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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

SEWARD COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for Seward County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Seward County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Marilyn Hladky, Seward County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor'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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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 assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with 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.

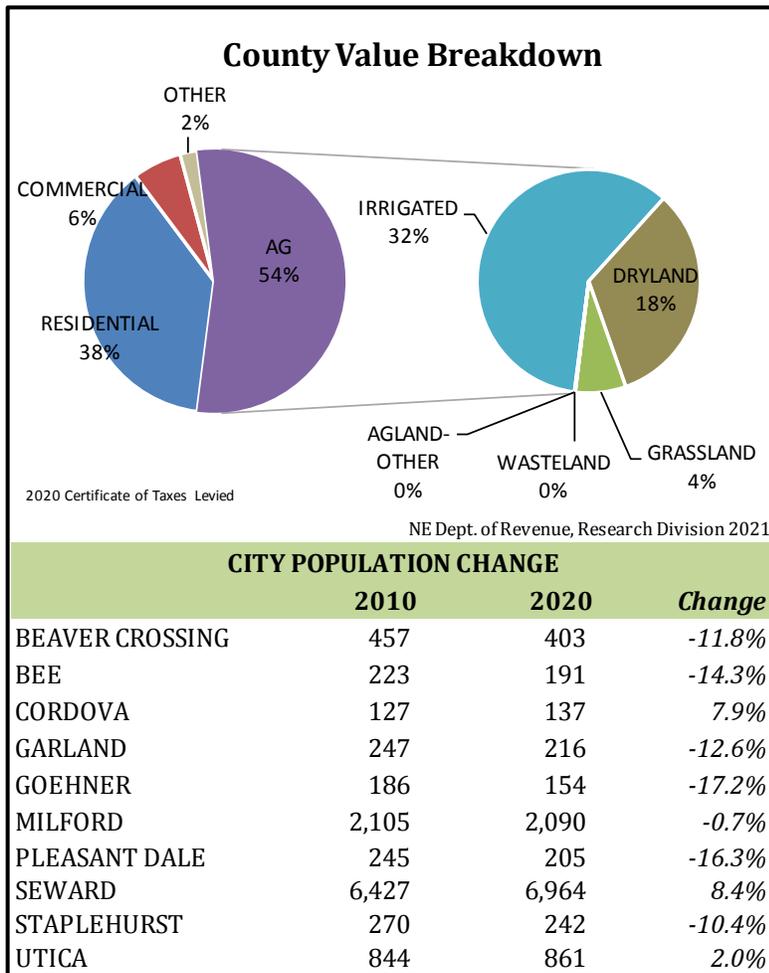
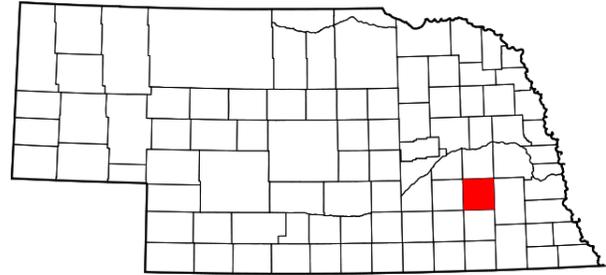
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality 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 found 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. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 571 square miles, Seward County has 17,284 residents, per the Census Bureau Quick Facts for 2019, a 3% population increase over the 2010 U.S. Census. Reports indicate that 72% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$196,539 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Seward County are located in and around Seward, the county seat. According to the latest information available from the U.S. Census Bureau, there are 473 employer establishments with total employment of 5,660.

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

2021 Residential Correlation for Seward County

Assessment Action

The Seward County Assessor has completed a reappraisal of the improvements and land in the rural residential platted subdivisions in Range 4 which includes GEO codes 3239, 3285, 3463 and 3509. A sales analysis was completed and as a result Beaver Crossing and Milford depreciation was updated. A reappraisal of the rural residential platted subdivision in the Seward Suburban jurisdiction was completed, the land was revalued as well. This includes the suburban area in Range 3 (GEO codes 3237, 3287, 3461 and 3511) A 4% increase was implemented to the suburban area with the exception of the Milford suburban area. Home sites are valued at \$23,000 and farm sites are \$4,000. All known building permits and pick-up work was completed.

Assessment Practice Review

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

A review of the sales verification and qualification indicates a comparable usability to the state average for the residential property class. The review revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

Review and analysis indicates that the county assessor has adequately identified economic areas and geographic locations within the county with 14 assigned valuation groups being used for the residential class of property. The county is up-to-date with the six-year inspection and review cycle.

Market data is used to develop the depreciation used in the cost approach to value residential properties. Lot value analysis is ongoing and is monitored through sales activity. Seward County has one application of the Form 191.

Seward County has a written valuation methodology on file.

2021 Residential Correlation for Seward County

Description of Analysis

There are 14 Valuation Groups. Seward is the county seat and contains 42% of parcels while the rural valuation group contains 23% of the parcels, these two valuation groups together represent more than half of the residential class of property.

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

The residential statistical profile includes 404 qualified sales. All the valuation groups are represented. Two of the three measures of central tendency are within the acceptable range with the weighted mean only one point below the acceptable range. The qualitative measures are within the accepted parameters as well. Valuation Group 14 has a COD below 5%. The county assessor reported that there was a revaluation in portions of the rural suburban. Review of a comparison between the percent change in the County Abstract values indicated this valuation group increased in value 32% and the sold parcels in the valuation group increased in value 9%, it is possible that this small sample does not adequately represent the population.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner. Changes to the population and sample reflect the stated assessment actions.

2021 Residential Correlation for Seward County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	216	93.14	92.43	91.98	06.97	100.49
2	9	92.10	97.30	92.59	09.36	105.09
3	3	54.48	58.33	57.28	09.75	101.83
4	2	101.76	101.76	101.02	05.57	100.73
5	8	83.78	86.35	81.55	18.93	105.89
6	14	91.53	89.53	89.25	05.71	100.31
7	2	99.80	99.80	100.56	05.33	99.24
8	64	92.13	93.86	92.65	09.19	101.31
9	5	93.11	95.67	85.75	21.17	111.57
10	6	65.72	68.69	69.98	21.44	98.16
11	1	112.44	112.44	112.44	00.00	100.00
12	24	93.60	90.67	90.52	06.66	100.17
13	36	91.97	87.36	87.43	10.80	99.92
14	14	97.26	95.70	95.59	04.48	100.12
<u>ALL</u>	404	92.50	91.67	91.08	08.65	100.65

Level of Value

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

2021 Commercial Correlation for Seward County

Assessment Actions

The assessment actions in Seward County included a sales analysis and updated depreciations as a result of the study. Seward had an increased depreciation map factor of 5%. Apartments in Seward County were also reviewed and depreciation increased. The land values were increased in the Walmart Subdivision. All Section 42 Housing properties were reappraised. All pick-up work was completed timely.

Assessment Practice Review

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

The review of the sales verification and qualification indicates the usability is comparable to state averages for the commercial class. All non-qualified sales have sound documentation for disqualification reason. Based on the analysis it is determined that no apparent bias exists.

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

2021 Commercial Correlation for Seward County

Description of Analysis

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

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

The commercial statistical profile indicated 26 qualified sales dispersed through seven of the 13 valuation groups. The sales represent 11 different occupancy codes. The overall statistics indicate the median and mean measures of central tendency are within the acceptable range. The weighted mean is below the range by 5% as a result of a few high dollar sales. Valuation Group 1 is the hub of the commercial class and represents 65% of the sold parcels.

__ Incremental Ranges __									
0	TO	4,999							
5,000	TO	14,999	2	106.00	106.00	106.66	13.25	99.38	
15,000	TO	29,999							
30,000	TO	59,999	3	97.96	121.26	121.25	23.79	100.01	
60,000	TO	99,999	1	85.25	85.25	85.25	00.00	100.00	
100,000	TO	149,999	3	62.30	79.42	78.94	29.31	100.61	
150,000	TO	249,999	8	90.10	88.09	87.39	12.90	100.80	
250,000	TO	499,999	6	92.14	92.31	93.13	07.20	99.12	
500,000	TO	999,999	1	80.33	80.33	80.33	00.00	100.00	
1,000,000	+		2	84.05	84.05	83.16	21.04	101.07	
__ ALL __			26	92.50	92.55	87.39	16.09	105.90	

2021 Commercial Correlation for Seward County

A review of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) indicates a 2% increase in the commercial and industrial values and is representative of the assessment actions.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices of the county assessor indicates that assessments within the county are valued within acceptable parameters and therefore considered equalized. Based on all relevant information, the quality of assessment of the commercial class is in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	17	93.03	90.91	88.41	11.83	102.83
2	1	91.96	91.96	91.96	00.00	100.00
4	1	120.03	120.03	120.03	00.00	100.00
5	1	167.85	167.85	167.85	00.00	100.00
8	4	91.61	85.68	74.57	13.40	114.90
9	1	77.75	77.75	77.75	00.00	100.00
12	1	60.58	60.58	60.58	00.00	100.00
____ ALL ____	26	92.50	92.55	87.39	16.09	105.90

Level of Value

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

2021 Agricultural Correlation for Seward County

Assessment Actions

A market analysis was completed to determine that the market areas are supported. The analysis concluded that the trend continues to group Market Area 2 and 3 together for valuation purposes. The irrigated land in Market Area 1 was reduced and grassland was reduced in each area. The values resulted in a 4% reduction in the irrigated land values and a 6% reduction in the grassland values. The first home site acre value was increased to \$23,000 and the next four farm site acre value was increased to \$4,000.

Assessment Practice Review

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

A review of the sales verification indicted a representative sample for the agricultural land property class. All non-qualified sales have good documentation for the disqualified reason.

Seward County has three agricultural market areas. The county assessor keeps the three market areas intact for administrative purposes and to monitor if there are any non-agricultural influences from Lancaster County. The map and county abstract reports in the appendices of this report will reflect three market areas. The county does recognize a special value influence and has 996 applications on file. Agricultural intensive use areas in the county are being identified valued as excess farm site and are being reported on the abstract as “ag other.”

Land use is conducted using the most current aerial imagery, 2016. The county assessor also uses alternate resources such as certification from Farm Services Agency (FSA) maps, information from the NRD, phone calls, and physical inspections to gather information. Land coming out of Conservation Reserve Program (CRP) and the Wetland Reserve Program (WRP) is also monitored.

The county assessor continues to meet the six-year inspection and review cycle for agricultural improvements. Land use was last inspected in 2018. The home site acres are valued at \$23,000 and building sites valued at \$4,000 an acre. Site values appear to be comparable to surrounding counties.

Description of Analysis

There are three market areas within Seward County, Market Area 1 is mostly the western half of the county and has highly productive soils and available ground water for irrigation throughout the area. Market Area 2 encompasses the eastern half of the county where irrigation is sparse, so the predominant use is dry cropland and grassland. Market Area 3 is in between Area’s 1 and 2, but like Market Area 2 it is composed of mostly dry cropland and grassland as there is very little irrigation.

2021 Agricultural Correlation for Seward County

The county assessor has one schedule of values for the dry cropland, grass land, CRP and WRP in all three market areas. The irrigation in Market Areas 2 and is valued about 3% to 10% lower than the irrigated in Market Area 1, the Land Capability Groups (LCG) 1A1, 1A, 2A1, 2A are closer in value than the remaining LCG's. The lack of irrigated sales in either Market Areas 2 or 3 support the measurement of the agland to be combined as one market area since the dryland and grassland schedule of values is the same. The county assessor keeps the three market areas intact for administrative purposes and to monitor if there are any non-agricultural influences from Lancaster County, for that reason the map and county abstract reports in the appendices of this report will reflect three market areas.

Review of the agricultural statistical profile includes 49 qualified sales. The measures of central tendency are within the acceptable range with a three point spread. Review of the Majority Land Use (MLU) with sufficient sales indicates that the medians are all within the acceptable range.

