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DEPARTMENT OF REVENUE

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

WEBSTER 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 Webster County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Webster County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Sonja Kruger, Webster County Assessor

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Introduction

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.

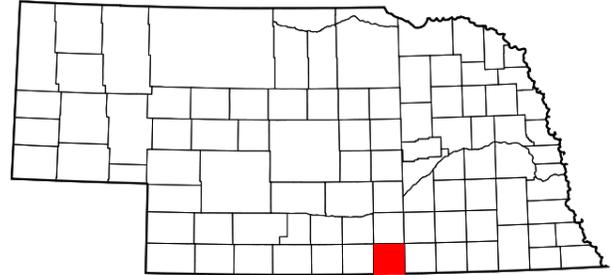
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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.

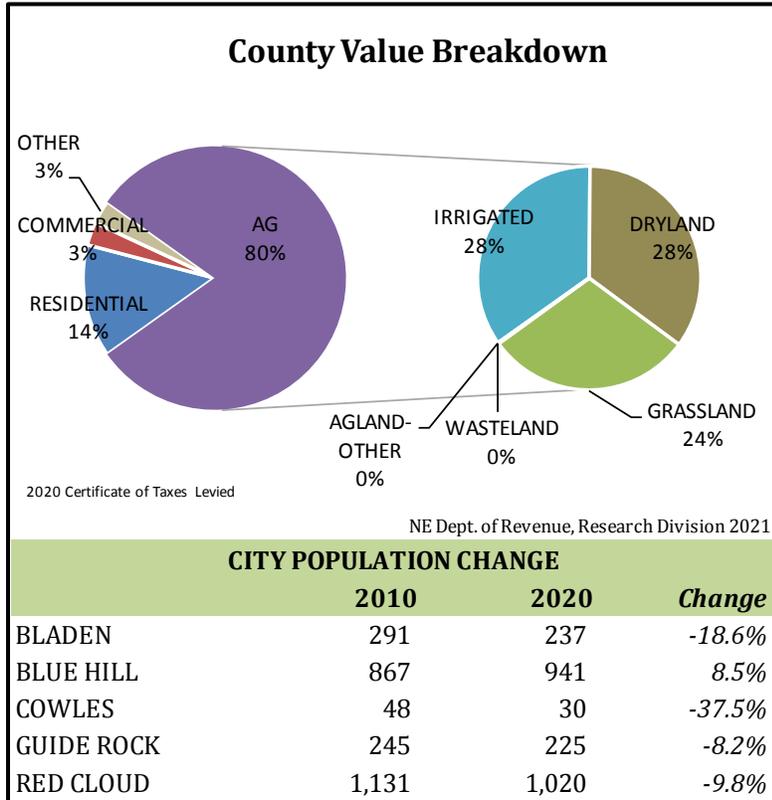
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Webster County has 3,487 residents, per the Census Bureau Quick Facts for 2019, a 9% population decline from the 2010 U.S. Census. Reports indicate that 78% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$65,673 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Webster County are located in and around Red Cloud, the county seat. According to the latest information available from the U.S. Census Bureau, there are 92 employer establishments with total employment of 611, for a 3% decrease in employment.



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

2021 Residential Correlation for Webster County

Assessment Actions

For the residential class, a market study was conducted. As a result, the county assessor reviewed lot models and updated depreciation tables for the residential class. Pick-up work was completed in a timely manner.

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 sales qualification and verification processes was reviewed with the county assessor. The practice is to send a sales verification to both the buyer and seller. The sales usability rate for the residential class is typical when compared to the statewide average. Examination of the residential sales rosters along with qualifying comments help support that there was no apparent sales bias in the qualification determination and that all arm's-length sales were used for measurement.

Valuation groups were examined to ensure that the groups defined are equally subject to a set of economic forces that influence the value of properties within that geographic area. Currently, the Webster County Assessor recognizes six separate valuation groups. Generally, the valuation groups mimic the assessor location and appear to be adequately stratified.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county assessor and staff complete the physical inspection fieldwork in-house. Currently, the residential class complies with the six-year inspection and review cycle.

Webster County is currently using 2019 for its costing index tables while using 2021 depreciation tables. The process used to establish land values was reviewed; the county assessor last reviewed the lot value study in 2019. The county assessor has many flowcharts, instructions, office policies, and procedures within their office to document the valuation methodology.

2021 Residential Correlation for Webster County

Description of Analysis

Residential parcels are analyzed utilizing six Valuation Groups that are based on the assessor locations in the county.

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

Review of the overall statistics reveal that the median is the only measure of central tendency that is within the acceptable range. The mean, weighted mean and qualitative statistics are all above tolerance. Further examination shows that 37% of the sample is comprised of sales that are less than \$30,000. If analyzed with the absence of the low dollar influences, the weighted mean, the COD and PRD fall to an acceptable level. The mean is still slightly above the acceptable range; however, it is more susceptible to outliers than the other two measures of central tendency.

SALE PRICE *							
RANGE		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>							
Less Than	5,000	6	129.67	173.84	183.88	51.45	94.54
Less Than	15,000	27	145.13	180.23	179.33	60.66	100.50
Less Than	30,000	40	104.74	154.82	136.18	66.88	113.69
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	103	99.15	118.15	102.12	36.55	115.70
Greater Than	14,999	82	98.01	101.78	100.08	21.08	101.70
Greater Than	29,999	69	98.17	101.73	100.03	20.06	101.70

When broken down by individual valuation groups, three of the six valuation groups, Valuation Groups 2, 5, and 6 have a sufficient sample of sales. However, Valuation Group 5 and 6 indicate a wide dispersion with high qualitative statistics. Review of Valuation Group 5 shows that the valuation group is also impacted by low dollar sales, 20 sales or 47% of the sample are below \$30,000 and 12 sales below \$15,000. If removed, the median stays within the range while the qualitative statistics improve drastically. A sub stat can be found in the appendices of Valuation Group 5. Analysis of Valuation Group 6 reveal that one outlier with over a 500% ratio is affecting the qualitative statistics. If the outlier was removed, the COD improves to 21%.

The 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) reveals both the population and the sample changed at a rate of 2%. Review of valuation changes by assessor location also show similar movement

2021 Residential Correlation for Webster County

between the population and the sales. With exception to the low dollar influences, the residential statistics support the application of uniform and proportionate values across the residential class.

Equalization and Quality of Assessment

Although three of the six valuation groups lack an adequate sampling of sales to determine a precise median level of value, the same appraisal methods are used for all of the residential class. Therefore, they are deemed to have achieved an acceptable level of value. The quality of assessment of the residential class of real property in Webster County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	7	101.96	100.90	95.63	05.53	105.51
2	37	98.43	101.63	100.81	18.69	100.81
3	8	172.54	158.01	125.63	29.53	125.77
4	3	99.15	115.34	104.26	21.55	110.63
5	43	98.47	130.01	104.61	52.74	124.28
6	11	100.40	140.49	104.06	57.93	135.01
____ ALL ____	109	99.72	121.21	102.35	38.45	118.43

Level of Value

Based on analysis of all available information, the level of value for the residential property in Webster County is 100%.

2021 Commercial Correlation for Webster County

Assessment Actions

For the commercial class, the county assessor hired a contract appraiser to reappraise the feedlot, a seed corn facility, and grain bins countywide, including Co-Ops. For the remainder of the commercial class, the county assessor updated the depreciation tables where warranted and completed pick-up 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.

Sales verification and qualification processes were reviewed. The usability rate for the commercial class is comparable to the state average. Examinations of the sales rosters and qualifying comments indicate that there was no apparent sales bias for the commercial class. All arm's-length transactions were made available for measurement purposes.

Valuation groups were - evaluated to ensure unique characteristics that would affect market value were recognized. Webster County commercial is currently stratified into four separate valuation groups. Valuation Group 2 and 5 represent the assessor locations of Blue Hill and Red Cloud. The smaller communities of Bladen, Inavale, and Guide Rock are combined into Valuation Group 6. Lastly, Valuation Group 7 consists of rural commercial parcels. These parcels are generally agricultural in nature. Feedlots, grain bins, and hog confinement facilities are currently classed as commercial property and are most likely to be found in Valuation Group 7.

The six-year physical inspection is also examined for frequency according to the six-year inspection and review cycle requirements. The Webster County Assessor maintains a systematic cycle with every property being inspected once every six-years at a minimum. The inspection cycle for the commercial class complies with the six-year inspection and review cycle requirements. Additionally, the currency of the appraisal tables were reviewed. The commercial class was updated for the 2021 assessment year. Costing is 2019 pricing while depreciation tables and lot studies were reviewed for the 2021 assessment year.

2021 Commercial Correlation for Webster County

Description of Analysis

The commercial class is separated into four Valuation Groups based on commercial economics.

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

Review of the sales sample shows an insufficient number of sales for an exact determination for the level of value with only 16 total sales spread over three valuation groups. Analysis shows that the median and weighted mean are within the range. The qualitative measures are affected by one extreme outlier with over a 500% ratio. Additionally 44% of the sample contains sales under \$15,000. A review of the occupancy codes indicate there are no individual codes with more than a few sales.

Comparison of the movement to the commercial class versus other surrounding similar counties was conducted. Over the past decade, the commercial class for the villages generally appreciated at 1-4%. The history chart shows Webster County as a whole appreciated at 3% over the past 10 years. This is similar to the commercial trends of surrounding counties and lends support that the commercial class has achieved a proportionate level of market value.

The 2021 County Abstract of Assessment for Real Property, Form 45 (Abstract) Compared with the 2020 Certificate of Taxes Levied Report (CTL) reveal that the commercial population increased 40% while the sample decreased less than 1%. The population was subject to the reappraisal of a feedlot, corn seed facility, and grain bins countywide as reported in the assessment actions. There are no sales within the sample that were part of the appraisal. Additionally, a commercial Tax Increment Financing (TIF) project expired and went into the commercial valuation on the Abstract.

Equalization and Quality of Assessment

Based on the review of assessment practices and comparison to other counties, the commercial class has achieved an acceptable level of value. The quality of assessment of the commercial class of real property in Webster County complies with generally accepted mass appraisal techniques.

2021 Commercial Correlation for Webster County

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
2	5	94.73	87.33	90.54	10.96	96.45
5	8	98.56	146.71	100.00	67.31	146.71
6	3	97.79	97.25	97.94	00.90	99.30
<u>ALL</u>	16	97.43	118.88	93.59	37.77	127.02

Level of Value

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

2021 Agricultural Correlation for Webster County

Assessment Actions

For the agricultural class, a market study was conducted of land sales. As a result, the irrigated class increased 20%, the dryland increased 3%, and the grassland decreased 7%. For the remainder of the class, 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.

A review of sales verification and qualification processes was conducted with the county assessor. Sales questionnaires are used to verify terms of the sales transactions. The usability rate for the agricultural class was typical when compared to the statewide average. Additional examination of the sales rosters showed all non-qualified sales contained adequate comments as to the reason for disqualification. Based on the analysis it is determined no apparent sales bias existed in the qualification determination and all arm's-length sales were made available for measurement purposes.

