

NEBRASKA

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DEPARTMENT OF REVENUE

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

SEWARD COUNTY



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Marilyn Hladky, Seward County Assessor

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Introduction

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.

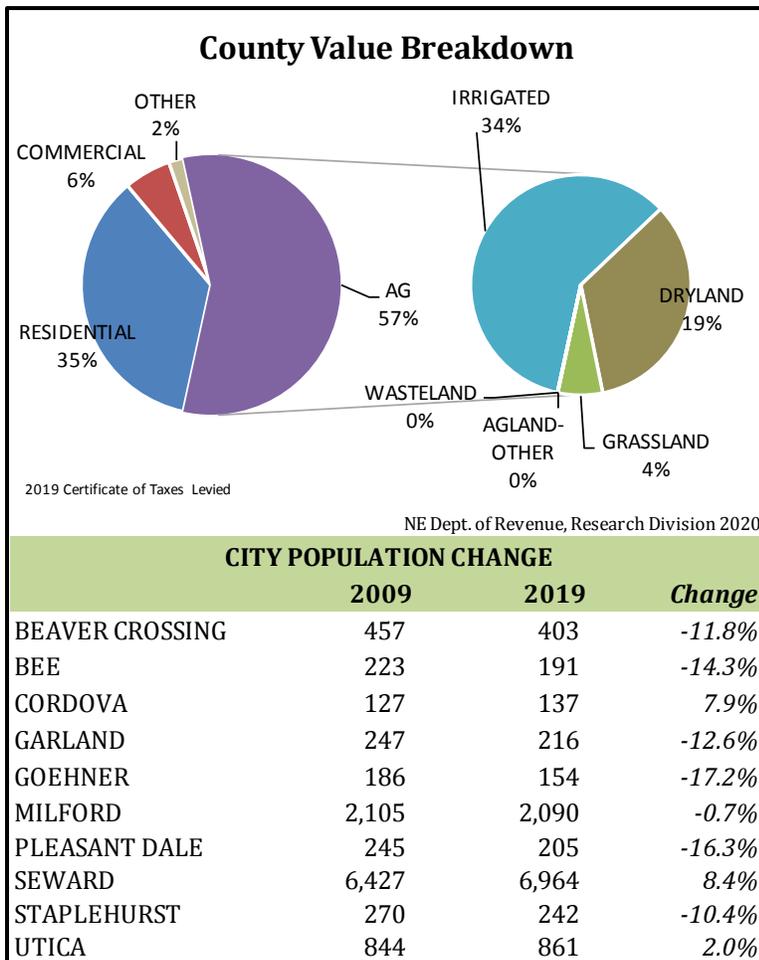
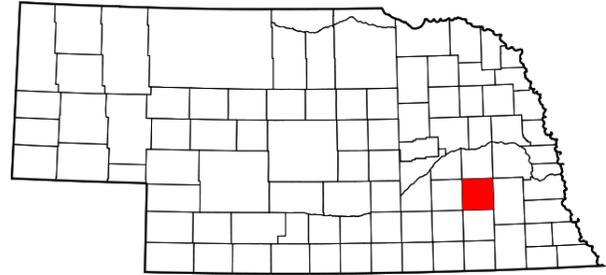
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior 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 571 square miles, Seward County had 17,318 residents, per the Census Bureau Quick Facts for 2018, a 3% population increase over the 2010 U.S. Census. Reports indicated that 77% of county residents were homeowners and 96% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$163,079 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Seward County are located in and around Seward, the county seat. According to information available from the U.S. Census Bureau, there were 463 employer establishments with total employment of 5,669.

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

2020 Residential Correlation for Seward County

Assessment Actions

For the current assessment year, the Seward County Assessor inspected, reviewed, and reappraised all residential properties in the town of Seward. The county assessor performed a sales analysis and determined that market adjustments were necessary for Goehner and Utica. The economic factor and land values were increased in Goehner and Utica. Rural Subdivisions were adjusted in Range 4 (Precincts A, H, I and P). The town of Seward suburban acreage improvements were adjusted as well. 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.

A review of sales verification and qualification indicates to have comparable usability to the State average for the residential property class. The review revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property. The county assessor will call the seller and sometimes the realtor to assist in the sales qualifications.

Valuation Groups were examined to ensure they are equally subject to a set of economic forces that impact the value of properties within that geographic area. Currently there are 14 separate valuation groups. Each of these have been identified as separate economic areas for the residential property class. The six-year inspection and review cycle for all real property was discussed with the county assessor and is current. The market is monitored to see if there is a need to increase or decrease lot values. Lots are valued on a town-by-town basis. There are two applications for the discounted cash flow model per LB 191. The developer estimated the build-out timeframe of seven years for twenty-two lots. The county assessor is currently working on a discounted cash flow model.

The costing from the prior Computer Assisted Mass Appraisal System is being replaced using the CAMAVISION generated inspection and review cycle. Map index numbers are being adjusted to calibrate the costs to each designated location. The Seward County Assessor has a written valuation methodology in place.

2020 Residential Correlation for Seward County

Description of Analysis

There are 5700 improved residential parcels in Seward County. There are 14 Valuation Groups. Seward is the county seat and contains 46% of these properties while the Rural valuation group contains 24% of these properties. For the current assessment year, Seward contains over 54% of the residential sales contained in the ratio study.

Valuation Group	Description
1	Seward
2	Beaver Crossing
3	Bee
4	Cordova
5	Garland
6	Goehner
7	Grover
8	Milford
9	Pleasant Dale
10	Staplehurst
11	Tamora
12	Utica
13	Rural
14	Rural Sub

A review of statistical analysis revealed 389 residential sales in all 14 Valuation Groups. Except for valuation group 2, the remaining valuation groups with a sufficient number of sales are within the acceptable range. Overall, the three measures of central tendency for the residential class of properties are within the acceptable range and with a variance of three points provides support of a level of value within the acceptable range. The qualitative statistics provide support of the assessment actions of the county. Both the number of sales and the movement of the median ratios demonstrate an increasing market.

Valuation Group 2 represents Beaver Crossing with a median just above the range. The two-year study table below indicates an increasing market for the nine sales. The median in the earliest study period is 111%, with the median dropping to 92% in the most recent study period. With the market appearing to be increasing, an adjustment to decrease valuation group 2 does not appear to be warranted.

Study Yrs									
10/01/2017 To 09/30/2018	6	110.51	122.03	102.78	24.18	118.73	90.38	177.41	90.38 to 177.41
10/01/2018 To 09/30/2019	3	91.91	101.84	91.27	19.53	111.58	79.88	133.74	N/A

2020 Residential Correlation for Seward County

Equalization and Quality of Assessment

A 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	209	97.36	96.47	96.49	04.71	99.98
2	9	100.75	115.30	97.21	24.60	118.61
3	2	98.17	98.17	78.01	44.50	125.84
4	1	96.09	96.09	96.09	00.00	100.00
5	7	92.57	94.48	92.72	08.58	101.90
6	13	93.07	91.83	92.03	03.60	99.78
7	3	105.12	104.31	104.57	04.13	99.75
8	53	92.64	92.89	92.42	08.21	100.51
9	11	94.66	95.32	91.30	14.99	104.40
10	5	78.14	77.42	76.71	11.79	100.93
11	1	112.44	112.44	112.44	00.00	100.00
12	25	95.27	97.06	96.40	06.05	100.68
13	40	92.13	89.93	90.58	11.95	99.28
14	10	92.10	90.01	89.61	07.10	100.45
<u>ALL</u>	<u>389</u>	95.51	95.26	94.23	07.62	101.09

Level of Value

Based on analysis of all available information, the level of value for the residential property in Seward County is 96%.

2020 Commercial Correlation for Seward County

Assessment Actions

For the current assessment year, the Seward County Assessor contracted with Vanguard Appraisals Inc., to inspect, review, and revalue all commercial and industrial properties in the town of Milford. New pictures were taken of the improvements. New costing was applied to the improvements, a lot value study was completed and land values were adjusted accordingly. All section 42 Housing properties were reappraised using the income approach. All pick-up work was complete 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 verification process in the county includes sending a verification questionnaire to both the buyer and seller. A review of sales verification and qualification indicates that the usability of sales is comparable to the state average for the commercial property class. The review revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of commercial property.

The county has 13 valuation groups based on the economic characteristics within the county. These define distinct areas within the county. The six-year inspection and review cycle for the commercial class of property is on schedule. Vacant lot studies are determined by analysis of sales in the local market. Depreciation tables are developed more towards individual or like occupancies than just the valuation group. The costing in use from the prior Computer Assisted Mass Appraisal System is being replaced using the CAMAVISION generated as the valuation groups are reappraised.

2020 Commercial Correlation for Seward County

Description of Analysis

Commercial properties are analyzed utilizing 13 Valuation Groups based on assessor locations in the county.

Valuation Group	Description
1	Seward
2	Beaver Crossing
3	Bee
4	Cordova
5	Garland
6	Goehner
7	Grover
8	Milford
9	Pleasant Dale
10	Staplehurst
11	Tamora
12	Utica
13	Rural

The commercial statistical profile shows 26 qualified sales, comprised of five of the 13 valuation groups. The sales represent 10 different occupancy codes. Overall statistics indicate only the median measure of central tendency is within the range, with a supportive COD of 14%. By valuation group, only Valuation Group 1 has a sufficient number of sales to be statistically significant. Two of the three measures of central tendency for this group are within the acceptable range. The median and the weighted mean with a COD of 13%, is acceptable and supports the median measure.

A review of the preliminary statistical profile using the 2019 values compared to the Report and Opinion statistical profile using the 2020 values shows a change in the sample of 6%. The 2020 County Abstract of Assessment, Form 45, Compared to the 2019 Certificate of Taxes Levied Report (CTL) indicates an overall percentage increase to the class, excluding growth, of 6%, which correlates to the assessment actions.

2020 Commercial Correlation for Seward County

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices of the county assessor indicates 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 and has been determined to be in general compliance.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	21	93.35	89.55	93.16	13.10	96.12
8	2	95.05	95.05	92.43	03.07	102.83
9	1	103.42	103.42	103.42	00.00	100.00
12	1	60.58	60.58	60.58	00.00	100.00
13	1	133.91	133.91	133.91	00.00	100.00
____ALL____	26	93.45	91.10	95.56	14.24	95.33

Level of Value

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

2020 Agricultural Correlation for Seward County

Assessment Actions

A market analysis was conducted for the current assessment year. Assessed values were reduced for all three classes of agricultural land. Irrigated land decreased 4%, dryland decreased 7% and grassland decreased 10%. These overall assessed value decreases were made by various adjustments to the Land Capability Group (LCG) due to the new LCG conversion. The county assessor completed the permit and pick-up work for the agricultural class.

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.

A review of sales verification and qualification indicates that the sale usability rate is comparable to the state average for the agricultural property class. All non-qualified sales have documentation for disqualification reason. Based on the analysis it is determined no apparent bias exists in the qualification determinations.

The county assessor has determined that there are three agricultural market areas and currently there is no evidence that would indicate the need for any additional market areas. The county assessor keeps the three market areas intact for administrative purposes and to monitor if there are any non-agricultural influences from Lancaster County, for that reason, the map and county abstract reports in the appendices of this report will reflect three market areas. The county assessor has special valuation applications, but does not recognize special valuation at this time. Agricultural intensive use areas in the county are being identified and are reported on the abstract as “ag other.”

Land use is conducted using the most current aerial imagery, 2016. The county also uses alternate sources such as certification from Farm Services Agency (FSA) maps, information from the NRD, phone calls, and physical inspections to gather information. Land coming out of the Conservation Reserve Program (CRP) program is also monitored. The county assessor continues to meet the six-year inspection and review cycle for agricultural improvements. Land use was last inspected in 2016. The home site acres are valued at \$17,900 and building sites are valued at \$7,000 an acre. Site values appear to be comparable to surrounding counties.

Description of Analysis

Review of the statistical profile indicates there are 41 qualified sales within the agricultural sample. All measures of central tendency are within the acceptable range; with all three measures being within two points of each other. The correlation of these measures provides support of a level of

2020 Agricultural Correlation for Seward County

value within the acceptable range. The qualitative statistics provide support that statistics are a reliable indication of the level of value.

A review of the preliminary statistical profile using the 2019 values compared to this R&O statistical profile using 2020 values shows a 5% decrease in the sample, this change is also reflected in the County Abstract of Assessment, Form 45 compared to the 2019 Certificate of Taxes Levied Report (CTL). These changes coincide with the county assessor's assessment actions.

Another analysis studied the sales that have 80% or more of the acres in a single Major Land Use (MLU) category. In this case, the major land classes with sufficient number of sales had medians within the acceptable range. Review of the land values in neighboring counties which have similar characteristics to Seward County supports that the values of agricultural land is flat to slightly decreasing.

Equalization and Quality of Assessment

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

Agricultural land values appear to be equalized at the uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Seward 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	14	72.88	75.21	74.91	08.36	100.40
1	14	72.88	75.21	74.91	08.36	100.40
<u>Dry</u>						
County	12	73.84	73.08	71.78	11.90	101.81
1	12	73.84	73.08	71.78	11.90	101.81
<u>Grass</u>						
County	6	51.13	58.32	59.17	22.75	98.56
1	6	51.13	58.32	59.17	22.75	98.56
<u>ALL</u>						
	41	73.00	73.62	74.23	14.89	99.18

Level of Value

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

2020 Opinions of the Property Tax Administrator for Seward County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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
Residential Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Seward County

Residential Real Property - Current

Number of Sales	389	Median	95.51
Total Sales Price	\$71,676,266	Mean	95.26
Total Adj. Sales Price	\$71,676,266	Wgt. Mean	94.23
Total Assessed Value	\$67,542,114	Average Assessed Value of the Base	\$158,945
Avg. Adj. Sales Price	\$184,258	Avg. Assessed Value	\$173,630

Confidence Interval - Current

95% Median C.I	94.62 to 96.56
95% Wgt. Mean C.I	93.24 to 95.23
95% Mean C.I	94.10 to 96.42
% of Value of the Class of all Real Property Value in the County	34.23
% of Records Sold in the Study Period	6.16
% of Value Sold in the Study Period	6.73

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	412	93	93.27
2018	419	94	94.27
2017	412	94	93.59
2016	400	93	92.55

2020 Commission Summary for Seward County

Commercial Real Property - Current

Number of Sales	26	Median	93.45
Total Sales Price	\$9,090,000	Mean	91.10
Total Adj. Sales Price	\$9,090,000	Wgt. Mean	95.56
Total Assessed Value	\$8,686,307	Average Assessed Value of the Base	\$252,757
Avg. Adj. Sales Price	\$349,615	Avg. Assessed Value	\$334,089

Confidence Interval - Current

95% Median C.I	86.42 to 100.31
95% Wgt. Mean C.I	87.88 to 103.23
95% Mean C.I	83.57 to 98.63
% of Value of the Class of all Real Property Value in the County	6.19
% of Records Sold in the Study Period	3.62
% of Value Sold in the Study Period	4.79

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	26	100	92.23
2018	21	95	94.85
2017	22	96	95.53
2016	21	100	96.91

80 Seward
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 : 389
 Total Sales Price : 71,676,266
 Total Adj. Sales Price : 71,676,266
 Total Assessed Value : 67,542,114
 Avg. Adj. Sales Price : 184,258
 Avg. Assessed Value : 173,630

MEDIAN : 96
 WGT. MEAN : 94
 MEAN : 95
 COD : 07.62
 PRD : 101.09

COV : 12.27
 STD : 11.69
 Avg. Abs. Dev : 07.28
 MAX Sales Ratio : 177.41
 MIN Sales Ratio : 54.48