Equalization and Quality of Assessment

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

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	21	73.09	76.58	75.42	13.15	101.54
1	21	73.09	76.58	75.42	13.15	101.54
<u> Dry </u>						
County	12	70.18	70.29	68.22	08.71	103.03
1	12	70.18	70.29	68.22	08.71	103.03
<u> Grass </u>						
County	3	73.86	69.99	70.37	19.59	99.46
1	3	73.86	69.99	70.37	19.59	99.46
<u> ALL </u>						
	49	73.09	75.65	75.02	13.54	100.84

Level of Value

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

2021 Opinions of the Property Tax Administrator for Seward County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Seward County

Residential Real Property - Current

Number of Sales	404	Median	92.50
Total Sales Price	\$79,145,543	Mean	91.67
Total Adj. Sales Price	\$79,145,543	Wgt. Mean	91.08
Total Assessed Value	\$72,087,608	Average Assessed Value of the Base	\$166,958
Avg. Adj. Sales Price	\$195,905	Avg. Assessed Value	\$178,435

Confidence Interval - Current

95% Median C.I	91.78 to 93.37
95% Wgt. Mean C.I	90.01 to 92.15
95% Mean C.I	90.49 to 92.85
% of Value of the Class of all Real Property Value in the County	35.57
% of Records Sold in the Study Period	6.40
% of Value Sold in the Study Period	6.84

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	389	96	95.51
2019	412	93	93.27
2018	419	94	94.27
2017	412	94	93.59

2021 Commission Summary for Seward County

Commercial Real Property - Current

Number of Sales	26	Median	92.50
Total Sales Price	\$7,090,500	Mean	92.55
Total Adj. Sales Price	\$7,090,500	Wgt. Mean	87.39
Total Assessed Value	\$6,196,516	Average Assessed Value of the Base	\$259,558
Avg. Adj. Sales Price	\$272,712	Avg. Assessed Value	\$238,328

Confidence Interval - Current

95% Median C.I	83.23 to 99.43
95% Wgt. Mean C.I	78.12 to 96.67
95% Mean C.I	83.73 to 101.37
% of Value of the Class of all Real Property Value in the County	6.33
% of Records Sold in the Study Period	3.60
% of Value Sold in the Study Period	3.31

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	26	93	93.45
2019	26	100	92.23
2018	21	95	94.85
2017	22	96	95.53

80 Seward
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 404
 Total Sales Price : 79,145,543
 Total Adj. Sales Price : 79,145,543
 Total Assessed Value : 72,087,608
 Avg. Adj. Sales Price : 195,905
 Avg. Assessed Value : 178,435

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 92
 COD : 08.65
 PRD : 100.65

COV : 13.22
 STD : 12.12
 Avg. Abs. Dev : 08.00
 MAX Sales Ratio : 174.02
 MIN Sales Ratio : 42.84

95% Median C.I. : 91.78 to 93.37
 95% Wgt. Mean C.I. : 90.01 to 92.15
 95% Mean C.I. : 90.49 to 92.85

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	55	97.82	96.67	96.71	05.78	99.96	54.48	136.82	95.09 to 98.72	171,555	165,912
01-JAN-19 To 31-MAR-19	27	96.63	94.20	94.66	06.34	99.51	48.58	112.44	92.47 to 98.33	179,947	170,332
01-APR-19 To 30-JUN-19	50	93.37	95.65	94.14	07.78	101.60	71.84	174.02	92.09 to 95.93	192,487	181,207
01-JUL-19 To 30-SEP-19	49	94.11	91.87	93.10	08.88	98.68	58.07	138.34	91.70 to 96.48	202,226	188,267
01-OCT-19 To 31-DEC-19	56	91.86	90.85	89.73	07.54	101.25	42.84	105.68	89.56 to 96.28	200,766	180,152
01-JAN-20 To 31-MAR-20	50	90.81	87.83	88.53	07.69	99.21	51.00	101.90	85.67 to 92.11	215,855	191,092
01-APR-20 To 30-JUN-20	60	88.86	90.53	89.26	09.18	101.42	67.99	143.34	85.54 to 92.51	196,805	175,659
01-JUL-20 To 30-SEP-20	57	86.67	87.34	86.24	10.29	101.28	57.16	125.57	84.10 to 90.18	201,299	173,603
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	181	95.48	94.72	94.63	07.50	100.10	48.58	174.02	94.05 to 96.63	186,892	176,848
01-OCT-19 To 30-SEP-20	223	89.96	89.19	88.44	08.88	100.85	42.84	143.34	88.05 to 91.55	203,220	179,722
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	182	93.63	92.94	92.53	07.94	100.44	42.84	174.02	92.48 to 95.40	195,796	181,170
<u>ALL</u>	404	92.50	91.67	91.08	08.65	100.65	42.84	174.02	91.78 to 93.37	195,905	178,435

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	216	93.14	92.43	91.98	06.97	100.49	68.26	143.34	92.09 to 94.23	196,195	180,455
2	9	92.10	97.30	92.59	09.36	105.09	84.91	139.86	87.04 to 106.26	119,156	110,329
3	3	54.48	58.33	57.28	09.75	101.83	52.29	68.23	N/A	120,333	68,927
4	2	101.76	101.76	101.02	05.57	100.73	96.09	107.42	N/A	34,500	34,851
5	8	83.78	86.35	81.55	18.93	105.89	51.00	113.68	51.00 to 113.68	119,288	97,280
6	14	91.53	89.53	89.25	05.71	100.31	74.48	99.93	80.96 to 94.24	152,736	136,324
7	2	99.80	99.80	100.56	05.33	99.24	94.48	105.12	N/A	35,000	35,196
8	64	92.13	93.86	92.65	09.19	101.31	70.98	174.02	88.42 to 95.57	169,977	157,484
9	5	93.11	95.67	85.75	21.17	111.57	66.92	136.82	N/A	116,380	99,795
10	6	65.72	68.69	69.98	21.44	98.16	48.58	91.89	48.58 to 91.89	102,966	72,056
11	1	112.44	112.44	112.44	00.00	100.00	112.44	112.44	N/A	5,000	5,622
12	24	93.60	90.67	90.52	06.66	100.17	64.18	103.40	86.80 to 95.34	145,519	131,721
13	36	91.97	87.36	87.43	10.80	99.92	42.84	104.95	83.82 to 95.48	303,731	265,539
14	14	97.26	95.70	95.59	04.48	100.12	82.15	103.53	90.42 to 101.11	399,467	381,868
<u>ALL</u>	404	92.50	91.67	91.08	08.65	100.65	42.84	174.02	91.78 to 93.37	195,905	178,435

80 Seward
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 404
Total Sales Price : 79,145,543
Total Adj. Sales Price : 79,145,543
Total Assessed Value : 72,087,608
Avg. Adj. Sales Price : 195,905
Avg. Assessed Value : 178,435

MEDIAN : 93
WGT. MEAN : 91
MEAN : 92
COD : 08.65
PRD : 100.65

COV : 13.22
STD : 12.12
Avg. Abs. Dev : 08.00
MAX Sales Ratio : 174.02
MIN Sales Ratio : 42.84

95% Median C.I. : 91.78 to 93.37
95% Wgt. Mean C.I. : 90.01 to 92.15
95% Mean C.I. : 90.49 to 92.85

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	400	92.49	91.56	91.07	08.62	100.54	42.84	174.02	91.70 to 93.36	197,624	179,979
06											
07	4	103.46	103.12	100.14	09.61	102.98	91.89	113.68	N/A	23,949	23,983
<u>ALL</u>	404	92.50	91.67	91.08	08.65	100.65	42.84	174.02	91.78 to 93.37	195,905	178,435

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	112.44	112.44	112.44	00.00	100.00	112.44	112.44	N/A	5,000	5,622
Less Than 30,000	2	113.06	113.06	113.49	00.55	99.62	112.44	113.68	N/A	16,500	18,727
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	404	92.50	91.67	91.08	08.65	100.65	42.84	174.02	91.78 to 93.37	195,905	178,435
Greater Than 14,999	403	92.50	91.62	91.08	08.62	100.59	42.84	174.02	91.78 to 93.36	196,379	178,863
Greater Than 29,999	402	92.49	91.56	91.07	08.58	100.54	42.84	174.02	91.78 to 93.36	196,797	179,229
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	112.44	112.44	112.44	00.00	100.00	112.44	112.44	N/A	5,000	5,622
15,000 TO 29,999	1	113.68	113.68	113.68	00.00	100.00	113.68	113.68	N/A	28,000	31,831
30,000 TO 59,999	16	102.08	105.46	103.16	19.76	102.23	48.58	174.02	93.07 to 125.57	43,918	45,305
60,000 TO 99,999	27	93.11	92.26	92.00	12.87	100.28	54.48	136.82	84.63 to 98.48	84,261	77,516
100,000 TO 149,999	88	92.54	90.64	90.78	08.00	99.85	57.16	108.43	90.80 to 94.31	128,281	116,447
150,000 TO 249,999	180	91.90	91.15	91.17	07.75	99.98	51.00	138.34	90.40 to 93.24	192,666	175,659
250,000 TO 499,999	87	92.58	90.45	90.41	07.01	100.04	42.84	104.95	91.26 to 94.23	322,347	291,440
500,000 TO 999,999	4	95.27	94.71	94.78	02.08	99.93	90.42	97.89	N/A	530,500	502,790
1,000,000 +											
<u>ALL</u>	404	92.50	91.67	91.08	08.65	100.65	42.84	174.02	91.78 to 93.37	195,905	178,435

80 Seward
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 26
Total Sales Price : 7,090,500
Total Adj. Sales Price : 7,090,500
Total Assessed Value : 6,196,516
Avg. Adj. Sales Price : 272,712
Avg. Assessed Value : 238,328

MEDIAN : 93
WGT. MEAN : 87
MEAN : 93
COD : 16.09
PRD : 105.90

COV : 23.59
STD : 21.83
Avg. Abs. Dev : 14.88
MAX Sales Ratio : 167.85
MIN Sales Ratio : 60.58

95% Median C.I. : 83.23 to 99.43
95% Wgt. Mean C.I. : 78.12 to 96.67
95% Mean C.I. : 83.73 to 101.37

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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	1	93.03	93.03	93.03	00.00	100.00	93.03	93.03	N/A	310,000	288,389	
01-JAN-18 To 31-MAR-18	3	96.83	92.32	93.58	07.86	98.65	78.65	101.49	N/A	288,333	269,809	
01-APR-18 To 30-JUN-18	3	91.24	93.10	92.56	07.89	100.58	83.23	104.84	N/A	253,000	234,181	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18												
01-JAN-19 To 31-MAR-19	3	97.73	85.91	90.36	13.25	95.08	60.58	99.43	N/A	162,333	146,678	
01-APR-19 To 30-JUN-19	1	87.16	87.16	87.16	00.00	100.00	87.16	87.16	N/A	400,000	348,622	
01-JUL-19 To 30-SEP-19	3	83.36	81.21	77.02	14.26	105.44	62.30	97.96	N/A	107,667	82,925	
01-OCT-19 To 31-DEC-19	3	77.75	74.82	72.21	05.98	103.61	66.37	80.33	N/A	675,833	488,040	
01-JAN-20 To 31-MAR-20	3	101.73	106.57	101.77	07.23	104.72	97.96	120.03	N/A	359,000	365,370	
01-APR-20 To 30-JUN-20	2	88.61	88.61	85.94	03.79	103.11	85.25	91.96	N/A	48,500	41,683	
01-JUL-20 To 30-SEP-20	4	108.84	111.77	95.99	27.42	116.44	61.54	167.85	N/A	186,250	178,783	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	7	93.03	92.76	93.09	07.69	99.65	78.65	104.84	78.65 to 104.84	276,286	257,194	
01-OCT-18 To 30-SEP-19	7	87.16	84.07	85.74	14.57	98.05	60.58	99.43	60.58 to 99.43	172,857	148,204	
01-OCT-19 To 30-SEP-20	12	94.96	97.37	85.11	21.24	114.40	61.54	167.85	77.75 to 115.37	328,875	279,894	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	6	94.04	92.71	93.10	08.87	99.58	78.65	104.84	78.65 to 104.84	270,667	251,995	
01-JAN-19 To 31-DEC-19	10	81.85	81.30	77.27	14.45	105.22	60.58	99.43	62.30 to 97.96	323,750	250,155	
<u>ALL</u>	26	92.50	92.55	87.39	16.09	105.90	60.58	167.85	83.23 to 99.43	272,712	238,328	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	17	93.03	90.91	88.41	11.83	102.83	62.30	115.37	80.33 to 101.73	370,559	327,623	
2	1	91.96	91.96	91.96	00.00	100.00	91.96	91.96	N/A	10,000	9,196	
4	1	120.03	120.03	120.03	00.00	100.00	120.03	120.03	N/A	11,000	13,203	
5	1	167.85	167.85	167.85	00.00	100.00	167.85	167.85	N/A	40,000	67,138	
8	4	91.61	85.68	74.57	13.40	114.90	61.54	97.96	N/A	95,500	71,212	
9	1	77.75	77.75	77.75	00.00	100.00	77.75	77.75	N/A	243,000	188,933	
12	1	60.58	60.58	60.58	00.00	100.00	60.58	60.58	N/A	105,000	63,612	
<u>ALL</u>	26	92.50	92.55	87.39	16.09	105.90	60.58	167.85	83.23 to 99.43	272,712	238,328	

80 Seward
COMMERCIAL

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Qualified

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95% Median C.I. : 83.23 to 99.43
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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	97.73	93.99	96.97	07.01	96.93	77.75	101.73	N/A	452,800	439,101
03	21	91.96	92.21	82.90	17.96	111.23	60.58	167.85	80.33 to 99.43	229,833	190,524
04											
<u>ALL</u>	<u>26</u>	92.50	92.55	87.39	16.09	105.90	60.58	167.85	83.23 to 99.43	272,712	238,328

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	106.00	106.00	106.66	13.25	99.38	91.96	120.03	N/A	10,500	11,200
Less Than 30,000	2	106.00	106.00	106.66	13.25	99.38	91.96	120.03	N/A	10,500	11,200
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	26	92.50	92.55	87.39	16.09	105.90	60.58	167.85	83.23 to 99.43	272,712	238,328
Greater Than 14,999	24	92.14	91.43	87.33	16.23	104.69	60.58	167.85	80.33 to 99.43	294,563	257,255
Greater Than 29,999	24	92.14	91.43	87.33	16.23	104.69	60.58	167.85	80.33 to 99.43	294,563	257,255
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	106.00	106.00	106.66	13.25	99.38	91.96	120.03	N/A	10,500	11,200
15,000 TO 29,999											
30,000 TO 59,999	3	97.96	121.26	121.25	23.79	100.01	97.96	167.85	N/A	40,000	48,501
60,000 TO 99,999	1	85.25	85.25	85.25	00.00	100.00	85.25	85.25	N/A	87,000	74,169
100,000 TO 149,999	3	62.30	79.42	78.94	29.31	100.61	60.58	115.37	N/A	113,333	89,465
150,000 TO 249,999	8	90.10	88.09	87.39	12.90	100.80	61.54	104.84	61.54 to 104.84	195,875	171,184
250,000 TO 499,999	6	92.14	92.31	93.13	07.20	99.12	78.65	102.31	78.65 to 102.31	357,500	332,944
500,000 TO 999,999	1	80.33	80.33	80.33	00.00	100.00	80.33	80.33	N/A	650,000	522,171
1,000,000 +	2	84.05	84.05	83.16	21.04	101.07	66.37	101.73	N/A	1,080,250	898,371
<u>ALL</u>	<u>26</u>	92.50	92.55	87.39	16.09	105.90	60.58	167.85	83.23 to 99.43	272,712	238,328

