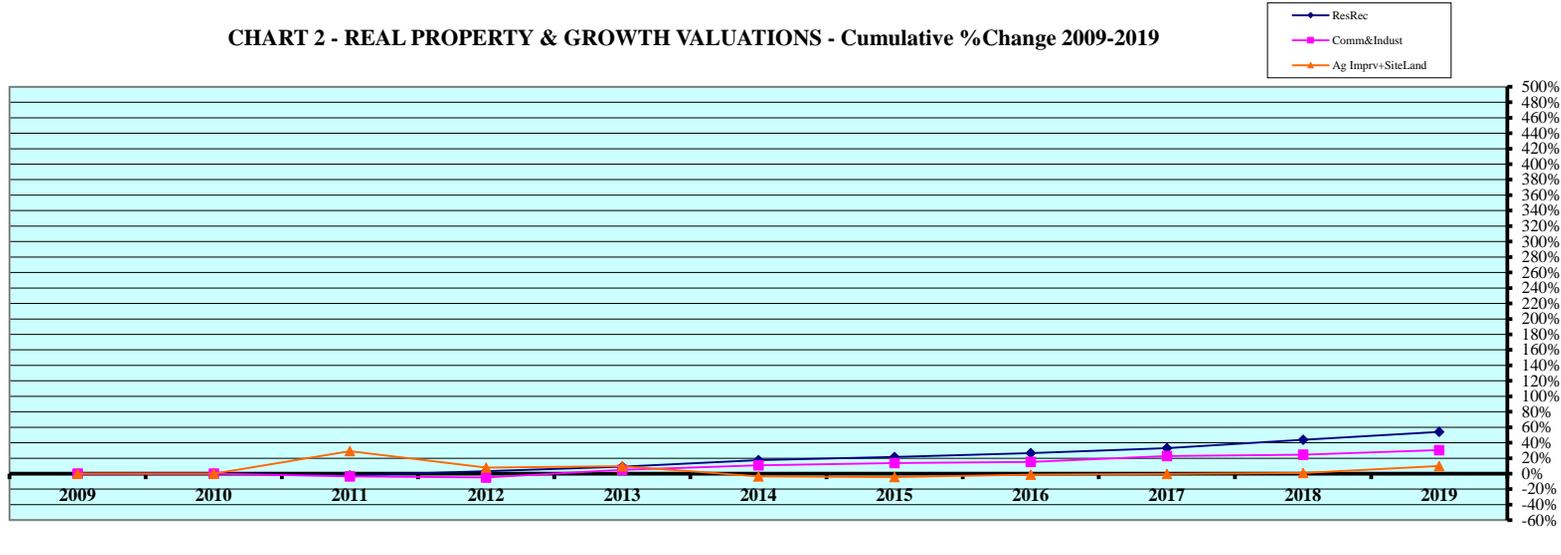
Cnty# **78**  
County **SAUNDERS**

**CHART 1**

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

Source: 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	948,955,450	14,461,613	1.52%	934,493,837	--	--	107,884,100	4,400,700	4.08%	103,483,400	--	--
2010	964,166,860	12,935,119	1.34%	951,231,741	0.24%	0.24%	111,355,830	3,412,560	3.06%	107,943,270	0.05%	0.05%
2011	938,420,030	12,135,720	1.29%	926,284,310	-3.93%	-2.39%	105,104,030	964,240	0.92%	104,139,790	-6.48%	-3.47%
2012	994,227,376	13,710,544	1.38%	980,516,832	4.49%	3.33%	111,896,364	9,244,392	8.26%	102,651,972	-2.33%	-4.85%
2013	1,048,918,386	13,769,809	1.31%	1,035,148,577	4.12%	9.08%	116,195,356	3,000,117	2.58%	113,195,239	1.16%	4.92%
2014	1,132,435,461	16,696,624	1.47%	1,115,738,837	6.37%	17.58%	120,522,686	1,044,151	0.87%	119,478,535	2.83%	10.75%
2015	1,172,506,599	18,644,745	1.59%	1,153,861,854	1.89%	21.59%	123,782,846	982,419	0.79%	122,800,427	1.89%	13.83%
2016	1,215,099,572	14,067,361	1.16%	1,201,032,211	2.43%	26.56%	128,589,054	4,376,128	3.40%	124,212,926	0.35%	15.14%
2017	1,285,599,968	24,301,114	1.89%	1,261,298,854	3.80%	32.91%	136,332,800	3,840,967	2.82%	132,491,833	3.04%	22.81%
2018	1,406,281,233	41,753,249	2.97%	1,364,527,984	6.14%	43.79%	140,215,576	5,884,593	4.20%	134,330,983	-1.47%	24.51%
2019	1,513,030,360	51,422,248	3.40%	1,461,608,112	3.93%	54.02%	142,174,591	1,363,457	0.96%	140,811,134	0.42%	30.52%
Rate Ann%chg	4.78%			2.95%			2.80%			C & I w/o growth -0.05%		

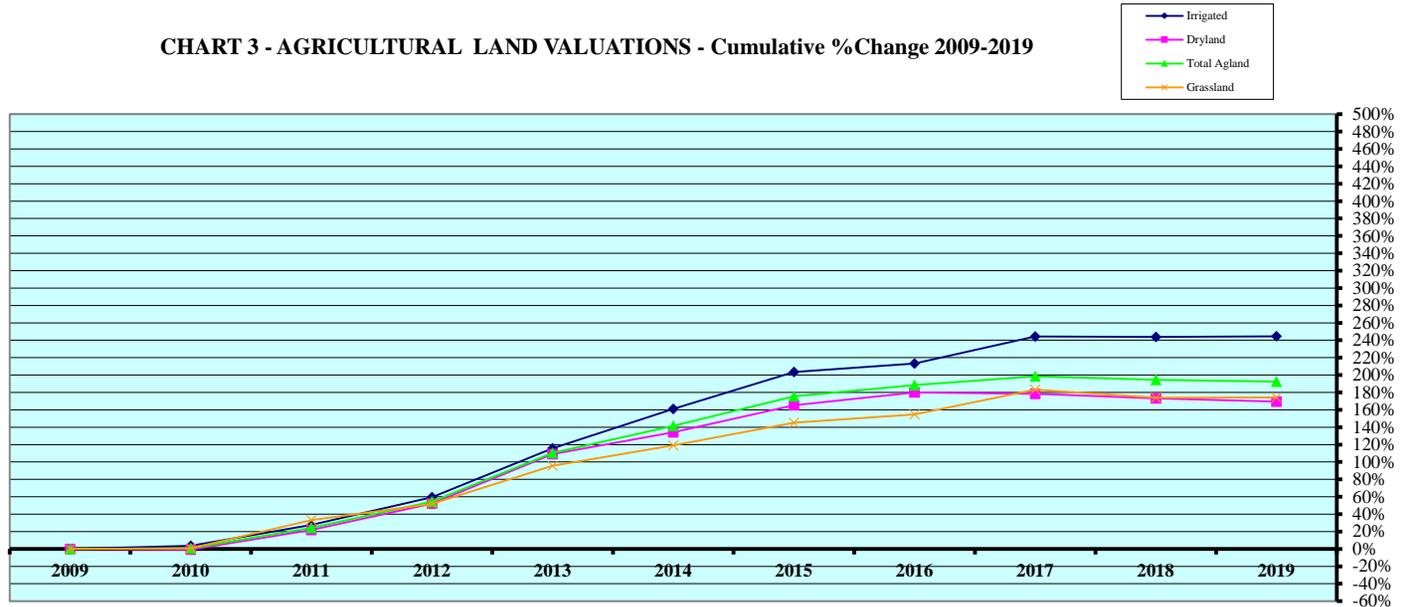
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2009	162,296,380	37,816,620	200,113,000	872,545	0.44%	199,240,455
2010	164,921,620	39,245,700	204,167,320	4,060,527	1.99%	200,106,793
2011	196,353,575	67,243,580	263,597,155	5,266,140	2.00%	258,331,015
2012	165,841,031	55,870,180	221,711,211	6,045,320	2.73%	215,665,891
2013	164,912,920	58,695,180	223,608,100	4,212,095	1.88%	219,396,005
2014	143,657,060	53,000,680	196,657,740	3,400,380	1.73%	193,257,360
2015	143,569,015	51,282,250	194,851,265	3,583,077	1.84%	191,268,188
2016	147,541,215	52,123,165	199,664,380	2,025,793	1.01%	197,638,587
2017	148,872,487	55,226,115	204,098,602	4,594,144	2.25%	199,504,458
2018	149,489,879	55,964,480	205,454,359	3,326,272	1.62%	202,128,087
2019	165,447,492	62,417,529	227,865,021	8,051,603	3.53%	219,813,418
Rate Ann%chg	0.19%	5.14%	1.31%	Ag Imprv+Site w/o growth		-0.16%

(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.

