

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**WEBSTER COUNTY**



April 7, 2020

Pete Ricketts, Governor

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Webster 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 Webster 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: Sonja Kruger, Webster County Assessor

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## **Introduction**

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Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

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

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

### **Statistical Analysis:**

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

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

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

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

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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

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

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

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

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

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

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

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices

are reviewed to ensure taxpayers are served with such transparency.

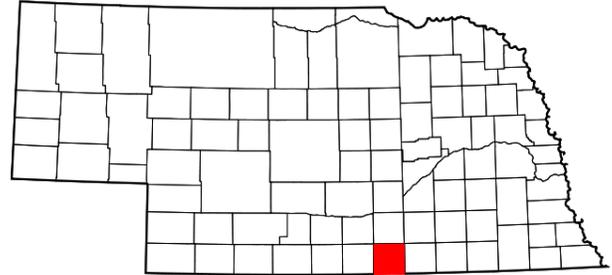
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

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

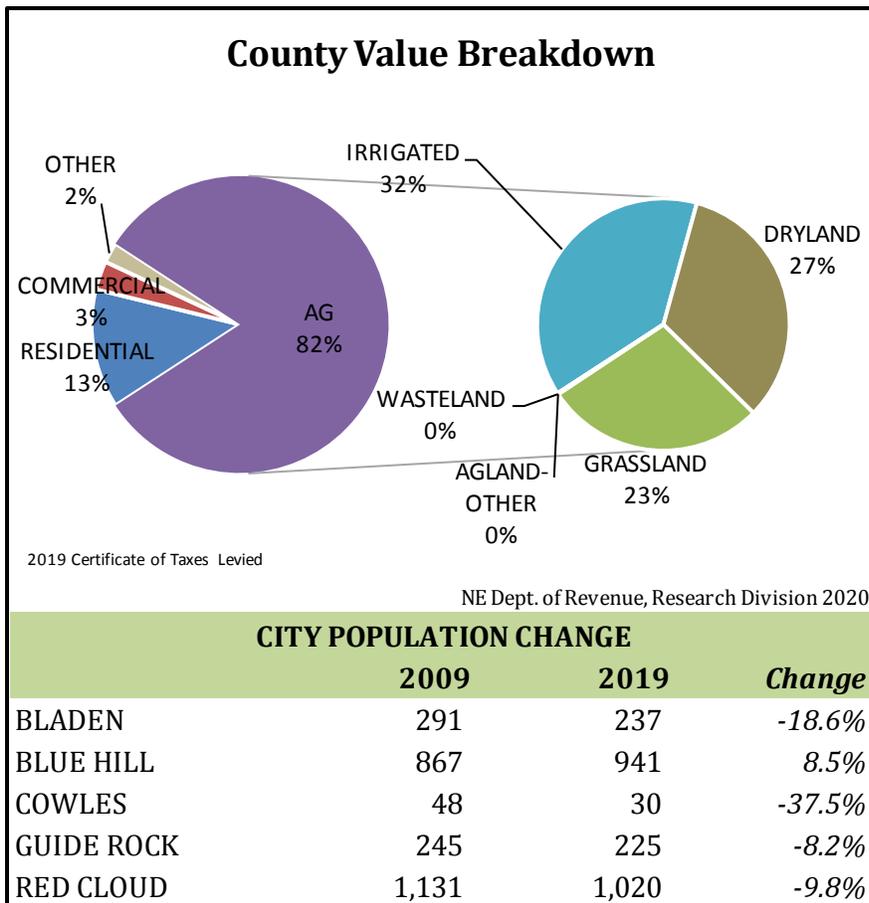
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 575 square miles, Webster County had 3,533 residents, per the Census Bureau Quick Facts for 2018, a 7% population decline from the 2010 U.S. Census. Reports indicated that 71% of county residents were homeowners and 86% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$63,525 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Webster County are located in and around Red Cloud, the county seat. Based on information from the U.S. Census Bureau, there were 96 employer establishments with total employment of 638, a 5% decrease in total employment from the prior year.



Agricultural land is the single largest contributor to the valuation base of the county. A mix of grass and dry land makes up the majority of the land in the county. Webster County is included in both the Lower Republican and Little Blue Natural Resource Districts (NRD). In top livestock inventory items, Webster County ranks third in sheep and lambs (USDA AgCensus).

## 2020 Residential Correlation for Webster County

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### *Assessment Actions*

For assessment year 2020, The Webster County Assessor reviewed Guide Rock Village, Guide Rock Precinct, Beaver Precinct and Stillwater Precinct. The villages of Cowles, Rosemont and Inavale were in these precincts. The County Assessor performed a lot study and implemented new lot values for each valuation group.

### *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. Review of sales verification and qualification indicates that sales usability is comparable 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.

Valuation groups were examined to ensure that the groups defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. Currently there are six separate valuation groups. Each of these groups have been identified as separate economic areas for the residential property class. The county's inspection and review cycle for all real property was discussed with the county assessor. The county is up-to-date with the six-year inspection and review cycle. All lots are treated the same, no Form 191, Vacant or Unimproved Lot applications have been received.

Webster County is currently using 2019 for its costing index tables while using 2020 depreciation tables. The process used to establish land values was reviewed; the county assessor last reviewed the lot value study in 2019. The county assessor has many flowcharts, instructions, office policies, and procedures within their office to document the county assessor's valuation methodology.

# 2020 Residential Correlation for Webster County

## *Description of Analysis*

Residential parcels are analyzed utilizing six valuation groups that are based on the assessor locations in the county.

Valuation Group	Description
1	Bladen
2	Blue Hill
3	Guide Rock
4	Inavale
5	Red Cloud
6	Cowles, Rosemont and Rural

Review of the sample show that two of the three levels of central tendency are within the acceptable range. The mean is skewed by 12 sales lower than \$15,000. Removal of the low dollar improves the measures of central tendency and the qualitative statistics.

91 Webster		PAD 2020 R&O Statistics (Using 2020 Qualified)				
RESIDENTIAL		Date Range: 10/1/2017 To 9/30/2019 Posted on				
Number of Sales : 92	MEDIAN : 98	COV : 48.18				
Total Sales Price : 7,036,950	WGT. MEAN : 97	STD : 51.93				
Total Adj. Sales Price : 7,036,950	MEAN : 108	Avg. Abs. Dev : 28.01				
Total Assessed Value : 6,793,965	COD : 28.64	MAX Sales Ratio : 416.11				
Avg. Adj. Sales Price : 76,489	PRD : 111.63	MIN Sales Ratio : 35.88				
Avg. Assessed Value : 73,847						
SALE PRICE*	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>						
Less Than 5,000	2	292.51	292.51	296.26	42.26	98.07
Less Than 15,000	12	108.60	162.80	137.03	60.47	118.09
Less Than 30,000	29	99.75	131.10	113.51	45.95	115.50
<u>Ranges Excl. Low \$</u>						
Greater Than 4,999	90	96.89	103.67	96.30	25.07	107.65
Greater Than 14,999	80	96.89	99.52	96.00	21.44	103.67
Greater Than 29,999	65	94.81	97.04	95.36	21.00	101.76

All valuation groups with an adequate number of sales are within the acceptable range. A review of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levies Report (CTL) tends to confirm the assessment actions taken by the Webster County assessor for the current year.

## *Equalization and Quality of Assessment*

A review of the statistics and assessment practices indicate the assessments are uniform and proportionate across the residential class. Although three valuation groups have insufficient number of sales for measurement, the areas are subject to the same appraisal techniques as the acceptable valuation groups with sufficient sales. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

## 2020 Residential Correlation for Webster County

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VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	4	88.77	88.65	85.41	12.00	103.79
2	26	96.87	97.58	95.22	18.73	102.48
3	6	126.47	130.27	124.75	23.74	104.42
4	2	135.84	135.84	127.17	31.91	106.82
5	41	95.86	115.51	100.86	36.28	114.53
6	13	99.35	94.97	92.10	24.05	103.12
<u>ALL</u>	92	97.80	107.78	96.55	28.64	111.63

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Webster County is 98%.

# 2020 Commercial Correlation for Webster County

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## *Assessment Actions*

For assessment year 2020, the Webster County Assessor reviewed Guide Rock Village, Guide Rock Precinct, Beaver Precinct and Stillwater Precinct. Villages of Cowles, Rosemont and Inavale were in these precincts. Commercial properties were revalued using new costing and depreciation tables.

## *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 usability 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 real property.

The county has four valuation groups based on the economic characteristics within the county. These define distinct areas within the county. Webster County is on schedule with the six-year inspection and review cycle for the commercial class of property. Vacant lot studies are were updated to 2020. Depreciation tables are developed based on the local market information. Webster County is currently using 2019 for its costing index tables while using 2020 depreciation tables. The county is currently using Marshall & Swift pricing 2020.

## *Description of Analysis*

There are eighteen sales in the statistical profile in the commercial class for Webster County.

Valuation Group	Description
2	Blue Hill
5	Red Cloud
6	Bladen, Cowles, Inavale and Guide Rock
7	Rural

Review of the sales indicates that the median is within the acceptable range, but the mean and weighted mean are below the range. The lack of correlation of these measures supports that the median is not a precise indicator of the level of value; however, based on the reappraisal completed this year the statistics do provide support of a level of value within the acceptable range. The

## 2020 Commercial Correlation for Webster County

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stratification by valuation group revealed that no valuation group has enough sales to be considered as a stand-alone measurement of the subclass.

### *Equalization and Quality of Assessment*

The sample size of the commercial class is insufficient for measurement purposes. However, the assessment practices and additional analysis indicate the quality of assessment for the commercial class of property complies with the generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	OOD	PRD
2	6	94.05	92.72	90.32	04.52	102.66
5	8	96.83	81.98	81.28	17.60	100.86
6	4	96.99	92.38	90.04	06.72	102.60
ALL	18	96.05	87.87	87.96	11.07	99.90

### *Level of Value*

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

## 2020 Agricultural Correlation for Webster County

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### *Assessment Actions*

A market analysis was conducted for the current assessment year. Irrigated land decreased 15%, dryland and grassland remained the same. These overall changes were achieved by various adjustments to the Land Capability Groups (LCG) due to the new LCG conversion. The county assessor completed the permit and pick-up work for agricultural improvements.

### *Assessment Practice Review*

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

A review of sales verification and qualification indicates that the usability 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.

The county assessor has determined that there is one agricultural market area and currently there is no evidence that would indicate the need for any additional market areas. The county recognizes a special value influence and has 38 applications on file. Agricultural intensive use areas are identified by the county assessor.

Land use is conducted using the most current aerial imagery and Google Earth. The county also uses alternate sources such as certification from Farm Services Agency (FSA) maps, information from Nebraska's NRD, physical inspections, and questionnaires. Agricultural outbuildings are priced according to the Marshall & Swift manual. The county assessor adjusts depreciation every six years in conjunction with the six-year inspection and review cycle. Land use was last inspected 2014-2015. The home site acres are valued at \$15,000 and building sites are valued at \$8,650 an acre.

### *Description of Analysis*

The agriculture sample consists of 47 sales. All three measures of central tendency are within the acceptable range and are within three points of each other. The measures demonstrate support of a level of value within the acceptable range. The qualitative statistics also indicate that the statistics are a reliable estimate of the level of value in the county.

Webster County agricultural land is approximately 20% irrigated land, 33% dryland and 45% grassland. A review of the preliminary statistical profile using 2019 values compared to the R&O profile using 2020 values shows the sample decreased 6%. This coincides with the county assessment actions.

## 2020 Agricultural Correlation for Webster County

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### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuations 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 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 Webster County complies with generally accepted mass appraisal.