Market Areas were also examined to determine if geographical differences that would affect market value have been identified. Currently, the county assessor recognizes only one agricultural market area. Different land values account for the variance in the irrigated land subclass based on geographical location and type of irrigation sources, for example, irrigation ditches, well water, or different government programs. The county assessor has special valuation application on file; however has not saw influence other than agricultural due to the lack of sales. Therefore, these parcels are valued the same as agricultural land throughout Webster County.

Land use is conducted using the most current aerial imagery and Google Earth. The county also uses alternate sources such as maps from Farm Services Agency (FSA), water certification changes from the local NRD, physical inspections, and questionnaires. Land use was last inspected 2014-2015 and will fall behind in the six-year inspection cycle if not reviewed for the 2022 assessment year. Rural agricultural homes and outbuildings are inspected with the rural residential parcels and valued using the same appraisal methods as the rural residential subclass. Agricultural outbuildings are depreciated using the Marshall & Swift manual.

Description of Analysis

The overall statistical sales samples shows 42 sales with all three measures of central tendency within the acceptable range. Review of sample by study period year shows a slight depreciation resulting in higher ratios toward the newest year. Analysis by 80% Majority land Use (MLU) reveal that all three subclasses contain an inadequate number of sales for an independent analysis. However, all three subclasses have medians within the range.

2021 Agricultural Correlation for Webster County

Comparison of Webster County’s agricultural land values versus the values set in other counties show an equalization between values across county borders. For dryland and grassland, all surrounding counties are somewhat comparable. Dryland values and grassland values maintain comparability with neighboring counties. For the irrigated land subclass, Webster and Franklin County are subject to irrigation restrictions not seen in other surrounding counties. Franklin recognizes separate agricultural markets while Webster County maintains separate valuation models for different irrigation sources. Although the increase to the irrigated land subclass appears to be opposite current market trends, values were decreased for the 2020 assessment year making Webster County’s irrigation land values significantly lower than values of the surrounding counties. The increase for the 2021 assessment year results in values that are more comparable to the region.

Equalization and Quality of Assessment

Agricultural improvements are valued using the same appraisal methods as the rural residential subclass; therefore, the agricultural homes and outbuildings have achieved a proportionate level of market value. The quality of assessment for the agricultural class complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	7	73.90	74.85	73.45	07.70	101.91
1	7	73.90	74.85	73.45	07.70	101.91
<u> Dry </u>						
County	11	72.53	64.99	66.02	20.02	98.44
1	11	72.53	64.99	66.02	20.02	98.44
<u> Grass </u>						
County	6	69.61	75.20	72.07	16.12	104.34
1	6	69.61	75.20	72.07	16.12	104.34
<u> ALL </u>	42	73.30	74.03	73.09	16.11	101.29

Level of Value

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

2021 Opinions of the Property Tax Administrator for Webster County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	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

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Webster County

Residential Real Property - Current

Number of Sales	109	Median	99.72
Total Sales Price	\$7,630,376	Mean	121.21
Total Adj. Sales Price	\$7,630,376	Wgt. Mean	102.35
Total Assessed Value	\$7,810,010	Average Assessed Value of the Base	\$52,952
Avg. Adj. Sales Price	\$70,003	Avg. Assessed Value	\$71,651

Confidence Interval - Current

95% Median C.I	95.92 to 107.87
95% Wgt. Mean C.I	93.70 to 111.01
95% Mean C.I	107.04 to 135.38
% of Value of the Class of all Real Property Value in the County	9.59
% of Records Sold in the Study Period	6.34
% of Value Sold in the Study Period	8.59

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	92	98	97.80
2019	99	95	94.71
2018	119	96	95.97
2017	120	96	96.25

2021 Commission Summary for Webster County

Commercial Real Property - Current

Number of Sales	16	Median	97.43
Total Sales Price	\$1,067,764	Mean	118.88
Total Adj. Sales Price	\$1,067,764	Wgt. Mean	93.59
Total Assessed Value	\$999,310	Average Assessed Value of the Base	\$152,632
Avg. Adj. Sales Price	\$66,735	Avg. Assessed Value	\$62,457

Confidence Interval - Current

95% Median C.I	93.16 to 99.60
95% Wgt. Mean C.I	84.07 to 103.11
95% Mean C.I	58.68 to 179.08
% of Value of the Class of all Real Property Value in the County	4.26
% of Records Sold in the Study Period	6.04
% of Value Sold in the Study Period	2.47

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	18	100	96.05
2019	15	100	94.40
2018	16	100	94.67
2017	15	100	93.56

91 Webster
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 : 109
 Total Sales Price : 7,630,376
 Total Adj. Sales Price : 7,630,376
 Total Assessed Value : 7,810,010
 Avg. Adj. Sales Price : 70,003
 Avg. Assessed Value : 71,651

MEDIAN : 100
 WGT. MEAN : 102
 MEAN : 121
 COD : 38.45
 PRD : 118.43

COV : 62.26
 STD : 75.46
 Avg. Abs. Dev : 38.34
 MAX Sales Ratio : 534.60
 MIN Sales Ratio : 35.24

95% Median C.I. : 95.92 to 107.87
 95% Wgt. Mean C.I. : 93.70 to 111.01
 95% Mean C.I. : 107.04 to 135.38

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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-18 To 31-DEC-18	20	90.40	116.19	93.68	37.25	124.03	71.62	313.50	82.73 to 132.16	61,130	57,267
01-JAN-19 To 31-MAR-19	9	93.27	111.13	120.44	37.04	92.27	62.50	196.57	68.74 to 161.81	37,278	44,897
01-APR-19 To 30-JUN-19	10	101.29	127.36	100.73	29.48	126.44	94.23	354.56	95.92 to 116.50	83,285	83,894
01-JUL-19 To 30-SEP-19	15	97.85	96.69	94.50	15.32	102.32	56.58	145.13	85.29 to 107.19	77,887	73,605
01-OCT-19 To 31-DEC-19	12	109.00	156.53	113.71	60.18	137.66	71.14	534.60	92.49 to 125.58	86,000	97,792
01-JAN-20 To 31-MAR-20	10	112.85	156.18	121.83	52.94	128.20	71.55	528.04	86.73 to 158.60	59,540	72,539
01-APR-20 To 30-JUN-20	21	98.47	110.18	101.01	34.96	109.08	35.24	222.00	76.30 to 146.16	74,896	75,654
01-JUL-20 To 30-SEP-20	12	102.37	117.55	95.30	38.73	123.35	58.57	226.21	71.33 to 174.80	72,575	69,164
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	54	98.38	112.00	98.12	28.94	114.15	56.58	354.56	90.93 to 105.85	65,912	64,674
01-OCT-19 To 30-SEP-20	55	102.51	130.26	106.05	46.69	122.83	35.24	534.60	97.00 to 118.98	74,020	78,502
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	46	99.78	121.79	104.51	35.61	116.53	56.58	534.60	94.23 to 107.87	73,232	76,534
<u>ALL</u>	109	99.72	121.21	102.35	38.45	118.43	35.24	534.60	95.92 to 107.87	70,003	71,651

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	7	101.96	100.90	95.63	05.53	105.51	90.24	114.20	90.24 to 114.20	31,000	29,644
2	37	98.43	101.63	100.81	18.69	100.81	63.07	177.67	90.93 to 108.16	121,943	122,931
3	8	172.54	158.01	125.63	29.53	125.77	77.82	226.21	77.82 to 226.21	14,503	18,220
4	3	99.15	115.34	104.26	21.55	110.63	91.38	155.50	N/A	18,000	18,767
5	43	98.47	130.01	104.61	52.74	124.28	35.24	534.60	87.99 to 132.16	40,508	42,377
6	11	100.40	140.49	104.06	57.93	135.01	62.50	528.04	71.62 to 180.50	89,964	93,615
<u>ALL</u>	109	99.72	121.21	102.35	38.45	118.43	35.24	534.60	95.92 to 107.87	70,003	71,651

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	109	99.72	121.21	102.35	38.45	118.43	35.24	534.60	95.92 to 107.87	70,003	71,651
06											
07											
<u>ALL</u>	109	99.72	121.21	102.35	38.45	118.43	35.24	534.60	95.92 to 107.87	70,003	71,651

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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 : 109	MEDIAN : 100	COV : 62.26	95% Median C.I. : 95.92 to 107.87
Total Sales Price : 7,630,376	WGT. MEAN : 102	STD : 75.46	95% Wgt. Mean C.I. : 93.70 to 111.01
Total Adj. Sales Price : 7,630,376	MEAN : 121	Avg. Abs. Dev : 38.34	95% Mean C.I. : 107.04 to 135.38
Total Assessed Value : 7,810,010			
Avg. Adj. Sales Price : 70,003	COD : 38.45	MAX Sales Ratio : 534.60	
Avg. Assessed Value : 71,651	PRD : 118.43	MIN Sales Ratio : 35.24	

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SALE PRICE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	6	129.67	173.84	183.88	51.45	94.54	101.96	354.56	101.96 to 354.56	3,717	6,834
Less Than 15,000	27	145.13	180.23	179.33	60.66	100.50	35.24	534.60	99.37 to 196.57	8,108	14,541
Less Than 30,000	40	104.74	154.82	136.18	66.88	113.69	35.24	534.60	98.47 to 154.02	12,268	16,707
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	103	99.15	118.15	102.12	36.55	115.70	35.24	534.60	94.23 to 105.85	73,865	75,427
Greater Than 14,999	82	98.01	101.78	100.08	21.08	101.70	56.58	180.50	90.66 to 102.51	90,384	90,456
Greater Than 29,999	69	98.17	101.73	100.03	20.06	101.70	56.58	180.50	90.93 to 107.19	103,473	103,503
<u>Incremental Ranges</u>											
0 TO 4,999	6	129.67	173.84	183.88	51.45	94.54	101.96	354.56	101.96 to 354.56	3,717	6,834
5,000 TO 14,999	21	155.50	182.06	178.81	60.21	101.82	35.24	534.60	97.00 to 196.57	9,363	16,742
15,000 TO 29,999	13	90.66	102.03	101.43	27.86	100.59	62.50	154.02	75.38 to 144.41	20,908	21,207
30,000 TO 59,999	22	104.28	107.30	105.90	25.69	101.32	56.58	180.50	82.33 to 119.01	43,307	45,861
60,000 TO 99,999	16	94.07	102.02	101.25	19.30	100.76	66.92	161.81	86.73 to 116.21	75,031	75,970
100,000 TO 149,999	13	90.93	93.30	92.11	17.35	101.29	66.50	146.16	73.65 to 102.22	118,454	109,113
150,000 TO 249,999	14	97.11	98.54	98.40	15.04	100.14	68.34	127.48	81.58 to 118.98	170,821	168,085
250,000 TO 499,999	4	107.56	108.59	108.59	05.09	100.00	100.40	118.84	N/A	263,750	286,398
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	109	99.72	121.21	102.35	38.45	118.43	35.24	534.60	95.92 to 107.87	70,003	71,651