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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	202,975,340	--	--	--	424,446,250	--	--	--	38,762,470	--	--	--
2010	210,080,030	7,104,690	3.50%	3.50%	421,313,180	-3,133,070	-0.74%	-0.74%	39,063,870	301,400	0.78%	0.78%
2011	259,193,540	49,113,510	23.38%	27.70%	516,886,630	95,573,450	22.68%	21.78%	51,586,720	12,522,850	32.06%	33.08%
2012	323,515,340	64,321,800	24.82%	59.39%	646,183,400	129,296,770	25.01%	52.24%	58,856,750	7,270,030	14.09%	51.84%
2013	437,789,345	114,274,005	35.32%	115.69%	887,587,000	241,403,600	37.36%	109.12%	75,785,440	16,928,690	28.76%	95.51%
2014	529,881,575	92,092,230	21.04%	161.06%	994,113,800	106,526,800	12.00%	134.21%	84,880,890	9,095,450	12.00%	118.98%
2015	615,839,520	85,957,945	16.22%	203.41%	1,125,192,240	131,078,440	13.19%	165.10%	95,017,620	10,136,730	11.94%	145.13%
2016	635,896,207	20,056,687	3.26%	213.29%	1,188,188,786	62,996,546	5.60%	179.94%	98,700,128	3,682,508	3.88%	154.63%
2017	699,071,963	63,175,756	9.93%	244.41%	1,181,696,265	-6,492,521	-0.55%	178.41%	109,772,940	11,072,812	11.22%	183.19%
2018	697,912,819	-1,159,144	-0.17%	243.84%	1,158,790,319	-22,905,946	-1.94%	173.01%	106,181,493	-3,591,447	-3.27%	173.93%
2019	699,239,901	1,327,082	0.19%	244.50%	1,143,673,002	-15,117,317	-1.30%	169.45%	106,296,619	115,126	0.11%	174.23%

Rate Ann.%chg: Irrigated 13.17% Dryland 10.42% Grassland 10.61%

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	1,337,470	--	--	--	0	--	--	--	667,521,530	--	--	--
2010	1,732,380	394,910	29.53%	29.53%	0	0	--	--	672,189,460	4,667,930	0.70%	0.70%
2011	1,422,140	-310,240	-17.91%	6.33%	0	0	--	--	829,089,030	156,899,570	23.34%	24.20%
2012	1,443,770	21,630	1.52%	7.95%	859,830	859,830	--	--	1,030,859,090	201,770,060	24.34%	54.43%
2013	1,552,380	108,610	7.52%	16.07%	1,066,610	206,780	24.05%	--	1,403,780,775	372,921,685	36.18%	110.30%
2014	1,537,700	-14,680	-0.95%	14.97%	1,397,760	331,150	31.05%	--	1,611,811,725	208,030,950	14.82%	141.46%
2015	1,618,940	81,240	5.28%	21.04%	1,459,980	62,220	4.45%	--	1,839,128,300	227,316,575	14.10%	175.52%
2016	1,726,124	107,184	6.62%	29.06%	124,100	-1,335,880	-91.50%	--	1,924,635,345	85,507,045	4.65%	188.33%
2017	1,705,087	-21,037	-1.22%	27.49%	274,700	150,600	121.35%	--	1,992,520,955	67,885,610	3.53%	198.50%
2018	1,661,027	-44,060	-2.58%	24.19%	579,550	304,850	110.98%	--	1,965,125,208	-27,395,747	-1.37%	194.39%
2019	1,659,384	-1,643	-0.10%	24.07%	598,002	18,452	3.18%	--	1,951,466,908	-13,658,300	-0.70%	192.35%

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Rate Ann.%chg: Total Agric Land 11.32%

**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	203,765,010	93,132	2,188			426,217,070	263,829	1,616			39,192,770	55,511	706		
2010	209,726,890	94,544	2,218	1.39%	1.39%	421,912,070	262,090	1,610	-0.35%	-0.35%	39,022,590	55,653	701	-0.69%	-0.69%
2011	258,340,000	95,473	2,706	21.98%	23.67%	514,269,390	260,978	1,971	22.41%	21.98%	50,288,760	55,627	904	28.93%	28.04%
2012	322,995,520	95,946	3,366	24.41%	53.86%	638,314,580	260,290	2,452	24.45%	51.80%	58,604,680	54,974	1,066	17.92%	50.99%
2013	437,166,070	98,107	4,456	32.37%	103.66%	888,491,870	257,553	3,450	40.67%	113.54%	76,604,800	54,933	1,395	30.81%	97.51%
2014	517,428,785	101,014	5,122	14.95%	134.12%	1,006,650,220	253,368	3,973	15.17%	145.93%	85,201,250	54,267	1,570	12.59%	122.37%
2015	616,565,720	108,014	5,708	11.44%	160.90%	1,124,861,020	246,913	4,556	14.66%	182.00%	93,510,420	53,790	1,738	10.73%	146.23%
2016	636,186,915	108,607	5,858	2.62%	167.73%	1,188,712,610	246,754	4,817	5.74%	198.20%	98,455,470	53,949	1,825	4.98%	158.48%
2017	689,353,995	109,025	6,323	7.94%	188.99%	1,175,846,950	244,348	4,812	-0.11%	197.87%	105,278,210	55,199	1,907	4.51%	170.14%
2018	696,496,445	110,303	6,314	-0.13%	188.60%	1,159,781,840	242,802	4,777	-0.74%	195.68%	106,369,770	55,590	1,913	0.33%	171.01%
2019	698,587,541	110,612	6,316	0.02%	188.66%	1,144,878,381	242,479	4,722	-1.15%	192.27%	106,109,586	55,480	1,913	-0.05%	170.89%

Rate Annual %chg Average Value/Acre: 11.18%

11.32%

10.48%

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	1,395,410	8,336	167			0	0				670,570,260	420,808	1,594		
2010	1,735,820	8,336	208	24.40%	24.40%	0	0				672,397,370	420,623	1,599	0.32%	0.32%
2011	1,375,100	7,779	177	-15.11%	5.61%	0	0				824,273,250	419,857	1,963	22.81%	23.20%
2012	1,456,510	8,174	178	0.79%	6.45%	0	0				1,021,371,290	419,384	2,435	24.05%	52.83%
2013	1,564,000	8,250	190	6.39%	13.25%	0	0				1,403,826,740	418,844	3,352	37.62%	110.33%
2014	1,517,380	8,352	182	-4.16%	8.54%	0	0				1,610,797,635	417,001	3,863	15.25%	142.41%
2015	1,633,610	8,451	193	6.40%	15.48%	137,620	30	4,635			1,836,708,390	417,197	4,402	13.97%	176.27%
2016	1,714,380	8,275	207	7.18%	23.77%	124,100	25	5,000	7.87%		1,925,193,475	417,609	4,610	4.71%	189.30%
2017	1,675,030	8,289	202	-2.47%	20.72%	27,600	6	5,000	0.00%		1,972,181,785	416,866	4,731	2.62%	196.89%
2018	1,647,330	8,324	198	-2.07%	18.22%	265,470	49	5,463	9.27%		1,964,560,855	417,068	4,710	-0.43%	195.60%
2019	1,657,878	8,424	197	-0.55%	17.57%	576,950	115	5,000	-8.48%		1,951,810,336	417,110	4,679	-0.66%	193.65%

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Rate Annual %chg Average Value/Acre: 11.37%

(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  
Aglan Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

**CHART 4**

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
20,780	SAUNDERS	113,433,650	21,422,608	52,114,569	1,505,945,782	142,174,591	0	7,084,578	1,951,466,908	165,447,492	62,417,529	0	4,021,507,707
cnty sector value % of total value:		2.82%	0.53%	1.30%	37.45%	3.54%		0.18%	48.53%	4.11%	1.55%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,453	ASHLAND	1,444,631	1,509,322	1,760,451	103,303,343	24,784,144	0	0	0	0	0	0	132,801,891
11.80%	%sector of county sector	1.27%	7.05%	3.38%	6.88%	17.43%							3.30%
	%sector of municipality	1.09%	1.14%	1.33%	77.79%	18.66%							100.00%
610	CEDAR BLUFFS	1,037,901	68,123	3,644	20,038,268	2,486,090	0	0	17,361	0	34,350	0	23,685,737
2.94%	%sector of county sector	0.91%	0.32%	0.01%	1.33%	1.75%			0.00%		0.06%		0.59%
	%sector of municipality	4.38%	0.29%	0.02%	84.60%	10.50%			0.07%		0.15%		100.00%
889	CERESCO	1,578,573	181,305	175,575	43,182,733	9,518,605	0	0	29,598	0	0	0	54,666,389
4.28%	%sector of county sector	1.39%	0.85%	0.34%	2.87%	6.70%			0.00%				1.36%
	%sector of municipality	2.89%	0.33%	0.32%	78.99%	17.41%			0.05%				100.00%
110	COLON	62,810	45,200	2,418	3,968,263	480,290	0	0	0	0	0	0	4,558,981
0.53%	%sector of county sector	0.06%	0.21%	0.00%	0.26%	0.34%							0.11%
	%sector of municipality	1.38%	0.99%	0.05%	87.04%	10.54%							100.00%
148	ITHACA	35,808	42,430	2,269	4,542,823	298,800	0	0	0	0	0	0	4,922,130
0.71%	%sector of county sector	0.03%	0.20%	0.00%	0.30%	0.21%							0.12%
	%sector of municipality	0.73%	0.86%	0.05%	92.29%	6.07%							100.00%
112	LESHARA	2,329	102,336	533,272	3,716,609	80,940	0	0	0	0	0	0	4,435,486
0.54%	%sector of county sector	0.00%	0.48%	1.02%	0.25%	0.06%							0.11%
	%sector of municipality	0.05%	2.31%	12.02%	83.79%	1.82%							100.00%
120	MALMO	192,053	0	0	3,755,373	362,050	0	0	0	0	0	0	4,309,476
0.58%	%sector of county sector	0.17%		0.25%	0.25%								0.11%
	%sector of municipality	4.46%		87.14%	8.40%								100.00%
569	MEAD	3,168,728	256,159	480,325	22,024,081	7,629,055	0	0	0	0	0	0	33,558,348
2.74%	%sector of county sector	2.79%	1.20%	0.92%	1.46%	5.37%							0.83%
	%sector of municipality	9.44%	0.76%	1.43%	65.63%	22.73%							100.00%
114	MEMPHIS	66,690	1,706	91	2,853,435	112,537	0	0	0	0	0	0	3,034,459
0.55%	%sector of county sector	0.06%	0.01%	0.00%	0.19%	0.08%							0.08%
	%sector of municipality	2.20%	0.06%	0.00%	94.03%	3.71%							100.00%
135	MORSE BLUFF	426,604	0	0	4,073,452	503,845	0	0	0	0	0	0	5,003,901
0.65%	%sector of county sector	0.38%		0.27%	0.35%								0.12%
	%sector of municipality	8.53%		81.41%	10.07%								100.00%
303	PRAGUE	336,591	0	0	7,661,508	1,964,260	0	0	0	0	0	0	9,962,359
1.46%	%sector of county sector	0.30%		0.51%	1.38%								0.25%
	%sector of municipality	3.38%		76.90%	19.72%								100.00%
570	VALPARAISO	1,212,185	335,095	1,286,988	30,833,905	2,436,590	0	0	15,926	0	0	0	36,120,689
2.74%	%sector of county sector	1.07%	1.56%	2.47%	2.05%	1.71%			0.00%				0.90%
	%sector of municipality	3.36%	0.93%	3.56%	85.36%	6.75%			0.04%				100.00%
4510	WAHOO	10,833,718	900,647	1,620,925	220,607,464	54,427,745	0	0	691,885	0	0	0	289,082,384
21.70%	%sector of county sector	9.55%	4.20%	3.11%	14.65%	38.28%			0.04%				7.19%
	%sector of municipality	3.75%	0.31%	0.56%	76.31%	18.83%			0.24%				100.00%
324	WESTON	621,560	125,358	689,059	9,515,341	1,049,170	0	0	0	0	0	0	12,000,488
1.56%	%sector of county sector	0.55%	0.59%	1.32%	0.63%	0.74%							0.30%
	%sector of municipality	5.18%	1.04%	5.74%	79.29%	8.74%							100.00%
1174	YUTAN	1,301,328	502,293	831,489	60,062,640	3,152,689	0	0	29,800	0	0	0	65,880,239
5.65%	%sector of county sector	1.15%	2.34%	1.60%	3.99%	2.22%			0.00%				1.64%
	%sector of municipality	1.98%	0.76%	1.26%	91.17%	4.79%			0.05%				100.00%
12,141	Total Municipalities	22,321,509	4,069,974	7,386,506	540,139,238	109,286,810	0	0	784,570	0	34,350	0	684,022,957
58.43%	%all municip.sectors of cnty	19.68%	19.00%	14.17%	35.87%	76.87%			0.04%		0.06%		17.01%

Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 16,430</b>	<b>Value : 3,929,925,658</b>	<b>Growth 66,398,580</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>	425	5,819,193	170	4,982,691	428	31,175,298	1,023	41,977,182	
<b>02. Res Improve Land</b>	4,406	89,557,704	1,402	93,924,140	2,132	156,804,176	7,940	340,286,020	
<b>03. Res Improvements</b>	4,476	469,504,370	1,429	276,974,419	2,172	517,495,245	8,077	1,263,974,034	
<b>04. Res Total</b>	4,901	564,881,267	1,599	375,881,250	2,600	705,474,719	9,100	1,646,237,236	58,686,582
<b>% of Res Total</b>	53.86	34.31	17.57	22.83	28.57	42.85	55.39	41.89	88.39
<b>05. Com UnImp Land</b>	121	3,283,862	31	2,847,985	16	551,496	168	6,683,343	
<b>06. Com Improve Land</b>	592	12,390,588	76	4,345,715	31	3,307,927	699	20,044,230	
<b>07. Com Improvements</b>	604	92,229,815	88	20,671,072	42	8,594,386	734	121,495,273	
<b>08. Com Total</b>	725	107,904,265	119	27,864,772	58	12,453,809	902	148,222,846	1,649,327
<b>% of Com Total</b>	80.38	72.80	13.19	18.80	6.43	8.40	5.49	3.77	2.48
<b>09. Ind UnImp Land</b>	1	940	0	0	0	0	1	940	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	1	940	0	0	0	0	1	940	0
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	10	422,800	38	3,813,984	48	4,236,784	
<b>14. Rec Improve Land</b>	0	0	4	188,475	11	1,782,520	15	1,970,995	
<b>15. Rec Improvements</b>	0	0	4	1,098,571	18	1,093,094	22	2,191,665	
<b>16. Rec Total</b>	0	0	14	1,709,846	56	6,689,598	70	8,399,444	493,602
<b>% of Rec Total</b>	0.00	0.00	20.00	20.36	80.00	79.64	0.43	0.21	0.74
<b>Res &amp; Rec Total</b>	4,901	564,881,267	1,613	377,591,096	2,656	712,164,317	9,170	1,654,636,680	59,180,184
<b>% of Res &amp; Rec Total</b>	53.45	34.14	17.59	22.82	28.96	43.04	55.81	42.10	89.13
<b>Com &amp; Ind Total</b>	726	107,905,205	119	27,864,772	58	12,453,809	903	148,223,786	1,649,327
<b>% of Com &amp; Ind Total</b>	80.40	72.80	13.18	18.80	6.42	8.40	5.50	3.77	2.48
<b>17. Taxable Total</b>	5,627	672,786,472	1,732	405,455,868	2,714	724,618,126	10,073	1,802,860,466	60,829,511
<b>% of Taxable Total</b>	55.86	37.32	17.19	22.49	26.94	40.19	61.31	45.88	91.61

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	28	149,900	1,564,654	51	304,000	14,369,273
19. Commercial	12	1,115,033	28,296,165	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	79	453,900	15,933,927
19. Commercial	1	20,540	58,460	13	1,135,573	28,354,625
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				92	1,589,473	44,288,552

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	440	252	348	1,040

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	11	611,780	607	163,280,436	4,184	1,228,247,052	4,802	1,392,139,268
28. Ag-Improved Land	0	0	165	64,071,819	1,313	471,891,125	1,478	535,962,944
29. Ag Improvements	13	34,350	174	22,854,294	1,368	176,074,336	1,555	198,962,980

30. Ag Total					6,357	2,127,065,192
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	111	118.61	3,116,080	
33. HomeSite Improvements	0	0.00	0	114	0.00	17,993,909	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	22	27.58	130,860	
36. FarmSite Improv Land	0	0.00	0	152	334.45	1,506,884	
37. FarmSite Improvements	13	0.00	34,350	159	0.00	4,860,385	
38. FarmSite Total							
39. Road & Ditches	0	0.52	0	0	831.81	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	1	1.00	28,000	1	1.00	28,000	
32. HomeSite Improv Land	910	940.37	23,280,960	1,021	1,058.98	26,397,040	
33. HomeSite Improvements	923	0.00	132,779,036	1,037	0.00	150,772,945	3,971,288
34. HomeSite Total				<b>1,038</b>	<b>1,059.98</b>	<b>177,197,985</b>	
35. FarmSite UnImp Land	184	613.14	1,523,733	206	640.72	1,654,593	
36. FarmSite Improv Land	1,219	3,337.73	14,059,679	1,371	3,672.18	15,566,563	
37. FarmSite Improvements	1,260	0.00	43,295,300	1,432	0.00	48,190,035	1,597,781
38. FarmSite Total				<b>1,638</b>	<b>4,312.90</b>	<b>65,411,191</b>	
39. Road & Ditches	0	8,126.15	0	0	8,958.48	0	
40. Other- Non Ag Use	0	260.39	520,780	0	260.39	520,780	
41. Total Section VI				<b>2,676</b>	<b>14,591.75</b>	<b>243,129,956</b>	<b>5,569,069</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	9	703.21	1,901,944	9	703.21	1,901,944

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	13.12	15,923	714	44,828.10	215,316,510
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5,305	371,269.09	1,617,223,168	6,021	416,110.31	1,832,555,601
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	641.09	3.99%	4,051,691	5.25%	6,320.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	2,896.06	18.02%	16,902,915	21.90%	5,836.52
48. 2A	4,683.69	29.14%	25,603,280	33.17%	5,466.48
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	22.76	0.14%	110,842	0.14%	4,870.04
51. 4A1	6,350.29	39.51%	25,080,183	32.49%	3,949.45
52. 4A	1,480.56	9.21%	5,433,670	7.04%	3,670.01
53. Total	16,074.45	100.00%	77,182,581	100.00%	4,801.57
<b>Dry</b>					
54. 1D1	1,483.86	1.66%	8,395,402	2.22%	5,657.81
55. 1D	22,807.57	25.49%	125,271,405	33.09%	5,492.54
56. 2D1	6,961.00	7.78%	36,835,600	9.73%	5,291.71
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	23.69	0.03%	108,026	0.03%	4,559.98
59. 3D	31,401.67	35.10%	120,545,141	31.84%	3,838.81
60. 4D1	7,627.18	8.53%	26,183,297	6.92%	3,432.89
61. 4D	19,162.54	21.42%	61,238,139	16.18%	3,195.72
62. Total	89,467.51	100.00%	378,577,010	100.00%	4,231.45
<b>Grass</b>					
63. 1G1	15,386.52	50.24%	41,203,211	65.44%	2,677.88
64. 1G	2,428.80	7.93%	5,272,391	8.37%	2,170.78
65. 2G1	4,955.18	16.18%	10,766,669	17.10%	2,172.81
66. 2G	4.45	0.01%	2,670	0.00%	600.00
67. 3G1	415.73	1.36%	271,942	0.43%	654.13
68. 3G	708.11	2.31%	466,052	0.74%	658.16
69. 4G1	1,806.15	5.90%	1,327,021	2.11%	734.72
70. 4G	4,923.48	16.07%	3,650,478	5.80%	741.44
71. Total	30,628.42	100.00%	62,960,434	100.00%	2,055.62
<b>Irrigated Total</b>					
	16,074.45	11.51%	77,182,581	14.86%	4,801.57
<b>Dry Total</b>					
	89,467.51	64.04%	378,577,010	72.88%	4,231.45
<b>Grass Total</b>					
	30,628.42	21.92%	62,960,434	12.12%	2,055.62
72. Waste	3,517.87	2.52%	621,435	0.12%	176.65
73. Other	23.16	0.02%	115,800	0.02%	5,000.00
74. Exempt	350.59	0.25%	0	0.00%	0.00
75. Market Area Total	139,711.41	100.00%	519,457,260	100.00%	3,718.07