86%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	OOD	PRD
<u>  Dry  </u>						
County	7	70.31	70.57	70.13	14.00	100.83
1	7	70.31	70.57	70.13	14.00	100.83
<u>  Grass  </u>						
County	5	89.02	73.83	71.23	10.81	103.85
1	5	89.02	73.83	71.23	10.81	103.85
<u>  ALL  </u>	47	70.77	73.72	72.44	17.37	101.77
80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	OOD	PRD
<u>  Irrigated  </u>						
County	9	70.34	72.42	71.15	18.72	101.78
1	9	70.34	72.42	71.15	18.72	101.78
<u>  Dry  </u>						
County	10	88.86	89.08	89.85	10.58	100.19
1	10	88.86	89.08	89.85	10.58	100.19
<u>  Grass  </u>						
County	9	76.75	78.54	78.02	13.80	102.11
1	9	76.75	78.54	78.02	13.80	102.11
<u>  ALL  </u>	47	70.77	73.72	72.44	17.37	101.77

### *Level of Value*

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

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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2020 Commission Summary for Webster County

### Residential Real Property - Current

Number of Sales	92	Median	97.80
Total Sales Price	\$7,036,950	Mean	107.78
Total Adj. Sales Price	\$7,036,950	Wgt. Mean	96.55
Total Assessed Value	\$6,793,965	Average Assessed Value of the Base	\$51,564
Avg. Adj. Sales Price	\$76,489	Avg. Assessed Value	\$73,847

### Confidence Interval - Current

95% Median C.I	91.98 to 100.91
95% Wgt. Mean C.I	88.67 to 104.42
95% Mean C.I	97.17 to 118.39
% of Value of the Class of all Real Property Value in the County	10.09
% of Records Sold in the Study Period	5.33
% of Value Sold in the Study Period	7.63

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	99	95	94.71
2018	119	96	95.97
2017	120	96	96.25
2016	121	97	97.30

## 2020 Commission Summary for Webster County

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### Commercial Real Property - Current

Number of Sales	18	Median	96.05
Total Sales Price	\$1,661,364	Mean	87.87
Total Adj. Sales Price	\$1,661,364	Wgt. Mean	87.96
Total Assessed Value	\$1,461,370	Average Assessed Value of the Base	\$95,692
Avg. Adj. Sales Price	\$92,298	Avg. Assessed Value	\$81,187

### Confidence Interval - Current

95% Median C.I	82.87 to 99.50
95% Wgt. Mean C.I	77.16 to 98.77
95% Mean C.I	78.27 to 97.47
% of Value of the Class of all Real Property Value in the County	2.88
% of Records Sold in the Study Period	6.77
% of Value Sold in the Study Period	5.74

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	15	100	94.40
2018	16	100	94.67
2017	15	100	93.56
2016	16	100	98.52

**91 Webster**  
**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 : 92  
Total Sales Price : 7,036,950  
Total Adj. Sales Price : 7,036,950  
Total Assessed Value : 6,793,965  
Avg. Adj. Sales Price : 76,489  
Avg. Assessed Value : 73,847

MEDIAN : 98  
WGT. MEAN : 97  
MEAN : 108  
COD : 28.64  
PRD : 111.63

COV : 48.18  
STD : 51.93  
Avg. Abs. Dev : 28.01  
MAX Sales Ratio : 416.11  
MIN Sales Ratio : 35.88

95% Median C.I. : 91.98 to 100.91  
95% Wgt. Mean C.I. : 88.67 to 104.42  
95% Mean C.I. : 97.17 to 118.39

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	10	94.63	100.82	96.12	22.22	104.89	63.93	168.28	67.83 to 133.65	81,105	77,960
01-JAN-18 To 31-MAR-18	4	115.20	114.77	107.21	23.51	107.05	75.62	153.05	N/A	86,325	92,553
01-APR-18 To 30-JUN-18	10	87.53	84.68	87.16	19.78	97.15	47.58	121.88	49.46 to 102.52	81,500	71,035
01-JUL-18 To 30-SEP-18	12	97.48	105.32	99.75	17.72	105.58	71.79	186.89	89.60 to 117.91	82,250	82,047
01-OCT-18 To 31-DEC-18	22	99.88	113.55	91.58	37.47	123.99	35.88	339.60	75.89 to 139.24	78,464	71,853
01-JAN-19 To 31-MAR-19	9	92.50	117.23	125.31	40.30	93.55	63.48	210.57	74.97 to 179.86	37,389	46,851
01-APR-19 To 30-JUN-19	10	92.16	125.64	96.06	47.58	130.79	80.32	416.11	81.03 to 117.87	84,430	81,101
01-JUL-19 To 30-SEP-19	15	98.62	101.85	96.95	16.25	105.05	66.13	168.90	84.26 to 104.29	78,107	75,721
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	36	96.18	99.39	96.16	20.93	103.36	47.58	186.89	88.60 to 101.63	82,176	79,020
01-OCT-18 To 30-SEP-19	56	98.88	113.17	96.83	33.33	116.87	35.88	416.11	88.00 to 104.29	72,832	70,522
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	48	97.48	105.58	94.12	28.71	112.18	35.88	339.60	88.60 to 102.16	80,698	75,956
<u>ALL</u>	92	97.80	107.78	96.55	28.64	111.63	35.88	416.11	91.98 to 100.91	76,489	73,847

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	4	88.77	88.65	85.41	12.00	103.79	74.97	102.10	N/A	29,950	25,580
2	26	96.87	97.58	95.22	18.73	102.48	47.58	186.89	84.26 to 100.91	109,490	104,261
3	6	126.47	130.27	124.75	23.74	104.42	79.14	210.57	79.14 to 210.57	20,833	25,990
4	2	135.84	135.84	127.17	31.91	106.82	92.50	179.17	N/A	7,500	9,538
5	41	95.86	115.51	100.86	36.28	114.53	35.88	416.11	88.60 to 106.69	51,800	52,243
6	13	99.35	94.97	92.10	24.05	103.12	63.48	180.50	66.10 to 115.10	138,969	127,991
<u>ALL</u>	92	97.80	107.78	96.55	28.64	111.63	35.88	416.11	91.98 to 100.91	76,489	73,847

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	92	97.80	107.78	96.55	28.64	111.63	35.88	416.11	91.98 to 100.91	76,489	73,847
06											
07											
<u>ALL</u>	92	97.80	107.78	96.55	28.64	111.63	35.88	416.11	91.98 to 100.91	76,489	73,847

**91 Webster**  
**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 : 92  
 Total Sales Price : 7,036,950  
 Total Adj. Sales Price : 7,036,950  
 Total Assessed Value : 6,793,965  
 Avg. Adj. Sales Price : 76,489  
 Avg. Assessed Value : 73,847

MEDIAN : 98  
 WGT. MEAN : 97  
 MEAN : 108  
 COD : 28.64  
 PRD : 111.63

COV : 48.18  
 STD : 51.93  
 Avg. Abs. Dev : 28.01  
 MAX Sales Ratio : 416.11  
 MIN Sales Ratio : 35.88

95% Median C.I. : 91.98 to 100.91  
 95% Wgt. Mean C.I. : 88.67 to 104.42  
 95% Mean C.I. : 97.17 to 118.39

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	2	292.51	292.51	298.26	42.26	98.07	168.90	416.11	N/A	4,300	12,825
Less Than 15,000	12	108.60	162.80	137.93	69.47	118.03	79.14	416.11	81.39 to 210.57	7,667	10,575
Less Than 30,000	29	99.75	131.10	113.51	45.35	115.50	49.46	416.11	92.50 to 142.02	15,917	18,068
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	90	96.89	103.67	96.30	25.07	107.65	35.88	339.60	91.58 to 100.40	78,093	75,204
Greater Than 14,999	80	96.89	99.52	96.00	21.44	103.67	35.88	186.89	89.63 to 100.40	86,812	83,338
Greater Than 29,999	63	94.81	97.04	95.36	21.00	101.76	35.88	180.50	86.15 to 100.91	104,371	99,524
<b>Incremental Ranges</b>											
0 TO 4,999	2	292.51	292.51	298.26	42.26	98.07	168.90	416.11	N/A	4,300	12,825
5,000 TO 14,999	10	97.30	136.86	121.40	53.91	112.73	79.14	339.60	81.03 to 210.57	8,340	10,125
15,000 TO 29,999	17	99.14	108.73	107.44	23.80	101.20	49.46	186.89	89.63 to 142.02	21,741	23,358
30,000 TO 59,999	20	95.66	97.56	95.90	25.73	101.73	35.88	180.50	75.89 to 111.70	42,955	41,193
60,000 TO 99,999	17	99.79	108.47	108.86	23.82	99.64	71.79	179.86	82.80 to 133.65	73,603	80,124
100,000 TO 149,999	13	86.46	84.97	85.71	13.95	99.14	63.93	102.16	67.83 to 101.63	123,000	105,421
150,000 TO 249,999	9	84.55	89.50	88.91	15.56	100.66	67.72	130.65	74.49 to 98.62	172,333	153,223
250,000 TO 499,999	3	103.13	102.89	102.80	02.04	100.09	99.62	105.91	N/A	271,667	279,265
500,000 TO 999,999	1	99.35	99.35	99.35	00.00	100.00	99.35	99.35	N/A	500,000	496,755
1,000,000 +											
<b>ALL</b>	<b>92</b>	<b>97.80</b>	<b>107.78</b>	<b>96.55</b>	<b>28.64</b>	<b>111.63</b>	<b>35.88</b>	<b>416.11</b>	<b>91.98 to 100.91</b>	<b>76,489</b>	<b>73,847</b>

**91 Webster**  
**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 : 18  
Total Sales Price : 1,661,364  
Total Adj. Sales Price : 1,661,364  
Total Assessed Value : 1,461,370  
Avg. Adj. Sales Price : 92,298  
Avg. Assessed Value : 81,187

MEDIAN : 96  
WGT. MEAN : 88  
MEAN : 88  
COD : 11.07  
PRD : 99.90

COV : 21.98  
STD : 19.31  
Avg. Abs. Dev : 10.63  
MAX Sales Ratio : 99.80  
MIN Sales Ratio : 26.03

95% Median C.I. : 82.87 to 99.50  
95% Wgt. Mean C.I. : 77.16 to 98.77  
95% Mean C.I. : 78.27 to 97.47

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	2	76.97	76.97	56.29	29.27	136.74	54.44	99.50	N/A	36,500	20,548	
01-JAN-17 To 31-MAR-17												
01-APR-17 To 30-JUN-17	2	86.02	86.02	85.92	06.13	100.12	80.75	91.29	N/A	260,000	223,395	
01-JUL-17 To 30-SEP-17												
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18	2	98.38	98.38	99.10	01.17	99.27	97.23	99.52	N/A	109,000	108,018	
01-APR-18 To 30-JUN-18	2	87.93	87.93	84.54	13.50	104.01	76.06	99.80	N/A	14,000	11,835	
01-JUL-18 To 30-SEP-18	1	96.55	96.55	96.55	00.00	100.00	96.55	96.55	N/A	57,500	55,515	
01-OCT-18 To 31-DEC-18	1	95.67	95.67	95.67	00.00	100.00	95.67	95.67	N/A	3,000	2,870	
01-JAN-19 To 31-MAR-19	1	98.30	98.30	98.30	00.00	100.00	98.30	98.30	N/A	25,000	24,575	
01-APR-19 To 30-JUN-19	5	96.42	83.26	73.02	16.26	114.02	26.03	99.60	N/A	35,700	26,068	
01-JUL-19 To 30-SEP-19	2	88.12	88.12	93.22	05.96	94.53	82.87	93.37	N/A	279,182	260,240	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	4	86.02	81.50	82.27	16.16	99.06	54.44	99.50	N/A	148,250	121,971	
01-OCT-17 To 30-SEP-18	5	97.23	93.83	97.27	05.49	96.46	76.06	99.80	N/A	60,700	59,044	
01-OCT-18 To 30-SEP-19	9	95.67	87.39	88.68	11.25	98.55	26.03	99.60	82.87 to 99.54	84,985	75,363	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	2	86.02	86.02	85.92	06.13	100.12	80.75	91.29	N/A	260,000	223,395	
01-JAN-18 To 31-DEC-18	6	96.89	94.14	97.26	04.86	96.79	76.06	99.80	76.06 to 99.80	51,083	49,682	
<u>ALL</u>	18	96.05	87.87	87.96	11.07	99.90	26.03	99.80	82.87 to 99.50	92,298	81,187	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
2	6	94.05	92.72	90.32	04.52	102.66	80.75	99.60	80.75 to 99.60	196,880	177,814	
5	8	96.83	81.98	81.28	17.60	100.86	26.03	99.80	26.03 to 99.80	53,886	43,796	
6	4	96.99	92.38	90.04	06.72	102.60	76.06	99.50	N/A	12,250	11,030	
<u>ALL</u>	18	96.05	87.87	87.96	11.07	99.90	26.03	99.80	82.87 to 99.50	92,298	81,187	

**91 Webster**  
**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 : 18  
Total Sales Price : 1,661,364  
Total Adj. Sales Price : 1,661,364  
Total Assessed Value : 1,461,370  
Avg. Adj. Sales Price : 92,298  
Avg. Assessed Value : 81,187

MEDIAN : 96  
WGT. MEAN : 88  
MEAN : 88  
COD : 11.07  
PRD : 99.90

COV : 21.98  
STD : 19.31  
Avg. Abs. Dev : 10.63  
MAX Sales Ratio : 99.80  
MIN Sales Ratio : 26.03

95% Median C.I. : 82.87 to 99.50  
95% Wgt. Mean C.I. : 77.16 to 98.77  
95% Mean C.I. : 78.27 to 97.47

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	18	96.05	87.87	87.96	11.07	99.90	26.03	99.80	82.87 to 99.50	92,298	81,187
04											
<u>ALL</u>	18	96.05	87.87	87.96	11.07	99.90	26.03	99.80	82.87 to 99.50	92,298	81,187