80 Seward
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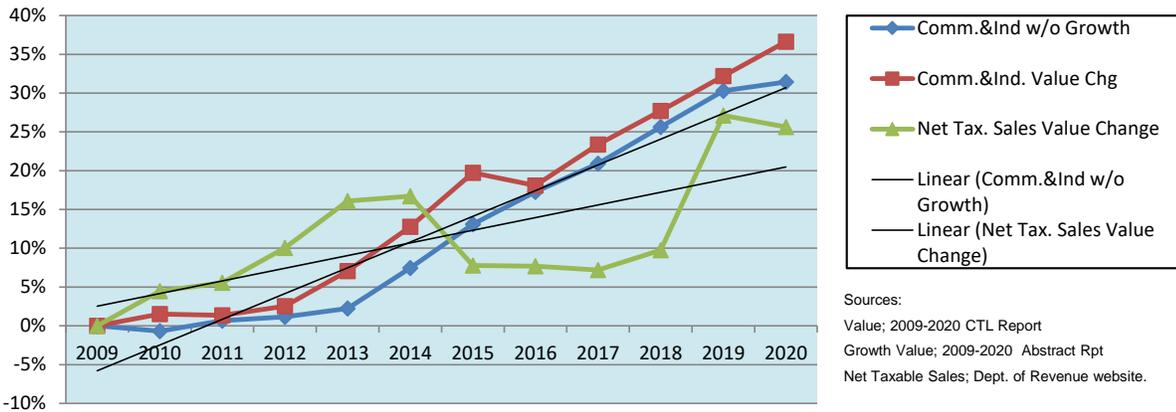
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 95% Wgt. Mean C.I. : 78.12 to 96.67
 95% Mean C.I. : 83.73 to 101.37

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
302	1	97.96	97.96	97.96	00.00	100.00	97.96	97.96	N/A	40,000	39,182
319	1	66.37	66.37	66.37	00.00	100.00	66.37	66.37	N/A	1,134,500	753,015
341	1	99.43	99.43	99.43	00.00	100.00	99.43	99.43	N/A	182,000	180,959
344	3	62.30	73.24	77.72	19.39	94.24	60.58	96.83	N/A	141,667	110,107
350	1	78.65	78.65	78.65	00.00	100.00	78.65	78.65	N/A	260,000	204,496
352	9	91.24	89.58	93.83	11.15	95.47	61.54	102.31	77.75 to 101.73	371,778	348,821
353	6	94.10	97.86	87.89	16.52	111.34	80.33	120.03	80.33 to 120.03	217,167	190,876
406	1	91.96	91.96	91.96	00.00	100.00	91.96	91.96	N/A	10,000	9,196
442	1	167.85	167.85	167.85	00.00	100.00	167.85	167.85	N/A	40,000	67,138
446	1	93.03	93.03	93.03	00.00	100.00	93.03	93.03	N/A	310,000	288,389
530	1	97.96	97.96	97.96	00.00	100.00	97.96	97.96	N/A	40,000	39,182
<u>ALL</u>	26	92.50	92.55	87.39	16.09	105.90	60.58	167.85	83.23 to 99.43	272,712	238,328

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 123,357,081	\$ 4,472,435		\$ 118,884,646	--	\$ 99,864,353	--
2009	\$ 129,910,481	\$ 2,183,073	1.68%	\$ 127,727,408	--	\$ 100,059,923	--
2010	\$ 131,901,754	\$ 2,878,892	2.18%	\$ 129,022,862	-0.68%	\$ 104,533,306	4.47%
2011	\$ 131,659,547	\$ 889,030	0.68%	\$ 130,770,517	-0.86%	\$ 105,609,375	1.03%
2012	\$ 133,202,775	\$ 1,792,470	1.35%	\$ 131,410,305	-0.19%	\$ 110,113,645	4.27%
2013	\$ 139,094,220	\$ 6,266,033	4.50%	\$ 132,828,187	-0.28%	\$ 116,159,872	5.49%
2014	\$ 146,514,090	\$ 6,934,631	4.73%	\$ 139,579,459	0.35%	\$ 116,763,637	0.52%
2015	\$ 155,523,843	\$ 8,608,935	5.54%	\$ 146,914,908	0.27%	\$ 107,847,762	-7.64%
2016	\$ 153,391,584	\$ 1,050,547	0.68%	\$ 152,341,037	-2.05%	\$ 107,758,260	-0.08%
2017	\$ 160,267,590	\$ 3,214,713	2.01%	\$ 157,052,877	2.39%	\$ 107,266,779	-0.46%
2018	\$ 165,910,436	\$ 2,719,583	1.64%	\$ 163,190,853	1.82%	\$ 109,813,572	2.37%
2019	\$ 171,744,476	\$ 2,470,613	1.44%	\$ 169,273,863	2.03%	\$ 127,194,289	15.83%
2020	\$ 177,482,405	\$ 6,738,097	3.80%	\$ 170,744,308	-0.58%	\$ 125,700,754	-1.17%
Ann %chg	2.83%			Average	0.28%	2.43%	2.58%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.68%	1.53%	4.47%
2011	0.66%	1.35%	5.55%
2012	1.15%	2.53%	10.05%
2013	2.25%	7.07%	16.09%
2014	7.44%	12.78%	16.69%
2015	13.09%	19.72%	7.78%
2016	17.27%	18.07%	7.69%
2017	20.89%	23.37%	7.20%
2018	25.62%	27.71%	9.75%
2019	30.30%	32.20%	27.12%
2020	31.43%	36.62%	25.63%

County Number	80
County Name	Seward

80 Seward
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 49
Total Sales Price : 33,850,134
Total Adj. Sales Price : 33,850,134
Total Assessed Value : 25,393,948
Avg. Adj. Sales Price : 690,819
Avg. Assessed Value : 518,244

MEDIAN : 73
WGT. MEAN : 75
MEAN : 76
COD : 13.54
PRD : 100.84

COV : 18.55
STD : 14.03
Avg. Abs. Dev : 09.90
MAX Sales Ratio : 129.07
MIN Sales Ratio : 46.34

95% Median C.I. : 69.11 to 78.40
95% Wgt. Mean C.I. : 71.38 to 78.65
95% Mean C.I. : 71.72 to 79.58

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	4	87.77	87.74	97.19	23.77	90.28	46.34	129.07	N/A	469,879	456,663	
01-JAN-18 To 31-MAR-18	5	71.00	72.16	71.52	06.79	100.89	65.92	78.77	N/A	640,258	457,934	
01-APR-18 To 30-JUN-18	4	78.32	77.78	77.25	06.72	100.69	71.07	83.40	N/A	607,860	469,545	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18	8	76.59	75.46	78.55	12.74	96.07	53.33	94.51	53.33 to 94.51	488,199	383,487	
01-JAN-19 To 31-MAR-19	7	69.97	77.79	73.18	17.99	106.30	61.39	115.65	61.39 to 115.65	638,394	467,166	
01-APR-19 To 30-JUN-19	2	71.42	71.42	72.87	08.30	98.01	65.49	77.35	N/A	1,032,193	752,139	
01-JUL-19 To 30-SEP-19	2	65.44	65.44	65.38	00.37	100.09	65.20	65.67	N/A	635,000	415,160	
01-OCT-19 To 31-DEC-19	3	68.51	72.65	71.55	10.90	101.54	63.51	85.93	N/A	1,090,507	780,219	
01-JAN-20 To 31-MAR-20	11	73.86	76.67	75.58	09.59	101.44	64.07	89.15	66.90 to 86.49	842,705	636,946	
01-APR-20 To 30-JUN-20	3	67.68	66.91	66.08	03.13	101.26	63.35	69.71	N/A	695,960	459,914	
01-JUL-20 To 30-SEP-20												
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	13	78.19	78.68	79.80	15.17	98.60	46.34	129.07	66.93 to 87.41	577,865	461,115	
01-OCT-18 To 30-SEP-19	19	73.00	74.84	74.07	14.40	101.04	53.33	115.65	65.49 to 78.83	616,249	456,455	
01-OCT-19 To 30-SEP-20	17	72.68	74.24	73.32	10.02	101.25	63.35	89.15	66.90 to 85.93	860,539	630,988	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	17	74.67	75.04	75.86	10.00	98.92	53.33	94.51	66.93 to 82.67	561,078	425,632	
01-JAN-19 To 31-DEC-19	14	67.37	74.02	71.74	13.79	103.18	61.39	115.65	65.20 to 85.93	791,047	567,530	
<u>ALL</u>	49	73.09	75.65	75.02	13.54	100.84	46.34	129.07	69.11 to 78.40	690,819	518,244	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	49	73.09	75.65	75.02	13.54	100.84	46.34	129.07	69.11 to 78.40	690,819	518,244	
<u>ALL</u>	49	73.09	75.65	75.02	13.54	100.84	46.34	129.07	69.11 to 78.40	690,819	518,244	

80 Seward
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

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 95% Wgt. Mean C.I. : 71.38 to 78.65
 95% Mean C.I. : 71.72 to 79.58

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	10	69.24	70.74	70.46	06.95	100.40	63.51	83.40	65.49 to 77.35	882,743	621,942
1	10	69.24	70.74	70.46	06.95	100.40	63.51	83.40	65.49 to 77.35	882,743	621,942
Dry											
County	9	65.67	67.60	66.57	06.64	101.55	61.39	75.96	61.81 to 74.67	609,303	405,622
1	9	65.67	67.60	66.57	06.64	101.55	61.39	75.96	61.81 to 74.67	609,303	405,622
Grass											
County	1	46.34	46.34	46.34	00.00	100.00	46.34	46.34	N/A	285,030	132,072
1	1	46.34	46.34	46.34	00.00	100.00	46.34	46.34	N/A	285,030	132,072
ALL	49	73.09	75.65	75.02	13.54	100.84	46.34	129.07	69.11 to 78.40	690,819	518,244

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	21	73.09	76.58	75.42	13.15	101.54	63.51	129.07	66.90 to 82.67	928,761	700,478
1	21	73.09	76.58	75.42	13.15	101.54	63.51	129.07	66.90 to 82.67	928,761	700,478
Dry											
County	12	70.18	70.29	68.22	08.71	103.03	61.39	83.60	63.35 to 75.96	538,667	367,498
1	12	70.18	70.29	68.22	08.71	103.03	61.39	83.60	63.35 to 75.96	538,667	367,498
Grass											
County	3	73.86	69.99	70.37	19.59	99.46	46.34	89.76	N/A	275,677	193,999
1	3	73.86	69.99	70.37	19.59	99.46	46.34	89.76	N/A	275,677	193,999
ALL	49	73.09	75.65	75.02	13.54	100.84	46.34	129.07	69.11 to 78.40	690,819	518,244

Seward County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Seward	1	7000	6850	6297	6299	6300	5350	4600	4192	6279
Saline	3	6660	6540	6534	6465	6175	5390	5384	5099	6402
Fillmore	1	6500	6300	6200	6100	5899	5600	5400	5350	6142
York	1	6600	6600	6000	6000	n/a	5800	5800	5800	6395
Polk	1	6370	5793	5436	5079	4651	4641	4378	3896	5874
Butler	1	6398	5899	5760	5569	5301	5271	4882	4763	5863
Seward	2	6800	6700	6300	6100	5800	4900	4600	3800	6243
Seward	3	6800	6700	6300	6100	5800	4900	4600	3800	6316
Butler	1	6398	5899	5760	5569	5301	5271	4882	4763	5863
Saunders	1	6320	n/a	5830	5450	n/a	4870	3910	3670	4784
Lancaster	1	6975	6188	5771	5400	4987	4789	4573	4387	5302
Saline	3	6660	6540	6534	6465	6175	5390	5384	5099	6402