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	16,593.80	30.03%	120,227,184	33.10%	7,245.31
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	14,315.50	25.91%	96,376,676	26.53%	6,732.33
48. 2A	19,445.38	35.19%	121,242,377	33.38%	6,235.02
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1,273.94	2.31%	7,216,171	1.99%	5,664.45
51. 4A1	3,403.28	6.16%	17,129,329	4.72%	5,033.18
52. 4A	220.14	0.40%	1,076,489	0.30%	4,890.02
53. Total	55,252.04	100.00%	363,268,226	100.00%	6,574.75
<b>Dry</b>					
54. 1D1	6,380.30	24.23%	36,582,344	25.54%	5,733.64
55. 1D	9,380.53	35.63%	52,676,039	36.78%	5,615.47
56. 2D1	6,706.61	25.47%	36,430,759	25.44%	5,432.07
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	730.28	2.77%	3,570,565	2.49%	4,889.31
59. 3D	2,712.93	10.30%	12,280,329	8.57%	4,526.59
60. 4D1	259.78	0.99%	1,053,088	0.74%	4,053.77
61. 4D	159.83	0.61%	627,233	0.44%	3,924.38
62. Total	26,330.26	100.00%	143,220,357	100.00%	5,439.38
<b>Grass</b>					
63. 1G1	1,169.41	41.67%	3,001,054	49.52%	2,566.30
64. 1G	754.92	26.90%	1,794,110	29.60%	2,376.56
65. 2G1	416.73	14.85%	766,855	12.65%	1,840.17
66. 2G	10.09	0.36%	6,054	0.10%	600.00
67. 3G1	10.11	0.36%	6,066	0.10%	600.00
68. 3G	91.39	3.26%	58,650	0.97%	641.76
69. 4G1	105.45	3.76%	63,270	1.04%	600.00
70. 4G	248.37	8.85%	364,509	6.01%	1,467.60
71. Total	2,806.47	100.00%	6,060,568	100.00%	2,159.50
<b>Irrigated Total</b>					
	55,252.04	64.91%	363,268,226	70.82%	6,574.75
<b>Dry Total</b>					
	26,330.26	30.93%	143,220,357	27.92%	5,439.38
<b>Grass Total</b>					
	2,806.47	3.30%	6,060,568	1.18%	2,159.50
72. Waste	692.01	0.81%	239,583	0.05%	346.21
73. Other	36.62	0.04%	183,100	0.04%	5,000.00
74. Exempt	12,256.49	14.40%	0	0.00%	0.00
75. Market Area Total	85,117.40	100.00%	512,971,834	100.00%	6,026.64

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,744.28	8.97%	12,087,866	10.71%	6,930.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	7,338.49	37.76%	47,166,805	41.79%	6,427.32
48. 2A	5,040.40	25.93%	29,745,817	26.35%	5,901.48
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	23.41	0.12%	125,771	0.11%	5,372.53
51. 4A1	5,153.76	26.52%	23,187,352	20.54%	4,499.11
52. 4A	135.88	0.70%	555,848	0.49%	4,090.73
<b>53. Total</b>	<b>19,436.22</b>	<b>100.00%</b>	<b>112,869,459</b>	<b>100.00%</b>	<b>5,807.17</b>
<b>Dry</b>					
54. 1D1	3,624.77	3.98%	19,418,000	4.68%	5,357.03
55. 1D	27,367.49	30.02%	141,661,950	34.12%	5,176.29
56. 2D1	17,041.19	18.69%	86,234,289	20.77%	5,060.34
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	32.07	0.04%	137,304	0.03%	4,281.38
59. 3D	39,486.45	43.32%	154,763,069	37.28%	3,919.40
60. 4D1	1,650.48	1.81%	6,124,331	1.48%	3,710.64
61. 4D	1,956.26	2.15%	6,815,474	1.64%	3,483.93
<b>62. Total</b>	<b>91,158.71</b>	<b>100.00%</b>	<b>415,154,417</b>	<b>100.00%</b>	<b>4,554.19</b>
<b>Grass</b>					
63. 1G1	4,794.66	47.17%	12,624,137	58.39%	2,632.96
64. 1G	2,101.19	20.67%	5,129,979	23.73%	2,441.46
65. 2G1	1,596.09	15.70%	2,587,546	11.97%	1,621.18
66. 2G	33.32	0.33%	23,632	0.11%	709.24
67. 3G1	82.26	0.81%	50,532	0.23%	614.30
68. 3G	451.81	4.45%	326,682	1.51%	723.05
69. 4G1	200.07	1.97%	127,462	0.59%	637.09
70. 4G	904.17	8.90%	750,097	3.47%	829.60
<b>71. Total</b>	<b>10,163.57</b>	<b>100.00%</b>	<b>21,620,067</b>	<b>100.00%</b>	<b>2,127.21</b>
<b>Irrigated Total</b>	<b>19,436.22</b>	<b>15.73%</b>	<b>112,869,459</b>	<b>20.51%</b>	<b>5,807.17</b>
<b>Dry Total</b>	<b>91,158.71</b>	<b>73.79%</b>	<b>415,154,417</b>	<b>75.43%</b>	<b>4,554.19</b>
<b>Grass Total</b>	<b>10,163.57</b>	<b>8.23%</b>	<b>21,620,067</b>	<b>3.93%</b>	<b>2,127.21</b>
72. Waste	2,733.18	2.21%	434,114	0.08%	158.83
73. Other	54.09	0.04%	270,450	0.05%	5,000.00
74. Exempt	920.36	0.74%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>123,545.77</b>	<b>100.00%</b>	<b>550,348,507</b>	<b>100.00%</b>	<b>4,454.61</b>

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	743.85	8.93%	5,154,882	10.43%	6,930.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,953.32	47.48%	24,702,656	49.98%	6,248.58
48. 2A	1,991.99	23.92%	11,760,349	23.79%	5,903.82
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	673.26	8.09%	3,622,135	7.33%	5,379.99
51. 4A1	659.16	7.92%	2,949,061	5.97%	4,473.97
52. 4A	305.39	3.67%	1,239,881	2.51%	4,059.99
53. Total	8,326.97	100.00%	49,428,964	100.00%	5,936.01
<b>Dry</b>					
54. 1D1	565.91	4.27%	3,030,611	4.82%	5,355.29
55. 1D	1,763.19	13.30%	9,145,705	14.56%	5,187.02
56. 2D1	6,229.07	46.99%	31,605,188	50.31%	5,073.82
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1,318.10	9.94%	5,783,132	9.21%	4,387.48
59. 3D	2,337.05	17.63%	9,470,731	15.08%	4,052.43
60. 4D1	443.55	3.35%	1,641,153	2.61%	3,700.04
61. 4D	599.25	4.52%	2,144,465	3.41%	3,578.58
62. Total	13,256.12	100.00%	62,820,985	100.00%	4,739.02
<b>Grass</b>					
63. 1G1	6,678.85	70.51%	17,247,638	86.41%	2,582.43
64. 1G	176.30	1.86%	381,934	1.91%	2,166.39
65. 2G1	138.57	1.46%	245,578	1.23%	1,772.23
66. 2G	280.90	2.97%	288,150	1.44%	1,025.81
67. 3G1	44.78	0.47%	26,868	0.13%	600.00
68. 3G	359.07	3.79%	356,862	1.79%	993.85
69. 4G1	162.73	1.72%	121,398	0.61%	746.01
70. 4G	1,631.32	17.22%	1,290,787	6.47%	791.25
71. Total	9,472.52	100.00%	19,959,215	100.00%	2,107.06
<b>Irrigated Total</b>					
Irrigated Total	8,326.97	25.55%	49,428,964	37.27%	5,936.01
<b>Dry Total</b>					
Dry Total	13,256.12	40.67%	62,820,985	47.37%	4,739.02
<b>Grass Total</b>					
Grass Total	9,472.52	29.06%	19,959,215	15.05%	2,107.06
72. Waste	1,464.76	4.49%	395,830	0.30%	270.24
73. Other	73.68	0.23%	14,816	0.01%	201.09
74. Exempt	1,466.65	4.50%	0	0.00%	0.00
75. Market Area Total	32,594.05	100.00%	132,619,810	100.00%	4,068.83