**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	3	99.50	98.26	98.18	01.32	100.08	95.67	99.60	N/A	2,833	2,782
Less Than 15,000	5	99.50	95.49	94.13	04.19	101.44	82.87	99.80	N/A	5,317	5,005
Less Than 30,000	8	97.36	93.53	92.40	05.93	101.22	76.06	99.80	76.06 to 99.80	11,823	10,924
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	15	94.73	85.79	87.91	12.85	97.59	26.03	99.80	80.75 to 98.30	110,191	96,868
Greater Than 14,999	13	94.73	84.94	87.86	13.45	96.68	26.03	99.54	76.06 to 98.30	125,752	110,488
Greater Than 29,999	10	94.05	83.35	87.69	15.07	95.05	26.03	99.54	54.44 to 99.52	156,678	137,398
<u>Incremental Ranges</u>											
0 TO 4,999	3	99.50	98.26	98.18	01.32	100.08	95.67	99.60	N/A	2,833	2,782
5,000 TO 14,999	2	91.34	91.34	92.23	09.27	99.04	82.87	99.80	N/A	9,043	8,340
15,000 TO 29,999	3	96.42	90.26	91.72	07.69	98.41	76.06	98.30	N/A	22,667	20,790
30,000 TO 59,999	4	96.89	97.01	96.83	01.41	100.19	94.73	99.54	N/A	47,125	45,633
60,000 TO 99,999	2	40.24	40.24	41.33	35.31	97.36	26.03	54.44	N/A	65,000	26,865
100,000 TO 149,999											
150,000 TO 249,999	1	99.52	99.52	99.52	00.00	100.00	99.52	99.52	N/A	178,000	177,145
250,000 TO 499,999	2	86.02	86.02	85.92	06.13	100.12	80.75	91.29	N/A	260,000	223,395
500,000 TO 999,999	1	93.37	93.37	93.37	00.00	100.00	93.37	93.37	N/A	550,279	513,780
1,000,000 +											
<u>ALL</u>	18	96.05	87.87	87.96	11.07	99.90	26.03	99.80	82.87 to 99.50	92,298	81,187

**91 Webster**  
**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 : 18  
 Total Sales Price : 1,661,364  
 Total Adj. Sales Price : 1,661,364  
 Total Assessed Value : 1,461,370  
 Avg. Adj. Sales Price : 92,298  
 Avg. Assessed Value : 81,187

MEDIAN : 96  
 WGT. MEAN : 88  
 MEAN : 88  
 COD : 11.07  
 PRD : 99.90

COV : 21.98  
 STD : 19.31  
 Avg. Abs. Dev : 10.63  
 MAX Sales Ratio : 99.80  
 MIN Sales Ratio : 26.03

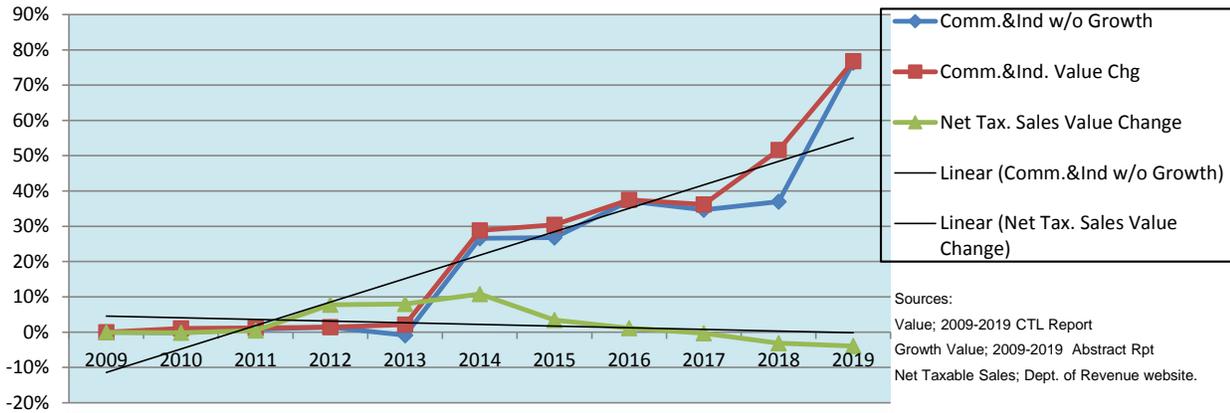
95% Median C.I. : 82.87 to 99.50  
 95% Wgt. Mean C.I. : 77.16 to 98.77  
 95% Mean C.I. : 78.27 to 97.47

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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
300	1	98.30	98.30	98.30	00.00	100.00	98.30	98.30	N/A	25,000	24,575
313	1	93.37	93.37	93.37	00.00	100.00	93.37	93.37	N/A	550,279	513,780
340	1	97.23	97.23	97.23	00.00	100.00	97.23	97.23	N/A	40,000	38,890
343	1	91.29	91.29	91.29	00.00	100.00	91.29	91.29	N/A	255,000	232,790
344	1	99.60	99.60	99.60	00.00	100.00	99.60	99.60	N/A	2,500	2,490
352	1	99.52	99.52	99.52	00.00	100.00	99.52	99.52	N/A	178,000	177,145
353	1	54.44	54.44	54.44	00.00	100.00	54.44	54.44	N/A	70,000	38,110
384	1	99.50	99.50	99.50	00.00	100.00	99.50	99.50	N/A	3,000	2,985
424	1	94.73	94.73	94.73	00.00	100.00	94.73	94.73	N/A	51,000	48,310
427	1	80.75	80.75	80.75	00.00	100.00	80.75	80.75	N/A	265,000	214,000
442	1	76.06	76.06	76.06	00.00	100.00	76.06	76.06	N/A	18,000	13,690
468	2	96.11	96.11	96.50	00.46	99.60	95.67	96.55	N/A	30,250	29,193
470	1	99.80	99.80	99.80	00.00	100.00	99.80	99.80	N/A	10,000	9,980
471	4	89.65	76.22	64.80	24.28	117.62	26.03	99.54	N/A	33,271	21,560
<u>ALL</u>	<u>18</u>	96.05	87.87	87.96	11.07	99.90	26.03	99.80	82.87 to 99.50	92,298	81,187

### 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	\$ 16,141,625	\$ 185,625		\$ 15,956,000	--	\$ 24,410,671	--
2009	\$ 16,276,060	\$ 38,170	0.23%	\$ 16,237,890	--	\$ 18,965,139	--
2010	\$ 16,447,400	\$ 198,575	1.21%	\$ 16,248,825	-0.17%	\$ 18,937,223	-0.15%
2011	\$ 16,469,725	\$ 50,705	0.31%	\$ 16,419,020	-0.17%	\$ 19,057,286	0.63%
2012	\$ 16,506,605	\$ -	0.00%	\$ 16,506,605	0.22%	\$ 20,440,450	7.26%
2013	\$ 16,619,835	\$ 483,515	2.91%	\$ 16,136,320	-2.24%	\$ 20,482,253	0.20%
2014	\$ 20,966,260	\$ 357,495	1.71%	\$ 20,608,765	24.00%	\$ 21,015,149	2.60%
2015	\$ 21,222,840	\$ 578,335	2.73%	\$ 20,644,505	-1.53%	\$ 19,621,680	-6.63%
2016	\$ 22,373,935	\$ 54,965	0.25%	\$ 22,318,970	5.16%	\$ 19,183,151	-2.23%
2017	\$ 22,165,480	\$ 242,490	1.09%	\$ 21,922,990	-2.02%	\$ 18,905,011	-1.45%
2018	\$ 24,673,725	\$ 2,382,940	9.66%	\$ 22,290,785	0.57%	\$ 18,373,529	-2.81%
2019	\$ 28,775,400	\$ 67,020	0.23%	\$ 28,708,380	16.35%	\$ 18,218,792	-0.84%
<b>Ann %chg</b>	5.86%			<b>Average</b>	<b>4.02%</b>	-0.40%	<b>-0.34%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.17%	1.05%	-0.15%
2011	0.88%	1.19%	0.49%
2012	1.42%	1.42%	7.78%
2013	-0.86%	2.11%	8.00%
2014	26.62%	28.82%	10.81%
2015	26.84%	30.39%	3.46%
2016	37.13%	37.47%	1.15%
2017	34.69%	36.18%	-0.32%
2018	36.95%	51.60%	-3.12%
2019	76.38%	76.80%	-3.94%

County Number	91
County Name	Webster

**91 Webster**  
**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 : 47  
Total Sales Price : 22,259,628  
Total Adj. Sales Price : 22,259,628  
Total Assessed Value : 16,124,105  
Avg. Adj. Sales Price : 473,609  
Avg. Assessed Value : 343,066

MEDIAN : 71  
WGT. MEAN : 72  
MEAN : 74  
COD : 17.37  
PRD : 101.77

COV : 22.21  
STD : 16.37  
Avg. Abs. Dev : 12.29  
MAX Sales Ratio : 107.88  
MIN Sales Ratio : 24.33

95% Median C.I. : 68.06 to 80.94  
95% Wgt. Mean C.I. : 62.74 to 82.14  
95% Mean C.I. : 69.04 to 78.40

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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											
01-JAN-17 To 31-MAR-17	4	75.66	78.68	73.32	20.16	107.31	56.53	106.88	N/A	495,350	363,186
01-APR-17 To 30-JUN-17	6	84.66	87.18	94.38	07.83	92.37	76.75	104.60	76.75 to 104.60	627,667	592,398
01-JUL-17 To 30-SEP-17	3	81.72	79.22	87.78	24.40	90.25	48.05	107.88	N/A	251,750	220,995
01-OCT-17 To 31-DEC-17	4	70.85	66.90	67.48	27.64	99.14	24.33	101.57	N/A	328,281	221,530
01-JAN-18 To 31-MAR-18	5	76.75	76.65	74.04	13.58	103.53	54.80	97.98	N/A	353,900	262,031
01-APR-18 To 30-JUN-18	4	69.61	71.26	71.81	07.76	99.23	63.47	82.34	N/A	305,000	219,011
01-JUL-18 To 30-SEP-18	1	69.65	69.65	69.65	00.00	100.00	69.65	69.65	N/A	941,820	656,000
01-OCT-18 To 31-DEC-18	6	64.63	64.97	58.48	09.16	111.10	54.49	75.11	54.49 to 75.11	840,124	491,333
01-JAN-19 To 31-MAR-19	7	69.49	72.27	69.72	12.72	103.66	54.54	91.94	54.54 to 91.94	504,179	351,522
01-APR-19 To 30-JUN-19	5	68.06	72.23	70.22	17.41	102.86	57.41	91.78	N/A	259,580	182,266
01-JUL-19 To 30-SEP-19	2	63.43	63.43	62.93	01.89	100.79	62.23	64.62	N/A	322,320	202,843
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	13	81.72	82.73	87.20	15.68	94.87	48.05	107.88	70.34 to 104.60	500,204	436,163
01-OCT-17 To 30-SEP-18	14	71.18	71.82	71.09	16.25	101.03	24.33	101.57	63.47 to 82.34	374,603	266,309
01-OCT-18 To 30-SEP-19	20	67.42	69.19	63.98	12.61	108.14	54.49	91.94	62.23 to 70.77	525,627	336,284
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	17	80.98	79.00	83.88	19.24	94.18	24.33	107.88	70.31 to 101.57	459,751	385,661
01-JAN-18 To 31-DEC-18	16	70.21	70.49	64.54	11.35	109.22	54.49	97.98	62.47 to 76.75	560,754	361,888
<u>ALL</u>	47	70.77	73.72	72.44	17.37	101.77	24.33	107.88	68.06 to 80.94	473,609	343,066

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	47	70.77	73.72	72.44	17.37	101.77	24.33	107.88	68.06 to 80.94	473,609	343,066
<u>ALL</u>	47	70.77	73.72	72.44	17.37	101.77	24.33	107.88	68.06 to 80.94	473,609	343,066

**91 Webster**  
**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 : 47  
 Total Sales Price : 22,259,628  
 Total Adj. Sales Price : 22,259,628  
 Total Assessed Value : 16,124,105  
 Avg. Adj. Sales Price : 473,609  
 Avg. Assessed Value : 343,066

MEDIAN : 71  
 WGT. MEAN : 72  
 MEAN : 74  
 COD : 17.37  
 PRD : 101.77

COV : 22.21  
 STD : 16.37  
 Avg. Abs. Dev : 12.29  
 MAX Sales Ratio : 107.88  
 MIN Sales Ratio : 24.33

95% Median C.I. : 68.06 to 80.94  
 95% Wgt. Mean C.I. : 62.74 to 82.14  
 95% Mean C.I. : 69.04 to 78.40