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	43	Median :	98	COV :	70.63	95% Median C.I. :	87.99 to 132.16
Total Sales Price :	1,733,401	Wgt. Mean :	105	STD :	91.83	95% Wgt. Mean C.I. :	91.70 to 117.53
Total Adj. Sales Price :	1,741,851	Mean :	130	Avg. Abs. Dev :	51.93	95% Mean C.I. :	102.56 to 157.46
Total Assessed Value :	1,822,215						
Avg. Adj. Sales Price :	40,508	COD :	52.74	MAX Sales Ratio :	534.60		
Avg. Assessed Value :	42,377	PRD :	124.28	MIN Sales Ratio :	35.24		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018	8	90.40	127.28	91.00	47.46	139.87	77.07	313.50	77.07 to 313.50	54,625	49,709
01/01/2019 To 03/31/2019	5	108.85	111.29	131.99	29.28	84.32	68.74	161.81	N/A	47,400	62,562
04/01/2019 To 06/30/2019	3	107.87	185.55	110.84	80.45	167.40	94.23	354.56	N/A	32,783	36,337
07/01/2019 To 09/30/2019	8	91.37	95.89	85.35	23.63	112.35	56.58	145.13	56.58 to 145.13	48,163	41,107
10/01/2019 To 12/31/2019	5	125.58	227.67	153.22	109.17	148.59	71.14	534.60	N/A	24,000	36,772
01/01/2020 To 03/31/2020	2	155.94	155.94	156.84	01.71	99.43	153.27	158.60	N/A	22,700	35,603
04/01/2020 To 06/30/2020	8	93.23	99.86	100.30	30.32	99.56	35.24	159.97	35.24 to 159.97	40,163	40,282
07/01/2020 To 09/30/2020	4	104.63	110.66	99.02	47.57	111.76	58.57	174.80	N/A	24,375	24,136
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	24	94.07	120.77	99.20	43.04	121.74	56.58	354.56	85.29 to 132.16	48,235	47,848
10/01/2019 To 09/30/2020	19	99.72	141.67	115.35	66.05	122.82	35.24	534.60	76.30 to 158.60	30,747	35,467
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	21	107.87	143.74	111.17	58.48	129.30	56.58	534.60	85.29 to 141.68	40,031	44,502

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
5	43	98.47	130.01	104.61	52.74	124.28	35.24	534.60	87.99 to 132.16	40,508	42,377

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	43	Median :	98	COV :	70.63	95% Median C.I. :	87.99 to 132.16
Total Sales Price :	1,733,401	Wgt. Mean :	105	STD :	91.83	95% Wgt. Mean C.I. :	91.70 to 117.53
Total Adj. Sales Price :	1,741,851	Mean :	130	Avg. Abs. Dev :	51.93	95% Mean C.I. :	102.56 to 157.46
Total Assessed Value :	1,822,215						
Avg. Adj. Sales Price :	40,508	COD :	52.74	MAX Sales Ratio :	534.60		
Avg. Assessed Value :	42,377	PRD :	124.28	MIN Sales Ratio :	35.24		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	43	98.47	130.01	104.61	52.74	124.28	35.24	534.60	87.99 to 132.16	40,508	42,377
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	3	145.13	196.78	132.54	60.61	148.47	90.66	354.56	N/A	11,100	14,712
Less Than 15,000	11	159.97	205.72	168.40	72.80	122.16	35.24	534.60	68.74 to 354.56	10,300	17,345
Less Than 30,000	20	115.94	159.07	128.74	72.12	123.56	35.24	534.60	76.30 to 159.97	14,130	18,191
__ Ranges Excl. Low \$ __											
Greater Than 4,999	40	96.35	125.00	104.07	49.88	120.11	35.24	534.60	87.59 to 125.58	42,714	44,452
Greater Than 15,000	32	94.07	103.98	100.18	26.19	103.79	56.58	161.81	86.85 to 119.01	50,892	50,982
Greater Than 30,000	23	94.23	104.73	99.94	25.55	104.79	56.58	161.81	87.59 to 119.01	63,446	63,409
__ Incremental Ranges __											
0 TO 4,999	3	145.13	196.78	132.54	60.61	148.47	90.66	354.56	N/A	11,100	14,712
5,000 TO 14,999	8	167.39	209.07	183.33	74.86	114.04	35.24	534.60	35.24 to 534.60	10,000	18,333
15,000 TO 29,999	9	88.83	102.06	102.19	28.70	99.87	63.20	153.27	75.38 to 144.41	18,811	19,224
30,000 TO 59,999	12	108.36	108.57	108.41	22.66	100.15	56.58	158.60	90.14 to 146.06	39,229	42,528
60,000 TO 99,999	7	94.23	113.25	114.40	24.20	98.99	87.59	161.81	87.59 to 161.81	70,071	80,159
100,000 TO 149,999	4	79.90	78.29	77.70	08.14	100.76	66.50	86.85	N/A	124,500	96,741
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	0%

What IF

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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 : 16
Total Sales Price : 1,067,764
Total Adj. Sales Price : 1,067,764
Total Assessed Value : 999,310
Avg. Adj. Sales Price : 66,735
Avg. Assessed Value : 62,457

MEDIAN : 97
WGT. MEAN : 94
MEAN : 119
COD : 37.77
PRD : 127.02

COV : 95.05
STD : 112.99
Avg. Abs. Dev : 36.80
MAX Sales Ratio : 537.20
MIN Sales Ratio : 44.63

95% Median C.I. : 93.16 to 99.60
95% Wgt. Mean C.I. : 84.07 to 103.11
95% Mean C.I. : 58.68 to 179.08

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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-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	2	98.56	98.56	99.21	01.03	99.34	97.54	99.58	N/A	109,000	108,135
01-APR-18 To 30-JUN-18	3	99.80	244.93	174.24	146.76	140.57	97.79	537.20	N/A	9,667	16,843
01-JUL-18 To 30-SEP-18	1	97.31	97.31	97.31	00.00	100.00	97.31	97.31	N/A	57,500	55,955
01-OCT-18 To 31-DEC-18	1	95.67	95.67	95.67	00.00	100.00	95.67	95.67	N/A	3,000	2,870
01-JAN-19 To 31-MAR-19	1	98.30	98.30	98.30	00.00	100.00	98.30	98.30	N/A	25,000	24,575
01-APR-19 To 30-JUN-19	4	95.58	83.85	79.76	14.83	105.13	44.63	99.60	N/A	28,375	22,631
01-JUL-19 To 30-SEP-19	2	88.02	88.02	93.01	05.85	94.63	82.87	93.16	N/A	279,182	259,663
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	1	51.87	51.87	51.87	00.00	100.00	51.87	51.87	N/A	53,400	27,700
01-APR-20 To 30-JUN-20	1	115.60	115.60	115.60	00.00	100.00	115.60	115.60	N/A	10,000	11,560
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	6	98.69	171.54	106.00	74.97	161.83	97.31	537.20	97.31 to 537.20	50,750	53,793
01-OCT-18 To 30-SEP-19	8	95.20	88.17	91.06	09.80	96.83	44.63	99.60	44.63 to 99.60	87,483	79,662
01-OCT-19 To 30-SEP-20	2	83.74	83.74	61.92	38.06	135.24	51.87	115.60	N/A	31,700	19,630
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	7	97.79	160.70	105.89	65.16	151.76	95.67	537.20	95.67 to 537.20	43,929	46,518
01-JAN-19 To 31-DEC-19	7	94.73	87.10	91.04	11.11	95.67	44.63	99.60	44.63 to 99.60	99,552	90,632
<u>ALL</u>	16	97.43	118.88	93.59	37.77	127.02	44.63	537.20	93.16 to 99.60	66,735	62,457

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	5	94.73	87.33	90.54	10.96	96.45	51.87	99.60	N/A	142,936	129,416
5	8	98.56	146.71	100.00	67.31	146.71	44.63	537.20	44.63 to 537.20	38,886	38,887
6	3	97.79	97.25	97.94	00.90	99.30	95.67	98.30	N/A	14,000	13,712
<u>ALL</u>	16	97.43	118.88	93.59	37.77	127.02	44.63	537.20	93.16 to 99.60	66,735	62,457

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WGT. MEAN : 94
MEAN : 119
COD : 37.77
PRD : 127.02

COV : 95.05
STD : 112.99
Avg. Abs. Dev : 36.80
MAX Sales Ratio : 537.20
MIN Sales Ratio : 44.63

95% Median C.I. : 93.16 to 99.60
95% Wgt. Mean C.I. : 84.07 to 103.11
95% Mean C.I. : 58.68 to 179.08

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	16	97.43	118.88	93.59	37.77	127.02	44.63	537.20	93.16 to 99.60	66,735	62,457
04											
<u>ALL</u>	16	97.43	118.88	93.59	37.77	127.02	44.63	537.20	93.16 to 99.60	66,735	62,457

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	2	97.64	97.64	97.45	02.02	100.19	95.67	99.60	N/A	2,750	2,680
Less Than 15,000	7	99.60	161.22	141.01	68.31	114.33	82.87	537.20	82.87 to 537.20	7,512	10,593
Less Than 30,000	9	98.30	147.03	119.73	54.19	122.80	82.87	537.20	95.67 to 115.60	11,398	13,648
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	14	97.43	121.91	93.57	42.87	130.29	44.63	537.20	82.87 to 99.80	75,876	70,996
Greater Than 14,999	9	96.42	85.95	91.13	12.49	94.32	44.63	99.58	51.87 to 98.30	112,798	102,796
Greater Than 29,999	7	94.73	82.69	90.81	15.80	91.06	44.63	99.58	44.63 to 99.58	137,883	125,211
<u>Incremental Ranges</u>											
0 TO 4,999	2	97.64	97.64	97.45	02.02	100.19	95.67	99.60	N/A	2,750	2,680
5,000 TO 14,999	5	99.80	186.65	146.10	94.62	127.75	82.87	537.20	N/A	9,417	13,758
15,000 TO 29,999	2	97.36	97.36	97.36	00.97	100.00	96.42	98.30	N/A	25,000	24,340
30,000 TO 59,999	5	94.73	77.22	78.77	20.76	98.03	44.63	97.54	N/A	47,380	37,320
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	99.58	99.58	99.58	00.00	100.00	99.58	99.58	N/A	178,000	177,255
250,000 TO 499,999											
500,000 TO 999,999	1	93.16	93.16	93.16	00.00	100.00	93.16	93.16	N/A	550,279	512,625
1,000,000 +											
<u>ALL</u>	16	97.43	118.88	93.59	37.77	127.02	44.63	537.20	93.16 to 99.60	66,735	62,457

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COV : 95.05
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 MAX Sales Ratio : 537.20
 MIN Sales Ratio : 44.63