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,502.29	12.90%	10,410,910	16.30%	6,930.03
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	754.37	6.48%	4,870,663	7.62%	6,456.60
48. 2A	4,642.03	39.88%	27,453,729	42.97%	5,914.16
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	4,567.48	39.23%	20,442,811	32.00%	4,475.73
52. 4A	175.22	1.51%	711,392	1.11%	4,059.99
53. Total	11,641.39	100.00%	63,889,505	100.00%	5,488.13
<b>Dry</b>					
54. 1D1	1,557.70	7.02%	8,338,304	8.23%	5,352.96
55. 1D	7,565.65	34.10%	39,082,667	38.57%	5,165.80
56. 2D1	2,352.64	10.60%	11,899,577	11.74%	5,057.97
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	3.37	0.02%	14,720	0.01%	4,367.95
59. 3D	10,235.79	46.13%	40,348,794	39.82%	3,941.93
60. 4D1	11.49	0.05%	42,513	0.04%	3,700.00
61. 4D	461.42	2.08%	1,605,034	1.58%	3,478.47
62. Total	22,188.06	100.00%	101,331,609	100.00%	4,566.94
<b>Grass</b>					
63. 1G1	787.55	47.20%	2,056,307	62.78%	2,611.02
64. 1G	301.63	18.08%	713,396	21.78%	2,365.14
65. 2G1	231.45	13.87%	249,465	7.62%	1,077.84
66. 2G	0.77	0.05%	462	0.01%	600.00
67. 3G1	3.49	0.21%	2,094	0.06%	600.00
68. 3G	154.44	9.26%	111,054	3.39%	719.08
69. 4G1	14.40	0.86%	9,150	0.28%	635.42
70. 4G	174.78	10.48%	133,652	4.08%	764.69
71. Total	1,668.51	100.00%	3,275,580	100.00%	1,963.18
<b>Irrigated Total</b>					
Irrigated Total	11,641.39	32.50%	63,889,505	37.91%	5,488.13
<b>Dry Total</b>					
Dry Total	22,188.06	61.95%	101,331,609	60.12%	4,566.94
<b>Grass Total</b>					
Grass Total	1,668.51	4.66%	3,275,580	1.94%	1,963.18
72. Waste	316.39	0.88%	41,131	0.02%	130.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	127.78	0.36%	0	0.00%	0.00
75. Market Area Total	35,814.35	100.00%	168,537,825	100.00%	4,705.87

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	4.29	27,676	15,495.42	97,354,822	95,231.36	569,256,237	110,731.07	666,638,735
<b>77. Dry Land</b>	88.33	531,127	24,985.09	118,283,213	217,327.24	982,290,038	242,400.66	1,101,104,378
<b>78. Grass</b>	23.09	52,718	3,439.09	6,664,044	51,277.31	107,159,102	54,739.49	113,875,864
<b>79. Waste</b>	1.99	259	1,424.62	296,352	7,297.60	1,435,482	8,724.21	1,732,093
<b>80. Other</b>	0.00	0	0.00	0	187.55	584,166	187.55	584,166
<b>81. Exempt</b>	19.49	0	1,552.63	0	13,549.75	0	15,121.87	0
<b>82. Total</b>	<b>117.70</b>	<b>611,780</b>	<b>45,344.22</b>	<b>222,598,431</b>	<b>371,321.06</b>	<b>1,660,725,025</b>	<b>416,782.98</b>	<b>1,883,935,236</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	110,731.07	26.57%	666,638,735	35.39%	6,020.34
<b>Dry Land</b>	242,400.66	58.16%	1,101,104,378	58.45%	4,542.50
<b>Grass</b>	54,739.49	13.13%	113,875,864	6.04%	2,080.32
<b>Waste</b>	8,724.21	2.09%	1,732,093	0.09%	198.54
<b>Other</b>	187.55	0.04%	584,166	0.03%	3,114.72
<b>Exempt</b>	15,121.87	3.63%	0	0.00%	0.00
<b>Total</b>	<b>416,782.98</b>	<b>100.00%</b>	<b>1,883,935,236</b>	<b>100.00%</b>	<b>4,520.18</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1	Ashland City	122	2,422,376	919	20,780,588	961	116,779,577	1,083	139,982,541	5,476,852
83.2	Ashland Lake/river	261	26,051,210	443	65,057,620	449	187,546,496	710	278,655,326	33,217,690
83.3	Ashland Rural Subs	10	306,940	71	3,079,060	71	14,348,275	81	17,734,275	24,669
83.4	Cedar Bluffs City	22	488,532	249	4,658,764	249	19,537,553	271	24,684,849	119,976
83.5	Cedar Bluffs Rur Sub	1	5,000	9	354,450	9	1,367,780	10	1,727,230	46,365
83.6	Ceresco City	22	483,361	330	7,393,463	330	38,857,948	352	46,734,772	1,028,126
83.7	Ceresco Rural Sub	0	0	5	200,480	5	887,935	5	1,088,415	0
83.8	Colon City	20	135,408	56	427,897	56	3,892,936	76	4,456,241	137,917
83.9	East Lake/river	8	256,804	25	1,212,434	34	4,647,947	42	6,117,185	0
83.10	Fremont Rural Subs	34	724,335	263	9,739,650	263	53,970,901	297	64,434,886	628,029
83.11	Ithaca City	9	54,880	61	382,316	61	4,179,755	70	4,616,951	54,761
83.12	Leshara	8	55,100	52	588,896	52	3,356,055	60	4,000,051	0
83.13	Malmo City	13	95,909	54	377,433	54	3,588,403	67	4,061,745	0
83.14	Mb Lake/river	28	766,845	110	5,890,960	113	15,699,036	141	22,356,841	432,493
83.15	Mead City	9	119,260	199	3,203,106	205	21,444,484	214	24,766,850	491,695
83.16	Mead Rural Subs	14	507,550	31	864,491	31	2,891,951	45	4,263,992	153,990
83.17	Memphis City	18	80,590	48	226,012	60	2,919,675	78	3,226,277	0
83.18	Morse Bluff	14	85,600	65	438,010	65	3,876,210	79	4,399,820	0
83.19	Morse Bluff Rur Sub	9	63,250	4	121,260	4	805,160	13	989,670	0
83.20	Northeast Rural	14	714,120	162	9,899,440	166	29,992,463	180	40,606,023	1,008,759
83.21	Northwest Rural	6	274,301	137	7,417,314	144	26,387,835	150	34,079,450	593,052
83.22	Prague City	20	151,456	136	994,149	136	9,903,560	156	11,049,165	32,710
83.23	Rural Res Central	6	222,220	459	25,486,977	460	77,934,170	466	103,643,367	1,012,537
83.24	Rural Res East	15	583,879	438	24,106,445	438	92,419,178	453	117,109,502	1,633,170
83.25	Rural Res Nw	4	74,370	90	3,271,260	90	11,158,962	94	14,504,592	0
83.26	Rural Res Southwest	0	0	118	5,812,672	119	17,598,600	119	23,411,272	617,243
83.27	South Central Rural	70	4,854,675	58	4,866,595	69	12,835,746	139	22,557,016	1,109,997
83.28	Soutwest Rural	45	1,715,853	192	11,756,728	201	41,222,800	246	54,695,381	1,487,675
83.29	Swedeburg City	10	100,260	20	231,930	20	2,412,958	30	2,745,148	0
83.30	Touhy City	12	2,340	10	8,960	10	222,882	22	234,182	0
83.31	Valparaiso City	34	577,477	259	4,992,533	264	29,112,688	298	34,682,698	659,147
83.32	Wahoo City	141	2,342,909	1,571	40,432,206	1,597	190,013,601	1,738	232,788,716	4,027,501
83.33	Wahoo Rural Subs	12	511,287	93	5,302,840	93	29,024,421	105	34,838,548	2,627,502
83.34	Wann City	6	3,100	11	6,800	11	409,754	17	419,654	0
83.35	Weston City	14	75,176	141	896,679	142	10,571,791	156	11,543,646	0
83.36	Woodcliff Sub	8	402,500	430	52,762,500	431	91,971,767	439	145,136,767	1,172,945
83.37	Yutan City	22	446,463	497	10,138,917	497	51,137,068	519	61,722,448	616,280

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.38 Yutan Rurals Subs	10	458,630	139	8,875,180	139	41,237,378	149	50,571,188	769,103
84 Residential Total	1,071	46,213,966	7,955	342,257,015	8,099	1,266,165,699	9,170	1,654,636,680	59,180,184

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Ashland City	16	447,565	110	2,975,009	110	23,178,757	126	26,601,331	0
85.2	Ashland Lake/river	0	0	2	104,990	2	858,420	2	963,410	0
85.3	Cedar Bluffs City	5	152,560	31	276,170	31	2,336,140	36	2,764,870	0
85.4	Ceresco City	6	161,450	40	725,060	41	8,656,024	47	9,542,534	0
85.5	Colon City	5	15,350	11	48,089	11	488,650	16	552,089	64,520
85.6	Fremont Rural Subs	0	0	1	27,740	1	83,380	1	111,120	0
85.7	Ithaca City	6	19,150	9	36,960	9	242,690	15	298,800	0
85.8	Leshara	0	0	3	31,960	4	64,780	4	96,740	0
85.9	Malmo City	2	14,670	15	81,230	16	266,150	18	362,050	0
85.10	Mead City	7	78,760	30	591,965	39	7,723,357	46	8,394,082	0
85.11	Mead Rural Subs	1	145,520	1	57,630	1	90,169	2	293,319	0
85.12	Memphis City	1	31,880	6	27,767	6	84,770	7	144,417	0
85.13	Morse Bluff	4	10,860	11	37,630	11	455,355	15	503,845	0
85.14	Northeast Rural	11	1,402,834	18	2,024,784	21	10,580,847	32	14,008,465	238,461
85.15	Northwest Rural	1	11,540	8	147,233	13	707,449	14	866,222	0
85.16	Prague City	7	24,580	21	168,750	22	1,777,580	29	1,970,910	0
85.17	Rural Res Central	0	0	3	156,915	3	292,248	3	449,163	0
85.18	Rural Res Southwest	0	0	1	37,125	1	73,026	1	110,151	0
85.19	South Central Rural	10	528,698	21	2,310,041	24	5,888,293	34	8,727,032	653,060
85.20	Soutwest Rural	5	49,214	9	690,025	11	2,935,396	16	3,674,635	0
85.21	Touhy City	1	1,000	1	5,290	2	26,300	3	32,590	0
85.22	Valparaiso City	5	56,660	32	253,885	33	2,245,758	38	2,556,303	0
85.23	Wahoo City	56	2,293,252	245	7,143,742	249	46,201,288	305	55,638,282	693,286
85.24	Wahoo Rural Subs	4	178,040	6	337,930	6	210,680	10	726,650	0
85.25	Wann City	0	0	2	6,200	2	20,600	2	26,800	0
85.26	Weston City	3	13,410	19	104,980	20	1,048,260	23	1,166,650	0
85.27	Woodcliff Sub	3	68,320	5	235,000	5	837,740	8	1,141,060	0
85.28	Yutan City	4	35,970	34	608,120	36	2,757,739	40	3,401,829	0
85.29	Yutan Rurals Subs	6	943,000	4	792,010	4	1,363,427	10	3,098,437	0
86	Commercial Total	169	6,684,283	699	20,044,230	734	121,495,273	903	148,223,786	1,649,327