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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
<u>    Dry    </u>											
County	7	70.31	70.57	70.13	14.00	100.63	56.53	84.38	56.53 to 84.38	373,771	262,133
1	7	70.31	70.57	70.13	14.00	100.63	56.53	84.38	56.53 to 84.38	373,771	262,133
<u>    Grass    </u>											
County	5	69.92	73.83	71.23	10.81	103.65	62.47	91.78	N/A	405,600	288,924
1	5	69.92	73.83	71.23	10.81	103.65	62.47	91.78	N/A	405,600	288,924
<u>    ALL    </u>	47	70.77	73.72	72.44	17.37	101.77	24.33	107.88	68.06 to 80.94	473,609	343,066

**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
<u>    Irrigated    </u>											
County	9	70.34	72.42	71.15	18.72	101.78	54.49	104.60	54.54 to 101.57	1,015,296	722,432
1	9	70.34	72.42	71.15	18.72	101.78	54.49	104.60	54.54 to 101.57	1,015,296	722,432
<u>    Dry    </u>											
County	10	68.86	69.98	69.85	10.56	100.19	56.53	84.38	57.41 to 80.98	386,602	270,042
1	10	68.86	69.98	69.85	10.56	100.19	56.53	84.38	57.41 to 80.98	386,602	270,042
<u>    Grass    </u>											
County	9	76.75	78.54	76.92	13.80	102.11	62.47	107.88	66.78 to 91.78	353,611	272,008
1	9	76.75	78.54	76.92	13.80	102.11	62.47	107.88	66.78 to 91.78	353,611	272,008
<u>    ALL    </u>	47	70.77	73.72	72.44	17.37	101.77	24.33	107.88	68.06 to 80.94	473,609	343,066

## 91 Webster County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Webster	1	3640	3623	3592	3626	3392	3660	3592	3547	<b>3598</b>
Adams	4	5249	5198	5094	4991	4735	4795	4764	4582	<b>5131</b>
Franklin	2	4278	4247	3962	4022	1220	3500	3564	3502	<b>4095</b>
Harlan	1	4779	4780	3990	2730	n/a	2540	2420	2423	<b>4387</b>
Nuckolls	1	4915	4915	4380	4380	n/a	4200	4000	4000	<b>4573</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Webster	1	2335	2335	2105	1960	1960	n/a	1890	1890	<b>2137</b>
Adams	4	3260	3075	2890	2700	2700	2700	2515	2515	<b>2977</b>
Franklin	2	2680	2650	2300	2280	1970	1960	1615	1615	<b>2413</b>
Harlan	1	n/a	2460	2195	1717	n/a	1710	1565	1565	<b>2307</b>
Nuckolls	1	2285	2285	2215	2000	2000	2000	1950	1950	<b>2152</b>

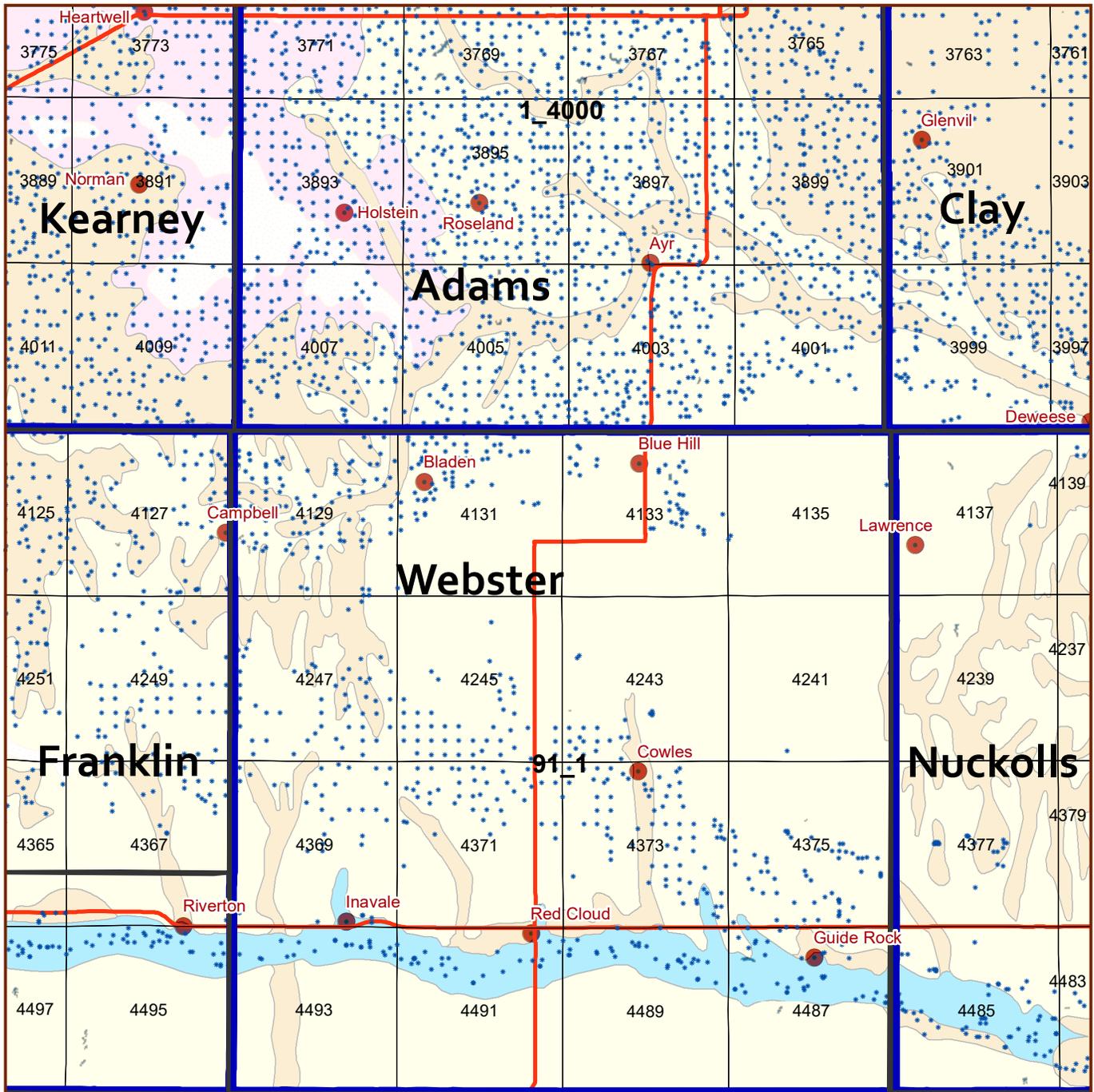
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Webster	1	1365	1365	1365	1365	1365	1365	1365	1365	<b>1365</b>
Adams	4	1405	1405	1380	1380	1355	n/a	1355	1355	<b>1385</b>
Franklin	2	1100	1100	1085	1075	1070	1065	1060	1060	<b>1089</b>
Harlan	1	950	950	950	950	n/a	n/a	n/a	950	<b>950</b>
Nuckolls	1	1225	1225	1225	1225	n/a	1225	1224	1225	<b>1225</b>

County	Mkt	CRP	TIMBER	WASTE
Webster	1	1805	180	180
Adams	4	n/a	n/a	202
Franklin	2	1092	550	150
Harlan	1	n/a	n/a	100
Nuckolls	1	1225	115	115

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.

# WEBSTER COUNTY



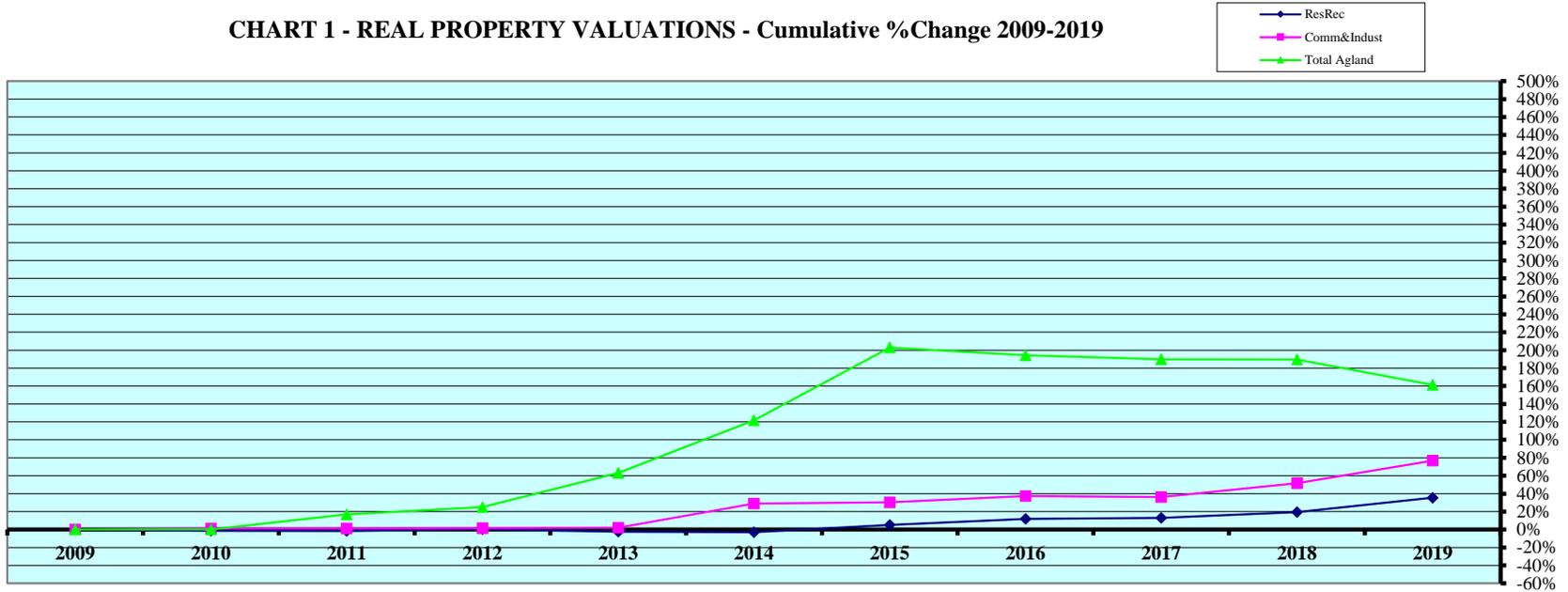
**Legend**

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

**Soils  
CLASS**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmtlv%chg	Value	Amnt Value Chg	Ann.%chg	Cmtlv%chg	Value	Amnt Value Chg	Ann.%chg	Cmtlv%chg
2009	60,607,315	--	--	--	16,276,060	--	--	--	286,805,925	--	--	--
2010	59,744,295	-863,020	-1.42%	-1.42%	16,447,400	171,340	1.05%	1.05%	286,913,600	107,675	0.04%	0.04%
2011	59,610,725	-133,570	-0.22%	-1.64%	16,469,725	22,325	0.14%	1.19%	335,032,430	48,118,830	16.77%	16.82%
2012	60,756,800	1,146,075	1.92%	0.25%	16,506,605	36,880	0.22%	1.42%	358,262,775	23,230,345	6.93%	24.91%
2013	59,189,855	-1,566,945	-2.58%	-2.34%	16,619,835	113,230	0.69%	2.11%	468,076,380	109,813,605	30.65%	63.20%
2014	58,814,090	-375,765	-0.63%	-2.96%	20,966,260	4,346,425	26.15%	28.82%	635,583,820	167,507,440	35.79%	121.61%
2015	63,624,170	4,810,080	8.18%	4.98%	21,222,840	256,580	1.22%	30.39%	868,685,760	233,101,940	36.68%	202.88%
2016	67,854,815	4,230,645	6.65%	11.96%	22,373,935	1,151,095	5.42%	37.47%	844,196,235	-24,489,525	-2.82%	194.34%
2017	68,507,020	652,205	0.96%	13.03%	22,165,480	-208,455	-0.93%	36.18%	830,938,050	-13,258,185	-1.57%	189.72%
2018	72,419,705	3,912,685	5.71%	19.49%	24,673,725	2,508,245	11.32%	51.60%	830,542,230	-395,820	-0.05%	189.58%
2019	82,123,740	9,704,035	13.40%	35.50%	28,775,400	4,101,675	16.62%	76.80%	748,909,910	-81,632,320	-9.83%	161.12%