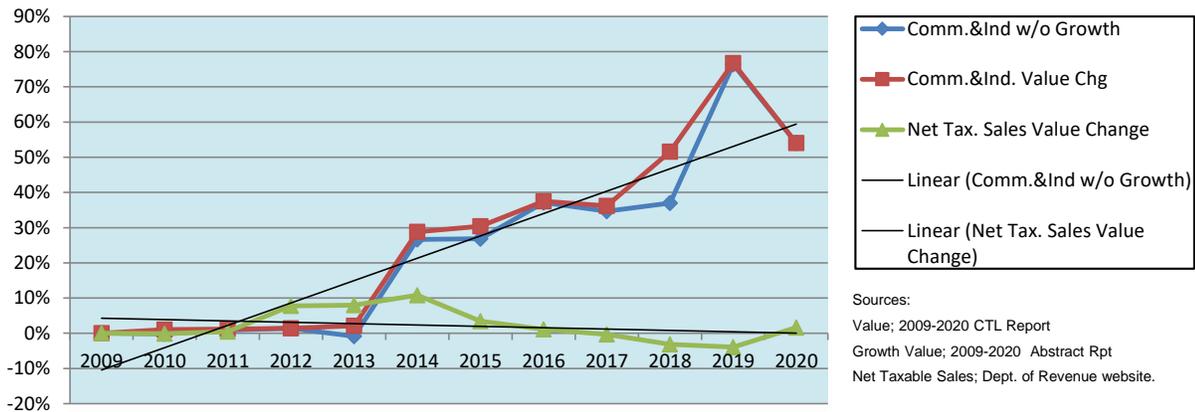
95% Median C.I. : 93.16 to 99.60
 95% Wgt. Mean C.I. : 84.07 to 103.11
 95% Mean C.I. : 58.68 to 179.08

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	98.30	98.30	98.30	00.00	100.00	98.30	98.30	N/A	25,000	24,575
313	1	93.16	93.16	93.16	00.00	100.00	93.16	93.16	N/A	550,279	512,625
326	1	537.20	537.20	537.20	00.00	100.00	537.20	537.20	N/A	5,000	26,860
340	1	97.54	97.54	97.54	00.00	100.00	97.54	97.54	N/A	40,000	39,015
344	1	99.60	99.60	99.60	00.00	100.00	99.60	99.60	N/A	2,500	2,490
350	1	51.87	51.87	51.87	00.00	100.00	51.87	51.87	N/A	53,400	27,700
352	1	99.58	99.58	99.58	00.00	100.00	99.58	99.58	N/A	178,000	177,255
391	1	115.60	115.60	115.60	00.00	100.00	115.60	115.60	N/A	10,000	11,560
424	1	94.73	94.73	94.73	00.00	100.00	94.73	94.73	N/A	51,000	48,310
442	1	97.79	97.79	97.79	00.00	100.00	97.79	97.79	N/A	14,000	13,690
468	2	96.49	96.49	97.23	00.85	99.24	95.67	97.31	N/A	30,250	29,413
470	1	99.80	99.80	99.80	00.00	100.00	99.80	99.80	N/A	10,000	9,980
471	3	82.87	74.64	68.19	20.83	109.46	44.63	96.42	N/A	22,695	15,475
<u>ALL</u>	16	97.43	118.88	93.59	37.77	127.02	44.63	537.20	93.16 to 99.60	66,735	62,457

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 16,141,625	\$ 185,625		\$ 15,956,000	--	\$ 24,410,671	--
2009	\$ 16,276,060	\$ 38,170	0.23%	\$ 16,237,890	--	\$ 18,965,139	--
2010	\$ 16,447,400	\$ 198,575	1.21%	\$ 16,248,825	-0.17%	\$ 18,937,223	-0.15%
2011	\$ 16,469,725	\$ 50,705	0.31%	\$ 16,419,020	-0.17%	\$ 19,057,286	0.63%
2012	\$ 16,506,605	\$ -	0.00%	\$ 16,506,605	0.22%	\$ 20,440,450	7.26%
2013	\$ 16,619,835	\$ 483,515	2.91%	\$ 16,136,320	-2.24%	\$ 20,482,253	0.20%
2014	\$ 20,966,260	\$ 357,495	1.71%	\$ 20,608,765	24.00%	\$ 21,015,149	2.60%
2015	\$ 21,222,840	\$ 578,335	2.73%	\$ 20,644,505	-1.53%	\$ 19,621,680	-6.63%
2016	\$ 22,373,935	\$ 54,965	0.25%	\$ 22,318,970	5.16%	\$ 19,183,151	-2.23%
2017	\$ 22,165,480	\$ 242,490	1.09%	\$ 21,922,990	-2.02%	\$ 18,905,011	-1.45%
2018	\$ 24,673,725	\$ 2,382,940	9.66%	\$ 22,290,785	0.57%	\$ 18,373,529	-2.81%
2019	\$ 28,775,400	\$ 67,020	0.23%	\$ 28,708,380	16.35%	\$ 18,218,792	-0.84%
2020	\$ 25,069,760	\$ -	0.00%	\$ 25,069,760	-12.88%	\$ 19,268,343	5.76%
Ann %chg	5.86%			Average	4.02%	-0.40%	-0.34%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.17%	1.05%	-0.15%
2011	0.88%	1.19%	0.49%
2012	1.42%	1.42%	7.78%
2013	-0.86%	2.11%	8.00%
2014	26.62%	28.82%	10.81%
2015	26.84%	30.39%	3.46%
2016	37.13%	37.47%	1.15%
2017	34.69%	36.18%	-0.32%
2018	36.95%	51.60%	-3.12%
2019	76.38%	76.80%	-3.94%
2020	54.03%	54.03%	1.60%

County Number	91
County Name	Webster

91 Webster
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 : 42
Total Sales Price : 18,187,543
Total Adj. Sales Price : 18,187,543
Total Assessed Value : 13,293,481
Avg. Adj. Sales Price : 433,037
Avg. Assessed Value : 316,511

MEDIAN : 73
WGT. MEAN : 73
MEAN : 74
COD : 16.11
PRD : 101.29

COV : 25.98
STD : 19.23
Avg. Abs. Dev : 11.81
MAX Sales Ratio : 123.93
MIN Sales Ratio : 00.00

95% Median C.I. : 69.03 to 76.77
95% Wgt. Mean C.I. : 68.93 to 77.26
95% Mean C.I. : 68.21 to 79.85

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	1	72.53	72.53	72.53	00.00	100.00	72.53	72.53	N/A	472,000	342,360
01-JAN-18 To 31-MAR-18	3	72.84	68.08	70.53	10.76	96.53	53.94	77.46	N/A	454,000	320,225
01-APR-18 To 30-JUN-18	3	63.47	66.14	66.66	05.69	99.22	62.07	72.89	N/A	300,333	200,198
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	5	76.37	76.04	75.03	08.31	101.35	63.48	90.70	N/A	764,749	573,780
01-JAN-19 To 31-MAR-19	7	67.16	74.19	73.13	12.79	101.45	63.51	94.81	63.51 to 94.81	501,893	367,018
01-APR-19 To 30-JUN-19	3	73.17	54.01	55.62	40.48	97.11	00.00	88.86	N/A	184,633	102,697
01-JUL-19 To 30-SEP-19	2	70.97	70.97	72.19	04.13	98.31	68.04	73.90	N/A	322,320	232,680
01-OCT-19 To 31-DEC-19	1	123.93	123.93	123.93	00.00	100.00	123.93	123.93	N/A	255,000	316,030
01-JAN-20 To 31-MAR-20	5	77.21	75.08	75.40	07.14	99.58	59.49	82.63	N/A	307,634	231,951
01-APR-20 To 30-JUN-20	10	75.26	80.55	73.79	17.79	109.16	56.56	118.13	61.83 to 109.21	455,884	336,399
01-JUL-20 To 30-SEP-20	2	62.88	62.88	59.93	23.04	104.92	48.39	77.36	N/A	282,500	169,300
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	7	72.53	67.89	69.60	08.60	97.54	53.94	77.46	53.94 to 77.46	390,714	271,947
01-OCT-18 To 30-SEP-19	17	73.17	70.79	72.77	15.74	97.28	00.00	94.81	66.13 to 88.19	502,090	365,381
01-OCT-19 To 30-SEP-20	18	76.30	79.48	74.86	17.51	106.17	48.39	123.93	69.03 to 82.63	384,278	287,688
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	11	72.84	71.17	72.78	09.86	97.79	53.94	90.70	62.07 to 77.46	553,341	402,743
01-JAN-19 To 31-DEC-19	13	73.17	72.87	73.66	22.25	98.93	00.00	123.93	66.13 to 88.86	382,061	281,431
<u>ALL</u>	42	73.30	74.03	73.09	16.11	101.29	00.00	123.93	69.03 to 76.77	433,037	316,511

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	42	73.30	74.03	73.09	16.11	101.29	00.00	123.93	69.03 to 76.77	433,037	316,511
<u>ALL</u>	42	73.30	74.03	73.09	16.11	101.29	00.00	123.93	69.03 to 76.77	433,037	316,511

91 Webster
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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 WGT. MEAN : 73
 MEAN : 74
 COD : 16.11
 PRD : 101.29

COV : 25.98
 STD : 19.23
 Avg. Abs. Dev : 11.81
 MAX Sales Ratio : 123.93
 MIN Sales Ratio : 00.00

95% Median C.I. : 69.03 to 76.77
 95% Wgt. Mean C.I. : 68.93 to 77.26
 95% Mean C.I. : 68.21 to 79.85

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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
_____Dry_____											
County	5	61.83	54.73	59.20	30.03	92.45	00.00	88.86	N/A	410,434	242,994
1	5	61.83	54.73	59.20	30.03	92.45	00.00	88.86	N/A	410,434	242,994
_____Grass_____											
County	5	72.84	77.54	73.97	15.91	104.83	62.07	109.21	N/A	303,800	224,715
1	5	72.84	77.54	73.97	15.91	104.83	62.07	109.21	N/A	303,800	224,715
_____ALL_____	42	73.30	74.03	73.09	16.11	101.29	00.00	123.93	69.03 to 76.77	433,037	316,511

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	7	73.90	74.85	73.45	07.70	101.91	63.51	90.70	63.51 to 90.70	983,364	722,235
1	7	73.90	74.85	73.45	07.70	101.91	63.51	90.70	63.51 to 90.70	983,364	722,235
_____Dry_____											
County	11	72.53	64.99	66.02	20.02	98.44	00.00	90.02	56.56 to 88.86	343,938	227,069
1	11	72.53	64.99	66.02	20.02	98.44	00.00	90.02	56.56 to 88.86	343,938	227,069
_____Grass_____											
County	6	69.61	75.20	72.07	16.12	104.34	62.07	109.21	62.07 to 109.21	309,167	222,812
1	6	69.61	75.20	72.07	16.12	104.34	62.07	109.21	62.07 to 109.21	309,167	222,812
_____ALL_____	42	73.30	74.03	73.09	16.11	101.29	00.00	123.93	69.03 to 76.77	433,037	316,511