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	9,851.45	65.93%	24,697,987	67.47%	2,507.04
88. 1G	1,708.83	11.44%	4,285,674	11.71%	2,507.96
89. 2G1	3,341.01	22.36%	7,539,388	20.60%	2,256.62
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	40.67	0.27%	84,615	0.23%	2,080.53
95. Total	14,941.96	100.00%	36,607,664	100.00%	2,449.99
<b>CRP</b>					
96. 1C1	5,483.88	81.79%	16,453,150	82.70%	3,000.28
97. 1C	208.50	3.11%	604,650	3.04%	2,900.00
98. 2C1	1,009.76	15.06%	2,831,242	14.23%	2,803.88
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	2.08	0.03%	5,200	0.03%	2,500.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.24	0.00%	552	0.00%	2,300.00
104. Total	6,704.46	100.00%	19,894,794	100.00%	2,967.40
<b>Timber</b>					
105. 1T1	51.19	0.57%	52,074	0.81%	1,017.27
106. 1T	511.47	5.69%	382,067	5.92%	747.00
107. 2T1	604.41	6.73%	396,039	6.13%	655.25
108. 2T	4.45	0.05%	2,670	0.04%	600.00
109. 3T1	413.65	4.61%	266,742	4.13%	644.85
110. 3T	708.11	7.88%	466,052	7.22%	658.16
111. 4T1	1,806.15	20.11%	1,327,021	20.55%	734.72
112. 4T	4,882.57	54.36%	3,565,311	55.21%	730.21
113. Total	8,982.00	100.00%	6,457,976	100.00%	718.99
<hr/>					
Grass Total	14,941.96	48.78%	36,607,664	58.14%	2,449.99
CRP Total	6,704.46	21.89%	19,894,794	31.60%	2,967.40
Timber Total	8,982.00	29.33%	6,457,976	10.26%	718.99
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114. Market Area Total	30,628.42	100.00%	62,960,434	100.00%	2,055.62

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,131.23	51.40%	2,928,280	52.87%	2,588.58
88. 1G	675.45	30.69%	1,715,377	30.97%	2,539.61
89. 2G1	250.54	11.38%	593,310	10.71%	2,368.12
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	143.53	6.52%	301,329	5.44%	2,099.41
95. Total	2,200.75	100.00%	5,538,296	100.00%	2,516.55
<b>CRP</b>					
96. 1C1	18.34	41.19%	55,020	42.85%	3,000.00
97. 1C	0.47	1.06%	1,363	1.06%	2,900.00
98. 2C1	25.72	57.76%	72,016	56.09%	2,800.00
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	44.53	100.00%	128,399	100.00%	2,883.43
<b>Timber</b>					
105. 1T1	19.84	3.54%	17,754	4.51%	894.86
106. 1T	79.00	14.08%	77,370	19.64%	979.37
107. 2T1	140.47	25.03%	101,529	25.78%	722.78
108. 2T	10.09	1.80%	6,054	1.54%	600.00
109. 3T1	10.11	1.80%	6,066	1.54%	600.00
110. 3T	91.39	16.29%	58,650	14.89%	641.76
111. 4T1	105.45	18.79%	63,270	16.06%	600.00
112. 4T	104.84	18.68%	63,180	16.04%	602.63
113. Total	561.19	100.00%	393,873	100.00%	701.85
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Grass Total	2,200.75	78.42%	5,538,296	91.38%	2,516.55
CRP Total	44.53	1.59%	128,399	2.12%	2,883.43
Timber Total	561.19	20.00%	393,873	6.50%	701.85
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114. Market Area Total	2,806.47	100.00%	6,060,568	100.00%	2,159.50

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,509.14	56.22%	8,841,857	57.22%	2,519.66
88. 1G	1,745.01	27.96%	4,416,419	28.58%	2,530.88
89. 2G1	837.60	13.42%	1,892,350	12.25%	2,259.25
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	26.34	0.42%	52,680	0.34%	2,000.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	123.58	1.98%	248,966	1.61%	2,014.61
95. Total	6,241.67	100.00%	15,452,272	100.00%	2,475.66
<b>CRP</b>					
96. 1C1	1,254.57	79.99%	3,763,710	80.81%	3,000.00
97. 1C	211.84	13.51%	614,336	13.19%	2,900.00
98. 2C1	89.68	5.72%	251,104	5.39%	2,800.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	3.46	0.22%	8,304	0.18%	2,400.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	8.81	0.56%	20,263	0.44%	2,300.00
104. Total	1,568.36	100.00%	4,657,717	100.00%	2,969.80
<b>Timber</b>					
105. 1T1	30.95	1.32%	18,570	1.23%	600.00
106. 1T	144.34	6.13%	99,224	6.57%	687.43
107. 2T1	668.81	28.42%	444,092	29.41%	664.00
108. 2T	33.32	1.42%	23,632	1.56%	709.24
109. 3T1	82.26	3.50%	50,532	3.35%	614.30
110. 3T	422.01	17.93%	265,698	17.59%	629.60
111. 4T1	200.07	8.50%	127,462	8.44%	637.09
112. 4T	771.78	32.79%	480,868	31.84%	623.06
113. Total	2,353.54	100.00%	1,510,078	100.00%	641.62
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Grass Total	6,241.67	61.41%	15,452,272	71.47%	2,475.66
CRP Total	1,568.36	15.43%	4,657,717	21.54%	2,969.80
Timber Total	2,353.54	23.16%	1,510,078	6.98%	641.62
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114. Market Area Total	10,163.57	100.00%	21,620,067	100.00%	2,127.21

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	6,451.72	96.18%	16,568,558	96.43%	2,568.08
88. 1G	115.14	1.72%	292,492	1.70%	2,540.32
89. 2G1	67.88	1.01%	171,066	1.00%	2,520.12
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	73.18	1.09%	150,280	0.87%	2,053.57
95. Total	6,707.92	100.00%	17,182,396	100.00%	2,561.51
<b>CRP</b>					
96. 1C1	213.98	87.45%	669,810	88.63%	3,130.25
97. 1C	13.32	5.44%	38,628	5.11%	2,900.00
98. 2C1	14.59	5.96%	40,852	5.41%	2,800.00
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	2.79	1.14%	6,417	0.85%	2,300.00
104. Total	244.68	100.00%	755,707	100.00%	3,088.55
<b>Timber</b>					
105. 1T1	13.15	0.52%	9,270	0.46%	704.94
106. 1T	47.84	1.90%	50,814	2.51%	1,062.17
107. 2T1	56.10	2.23%	33,660	1.67%	600.00
108. 2T	280.90	11.15%	288,150	14.26%	1,025.81
109. 3T1	44.78	1.78%	26,868	1.33%	600.00
110. 3T	359.07	14.25%	356,862	17.66%	993.85
111. 4T1	162.73	6.46%	121,398	6.01%	746.01
112. 4T	1,555.35	61.72%	1,134,090	56.11%	729.15
113. Total	2,519.92	100.00%	2,021,112	100.00%	802.05
<hr/>					
Grass Total	6,707.92	70.81%	17,182,396	86.09%	2,561.51
CRP Total	244.68	2.58%	755,707	3.79%	3,088.55
Timber Total	2,519.92	26.60%	2,021,112	10.13%	802.05
<hr/>					
114. Market Area Total	9,472.52	100.00%	19,959,215	100.00%	2,107.06

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

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	674.07	65.72%	1,723,235	66.60%	2,556.46
88. 1G	266.21	25.96%	677,207	26.17%	2,543.88
89. 2G1	64.79	6.32%	145,779	5.63%	2,250.02
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	20.56	2.00%	41,120	1.59%	2,000.00
95. Total	1,025.63	100.00%	2,587,341	100.00%	2,522.68
<b>CRP</b>					
96. 1C1	110.41	97.02%	331,230	97.12%	3,000.00
97. 1C	3.39	2.98%	9,831	2.88%	2,900.00
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	113.80	100.00%	341,061	100.00%	2,997.02
<b>Timber</b>					
105. 1T1	3.07	0.58%	1,842	0.53%	600.00
106. 1T	32.03	6.05%	26,358	7.59%	822.92
107. 2T1	166.66	31.50%	103,686	29.87%	622.14
108. 2T	0.77	0.15%	462	0.13%	600.00
109. 3T1	3.49	0.66%	2,094	0.60%	600.00
110. 3T	154.44	29.19%	111,054	31.99%	719.08
111. 4T1	14.40	2.72%	9,150	2.64%	635.42
112. 4T	154.22	29.15%	92,532	26.65%	600.00
113. Total	529.08	100.00%	347,178	100.00%	656.19
<hr/>					
Grass Total	1,025.63	61.47%	2,587,341	78.99%	2,522.68
CRP Total	113.80	6.82%	341,061	10.41%	2,997.02
Timber Total	529.08	31.71%	347,178	10.60%	656.19
<hr/>					
114. Market Area Total	1,668.51	100.00%	3,275,580	100.00%	1,963.18