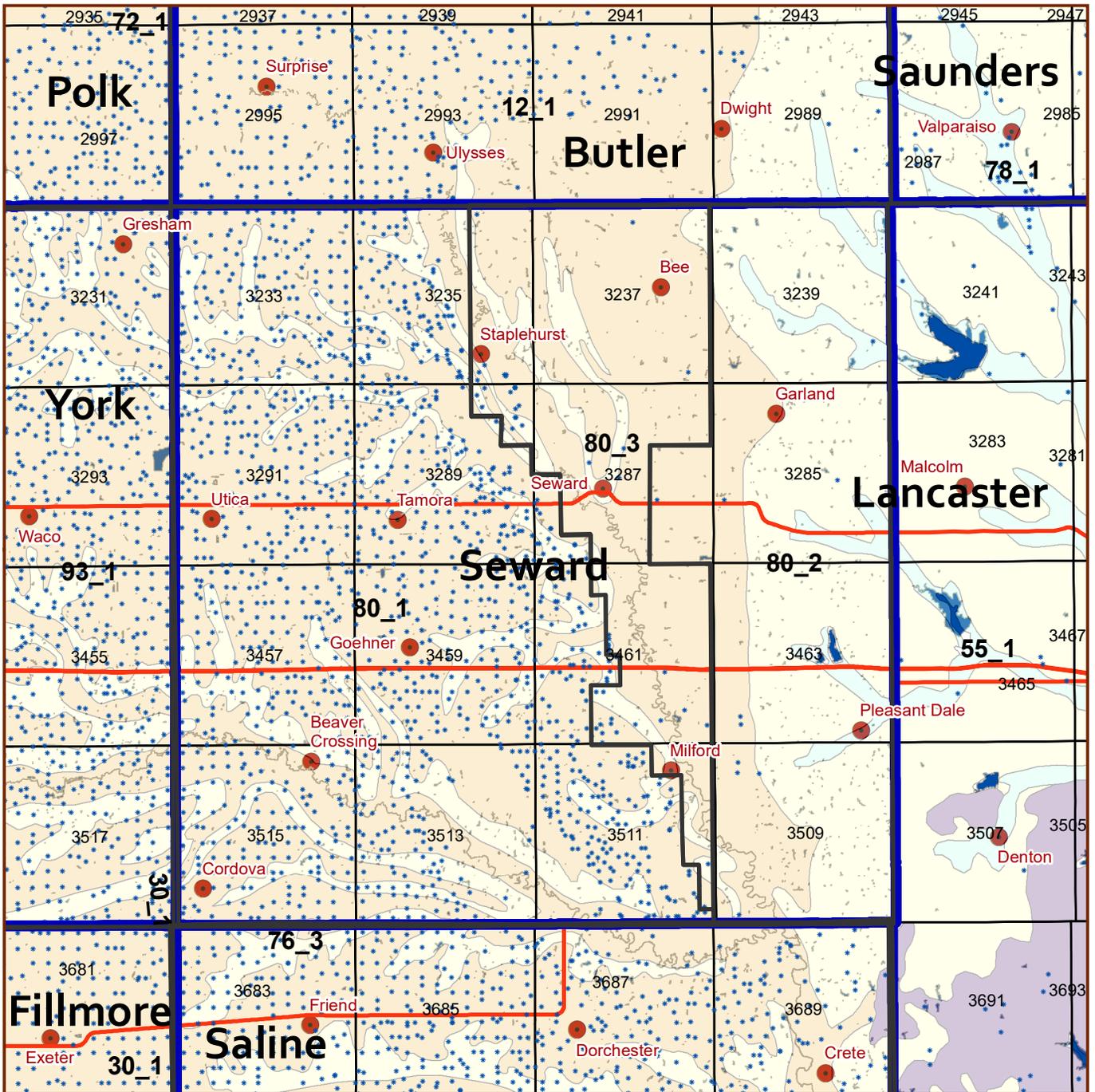
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Seward	1	5300	5200	4750	4750	4700	3500	3200	2900	4598
Saline	3	3857	3863	3549	3508	3445	3398	3392	3199	3592
Fillmore	1	3755	3650	3400	3400	3300	3100	3100	3000	3451
York	1	4800	4800	4500	4500	4397	n/a	4400	4400	4643
Polk	1	5003	4700	3474	3558	3084	3196	3064	3066	4373
Butler	1	5400	4900	4699	4600	4400	4000	3100	3000	4318
Seward	2	5300	5200	4750	4750	4700	3496	3200	2900	4251
Seward	3	5300	5200	4745	4750	4700	3500	3200	2896	4590
Butler	1	5400	4900	4699	4600	4400	4000	3100	3000	4318
Saunders	1	5370	5025	5016	n/a	4330	3797	3260	3030	4016
Lancaster	1	5400	4869	4495	4193	4006	3524	3297	3185	4065
Saline	3	3857	3863	3549	3508	3445	3398	3392	3199	3592

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Seward	1	1800	1800	1700	n/a	1500	n/a	n/a	1500	1774
Saline	3	1810	1815	1794	n/a	n/a	n/a	n/a	1425	1802
Fillmore	1	1500	1500	1400	n/a	n/a	1400	n/a	n/a	1461
York	1	1525	1534	1511	1500	n/a	n/a	n/a	1310	1517
Polk	1	2170	2175	2159	2172	2085	n/a	2096	2072	2164
Butler	1	2293	2272	2234	2222	1864	2128	n/a	2050	2267
Seward	2	1799	1800	1700	n/a	1500	n/a	n/a	1500	1714
Seward	3	1799	1800	1700	n/a	1500	n/a	n/a	1500	1768
Butler	1	2293	2272	2234	2222	1864	2128	n/a	2050	2267
Saunders	1	2250	2250	2250	n/a	n/a	n/a	n/a	2000	2249
Lancaster	1	2156	2147	2101	n/a	2072	2007	2099	1957	2138
Saline	3	1810	1815	1794	n/a	n/a	n/a	n/a	1425	1802

County	Mkt Area	CRP	TIMBER	WASTE
Seward	1	2548	602	100
Saline	3	n/a	518	107
Fillmore	1	1429	n/a	388
York	1	n/a	n/a	600
Polk	1	1150	1102	40
Butler	1	2881	1499	786
Seward	2	2568	600	101
Seward	3	2555	636	100
Butler	1	2881	1499	786
Saunders	1	2399	600	130
Lancaster	1	n/a	n/a	748
Saline	3	n/a	518	107

Source: 2021 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

SEWARD COUNTY



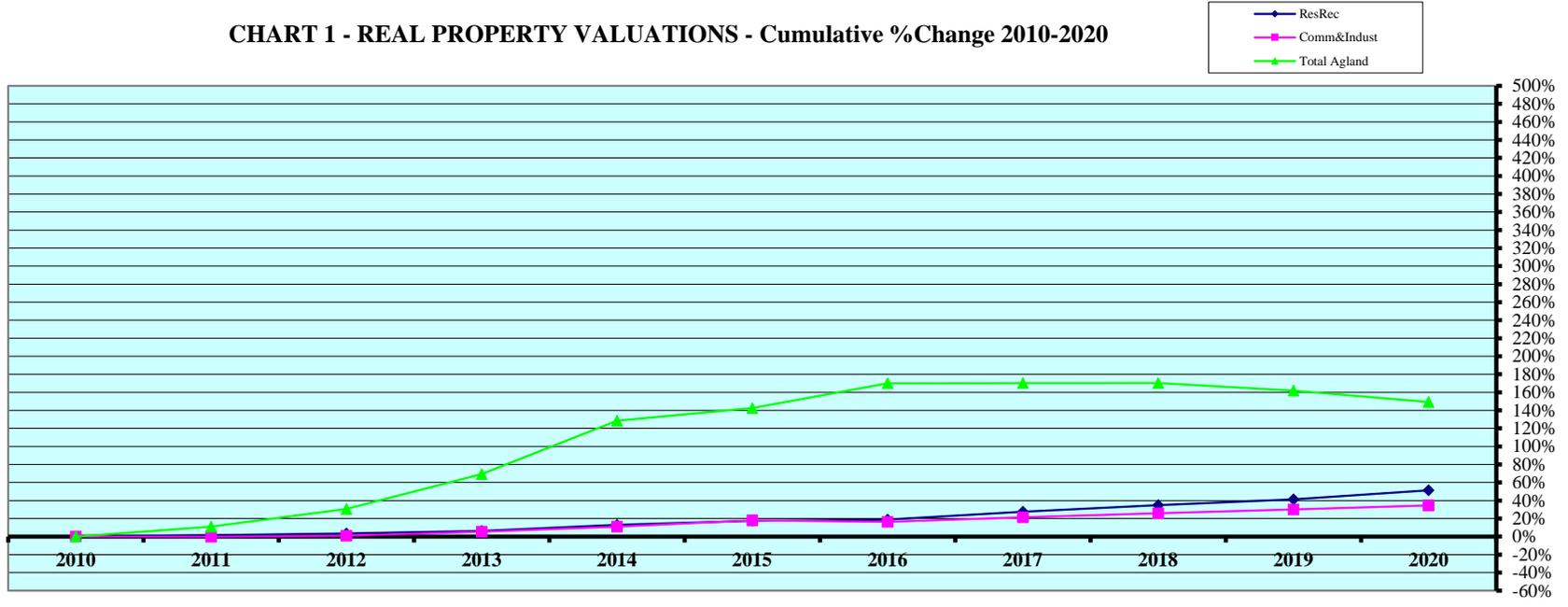
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	662,971,648	--	--	--	131,901,754	--	--	--	635,721,874	--	--	--
2011	673,622,141	10,650,493	1.61%	1.61%	131,659,547	-242,207	-0.18%	-0.18%	705,307,771	69,585,897	10.95%	10.95%
2012	686,263,563	12,641,422	1.88%	3.51%	133,202,775	1,543,228	1.17%	0.99%	831,332,061	126,024,290	17.87%	30.77%
2013	704,488,581	18,225,018	2.66%	6.26%	139,094,220	5,891,445	4.42%	5.45%	1,077,341,637	246,009,576	29.59%	69.47%
2014	748,608,427	44,119,846	6.26%	12.92%	146,514,090	7,419,870	5.33%	11.08%	1,453,407,503	376,065,866	34.91%	128.62%
2015	779,057,649	30,449,222	4.07%	17.51%	155,523,843	9,009,753	6.15%	17.91%	1,541,466,791	88,059,288	6.06%	142.48%
2016	788,182,904	9,125,255	1.17%	18.89%	153,391,584	-2,132,259	-1.37%	16.29%	1,717,146,054	175,679,263	11.40%	170.11%
2017	845,985,837	57,802,933	7.33%	27.61%	160,267,590	6,876,006	4.48%	21.51%	1,717,876,676	730,622	0.04%	170.22%
2018	895,043,180	49,057,343	5.80%	35.00%	165,910,436	5,642,846	3.52%	25.78%	1,717,767,655	-109,021	-0.01%	170.21%
2019	937,304,342	42,261,162	4.72%	41.38%	171,744,476	5,834,040	3.52%	30.21%	1,664,251,541	-53,516,114	-3.12%	161.79%
2020	1,003,343,692	66,039,350	7.05%	51.34%	177,482,405	5,737,929	3.34%	34.56%	1,584,504,203	-79,747,338	-4.79%	149.24%

Rate Annual %chg: Residential & Recreational **4.23%**

Commercial & Industrial **3.01%**

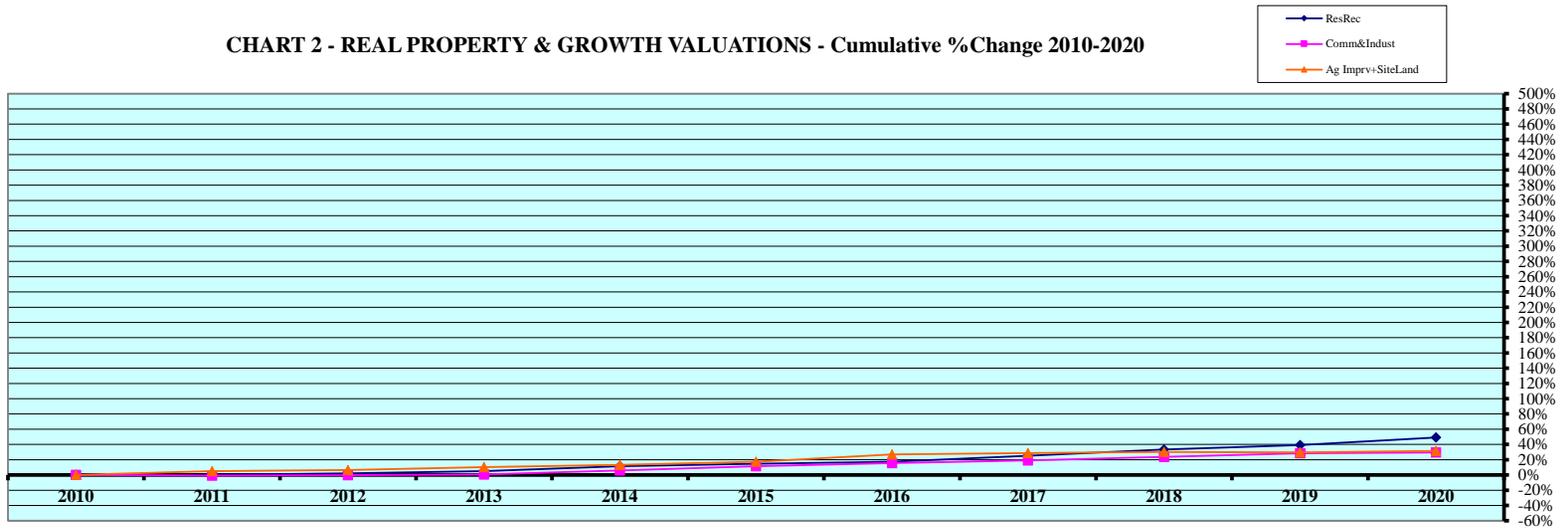
Agricultural Land **9.56%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2010	662,971,648	12,201,778	1.84%	650,769,870	--	--	131,901,754	2,878,892	2.18%	129,022,862	--	--	
2011	673,622,141	9,569,939	1.42%	664,052,202	0.16%	0.16%	131,659,547	889,030	0.68%	130,770,517	-0.86%	-0.86%	
2012	686,263,563	9,236,809	1.35%	677,026,754	0.51%	2.12%	133,202,775	1,792,470	1.35%	131,410,305	-0.19%	-0.37%	
2013	704,488,581	8,303,841	1.18%	696,184,740	1.45%	5.01%	139,094,220	6,266,033	4.50%	132,828,187	-0.28%	0.70%	
2014	748,608,427	10,356,414	1.38%	738,252,013	4.79%	11.35%	146,514,090	6,934,631	4.73%	139,579,459	0.35%	5.82%	
2015	779,057,649	18,921,328	2.43%	760,136,321	1.54%	14.66%	155,523,843	8,608,935	5.54%	146,914,908	0.27%	11.38%	
2016	788,182,904	11,383,141	1.44%	776,799,763	-0.29%	17.17%	153,391,584	1,050,547	0.68%	152,341,037	-2.05%	15.50%	
2017	845,985,837	15,327,726	1.81%	830,658,111	5.39%	25.29%	160,267,590	3,214,713	2.01%	157,052,877	2.39%	19.07%	
2018	895,043,180	11,288,827	1.26%	883,754,353	4.46%	33.30%	165,910,436	2,719,583	1.64%	163,190,853	1.82%	23.72%	
2019	937,304,342	14,517,881	1.55%	922,786,461	3.10%	39.19%	171,744,476	2,470,613	1.44%	169,273,863	2.03%	28.33%	
2020	1,003,343,692	14,697,117	1.46%	988,646,575	5.48%	49.12%	177,482,405	6,738,097	3.80%	170,744,308	-0.58%	29.45%	
Rate Ann%chg	4.23%			Resid & Recreat w/o growth			3.01%			C & I w/o growth			0.29%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	89,679,214	26,954,424	116,633,638	2,035,337	1.75%	114,598,301	--	--
2011	90,098,373	34,990,281	125,088,654	2,571,074	2.06%	122,517,580	5.04%	5.04%
2012	91,303,592	36,821,825	128,125,417	3,981,907	3.11%	124,143,510	-0.76%	6.44%
2013	91,762,516	41,174,162	132,936,678	4,441,396	3.34%	128,495,282	0.29%	10.17%
2014	93,579,153	42,072,488	135,651,641	3,704,229	2.73%	131,947,412	-0.74%	13.13%
2015	96,128,522	44,967,038	141,095,560	4,188,172	2.97%	136,907,388	0.93%	17.38%
2016	101,995,674	49,632,748	151,628,422	3,678,270	2.43%	147,950,152	4.86%	26.85%
2017	102,464,799	50,461,288	152,926,087	2,824,861	1.85%	150,101,226	-1.01%	28.69%
2018	102,095,861	51,502,972	153,598,833	1,787,908	1.16%	151,810,925	-0.73%	30.16%
2019	101,379,904	53,717,207	155,097,111	4,000,545	2.58%	151,096,566	-1.63%	29.55%
2020	101,593,498	62,261,465	163,854,963	10,492,071	6.40%	153,362,892	-1.12%	31.49%
Rate Ann%chg	1.26%	8.73%	3.46%	Ag Imprv+Site w/o growth			0.51%	