Webster County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Webster	1	4425	4420	4389	4324	4014	4260	4192	4139	4307
Nuckolls	1	5110	5110	4575	4575	n/a	4200	4000	4000	4749
Franklin	2	4273	4245	3958	4019	1210	3499	3559	3497	4091
Kearney	1	4800	4799	4750	4541	4000	3014	3001	3000	4471
Adams	4100	5049	4998	4894	4792	4553	4598	4565	4387	4931
Clay	1	5775	5775	5680	5680	n/a	5500	5370	5370	5695

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Webster	1	2470	2470	2475	2175	2175	n/a	1530	1530	2198
Nuckolls	1	2285	2285	2215	2000	2000	2000	1950	1950	2153
Franklin	2	2680	2650	2300	2280	1970	1960	1615	1615	2410
Kearney	1	n/a	2770	2500	2500	2200	1785	1785	1785	2594
Adams	4100	3122	2950	2775	2589	2590	2590	2412	2414	2854
Clay	1	2760	2525	2435	2360	2285	2285	2210	2210	2484

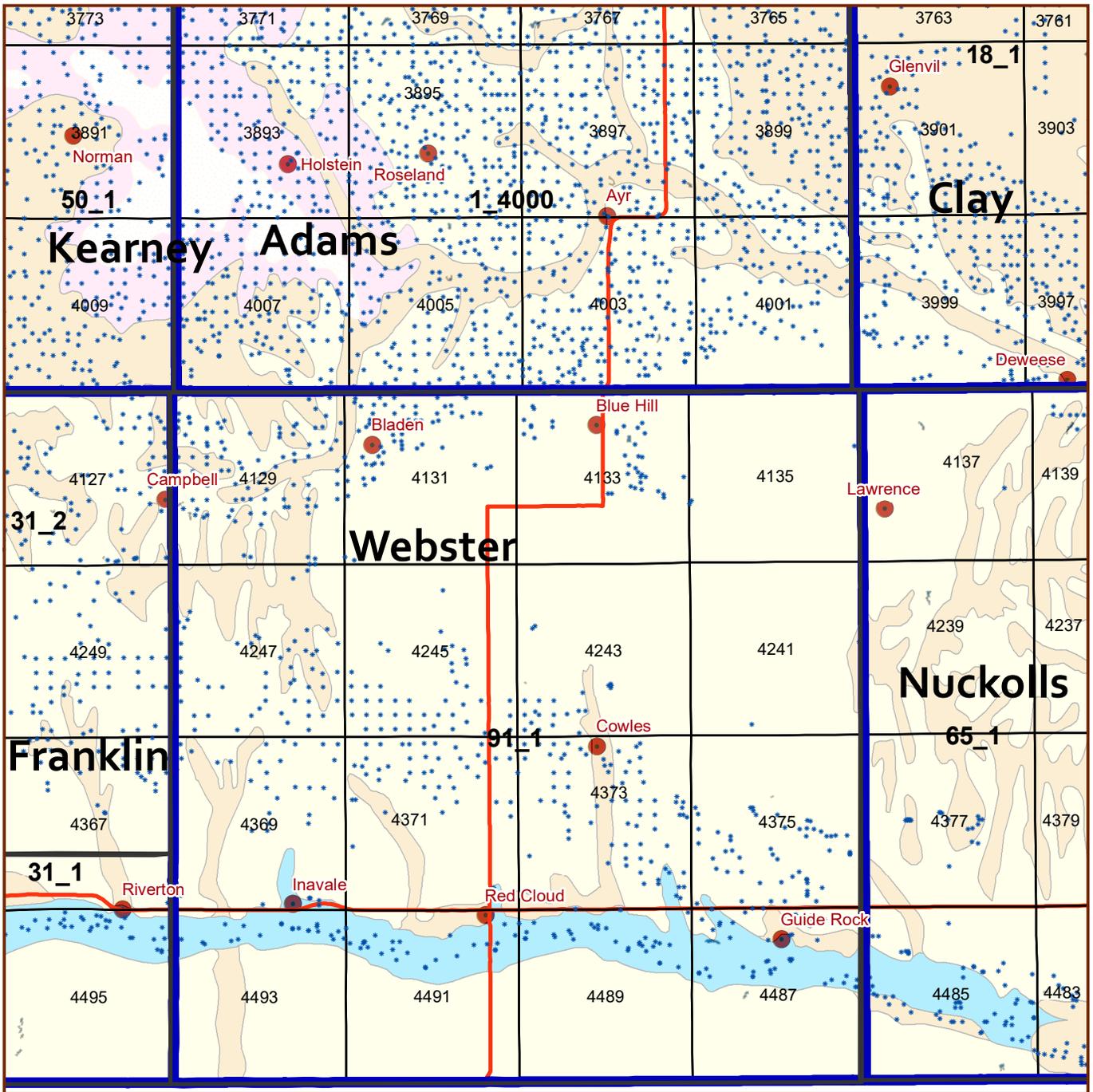
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Webster	1	1295	1295	1295	1295	1295	1295	910	910	1273
Nuckolls	1	1225	1225	1225	1225	n/a	1225	1224	1225	1225
Franklin	2	1085	1085	1075	1065	1060	1060	1045	1045	1077
Kearney	1	1300	1300	1300	1300	1300	1300	1300	1300	1300
Adams	4100	1350	1350	1320	1320	1305	n/a	1305	1305	1329
Clay	1	1275	1275	1270	1270	n/a	n/a	n/a	1165	1265

County	Mkt Area	CRP	TIMBER	WASTE
Webster	1	1567	200	200
Nuckolls	1	1225	115	115
Franklin	2	1079	550	150
Kearney	1	n/a	n/a	150
Adams	4100	n/a	n/a	202
Clay	1	n/a	n/a	500

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.

WEBSTER COUNTY



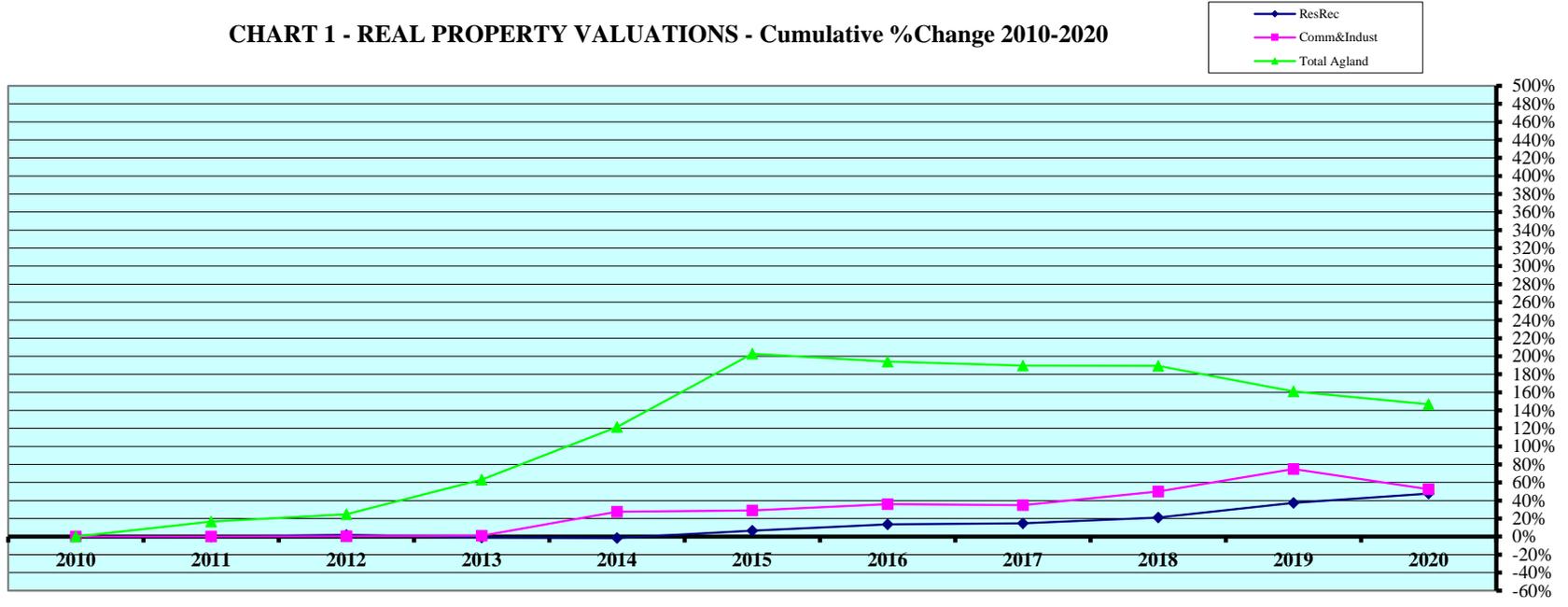
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 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	59,744,295	--	--	--	16,447,400	--	--	--	286,913,600	--	--	--
2011	59,610,725	-133,570	-0.22%	-0.22%	16,469,725	22,325	0.14%	0.14%	335,032,430	48,118,830	16.77%	16.77%
2012	60,756,800	1,146,075	1.92%	1.69%	16,506,605	36,880	0.22%	0.36%	358,262,775	23,230,345	6.93%	24.87%
2013	59,189,855	-1,566,945	-2.58%	-0.93%	16,619,835	113,230	0.69%	1.05%	468,076,380	109,813,605	30.65%	63.14%
2014	58,814,090	-375,765	-0.63%	-1.56%	20,966,260	4,346,425	26.15%	27.47%	635,583,820	167,507,440	35.79%	121.52%
2015	63,624,170	4,810,080	8.18%	6.49%	21,222,840	256,580	1.22%	29.03%	868,685,760	233,101,940	36.68%	202.77%
2016	67,854,815	4,230,645	6.65%	13.58%	22,373,935	1,151,095	5.42%	36.03%	844,196,235	-24,489,525	-2.82%	194.23%
2017	68,507,020	652,205	0.96%	14.67%	22,165,480	-208,455	-0.93%	34.77%	830,938,050	-13,258,185	-1.57%	189.61%
2018	72,419,705	3,912,685	5.71%	21.22%	24,673,725	2,508,245	11.32%	50.02%	830,542,230	-395,820	-0.05%	189.47%
2019	82,123,740	9,704,035	13.40%	37.46%	28,775,400	4,101,675	16.62%	74.95%	748,909,910	-81,632,320	-9.83%	161.02%
2020	88,222,580	6,098,840	7.43%	47.67%	25,069,760	-3,705,640	-12.88%	52.42%	707,677,425	-41,232,485	-5.51%	146.65%