Rate Annual %chg: Residential & Recreational **3.08%**

Commercial & Industrial **5.86%**

Agricultural Land **10.07%**

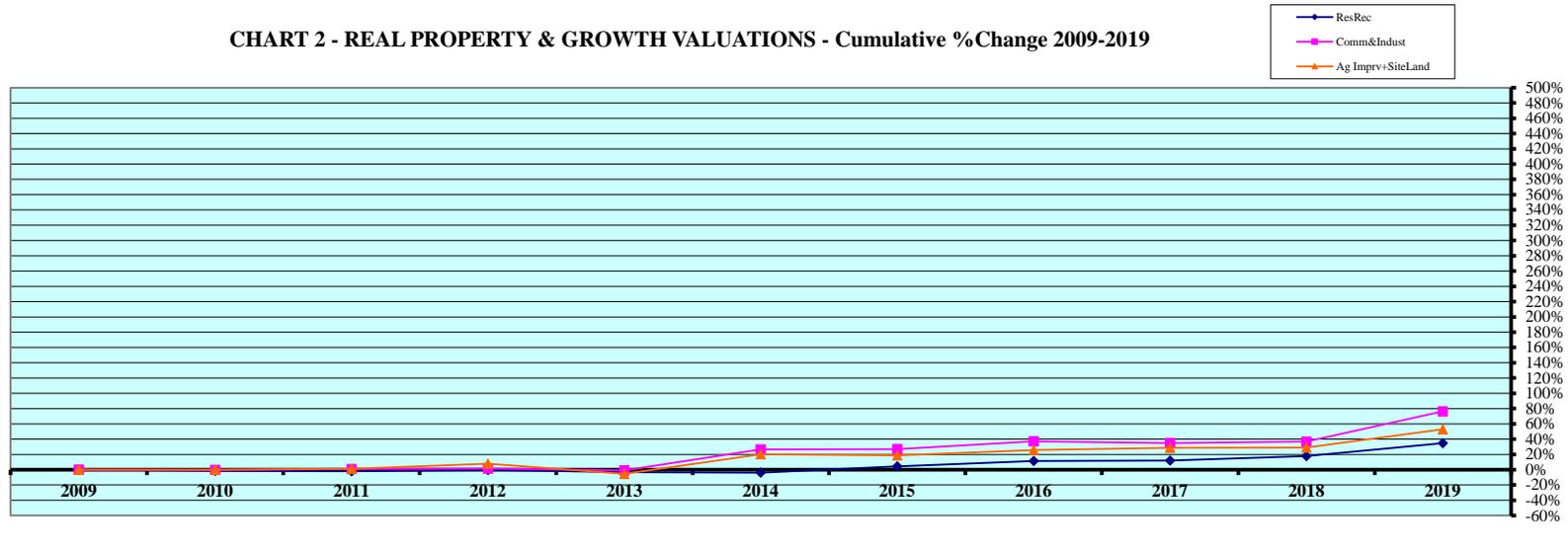
Cnty# **91**  
County **WEBSTER**

**CHART 1**

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

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2009	60,607,315	885,975	1.46%	59,721,340	--	--	16,276,060	38,170	0.23%	16,237,890	--	--
2010	59,744,295	97,661	0.16%	59,646,634	-1.59%	-1.59%	16,447,400	198,575	1.21%	16,248,825	-0.17%	-0.17%
2011	59,610,725	188,465	0.32%	59,422,260	-0.54%	-1.96%	16,469,725	50,705	0.31%	16,419,020	-0.17%	0.88%
2012	60,756,800	248,405	0.41%	60,508,395	1.51%	-0.16%	16,506,605	0	0.00%	16,506,605	0.22%	1.42%
2013	59,189,855	445,990	0.75%	58,743,865	-3.31%	-3.07%	16,619,835	483,515	2.91%	16,136,320	-2.24%	-0.86%
2014	58,814,090	562,225	0.96%	58,251,865	-1.58%	-3.89%	20,966,260	357,495	1.71%	20,608,765	24.00%	26.62%
2015	63,624,170	364,405	0.57%	63,259,765	7.56%	4.38%	21,222,840	578,335	2.73%	20,644,505	-1.53%	26.84%
2016	67,854,815	362,310	0.53%	67,492,505	6.08%	11.36%	22,373,935	54,965	0.25%	22,318,970	5.16%	37.13%
2017	68,507,020	609,820	0.89%	67,897,200	0.06%	12.03%	22,165,480	242,490	1.09%	21,922,990	-2.02%	34.69%
2018	72,419,705	969,160	1.34%	71,450,545	4.30%	17.89%	24,673,725	2,382,940	9.66%	22,290,785	0.57%	36.95%
2019	82,123,740	469,755	0.57%	81,653,985	12.75%	34.73%	28,775,400	67,020	0.23%	28,708,380	16.35%	76.38%
Rate Ann%chg	3.08%			2.52%			5.86%			C & I w/o growth 4.02%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				% growth of value	Value Exclud. Growth	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	29,806,085	7,523,425	37,329,510	832,430	2.23%	36,497,080	--	
2010	30,056,250	7,685,700	37,741,950	369,230	0.98%	37,372,720	0.12%	
2011	30,323,495	8,143,470	38,466,965	667,510	1.74%	37,799,455	1.26%	
2012	31,474,565	9,579,250	41,053,815	755,635	1.84%	40,298,180	7.95%	
2013	26,090,945	9,912,155	36,003,100	687,965	1.91%	35,315,135	-5.40%	
2014	26,349,440	20,274,015	46,623,455	1,802,135	3.87%	44,821,320	20.07%	
2015	23,929,995	21,497,970	45,427,965	1,065,540	2.35%	44,362,425	18.84%	
2016	28,178,225	19,283,125	47,461,350	483,835	1.02%	46,977,515	25.85%	
2017	28,164,115	20,107,490	48,271,605	212,875	0.44%	48,058,730	28.74%	
2018	29,121,940	20,297,670	49,419,610	1,331,150	2.69%	48,088,460	28.82%	
2019	37,073,725	20,467,575	57,541,300	452,705	0.79%	57,088,595	52.93%	
Rate Ann%chg	2.21%	10.53%	4.42%	Ag Imprv+Site w/o growth		3.05%		

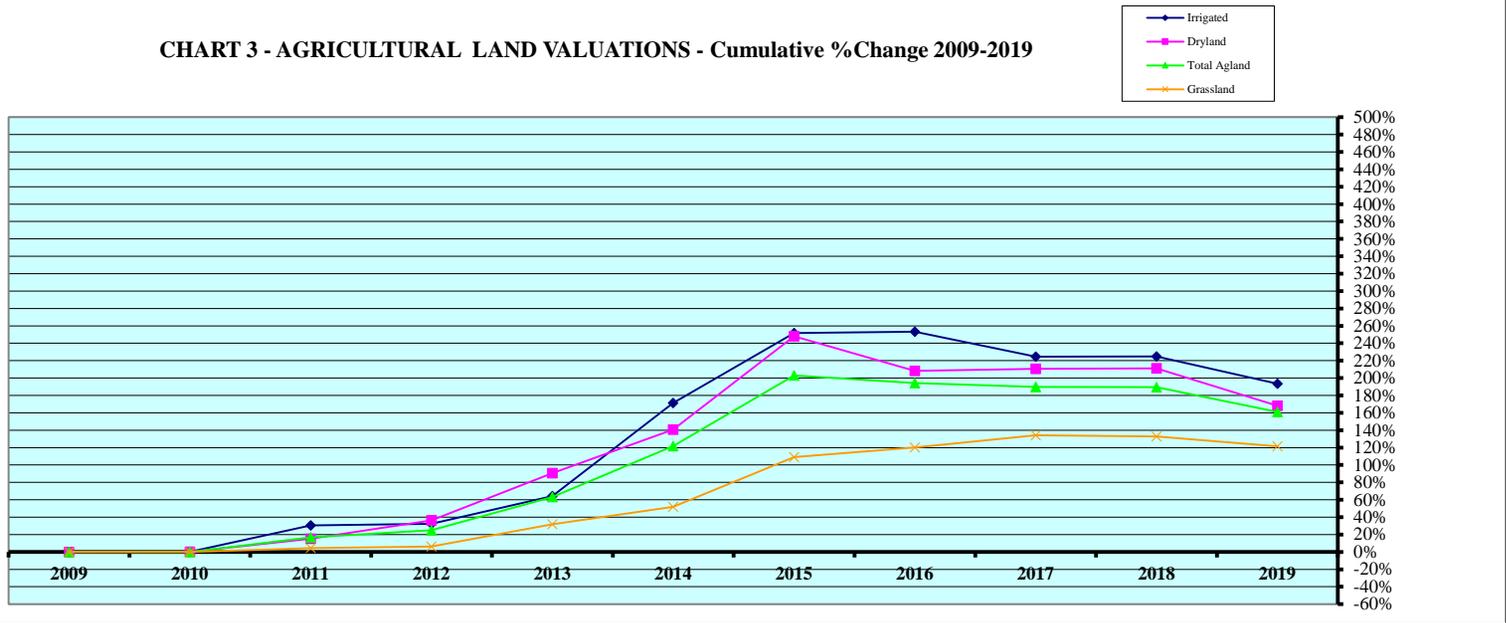
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 91  
County WEBSTER

CHART 2

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2020

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	98,211,265	--	--	--	92,366,090	--	--	--	95,746,315	--	--	--
2010	98,305,810	94,545	0.10%	0.10%	92,428,610	62,520	0.07%	0.07%	95,682,865	-63,450	-0.07%	-0.07%
2011	128,123,000	29,817,190	30.33%	30.46%	106,524,935	14,096,325	15.25%	15.33%	99,867,025	4,184,160	4.37%	4.30%
2012	130,010,935	1,887,935	1.47%	32.38%	125,932,345	19,407,410	18.22%	36.34%	101,800,640	1,933,615	1.94%	6.32%
2013	161,212,970	31,202,035	24.00%	64.15%	175,976,935	50,044,590	39.74%	90.52%	126,129,930	24,329,290	23.90%	31.73%
2014	266,472,100	105,259,130	65.29%	171.33%	222,280,365	46,303,430	26.31%	140.65%	145,351,640	19,221,710	15.24%	51.81%
2015	345,490,645	79,018,545	29.65%	251.78%	321,445,405	99,165,040	44.61%	248.01%	200,188,760	54,837,120	37.73%	109.08%
2016	346,950,520	1,459,875	0.42%	253.27%	284,753,885	-36,691,520	-11.41%	208.29%	210,853,660	10,664,900	5.33%	120.22%
2017	318,787,900	-28,162,620	-8.12%	224.59%	286,981,175	2,227,290	0.78%	210.70%	224,217,635	13,363,975	6.34%	134.18%
2018	319,103,945	316,045	0.10%	224.92%	287,414,620	433,445	0.15%	211.17%	222,818,055	-1,399,580	-0.62%	132.72%
2019	288,073,250	-31,030,695	-9.72%	193.32%	247,664,805	-39,749,815	-13.83%	168.13%	212,119,565	-10,698,490	-4.80%	121.54%

Rate Ann.%chg: Irrigated **11.36%** Dryland **10.37%** Grassland **8.28%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	482,185	--	--	--	70	--	--	--	286,805,925	--	--	--
2010	496,245	14,060	2.92%	2.92%	70	0	0.00%	0.00%	286,913,600	107,675	0.04%	0.04%
2011	515,280	19,035	3.84%	6.86%	2,190	2,120	3028.57%	3028.57%	335,032,430	48,118,830	16.77%	16.82%
2012	516,665	1,385	0.27%	7.15%	2,190	0	0.00%	3028.57%	358,262,775	23,230,345	6.93%	24.91%
2013	4,723,490	4,206,825	814.23%	879.60%	33,055	30,865	1409.36%	47121.43%	468,076,380	109,813,605	30.65%	63.20%
2014	1,477,385	-3,246,105	-68.72%	206.39%	2,330	-30,725	-92.95%	3228.57%	635,583,820	167,507,440	35.79%	121.61%
2015	1,550,660	73,275	4.96%	221.59%	10,290	7,960	341.63%	14600.00%	868,685,760	233,101,940	36.68%	202.88%
2016	1,633,645	82,985	5.35%	238.80%	4,525	-5,765	-56.03%	6364.29%	844,196,235	-24,489,525	-2.82%	194.34%
2017	949,010	-684,635	-41.91%	96.81%	2,330	-2,195	-48.51%	3228.57%	830,938,050	-13,258,185	-1.57%	189.72%
2018	1,205,550	256,540	27.03%	150.02%	60	-2,270	-97.42%	-14.29%	830,542,230	-395,820	-0.05%	189.58%
2019	1,052,290	-153,260	-12.71%	118.23%	0	-60	-100.00%	-100.00%	748,909,910	-81,632,320	-9.83%	161.12%