95% Median C.I. : 94.62 to 96.56
 95% Wgt. Mean C.I. : 93.24 to 95.23
 95% Mean C.I. : 94.10 to 96.42

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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-17 To 31-DEC-17	56	97.87	98.48	98.54	04.77	99.94	76.65	114.35	96.47 to 99.98	204,917	201,916
01-JAN-18 To 31-MAR-18	25	98.99	99.14	99.30	05.93	99.84	78.14	117.02	94.86 to 101.70	171,900	170,705
01-APR-18 To 30-JUN-18	52	95.84	96.33	95.22	06.82	101.17	73.64	141.86	92.73 to 98.44	163,770	155,948
01-JUL-18 To 30-SEP-18	70	95.56	96.24	93.39	08.51	103.05	67.27	177.41	93.22 to 98.82	179,075	167,232
01-OCT-18 To 31-DEC-18	56	96.02	94.96	94.41	07.07	100.58	54.48	136.82	93.69 to 98.15	171,063	161,495
01-JAN-19 To 31-MAR-19	27	95.67	94.26	92.29	05.75	102.13	70.55	112.44	91.27 to 98.33	191,724	176,934
01-APR-19 To 30-JUN-19	54	92.83	93.53	91.90	08.64	101.77	71.84	166.32	90.47 to 95.51	191,331	175,828
01-JUL-19 To 30-SEP-19	49	92.48	89.82	90.49	09.78	99.26	58.07	130.29	88.75 to 94.31	199,269	180,326
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	203	97.00	97.24	96.11	06.80	101.18	67.27	177.41	95.89 to 98.51	181,400	174,337
01-OCT-18 To 30-SEP-19	186	94.01	93.09	92.25	08.21	100.91	54.48	166.32	92.98 to 95.09	187,377	172,858
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	203	96.46	96.27	94.84	07.44	101.51	54.48	177.41	94.96 to 97.82	172,061	163,187
<u>ALL</u>	389	95.51	95.26	94.23	07.62	101.09	54.48	177.41	94.62 to 96.56	184,258	173,630

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	209	97.36	96.47	96.49	04.71	99.98	68.26	117.02	96.11 to 98.42	187,378	180,792
2	9	100.75	115.30	97.21	24.60	118.61	79.88	177.41	90.38 to 148.58	87,878	85,423
3	2	98.17	98.17	78.01	44.50	125.84	54.48	141.86	N/A	65,000	50,704
4	1	96.09	96.09	96.09	00.00	100.00	96.09	96.09	N/A	39,000	37,475
5	7	92.57	94.48	92.72	08.58	101.90	80.03	113.68	80.03 to 113.68	104,129	96,544
6	13	93.07	91.83	92.03	03.60	99.78	80.96	98.48	89.91 to 94.96	146,262	134,598
7	3	105.12	104.31	104.57	04.13	99.75	97.39	110.41	N/A	37,361	39,069
8	53	92.64	92.89	92.42	08.21	100.51	67.33	166.32	90.48 to 94.95	156,883	144,996
9	11	94.66	95.32	91.30	14.99	104.40	66.92	136.82	76.42 to 115.47	123,127	112,412
10	5	78.14	77.42	76.71	11.79	100.93	58.07	94.76	N/A	124,300	95,355
11	1	112.44	112.44	112.44	00.00	100.00	112.44	112.44	N/A	5,000	5,622
12	25	95.27	97.06	96.40	06.05	100.68	85.74	114.35	93.22 to 101.64	115,052	110,908
13	40	92.13	89.93	90.58	11.95	99.28	63.98	114.15	82.79 to 98.29	296,812	268,841
14	10	92.10	90.01	89.61	07.10	100.45	73.55	103.56	81.06 to 97.12	376,754	337,616
<u>ALL</u>	389	95.51	95.26	94.23	07.62	101.09	54.48	177.41	94.62 to 96.56	184,258	173,630

80 Seward
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

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

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 WGT. MEAN : 94
 MEAN : 95
 COD : 07.62
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COV : 12.27
 STD : 11.69
 Avg. Abs. Dev : 07.28
 MAX Sales Ratio : 177.41
 MIN Sales Ratio : 54.48

95% Median C.I. : 94.62 to 96.56
 95% Wgt. Mean C.I. : 93.24 to 95.23
 95% Mean C.I. : 94.10 to 96.42

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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	385	95.40	95.02	94.21	07.46	100.86	54.48	177.41	94.57 to 96.48	185,972	175,212
06											
07	4	113.06	118.02	110.94	11.60	106.38	97.39	148.58	N/A	19,250	21,356
<u>ALL</u>	389	95.51	95.26	94.23	07.62	101.09	54.48	177.41	94.62 to 96.56	184,258	173,630

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	130.51	130.51	136.53	13.85	95.59	112.44	148.58	N/A	7,500	10,240
Less Than 30,000	5	113.68	130.57	127.82	19.85	102.15	100.75	177.41	N/A	17,400	22,241
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	389	95.51	95.26	94.23	07.62	101.09	54.48	177.41	94.62 to 96.56	184,258	173,630
Greater Than 14,999	387	95.45	95.07	94.22	07.48	100.90	54.48	177.41	94.61 to 96.48	185,171	174,475
Greater Than 29,999	384	95.34	94.80	94.19	07.26	100.65	54.48	166.32	94.57 to 96.47	186,430	175,601
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	130.51	130.51	136.53	13.85	95.59	112.44	148.58	N/A	7,500	10,240
15,000 TO 29,999	3	113.68	130.61	126.01	22.48	103.65	100.75	177.41	N/A	24,000	30,242
30,000 TO 59,999	18	105.36	109.15	107.34	12.75	101.69	90.98	166.32	94.95 to 111.04	43,493	46,687
60,000 TO 99,999	35	95.73	92.87	92.53	10.22	100.37	54.48	136.82	90.38 to 98.48	82,993	76,793
100,000 TO 149,999	97	94.66	93.37	93.50	06.32	99.86	63.98	115.47	92.64 to 96.48	127,809	119,505
150,000 TO 249,999	160	95.96	95.04	94.91	06.61	100.14	66.92	130.29	94.44 to 97.80	191,959	182,190
250,000 TO 499,999	71	94.61	93.79	93.80	06.17	99.99	67.27	112.22	93.36 to 97.10	326,460	306,217
500,000 TO 999,999	3	91.56	87.69	88.03	08.89	99.61	73.55	97.96	N/A	537,333	473,041
1,000,000 +											
<u>ALL</u>	389	95.51	95.26	94.23	07.62	101.09	54.48	177.41	94.62 to 96.56	184,258	173,630

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	101	COV :	28.07	95% Median C.I. :	90.38 to 148.58
Total Sales Price :	790,900	Wgt. Mean :	97	STD :	32.37	95% Wgt. Mean C.I. :	86.20 to 108.21
Total Adj. Sales Price :	790,900	Mean :	115	Avg. Abs. Dev :	24.78	95% Mean C.I. :	90.42 to 140.18
Total Assessed Value :	768,809						
Avg. Adj. Sales Price :	87,878	COD :	24.60	MAX Sales Ratio :	177.41		
Avg. Assessed Value :	85,423	PRD :	118.61	MIN Sales Ratio :	79.88		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2017 To 12/31/2017	1	94.80	94.80	94.80		100.00	94.80	94.80	N/A	241,900	229,319
01/01/2018 To 03/31/2018											
04/01/2018 To 06/30/2018	2	110.51	110.51	113.76	08.83	97.14	100.75	120.27	N/A	37,500	42,662
07/01/2018 To 09/30/2018	3	148.58	138.79	114.94	19.52	120.75	90.38	177.41	N/A	30,333	34,866
10/01/2018 To 12/31/2018	1	79.88	79.88	79.88		100.00	79.88	79.88	N/A	135,000	107,838
01/01/2019 To 03/31/2019											
04/01/2019 To 06/30/2019	2	112.83	112.83	97.47	18.54	115.76	91.91	133.74	N/A	124,000	120,865
07/01/2019 To 09/30/2019											
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	6	110.51	122.03	102.78	24.18	118.73	90.38	177.41	90.38 to 177.41	67,983	69,874
10/01/2018 To 09/30/2019	3	91.91	101.84	91.27	19.53	111.58	79.88	133.74	N/A	127,667	116,523
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	6	110.51	119.55	98.92	26.43	120.86	79.88	177.41	79.88 to 177.41	50,167	49,627

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	9	100.75	115.30	97.21	24.60	118.61	79.88	177.41	90.38 to 148.58	87,878	85,423

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
BEAVER CROSSING	9	100.75	115.30	97.21	24.60	118.61	79.88	177.41	90.38 to 148.58	87,878	85,423

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	101	COV :	28.07	95% Median C.I. :	90.38 to 148.58
Total Sales Price :	790,900	Wgt. Mean :	97	STD :	32.37	95% Wgt. Mean C.I. :	86.20 to 108.21
Total Adj. Sales Price :	790,900	Mean :	115	Avg. Abs. Dev :	24.78	95% Mean C.I. :	90.42 to 140.18
Total Assessed Value :	768,809						
Avg. Adj. Sales Price :	87,878	COD :	24.60	MAX Sales Ratio :	177.41		
Avg. Assessed Value :	85,423	PRD :	118.61	MIN Sales Ratio :	79.88		

What IF

LOCATIONS: URBAN, SUBURBAN, & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	8	110.51	119.73	100.77	22.87	118.82	90.38	177.41	90.38 to 177.41	81,988	82,621

STATUS: IMPROVED, UNIMPROVED, & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	9	100.75	115.30	97.21	24.60	118.61	79.88	177.41	90.38 to 148.58	87,878	85,423

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	8	97.78	111.14	96.55	22.40	115.11	79.88	177.41	79.88 to 177.41	97,613	94,244
06											
07	1	148.58	148.58	148.58		100.00	148.58	148.58	N/A	10,000	14,858

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	101	COV :	28.07	95% Median C.I. :	90.38 to 148.58
Total Sales Price :	790,900	Wgt. Mean :	97	STD :	32.37	95% Wgt. Mean C.I. :	86.20 to 108.21
Total Adj. Sales Price :	790,900	Mean :	115	Avg. Abs. Dev :	24.78	95% Mean C.I. :	90.42 to 140.18
Total Assessed Value :	768,809						
Avg. Adj. Sales Price :	87,878	COD :	24.60	MAX Sales Ratio :	177.41		
Avg. Assessed Value :	85,423	PRD :	118.61	MIN Sales Ratio :	79.88		

What IF

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
120056											
120502											
300001											
550148											
550161											
760002											
760044											
760068											
800005											
800009											
800567	9	100.75	115.30	97.21	24.60	118.61	79.88	177.41	90.38 to 148.58	87,878	85,423

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	101	COV :	28.07	95% Median C.I. :	90.38 to 148.58
Total Sales Price :	790,900	Wgt. Mean :	97	STD :	32.37	95% Wgt. Mean C.I. :	86.20 to 108.21
Total Adj. Sales Price :	790,900	Mean :	115	Avg. Abs. Dev :	24.78	95% Mean C.I. :	90.42 to 140.18
Total Assessed Value :	768,809						
Avg. Adj. Sales Price :	87,878	COD :	24.60	MAX Sales Ratio :	177.41		
Avg. Assessed Value :	85,423	PRD :	118.61	MIN Sales Ratio :	79.88		

What IF

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
0 OR Blank											
Prior TO 1860											
1860 TO 1899	2	106.81	106.81	90.46	25.21	118.07	79.88	133.74	N/A	84,000	75,986
1900 TO 1919	3	120.27	132.81	126.63	21.24	104.88	100.75	177.41	N/A	31,333	39,677
1920 TO 1939											
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	1	148.58	148.58	148.58		100.00	148.58	148.58	N/A	10,000	14,858
1980 TO 1989	1	90.38	90.38	90.38		100.00	90.38	90.38	N/A	62,000	56,033
1990 TO 1999											
2000 TO 2009											
2010 TO 2014	1	94.80	94.80	94.80		100.00	94.80	94.80	N/A	241,900	229,319
2015 TO Present	1	91.91	91.91	91.91		100.00	91.91	91.91	N/A	215,000	197,596

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	101	COV :	28.07	95% Median C.I. :	90.38 to 148.58
Total Sales Price :	790,900	Wgt. Mean :	97	STD :	32.37	95% Wgt. Mean C.I. :	86.20 to 108.21
Total Adj. Sales Price :	790,900	Mean :	115	Avg. Abs. Dev :	24.78	95% Mean C.I. :	90.42 to 140.18
Total Assessed Value :	768,809						
Avg. Adj. Sales Price :	87,878	COD :	24.60	MAX Sales Ratio :	177.41		
Avg. Assessed Value :	85,423	PRD :	118.61	MIN Sales Ratio :	79.88		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	148.58	148.58	148.58		100.00	148.58	148.58	N/A	10,000	14,858
Less Than 30,000	3	148.58	142.25	136.58	17.20	104.15	100.75	177.41	N/A	18,000	24,584
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	9	100.75	115.30	97.21	24.60	118.61	79.88	177.41	90.38 to 148.58	87,878	85,423
Greater Than 15,000	8	97.78	111.14	96.55	22.40	115.11	79.88	177.41	79.88 to 177.41	97,613	94,244
Greater Than 30,000	6	93.36	101.83	94.32	15.47	107.96	79.88	133.74	79.88 to 133.74	122,817	115,843
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999	1	148.58	148.58	148.58		100.00	148.58	148.58	N/A	10,000	14,858
15,000 TO 29,999	2	139.08	139.08	133.85	27.56	103.91	100.75	177.41	N/A	22,000	29,448
30,000 TO 59,999	2	127.01	127.01	125.63	05.31	101.10	120.27	133.74	N/A	41,500	52,135
60,000 TO 99,999	1	90.38	90.38	90.38		100.00	90.38	90.38	N/A	62,000	56,033
100,000 TO 149,999	1	79.88	79.88	79.88		100.00	79.88	79.88	N/A	135,000	107,838
150,000 TO 249,999	2	93.36	93.36	93.44	01.55	99.91	91.91	94.80	N/A	228,450	213,458
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	101	COV :	28.07	95% Median C.I. :	90.38 to 148.58
Total Sales Price :	790,900	Wgt. Mean :	97	STD :	32.37	95% Wgt. Mean C.I. :	86.20 to 108.21
Total Adj. Sales Price :	790,900	Mean :	115	Avg. Abs. Dev :	24.78	95% Mean C.I. :	90.42 to 140.18
Total Assessed Value :	768,809						
Avg. Adj. Sales Price :	87,878	COD :	24.60	MAX Sales Ratio :	177.41		
Avg. Assessed Value :	85,423	PRD :	118.61	MIN Sales Ratio :	79.88		

What IF

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1 TO 4999											
5000 TO 9999											
_____ Total \$ _____											
1 TO 9999											
10000 TO 29999	2	124.67	124.67	114.41	19.19	108.97	100.75	148.58	N/A	17,500	20,023
30000 TO 59999	3	133.74	133.84	117.43	21.69	113.97	90.38	177.41	N/A	38,000	44,625
60000 TO 99999	1	120.27	120.27	120.27		100.00	120.27	120.27	N/A	50,000	60,136
100000 TO 149999	1	79.88	79.88	79.88		100.00	79.88	79.88	N/A	135,000	107,838
150000 TO 249999	2	93.36	93.36	93.44	01.55	99.91	91.91	94.80	N/A	228,450	213,458
250000 TO 499999											
500000 +											