Rate Annual %chg: Residential & Recreational **3.97%**

Commercial & Industrial **4.31%**

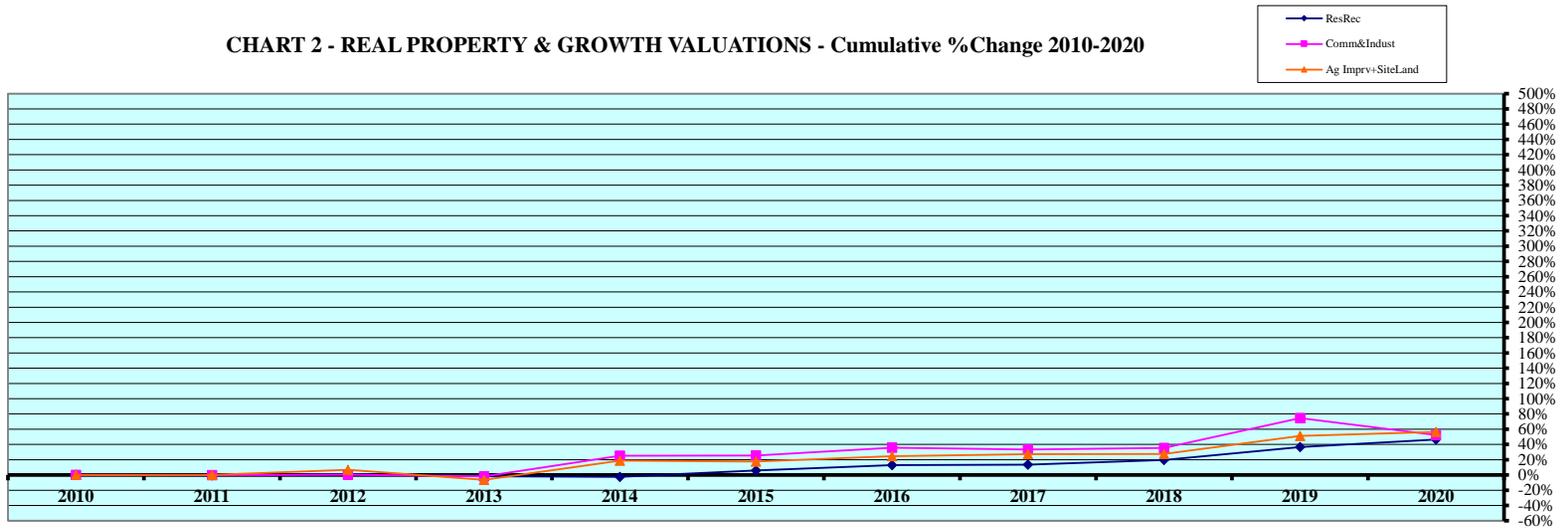
Agricultural Land **9.45%**

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

CHART 1

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

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	59,744,295	97,661	0.16%	59,646,634	--	--	16,447,400	198,575	1.21%	16,248,825	--	--
2011	59,610,725	188,465	0.32%	59,422,260	-0.54%	-0.54%	16,469,725	50,705	0.31%	16,419,020	-0.17%	-0.17%
2012	60,756,800	248,405	0.41%	60,508,395	1.51%	1.28%	16,506,605	0	0.00%	16,506,605	0.22%	0.36%
2013	59,189,855	445,990	0.75%	58,743,865	-3.31%	-1.67%	16,619,835	483,515	2.91%	16,136,320	-2.24%	-1.89%
2014	58,814,090	562,225	0.96%	58,251,865	-1.58%	-2.50%	20,966,260	357,495	1.71%	20,608,765	24.00%	25.30%
2015	63,624,170	364,405	0.57%	63,259,765	7.56%	5.88%	21,222,840	578,335	2.73%	20,644,505	-1.53%	25.52%
2016	67,854,815	362,310	0.53%	67,492,505	6.08%	12.97%	22,373,935	54,965	0.25%	22,318,970	5.16%	35.70%
2017	68,507,020	609,820	0.89%	67,897,200	0.06%	13.65%	22,165,480	242,490	1.09%	21,922,990	-2.02%	33.29%
2018	72,419,705	969,160	1.34%	71,450,545	4.30%	19.59%	24,673,725	2,382,940	9.66%	22,290,785	0.57%	35.53%
2019	82,123,740	469,755	0.57%	81,653,985	12.75%	36.67%	28,775,400	67,020	0.23%	28,708,380	16.35%	74.55%
2020	88,222,580	706,900	0.80%	87,515,680	6.57%	46.48%	25,069,760	0	0.00%	25,069,760	-12.88%	52.42%
Rate Ann%chg	3.97%			Resid & Recreat w/o growth 3.34%			4.31%			C & I w/o growth 2.75%		

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	30,056,250	7,685,700	37,741,950	369,230	0.98%	37,372,720	--	--
2011	30,323,495	8,143,470	38,466,965	667,510	1.74%	37,799,455	0.15%	0.15%
2012	31,474,565	9,579,250	41,053,815	755,635	1.84%	40,298,180	4.76%	6.77%
2013	26,090,945	9,912,155	36,003,100	687,965	1.91%	35,315,135	-13.98%	-6.43%
2014	26,349,440	20,274,015	46,623,455	1,802,135	3.87%	44,821,320	24.49%	18.76%
2015	23,929,995	21,497,970	45,427,965	1,065,540	2.35%	44,362,425	-4.85%	17.54%
2016	28,178,225	19,283,125	47,461,350	483,835	1.02%	46,977,515	3.41%	24.47%
2017	28,164,115	20,107,490	48,271,605	212,875	0.44%	48,058,730	1.26%	27.34%
2018	29,121,940	20,297,670	49,419,610	1,331,150	2.69%	48,088,460	-0.38%	27.41%
2019	37,073,725	20,467,575	57,541,300	452,705	0.79%	57,088,595	15.52%	51.26%
2020	33,948,420	25,572,685	59,521,105	484,240	0.81%	59,036,865	2.60%	56.42%
Rate Ann%chg	1.23%	12.77%	4.66%	Ag Imprv+Site w/o growth			3.30%	

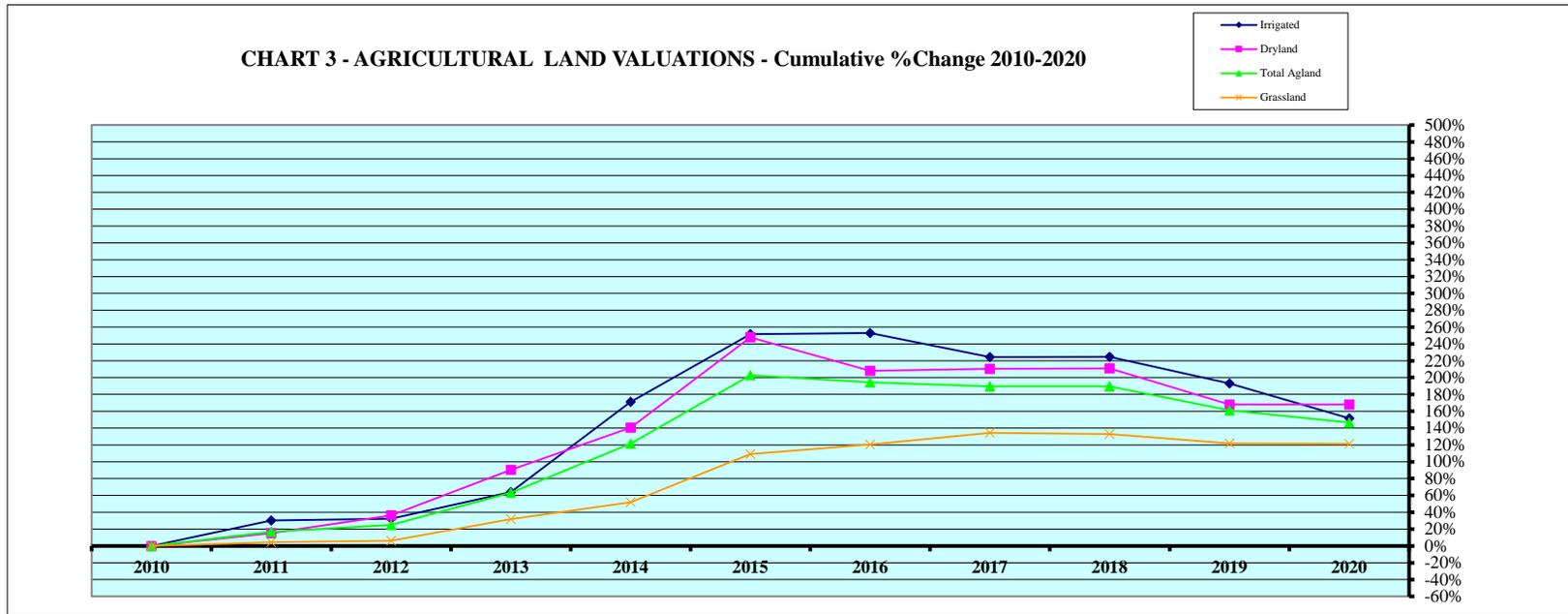
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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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	98,305,810	--	--	--	92,428,610	--	--	--	95,682,865	--	--	--
2011	128,123,000	29,817,190	30.33%	30.33%	106,524,935	14,096,325	15.25%	15.25%	99,867,025	4,184,160	4.37%	4.37%
2012	130,010,935	1,887,935	1.47%	32.25%	125,932,345	19,407,410	18.22%	36.25%	101,800,640	1,933,615	1.94%	6.39%
2013	161,212,970	31,202,035	24.00%	63.99%	175,976,935	50,044,590	39.74%	90.39%	126,129,930	24,329,290	23.90%	31.82%
2014	266,472,100	105,259,130	65.29%	171.06%	222,280,365	46,303,430	26.31%	140.49%	145,351,640	19,221,710	15.24%	51.91%
2015	345,490,645	79,018,545	29.65%	251.44%	321,445,405	99,165,040	44.61%	247.78%	200,188,760	54,837,120	37.73%	109.22%
2016	346,950,520	1,459,875	0.42%	252.93%	284,753,885	-36,691,520	-11.41%	208.08%	210,853,660	10,664,900	5.33%	120.37%
2017	318,787,900	-28,162,620	-8.12%	224.28%	286,981,175	2,227,290	0.78%	210.49%	224,217,635	13,363,975	6.34%	134.33%
2018	319,103,945	316,045	0.10%	224.60%	287,414,620	433,445	0.15%	210.96%	222,818,055	-1,399,580	-0.62%	132.87%
2019	288,073,250	-31,030,695	-9.72%	193.04%	247,664,805	-39,749,815	-13.83%	167.95%	212,119,565	-10,698,490	-4.80%	121.69%
2020	247,223,935	-40,849,315	-14.18%	151.48%	247,740,220	75,415	0.03%	168.03%	211,614,985	-504,580	-0.24%	121.16%