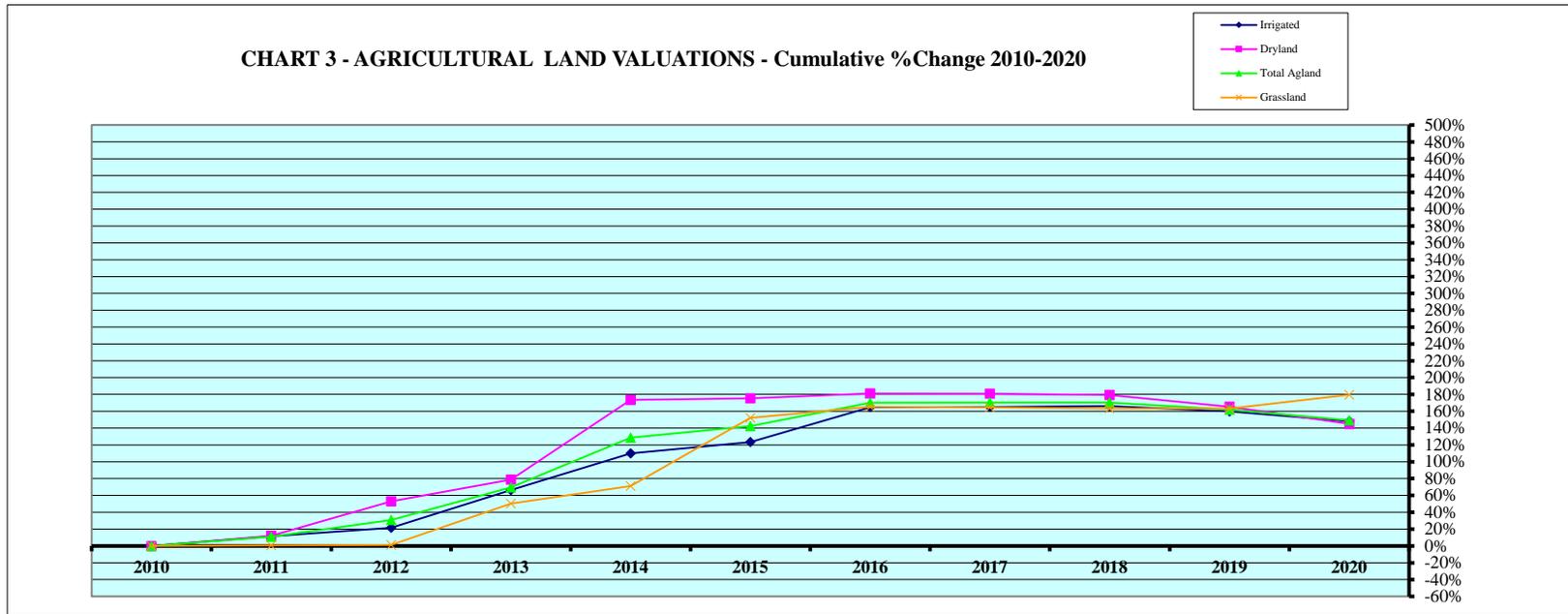
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 80
County SEWARD

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	381,048,675	--	--	--	212,760,417	--	--	--	41,409,865	--	--	--
2011	424,890,917	43,842,242	11.51%	11.51%	238,238,356	25,477,939	11.97%	11.97%	41,678,552	268,687	0.65%	0.65%
2012	463,627,057	38,736,140	9.12%	21.67%	325,267,118	87,028,762	36.53%	52.88%	41,938,514	259,962	0.62%	1.28%
2013	634,006,574	170,379,517	36.75%	66.38%	380,629,289	55,362,171	17.02%	78.90%	62,206,917	20,268,403	48.33%	50.22%
2014	800,303,353	166,296,779	26.23%	110.03%	581,750,244	201,120,955	52.84%	173.43%	70,846,010	8,639,093	13.89%	71.08%
2015	850,934,332	50,630,979	6.33%	123.31%	585,600,437	3,850,193	0.66%	175.24%	104,409,886	33,563,876	47.38%	152.14%
2016	1,008,492,955	157,558,623	18.52%	164.66%	598,191,112	12,590,675	2.15%	181.16%	109,916,311	5,506,425	5.27%	165.44%
2017	1,010,212,907	1,719,952	0.17%	165.11%	597,593,241	-597,871	-0.10%	180.88%	109,523,042	-393,269	-0.36%	164.49%
2018	1,013,968,147	3,755,240	0.37%	166.10%	594,250,213	-3,343,028	-0.56%	179.30%	108,998,212	-524,830	-0.48%	163.22%
2019	989,711,119	-24,257,028	-2.39%	159.73%	564,574,410	-29,675,803	-4.99%	165.36%	108,994,360	-3,852	0.00%	163.21%
2020	945,507,173	-44,203,946	-4.47%	148.13%	521,269,069	-43,305,341	-7.67%	145.00%	115,779,308	6,784,948	6.23%	179.59%

Rate Ann.%chg: Irrigated **9.51%** Dryland **9.37%** Grassland **10.83%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	470,014	--	--	--	32,903	--	--	--	635,721,874	--	--	--
2011	466,978	-3,036	-0.65%	-0.65%	32,968	65	0.20%	0.20%	705,307,771	69,585,897	10.95%	10.95%
2012	466,498	-480	-0.10%	-0.75%	32,874	-94	-0.29%	-0.09%	831,332,061	126,024,290	17.87%	30.77%
2013	466,600	102	0.02%	-0.73%	32,257	-617	-1.88%	-1.96%	1,077,341,637	246,009,576	29.59%	69.47%
2014	476,785	10,185	2.18%	1.44%	31,111	-1,146	-3.55%	-5.45%	1,453,407,503	376,065,866	34.91%	128.62%
2015	489,183	12,398	2.60%	4.08%	32,953	1,842	5.92%	0.15%	1,541,466,791	88,059,288	6.06%	142.48%
2016	514,168	24,985	5.11%	9.39%	31,508	-1,445	-4.39%	-4.24%	1,717,146,054	175,679,263	11.40%	170.11%
2017	516,012	1,844	0.36%	9.79%	31,474	-34	-0.11%	-4.34%	1,717,876,676	730,622	0.04%	170.22%
2018	519,863	3,851	0.75%	10.61%	31,220	-254	-0.81%	-5.12%	1,717,767,655	-109,021	-0.01%	170.21%
2019	518,156	-1,707	-0.33%	10.24%	453,496	422,276	1352.58%	1278.28%	1,664,251,541	-53,516,114	-3.12%	161.79%
2020	516,208	-1,948	-0.38%	9.83%	1,432,445	978,949	215.87%	4253.54%	1,584,504,203	-79,747,338	-4.79%	149.24%

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

Rate Ann.%chg: Total Agric Land **9.56%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	380,564,416	132,525	2,872			213,021,691	126,115	1,689			81,700,995	133,333	613		
2011	424,758,694	132,947	3,195	11.26%	11.26%	238,269,694	124,104	1,920	13.66%	13.66%	89,688,965	135,300	663	8.18%	9.46%
2012	463,315,149	134,200	3,452	8.06%	20.22%	325,566,473	123,206	2,642	37.63%	56.44%	89,574,800	130,628	686	3.44%	13.24%
2013	633,401,254	135,683	4,668	35.22%	62.56%	380,680,669	122,049	3,119	18.04%	84.66%	97,239,960	127,646	762	11.09%	25.80%
2014	799,707,638	140,058	5,710	22.31%	98.84%	580,768,301	118,911	4,884	56.59%	189.15%	128,539,130	127,483	1,008	32.36%	66.50%
2015	848,854,590	142,254	5,967	4.51%	107.80%	588,720,673	117,614	5,006	2.49%	196.34%	149,636,865	127,257	1,176	16.62%	94.17%
2016	1,008,196,362	143,373	7,032	17.84%	144.88%	598,525,708	117,621	5,089	1.66%	201.26%	164,929,515	127,713	1,291	9.83%	113.25%
2017	1,009,735,677	143,620	7,031	-0.02%	144.83%	597,313,479	117,342	5,090	0.03%	201.36%	174,353,050	127,360	1,369	6.01%	126.06%
2018	1,012,254,228	143,986	7,030	-0.01%	144.82%	595,317,258	116,954	5,090	0.00%	201.35%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	989,719,026	144,502	6,849	-2.58%	138.51%	565,067,479	116,747	4,840	-4.91%	186.55%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	944,540,404	144,512	6,536	-4.57%	127.61%	521,817,163	116,510	4,479	-7.47%	165.15%	115,504,005	60,088	1,922	49.10%	213.70%

Rate Annual %chg Average Value/Acre: 8.57% 10.24% 12.11%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	470,171	4,702	100			1,827,122	5,415	337			635,524,366	329,577	1,928		
2011	467,191	4,672	100	0.00%	0.00%	1,813,510	5,377	337	-0.04%	-0.04%	705,171,934	326,438	2,160	12.03%	12.03%
2012	466,268	4,663	100	0.00%	0.00%	1,812,373	5,373	337	0.00%	-0.04%	831,258,962	326,439	2,546	17.88%	32.06%
2013	466,048	4,660	100	0.00%	0.00%	2,052,594	5,379	382	13.13%	13.08%	831,258,962	326,336	3,300	29.60%	71.15%
2014	468,146	4,681	100	0.00%	0.00%	2,074,454	5,432	382	0.10%	13.19%	1,452,476,515	326,278	4,452	34.89%	130.86%
2015	478,930	4,789	100	0.00%	0.00%	30,547	305	100	-73.82%	-70.36%	1,543,100,383	326,260	4,730	6.25%	145.28%
2016	508,597	5,064	100	0.44%	0.44%	30,546	305	100	0.00%	-70.36%	1,718,668,212	327,905	5,241	10.82%	171.81%
2017	514,265	5,121	100	0.00%	0.43%	31,476	315	100	0.00%	-70.36%	1,717,246,306	326,952	5,252	0.21%	172.38%
2018	516,193	5,140	100	0.00%	0.43%	31,076	311	100	0.00%	-70.36%	1,717,253,188	326,685	5,257	0.08%	172.60%
2019	517,005	5,148	100	0.00%	0.43%	32,463	310	105	4.88%	-68.92%	1,664,219,199	326,836	5,092	-3.13%	164.06%
2020	516,527	5,143	100	0.00%	0.43%	1,430,026	1,830	782	645.20%	131.63%	1,583,808,125	328,083	4,827	-5.19%	150.35%