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
10	4	141.16	140.12	135.50	16.21	103.41	100.75	177.41	N/A	21,750	29,472
20	3	90.38	96.84	90.69	14.89	106.78	79.88	120.27	N/A	82,333	74,669
30	1	91.91	91.91	91.91		100.00	91.91	91.91	N/A	215,000	197,596
35	1	94.80	94.80	94.80		100.00	94.80	94.80	N/A	241,900	229,319

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
100	2	119.48	119.48	98.46	24.36	121.35	90.38	148.58	N/A	36,000	35,446
101	7	100.75	114.11	97.08	23.37	117.54	79.88	177.41	79.88 to 177.41	102,700	99,703

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	101	COV :	28.07	95% Median C.I. :	90.38 to 148.58
Total Sales Price :	790,900	Wgt. Mean :	97	STD :	32.37	95% Wgt. Mean C.I. :	86.20 to 108.21
Total Adj. Sales Price :	790,900	Mean :	115	Avg. Abs. Dev :	24.78	95% Mean C.I. :	90.42 to 140.18
Total Assessed Value :	768,809						
Avg. Adj. Sales Price :	87,878	COD :	24.60	MAX Sales Ratio :	177.41		
Avg. Assessed Value :	85,423	PRD :	118.61	MIN Sales Ratio :	79.88		

What IF

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
10	1	148.58	148.58	148.58		100.00	148.58	148.58	N/A	10,000	14,858
30	5	100.75	119.72	99.26	24.70	120.61	91.91	177.41	N/A	106,780	105,989
40	3	90.38	96.84	90.69	14.89	106.78	79.88	120.27	N/A	82,333	74,669

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ASSESSOR LOCATION	BEAVER CROSSING	Total	Increase	0%

What IF

80 Seward
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 : 26
Total Sales Price : 9,090,000
Total Adj. Sales Price : 9,090,000
Total Assessed Value : 8,686,307
Avg. Adj. Sales Price : 349,615
Avg. Assessed Value : 334,089

MEDIAN : 93
WGT. MEAN : 96
MEAN : 91
COD : 14.24
PRD : 95.33

COV : 20.46
STD : 18.64
Avg. Abs. Dev : 13.31
MAX Sales Ratio : 133.91
MIN Sales Ratio : 53.09

95% Median C.I. : 86.42 to 100.31
95% Wgt. Mean C.I. : 87.88 to 103.23
95% Mean C.I. : 83.57 to 98.63

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	2	103.46	103.46	104.11	03.04	99.38	100.31	106.60	N/A	517,500	538,746
01-JAN-17 To 31-MAR-17	2	69.76	69.76	74.97	23.90	93.05	53.09	86.42	N/A	247,500	185,556
01-APR-17 To 30-JUN-17	3	94.44	96.01	98.29	03.29	97.68	92.13	101.46	N/A	1,083,667	1,065,082
01-JUL-17 To 30-SEP-17	2	118.67	118.67	128.31	12.85	92.49	103.42	133.91	N/A	367,500	471,528
01-OCT-17 To 31-DEC-17	1	89.50	89.50	89.50	00.00	100.00	89.50	89.50	N/A	310,000	277,453
01-JAN-18 To 31-MAR-18	3	93.55	88.69	89.78	07.72	98.79	75.43	97.09	N/A	288,333	258,872
01-APR-18 To 30-JUN-18	4	94.50	96.64	94.56	13.70	102.20	80.19	117.36	N/A	236,000	223,163
01-JUL-18 To 30-SEP-18	1	113.69	113.69	113.69	00.00	100.00	113.69	113.69	N/A	90,000	102,317
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	3	93.35	83.21	87.17	12.54	95.46	60.58	95.70	N/A	162,333	141,498
01-APR-19 To 30-JUN-19	1	60.17	60.17	60.17	00.00	100.00	60.17	60.17	N/A	400,000	240,687
01-JUL-19 To 30-SEP-19	4	86.71	82.80	80.58	14.58	102.76	59.84	97.96	N/A	119,500	96,295
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	9	100.31	96.86	101.29	13.22	95.63	53.09	133.91	86.42 to 106.60	612,889	620,767
01-OCT-17 To 30-SEP-18	9	93.55	95.09	92.76	11.60	102.51	75.43	117.36	80.19 to 113.69	245,444	227,671
01-OCT-18 To 30-SEP-19	8	86.71	80.13	76.95	17.14	104.13	59.84	97.96	59.84 to 97.96	170,625	131,295
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	8	93.29	94.30	99.91	15.02	94.38	53.09	133.91	53.09 to 133.91	598,875	598,358
01-JAN-18 To 31-DEC-18	8	95.32	95.79	93.29	12.27	102.68	75.43	117.36	75.43 to 117.36	237,375	221,448
<u>ALL</u>	26	93.45	91.10	95.56	14.24	95.33	53.09	133.91	86.42 to 100.31	349,615	334,089

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	21	93.35	89.55	93.16	13.10	96.12	53.09	117.36	80.49 to 100.31	355,476	331,148
8	2	95.05	95.05	92.43	03.07	102.83	92.13	97.96	N/A	392,500	362,771
9	1	103.42	103.42	103.42	00.00	100.00	103.42	103.42	N/A	135,000	139,615
12	1	60.58	60.58	60.58	00.00	100.00	60.58	60.58	N/A	105,000	63,612
13	1	133.91	133.91	133.91	00.00	100.00	133.91	133.91	N/A	600,000	803,440
<u>ALL</u>	26	93.45	91.10	95.56	14.24	95.33	53.09	133.91	86.42 to 100.31	349,615	334,089

80 Seward
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 : 26	MEDIAN : 93	COV : 20.46	95% Median C.I. : 86.42 to 100.31
Total Sales Price : 9,090,000	WGT. MEAN : 96	STD : 18.64	95% Wgt. Mean C.I. : 87.88 to 103.23
Total Adj. Sales Price : 9,090,000	MEAN : 91	Avg. Abs. Dev : 13.31	95% Mean C.I. : 83.57 to 98.63
Total Assessed Value : 8,686,307			
Avg. Adj. Sales Price : 349,615	COD : 14.24	MAX Sales Ratio : 133.91	
Avg. Assessed Value : 334,089	PRD : 95.33	MIN Sales Ratio : 53.09	

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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	5	97.09	95.88	98.72	04.38	97.12	87.18	101.46	N/A	686,300	677,542
03	21	92.92	89.96	93.64	16.43	96.07	53.09	133.91	80.19 to 101.81	269,452	252,314
04											
<u>ALL</u>	<u>26</u>	<u>93.45</u>	<u>91.10</u>	<u>95.56</u>	<u>14.24</u>	<u>95.33</u>	<u>53.09</u>	<u>133.91</u>	<u>86.42 to 100.31</u>	<u>349,615</u>	<u>334,089</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	26	93.45	91.10	95.56	14.24	95.33	53.09	133.91	86.42 to 100.31	349,615	334,089
Greater Than 14,999	26	93.45	91.10	95.56	14.24	95.33	53.09	133.91	86.42 to 100.31	349,615	334,089
Greater Than 29,999	26	93.45	91.10	95.56	14.24	95.33	53.09	133.91	86.42 to 100.31	349,615	334,089
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	97.96	97.96	97.96	00.00	100.00	97.96	97.96	N/A	40,000	39,182
60,000 TO 99,999	1	113.69	113.69	113.69	00.00	100.00	113.69	113.69	N/A	90,000	102,317
100,000 TO 149,999	3	60.58	74.61	76.17	23.98	97.95	59.84	103.42	N/A	121,667	92,675
150,000 TO 249,999	9	93.35	89.83	90.29	12.10	99.49	53.09	117.36	80.19 to 101.81	179,889	162,418
250,000 TO 499,999	8	88.34	86.32	87.03	10.21	99.18	60.17	100.31	60.17 to 100.31	372,438	324,119
500,000 TO 999,999	3	106.60	110.88	109.44	13.07	101.32	92.13	133.91	N/A	656,667	718,680
1,000,000 +	1	101.46	101.46	101.46	00.00	100.00	101.46	101.46	N/A	2,026,500	2,056,030
<u>ALL</u>	<u>26</u>	<u>93.45</u>	<u>91.10</u>	<u>95.56</u>	<u>14.24</u>	<u>95.33</u>	<u>53.09</u>	<u>133.91</u>	<u>86.42 to 100.31</u>	<u>349,615</u>	<u>334,089</u>

80 Seward
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 : 26
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 Avg. Assessed Value : 334,089

MEDIAN : 93
 WGT. MEAN : 96
 MEAN : 91
 COD : 14.24
 PRD : 95.33

COV : 20.46
 STD : 18.64
 Avg. Abs. Dev : 13.31
 MAX Sales Ratio : 133.91
 MIN Sales Ratio : 53.09

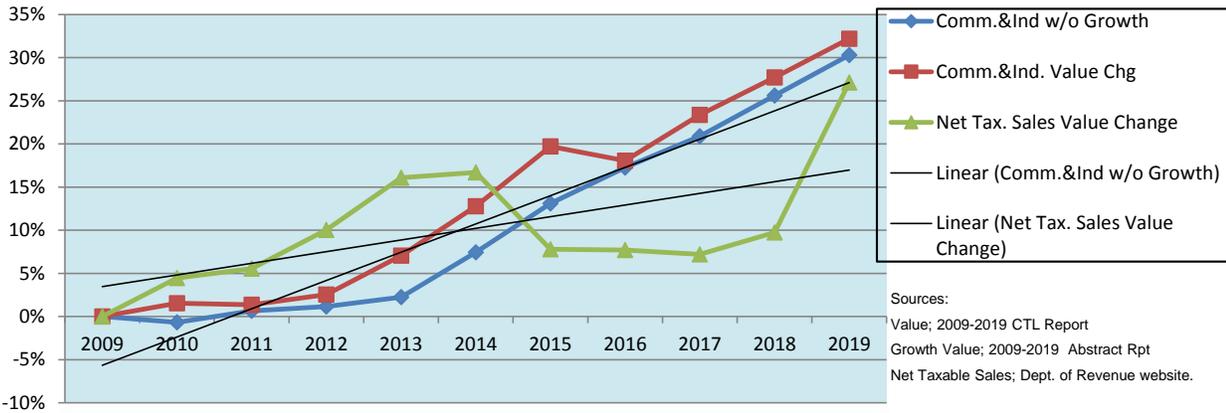
95% Median C.I. : 86.42 to 100.31
 95% Wgt. Mean C.I. : 87.88 to 103.23
 95% Mean C.I. : 83.57 to 98.63

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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
302	1	97.96	97.96	97.96	00.00	100.00	97.96	97.96	N/A	40,000	39,182
344	4	77.07	77.42	81.55	22.33	94.94	59.84	95.70	N/A	151,750	123,752
350	2	89.43	89.43	85.00	15.65	105.21	75.43	103.42	N/A	197,500	167,866
352	6	95.22	90.75	94.93	09.32	95.60	60.17	101.46	60.17 to 101.46	698,583	663,185
353	6	97.37	97.74	96.73	13.57	101.04	80.19	117.36	80.19 to 117.36	160,333	155,088
406	3	86.42	77.98	84.55	15.95	92.23	53.09	94.44	N/A	324,833	274,656
419	1	133.91	133.91	133.91	00.00	100.00	133.91	133.91	N/A	600,000	803,440
446	1	89.50	89.50	89.50	00.00	100.00	89.50	89.50	N/A	310,000	277,453
458	1	106.60	106.60	106.60	00.00	100.00	106.60	106.60	N/A	625,000	666,241
702	1	87.18	87.18	87.18	00.00	100.00	87.18	87.18	N/A	385,000	335,642
<u>ALL</u>	<u>26</u>	<u>93.45</u>	<u>91.10</u>	<u>95.56</u>	<u>14.24</u>	<u>95.33</u>	<u>53.09</u>	<u>133.91</u>	<u>86.42 to 100.31</u>	<u>349,615</u>	<u>334,089</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	\$ 123,357,081	\$ 4,472,435		\$ 118,884,646	--	\$ 99,864,353	--
2009	\$ 129,910,481	\$ 2,183,073	1.68%	\$ 127,727,408	--	\$ 100,059,923	--
2010	\$ 131,901,754	\$ 2,878,892	2.18%	\$ 129,022,862	-0.68%	\$ 104,533,306	4.47%
2011	\$ 131,659,547	\$ 889,030	0.68%	\$ 130,770,517	-0.86%	\$ 105,609,375	1.03%
2012	\$ 133,202,775	\$ 1,792,470	1.35%	\$ 131,410,305	-0.19%	\$ 110,113,645	4.27%
2013	\$ 139,094,220	\$ 6,266,033	4.50%	\$ 132,828,187	-0.28%	\$ 116,159,872	5.49%
2014	\$ 146,514,090	\$ 6,934,631	4.73%	\$ 139,579,459	0.35%	\$ 116,763,637	0.52%
2015	\$ 155,523,843	\$ 8,608,935	5.54%	\$ 146,914,908	0.27%	\$ 107,847,762	-7.64%
2016	\$ 153,391,584	\$ 1,050,547	0.68%	\$ 152,341,037	-2.05%	\$ 107,758,260	-0.08%
2017	\$ 160,267,590	\$ 3,214,713	2.01%	\$ 157,052,877	2.39%	\$ 107,266,779	-0.46%
2018	\$ 165,910,436	\$ 2,719,583	1.64%	\$ 163,190,853	1.82%	\$ 109,813,572	2.37%
2019	\$ 171,744,476	\$ 2,470,613	1.44%	\$ 169,273,863	2.03%	\$ 127,194,289	15.83%
Ann %chg	2.83%			Average	0.28%	2.43%	2.58%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.68%	1.53%	4.47%
2011	0.66%	1.35%	5.55%
2012	1.15%	2.53%	10.05%
2013	2.25%	7.07%	16.09%
2014	7.44%	12.78%	16.69%
2015	13.09%	19.72%	7.78%
2016	17.27%	18.07%	7.69%
2017	20.89%	23.37%	7.20%
2018	25.62%	27.71%	9.75%
2019	30.30%	32.20%	27.12%

County Number	80
County Name	Seward

80 Seward
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 : 41
Total Sales Price : 22,853,499
Total Adj. Sales Price : 22,853,499
Total Assessed Value : 16,964,004
Avg. Adj. Sales Price : 557,402
Avg. Assessed Value : 413,756

MEDIAN : 73
WGT. MEAN : 74
MEAN : 74
COD : 14.89
PRD : 99.18

COV : 19.23
STD : 14.16
Avg. Abs. Dev : 10.87
MAX Sales Ratio : 109.49
MIN Sales Ratio : 44.64

95% Median C.I. : 68.53 to 78.61
95% Wgt. Mean C.I. : 70.69 to 77.77
95% Mean C.I. : 69.29 to 77.95