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

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	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	1,505,945,782	1,646,237,236	140,291,454	9.32%	58,686,582	5.42%
02. Recreational	7,084,578	8,399,444	1,314,866	18.56%	493,602	11.59%
03. Ag-Homesite Land, Ag-Res Dwelling	165,447,492	177,197,985	11,750,493	7.10%	3,971,288	4.70%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,678,477,852</b>	<b>1,831,834,665</b>	<b>153,356,813</b>	<b>9.14%</b>	<b>63,151,472</b>	<b>5.37%</b>
05. Commercial	142,174,591	148,222,846	6,048,255	4.25%	1,649,327	3.09%
06. Industrial	0	940	940		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>142,174,591</b>	<b>148,223,786</b>	<b>6,049,195</b>	<b>4.25%</b>	<b>1,649,327</b>	<b>3.09%</b>
08. Ag-Farmsite Land, Outbuildings	61,896,749	65,411,191	3,514,442	5.68%	1,597,781	3.10%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	520,780	520,780	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>62,417,529</b>	<b>65,931,971</b>	<b>3,514,442</b>	<b>5.63%</b>	<b>1,597,781</b>	<b>3.07%</b>
12. Irrigated	699,239,901	666,638,735	-32,601,166	-4.66%		
13. Dryland	1,143,673,002	1,101,104,378	-42,568,624	-3.72%		
14. Grassland	106,296,619	113,875,864	7,579,245	7.13%		
15. Wasteland	1,659,384	1,732,093	72,709	4.38%		
16. Other Agland	598,002	584,166	-13,836	-2.31%		
<b>17. Total Agricultural Land</b>	<b>1,951,466,908</b>	<b>1,883,935,236</b>	<b>-67,531,672</b>	<b>-3.46%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>3,834,536,880</b>	<b>3,929,925,658</b>	<b>95,388,778</b>	<b>2.49%</b>	<b>66,398,580</b>	<b>0.76%</b>

## 2020 Assessment Survey for Saunders County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	One (Kyle Morgan) and one appraiser assistant
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$280,000
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$104,500
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	N/A
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	N/A
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Unknown

**B. Computer, Automation Information and GIS**

1.	<b>Administrative software:</b>
	Vanguard
2.	<b>CAMA software:</b>
	Vanguard
3.	<b>Are cadastral maps currently being used?</b>
	No
4.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
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="http://www.saunders.gworks.com">www.saunders.gworks.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	gWorks
8.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Pictometry - Eagleview
9.	<b>When was the aerial imagery last updated?</b>
	Last flown 2016, will be flown in spring of 2020
10.	<b>Personal Property software:</b>
	Vanguard

**C. Zoning Information**

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Ashland, Cedar Bluffs, Ceresco, Colon, Ithaca, Leshara, Mead, Memphis, Morse Bluff, Prague, Valparaiso, Wahoo, Weston, and Yutan are all zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	Zoning was originally implemented in 1966, but the comprehensive plan has been updated since originally implemented

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

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

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

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

## 2020 Residential Assessment Survey for Saunders County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Appraiser and Assistant.														
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ashland Lake/River Area - The Ashland area is surrounded by many lakes as well as subdivisions along the river. The area has established lake areas, as well as three new developments. There are many spacious homes in this area where some provide year round living and others provide weekend entertainment. This area is an easy drive from the Omaha and Lincoln areas using the nearby I-80.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Ashland - The City of Ashland is tucked in the southeastern corner of Saunders County. Ashland has a population of 2,453 (2010 census). It is made up of older homes, many which have been updated, as well as new homes. The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility on the northern part of the city. Easy access to Omaha and Lincoln on the nearby I-80 also provides residence with other employment opportunities.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Ceresco - The village of Ceresco is located on the south central border of Saunders County. Ceresco has a population of 889 (2010 census). It has many older homes that have been updated, as well as a large subdivision of split level homes. There are some commercial properties in Ceresco, with the newest along the 4 lane. The downtown area consists mainly of Ernie's furniture store, which is the largest employer in the village. Ceresco has a grade school in town, with the high school in the rural area. Ceresco is a bedroom community for many Lincoln commuters.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>East Lake/River - This area consists of the subdivisions of Championship Lake, Rustic Island, Shunk and Williams, Wentworth and Cottonwood Cove. These smaller subdivisions are more secluded than other lake properties on the east side of the county. They have easy access to west Omaha and/or Fremont. They don't sell the same as the other lake/river properties. The properties are full-time residence as well as weekend homes.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>North end of the county - The Fremont area is located just south of the northeastern border of Saunders County. Fremont is just across the Platte river to the north. Several of the subdivisions overlook the river, a couple are in or near a golf course. Most of the subdivisions are platted on beautiful sprawling hills overlooking the river or in or near one of the two golf courses in the area. Residence in this area would be in the Fremont or Cedar Bluffs school districts with updated or new schools. This area provides easy access for employment to Fremont and west Omaha.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Lakes and Rivers (Morse Bluff-Wolfs, Whitetail, Hidden Cove) - The Morse Bluff lake and river area is located just south of the northwestern border of Saunders County. The small town of Morse Bluff is located in this area, as well as North Bend just across the river. There are a few lake subdivisions in this area, as well as one on the river. Overall, these homes are used for weekend entertainment. Many of the homes are newer, while others were established many years ago. Most year round residence would be in the North Bend school district, which has recently been updated. There is not an abundance of employment opportunities in this area with North Bend being the closest.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ashland Lake/River Area - The Ashland area is surrounded by many lakes as well as subdivisions along the river. The area has established lake areas, as well as three new developments. There are many spacious homes in this area where some provide year round living and others provide weekend entertainment. This area is an easy drive from the Omaha and Lincoln areas using the nearby I-80.	2	Ashland - The City of Ashland is tucked in the southeastern corner of Saunders County. Ashland has a population of 2,453 (2010 census). It is made up of older homes, many which have been updated, as well as new homes. The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility on the northern part of the city. Easy access to Omaha and Lincoln on the nearby I-80 also provides residence with other employment opportunities.	3	Ceresco - The village of Ceresco is located on the south central border of Saunders County. Ceresco has a population of 889 (2010 census). It has many older homes that have been updated, as well as a large subdivision of split level homes. There are some commercial properties in Ceresco, with the newest along the 4 lane. The downtown area consists mainly of Ernie's furniture store, which is the largest employer in the village. Ceresco has a grade school in town, with the high school in the rural area. Ceresco is a bedroom community for many Lincoln commuters.	4	East Lake/River - This area consists of the subdivisions of Championship Lake, Rustic Island, Shunk and Williams, Wentworth and Cottonwood Cove. 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7	Mead and Cedar Bluffs - The towns of Mead (population 569 per 2010 census) and Cedar Bluffs (population 889 per 2010 census) are grouped together because of several similarities. Older homes and well as a few newer ones will be found in the two towns. Both have a grade school and high school right in town and have co-oped with each other in teachers and sharing of a technology bond in the last few years. Both towns have limited employment within the town, but is in close proximity to larger cities with easy access to Fremont and west Omaha.
8	Small Town Wahoo - The small towns in this valuation grouping consists of Colon population 110, Ithaca population 148, Malmo population 120, Leshara, population 112, Swedeburg, an unincorporated village. These small towns do not have a school and very limited employment opportunities. The residence consist of mainly older homes, some of which have been updated. There is very limited "downtown" in the areas, and most have seen a decline in population. The towns do have a close proximity to the larger cities in the county and are in the middle to eastern part of the county with easy access to Omaha and Lincoln.
10	Valparaiso – The village of Valparaiso is located on the southwestern corner of Saunders County tucked within the beautiful Bohemian Alps. Valparaiso has a population of 570 (2010 census). It has many older homes that have been updated, as well as a few newer homes. There is some commercial properties in Valparaiso. The downtown area consists mainly small “mom and pop” operations. Valparaiso has a grade school in town, with the high school in the rural area. Valparaiso is a bedroom community for many Lincoln commuters on Highway 79.
11	Wahoo – The city of Wahoo is located in the middle of Saunders County and is the county seat. Wahoo has a population of 2,453 (2010 census). Wahoo has many older homes, which many have been updated. They also have several subdivisions on the northern and southern part of the city with new homes. Wahoo has a newer public grade school and high school, as well as a parochial grade school and high school. There are several employment opportunities within Wahoo with the Saunders County Medical, two nursing home facilities, Denver Plastics, Saunders County and the newest being Omaha Steel. Lake Wanahoo provides a variety of outdoor activities, from hiking, camping, fishing and biking. Other recreational opportunities in Wahoo can be found at the water park and the civic center. A recently completed 4 lane highway provides quick access to
12	West Small Towns – This area consists of the towns of Morse Bluff with a population of 135, Prague, population 303, Weston, population 324 and the unincorporated town of Touhy. These towns and unincorporated Touhy are in the western part of the county. They are further away from the Metro communities and have very little employment opportunities in the town. There are no schools in these communities. The downtown areas are on a decline and have many empty buildings.
13	Woodcliff subdivision area – The Woodcliff subdivision is the counties third largest “town” and actually only a subdivision with 449 parcels. This area consists of two lakes, a skiing lake and a fishing lake. Permanent and weekend residence surround the lakes, which is just off the Platte River. This area is just over the county line and is in close proximity to Fremont. It also has easy access to west Omaha on highway 275. This area continues to be a popular area with strong sales. The residents are either in the Fremont or Cedar Bluffs School districts, which both provide either newly updated or brand new schools. Woodcliff also has some commercial properties consisting of a couple of restaurants, a convenience store and a community center.
14	Yutan – The town of Yutan has a population of 1,174. Yutan has had many new homes built recently in a new area in the north part of town. Yutan has little employment opportunities right in the city limits, but with its proximity to west Omaha about 15 minutes away, has become the perfect bedroom community for commuters. The downtown area has seen updates as well as a newer strip mall. Many of the older homes are seeing updates, as well as the area with many split level homes. Yutan has a school located in the city.