Cnty# **91**  
 County **WEBSTER**

Rate Ann.%chg: Total Agric Land **10.07%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	99,539,640	66,279	1,502			92,637,405	112,264	825			94,035,250	163,537	575		
2010	99,899,685	66,535	1,501	-0.02%	-0.02%	92,497,395	112,043	826	0.05%	0.05%	94,034,165	163,534	575	0.00%	0.00%
2011	130,336,895	66,045	1,973	31.44%	31.40%	106,370,085	113,157	940	13.87%	13.92%	97,756,725	162,928	600	4.35%	4.35%
2012	132,011,615	65,900	2,003	1.51%	33.39%	125,334,465	113,589	1,103	17.38%	33.72%	99,978,925	162,566	615	2.50%	6.96%
2013	163,703,435	66,726	2,453	22.47%	63.36%	176,151,535	114,012	1,545	40.02%	87.24%	123,467,100	161,394	765	24.39%	33.04%
2014	270,189,790	67,464	4,005	63.24%	166.67%	222,731,480	114,392	1,947	26.02%	135.96%	141,106,630	160,348	880	15.03%	53.04%
2015	350,771,865	67,933	5,164	28.93%	243.81%	321,240,795	114,685	2,801	43.86%	239.45%	195,919,840	159,284	1,230	39.77%	113.91%
2016	352,734,595	68,316	5,163	0.00%	243.80%	284,997,360	115,133	2,475	-11.63%	199.98%	205,828,005	157,722	1,305	6.10%	126.95%
2017	315,738,525	67,940	4,647	-9.99%	209.44%	286,259,320	115,754	2,473	-0.10%	199.69%	225,340,050	159,074	1,417	8.55%	146.36%
2018	319,038,150	68,859	4,633	-0.30%	208.51%	287,349,295	116,279	2,471	-0.07%	199.48%	222,677,610	158,738	1,403	-0.97%	143.96%
2019	288,967,875	68,817	4,199	-9.37%	179.60%	247,535,380	115,996	2,134	-13.65%	158.61%	211,992,080	158,422	1,338	-4.61%	132.72%

Rate Annual %chg Average Value/Acre: 10.83%

9.97%

8.81%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	481,875	7,948	61			300	95	3			286,694,470	350,122	819		
2010	494,810	8,106	61	0.68%	0.68%	300	95	3	-0.42%	-0.42%	286,926,355	350,313	819	0.03%	0.03%
2011	514,035	8,128	63	3.61%	4.31%	300	95	3	0.00%	-0.42%	334,978,040	350,353	956	16.73%	16.76%
2012	517,865	8,192	63	-0.04%	4.27%	300	95	3	0.00%	-0.42%	357,843,170	350,342	1,021	6.83%	24.74%
2013	4,709,400	8,158	577	813.08%	852.07%	2,900	95	31	866.67%	862.60%	468,034,370	350,385	1,336	30.78%	63.13%
2014	1,472,250	8,199	180	-68.89%	196.17%	3,825	248	15	-49.53%	385.84%	635,503,975	350,651	1,812	35.68%	121.33%
2015	1,455,910	8,108	180	0.00%	196.16%	5,570	257	22	40.58%	583.00%	869,393,980	350,267	2,482	36.95%	203.12%
2016	1,621,335	9,038	179	-0.09%	195.88%	8,645	477	18	-16.39%	471.06%	845,189,940	350,686	2,410	-2.90%	194.33%
2017	1,147,645	6,406	179	-0.14%	195.47%	301,070	1,205	250	1279.33%	7776.79%	828,786,610	350,379	2,365	-1.85%	188.87%
2018	830,860	4,643	179	-0.11%	195.15%	434,270	1,708	254	1.76%	7915.72%	830,330,185	350,227	2,371	0.23%	189.54%
2019	1,081,690	6,010	180	0.58%	196.87%	0	618	0	-100.00%	-100.00%	749,577,025	349,863	2,142	-9.63%	161.65%

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**WEBSTER**

Rate Annual %chg Average Value/Acre: 10.10%

(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
3,812	WEBSTER	35,060,162	29,753,778	17,517,266	79,852,010	28,775,400	0	2,271,730	748,909,910	37,073,725	20,467,575	0	999,681,556
cnty sector/value % of total value:		3.51%	2.98%	1.75%	7.99%	2.88%		0.23%	74.91%	3.71%	2.05%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
237	BLADEN	530,286	64,303	7,505	3,691,320	1,497,315	0	0	115,990	5,755	80,590	0	5,993,064
6.22%	%sector of county sector	1.51%	0.22%	0.04%	4.62%	5.20%			0.02%	0.02%	0.39%		0.60%
	%sector of municipality	8.85%	1.07%	0.13%	61.59%	24.98%			1.94%	0.10%	1.34%		100.00%
941	BLUE HILL	971,057	681,063	497,359	29,294,195	4,474,810	0	0	0	0	0	0	35,918,484
24.69%	%sector of county sector	2.77%	2.29%	2.84%	36.69%	15.55%							3.59%
	%sector of municipality	2.70%	1.90%	1.38%	81.56%	12.46%							100.00%
30	COWLES	190,595	67,920	367,741	432,255	125,245	0	0	382,600	0	114,440	0	1,680,796
0.79%	%sector of county sector	0.54%	0.23%	2.10%	0.54%	0.44%			0.05%		0.56%		0.17%
	%sector of municipality	11.34%	4.04%	21.88%	25.72%	7.45%			22.76%		6.81%		100.00%
225	GUIDE ROCK	350,041	270,357	369,809	2,648,730	624,295	0	0	148,545	0	0	0	4,411,777
5.90%	%sector of county sector	1.00%	0.91%	2.11%	3.32%	2.17%			0.02%				0.44%
	%sector of municipality	7.93%	6.13%	8.38%	60.04%	14.15%			3.37%				100.00%
1,020	RED CLOUD	1,355,627	1,617,059	953,715	21,257,015	4,477,615	0	0	123,510	0	37,535	0	29,822,076
26.76%	%sector of county sector	3.87%	5.43%	5.44%	26.62%	15.56%			0.02%		0.18%		2.98%
	%sector of municipality	4.55%	5.42%	3.20%	71.28%	15.01%			0.41%		0.13%		100.00%
2,453	Total Municipalities	3,397,606	2,700,702	2,196,129	57,323,515	11,199,280	0	0	770,645	5,755	232,565	0	77,826,197
64.35%	%all municip.sectors of cnty	9.69%	9.08%	12.54%	71.79%	38.92%			0.10%	0.02%	1.14%		7.79%

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,573</b>	<b>Value : 882,672,640</b>	<b>Growth 1,191,140</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	161	313,180	63	2,743,630	96	810,940	320	3,867,750	
<b>02. Res Improve Land</b>	1,152	2,116,865	69	1,089,890	138	1,621,125	1,359	4,827,880	
<b>03. Res Improvements</b>	1,169	59,650,870	80	7,508,430	144	10,651,910	1,393	77,811,210	
<b>04. Res Total</b>	1,330	62,080,915	143	11,341,950	240	13,083,975	1,713	86,506,840	706,900
<b>% of Res Total</b>	77.64	71.76	8.35	13.11	14.01	15.12	37.46	9.80	59.35
<b>05. Com UnImp Land</b>	16	43,510	1	11,505	6	52,900	23	107,915	
<b>06. Com Improve Land</b>	144	308,595	10	96,575	21	1,370,695	175	1,775,865	
<b>07. Com Improvements</b>	157	10,520,110	10	1,073,370	23	10,034,265	190	21,627,745	
<b>08. Com Total</b>	173	10,872,215	11	1,181,450	29	11,457,860	213	23,511,525	0
<b>% of Com Total</b>	81.22	46.24	5.16	5.02	13.62	48.73	4.66	2.66	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	2	27,735	2	27,735	
<b>10. Ind Improve Land</b>	0	0	0	0	1	15,770	1	15,770	
<b>11. Ind Improvements</b>	0	0	0	0	51	1,898,960	51	1,898,960	
<b>12. Ind Total</b>	0	0	0	0	53	1,942,465	53	1,942,465	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	1.16	0.22	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	1	680	0	0	13	1,071,640	14	1,072,320	
<b>15. Rec Improvements</b>	1	298,030	0	0	13	1,174,625	14	1,472,655	
<b>16. Rec Total</b>	1	298,710	0	0	13	2,246,265	14	2,544,975	0
<b>% of Rec Total</b>	7.14	11.74	0.00	0.00	92.86	88.26	0.31	0.29	0.00
<b>Res &amp; Rec Total</b>	1,331	62,379,625	143	11,341,950	253	15,330,240	1,727	89,051,815	706,900
<b>% of Res &amp; Rec Total</b>	77.07	70.05	8.28	12.74	14.65	17.21	37.77	10.09	59.35
<b>Com &amp; Ind Total</b>	173	10,872,215	11	1,181,450	82	13,400,325	266	25,453,990	0
<b>% of Com &amp; Ind Total</b>	65.04	42.71	4.14	4.64	30.83	52.65	5.82	2.88	0.00
<b>17. Taxable Total</b>	1,504	73,251,840	154	12,523,400	335	28,730,565	1,993	114,505,805	706,900
<b>% of Taxable Total</b>	75.46	63.97	7.73	10.94	16.81	25.09	43.58	12.97	59.35

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	245,230	1,463,390	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	0	0	0
19. Commercial	0	0	0	1	245,230	1,463,390
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	245,230	1,463,390

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	117	8	98	223

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	31	358,100	10	684,235	1,911	545,159,675	1,952	546,202,010
28. Ag-Improved Land	5	448,980	6	439,865	588	171,806,575	599	172,695,420
29. Ag Improvements	5	187,285	8	459,335	615	48,622,785	628	49,269,405

30. Ag Total					2,580	768,166,835
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	4	4.00	60,000	
33. HomeSite Improvements	0	0.00	0	4	0.00	310,060	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	4	4.00	34,600	5	5.00	43,250	
37. FarmSite Improvements	5	0.00	187,285	8	0.00	149,275	
38. FarmSite Total							
39. Road & Ditches	4	2.31	0	9	9.88	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	3.00	45,000	3	3.00	45,000	
32. HomeSite Improv Land	361	365.62	5,448,280	365	369.62	5,508,280	
33. HomeSite Improvements	365	0.00	28,538,305	369	0.00	28,848,365	478,865
34. HomeSite Total				372	372.62	34,401,645	
35. FarmSite UnImp Land	18	18.00	134,630	18	18.00	134,630	
36. FarmSite Improv Land	562	649.82	5,238,355	571	658.82	5,316,205	
37. FarmSite Improvements	603	0.00	20,084,480	616	0.00	20,421,040	5,375
38. FarmSite Total				634	676.82	25,871,875	
39. Road & Ditches	2,190	7,235.16	0	2,203	7,247.35	0	
40. Other- Non Ag Use	2	24.14	92,145	2	24.14	92,145	
41. Total Section VI				1,006	8,320.93	60,365,665	484,240

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	459.44	417,390	3	459.44	417,390

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	36	445.52	772,480	0	0.00	0
44. Market Value	36	445.52	1,103,315	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	36	445.52	772,480
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	15,776.26	22.96%	57,419,910	23.23%	3,639.64
46. 1A	12,930.63	18.82%	46,852,870	18.95%	3,623.40
47. 2A1	4,679.17	6.81%	16,807,920	6.80%	3,592.07
48. 2A	11,364.72	16.54%	41,205,945	16.67%	3,625.78
49. 3A1	2,039.99	2.97%	6,918,850	2.80%	3,391.61
50. 3A	254.34	0.37%	930,900	0.38%	3,660.06
51. 4A1	6,082.32	8.85%	21,846,910	8.84%	3,591.87
52. 4A	15,575.98	22.67%	55,243,520	22.35%	3,546.71
53. Total	68,703.41	100.00%	247,226,825	100.00%	3,598.47
<b>Dry</b>					
54. 1D1	17,443.40	15.05%	40,730,355	16.44%	2,335.00
55. 1D	39,731.18	34.28%	92,772,435	37.45%	2,335.00
56. 2D1	5,865.75	5.06%	12,347,395	4.98%	2,105.00
57. 2D	20,521.29	17.71%	40,221,725	16.24%	1,960.00
58. 3D1	7,712.61	6.65%	15,116,700	6.10%	1,960.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	8,883.07	7.66%	16,789,005	6.78%	1,890.00
61. 4D	15,749.09	13.59%	29,765,890	12.01%	1,890.01
62. Total	115,906.39	100.00%	247,743,505	100.00%	2,137.44
<b>Grass</b>					
63. 1G1	64,487.42	40.67%	88,007,215	41.56%	1,364.72
64. 1G	23,007.08	14.51%	31,070,155	14.67%	1,350.46
65. 2G1	36,481.96	23.01%	49,281,000	23.27%	1,350.83
66. 2G	13,946.05	8.80%	17,897,625	8.45%	1,283.35
67. 3G1	6,159.51	3.88%	8,434,745	3.98%	1,369.39
68. 3G	2,035.37	1.28%	2,981,250	1.41%	1,464.72
69. 4G1	2,150.27	1.36%	2,883,475	1.36%	1,340.98
70. 4G	10,279.34	6.48%	11,178,775	5.28%	1,087.50
71. Total	158,547.00	100.00%	211,734,240	100.00%	1,335.47
<b>Irrigated Total</b>					
	68,703.41	19.64%	247,226,825	34.93%	3,598.47
<b>Dry Total</b>					
	115,906.39	33.13%	247,743,505	35.00%	2,137.44
<b>Grass Total</b>					
	158,547.00	45.32%	211,734,240	29.91%	1,335.47
72. Waste	6,092.56	1.74%	1,096,600	0.15%	179.99
73. Other	591.29	0.17%	0	0.00%	0.00
74. Exempt	2,111.54	0.60%	1,477,040	0.21%	699.51
75. Market Area Total	349,840.65	100.00%	707,801,170	100.00%	2,023.21