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17	2	96.18	96.18	95.05	13.84	101.19	82.87	109.49	N/A	405,500	385,428
01-APR-17 To 30-JUN-17	8	68.38	67.66	70.77	13.95	95.61	44.64	92.63	44.64 to 92.63	564,457	399,490
01-JUL-17 To 30-SEP-17	1	94.32	94.32	94.32	00.00	100.00	94.32	94.32	N/A	292,000	275,415
01-OCT-17 To 31-DEC-17	3	88.56	75.48	79.07	15.00	95.46	49.01	88.86	N/A	389,343	307,846
01-JAN-18 To 31-MAR-18	5	69.29	68.31	67.85	08.28	100.68	53.24	79.16	N/A	566,054	384,087
01-APR-18 To 30-JUN-18	4	82.07	80.73	80.13	06.87	100.75	71.84	86.96	N/A	607,860	487,051
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	8	73.84	71.00	76.56	15.90	92.74	46.43	96.10	46.43 to 96.10	441,496	338,004
01-JAN-19 To 31-MAR-19	6	74.60	75.45	72.02	10.03	104.76	61.44	94.36	61.44 to 94.36	656,459	472,780
01-APR-19 To 30-JUN-19	2	73.93	73.93	75.50	08.71	97.92	67.49	80.36	N/A	1,032,193	779,306
01-JUL-19 To 30-SEP-19	2	65.44	65.44	65.38	00.37	100.09	65.20	65.67	N/A	635,000	415,160
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	11	72.53	75.27	75.50	19.22	99.70	44.64	109.49	57.40 to 94.32	510,787	385,653
01-OCT-17 To 30-SEP-18	12	75.09	74.24	74.53	13.81	99.61	49.01	88.86	68.53 to 86.96	535,812	399,348
01-OCT-18 To 30-SEP-19	18	73.12	72.19	73.39	12.71	98.36	46.43	96.10	65.20 to 78.61	600,284	440,535
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	14	73.79	75.31	76.12	20.25	98.94	44.64	109.49	57.40 to 92.63	484,763	368,980
01-JAN-18 To 31-DEC-18	17	73.00	72.50	74.74	13.14	97.00	46.43	96.10	63.06 to 81.59	517,275	386,628
<u>ALL</u>	41	73.00	73.62	74.23	14.89	99.18	44.64	109.49	68.53 to 78.61	557,402	413,756

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	41	73.00	73.62	74.23	14.89	99.18	44.64	109.49	68.53 to 78.61	557,402	413,756
<u>ALL</u>	41	73.00	73.62	74.23	14.89	99.18	44.64	109.49	68.53 to 78.61	557,402	413,756

80 Seward
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)
Qualified
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MEAN : 74
COD : 14.89
PRD : 99.18

COV : 19.23
STD : 14.16
Avg. Abs. Dev : 10.87
MAX Sales Ratio : 109.49
MIN Sales Ratio : 44.64

95% Median C.I. : 68.53 to 78.61
95% Wgt. Mean C.I. : 70.69 to 77.77
95% Mean C.I. : 69.29 to 77.95

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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
_____Irrigated_____											
County	10	70.89	73.34	73.37	06.97	99.96	67.49	86.96	68.20 to 80.36	770,991	565,710
1	10	70.89	73.34	73.37	06.97	99.96	67.49	86.96	68.20 to 80.36	770,991	565,710
_____Dry_____											
County	7	65.67	68.72	68.35	07.83	100.54	61.44	75.96	61.44 to 75.96	627,887	429,135
1	7	65.67	68.72	68.35	07.83	100.54	61.44	75.96	61.44 to 75.96	627,887	429,135
_____Grass_____											
County	5	49.01	51.11	51.46	09.96	99.32	44.64	62.24	N/A	285,020	146,683
1	5	49.01	51.11	51.46	09.96	99.32	44.64	62.24	N/A	285,020	146,683
_____ALL_____	41	73.00	73.62	74.23	14.89	99.18	44.64	109.49	68.53 to 78.61	557,402	413,756

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
_____Irrigated_____											
County	14	72.88	75.21	74.91	08.36	100.40	67.49	86.96	68.53 to 82.87	747,230	559,759
1	14	72.88	75.21	74.91	08.36	100.40	67.49	86.96	68.53 to 82.87	747,230	559,759
_____Dry_____											
County	12	73.84	73.08	71.78	11.90	101.81	57.40	94.32	63.06 to 78.61	543,674	390,232
1	12	73.84	73.08	71.78	11.90	101.81	57.40	94.32	63.06 to 78.61	543,674	390,232
_____Grass_____											
County	6	51.13	58.32	59.17	22.75	98.56	44.64	94.36	44.64 to 94.36	289,517	171,304
1	6	51.13	58.32	59.17	22.75	98.56	44.64	94.36	44.64 to 94.36	289,517	171,304
_____ALL_____	41	73.00	73.62	74.23	14.89	99.18	44.64	109.49	68.53 to 78.61	557,402	413,756

80 Seward County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Seward	1	7200	7150	6597	6599	6600	5800	4800	4291	6546
Butler	1	6698	6197	5929	5870	5583	5572	5179	5047	6166
Fillmore	1	6500	6300	6200	6100	5899	5600	5400	5350	6143
Lancaster	1	6975	6187	5770	5400	4987	4787	4573	4385	5302
Polk	1	6408	5807	5460	5081	4674	4633	4440	3814	5899
Saline	2	7400	7300	7050	7000	6700	0	5150	4640	6874
Saline	3	6800	6700	6500	0	5800	4900	4700	3800	6411
Saunders	1	6320	n/a	5837	5466	n/a	4870	3949	3670	4802
York	1	7000	6900	6400	6300	n/a	6100	5890	5890	6738

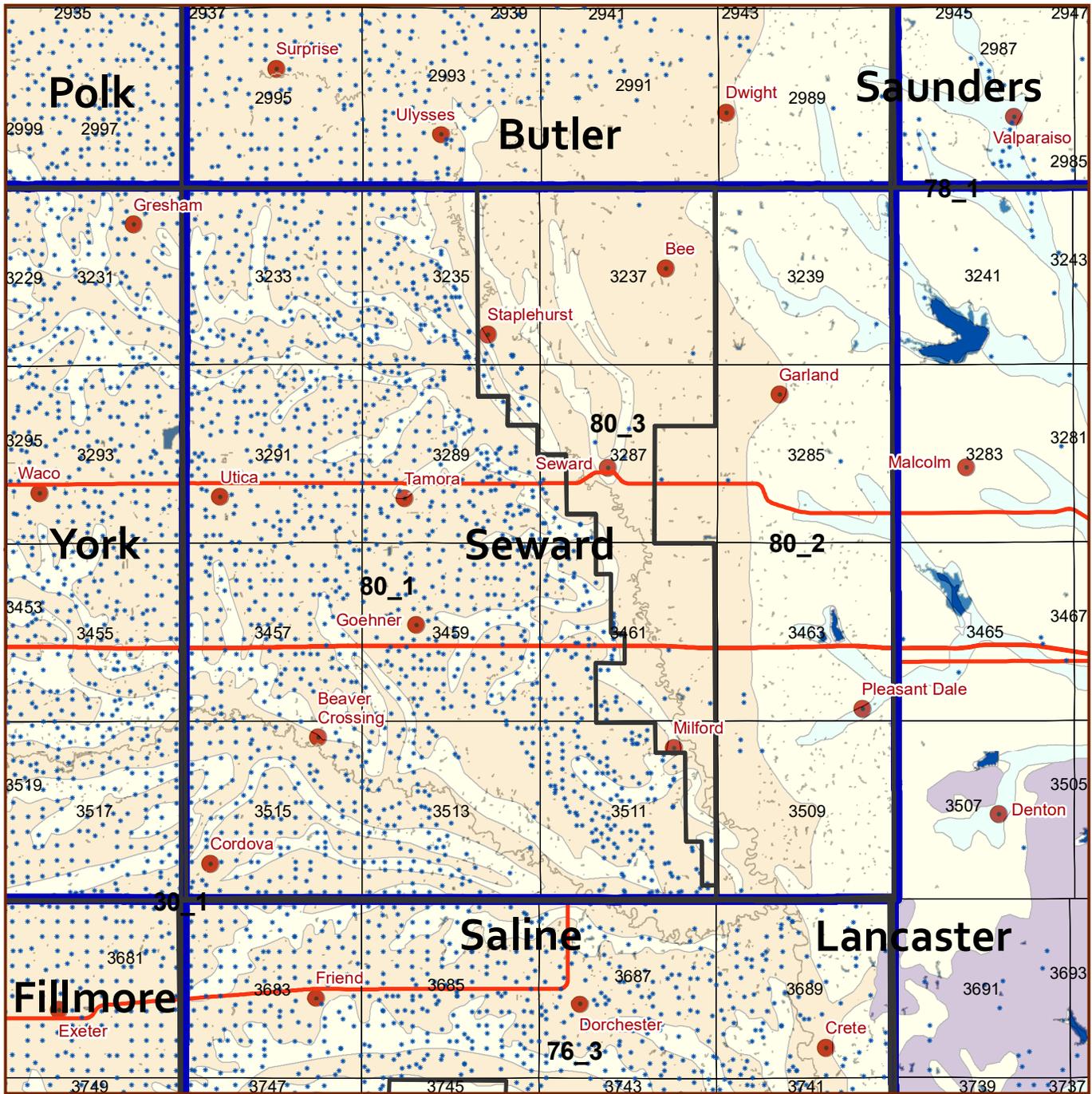
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Seward	1	5300	5200	4750	4750	4700	3500	3200	2900	4601
Butler	1	5400	4899	4611	4599	4386	3993	3100	3000	4324
Fillmore	1	3755	3650	3400	3400	3300	3100	3100	3000	3451
Lancaster	1	5400	4875	4496	4199	4009	3524	3299	3185	4069
Polk	1	5048	4770	3681	3681	3287	3196	3100	3100	4441
Saline	2	5600	5500	5100	5100	5000	3700	3600	2900	4953
Saline	3	5600	5500	5100	5100	5000	3695	3600	2900	4644
Saunders	1	5658	5493	5292	n/a	4560	3839	3433	3196	4231
York	1	5000	5000	4700	4700	4496	n/a	4400	4400	4799

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Seward	1	1900	1899	1800	n/a	1600	n/a	n/a	1600	1874
Butler	1	2291	2272	2233	2200	1863	2128	n/a	2050	2266
Fillmore	1	1500	1500	1400	n/a	n/a	1400	n/a	n/a	1460
Lancaster	1	2153	2145	2099	n/a	2076	1961	2110	2091	2136
Polk	1	2200	2200	2200	2200	2200	2200	2100	2100	2197
Saline	2	1815	2096	2002	2000	1799	1800	1701	1600	1743
Saline	3	1812	2100	1991	2000	1799	198	1700	1600	1739
Saunders	1	2507	2508	2257	n/a	n/a	n/a	n/a	2081	2450
York	1	1521	1530	1510	1500	n/a	n/a	n/a	1311	1515

County	Mkt	CRP	TIMBER	WASTE
Seward	1	2750	602	100
Butler	1	2882	1499	787
Fillmore	1	1428	n/a	390
Lancaster	1	n/a	n/a	746
Polk	1	1150	1150	40
Saline	2	2550	600	100
Saline	3	2540	600	101
Saunders	1	2967	719	177
York	1	n/a	n/a	600

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.

SEWARD COUNTY



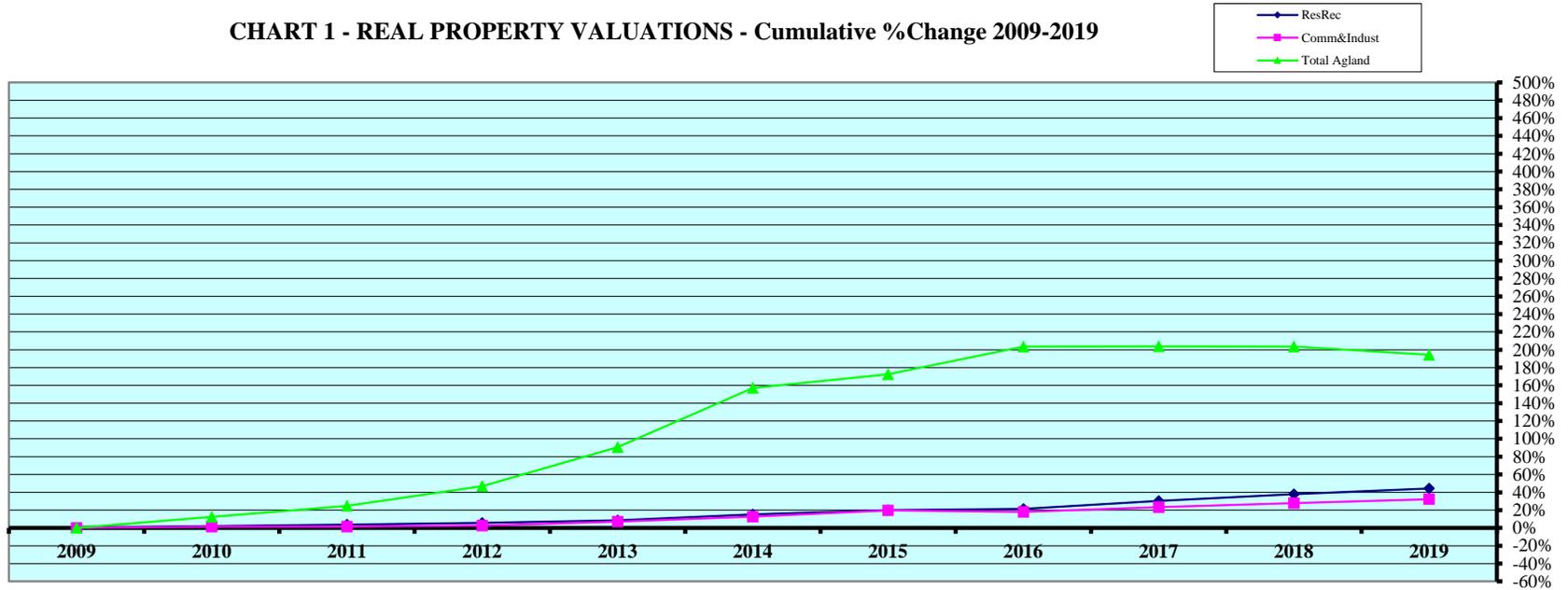
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	649,654,412	--	--	--	129,910,481	--	--	--	565,651,893	--	--	--
2010	662,971,648	13,317,236	2.05%	2.05%	131,901,754	1,991,273	1.53%	1.53%	635,721,874	70,069,981	12.39%	12.39%
2011	673,622,141	10,650,493	1.61%	3.69%	131,659,547	-242,207	-0.18%	1.35%	705,307,771	69,585,897	10.95%	24.69%
2012	686,263,563	12,641,422	1.88%	5.64%	133,202,775	1,543,228	1.17%	2.53%	831,332,061	126,024,290	17.87%	46.97%
2013	704,488,581	18,225,018	2.66%	8.44%	139,094,220	5,891,445	4.42%	7.07%	1,077,341,637	246,009,576	29.59%	90.46%
2014	748,608,427	44,119,846	6.26%	15.23%	146,514,090	7,419,870	5.33%	12.78%	1,453,407,503	376,065,866	34.91%	156.94%
2015	779,057,649	30,449,222	4.07%	19.92%	155,523,843	9,009,753	6.15%	19.72%	1,541,466,791	88,059,288	6.06%	172.51%
2016	788,182,904	9,125,255	1.17%	21.32%	153,391,584	-2,132,259	-1.37%	18.07%	1,717,146,054	175,679,263	11.40%	203.57%
2017	845,985,837	57,802,933	7.33%	30.22%	160,267,590	6,876,006	4.48%	23.37%	1,717,876,676	730,622	0.04%	203.70%
2018	895,043,180	49,057,343	5.80%	37.77%	165,910,436	5,642,846	3.52%	27.71%	1,717,767,655	-109,021	-0.01%	203.68%
2019	937,304,342	42,261,162	4.72%	44.28%	171,744,476	5,834,040	3.52%	32.20%	1,664,251,541	-53,516,114	-3.12%	194.22%