Rate Ann.%chg: Irrigated **9.66%** Dryland **10.36%** Grassland **8.26%**

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	496,245	--	--	--	70	--	--	--	286,913,600	--	--	--
2011	515,280	19,035	3.84%	3.84%	2,190	2,120	3028.57%	3028.57%	335,032,430	48,118,830	16.77%	16.77%
2012	516,665	1,385	0.27%	4.11%	2,190	0	0.00%	3028.57%	358,262,775	23,230,345	6.93%	24.87%
2013	4,723,490	4,206,825	814.23%	851.85%	33,055	30,865	1409.36%	47121.43%	468,076,380	109,813,605	30.65%	63.14%
2014	1,477,385	-3,246,105	-68.72%	197.71%	2,330	-30,725	-92.95%	3228.57%	635,583,820	167,507,440	35.79%	121.52%
2015	1,550,660	73,275	4.96%	212.48%	10,290	7,960	341.63%	14600.00%	868,685,760	233,101,940	36.68%	202.77%
2016	1,633,645	82,985	5.35%	229.20%	4,525	-5,765	-56.03%	6364.29%	844,196,235	-24,489,525	-2.82%	194.23%
2017	949,010	-684,635	-41.91%	91.24%	2,330	-2,195	-48.51%	3228.57%	830,938,050	-13,258,185	-1.57%	189.61%
2018	1,205,550	256,540	27.03%	142.93%	60	-2,270	-97.42%	-14.29%	830,542,230	-395,820	-0.05%	189.47%
2019	1,052,290	-153,260	-12.71%	112.05%	0	-60	-100.00%	-100.00%	748,909,910	-81,632,320	-9.83%	161.02%
2020	1,098,285	45,995	4.37%	121.32%	0	0	--	-100.00%	707,677,425	-41,232,485	-5.51%	146.65%

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Rate Ann.%chg: Total Agric Land **9.45%**

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	99,899,685	66,535	1,501			92,497,395	112,043	826			81,700,995	133,333	613		
2011	130,336,895	66,045	1,973	31.44%	31.44%	106,370,085	113,157	940	13.87%	13.87%	89,688,965	135,300	663	8.18%	9.46%
2012	132,011,615	65,900	2,003	1.51%	33.42%	125,334,465	113,589	1,103	17.38%	33.66%	89,574,800	130,628	686	3.44%	13.24%
2013	163,703,435	66,726	2,453	22.47%	63.40%	176,151,535	114,012	1,545	40.02%	87.15%	97,239,960	127,646	762	11.09%	25.80%
2014	270,189,790	67,464	4,005	63.24%	166.74%	222,731,480	114,392	1,947	26.02%	135.85%	128,539,130	127,483	1,008	32.36%	66.50%
2015	350,771,865	67,933	5,164	28.93%	243.90%	321,240,795	114,685	2,801	43.86%	239.30%	149,636,865	127,257	1,176	16.62%	94.17%
2016	352,734,595	68,316	5,163	0.00%	243.89%	284,997,360	115,133	2,475	-11.63%	199.85%	164,929,515	127,713	1,291	9.83%	113.25%
2017	315,738,525	67,940	4,647	-9.99%	209.52%	286,259,320	115,754	2,473	-0.10%	199.56%	174,353,050	127,360	1,369	6.01%	126.06%
2018	319,038,150	68,859	4,633	-0.30%	208.58%	287,349,295	116,279	2,471	-0.07%	199.34%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	288,967,875	68,817	4,199	-9.37%	179.66%	247,535,380	115,996	2,134	-13.65%	158.49%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	247,226,825	68,703	3,598	-14.30%	139.66%	247,743,505	115,906	2,137	0.16%	158.91%	211,734,240	158,547	1,335	3.59%	117.94%

Rate Annual %chg Average Value/Acre:

9.13%

9.98%

8.10%

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	494,810	8,106	61			300	95	3			286,926,355	350,313	819		
2011	514,035	8,128	63	3.61%	3.61%	300	95	3	0.00%	0.00%	334,978,040	350,353	956	16.73%	16.73%
2012	517,865	8,192	63	-0.04%	3.57%	300	95	3	0.00%	0.00%	357,843,170	350,342	1,021	6.83%	24.71%
2013	4,709,400	8,158	577	813.08%	845.63%	2,900	95	31	866.67%	866.67%	357,843,170	350,385	1,336	30.78%	63.09%
2014	1,472,250	8,199	180	-68.89%	194.17%	3,825	248	15	-49.53%	387.90%	635,503,975	350,651	1,812	35.68%	121.27%
2015	1,455,910	8,108	180	0.00%	194.16%	5,570	257	22	40.58%	585.89%	869,393,980	350,267	2,482	36.95%	203.04%
2016	1,621,335	9,038	179	-0.09%	193.88%	8,645	477	18	-16.39%	473.47%	845,189,940	350,686	2,410	-2.90%	194.25%
2017	1,147,645	6,406	179	-0.14%	193.47%	301,070	1,205	250	1279.33%	7810.10%	828,786,610	350,379	2,365	-1.85%	188.80%
2018	830,860	4,643	179	-0.11%	193.15%	434,270	1,708	254	1.76%	7949.62%	830,330,185	350,227	2,371	0.23%	189.46%
2019	1,081,690	6,010	180	0.58%	194.86%	0	618	0	-100.00%	-100.00%	749,577,025	349,863	2,142	-9.63%	161.58%
2020	1,096,600	6,093	180	0.00%	194.86%	0	591	0	-100.00%	-100.00%	707,801,170	349,841	2,023	-5.57%	147.02%

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WEBSTER

Rate Annual %chg Average Value/Acre:

9.46%

(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
3,812	WEBSTER	35,547,670	27,968,541	18,666,995	85,691,420	23,127,295	1,942,465	2,531,160	707,677,425	33,948,420	25,572,685	0	962,674,076
cnty sectorvalue % of total value:		3.69%	2.91%	1.94%	8.90%	2.40%	0.20%	0.26%	73.51%	3.53%	2.66%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
237	BLADEN	815,149	80,841	9,778	4,607,860	1,371,265	0	0	115,875	0	126,010	0	7,126,778
6.22%	%sector of county sector	2.29%	0.29%	0.05%	5.38%	5.93%			0.02%		0.49%		0.74%
	%sector of municipality	11.44%	1.13%	0.14%	64.66%	19.24%			1.63%		1.77%		100.00%
941	BLUE HILL	789,589	778,587	500,434	29,808,725	4,628,635	0	0	0	0	0	0	36,505,970
24.69%	%sector of county sector	2.22%	2.78%	2.68%	34.79%	20.01%							3.79%
	%sector of municipality	2.16%	2.13%	1.37%	81.65%	12.68%							100.00%
30	COWLES	219,052	71,841	399,362	412,860	122,835	0	0	382,600	0	59,895	0	1,668,445
0.79%	%sector of county sector	0.62%	0.26%	2.14%	0.48%	0.53%			0.05%		0.23%		0.17%
	%sector of municipality	13.13%	4.31%	23.94%	24.75%	7.36%			22.93%		3.59%		100.00%
225	GUIDE ROCK	470,912	307,914	399,960	3,606,265	386,045	0	0	148,630	0	0	0	5,319,726
5.90%	%sector of county sector	1.32%	1.10%	2.14%	4.21%	1.67%			0.02%				0.55%
	%sector of municipality	8.85%	5.79%	7.52%	67.79%	7.26%			2.79%				100.00%
1,020	RED CLOUD	1,057,168	1,774,196	1,009,163	22,761,555	4,013,055	0	298,710	125,260	0	35,980	0	31,075,087
26.76%	%sector of county sector	2.97%	6.34%	5.41%	26.56%	17.35%		11.80%	0.02%		0.14%		3.23%
	%sector of municipality	3.40%	5.71%	3.25%	73.25%	12.91%		0.96%	0.40%		0.12%		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
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	%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												
2,453	Total Municipalities	3,351,870	3,013,379	2,318,697	61,197,265	10,521,835	0	298,710	772,365	0	221,885	0	81,696,006
64.35%	%all municip.sectors of cnty	9.43%	10.77%	12.42%	71.42%	45.50%		11.80%	0.11%		0.87%		8.49%

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 : 4,573	Value : 948,832,515	Growth 6,486,470	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	163	358,365	64	3,107,700	91	754,655	318	4,220,720	
02. Res Improve Land	1,149	2,010,980	69	1,097,400	133	1,616,265	1,351	4,724,645	
03. Res Improvements	1,166	60,444,825	81	8,549,015	139	10,441,810	1,386	79,435,650	
04. Res Total	1,329	62,814,170	145	12,754,115	230	12,812,730	1,704	88,381,015	582,680
% of Res Total	77.99	71.07	8.51	14.43	13.50	14.50	37.26	9.31	8.98
05. Com UnImp Land	16	43,965	1	11,505	7	69,350	24	124,820	
06. Com Improve Land	144	312,280	10	96,575	20	1,511,925	174	1,920,780	
07. Com Improvements	156	19,271,430	10	1,023,010	22	16,328,380	188	36,622,820	
08. Com Total	172	19,627,675	11	1,131,090	29	17,909,655	212	38,668,420	5,371,735
% of Com Total	81.13	50.76	5.19	2.93	13.68	46.32	4.64	4.08	82.81
09. Ind UnImp Land	0	0	0	0	2	27,735	2	27,735	
10. Ind Improve Land	0	0	0	0	1	15,770	1	15,770	
11. Ind Improvements	0	0	0	0	51	1,735,500	51	1,735,500	
12. Ind Total	0	0	0	0	53	1,779,005	53	1,779,005	0
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	1.16	0.19	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	1	680	0	0	13	1,070,825	14	1,071,505	
15. Rec Improvements	1	298,030	0	0	13	1,220,955	14	1,518,985	
16. Rec Total	1	298,710	0	0	13	2,291,780	14	2,590,490	0
% of Rec Total	7.14	11.53	0.00	0.00	92.86	88.47	0.31	0.27	0.00
Res & Rec Total	1,330	63,112,880	145	12,754,115	243	15,104,510	1,718	90,971,505	582,680
% of Res & Rec Total	77.42	69.38	8.44	14.02	14.14	16.60	37.57	9.59	8.98
Com & Ind Total	172	19,627,675	11	1,131,090	82	19,688,660	265	40,447,425	5,371,735
% of Com & Ind Total	64.91	48.53	4.15	2.80	30.94	48.68	5.79	4.26	82.81
17. Taxable Total	1,502	82,740,555	156	13,885,205	325	34,793,170	1,983	131,418,930	5,954,415
% of Taxable Total	75.74	62.96	7.87	10.57	16.39	26.48	43.36	13.85	91.80

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

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	123	8	97	228

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	27	349,110	10	873,000	1,920	578,154,500	1,957	579,376,610
28. Ag-Improved Land	5	424,360	7	449,380	593	180,223,245	605	181,096,985
29. Ag Improvements	5	204,065	9	515,340	619	56,220,585	633	56,939,990