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	133.11	498,260	68,570.30	246,728,565	68,703.41	247,226,825
<b>77. Dry Land</b>	240.43	512,795	194.22	402,275	115,471.74	246,828,435	115,906.39	247,743,505
<b>78. Grass</b>	187.98	256,605	86.86	118,560	158,272.16	211,359,075	158,547.00	211,734,240
<b>79. Waste</b>	17.11	3,080	9.76	1,755	6,065.69	1,091,765	6,092.56	1,096,600
<b>80. Other</b>	0.00	0	0.00	0	591.29	0	591.29	0
<b>81. Exempt</b>	0.00	0	0.00	0	2,111.54	1,477,040	2,111.54	1,477,040
<b>82. Total</b>	<b>445.52</b>	<b>772,480</b>	<b>423.95</b>	<b>1,020,850</b>	<b>348,971.18</b>	<b>706,007,840</b>	<b>349,840.65</b>	<b>707,801,170</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	68,703.41	19.64%	247,226,825	34.93%	3,598.47
<b>Dry Land</b>	115,906.39	33.13%	247,743,505	35.00%	2,137.44
<b>Grass</b>	158,547.00	45.32%	211,734,240	29.91%	1,335.47
<b>Waste</b>	6,092.56	1.74%	1,096,600	0.15%	179.99
<b>Other</b>	591.29	0.17%	0	0.00%	0.00
<b>Exempt</b>	2,111.54	0.60%	1,477,040	0.21%	699.51
<b>Total</b>	<b>349,840.65</b>	<b>100.00%</b>	<b>707,801,170</b>	<b>100.00%</b>	<b>2,023.21</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	0	0	1	24,360	1	426,830	1	451,190	0
83.2 Bladen (bla)	26	724,610	117	207,680	119	4,778,720	145	5,711,010	42,425
83.3 Blue Hill (bh)	35	543,645	335	1,350,895	353	31,011,715	388	32,906,255	85,280
83.4 Cowles (cow)	13	8,405	18	28,025	18	376,430	31	412,860	0
83.5 Guide Rock (gr)	50	234,075	165	126,600	165	3,789,795	215	4,150,470	42,250
83.6 Inavale (ina)	9	3,780	41	32,835	41	525,065	50	561,680	0
83.7 Red Cloud (rc)	61	215,775	555	1,122,075	561	24,338,605	622	25,676,455	69,470
83.8 Rosemont (ros)	6	1,255	8	19,370	8	357,610	14	378,235	0
83.9 Rural (rur)	120	2,136,205	133	2,988,360	141	13,679,095	261	18,803,660	467,475
84 Residential Total	320	3,867,750	1,373	5,900,200	1,407	79,283,865	1,727	89,051,815	706,900

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	N/a Or Error	0	0	1	38,955	1	111,600	1	150,555	0
85.2	Bladen (bla)	4	18,335	9	12,425	13	1,340,505	17	1,371,265	0
85.3	Blue Hill (bh)	6	25,910	51	178,055	54	4,833,655	60	5,037,620	0
85.4	Cowles (cow)	1	385	2	1,400	3	121,050	4	122,835	0
85.5	Guide Rock (gr)	2	1,145	11	10,340	14	374,560	16	386,045	0
85.6	Red Cloud (rc)	3	1,330	81	235,380	82	4,812,300	85	5,049,010	0
85.7	Rosemont (ros)	1	15	2	785	3	159,375	4	160,175	0
85.8	Rural (rur)	8	88,530	19	1,314,295	71	11,773,660	79	13,176,485	0
86	Commercial Total	25	135,650	176	1,791,635	241	23,526,705	266	25,453,990	0

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	128,705.14	42.55%	175,682,740	42.55%	1,365.00
88. 1G	44,270.10	14.64%	60,428,880	14.64%	1,365.00
89. 2G1	71,685.02	23.70%	97,850,370	23.70%	1,365.00
90. 2G	25,796.32	8.53%	35,211,990	8.53%	1,365.00
91. 3G1	12,128.88	4.01%	16,556,020	4.01%	1,365.01
92. 3G	2,856.20	0.94%	3,898,700	0.94%	1,365.00
93. 4G1	2,969.90	0.98%	4,053,950	0.98%	1,365.01
94. 4G	14,058.90	4.65%	19,190,390	4.65%	1,365.00
95. Total	302,470.46	100.00%	412,873,040	100.00%	1,365.00
<b>CRP</b>					
96. 1C1	174.24	3.56%	314,500	3.56%	1,804.98
97. 1C	860.00	17.55%	1,552,320	17.55%	1,805.02
98. 2C1	296.26	6.05%	534,760	6.05%	1,805.04
99. 2C	126.78	2.59%	228,830	2.59%	1,804.94
100. 3C1	171.84	3.51%	310,170	3.51%	1,804.99
101. 3C	1,135.48	23.17%	2,049,560	23.17%	1,805.02
102. 4C1	906.76	18.50%	1,636,700	18.50%	1,805.00
103. 4C	1,229.04	25.08%	2,218,440	25.08%	1,805.02
104. Total	4,900.40	100.00%	8,845,280	100.00%	1,805.01
<b>Timber</b>					
105. 1T1	95.46	0.98%	17,190	0.98%	180.08
106. 1T	884.06	9.09%	159,110	9.09%	179.98
107. 2T1	982.64	10.11%	176,870	10.11%	179.99
108. 2T	1,969.00	20.25%	354,430	20.25%	180.01
109. 3T1	18.30	0.19%	3,300	0.19%	180.33
110. 3T	79.06	0.81%	14,240	0.81%	180.12
111. 4T1	423.88	4.36%	76,300	4.36%	180.00
112. 4T	5,270.74	54.21%	948,720	54.21%	180.00
113. Total	9,723.14	100.00%	1,750,160	100.00%	180.00
<hr/>					
Grass Total	302,470.46	95.39%	412,873,040	97.50%	1,365.00
CRP Total	4,900.40	1.55%	8,845,280	2.09%	1,805.01
Timber Total	9,723.14	3.07%	1,750,160	0.41%	180.00
<hr/>					
114. Market Area Total	317,094.00	100.00%	423,468,480	100.00%	1,335.47

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

91 Webster

	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	79,852,010	86,506,840	6,654,830	8.33%	706,900	7.45%
02. Recreational	2,271,730	2,544,975	273,245	12.03%	0	12.03%
03. Ag-Homesite Land, Ag-Res Dwelling	37,073,725	34,401,645	-2,672,080	-7.21%	478,865	-8.50%
<b>04. Total Residential (sum lines 1-3)</b>	<b>119,197,465</b>	<b>123,453,460</b>	<b>4,255,995</b>	<b>3.57%</b>	<b>1,185,765</b>	<b>2.58%</b>
05. Commercial	28,775,400	23,511,525	-5,263,875	-18.29%	0	-18.29%
06. Industrial	0	1,942,465	1,942,465		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>28,775,400</b>	<b>25,453,990</b>	<b>-3,321,410</b>	<b>-11.54%</b>	<b>0</b>	<b>-11.54%</b>
08. Ag-Farmsite Land, Outbuildings	20,375,430	25,871,875	5,496,445	26.98%	5,375	26.95%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	92,145	92,145	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>20,467,575</b>	<b>25,964,020</b>	<b>5,496,445</b>	<b>26.85%</b>	<b>5,375</b>	<b>26.83%</b>
12. Irrigated	288,073,250	247,226,825	-40,846,425	-14.18%		
13. Dryland	247,664,805	247,743,505	78,700	0.03%		
14. Grassland	212,119,565	211,734,240	-385,325	-0.18%		
15. Wasteland	1,052,290	1,096,600	44,310	4.21%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>748,909,910</b>	<b>707,801,170</b>	<b>-41,108,740</b>	<b>-5.49%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>917,350,350</b>	<b>882,672,640</b>	<b>-34,677,710</b>	<b>-3.78%</b>	<b>1,191,140</b>	<b>-3.91%</b>

## 2020 Assessment Survey for Webster County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	1
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$211,468.00
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0.00
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$54,798.00
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$24,400.00
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$7,000 with travel expenses
<b>12.</b>	<b>Other miscellaneous funds:</b>
	0.00
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$4,458.80

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

1.	<b>Administrative software:</b>
	MIPS and NCSSII modeling software.
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor's Assistant
5.	<b>Does the county have GIS software?</b>
	gWorks
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes <a href="https://webster.gworks.com/?&amp;t=assessor/">https://webster.gworks.com/?&amp;t=assessor/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	gWorks
8.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks and Google Earth
9.	<b>When was the aerial imagery last updated?</b>
	2018
10.	<b>Personal Property software:</b>
	MIPS

**C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	No

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Guide Rock, Bladen, Red Cloud, and Blue Hill.
<b>4.</b>	<b>When was zoning implemented?</b>
	2001

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

<b>1.</b>	<b>Appraisal Services:</b>
	In office.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	N/A

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

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

## 2020 Residential Assessment Survey for Webster County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Assessor staff / Primary person Appraisal Assistant																
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bladen (2015 population-227). Located in the northwestern portion of the county, this is a bedroom community for both Hastings and Blue Hill. Grade School is located in Bladen and High School is located in Roseland (Adams County)</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Blue Hill (2015 population-889). Located on a highway in the northern part of the county, there is new housing and a school.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Guide Rock (2015 population-225). Located on a highway in the southeast portion of the county, there is no school.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Inavale (2015 population-66). Lying along Highway 136 in the western portion of the county, this is a very small community with no school.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Red Cloud (2015 population-1,075). The largest community which lies on two highways in the south central portion of the county. Has a school.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Includes: Cowles, Rosemont and Rural properties. Villages do not have schools. With no city amenities, these communities have limited growth. Villages do not have schools</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural improvements throughout the county</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bladen (2015 population-227). Located in the northwestern portion of the county, this is a bedroom community for both Hastings and Blue Hill. Grade School is located in Bladen and High School is located in Roseland (Adams County)	2	Blue Hill (2015 population-889). Located on a highway in the northern part of the county, there is new housing and a school.	3	Guide Rock (2015 population-225). Located on a highway in the southeast portion of the county, there is no school.	4	Inavale (2015 population-66). Lying along Highway 136 in the western portion of the county, this is a very small community with no school.	5	Red Cloud (2015 population-1,075). The largest community which lies on two highways in the south central portion of the county. Has a school.	6	Includes: Cowles, Rosemont and Rural properties. Villages do not have schools. With no city amenities, these communities have limited growth. Villages do not have schools	AG	Agricultural improvements throughout the county
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AG	Agricultural improvements throughout the county																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	Cost approach and sales approach are used to estimate the market value of residential properties.																
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																
	Depreciation tables are developed based on local market information.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	Sales comparison; lots are analyzed by square foot and acre.																
<b>7.</b>	<b>How are rural residential site values developed?</b>																
	Sales analysis.																
<b>8.</b>	<b>Are there form 191 applications on file?</b>																

No applications to combine lots have been received

**9. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

All lots are treated the same.

**10.**

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2020	2019	2019	2016
2	2020	2019	2019	2015
3	2020	2019	2019	2020
4	2020	2019	2019	2019
5	2020	2019	2019	2017
6	2020	2019	2019	2015-2020
AG	2020	2019	2019	2015-2020

## 2020 Commercial Assessment Survey for Webster County

<b>1.</b>	<b>Valuation data collection done by:</b>																												
	County assessor and staff.																												
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																												
	Cost and sales approaches are used to estimate the market value of commercial properties.																												
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																												
	An appraiser is hired to review unique properties - feedlots, hog farms and gravel pits.																												
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																												
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<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																												
	Yes.																												
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																												
	Empty lot values in those areas with enough sales, lots are valued by square footage and by the acre.																												
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">5</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">6</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2015-2020</td> </tr> <tr> <td style="text-align: center;">7</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2015-2020</td> </tr> </tbody> </table>				<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>	2	2020	2019	2020	2015	5	2020	2019	2020	2016	6	2020	2019	2020	2015-2020	7	2020	2019	2020	2015-2020
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6	2020	2019	2020	2015-2020																									
7	2020	2019	2020	2015-2020																									

## 2020 Agricultural Assessment Survey for Webster County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor staff.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</td> <td style="text-align: center;">2014-2015</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	No geographic or economic differences have been determined	2014-2015
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	No geographic or economic differences have been determined	2014-2015						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Lay the sales out on a map to determine if there should be separate market areas							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Monitor sales and economic trends. Flow chart for rural res/sub.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Yes							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	These properties are appraised by Stanard Appraisal. All other lands (pastures and farm ground) owned and operated by these entities is valued as the use.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	Review each individual non-ag related sale to determine if there is influence different from Ag.							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							
	37							
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	N/A							
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>							
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>							
	N/A							
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>							
	N/A							

<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**2020 Plan of Assessment for Webster County  
Assessment Years 2019 (March 19)  
October - Amended**

**Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 15 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation 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.