Rate Annual %chg: Residential & Recreational **3.73%**

Commercial & Industrial **2.83%**

Agricultural Land **11.40%**

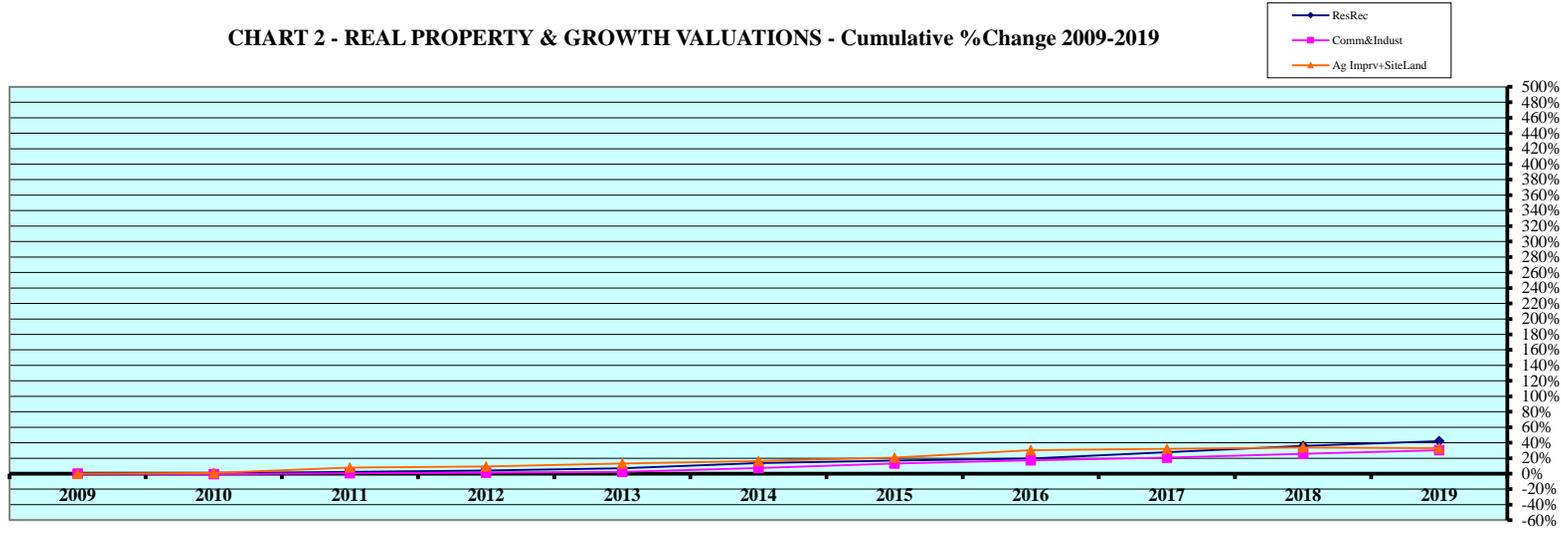
Cnty# **80**
County **SEWARD**

CHART 1

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

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 ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2009	649,654,412	13,568,824	2.09%	636,085,588	--	--	129,910,481	2,183,073	1.68%	127,727,408	--	--
2010	662,971,648	12,201,778	1.84%	650,769,870	0.17%	0.17%	131,901,754	2,878,892	2.18%	129,022,862	-0.68%	-0.68%
2011	673,622,141	9,569,939	1.42%	664,052,202	0.16%	2.22%	131,659,547	889,030	0.68%	130,770,517	-0.86%	0.66%
2012	686,263,563	9,236,809	1.35%	677,026,754	0.51%	4.21%	133,202,775	1,792,470	1.35%	131,410,305	-0.19%	1.15%
2013	704,488,581	8,303,841	1.18%	696,184,740	1.45%	7.16%	139,094,220	6,266,033	4.50%	132,828,187	-0.28%	2.25%
2014	748,608,427	10,356,414	1.38%	738,252,013	4.79%	13.64%	146,514,090	6,934,631	4.73%	139,579,459	0.35%	7.44%
2015	779,057,649	18,921,328	2.43%	760,136,321	1.54%	17.01%	155,523,843	8,608,935	5.54%	146,914,908	0.27%	13.09%
2016	788,182,904	11,383,141	1.44%	776,799,763	-0.29%	19.57%	153,391,584	1,050,547	0.68%	152,341,037	-2.05%	17.27%
2017	845,985,837	15,327,726	1.81%	830,658,111	5.39%	27.86%	160,267,590	3,214,713	2.01%	157,052,877	2.39%	20.89%
2018	895,043,180	11,288,827	1.26%	883,754,353	4.46%	36.03%	165,910,436	2,719,583	1.64%	163,190,853	1.82%	25.62%
2019	937,304,342	14,517,881	1.55%	922,786,461	3.10%	42.04%	171,744,476	2,470,613	1.44%	169,273,863	2.03%	30.30%
Rate Ann%chg	3.73%			2.13%			2.83%			C & I w/o growth 0.28%		

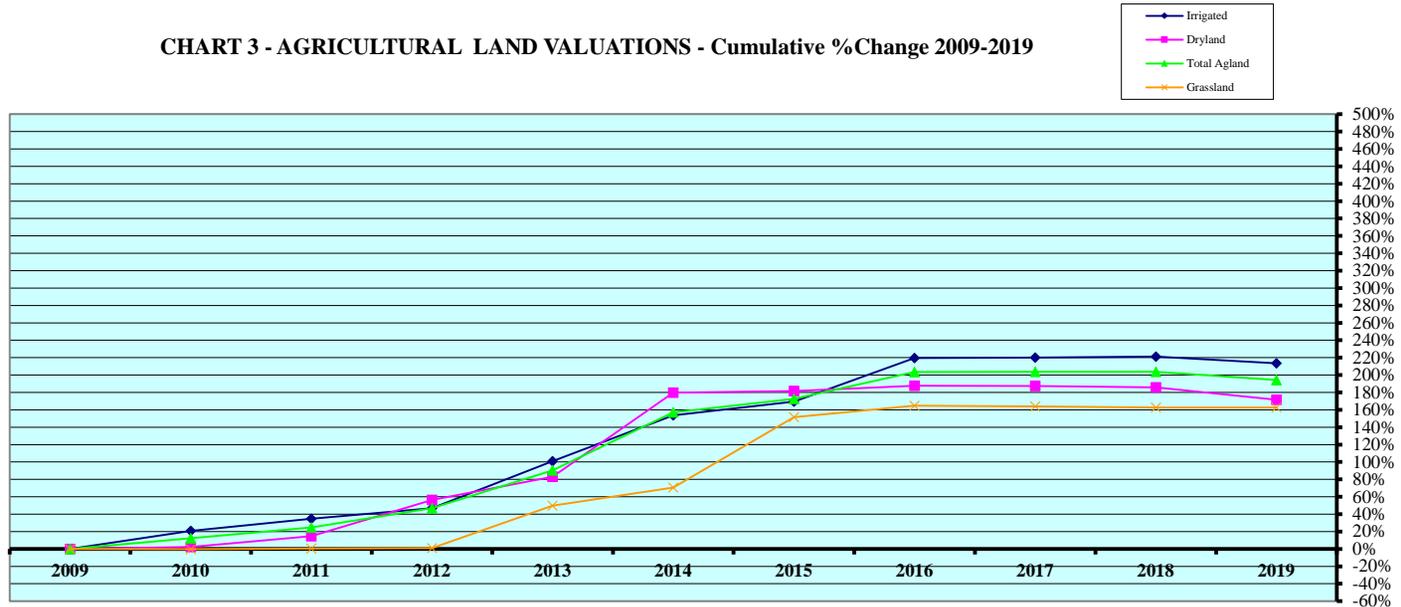
Tax Year	Ag Improvements & Site Land ⁽¹⁾				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2009	87,853,651	25,609,528	113,463,179	3,172,166	--	--
2010	89,679,214	26,954,424	116,633,638	2,035,337	1.00%	1.00%
2011	90,098,373	34,990,281	125,088,654	2,571,074	5.04%	7.98%
2012	91,303,592	36,821,825	128,125,417	3,981,907	-0.76%	9.41%
2013	91,762,516	41,174,162	132,936,678	4,441,396	3.34%	13.25%
2014	93,579,153	42,072,488	135,651,641	3,704,229	0.29%	16.29%
2015	96,128,522	44,967,038	141,095,560	4,188,172	0.93%	20.66%
2016	101,995,674	49,632,748	151,628,422	3,678,270	0.93%	30.39%
2017	102,464,799	50,461,288	152,926,087	2,824,861	-1.01%	32.29%
2018	102,095,861	51,502,972	153,598,833	1,787,908	-0.73%	33.80%
2019	101,379,904	53,717,207	155,097,111	4,000,545	-1.63%	33.17%
Rate Ann%chg	1.44%	7.69%	3.18%	Ag Imprv+Site w/o growth		0.73%

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 80
County SEWARD

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	315,671,875	--	--	--	207,948,988	--	--	--	41,516,152	--	--	--
2010	381,048,675	65,376,800	20.71%	20.71%	212,760,417	4,811,429	2.31%	2.31%	41,409,865	-106,287	-0.26%	-0.26%
2011	424,890,917	43,842,242	11.51%	34.60%	238,238,356	25,477,939	11.97%	14.57%	41,678,552	268,687	0.65%	0.39%
2012	463,627,057	38,736,140	9.12%	46.87%	325,267,118	87,028,762	36.53%	56.42%	41,938,514	259,962	0.62%	1.02%
2013	634,006,574	170,379,517	36.75%	100.84%	380,629,289	55,362,171	17.02%	83.04%	62,206,917	20,268,403	48.33%	49.84%
2014	800,303,353	166,296,779	26.23%	153.52%	581,750,244	201,120,955	52.84%	179.76%	70,846,010	8,639,093	13.89%	70.65%
2015	850,934,332	50,630,979	6.33%	169.56%	585,600,437	3,850,193	0.66%	181.61%	104,409,886	33,563,876	47.38%	151.49%
2016	1,008,492,955	157,558,623	18.52%	219.48%	598,191,112	12,590,675	2.15%	187.66%	109,916,311	5,506,425	5.27%	164.76%
2017	1,010,212,907	1,719,952	0.17%	220.02%	597,593,241	-597,871	-0.10%	187.37%	109,523,042	-393,269	-0.36%	163.81%
2018	1,013,968,147	3,755,240	0.37%	221.21%	594,250,213	-3,343,028	-0.56%	185.77%	108,998,212	-524,830	-0.48%	162.54%
2019	989,711,119	-24,257,028	-2.39%	213.53%	564,574,410	-29,675,803	-4.99%	171.50%	108,994,360	-3,852	0.00%	162.53%

Rate Ann.%chg: Irrigated **12.11%** Dryland **10.50%** Grassland **10.13%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	483,506	--	--	--	31,372	--	--	--	565,651,893	--	--	--
2010	470,014	-13,492	-2.79%	-2.79%	32,903	1,531	4.88%	4.88%	635,721,874	70,069,981	12.39%	12.39%
2011	466,978	-3,036	-0.65%	-3.42%	32,968	65	0.20%	5.09%	705,307,771	69,585,897	10.95%	24.69%
2012	466,498	-480	-0.10%	-3.52%	32,874	-94	-0.29%	4.79%	831,332,061	126,024,290	17.87%	46.97%
2013	466,600	102	0.02%	-3.50%	32,257	-617	-1.88%	2.82%	1,077,341,637	246,009,576	29.59%	90.46%
2014	476,785	10,185	2.18%	-1.39%	31,111	-1,146	-3.55%	-0.83%	1,453,407,503	376,065,866	34.91%	156.94%
2015	489,183	12,398	2.60%	1.17%	32,953	1,842	5.92%	5.04%	1,541,466,791	88,059,288	6.06%	172.51%
2016	514,168	24,985	5.11%	6.34%	31,508	-1,445	-4.39%	0.43%	1,717,146,054	175,679,263	11.40%	203.57%
2017	516,012	1,844	0.36%	6.72%	31,474	-34	-0.11%	0.33%	1,717,876,676	730,622	0.04%	203.70%
2018	519,863	3,851	0.75%	7.52%	31,220	-254	-0.81%	-0.48%	1,717,767,655	-109,021	-0.01%	203.68%
2019	518,156	-1,707	-0.33%	7.17%	453,496	422,276	1352.58%	1345.54%	1,664,251,541	-53,516,114	-3.12%	194.22%

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

Rate Ann.%chg: Total Agric Land **11.40%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	316,239,607	132,468	2,387			208,549,600	126,744	1,645			38,925,070	60,418	644		
2010	380,564,416	132,525	2,872	20.29%	20.29%	213,021,691	126,115	1,689	2.65%	2.65%	39,640,966	60,820	652	1.17%	1.17%
2011	424,758,694	132,947	3,195	11.26%	33.83%	238,269,694	124,104	1,920	13.66%	16.68%	39,862,845	59,339	672	3.07%	4.27%
2012	463,315,149	134,200	3,452	8.06%	44.62%	325,566,473	123,206	2,642	37.63%	60.59%	40,098,699	58,997	680	1.17%	5.50%
2013	633,401,254	135,683	4,668	35.22%	95.55%	380,680,669	122,049	3,119	18.04%	89.56%	60,389,706	58,564	1,031	51.71%	60.05%
2014	799,707,638	140,058	5,710	22.31%	139.18%	580,768,301	118,911	4,884	56.59%	196.82%	69,457,976	57,196	1,214	17.77%	88.49%
2015	848,854,590	142,254	5,967	4.51%	149.96%	588,720,673	117,614	5,006	2.49%	204.21%	105,015,643	61,297	1,713	41.08%	165.92%
2016	1,008,196,362	143,373	7,032	17.84%	194.56%	598,525,708	117,621	5,089	1.66%	209.26%	111,406,999	61,542	1,810	5.66%	180.98%
2017	1,009,735,677	143,620	7,031	-0.02%	194.50%	597,313,479	117,342	5,090	0.03%	209.36%	109,651,409	60,554	1,811	0.03%	181.07%
2018	1,012,254,228	143,986	7,030	-0.01%	194.49%	595,317,258	116,954	5,090	0.00%	209.35%	109,134,433	60,294	1,810	-0.04%	180.95%
2019	989,719,026	144,502	6,849	-2.58%	186.90%	565,067,479	116,747	4,840	-4.91%	194.15%	108,883,226	60,131	1,811	0.04%	181.06%

Rate Annual %chg Average Value/Acre:

11.12%

11.39%

10.89%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	474,888	4,749	100			1,924,852	5,683	339			566,114,017	330,062	1,715		
2010	470,171	4,702	100	0.00%	0.00%	1,827,122	5,415	337	-0.38%	-0.38%	635,524,366	329,577	1,928	12.43%	12.43%
2011	467,191	4,672	100	0.00%	0.00%	1,813,510	5,377	337	-0.04%	-0.42%	705,171,934	326,438	2,160	12.03%	25.95%
2012	466,268	4,663	100	0.00%	0.00%	1,812,373	5,373	337	0.00%	-0.42%	831,258,962	326,439	2,546	17.88%	48.47%
2013	466,048	4,660	100	0.00%	0.00%	2,052,594	5,379	382	13.13%	12.65%	1,076,990,271	326,336	3,300	29.60%	92.42%
2014	468,146	4,681	100	0.00%	0.00%	2,074,454	5,432	382	0.10%	12.76%	1,452,476,515	326,278	4,452	34.89%	159.55%
2015	478,930	4,789	100	0.00%	0.00%	30,547	305	100	-73.82%	-70.48%	1,543,100,383	326,260	4,730	6.25%	175.75%
2016	508,597	5,064	100	0.44%	0.44%	30,546	305	100	0.00%	-70.48%	1,718,668,212	327,905	5,241	10.82%	205.59%
2017	514,265	5,121	100	0.00%	0.43%	31,476	315	100	0.00%	-70.48%	1,717,246,306	326,952	5,252	0.21%	206.23%
2018	516,193	5,140	100	0.00%	0.43%	31,076	311	100	0.00%	-70.48%	1,717,253,188	326,685	5,257	0.08%	206.48%
2019	517,005	5,148	100	0.00%	0.43%	32,463	310	105	4.88%	-69.03%	1,664,219,199	326,836	5,092	-3.13%	196.87%