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SEWARD

Rate Annual %chg Average Value/Acre: 9.61%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
16,750	SEWARD	110,369,382	45,030,797	67,967,552	1,001,897,310	155,508,565	21,973,840	1,446,382	1,584,504,203	101,593,498	62,261,465	0	3,152,552,994
cnty sectorvalue % of total value:		3.50%	1.43%	2.16%	31.78%	4.93%	0.70%	0.05%	50.26%	3.22%	1.97%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
403	BEAVER CROSSING	275,207	125,139	3,271	16,321,751	1,677,778	0	0	0	0	0	0	18,403,146
2.41%	%sector of county sector	0.25%	0.28%	0.00%	1.63%	1.08%							0.58%
	%sector of municipality	1.50%	0.68%	0.02%	88.69%	9.12%							100.00%
191	BEE	572,106	420,562	92,044	7,176,986	1,461,653	0	0	42,845	0	0	0	9,766,196
1.14%	%sector of county sector	0.52%	0.93%	0.14%	0.72%	0.94%			0.00%				0.31%
	%sector of municipality	5.86%	4.31%	0.94%	73.49%	14.97%			0.44%				100.00%
137	CORDOVA	102,728	52,527	2,482	5,600,312	1,405,319	0	0	81,073	0	0	0	7,244,441
0.82%	%sector of county sector	0.09%	0.12%	0.00%	0.56%	0.90%			0.01%				0.23%
	%sector of municipality	1.42%	0.73%	0.03%	77.30%	19.40%			1.12%				100.00%
216	GARLAND	42,647	46,182	2,182	10,199,989	614,934	0	0	0	0	0	0	10,905,934
1.29%	%sector of county sector	0.04%	0.10%	0.00%	1.02%	0.40%							0.35%
	%sector of municipality	0.39%	0.42%	0.02%	93.53%	5.64%							100.00%
154	GOEHNER	14,990	6,794	321	9,967,335	800,553	0	1,240	0	0	0	0	10,791,233
0.92%	%sector of county sector	0.01%	0.02%	0.00%	0.99%	0.51%		0.09%					0.34%
	%sector of municipality	0.14%	0.06%	0.00%	92.37%	7.42%		0.01%					100.00%
2,090	MILFORD	1,538,455	848,197	1,177,635	94,773,591	10,676,659	0	0	0	0	0	0	109,014,537
12.48%	%sector of county sector	1.39%	1.88%	1.73%	9.46%	6.87%							3.46%
	%sector of municipality	1.41%	0.78%	1.08%	86.94%	9.79%							100.00%
205	PLEASANT DALE	67,497	107,503	5,080	11,312,377	1,165,936	0	0	0	0	0	0	12,658,393
1.22%	%sector of county sector	0.06%	0.24%	0.01%	1.13%	0.75%							8.14%
	%sector of municipality	0.53%	0.85%	0.04%	89.37%	9.21%							100.00%
6,964	SEWARD	29,366,781	2,957,288	2,375,415	410,567,692	81,232,415	18,916,609	0	905,979	21,060	245,940	0	546,589,179
41.58%	%sector of county sector	26.61%	6.57%	3.49%	40.98%	52.24%	86.09%		4.12%	0.10%	1.12%		2487.45%
	%sector of municipality	5.37%	0.54%	0.43%	75.11%	14.86%	3.46%		0.17%	0.00%	0.04%		100.00%
242	STAPLEHURST	187,728	111,454	162,539	7,490,938	998,762	0	0	0	0	0	0	8,951,421
1.44%	%sector of county sector	0.17%	0.25%	0.24%	0.75%	0.64%							0.56%
	%sector of municipality	2.10%	1.25%	1.82%	83.68%	11.16%							100.00%
861	UTICA	1,223,104	439,864	1,219,501	41,338,482	4,686,001	437,818	0	0	0	0	0	49,344,770
5.14%	%sector of county sector	1.11%	0.98%	1.79%	4.13%	3.01%	1.99%						1.57%
	%sector of municipality	2.48%	0.89%	2.47%	83.77%	9.50%	0.89%						100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
11,463	Total Municipalities	33,391,243	5,115,510	5,040,470	614,749,453	104,720,010	19,354,427	1,240	1,029,897	21,060	245,940	0	783,669,250
68.44%	%all municip.sectors of cnty	30.25%	11.36%	7.42%	61.36%	67.34%	88.08%	0.09%	0.06%	0.02%	0.40%		24.86%

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property
Sum Lines 17, 25, & 30

Records : 10,576

Value : 2,962,418,984

Growth 34,156,698

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	358	5,162,877	103	2,250,068	94	3,399,575	555	10,812,520	
02. Res Improve Land	4,099	88,842,610	402	17,401,168	1,110	58,963,802	5,611	165,207,580	
03. Res Improvements	4,180	540,503,189	406	84,958,089	1,136	250,805,993	5,722	876,267,271	
04. Res Total	4,538	634,508,676	509	104,609,325	1,230	313,169,370	6,277	1,052,287,371	19,974,668
% of Res Total	72.30	60.30	8.11	9.94	19.60	29.76	59.35	35.52	58.48
05. Com UnImp Land	88	2,376,289	7	187,431	25	884,825	120	3,448,545	
06. Com Improve Land	458	18,973,721	28	1,020,780	46	5,481,300	532	25,475,801	
07. Com Improvements	480	89,720,338	37	11,212,900	71	35,389,959	588	136,323,197	
08. Com Total	568	111,070,348	44	12,421,111	96	41,756,084	708	165,247,543	5,654,896
% of Com Total	80.23	67.21	6.21	7.52	13.56	25.27	6.69	5.58	16.56
09. Ind UnImp Land	5	33,440	0	0	0	0	5	33,440	
10. Ind Improve Land	8	2,004,020	1	160,875	0	0	9	2,164,895	
11. Ind Improvements	8	17,496,805	1	2,458,538	0	0	9	19,955,343	
12. Ind Total	13	19,534,265	1	2,619,413	0	0	14	22,153,678	179,838
% of Ind Total	92.86	88.18	7.14	11.82	0.00	0.00	0.13	0.75	0.53
13. Rec UnImp Land	0	0	2	69,429	0	0	2	69,429	
14. Rec Improve Land	0	0	2	106,573	4	274,055	6	380,628	
15. Rec Improvements	1	1,240	3	487,497	28	446,882	32	935,619	
16. Rec Total	1	1,240	5	663,499	28	720,937	34	1,385,676	0
% of Rec Total	2.94	0.09	14.71	47.88	82.35	52.03	0.32	0.05	0.00
Res & Rec Total	4,539	634,509,916	514	105,272,824	1,258	313,890,307	6,311	1,053,673,047	19,974,668
% of Res & Rec Total	71.92	60.22	8.14	9.99	19.93	29.79	59.67	35.57	58.48
Com & Ind Total	581	130,604,613	45	15,040,524	96	41,756,084	722	187,401,221	5,834,734
% of Com & Ind Total	80.47	69.69	6.23	8.03	13.30	22.28	6.83	6.33	17.08
17. Taxable Total	5,120	765,114,529	559	120,313,348	1,354	355,646,391	7,033	1,241,074,268	25,809,402
% of Taxable Total	72.80	61.65	7.95	9.69	19.25	28.66	66.50	41.89	75.56

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	14	17,203	1,293,952	0	0	0
19. Commercial	38	2,971,699	12,934,658	0	0	0
20. Industrial	1	481,400	15,102,134	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	14	17,203	1,293,952
19. Commercial	0	0	0	38	2,971,699	12,934,658
20. Industrial	0	0	0	1	481,400	15,102,134
21. Other	0	0	0	0	0	0
22. Total Sch II				53	3,470,302	29,330,744

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	0	0	0	0

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	1,250,409	342	133,923,465	2,018	914,993,018	2,372	1,050,166,892
28. Ag-Improved Land	1	76,322	137	68,926,054	928	452,957,384	1,066	521,959,760
29. Ag Improvements	1	477,697	146	17,316,073	1,024	131,424,294	1,171	149,218,064

30. Ag Total					3,543	1,721,344,716
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	23,000	88	90.00	2,043,000	
33. HomeSite Improvements	1	0.00	477,697	85	0.00	12,005,217	
34. HomeSite Total							
35. FarmSite UnImp Land	2	121.40	278,110	13	36.54	244,540	
36. FarmSite Improv Land	1	1.25	5,000	131	502.56	2,024,430	
37. FarmSite Improvements	0	0.00	0	142	0.00	5,310,856	
38. FarmSite Total							
39. Road & Ditches	0	1.37	0	0	720.64	0	
40. Other- Non Ag Use	0	0.00	0	0	439.08	745,609	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	7	7.00	161,000	7	7.00	161,000	
32. HomeSite Improv Land	568	574.00	13,130,000	657	665.00	15,196,000	
33. HomeSite Improvements	559	0.00	79,914,258	645	0.00	92,397,172	1,290,999
34. HomeSite Total				652	672.00	107,754,172	
35. FarmSite UnImp Land	85	145.39	632,226	100	303.33	1,154,876	
36. FarmSite Improv Land	900	2,932.17	12,489,968	1,032	3,435.98	14,519,398	
37. FarmSite Improvements	1,005	0.00	51,510,036	1,147	0.00	56,820,892	7,056,297
38. FarmSite Total				1,247	3,739.31	72,495,166	
39. Road & Ditches	0	5,846.63	0	0	6,568.64	0	
40. Other- Non Ag Use	0	456.40	773,081	0	895.48	1,518,690	
41. Total Section VI				1,899	11,875.43	181,768,028	8,347,296

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	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	110	10,262.34	37,034,414
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	835	79,366.18	248,106,591	945	89,628.52	285,141,005
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	41,137.23	29.93%	287,959,858	33.36%	6,999.98
46. 1A	30,164.26	21.94%	206,625,579	23.94%	6,850.01
47. 2A1	13,376.56	9.73%	84,235,391	9.76%	6,297.24
48. 2A	16,087.16	11.70%	101,340,738	11.74%	6,299.48
49. 3A1	3,848.35	2.80%	24,244,605	2.81%	6,300.00
50. 3A	13,423.81	9.77%	71,817,589	8.32%	5,350.02
51. 4A1	13,490.32	9.81%	62,055,472	7.19%	4,600.00
52. 4A	5,927.21	4.31%	24,843,920	2.88%	4,191.50
53. Total	137,454.90	100.00%	863,123,152	100.00%	6,279.32
Dry					
54. 1D1	7,288.80	20.15%	38,630,640	23.23%	5,300.00
55. 1D	8,524.73	23.57%	44,328,596	26.65%	5,200.00
56. 2D1	3,491.89	9.65%	16,586,613	9.97%	4,750.04
57. 2D	5,710.64	15.79%	27,125,791	16.31%	4,750.04
58. 3D1	3,009.79	8.32%	14,146,013	8.51%	4,700.00
59. 3D	23.71	0.07%	82,985	0.05%	3,500.00
60. 4D1	6,198.57	17.14%	19,835,424	11.93%	3,200.00
61. 4D	1,923.16	5.32%	5,577,164	3.35%	2,900.00
62. Total	36,171.29	100.00%	166,313,226	100.00%	4,597.93
Grass					
63. 1G1	6,297.96	52.12%	11,870,823	57.89%	1,884.87
64. 1G	1,479.02	12.24%	2,703,224	13.18%	1,827.71
65. 2G1	2,514.78	20.81%	4,643,158	22.64%	1,846.35
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	78.30	0.65%	156,510	0.76%	1,998.85
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,609.59	13.32%	968,244	4.72%	601.55
70. 4G	103.02	0.85%	163,145	0.80%	1,583.62
71. Total	12,082.67	100.00%	20,505,104	100.00%	1,697.07
Irrigated Total					
	137,454.90	73.01%	863,123,152	82.15%	6,279.32
Dry Total					
	36,171.29	19.21%	166,313,226	15.83%	4,597.93
Grass Total					
	12,082.67	6.42%	20,505,104	1.95%	1,697.07
72. Waste	1,826.40	0.97%	182,640	0.02%	100.00
73. Other	725.06	0.39%	605,219	0.06%	834.72
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	188,260.32	100.00%	1,050,729,341	100.00%	5,581.26

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	400.68	26.06%	2,724,624	28.39%	6,800.00
46. 1A	300.91	19.57%	2,016,097	21.01%	6,700.00
47. 2A1	321.32	20.90%	2,024,316	21.09%	6,300.00
48. 2A	274.85	17.88%	1,676,585	17.47%	6,100.00
49. 3A1	51.24	3.33%	297,192	3.10%	5,800.00
50. 3A	22.68	1.48%	111,132	1.16%	4,900.00
51. 4A1	147.03	9.56%	676,338	7.05%	4,600.00
52. 4A	18.59	1.21%	70,642	0.74%	3,800.00
53. Total	1,537.30	100.00%	9,596,926	100.00%	6,242.72
Dry					
54. 1D1	3,945.25	10.03%	20,909,825	12.51%	5,300.00
55. 1D	6,486.25	16.50%	33,728,500	20.18%	5,200.00
56. 2D1	2,561.58	6.51%	12,167,575	7.28%	4,750.03
57. 2D	8,457.59	21.51%	40,173,745	24.04%	4,750.02
58. 3D1	1,291.68	3.29%	6,070,896	3.63%	4,700.00
59. 3D	5,987.81	15.23%	20,934,193	12.53%	3,496.14
60. 4D1	8,147.20	20.72%	26,071,040	15.60%	3,200.00
61. 4D	2,441.02	6.21%	7,078,958	4.24%	2,900.00
62. Total	39,318.38	100.00%	167,134,732	100.00%	4,250.80
Grass					
63. 1G1	19,645.51	49.22%	40,864,354	55.40%	2,080.09
64. 1G	6,821.92	17.09%	13,444,568	18.23%	1,970.79
65. 2G1	1,947.73	4.88%	3,824,597	5.19%	1,963.62
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	8,272.06	20.73%	13,570,060	18.40%	1,640.47
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,086.02	7.73%	1,851,612	2.51%	600.00
70. 4G	136.49	0.34%	206,155	0.28%	1,510.40
71. Total	39,909.73	100.00%	73,761,346	100.00%	1,848.20
Irrigated Total					
	1,537.30	1.85%	9,596,926	3.83%	6,242.72
Dry Total					
	39,318.38	47.31%	167,134,732	66.62%	4,250.80
Grass Total					
	39,909.73	48.02%	73,761,346	29.40%	1,848.20
72. Waste	1,778.35	2.14%	180,048	0.07%	101.24
73. Other	560.69	0.67%	213,617	0.09%	380.99
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	83,104.45	100.00%	250,886,669	100.00%	3,018.93