Assessment levels required for real property are as follows:

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

Reference, Neb. Rev. Stat. §77-201

**Current Resources:**

***A. Staff / Budget***

***Staff***

Assessor, Deputy Assessor/Mapping Specialist, Assessor’s Assistant/Mass Appraisal Specialist, Assessor Assistant/Deeds Specialist and temporary help when needed.

***Office Budget***

For the 2019/2020 budget year the office budget is \$221,468.29

## *Appraisal*

For the 2019/2020 budget year the office budget is \$54798.26

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

Cadastral maps will no longer be kept up to date once the GIS mapping is implemented the end of June.

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

These records are maintained and updated by office staff. They are in good condition. We are scanning all old property record cards and pricing sheets so that we may dispose of them at some point. Information on all files includes the following:

Filing ID number, Parcel ID number (computer ID number), Cadastral number, Glide number (the cadastral pages hang from glides), Ownership, Legal description, Deed information, Utilities, Offsite improvements, Zoning, Neighborhood analysis, Land size computations, School district, Situs address, Map number, Class code, House data, Building data, Picture of house, Sketch of house, Ground plan sketch (on some – work in progress), Annual valuations, Remarks sheet, Deed sheet, and Valuation worksheets

### ***D. Software***

We are currently using Marshall & Swift pricing (6/13). Our next update of Marshall & Swift pricing will be for the 2020 re-appraisal year. I use Microsoft Excel to run my sales ratio studies. I have purchased NCS12 to help with sales ratio studies.

### ***E. Web based***

We have our web page at [www.webster.gworks.com](http://www.webster.gworks.com) the Treasurer has a webpage [www.nebraskataxesonline.us](http://www.nebraskataxesonline.us) and Webster County has a website at [www.co.webster.ne.us](http://www.co.webster.ne.us) where we have placed the sales used to determine the 2019 values.

## **Current Assessment Procedures for Real Property:**

### ***A. Discover, List & Inventory all Property***

Building permits are filed with the Planning and Zoning Officer. During the month of November; we make copies of all building permits. We contact Bladen, Blue Hill, and Red Cloud for their building permits during this month also.

### ***B. Sales Data***

Real estate transfers are brought over to the Assessors office from the Register of Deeds office. The Assessor Assistant will process the deed. This consists of pulling the property record cards confirming information on deed matches property record information. If anything does not match, we do a deed research then contact the person that prepared the deed. They then file a corrective deed. If everything on the deed matches our property record card we change Terra-Scan, update the record card with new owner, and update the Deed card within the property record card. The sale is entered into Excel for the sales ratio study, and also put in the “Sales Book” for appraisers. We then mail the “Sales Review” sheet to the buyer and the seller. If we

do not receive the sales verification back within 30 days, we attempt to contact the person(s) to verify the sale. The individual, who processes the sale, also updates the sales book for the appraiser's use and maintains data entry for both MIPS and the Excel program used for the Sales Ratio Study. The information off of the sales review is used to determine "arms-length" sales. Sales data is then emailed to the Property Assessment Division.

### ***C. Data Collection***

From November until the March 19 cut-off date, we inspect every property with a building permit. Sales information is updated in Excel every time we process a Real Estate Transfer and when we receive the Sales Review back.

### ***D. Greenbelt***

Revised September 2016: If living within the boundaries of a zoned city/village, a Conservation and Preservation Easement must be obtained from the city/village the land is located in. This needs to be filed with the County Clerk and a copy made for the Assessor's office.

Once this is complete, a Special Valuation Application must be filed with the Assessor's office on or before June 30<sup>th</sup>. Once filed the property is physically looked at to determine use.

Each property that is Greenbelt is looked at every six years in our review cycle. We also try to keep an eye on them in the intervening years for use change.

As of this date we have so few sales if any of this type of property so we use agricultural land prices to set value.

### ***E. Review assessment sales ratio studies before assessment action***

Internally a sales ratio study is done annually for each class of property: residential, commercial and agricultural. Residential is then broke down by each market area. It is then broke down within each sub-class in that market area that is deemed necessary. Commercial is broke down by each market area. Agricultural is broke down by use, area of the county where it is located, and by school districts. We try to keep our Field Liaison updated on what we are doing, usually just over the phone.

### ***F. Approaches to Value***

Each year when we do the sales ratio studies if needed we update the depreciation worksheets. The most recent depreciation study being used was done in 2018/2019 for the 2018 and the 2019 valuation year. Sales ratio studies are also run on agricultural land as a whole. Then it is broke out and studied by predominant use, school district, and location within the county.

### ***G. Reconciliation of Final Value and documentation***

The final values are checked against the sales ratio studies. Any corrections are made and then the rest of the property within the county is changed.

### ***H. Review assessment sales ratio studies after assessment actions***

If needed the sales ratio studies are reviewed again to determine where we need to make additional changes.

### ***I. Notices and Public Relations***

Notice of Valuation changes were mailed May 31, 2019. I have posted in the office, certified to the Webster County Clerk and sent to newspapers for publication the “Certified Level of Value” and “Completion of the 2019 Assessment Rolls”.

### **Assessment Actions Planned for Assessment Year 2020 to 2025:**

#### ***Plan of Review***

When we review a property, we send out letters to all property owners to contact the office to set up an appointment. We do a walk-through of the property if the owner has called to set up an appointment. Digital photos are taken of all homes and outbuildings; from two angles, matching it up with the building number within our system. The rural ground plan sketches are drawn or printed off GIS and pasted to the card at this time also. If owner does not contact office for an appointment we do an outside appraisal. If there is a basement we add a 90% finish to the basement (this is stated in the original letter to the owner). We also look at each parcel in the review area on our GIS for buildings on unimproved parcels.

- ✓ For 2020 we will review all parcels within the Village of Guide Rock, Guide Rock Precinct (1-9), Beaver Creek Precinct (2-9) and Stillwater Precinct (3-9). These areas have 344 improved parcels.
- ✓ For 2021 we will review all parcels within the Rosemont, Amboy, Cowles, Oak Creek Precinct (4-9), Garfield Precinct (1-10), Cowles/Pleasant Hill (2-10), Elm Creek (3-10) and Potsdam Precinct (4-10).
- ✓ For 2022 we will review all parcels within Blue Hill City.
- ✓ For 2023 we will review all parcels within Red Cloud City.
- ✓ For 2024 we will review all parcels within Line Precinct (1-11), Red Cloud (2-11), Batin (3-11), Glenwood (4-11) and Walnut Creek (1-12).
- ✓ For 2019 we will review all parcels within Bladen Village, Inavale Village, Inavale Precinct (2-12), Catherton Precinct (3-12) and Harmony Precinct (4-12).
- ✓

## **2020 REVIEW CYCLE:**

### Guide Rock Village

Total 248 parcels of these 189 are improved and 59 unimproved.

There are 40 commercial properties: Village of Guide Rock owns the Library, a lift station, 2 storage buildings, 2 village parks and the village office all of which are tax exempt. Webster County has two parcels, 1 has the workshop on it and the other is the county yards, both of which are tax exempt. Guide Rock has 2 church's the United Methodist Church and the Baptist Church; both have permissive exemptions. American Legion owns 1 parcel which is also a permissive exemption. Other commercial business' in Guide Rock are 1 bank, 1 bar, 2 beauty shops, 2 coops that have 5 parcels between them. They also have a post office, a storage unit facility and 2 utility buildings, one is state assessed while the other is locally assessed. They also have a building that is for sale that was most recently used as a bar and café. The remaining commercial properties are used for personal use; 2 buildings for farm storage, an old medical clinic where the owner houses hunters, 6 buildings are used for personal storage, and 1 salvage valued building. The railroad runs through Guide Rock yet. There are also 2 commercial empty lots.

There are 10 greenbelt properties, none of which are improved.

There are 124 residential homes and 3 mobile homes. There is also a Commercial property that has been converted to living quarters as well as a metal shed that was converted. There is 1 home that is being lived in but should not be. Guide Rock has 9 residential properties with buildings only. There are 13 homes that are salvage valued, 2 mobile homes and a parcel with a salvage value home and a salvage value mobile home.

There are 43 unimproved residential properties and 4 properties that are priced as residential while the use of them is agricultural.

### 1-9 Guide Rock Precinct

Total 183 parcels of these 58 are improved with 125 unimproved.

There are 11 commercial properties: There are 2 cemetery's, Source Gas has 1 parcel and 1 phone tower, both are Central Assessed, USA owns 3 parcels which have irrigation ditch running through them, while the Village of Guide Rock has 3 parcels; 2 of which are pump stations and the last one is the dump and lagoon. USA and Village of Guide Rock parcels are all exempt.

There are 23 Agricultural Residential, 2 of these parcels have 2 homes on them. There are 2 Recreational Agricultural, 5 Rural Residential (1 is a mobile home and 1 is new construction), 2 Suburban and 3 Suburban Agricultural; with homes on them. There are 13 Farm Sites with just buildings on them.

### 2-9 Beaver Creek

Total 179 parcels of these 64 are improved and 115 unimproved.

There are 6 commercial properties: 3 cemeteries, exempt and 2 transformer sites, Central Assessed, with the remaining commercial property being a convenience store.

There are 34 Agricultural Residential (1 mobile home) and 6 Rural Residential (1 mobile home), all with homes on them. There are 18 Farm Sites with buildings on them.

3-9 Stillwater

Total 195 parcels of these 75 are improved and 120 unimproved.

There are 16 commercial properties: 4 cemeteries, 9 windmills, 1 meteorological tower and 2 phone towers, 1 of which is Central Assessed and 1 locally assessed.

There are 32 Agricultural Residential and 4 Rural Residential (1 with 2 homes on it) all with homes on them. There are 23 Farm Sites with buildings on them.

**This is in our GIS Policy (revised September-2015):**

Starting for the 2016 valuation year we will be proofing each parcel in GIS and correcting them. Our schedule will be as follows: Guide Rock Precinct, Guide Rock Village, Beaver Creek Precinct, Stillwater Precinct, Oak Creek Precinct, Rosemont Village, Garfield Precinct, Cowles/Pleasant Hill Precinct, Amboy Village, Cowles Village, Potsdam Precinct, Blue Hill City, Line Precinct, Red Cloud City, Red Cloud Precinct, Batin Precinct, Glenwood Precinct, Bladen Village, Walnut Creek Village, Inavale Village, Inavale Precinct, Catherton Precinct and Harmony Precinct.

Respectfully submitted:

Assessor Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Copy distribution: Submit the plan to the County Board of Equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Department of Property Assessment & Taxation on or before October 31 each year.

# Webster County Assessor



Sonja L. Krueger, Assessor  
621 N. Cedar St.  
Red Cloud, NE 68970  
Phone & Fax 402-746-2717  
webcoassr@hotmail.com

## 2020 Methodology Report for Special Valuation

Pursuant to REG-11-005.04, I am hereby submitting a report on Special Valuation in Webster County Nebraska.

All Special Valuation in Webster County sits within the corporate boundaries of Cities and Villages. We have no Special Valuation outside these boundaries. We do not have enough of these properties sell to determine a market value and therefor are priced as agricultural land. My opinion of the highest and best use of these parcels is the current use of agricultural land. These are all dying cities and villages and have few to no new homes being constructed. They are set at the same level of value each year as all agricultural land within Webster County.

Bladen Village has 6 parcels of special valuation within its corporate boundaries. These 6 parcels contain 55.54 acres.

Red Cloud City has 15 parcels of special valuation within its corporate boundaries. These 15 parcels contain 72.62 acres.

Guide Rock Village has 10 parcels of special valuation within its corporate boundaries. These 10 parcels contain 86.76 acres.

Cowles Village has 6 parcels of special valuation within its corporate boundaries. These 6 parcels contain 246.48 acres.

All of these parcels were given **Conservation and Preservation Easements** as provided by the Conservation and Preservation Easement Act by their respective City and Village boards.

Sincerely,  
Sonja Krueger  
Webster County Assessor