80
SEWARD

Rate Annual %chg Average Value/Acre:

11.50%

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

CHART 4

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
16,750	SEWARD	118,732,770	47,162,499	63,187,402	935,845,853	150,868,181	20,876,295	1,458,489	1,664,251,541	101,379,904	53,717,207	0	3,157,480,141
cnty sector/value % of total value:		3.76%	1.49%	2.00%	29.64%	4.78%	0.66%	0.05%	52.71%	3.21%	1.70%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
403	BEAVER CROSSING	241,288	146,793	23,248	16,179,316	1,679,540	0	0	0	0	0	0	18,270,185
2.41%	%sector of county sector	0.20%	0.31%	0.04%	1.73%	1.11%							0.58%
	%sector of municipality	1.32%	0.80%	0.13%	88.56%	9.19%							100.00%
191	BEE	724,547	304,953	84,155	6,747,689	1,461,653	0	0	45,990	0	0	0	9,368,987
1.14%	%sector of county sector	0.61%	0.65%	0.13%	0.72%	0.97%			0.00%	0.30%			0.30%
	%sector of municipality	7.73%	3.25%	0.90%	72.02%	15.60%			0.49%				100.00%
137	CORDOVA	109,266	52,898	2,829	5,468,806	1,386,781	0	0	84,656	0	0	0	7,105,236
0.82%	%sector of county sector	0.09%	0.11%	0.00%	0.58%	0.92%			0.01%				0.23%
	%sector of municipality	1.54%	0.74%	0.04%	76.97%	19.52%			1.19%				100.00%
216	GARLAND	56,343	46,509	2,488	10,057,058	614,934	0	0	0	0	0	0	10,777,332
1.29%	%sector of county sector	0.05%	0.10%	0.00%	1.07%	0.41%							0.34%
	%sector of municipality	0.52%	0.43%	0.02%	93.32%	5.71%							100.00%
154	GOEHNER	20,358	6,842	366	8,814,580	799,995	0	1,211	0	0	0	0	9,643,352
0.92%	%sector of county sector	0.02%	0.01%	0.00%	0.94%	0.53%		0.08%					0.31%
	%sector of municipality	0.21%	0.07%	0.00%	91.41%	8.30%		0.01%					100.00%
2,090	MILFORD	1,630,923	754,345	1,070,571	93,972,478	10,035,522	0	0	0	0	0	0	107,463,839
12.48%	%sector of county sector	1.37%	1.60%	1.69%	10.04%	6.65%							3.40%
	%sector of municipality	1.52%	0.70%	1.00%	87.45%	9.34%							100.00%
205	PLEASANT DALE	96,988	108,262	5,790	11,187,528	1,142,405	0	0	0	0	0	0	12,540,973
1.22%	%sector of county sector	0.08%	0.23%	0.01%	1.20%	0.76%							0.40%
	%sector of municipality	0.77%	0.86%	0.05%	89.21%	9.11%							100.00%
6,964	SEWARD	40,863,777	2,681,807	2,221,819	368,885,908	78,387,860	17,819,064	0	949,766	0	245,940	0	512,055,941
41.58%	%sector of county sector	34.42%	5.69%	3.52%	39.42%	51.96%	85.36%		0.06%	51.96%	0.46%		16.22%
	%sector of municipality	7.98%	0.52%	0.43%	72.04%	15.31%	3.48%		0.19%		0.05%		100.00%
242	STAPLEHURST	65,659	214,353	165,290	7,461,161	927,870	0	0	0	0	0	0	8,834,333
1.44%	%sector of county sector	0.06%	0.45%	0.26%	0.80%	0.62%							0.28%
	%sector of municipality	0.74%	2.43%	1.87%	84.46%	10.50%							100.00%
861	UTICA	1,458,222	399,784	1,123,610	36,120,121	4,755,561	437,818	0	0	0	0	0	44,295,116
5.14%	%sector of county sector	1.23%	0.85%	1.78%	3.86%	3.15%	2.10%						1.40%
	%sector of municipality	3.29%	0.90%	2.54%	81.54%	10.74%	0.99%						100.00%
11,463	Total Municipalities	45,267,371	4,716,546	4,700,166	564,894,645	101,192,121	18,256,882	1,211	1,080,412	0	245,940	0	740,355,294
68.44%	%all municip.sectors of cnty	38.13%	10.00%	7.44%	60.36%	67.07%	87.45%	0.08%	0.06%		0.46%		23.45%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 10,570	Value : 2,932,929,176	Growth 31,929,892	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	380	5,891,173	88	1,655,208	125	3,349,829	593	10,896,210	
02. Res Improve Land	4,073	87,519,675	404	14,698,371	1,088	50,266,104	5,565	152,484,150	
03. Res Improvements	4,154	522,108,226	408	82,858,033	1,127	234,109,358	5,689	839,075,617	
04. Res Total	4,534	615,519,074	496	99,211,612	1,252	287,725,291	6,282	1,002,455,977	14,697,117
% of Res Total	72.17	61.40	7.90	9.90	19.93	28.70	59.43	34.18	46.03
05. Com UnImp Land	84	1,811,092	9	194,511	27	921,900	120	2,927,503	
06. Com Improve Land	457	17,997,569	27	982,755	43	5,403,878	527	24,384,202	
07. Com Improvements	479	86,151,185	37	11,012,011	68	32,498,619	584	129,661,815	
08. Com Total	563	105,959,846	46	12,189,277	95	38,824,397	704	156,973,520	3,128,447
% of Com Total	79.97	67.50	6.53	7.77	13.49	24.73	6.66	5.35	9.80
09. Ind UnImp Land	5	33,440	0	0	0	0	5	33,440	
10. Ind Improve Land	8	2,004,020	1	160,875	0	0	9	2,164,895	
11. Ind Improvements	8	19,849,432	1	2,458,538	0	0	9	22,307,970	
12. Ind Total	13	21,886,892	1	2,619,413	0	0	14	24,506,305	3,609,650
% of Ind Total	92.86	89.31	7.14	10.69	0.00	0.00	0.13	0.84	11.30
13. Rec UnImp Land	0	0	2	69,429	1	293,500	3	362,929	
14. Rec Improve Land	0	0	2	103,933	3	37,555	5	141,488	
15. Rec Improvements	1	1,240	3	487,497	27	444,932	31	933,669	
16. Rec Total	1	1,240	5	660,859	28	775,987	34	1,438,086	2,607
% of Rec Total	2.94	0.09	14.71	45.95	82.35	53.96	0.32	0.05	0.01
Res & Rec Total	4,535	615,520,314	501	99,872,471	1,280	288,501,278	6,316	1,003,894,063	14,699,724
% of Res & Rec Total	71.80	61.31	7.93	9.95	20.27	28.74	59.75	34.23	46.04
Com & Ind Total	576	127,846,738	47	14,808,690	95	38,824,397	718	181,479,825	6,738,097
% of Com & Ind Total	80.22	70.45	6.55	8.16	13.23	21.39	6.79	6.19	21.10
17. Taxable Total	5,111	743,367,052	548	114,681,161	1,375	327,325,675	7,034	1,185,373,888	21,437,821
% of Taxable Total	72.66	62.71	7.79	9.67	19.55	27.61	66.55	40.42	67.14

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	14	17,203	1,293,952	0	0	0
19. Commercial	35	2,845,446	10,495,347	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	14	17,203	1,293,952
19. Commercial	0	0	0	35	2,845,446	10,495,347
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				49	2,862,649	11,789,299

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	407	68	115	590

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	1,222,832	336	133,603,505	2,011	939,377,957	2,359	1,074,204,294
28. Ag-Improved Land	1	70,251	138	72,300,453	932	462,867,902	1,071	535,238,606
29. Ag Improvements	1	411,209	148	15,511,646	1,028	122,189,533	1,177	138,112,388

30. Ag Total					3,536	1,747,555,288
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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	1	1.00	18,000	87	89.00	1,589,000	
33. HomeSite Improvements	1	0.00	411,209	86	0.00	11,229,610	
34. HomeSite Total							
35. FarmSite UnImp Land	2	121.40	245,940	13	36.54	226,930	
36. FarmSite Improv Land	1	1.25	3,750	132	466.64	1,458,940	
37. FarmSite Improvements	0	0.00	0	144	0.00	4,282,036	
38. FarmSite Total							
39. Road & Ditches	0	1.37	0	0	719.86	0	
40. Other- Non Ag Use	0	0.00	0	0	439.08	745,609	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	7	7.00	126,000	7	7.00	126,000	
32. HomeSite Improv Land	578	584.00	10,461,000	666	674.00	12,068,000	
33. HomeSite Improvements	576	0.00	78,011,630	663	0.00	89,652,449	2,813,022
34. HomeSite Total				670	681.00	101,846,449	
35. FarmSite UnImp Land	83	146.81	531,000	98	304.75	1,003,870	
36. FarmSite Improv Land	903	2,916.71	9,455,525	1,036	3,384.60	10,918,215	
37. FarmSite Improvements	1,002	0.00	44,177,903	1,146	0.00	48,459,939	7,679,049
38. FarmSite Total				1,244	3,689.35	60,382,024	
39. Road & Ditches	0	5,861.13	0	0	6,582.36	0	
40. Other- Non Ag Use	0	456.40	773,081	0	895.48	1,518,690	
41. Total Section VI				1,914	11,848.19	163,747,163	10,492,071

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	343.02	1,041,710
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	12	1,194.55	3,115,055	15	1,537.57	4,156,765

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	109	10,321.24	37,671,102
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	842	79,746.54	255,136,326	951	90,067.78	292,807,428
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	41,023.28	29.91%	295,366,837	32.90%	7,199.98
46. 1A	30,104.08	21.95%	215,244,570	23.97%	7,150.01
47. 2A1	13,375.59	9.75%	88,239,981	9.83%	6,597.09
48. 2A	16,055.82	11.71%	105,959,484	11.80%	6,599.44
49. 3A1	3,839.66	2.80%	25,341,756	2.82%	6,600.00
50. 3A	13,397.43	9.77%	77,705,094	8.65%	5,800.00
51. 4A1	13,447.71	9.80%	64,549,008	7.19%	4,800.00
52. 4A	5,922.40	4.32%	25,415,958	2.83%	4,291.50
53. Total	137,165.97	100.00%	897,822,688	100.00%	6,545.52
Dry					
54. 1D1	7,418.33	20.36%	39,317,149	23.45%	5,300.00
55. 1D	8,588.96	23.57%	44,662,592	26.63%	5,200.00
56. 2D1	3,493.04	9.58%	16,592,074	9.89%	4,750.04
57. 2D	5,730.92	15.73%	27,222,122	16.23%	4,750.04
58. 3D1	3,055.54	8.38%	14,361,038	8.56%	4,700.00
59. 3D	23.07	0.06%	80,745	0.05%	3,500.00
60. 4D1	6,214.27	17.05%	19,885,664	11.86%	3,200.00
61. 4D	1,920.02	5.27%	5,568,058	3.32%	2,900.00
62. Total	36,444.15	100.00%	167,689,442	100.00%	4,601.27
Grass					
63. 1G1	6,359.63	52.26%	12,713,346	58.11%	1,999.07
64. 1G	1,480.60	12.17%	2,859,510	13.07%	1,931.32
65. 2G1	2,537.50	20.85%	4,994,970	22.83%	1,968.46
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	78.30	0.64%	170,851	0.78%	2,182.01
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,611.53	13.24%	969,408	4.43%	601.55
70. 4G	100.84	0.83%	171,856	0.79%	1,704.24
71. Total	12,168.40	100.00%	21,879,941	100.00%	1,798.10
Irrigated Total					
Irrigated Total	137,165.97	72.83%	897,822,688	82.51%	6,545.52
Dry Total					
Dry Total	36,444.15	19.35%	167,689,442	15.41%	4,601.27
Grass Total					
Grass Total	12,168.40	6.46%	21,879,941	2.01%	1,798.10
72. Waste	1,833.40	0.97%	183,340	0.02%	100.00
73. Other	717.17	0.38%	603,242	0.06%	841.14
74. Exempt	68.90	0.04%	0	0.00%	0.00
75. Market Area Total	188,329.09	100.00%	1,088,178,653	100.00%	5,778.07

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	408.54	26.40%	2,778,072	28.51%	6,800.00
46. 1A	312.90	20.22%	2,096,430	21.51%	6,700.00
47. 2A1	319.93	20.67%	2,079,545	21.34%	6,500.00
48. 2A	262.60	16.97%	1,601,860	16.44%	6,100.00
49. 3A1	51.24	3.31%	297,192	3.05%	5,800.00
50. 3A	23.30	1.51%	114,170	1.17%	4,900.00
51. 4A1	150.09	9.70%	705,423	7.24%	4,700.00
52. 4A	18.88	1.22%	71,744	0.74%	3,800.00
53. Total	1,547.48	100.00%	9,744,436	100.00%	6,296.97
Dry					
54. 1D1	3,938.43	10.00%	20,873,679	12.47%	5,300.00
55. 1D	6,483.97	16.47%	33,716,644	20.15%	5,200.00
56. 2D1	2,565.49	6.52%	12,186,148	7.28%	4,750.03
57. 2D	8,481.17	21.54%	40,285,746	24.08%	4,750.02
58. 3D1	1,291.60	3.28%	6,070,520	3.63%	4,700.00
59. 3D	6,013.17	15.27%	21,022,953	12.56%	3,496.15
60. 4D1	8,147.16	20.69%	26,070,912	15.58%	3,200.00
61. 4D	2,448.02	6.22%	7,099,258	4.24%	2,900.00
62. Total	39,369.01	100.00%	167,325,860	100.00%	4,250.19
Grass					
63. 1G1	19,695.26	49.25%	43,658,511	55.41%	2,216.70
64. 1G	6,836.17	17.09%	14,289,036	18.14%	2,090.21
65. 2G1	1,958.04	4.90%	4,102,875	5.21%	2,095.40
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	8,335.97	20.84%	14,699,003	18.66%	1,763.32
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,030.24	7.58%	1,818,144	2.31%	600.00
70. 4G	137.53	0.34%	221,752	0.28%	1,612.39
71. Total	39,993.21	100.00%	78,789,321	100.00%	1,970.07
Irrigated Total					
Irrigated Total	1,547.48	1.86%	9,744,436	3.80%	6,296.97
Dry Total					
Dry Total	39,369.01	47.30%	167,325,860	65.30%	4,250.19
Grass Total					
Grass Total	39,993.21	48.05%	78,789,321	30.75%	1,970.07
72. Waste	1,770.65	2.13%	179,278	0.07%	101.25
73. Other	546.09	0.66%	208,400	0.08%	381.62
74. Exempt	57.20	0.07%	0	0.00%	0.00
75. Market Area Total	83,226.44	100.00%	256,247,295	100.00%	3,078.92