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,059.93	35.27%	14,007,524	37.97%	6,800.00
46. 1A	1,193.68	20.44%	7,997,656	21.68%	6,700.00
47. 2A1	1,226.79	21.00%	7,728,777	20.95%	6,300.00
48. 2A	470.00	8.05%	2,867,000	7.77%	6,100.00
49. 3A1	233.28	3.99%	1,353,024	3.67%	5,800.00
50. 3A	46.98	0.80%	230,202	0.62%	4,900.00
51. 4A1	486.03	8.32%	2,235,738	6.06%	4,600.00
52. 4A	123.96	2.12%	471,048	1.28%	3,800.00
53. Total	5,840.65	100.00%	36,890,969	100.00%	6,316.24
Dry					
54. 1D1	9,510.60	23.44%	50,406,180	27.06%	5,300.00
55. 1D	8,687.69	21.41%	45,175,988	24.25%	5,200.00
56. 2D1	4,327.88	10.66%	20,533,815	11.02%	4,744.54
57. 2D	6,713.67	16.54%	31,890,057	17.12%	4,750.02
58. 3D1	1,528.04	3.77%	7,181,788	3.86%	4,700.00
59. 3D	149.88	0.37%	524,580	0.28%	3,500.00
60. 4D1	8,490.55	20.92%	27,169,760	14.59%	3,200.00
61. 4D	1,172.68	2.89%	3,395,988	1.82%	2,895.92
62. Total	40,580.99	100.00%	186,278,156	100.00%	4,590.28
Grass					
63. 1G1	3,840.11	48.71%	7,369,970	52.58%	1,919.21
64. 1G	1,189.41	15.09%	2,168,794	15.47%	1,823.42
65. 2G1	2,042.36	25.91%	3,844,012	27.43%	1,882.14
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	38.60	0.49%	63,264	0.45%	1,638.96
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	683.20	8.67%	434,383	3.10%	635.81
70. 4G	89.88	1.14%	135,460	0.97%	1,507.12
71. Total	7,883.56	100.00%	14,015,883	100.00%	1,777.86
Irrigated Total					
Irrigated Total	5,840.65	10.35%	36,890,969	15.50%	6,316.24
Dry Total					
Dry Total	40,580.99	71.92%	186,278,156	78.28%	4,590.28
Grass Total					
Grass Total	7,883.56	13.97%	14,015,883	5.89%	1,777.86
72. Waste	1,540.92	2.73%	154,092	0.06%	100.00
73. Other	575.31	1.02%	621,578	0.26%	1,080.42
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	56,421.43	100.00%	237,960,678	100.00%	4,217.56

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	10.98	72,753	14,605.53	92,645,041	130,216.34	816,893,253	144,832.85	909,611,047
77. Dry Land	209.76	915,001	20,484.72	93,416,032	95,376.18	425,395,081	116,070.66	519,726,114
78. Grass	14.42	27,694	6,288.06	11,122,194	53,573.48	97,132,445	59,875.96	108,282,333
79. Waste	19.21	1,921	1,066.57	106,657	4,059.89	408,202	5,145.67	516,780
80. Other	9.29	3,252	384.37	502,016	1,467.40	935,146	1,861.06	1,440,414
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	263.66	1,020,621	42,829.25	197,791,940	284,693.29	1,340,764,127	327,786.20	1,539,576,688

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	144,832.85	44.19%	909,611,047	59.08%	6,280.42
Dry Land	116,070.66	35.41%	519,726,114	33.76%	4,477.67
Grass	59,875.96	18.27%	108,282,333	7.03%	1,808.44
Waste	5,145.67	1.57%	516,780	0.03%	100.43
Other	1,861.06	0.57%	1,440,414	0.09%	773.98
Exempt	0.00	0.00%	0	0.00%	0.00
Total	327,786.20	100.00%	1,539,576,688	100.00%	4,696.89

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 Ag 1	1	37,700	2	85,030	2	617,522	3	740,252	0
83.2 Ag 2	0	0	1	91,825	1	505,243	1	597,068	0
83.3 Beaver Crossing	55	455,897	203	2,231,444	204	15,306,091	259	17,993,432	336,003
83.4 Bee	18	234,847	95	1,222,870	95	6,574,142	113	8,031,859	677,564
83.5 Cordova	25	112,734	80	683,724	80	4,875,507	105	5,671,965	63,645
83.6 Garland	6	55,905	103	1,578,979	104	8,574,133	110	10,209,017	66,652
83.7 Goehner	5	103,182	85	1,241,736	86	8,639,063	91	9,983,981	15,468
83.8 Grover	21	90,412	20	146,177	21	961,210	42	1,197,799	70,747
83.9 Milford	27	349,127	637	12,658,295	653	88,760,535	680	101,767,957	1,665,433
83.10 Pleasant Dale	5	40,862	97	1,696,510	98	9,623,002	103	11,360,374	47,584
83.11 Rural	138	4,780,370	1,287	66,279,083	1,335	281,524,904	1,473	352,584,357	6,339,777
83.12 Rural Subdiv	19	735,964	171	9,899,697	172	52,009,123	191	62,644,784	1,057,233
83.13 Seward	181	3,390,752	2,348	62,133,718	2,396	354,853,776	2,577	420,378,246	9,042,092
83.14 Staplehurst	8	38,104	107	637,019	107	7,018,827	115	7,693,950	167,586
83.15 Tamora	19	69,064	36	196,186	41	821,495	60	1,086,745	8,771
83.16 Utica	29	387,029	345	4,805,915	359	36,538,317	388	41,731,261	416,113
84 Residential Total	557	10,881,949	5,617	165,588,208	5,754	877,202,890	6,311	1,053,673,047	19,974,668

Schedule XII : Commercial 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>	
85.1	Beaver Crossing	13	43,111	24	187,961	26	1,447,606	39	1,678,678	0
85.2	Bee	1	5,513	7	82,661	7	1,373,479	8	1,461,653	0
85.3	Cordova	1	26,607	18	53,173	19	1,335,261	20	1,415,041	9,722
85.4	Garland	1	4,576	15	140,166	17	470,192	18	614,934	0
85.5	Gochner	6	26,464	12	82,501	13	691,588	19	800,553	0
85.6	Grover	0	0	1	6,430	5	284,463	5	290,893	0
85.7	Milford	8	49,596	77	1,432,191	78	9,526,484	86	11,008,271	345,402
85.8	Pleasant Dale	0	0	11	279,814	12	887,022	12	1,166,836	0
85.9	Rural	21	999,744	70	6,727,401	98	40,536,798	119	48,263,943	2,613,325
85.10	Seward	48	2,198,775	248	18,056,892	258	85,392,926	306	105,648,593	2,579,581
85.11	Staplehurst	3	3,554	10	41,575	12	931,728	15	976,857	3,668
85.12	Tamora	11	72,512	5	39,124	6	8,839,514	17	8,951,150	283,036
85.13	Utica	12	51,533	43	510,807	46	4,561,479	58	5,123,819	0
86	Commercial Total	125	3,481,985	541	27,640,696	597	156,278,540	722	187,401,221	5,834,734

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,628.73	60.97%	10,130,825	61.87%	1,799.84
88. 1G	1,426.95	15.46%	2,567,842	15.68%	1,799.53
89. 2G1	2,055.51	22.27%	3,495,056	21.34%	1,700.34
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	34.90	0.38%	52,350	0.32%	1,500.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	85.79	0.93%	128,685	0.79%	1,500.00
95. Total	9,231.88	100.00%	16,374,758	100.00%	1,773.72
CRP					
96. 1C1	669.23	53.92%	1,739,998	55.03%	2,600.00
97. 1C	52.07	4.20%	135,382	4.28%	2,600.00
98. 2C1	459.27	37.00%	1,148,102	36.31%	2,499.84
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	43.40	3.50%	104,160	3.29%	2,400.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	17.23	1.39%	34,460	1.09%	2,000.00
104. Total	1,241.20	100.00%	3,162,102	100.00%	2,547.62
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,609.59	100.00%	968,244	100.00%	601.55
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	1,609.59	100.00%	968,244	100.00%	601.55
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Grass Total	9,231.88	76.41%	16,374,758	79.86%	1,773.72
CRP Total	1,241.20	10.27%	3,162,102	15.42%	2,547.62
Timber Total	1,609.59	13.32%	968,244	4.72%	601.55
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114. Market Area Total	12,082.67	100.00%	20,505,104	100.00%	1,697.07

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	12,753.14	48.06%	22,948,008	50.44%	1,799.40
88. 1G	5,364.85	20.22%	9,656,718	21.23%	1,800.00
89. 2G1	1,305.91	4.92%	2,220,047	4.88%	1,700.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	6,979.76	26.30%	10,469,640	23.01%	1,500.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	133.65	0.50%	200,475	0.44%	1,500.00
95. Total	26,537.31	100.00%	45,494,888	100.00%	1,714.37
CRP					
96. 1C1	6,892.37	67.00%	17,916,346	67.83%	2,599.45
97. 1C	1,457.07	14.17%	3,787,850	14.34%	2,599.63
98. 2C1	641.82	6.24%	1,604,550	6.07%	2,500.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	1,292.30	12.56%	3,100,420	11.74%	2,399.15
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.84	0.03%	5,680	0.02%	2,000.00
104. Total	10,286.40	100.00%	26,414,846	100.00%	2,567.94
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	3,086.02	100.00%	1,851,612	100.00%	600.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	3,086.02	100.00%	1,851,612	100.00%	600.00
<hr/>					
Grass Total	26,537.31	66.49%	45,494,888	61.68%	1,714.37
CRP Total	10,286.40	25.77%	26,414,846	35.81%	2,567.94
Timber Total	3,086.02	7.73%	1,851,612	2.51%	600.00
114. Market Area Total	39,909.73	100.00%	73,761,346	100.00%	1,848.20

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,264.05	53.36%	5,872,214	54.30%	1,799.06
88. 1G	1,154.59	18.87%	2,078,262	19.22%	1,800.00
89. 2G1	1,577.36	25.79%	2,681,512	24.80%	1,700.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	32.64	0.53%	48,960	0.45%	1,500.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	88.60	1.45%	132,900	1.23%	1,500.00
95. Total	6,117.24	100.00%	10,813,848	100.00%	1,767.77
CRP					
96. 1C1	576.06	53.19%	1,497,756	54.12%	2,600.00
97. 1C	34.82	3.21%	90,532	3.27%	2,600.00
98. 2C1	465.00	42.93%	1,162,500	42.00%	2,500.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	5.96	0.55%	14,304	0.52%	2,400.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	1.28	0.12%	2,560	0.09%	2,000.00
104. Total	1,083.12	100.00%	2,767,652	100.00%	2,555.26
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	683.20	100.00%	434,383	100.00%	635.81
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	683.20	100.00%	434,383	100.00%	635.81
<hr/>					
Grass Total	6,117.24	77.59%	10,813,848	77.15%	1,767.77
CRP Total	1,083.12	13.74%	2,767,652	19.75%	2,555.26
Timber Total	683.20	8.67%	434,383	3.10%	635.81
<hr/>					
114. Market Area Total	7,883.56	100.00%	14,015,883	100.00%	1,777.86

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

80 Seward

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,001,897,310	1,052,287,371	50,390,061	5.03%	19,974,668	3.04%
02. Recreational	1,446,382	1,385,676	-60,706	-4.20%	0	-4.20%
03. Ag-Homesite Land, Ag-Res Dwelling	101,593,498	107,754,172	6,160,674	6.06%	1,290,999	4.79%
04. Total Residential (sum lines 1-3)	1,104,937,190	1,161,427,219	56,490,029	5.11%	21,265,667	3.19%
05. Commercial	155,508,565	165,247,543	9,738,978	6.26%	5,654,896	2.63%
06. Industrial	21,973,840	22,153,678	179,838	0.82%	179,838	0.00%
07. Total Commercial (sum lines 5-6)	177,482,405	187,401,221	9,918,816	5.59%	5,834,734	2.30%
08. Ag-Farmsite Land, Outbuildings	60,742,775	72,495,166	11,752,391	19.35%	7,056,297	7.73%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,518,690	1,518,690	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	62,261,465	74,013,856	11,752,391	18.88%	7,056,297	7.54%
12. Irrigated	945,507,173	909,611,047	-35,896,126	-3.80%		
13. Dryland	521,269,069	519,726,114	-1,542,955	-0.30%		
14. Grassland	115,779,308	108,282,333	-7,496,975	-6.48%		
15. Wasteland	516,208	516,780	572	0.11%		
16. Other Agland	1,432,445	1,440,414	7,969	0.56%		
17. Total Agricultural Land	1,584,504,203	1,539,576,688	-44,927,515	-2.84%		
18. Total Value of all Real Property (Locally Assessed)	2,929,185,263	2,962,418,984	33,233,721	1.13%	34,156,698	-0.03%

2021 Assessment Survey for Seward County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	3
4.	Other part-time employees:
	1-- part time
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$347,955
7.	Adopted budget, or granted budget if different from above:
	\$347,955--The county assessor's budget contains the costs of retirement. All other benefits are paid by the county's general budget.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$20,000 out of budget to go into an Appraisal fund . Total in Appraisal Fund \$45,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	0
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$44,000--Includes CAMAVISION, GIS, Network maintenance, software maintenance, gWorks, and Personal Property on line.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,200.00
12.	Amount of last year's assessor's budget not used:
	\$1,209.42