	15	Rural Residential - This area consists of all the rural homes and rural residences throughout the county. They are not in any rural subdivision.
	AG	Agricultural homes and outbuildings
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	The cost approach is used in the county with market defined depreciation.	
<b>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 County uses local market information in developing depreciation studies.	
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>	
	Yes, depreciation schedules exist for neighborhoods within many of the valuation groupings.	
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>	
	The county uses vacant lot sales to determine residential lot values.	
<b>7.</b>	<b>How are rural residential site values developed?</b>	
	Vacant land sales are analyzed by location with a contributory value added for well, septic and electrical improvements.	
<b>8.</b>	<b>Are there form 191 applications on file?</b>	
	Yes	
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>	
	Lot values are set by using vacant lots sales in the area and other comparable areas.	

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2008-Vanguard	2018	2019
	2	2018	2008-Vanguard	2018	2014
	3	2018	2008-Vanguard	2018	2015
	4	2016	2012	2016	2015
	5	2014	2008-Vanguard	2014	2013
	6	2017	2012	2017	2012/2018
	7	2016	2015	2016	2016
	8	2018	2015	2018	2015
	10	2016	2015	2016	2016
	11	2018	2008-Vanguard	2018	2016
	12	2018	2015	2018	2014
	13	2018	2008-Vanguard	2018	2015
	14	2018	2008-Vanguard	2018	2015
	15	2018	2015	2018	2014-2018
	AG	2018	2015	2018	2014-2018

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

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

## 2020 Commercial Assessment Survey for Saunders County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Appraiser and 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>										
	A market sales approach is used. A cost approach is used with depreciation established from sale information and an income approach is used when sufficient data is available.										
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>										
	The county looks outside of the county for comparable sales of unique properties.										
<b>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 are determined using local market information when sufficient information is available.										

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

## 2020 Agricultural Assessment Survey for Saunders County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Appraiser and 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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<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	The county monitors the sales activity for agricultural land and forms the boundaries based on similar activity within each area.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	The county identifies small tracts of land that sell in the rural areas and does not use them in the agricultural land analysis. The recreational properties are discovered during land use verification.													
<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. Based on location there are three site values, NW-18,000, SW-23,000 and E-28,000													
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>													
	These values were set by the prior administration and the county is unsure of the methodology used.													
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>													
	Saunders County has had sales that are used to determine the value of the Wetland Reserve parcels.													
	<b><u>If your county has special value applications, please answer the following</u></b>													
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>													
	6,932													
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>													

	Saunders County continually analyzes and verifies all agricultural sales which is part of the valuation process. While analyzing, we try and determine if there are different value trends for our different market areas in the county. We research sales that seem different or unusual to determine if there are influences from outside the typical agricultural land market.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	The non-agricultural influences in Saunders County are residential, some commercial and recreational.
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	Influences are found throughout Saunders county; however, the majority of the influences are found near county borders, around the two cities of Wahoo and Ashland, as well as along the river corridor.
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Sales within the county are studied to determine if there were influences in the sale price. Those local sales deemed to be non-influenced are used, and other counties with similar characteristics (soils, water availability) are used to substantiate the values.

**2019 PLAN OF ASSESSMENT  
FOR  
SAUNDERS COUNTY  
By Rhonda J Andresen**

**Plan of Assessment Requirements:**

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

**Real Property Assessment Requirements:**

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

Assessment levels required for real property are as follows:

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

See Neb. Rev. Stat. §77-201 (2009).

**General Description of Real Property in Saunders County:** Per the 2019 County Abstract, Saunders County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	<b>9089</b>	<b>55.45%</b>	<b>39.29%</b>
Commercial	<b>891</b>	<b>5.44%</b>	<b>3.74%</b>
Recreational	<b>64</b>	<b>.39 %</b>	<b>.18%</b>
Agricultural	<b>6346</b>	<b>38.72%</b>	<b>56.79%</b>
Agricultural land - taxable acres	<b>417,110.38</b>		

## 16,390 Total Parcels

Other pertinent facts: *56.79% of Saunders County value comes from agricultural parcels. 58.66% of the agricultural acres are in dry farming, 35.79% is irrigated and 5.44% is in grasslands. Saunders County has 6008 parcels in special value. The county consists of three smaller cities and 12 villages. The commercial properties are limited to mainly small operations.*

New Property: For assessment year 2019 an estimated 500 building permits and/or information statements were filed for new property construction/additions in the county. The Pictometry ChangeFinder Report was available to the County for the first time in 2016. It was a valuable resource locating new structures, as well as ones that had changed in the footprint or razed altogether. We added an additional 1.8 million using this report. We will be having a new ChangeFinder with the new fly over in the Spring of 2020.

For more information see 2019 Reports & Opinion, Abstract and Assessor Survey.

### Current Resources:

#### A. Staff/Budget/Training

1- Assessor/Register of Deeds, 1- Deputy Assessor/Register of Deeds, 1- Assessment Clerk/Listener, 1- Assessment Clerk, 1- Appraiser and 1- Appraiser Assistant.

The total budget for Saunders County for 2018-2019 was \$245,500.00 Beginning in the 2015-2016 budget year, all technology budget items were transferred from the Assessor's budget and moved to the technology line item under the County Board's budget. This would include GIS mapping and Pictometry. In May of 2018, the County converted from the Orion to the Vanguard CAMA and Assessment Administrative software.

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor has completed 26 credit hours in the first year. The assessor also attends other workshops and meetings to further her knowledge of the assessment field. One of the clerk's has passed the Nebraska Assessor's Exam and has completed her educational requirements as well and is now serving as the Deputy.

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

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

#### B. Cadastral Maps

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

#### C. Property Record Cards

Paper property record cards in Saunders County were new in 1990. Ownership transfers are no longer being kept up to date on paper property record cards. Changes in the property structures are no longer being kept current on the property record cards. A concentrated effort towards a “paperless” property record card is in effect. Saunders County Assessment Office went on-line in June of 2006 with the property record information.

D. Software for CAMA, Assessment Administration, GIS

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

E. Web based – property record information access

Property record cards are available online.

**Current Assessment Procedures for Real Property:**

A. Discover, List & Inventory all property.

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

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

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

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

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

B. Data Collection.

All relevant sales are gathered, analyzed, and separated into groupings. These groupings are properties in similar areas with similar characteristics, purchased at similar rates. A

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

C. Review assessment sales ratio studies before assessment actions.

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

1) Approaches to Value;

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

2) Market Approach; sales comparisons, See above

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

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

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

See above

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

All relevant sales are gathered, analyzed, and separated into groupings. These groupings are properties in similar areas with similar characteristics, purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed

and values generated using sales from each market area. Once the market area is determined sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

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

D. Reconciliation of Final Value and documentation See above

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

F. Notices and Public Relations

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

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	93	na	na
Commercial	93	na	na
Agricultural Land	72	na	na
Special Value Agland	72	na	na

\*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2019 Reports & Opinions.

Saunders County recently converted to the CAMAvison software system provided by Vanguard out of Cedar Rapids, IA. The appraisal conversion will take some time to clean up to make this a usable tool. Vanguard has their own costing manual, was has been approved by the Property Tax Department.

**Assessment Actions Planned for Assessment Year 2019:**

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

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

Commercial:

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

Continue data clean up on CAMAvison.

**Assessment Actions Planned for Assessment Year 2020:**

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

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

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

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

**Assessment Actions Planned for Assessment Year 2021:**

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

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

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

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

**Assessment Actions Planned for Assessment Year 2022:**

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

Residential- Review for 2019-2020 will include Cedar Bluffs, Colon, Mead, Valparaiso, Wahoo, Touhy and Wann. The lake areas of Big Sandy, Lake Allure, Sandy Pointe and Thomas Lakes will also be reviewed. The Rural Subdivisions of Apple Valley, Richeys, Autumn Meadows, Buffalo Knolls, Crestview, Greenfield, Riverview, Sievers, Spoonhour Acres, Valley View, Davis, Wentworth, Frontier Industrial Park, Hannans, Hengens, Joyce Circle, Sheldons, Todd Valley Heights, W & S, Memphis Lakes, Rescue, Deer Valley Ranches, Whiteway, Beartooth Ridge Ranches, D and R Ranches, Hankes, Green, Hellerichs, Matulkas, Briarwood Estates, Estates Provence, Evergreen Hills, Medlex, Osage Acres, Sauers, and all of Woodcliff Lakes.

Rural Residential Central and Rural Homes in Area 4 and 5

Commercial:

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

Continue data clean up on CAMAvision.

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

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

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

3. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Real Property Abstract
  - b. Assessor Survey
  - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report

- f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Education Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
4. Personal Property; administer annual filing of approximately 1,600 personal property returns, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

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

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

Saunders County currently has 80 approved permissive exemption applications on file.

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

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

7. Homestead Exemptions; administer approximately 815 annual filings with 50 new filers for 2019. Approval/denial process, taxpayer notifications, and taxpayer assistance.

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

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

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

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

Saunders County has 14 Tax Increment Financing projects throughout the county; one in Mead, three in Yutan and ten in Wahoo. The projects affect 93 parcels in the county.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Conclusion:**

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

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

Respectfully submitted:

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

*Kyle Morgan*  
Saunders County Appraiser

Emailed Pat 6/11/2019

2020

## Methodology for Special Valuation

### Saunders County

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

No adjustments were made to sales for any reason.

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

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

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

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

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

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

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

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

*Rhonda J Andresen*

*Kyle Morgan*

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Saunders County Assessor/Register of Deeds

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