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,060.88	35.54%	14,013,984	37.90%	6,800.00
46. 1A	1,192.42	20.56%	7,989,214	21.61%	6,700.00
47. 2A1	1,226.66	21.15%	7,973,290	21.57%	6,500.00
48. 2A	460.35	7.94%	2,808,135	7.60%	6,100.00
49. 3A1	232.77	4.01%	1,350,066	3.65%	5,800.00
50. 3A	46.94	0.81%	230,006	0.62%	4,900.00
51. 4A1	455.07	7.85%	2,138,829	5.78%	4,700.00
52. 4A	123.62	2.13%	469,756	1.27%	3,800.00
53. Total	5,798.71	100.00%	36,973,280	100.00%	6,376.12
Dry					
54. 1D1	9,528.45	23.41%	50,500,785	27.03%	5,300.00
55. 1D	8,705.39	21.39%	45,268,028	24.23%	5,200.00
56. 2D1	4,344.13	10.67%	20,634,699	11.05%	4,750.02
57. 2D	6,728.22	16.53%	31,959,170	17.11%	4,750.02
58. 3D1	1,530.38	3.76%	7,192,786	3.85%	4,700.00
59. 3D	153.59	0.38%	537,565	0.29%	3,500.00
60. 4D1	8,531.81	20.96%	27,301,792	14.62%	3,200.00
61. 4D	1,174.84	2.89%	3,407,036	1.82%	2,900.00
62. Total	40,696.81	100.00%	186,801,861	100.00%	4,590.09
Grass					
63. 1G1	3,799.71	47.94%	7,704,136	51.93%	2,027.56
64. 1G	1,186.80	14.97%	2,286,150	15.41%	1,926.31
65. 2G1	2,082.19	26.27%	4,161,015	28.05%	1,998.38
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	38.60	0.49%	68,019	0.46%	1,762.15
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	720.76	9.09%	456,919	3.08%	633.94
70. 4G	98.15	1.24%	158,504	1.07%	1,614.92
71. Total	7,926.21	100.00%	14,834,743	100.00%	1,871.61
Irrigated Total					
Irrigated Total	5,798.71	10.26%	36,973,280	15.45%	6,376.12
Dry Total					
Dry Total	40,696.81	72.00%	186,801,861	78.03%	4,590.09
Grass Total					
Grass Total	7,926.21	14.02%	14,834,743	6.20%	1,871.61
72. Waste	1,539.09	2.72%	153,909	0.06%	100.00
73. Other	566.40	1.00%	618,384	0.26%	1,091.78
74. Exempt	191.31	0.34%	0	0.00%	0.00
75. Market Area Total	56,527.22	100.00%	239,382,177	100.00%	4,234.81

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	10.98	75,821	14,547.72	95,878,836	129,953.46	848,585,747	144,512.16	944,540,404
77. Dry Land	209.76	915,001	20,540.76	93,658,312	95,759.45	427,243,850	116,509.97	521,817,163
78. Grass	14.42	29,398	6,308.67	11,740,826	53,764.73	103,733,781	60,087.82	115,504,005
79. Waste	19.21	1,921	1,070.95	107,095	4,052.98	407,511	5,143.14	516,527
80. Other	9.29	3,252	372.39	498,410	1,447.98	928,364	1,829.66	1,430,026
81. Exempt	113.57	0	77.74	0	126.10	0	317.41	0
82. Total	263.66	1,025,393	42,840.49	201,883,479	284,978.60	1,380,899,253	328,082.75	1,583,808,125

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	144,512.16	44.05%	944,540,404	59.64%	6,536.06
Dry Land	116,509.97	35.51%	521,817,163	32.95%	4,478.73
Grass	60,087.82	18.31%	115,504,005	7.29%	1,922.25
Waste	5,143.14	1.57%	516,527	0.03%	100.43
Other	1,829.66	0.56%	1,430,026	0.09%	781.58
Exempt	317.41	0.10%	0	0.00%	0.00
Total	328,082.75	100.00%	1,583,808,125	100.00%	4,827.47

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 Beaver Crossing	56	437,059	203	2,231,186	204	13,653,506	260	16,321,751	150,587
83.2 Bee	20	269,982	92	1,090,977	92	5,877,174	112	7,238,133	284,181
83.3 Cordova	26	113,358	80	683,100	80	4,803,854	106	5,600,312	183,282
83.4 Garland	5	39,537	103	1,573,008	104	8,589,829	109	10,202,374	143,047
83.5 Goehner	5	103,244	85	1,241,736	86	8,623,595	91	9,968,575	44,487
83.6 Grover	25	88,754	20	146,177	21	887,969	46	1,122,900	0
83.7 Milford	26	265,922	636	12,626,046	651	82,224,321	677	95,116,289	659,866
83.8 Pleasant Dale	6	40,862	97	1,696,512	98	9,575,003	104	11,312,377	21,978
83.9 Rural	153	4,679,923	1,298	57,838,404	1,359	276,736,180	1,512	339,254,507	4,000,763
83.10 Rural Subdiv	17	524,354	142	6,877,596	143	39,205,943	160	46,607,893	567,616
83.11 Seward	201	4,198,439	2,326	60,983,151	2,375	346,008,541	2,576	411,190,131	8,202,202
83.12 Staplehurst	7	33,845	108	643,379	108	6,849,199	115	7,526,423	70,409
83.13 Tamora	19	69,064	36	196,186	41	810,764	60	1,076,014	0
83.14 Utica	30	394,796	344	4,798,180	358	36,163,408	388	41,356,384	371,306
84 Residential Total	596	11,259,139	5,570	152,625,638	5,720	840,009,286	6,316	1,003,894,063	14,699,724

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Beaver Crossing	12	42,211	24	187,961	26	1,447,606	38	1,677,778	0
85.2	Bee	1	5,513	7	82,661	7	1,373,479	8	1,461,653	0
85.3	Cordova	1	26,607	18	53,173	19	1,325,539	20	1,405,319	0
85.4	Garland	1	4,576	15	140,166	17	470,192	18	614,934	0
85.5	Gohner	6	26,464	12	82,501	13	691,588	19	800,553	0
85.6	Grover	0	0	1	6,430	5	279,740	5	286,170	0
85.7	Milford	6	36,709	78	1,442,719	79	9,432,881	85	10,912,309	204,718
85.8	Pleasant Dale	0	0	11	278,914	12	887,022	12	1,165,936	39,517
85.9	Rural	25	1,043,899	66	6,611,954	95	37,705,082	120	45,360,935	931,214
85.10	Seward	47	1,647,365	246	17,071,187	256	84,242,936	303	102,961,488	5,446,863
85.11	Staplehurst	3	3,554	10	41,500	12	926,203	15	971,257	48,867
85.12	Tamora	11	72,512	5	39,124	6	8,556,478	17	8,668,114	66,918
85.13	Utica	12	51,533	43	510,807	46	4,631,039	58	5,193,379	0
86	Commercial Total	125	2,960,943	536	26,549,097	593	151,969,785	718	181,479,825	6,738,097

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,657.14	61.05%	10,746,374	61.90%	1,899.61
88. 1G	1,428.24	15.41%	2,712,902	15.63%	1,899.47
89. 2G1	2,062.33	22.26%	3,712,278	21.38%	1,800.04
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	34.90	0.38%	55,840	0.32%	1,600.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	83.32	0.90%	133,312	0.77%	1,600.00
95. Total	9,265.93	100.00%	17,360,706	100.00%	1,873.61
CRP					
96. 1C1	702.49	54.42%	1,966,972	55.41%	2,800.00
97. 1C	52.36	4.06%	146,608	4.13%	2,800.00
98. 2C1	475.17	36.81%	1,282,692	36.13%	2,699.44
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	43.40	3.36%	115,011	3.24%	2,650.02
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	17.52	1.36%	38,544	1.09%	2,200.00
104. Total	1,290.94	100.00%	3,549,827	100.00%	2,749.80
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,611.53	100.00%	969,408	100.00%	601.55
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	1,611.53	100.00%	969,408	100.00%	601.55
<hr/>					
Grass Total	9,265.93	76.15%	17,360,706	79.35%	1,873.61
CRP Total	1,290.94	10.61%	3,549,827	16.22%	2,749.80
Timber Total	1,611.53	13.24%	969,408	4.43%	601.55
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114. Market Area Total	12,168.40	100.00%	21,879,941	100.00%	1,798.10

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	12,732.68	47.86%	24,163,287	50.10%	1,897.74
88. 1G	5,383.11	20.23%	10,220,468	21.19%	1,898.62
89. 2G1	1,315.37	4.94%	2,367,666	4.91%	1,800.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	7,039.27	26.46%	11,262,668	23.35%	1,599.98
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	134.69	0.51%	215,504	0.45%	1,600.00
95. Total	26,605.12	100.00%	48,229,593	100.00%	1,812.79
CRP					
96. 1C1	6,962.58	67.22%	19,495,224	67.83%	2,800.00
97. 1C	1,453.06	14.03%	4,068,568	14.16%	2,800.00
98. 2C1	642.67	6.20%	1,735,209	6.04%	2,700.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	1,296.70	12.52%	3,436,335	11.96%	2,650.06
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.84	0.03%	6,248	0.02%	2,200.00
104. Total	10,357.85	100.00%	28,741,584	100.00%	2,774.86
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	3,030.24	100.00%	1,818,144	100.00%	600.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	3,030.24	100.00%	1,818,144	100.00%	600.00
Grass Total					
	26,605.12	66.52%	48,229,593	61.21%	1,812.79
CRP Total					
	10,357.85	25.90%	28,741,584	36.48%	2,774.86
Timber Total					
	3,030.24	7.58%	1,818,144	2.31%	600.00
114. Market Area Total	39,993.21	100.00%	78,789,321	100.00%	1,970.07

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	3,257.20	52.87%	6,185,108	53.78%	1,898.90
88. 1G	1,152.10	18.70%	2,188,990	19.03%	1,900.00
89. 2G1	1,623.22	26.35%	2,921,796	25.40%	1,800.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	32.64	0.53%	52,224	0.45%	1,600.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	95.71	1.55%	153,136	1.33%	1,600.00
95. Total	6,160.87	100.00%	11,501,254	100.00%	1,866.82
CRP					
96. 1C1	542.51	51.94%	1,519,028	52.81%	2,800.00
97. 1C	34.70	3.32%	97,160	3.38%	2,800.00
98. 2C1	458.97	43.94%	1,239,219	43.08%	2,700.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	5.96	0.57%	15,795	0.55%	2,650.17
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.44	0.23%	5,368	0.19%	2,200.00
104. Total	1,044.58	100.00%	2,876,570	100.00%	2,753.81
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	720.76	100.00%	456,919	100.00%	633.94
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	720.76	100.00%	456,919	100.00%	633.94
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Grass Total	6,160.87	77.73%	11,501,254	77.53%	1,866.82
CRP Total	1,044.58	13.18%	2,876,570	19.39%	2,753.81
Timber Total	720.76	9.09%	456,919	3.08%	633.94
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114. Market Area Total	7,926.21	100.00%	14,834,743	100.00%	1,871.61

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

80 Seward

	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	935,845,853	1,002,455,977	66,610,124	7.12%	14,697,117	5.55%
02. Recreational	1,458,489	1,438,086	-20,403	-1.40%	2,607	-1.58%
03. Ag-Homesite Land, Ag-Res Dwelling	101,379,904	101,846,449	466,545	0.46%	2,813,022	-2.31%
04. Total Residential (sum lines 1-3)	1,038,684,246	1,105,740,512	67,056,266	6.46%	17,512,746	4.77%
05. Commercial	150,868,181	156,973,520	6,105,339	4.05%	3,128,447	1.97%
06. Industrial	20,876,295	24,506,305	3,630,010	17.39%	3,609,650	0.10%
07. Total Commercial (sum lines 5-6)	171,744,476	181,479,825	9,735,349	5.67%	6,738,097	1.75%
08. Ag-Farmsite Land, Outbuildings	52,198,517	60,382,024	8,183,507	15.68%	7,679,049	0.97%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,518,690	1,518,690	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	53,717,207	61,900,714	8,183,507	15.23%	7,679,049	0.94%
12. Irrigated	989,711,119	944,540,404	-45,170,715	-4.56%		
13. Dryland	564,574,410	521,817,163	-42,757,247	-7.57%		
14. Grassland	108,994,360	115,504,005	6,509,645	5.97%		
15. Wasteland	518,156	516,527	-1,629	-0.31%		
16. Other Agland	453,496	1,430,026	976,530	215.33%		
17. Total Agricultural Land	1,664,251,541	1,583,808,125	-80,443,416	-4.83%		
18. Total Value of all Real Property (Locally Assessed)	2,928,397,470	2,932,929,176	4,531,706	0.15%	31,929,892	-0.94%

2020 Assessment Survey for Seward County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	3
4.	Other part-time employees:
	1-- part time
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$334,135
7.	Adopted budget, or granted budget if different from above:
	\$334,135--The county assessor's budget contains the costs of retirement. All other benefits are paid by the county's general budget.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$20,000 out of budget to go into an Appraisal fund . Total in Appraisal Fund \$45,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	0
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$42,000--Includes CAMAVISION, GIS, Network maintenance, software maintenance, gWorks, and Personal Property on line.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 1,000
12.	Other miscellaneous funds:
	None.
13.	Amount of last year's assessor's budget not used:
	\$1,258.68

B. Computer, Automation Information and GIS

1.	Administrative software:
	CAMAVISION; --This is the name of the Vanguard Appraisal Inc. CAMA package.
2.	CAMA software:
	CAMAVISION
3.	Are cadastral maps currently being used?
	Yes; The cadastral maps were purchased in 1966 and are still maintained by the County Assessor's office. The county also uses GIS.
4.	If so, who maintains the Cadastral Maps?
	The county assessor's staff
5.	Does the county have GIS software?
	Yes. But the software is actually from ESRI
6.	Is GIS available to the public? If so, what is the web address?
	Yes; seward.nebraskaassessors.com & seward.gworks.com
7.	Who maintains the GIS software and maps?
	The programming is maintained by gWorks and the maps are maintained by the county assessor's office staff.
8.	What type of aerial imagery is used in the cyclical review of properties?
	By plane and by drone
9.	When was the aerial imagery last updated?
	Part of the county in 2016 by plane and Suburban Seward by drone in 2019
10.	Personal Property software:
	CAMAVISION

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?

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

D. Contracted Services

1.	Appraisal Services:
	Vanguard
2.	GIS Services:
	gWorks; gWorks maintains and supports the GIS software ESRI updates and maintains a website that provides public access to the counties assessment records.
3.	Other services:
	An online personal property schedule system developed by Radwen from Aurora.