B. Computer, Automation Information and GIS

1.	Administrative software:
	CAMAVISION; --This is the name of the Vanguard Appraisal Inc. CAMA package.
2.	CAMA software:
	CAMAVISION
3.	Personal Property software:
	CAMAVISION
4.	Are cadastral maps currently being used?
	Yes; The cadastral maps were purchased in 1966 and are still maintained by the County Assessor's office. The county also uses GIS.
5.	If so, who maintains the Cadastral Maps?
	The county assessor's staff
6.	Does the county have GIS software?
	Yes. But the software is actually from ESRI
7.	Is GIS available to the public? If so, what is the web address?
	Yes; seward.nebraskaassessors.com & seward.gworks.com
8.	Who maintains the GIS software and maps?
	The programming is maintained by gWorks and the maps are maintained by the county assessor's office staff.
9.	What type of aerial imagery is used in the cyclical review of properties?
	By plane and by drone
10.	When was the aerial imagery last updated?
	Aerial photography by local pilot flew GEO Codes 3239, 3285, 3463, and 3509. The County Board has approved Pictometry and will begin flights in April or May of 2021

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2021 Residential Assessment Survey for Seward County

1.	Valuation data collection done by:																		
	County Assessor and Office Staff																		
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Seward: ----Seward is the county seat; has a full K-12 school system; very active commercial trade area with most services; very active real estate market; some influence as a bedroom community for Lincoln.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Beaver Crossing: ----Beaver Crossing is in the southwest part of the county. It has paved access as an exit off I-80. This town has very diverse residential properties. Some really nice quality homes and some low quality homes, many older homes and some newer ones. This town has a nice library, hardware store, a new lumberyard, a bank, a post office, a swimming pool, a gas station/auto repair service, a Coop elevator and a funeral home.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Bee: ----Bee is 8 miles northeast of Seward. A small town with a tavern, a post office and Coop elevator.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Cordova: ----Cordova is located in the far southwest corner of the county. There are three school districts in this town, Centennial, Exeter-Milligan and Friend. Cordova also has a post office, a Coop elevator and bank branch office.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Garland: ----Garland is in the eastern part of Seward County, 4 miles north of Highway 34 and 4 miles west of the Lancaster County line. There is some Lincoln influence due to the proximity of the town. The town has 2 taverns, a post office and Coop elevator.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Goehner: ----Goehner is located in the western half of the county only a half mile off I-80. The town has a post office and a new restaurant in an existing building that has been totally remodeled. There is no Coop elevator in Goehner.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Grover: ----Grover is an unincorporated town just outside of Milford across the Big Blue River. It does have 3 various businesses. About half of Grover is in a flood plain.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Milford: ----Milford is the second largest town in Seward County. It is home to Southeast Technical College which influences rental property. The county has identified various neighborhoods. Milford has a K-12 school, a downtown business district, a golf course and a swimming pool. Milford has 32 upscale residential properties ranging in value from \$200,000 to \$430,000.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Seward: ----Seward is the county seat; has a full K-12 school system; very active commercial trade area with most services; very active real estate market; some influence as a bedroom community for Lincoln.	2	Beaver Crossing: ----Beaver Crossing is in the southwest part of the county. It has paved access as an exit off I-80. This town has very diverse residential properties. Some really nice quality homes and some low quality homes, many older homes and some newer ones. This town has a nice library, hardware store, a new lumberyard, a bank, a post office, a swimming pool, a gas station/auto repair service, a Coop elevator and a funeral home.	3	Bee: ----Bee is 8 miles northeast of Seward. A small town with a tavern, a post office and Coop elevator.	4	Cordova: ----Cordova is located in the far southwest corner of the county. There are three school districts in this town, Centennial, Exeter-Milligan and Friend. Cordova also has a post office, a Coop elevator and bank branch office.	5	Garland: ----Garland is in the eastern part of Seward County, 4 miles north of Highway 34 and 4 miles west of the Lancaster County line. There is some Lincoln influence due to the proximity of the town. The town has 2 taverns, a post office and Coop elevator.	6	Goehner: ----Goehner is located in the western half of the county only a half mile off I-80. The town has a post office and a new restaurant in an existing building that has been totally remodeled. There is no Coop elevator in Goehner.	7	Grover: ----Grover is an unincorporated town just outside of Milford across the Big Blue River. It does have 3 various businesses. About half of Grover is in a flood plain.	8	Milford: ----Milford is the second largest town in Seward County. It is home to Southeast Technical College which influences rental property. The county has identified various neighborhoods. Milford has a K-12 school, a downtown business district, a golf course and a swimming pool. Milford has 32 upscale residential properties ranging in value from \$200,000 to \$430,000.
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9	<p>Pleasant Dale:</p> <p>----Pleasant Dale is on the eastern edge of Seward County just 1 mile in from the Lancaster County line and 2 ½ miles south of I-80 and 2 miles south of Highway 6. It also has Highway 103 on the edge town that goes south to Crete in Saline County. The town has a post office, a Coop elevator, a lumberyard, a restaurant, two apartment buildings, a gas station/mini mart/car wash and auto service garage. Due to the towns location there is influence from Lincoln. The town has some nice ranch style homes along with older better kept homes.</p>
10	<p>Staplehurst:</p> <p>----Staplehurst is located approximately 6 miles northwest of Seward. The town has a Coop elevator, a post office, a tavern, a towing business, storage unit business. There is very little new construction in this town. With the town's proximity and the older homes, it is a less desirable town to live in. Termites are a problem in Staplehurst. Very little to draw people to this town.</p>
11	<p>Tamora:</p> <p>----Tamora is an unincorporated town 7 miles west of Seward on Highway 34. The main purpose of Tamora is the huge Coop elevator. The rest of the town has a few older homes and some mobile homes. Nothing is kept very well in this town. The properties have to have their own wells and septic systems.</p>
12	<p>Utica:</p> <p>----Utica is the 3rd largest town in Seward County. It is just 1 mile from York County along Highway 34. The town has a K-12 school, a nursing home, a Coop elevator, a senior citizen center, a gas station/service business, a library, a beauty shop, a bowling alley, a grocery store, an auto and truck used/repaired part business, a bank, 2 industrial businesses, a well drilling business a nursing home, a Family Medical Center and a book bindery business. It is a unique small town that stands on its own.</p>
13	<p>Rural:</p> <p>----The rural residential properties in Seward County are characterized an individual acreages spread throughout the county. The east half of the county has Lancaster County influences. The west half of the county has much less activity for acreages and they tend to sell for less as there aren't the influences from Lincoln. The west half of the county is more agricultural. When the inspection and review process as well as costing, depreciation tables and lot value study are conducted, they are done at the same time.</p>
14	<p>Rural Sub:</p> <p>----The Rural Sub class residential properties are platted subdivisions in the rural. They have gone through county zoning. Most have interior roads of some kind and covenants filed with the plat.</p>
AG	Agricultural homes and outbuildings

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

	NO: The county develops their own base depreciation tables based on the analysis of their market. In the new CAMAVISION system, Seward is the base market and other towns and locations are identified and adjusted by map factors also known as economic factors. All of these processes are rooted in the analysis of the local market.																																																																																				
6.	Describe the methodology used to determine the residential lot values?																																																																																				
	The market is monitored to see if there is any need to adjust or update the existing lot values. The lots are valued on a town by town basis.																																																																																				
7.	How are rural residential site values developed?																																																																																				
	On platted subdivisions, sales of vacant lots are analyzed. For rural residential, vacant acres were analyzed and then adjusted up when the amenities of well, electric and septic are added.																																																																																				
8.	Are there form 191 applications on file?																																																																																				
	Yes, On subdivision with 2 lots left.																																																																																				
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																																																				
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----* -MS indicates Marshall and Swift costing; -CV indicates CAMAVISION costing.

----Going forward, the costs in use from the prior system will be replaced using the CAMAVISION generated costs as the cycle of inspection and review continue. All of CAMAVISION's costs are nominally 2008 since Vanguard only updates the base costs every 10 years(currently scheduled for 2020). However, they are locally adjusted using map index numbers to calibrate the costs to each designated location. In that sense, the cost dates are effectively current on the date they are implemented.

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

----The rural residential and residences on agricultural parcels will usually have multiple dates since the county typically updates one range of the rural area per year. Range 4 was completed in 2020. (Includes rural res, rural subdivisions and the farms (4000).

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

2021 Commercial Assessment Survey for Seward County

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	Vanguard Appraiser, Assessor & county staff	
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	4	Cordova: ----Cordova is located in the far southwest corner of the county. There are three school districts in this town, Centennial, Exeter-Milligan and Friend. Cordova also has a post office, a Coop elevator and bank branch office.
	5	Garland: ----Garland is in the eastern part of Seward County, 4 miles north of Highway 34 and 4 miles west of the Lancaster County line. There is some Lincoln influence due to the proximity of the town. The town has 2 taverns, a post office and Coop elevator.
	6	Goehner: ----Goehner is located in the western half of the county only a half mile off I-80. The town has a post office and a new restaurant in an existing building that has been totally remodeled. There is no Coop elevator in Goehner.
	7	Grover: ----Grover is an unincorporated town just outside of Milford across the Big Blue River. It does have 3 various businesses. About half of Grover is in a flood plain.
	8	Milford: ----Milford is the second largest town in Seward County. It is home to Southeast Technical College which influences rental property. The county has identified various neighborhoods. Milford has a K-12 school, a downtown business district, a golf course and a swimming pool. Milford has 32 upscale residential properties ranging in value from \$200,000 to \$430,000.
	9	Pleasant Dale: ----Pleasant Dale is on the eastern edge of Seward County just 1 mile in from the Lancaster County line and 2 ½ miles south of I-80 and 2 miles south of Highway 6. It also has Highway 103 on the edge town that goes south to Saline County. The town has a post office, a Coop elevator, a lumberyard, a restaurant, two apartment buildings, and an auto service garage. Due to the towns proximity there is influence from Lincoln. The town has some nice ranch style homes along with older better kept homes.

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

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

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

7.

<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2018	2008-CV	2018	2018
2	2018	2008-CV	2015	2015
3	2018	2008-CV	2017	2017
4	2018	2008-CV	2015	2015
5	2018	2008-CV	2017	2017
6	2018	2008-CV	2016	2016
7	2018	2008-CV	2015	2015
8	2018	2008-CV	2019	2019
9	2018	2008-CV	2017	2017
10	2018	2008-CV	2016	2016
11	2018	2008-CV	2010	2016
12	2018	2008-CV	2010	2016
13	2018	2008-CV	2010	2010-2015

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

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

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

2021 Agricultural Assessment Survey for Seward County

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

	The predominant use of the parcel drives the decision. Then the analysis of the local market is used to establish values.
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes; ----The first (home site) acre is the same. The first acre for home sites on agricultural parcels and on residential parcels is valued at \$23,000. The additional site acres have different values for the two subclasses. The next four rural residential site acres are valued at \$6,500 to \$3,500 per acre, up to four additional rural residential site acres are valued at \$3,500 to \$1,500 per acre, and any residual acres over nine are valued at \$2,500 to \$1,000. Those variations are higher in the east where the special valuation exists and lower in the west of the county. The land beyond the first acre on parcels classified as agricultural is valued as a site value at \$4,000 per acre.
6.	What separate market analysis has been conducted where intensive use is identified in the county?
	The county completed identification of the intensive use parcels of two feedlots and winery in Seward County for 2021. They were recoded and valued accordingly.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county. The county believes that the WRP values closely align with the grass values, so they use the grass schedule of values to value WRP acres.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	CRP & CREP
	<i>If your county has special value applications, please answer the following</i>
8a.	How many parcels have a special valuation application on file?
	996. Currently the county's special value and market value are the same.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	The sales analysis has not shown that there are influences from outside agriculture that have impacted the value of agricultural land in any part of the county. In the past, there was influence from acreage development in the eastern part of the county nearest to Lincoln.
8d.	Where is the influenced area located within the county?
	The eastern part of the county nearest to Lincoln.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).

	For 2021, there have been no perceived differences in the market areas so they have been analyzed together, but kept separately for administrative purposes.
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**Seward County
2020 Plan of Assessment
For years 2021, 2022 & 20232**

Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

Assessment Statistics for 2020 as set by TERC:

<u>Property Class</u>	<u>Median</u>
Residential	96%
Commercial	93%
Agricultural Land	73%

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

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

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

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

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

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

Office Staff and Budget Information

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

Goals

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

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

Procedures Manual

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

Responsibilities:

Record Maintenance

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

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

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

Prepare annually and file the following Administrative Reports

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Residential:

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

Commercial:

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

Agricultural Land:

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

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

Residential:

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

Commercial:

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

Agricultural:

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

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

Residential:

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

Commercial:

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

Agricultural Land:

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

Assessment plans for 2021 are as follows:

Residential:

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

Commercial:

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

Agricultural Land:

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

Assessment plans for 2022 are as follows:

Residential:

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

Commercial:

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

Agricultural:

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

Assessment plans for 2023 are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- 6 Year inspection and reappraisal of properties in Range 2 including the unincorporated village of Tamora and Utica

Commercial:

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

Agricultural:

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

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

June 15, 2020

Date

Marilyn Hladky

Marilyn Hladky, Seward County Assessor

METHODOLOGY REPORT OF SPECIAL VALUATION PROCEDURES

SEWARD COUNTY – 2021

Special valuation methodology:

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

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

For 2021, analysis of sales continues as in 2020.