E. Appraisal /Listing Services

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

2020 Residential Assessment Survey for Seward County

1.	Valuation data collection done by:																		
	County Assessor and Office Staff																		
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																		
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9	<p>Pleasant Dale:</p> <p>----Pleasant Dale is on the eastern edge of Seward County just 1 mile in from the Lancaster County line and 2 ½ miles south of I-80 and 2 miles south of Highway 6. It also has Highway 103 on the edge town that goes south to Crete in Saline County. The town has a post office, a Coop elevator, a lumberyard, a restaurant, two apartment buildings, a gas station/mini mart/car wash and auto service garage. Due to the towns location there is influence from Lincoln. The town has some nice ranch style homes along with older better kept homes.</p>
10	<p>Staplehurst:</p> <p>----Staplehurst is located approximately 6 miles northwest of Seward. The town has a Coop elevator, a post office, a tavern, a towing business, storage unit business. There is very little new construction in this town. With the town's proximity and the older homes, it is a less desirable town to live in. Termites are a problem in Staplehurst. Very little to draw people to this town.</p>
11	<p>Tamora:</p> <p>----Tamora is an unincorporated town 7 miles west of Seward on Highway 34. The main purpose of Tamora is the huge Coop elevator. The rest of the town has a few older homes and some mobile homes. Nothing is kept very well in this town. The properties have to have their own wells and septic systems.</p>
12	<p>Utica:</p> <p>----Utica is the 3rd largest town in Seward County. It is just 1 mile from York County along Highway 34. The town has a K-12 school, a nursing home, a Coop elevator, a senior citizen center, a gas station/service business, a library, a beauty shop, a bowling alley, a grocery store, an auto and truck used/repaired part business, a bank, 2 industrial businesses, a well drilling business a nursing home, a Family Medical Center and a book bindery business. It is a unique small town that stands on its own.</p>
13	<p>Rural:</p> <p>----The rural residential properties in Seward County are characterized an individual acreages spread throughout the county. The east half of the county has Lancaster County influences. The west half of the county has much less activity for acreages and they tend to sell for less as there aren't the influences from Lincoln. The west half of the county is more agricultural. When the inspection and review process as well as costing, depreciation tables and lot value study are conducted, they are done at the same time.</p>
14	<p>Rural Sub:</p> <p>----The Rural Sub class residential properties are platted subdivisions in the rural. They have gone through county zoning. Most have interior roads of some kind and covenants filed with the plat.</p>
AG	Agricultural homes and outbuildings

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

	NO: The county develops their own base depreciation tables based on the analysis of their market. In the new CAMAVISION system, Seward is the base market and other towns and locations are identified and adjusted by map factors also known as economic factors. All of these processes are rooted in the analysis of the local market.																																																																																				
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----* -MS indicates Marshall and Swift costing; -CV indicates CAMAVISION costing.

----Going forward, the costs in use from the prior system will be replaced using the CAMAVISION generated costs as the cycle of inspection and review continue. All of CAMAVISION's costs are nominally 2008 since Vanguard only updates the base costs every 10 years (currently scheduled for 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.

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

----The rural residential and residences on agricultural parcels will usually have multiple dates since the county typically updates one range of the rural area per year.

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

2020 Commercial Assessment Survey for Seward County

1.	Valuation data collection done by:	
	Vanguard Appraiser & county staff	
2.	List the valuation group recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>
	1	Seward: ----Seward is the county seat; has a full K-12 school system; very active commercial trade area with most services; very active real estate market; some influence as a bedroom community for Lincoln.
	2	Beaver Crossing: ----Beaver Crossing is in the southwest part of the county. It has paved access as an exit off I-80. This town has very diverse residential properties. Some really nice quality homes and some low quality homes, many older homes and some newer ones. This town has a nice library, hardware store, a new lumberyard, a bank, a post office, a swimming pool, a gas station/auto repair service, a Coop elevator and a funeral home.
	3	Bee: ----Bee is 8 miles northeast of Seward. A small town with a tavern, a post office and Coop elevator.
	4	Cordova: ----Cordova is located in the far southwest corner of the county. There are three school districts in this town, Centennial, Exeter-Milligan and Friend. Cordova also has a post office, a Coop elevator and bank branch office.
	5	Garland: ----Garland is in the eastern part of Seward County, 4 miles north of Highway 34 and 4 miles west of the Lancaster County line. There is some Lincoln influence due to the proximity of the town. The town has 2 taverns, a post office and Coop elevator.
	6	Goehner: ----Goehner is located in the western half of the county only a half mile off I-80. The town has a post office and a new restaurant in an existing building that has been totally remodeled. There is no Coop elevator in Goehner.
	7	Grover: ----Grover is an unincorporated town just outside of Milford across the Big Blue River. It does have 3 various businesses. About half of Grover is in a flood plain.
	8	Milford: ----Milford is the second largest town in Seward County. It is home to Southeast Technical College which influences rental property. The county has identified various neighborhoods. Milford has a K-12 school, a downtown business district, a golf course and a swimming pool. Milford has 32 upscale residential properties ranging in value from \$200,000 to \$430,000.
	9	Pleasant Dale: ----Pleasant Dale is on the eastern edge of Seward County just 1 mile in from the Lancaster County line and 2 ½ miles south of I-80 and 2 miles south of Highway 6. It also has Highway 103 on the edge town that goes south to Saline County. The town has a post office, a Coop elevator, a lumberyard, a restaurant, two apartment buildings, and an auto service garage. Due to the towns proximity there is influence from Lincoln. The town has some nice ranch style homes along with older better kept homes.

10	<p>Staplehurst: ----Staplehurst is located approximately 6 miles northwest of Seward. The town has a Coop elevator, a post office, a tavern, a towing business, storage unit business. There is very little new construction in this town. With the town's proximity and the older homes, it is a less desirable town to live in. Termites are a problem in Staplehurst. There is very little to draw people to this town for new businesses.</p>
11	<p>Tamora: ----Tamora is an unincorporated town 7 miles west of Seward on Highway 34. The main function of Tamora is the huge Coop elevator. The rest of the town has a few older homes and some mobile homes. Except for the Coop, nothing is kept very well in this town. The properties have to have their own wells and septic systems.</p>
12	<p>Utica: ----Utica is the 3rd largest town in Seward County. It is just 1 mile from York County along Highway 34. The town has a K-12 school, a nursing home, a Coop elevator, a senior citizen center, a gas station/service business, a library, a beauty shop, a bowling alley, a grocery store, an auto and truck used/repaired part business, a bank, 2 industrial businesses, a well drilling business a nursing home, a Family Medical Center and a book bindery business. It is a unique small town that stands on its own.</p>
13	<p>Rural: ----The rural commercial properties in Seward County are characterized by their location. Seward County has six I-80 Interchanges. The 2 predominant ones are at Milford and Seward. The Pleasant Dale exchange has an old service station and a travel trailer park. The Goehner exchange has a gas station. The other 2 do not have buildings. Other commercial rural properties are scattered throughout the county.</p>

3.	List and describe the approach(es) used to estimate the market value of commercial properties.
	<p>The predominant valuation process in this county is to depend on the cost approach to value. They do use the market data to develop the depreciation used in the cost approach. Additionally, the county organizes their sales in broad occupancy groups so that they can compare their cost approach results to the selling price of similar properties. Those groups include retail, warehouse/service garage, office, restaurant/bar, land and other miscellaneous occupancies. While this is not a fully developed market or sales comparison approach, it provides an additional perspective on the value. The county may utilize any income data presented, but does not develop an overall income approach.</p>
3a.	Describe the process used to determine the value of unique commercial properties.
	<p>The cost approach is used but the county tries to supplement it with lease information if any is available. These are done by the Vanguard Appraiser</p>
4.	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?
	<p>Generally, the county relies on the analysis of sales in their local market to determine the base depreciation and for economic factors used for commercial property. Additional analysis may include linear regression techniques to build and extend depreciation tables.</p>
5.	Are individual depreciation tables developed for each valuation grouping?
	<p>The depreciation tables have been set in the CAMA system. One table is used, then map factors/economic factors are applied in commercial valuation groups.</p>
6.	Describe the methodology used to determine the commercial lot values.

Generally, the county relies on the analysis of sales in their local market to determine their commercial land values.

7.

<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
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13	2018	2008-CV	2010	2010-2015

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

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

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

2020 Agricultural Assessment Survey for Seward County

1.	Valuation data collection done by:	The Deputy Assessor does the land use and acre count and the county staff does improvements.												
2.	List each market area, and describe the location and the specific characteristics that make each unique.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The western part of the county has water availability throughout and has developed irrigation, making the predominant farming practices irrigated row crop.</td> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses. That eastern area is further divided due to non-agricultural influences impacting the eastern most part of the county abutting Lancaster County. That area has been valued under the provisions of special valuation. The special valuation schedule of value is annually derived from the analysis of the sales in Market Area 3. For 2013 and 2014, there has been no perceived difference in the two areas so they have been analyzed together, but kept separately for administrative purposes.</td> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The western part of the county has water availability throughout and has developed irrigation, making the predominant farming practices irrigated row crop.	2018	2	The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses. That eastern area is further divided due to non-agricultural influences impacting the eastern most part of the county abutting Lancaster County. That area has been valued under the provisions of special valuation. The special valuation schedule of value is annually derived from the analysis of the sales in Market Area 3. For 2013 and 2014, there has been no perceived difference in the two areas so they have been analyzed together, but kept separately for administrative purposes.	2018	3	Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses.	2018
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		<p>----The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year, since the review is ongoing. The current GIS photo base is 2016.</p> <p>---For 2018, the county decided to measure all of the sales as one market area. The values for all agricultural land is the same throughout the county except for irrigated land, but the areas noted as 2 & 3 have very little irrigation. The county will keep the 3 market areas separate for administrative purposes in case there is non-agricultural influences coming from Lancaster County.</p>												
3.	Describe the process used to determine and monitor market areas.	Sale verification and market analysis provide insight into market trends. The general land use is the key to each market area. If a trend were to change, the market area may also.												
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													

	The predominant use of the parcel drives the decision. Then the analysis of the local market is used to establish values.
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes; ----The first (home site) acre is the same. The first acre for home sites on agricultural parcels and on residential parcels is valued at \$18,000. The additional site acres have different values for the two subclasses. The next four rural residential site acres are valued at \$6,500 to \$3,500 per acre, up to four additional rural residential site acres are valued at \$3,500 to \$1,500 per acre, and any residual acres over nine are valued at \$2,500 to \$1,000. Those variations are higher in the east where the special valuation exists and lower in the west of the county. The land beyond the first acre on parcels classified as agricultural is valued as a site value at \$3,000 per acre.
6.	What separate market analysis has been conducted where intensive use is identified in the county?
	The county did not have any sales to identify a market value, so the excess farm site value seemed the most logical.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county. The county believes that the WRP values closely align with the grass values, so they use the grass schedule of values to value WRP acres.
	<i>If your county has special value applications, please answer the following</i>
8a.	How many parcels have a special valuation application on file?
	996. Currently the county's special value and market value are the same.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	The sales analysis has not shown that there are influences from outside agriculture that have impacted the value of agricultural land in any part of the county. In the past, there was influence from acreage development in the eastern part of the county nearest to Lincoln.
8d.	Where is the influenced area located within the county?
	The eastern part of the county nearest to Lincoln.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	For 2018, there have been no perceived differences in the market areas so they have been analyzed together, but kept separately for administrative purposes.

**Seward County
2019 Plan of Assessment
For years 2020, 2021 & 2022**

Requirements:

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a plan of assessment which describes the assessment actions planned to the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan if necessary, after the county board approves the budget. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes or real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land and;
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

Assessment Statistics for 2019 as set by TERC:

<u>Property Class</u>	<u>Median</u>
Residential	93%
Commercial	100%
Agricultural Land	73%

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

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

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

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

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

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

Office Staff and Budget Information

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

Goals

The primary goal for the Seward County Assessor's Office is to do the best job possible in a professional manner to maintain fair and equitable values in meeting the statutory statistical requirements by the State with the resources available.

The Department of Property Assessment and Taxation has prepared the progress report for Seward County and is on file in the Assessor's office and serves as additional information for this report. The 2019 Seward County statistical measures are on file in the annual report and kept on file in the Assessor's Office.

Procedures Manual

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

Responsibilities:

Record Maintenance

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

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

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

Prepare annually and file the following Administrative Reports

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For assessment year **2017** the following was changed:

Residential:

- Prioritized areas that need review and analyze sales.
- Complete pickup work including building permits and new construction. Reviewed parcels that were a partial valuation for 2016 And changed according to completion as of January 1, 2017.
- Reappraisal of houses, buildings and land in the towns of Goehner, Tamora, C Precinct (geo code 3235) and J Precinct (geo code 3461). Physical inspections and new photos completed. Market analysis completed.
- 6 year review and inspection on houses and buildings in precincts with geo codes 3235 (C), 3289 (F), 3459 (K) and 3513 (N). Physical inspections and new photos completed.
- A +5% increase on both land and improvements in the town of Beaver Crossing and a _5% increase on both land and improvements in the town of Seward. A +12% increase on improvements only on the rural residential properties.

Commercial:

- Review and analyze sales
- 6 year inspection and reappraisal of properties in the towns of Goehner, Staplehurst, Utica and the unincorporated village of Tamora.
- Complete pickup work, including building permits on new construction. Reviewed parcels that were a partial valuation for 2016 and changed according to completion as of January 1, 2017.
- Gave a +5% increase on both land and improvements in the town of Seward.

Agricultural Land:

- Review and analyze sales and market areas, CRP and other farm programs.
- Monitor and keep current with land use changes. Completed changes and recounted acres

For assessment year **2018** the following was changed:

Residential:

- Prioritize areas that need review and analyze sales
- 6 year inspection and reappraisal of Bee, Garland, and area identified as Garland Fringe, Pleasant Dale and Staplehurst
- 6 year inspection and reviews of houses and buildings in Range 1 (geo codes 3233, 3291, 3457 and 3515)
- The houses in Seward and Milford were given a market adjustment to the value
- Beaver Crossing had lots repriced and the economic factor changed due to the market
- Acreage houses in the west were given market adjustments
- Pickup work was completed

Commercial:

- 6 year review and reappraisal of Bee, Garland, Pleasant Dale, Staplehurst, unincorporated village of Ruby and rural Improvements
- Section 42 housing was priced using the income approach
- Seward Apartments were given a 20% increase and land a 10% increase
- Land in Seward proper was given a 10% increase

Agricultural Land:

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

For assessment year **2019** the following was changed:

Residential:

- Prioritize areas that need review and analyze sales
- Complete pickup work and building permits
- 6 year inspection & reappraisal of improvements in Milford, Milford Fringe and Grover

Commercial:

- 6 year inspection and reappraisal of Seward
- Review and analyze sales
- Complete pickup work and building permits
- Reprice Section 42 housing properties using the income approach

Agricultural:

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

Assessment plans for **2020** are as follows:

Residential:

- 6 year inspection and reappraisal of Seward and the 2 mile zoning jurisdiction around Seward
- Prioritize areas that need review and analyze sales
- Complete pickup work and building permits

Commercial:

- Review and analyze sales
- Reappraisal of the commercial parcels in Milford and surrounding suburban area and Grover
- Reprice Section 42 housing properties using the income approach
- Complete pickup work and building permits

Agricultural Land:

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

Assessment plans for **2021** are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- 6 Year inspection and reappraisal of properties in Range 4, Geo codes 3239; 3285; 3463 and 3509.
- Complete pickup work and building permits

Commercial:

- Review and analyze sales
- Reprice Section 42 housing properties using the income approach
- Complete pickup work and building permits

Agricultural Land:

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

Assessment plans for 2022 are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- 6 Year inspection and reappraisal of properties in Range 3 (except Seward zoning jurisdiction or 2 mile radius.
- 6 Year inspection and reappraisal of properties in Beaver Crossing, Beaver Crossing fringe and Cordova

Commercial:

- Review and analyze sales
- Reprice Section 42 housing properties using the income approach
- Complete pickup work and building permits
- 6 Year inspection of Beaver Crossing, Cordova, I-80 interchanges at Milford, Pleasant Dale, Seward and Goehner

Agricultural:

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

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

June 14, 2019

Date

Marilyn Hladky

Marilyn Hladky, Seward County Assessor

METHODOLOGY REPORT OF SPECIAL VALUATION PROCEDURES

SEWARD COUNTY – 2020

Special valuation methodology:

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

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

For 2020, analysis of sales continues as in 2019.