30. Ag Total					2,590	817,413,585
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	4	4.00	60,000	
33. HomeSite Improvements	0	0.00	0	4	0.00	282,985	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	4	4.00	34,600	6	6.00	51,900	
37. FarmSite Improvements	5	0.00	204,065	9	0.00	232,355	
38. FarmSite Total							
39. Road & Ditches	3	2.29	0	9	9.88	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	3.00	45,000	3	3.00	45,000	
32. HomeSite Improv Land	366	369.62	5,517,245	370	373.62	5,577,245	
33. HomeSite Improvements	369	0.00	28,136,450	373	0.00	28,419,435	376,540
34. HomeSite Total				376	376.62	34,041,680	
35. FarmSite UnImp Land	17	17.00	125,980	17	17.00	125,980	
36. FarmSite Improv Land	567	658.82	5,302,020	577	668.82	5,388,520	
37. FarmSite Improvements	608	0.00	28,084,135	622	0.00	28,520,555	155,515
38. FarmSite Total				639	685.82	34,035,055	
39. Road & Ditches	2,197	7,213.93	0	2,209	7,226.10	0	
40. Other- Non Ag Use	1	16.09	80,450	1	16.09	80,450	
41. Total Section VI				1,015	8,304.63	68,157,185	532,055

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	459.44	413,810	3	459.44	413,810

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	25	396.31	688,315	0	0.00	0
44. Market Value	25	396.31	983,375	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	25	396.31	688,315
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	15,772.93	22.96%	69,796,275	23.60%	4,425.07
46. 1A	12,918.89	18.81%	57,099,035	19.30%	4,419.81
47. 2A1	4,682.32	6.82%	20,552,425	6.95%	4,389.37
48. 2A	11,366.86	16.55%	49,146,880	16.62%	4,323.70
49. 3A1	2,038.60	2.97%	8,182,230	2.77%	4,013.65
50. 3A	254.34	0.37%	1,083,500	0.37%	4,260.05
51. 4A1	6,078.05	8.85%	25,479,945	8.61%	4,192.12
52. 4A	15,573.59	22.67%	64,454,790	21.79%	4,138.72
53. Total	68,685.58	100.00%	295,795,080	100.00%	4,306.51
Dry					
54. 1D1	17,441.90	15.01%	43,081,480	16.87%	2,470.00
55. 1D	39,619.24	34.10%	97,859,540	38.32%	2,470.00
56. 2D1	6,031.49	5.19%	14,928,090	5.85%	2,475.03
57. 2D	20,605.70	17.73%	44,817,845	17.55%	2,175.02
58. 3D1	7,718.88	6.64%	16,788,670	6.57%	2,175.01
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	8,908.32	7.67%	13,629,785	5.34%	1,530.01
61. 4D	15,874.54	13.66%	24,288,150	9.51%	1,530.01
62. Total	116,200.07	100.00%	255,393,560	100.00%	2,197.88
Grass					
63. 1G1	64,386.02	40.71%	83,366,120	42.35%	1,294.79
64. 1G	22,811.68	14.42%	29,247,165	14.86%	1,282.11
65. 2G1	36,359.57	22.99%	46,612,955	23.68%	1,282.00
66. 2G	13,921.16	8.80%	16,979,060	8.63%	1,219.66
67. 3G1	6,150.86	3.89%	7,993,185	4.06%	1,299.52
68. 3G	2,036.04	1.29%	2,842,475	1.44%	1,396.08
69. 4G1	2,151.25	1.36%	2,006,655	1.02%	932.79
70. 4G	10,340.17	6.54%	7,799,475	3.96%	754.29
71. Total	158,156.75	100.00%	196,847,090	100.00%	1,244.63
Irrigated Total					
	68,685.58	19.64%	295,795,080	39.48%	4,306.51
Dry Total					
	116,200.07	33.22%	255,393,560	34.09%	2,197.88
Grass Total					
	158,156.75	45.22%	196,847,090	26.27%	1,244.63
72. Waste	6,103.32	1.75%	1,220,670	0.16%	200.00
73. Other	591.29	0.17%	0	0.00%	0.00
74. Exempt	2,391.22	0.68%	1,794,125	0.24%	750.30
75. Market Area Total	349,737.01	100.00%	749,256,400	100.00%	2,142.34

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	158.15	682,785	68,527.43	295,112,295	68,685.58	295,795,080
77. Dry Land	232.01	509,170	194.22	415,550	115,773.84	254,468,840	116,200.07	255,393,560
78. Grass	174.68	226,205	87.31	110,195	157,894.76	196,510,690	158,156.75	196,847,090
79. Waste	17.47	3,495	9.76	1,950	6,076.09	1,215,225	6,103.32	1,220,670
80. Other	0.00	0	0.00	0	591.29	0	591.29	0
81. Exempt	0.00	0	0.00	0	2,391.22	1,794,125	2,391.22	1,794,125
82. Total	424.16	738,870	449.44	1,210,480	348,863.41	747,307,050	349,737.01	749,256,400

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	68,685.58	19.64%	295,795,080	39.48%	4,306.51
Dry Land	116,200.07	33.22%	255,393,560	34.09%	2,197.88
Grass	158,156.75	45.22%	196,847,090	26.27%	1,244.63
Waste	6,103.32	1.75%	1,220,670	0.16%	200.00
Other	591.29	0.17%	0	0.00%	0.00
Exempt	2,391.22	0.68%	1,794,125	0.24%	750.30
Total	349,737.01	100.00%	749,256,400	100.00%	2,142.34

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	0	0	1	24,360	2	531,750	2	556,110	72,395
83.2 Bladen (bla)	27	866,105	117	218,340	119	5,178,185	146	6,262,630	3,560
83.3 Blue Hill (bh)	33	531,150	336	1,372,920	354	34,290,605	387	36,194,675	230,125
83.4 Cowles (cow)	13	8,405	18	28,025	18	398,065	31	434,495	0
83.5 Guide Rock (gr)	52	319,265	165	125,280	165	3,745,975	217	4,190,520	920
83.6 Inavale (ina)	9	3,780	41	32,835	41	519,650	50	556,265	355
83.7 Red Cloud (rc)	63	220,720	549	980,250	554	22,823,435	617	24,024,405	123,505
83.8 Rosemont (ros)	6	1,255	8	19,370	8	331,100	14	351,725	0
83.9 Rural (rur)	115	2,270,040	130	2,994,770	139	13,135,870	254	18,400,680	151,820
84 Residential Total	318	4,220,720	1,365	5,796,150	1,400	80,954,635	1,718	90,971,505	582,680

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	1	38,955	1	355,520	1	394,475	0
85.2	Bladen (bla)	4	18,335	9	12,425	13	3,486,505	17	3,517,265	0
85.3	Blue Hill (bh)	6	25,910	51	180,550	53	4,630,080	59	4,836,540	0
85.4	Cowles (cow)	1	385	1	780	2	149,675	3	150,840	0
85.5	Guide Rock (gr)	2	1,145	11	10,340	14	961,720	16	973,205	0
85.6	Red Cloud (rc)	3	1,785	82	237,190	83	10,963,430	86	11,202,405	3,031,250
85.7	Rosemont (ros)	1	15	2	785	3	420,750	4	421,550	0
85.8	Rural (rur)	9	104,980	18	1,455,525	70	17,390,640	79	18,951,145	2,340,485
86	Commercial Total	26	152,555	175	1,936,550	239	38,358,320	265	40,447,425	5,371,735

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	64,251.17	42.60%	83,205,430	43.33%	1,295.00
88. 1G	21,937.91	14.55%	28,409,725	14.80%	1,295.01
89. 2G1	35,720.12	23.68%	46,257,670	24.09%	1,295.00
90. 2G	12,870.40	8.53%	16,667,220	8.68%	1,295.00
91. 3G1	6,055.79	4.02%	7,842,295	4.08%	1,295.01
92. 3G	1,428.10	0.95%	1,849,395	0.96%	1,295.00
93. 4G1	1,485.93	0.99%	1,352,200	0.70%	910.00
94. 4G	7,072.23	4.69%	6,435,735	3.35%	910.00
95. Total	150,821.65	100.00%	192,019,670	100.00%	1,273.16
CRP					
96. 1C1	87.12	3.54%	151,145	3.92%	1,734.91
97. 1C	431.73	17.57%	749,050	19.45%	1,735.00
98. 2C1	148.13	6.03%	257,010	6.67%	1,735.03
99. 2C	66.26	2.70%	114,960	2.98%	1,734.98
100. 3C1	85.92	3.50%	149,065	3.87%	1,734.93
101. 3C	567.74	23.10%	985,030	25.57%	1,735.00
102. 4C1	453.38	18.45%	612,070	15.89%	1,350.02
103. 4C	617.55	25.13%	833,710	21.64%	1,350.03
104. Total	2,457.83	100.00%	3,852,040	100.00%	1,567.25
Timber					
105. 1T1	47.73	0.98%	9,545	0.98%	199.98
106. 1T	442.04	9.06%	88,390	9.06%	199.96
107. 2T1	491.32	10.07%	98,275	10.08%	200.02
108. 2T	984.50	20.19%	196,880	20.18%	199.98
109. 3T1	9.15	0.19%	1,825	0.19%	199.45
110. 3T	40.20	0.82%	8,050	0.83%	200.25
111. 4T1	211.94	4.35%	42,385	4.35%	199.99
112. 4T	2,650.39	54.34%	530,030	54.34%	199.98
113. Total	4,877.27	100.00%	975,380	100.00%	199.98
<hr/>					
Grass Total	150,821.65	95.36%	192,019,670	97.55%	1,273.16
CRP Total	2,457.83	1.55%	3,852,040	1.96%	1,567.25
Timber Total	4,877.27	3.08%	975,380	0.50%	199.98
<hr/>					
114. Market Area Total	158,156.75	100.00%	196,847,090	100.00%	1,244.63

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

91 Webster

	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	85,691,420	88,381,015	2,689,595	3.14%	582,680	2.46%
02. Recreational	2,531,160	2,590,490	59,330	2.34%	0	2.34%
03. Ag-Homesite Land, Ag-Res Dwelling	33,948,420	34,041,680	93,260	0.27%	376,540	-0.83%
04. Total Residential (sum lines 1-3)	122,171,000	125,013,185	2,842,185	2.33%	959,220	1.54%
05. Commercial	23,127,295	38,668,420	15,541,125	67.20%	5,371,735	43.97%
06. Industrial	1,942,465	1,779,005	-163,460	-8.42%	0	-8.42%
07. Total Commercial (sum lines 5-6)	25,069,760	40,447,425	15,377,665	61.34%	5,371,735	39.91%
08. Ag-Farmsite Land, Outbuildings	25,480,540	34,035,055	8,554,515	33.57%	155,515	32.96%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	92,145	80,450	-11,695	-12.69%		
11. Total Non-Agland (sum lines 8-10)	25,572,685	34,115,505	8,542,820	33.41%	155,515	32.80%
12. Irrigated	247,223,935	295,795,080	48,571,145	19.65%		
13. Dryland	247,740,220	255,393,560	7,653,340	3.09%		
14. Grassland	211,614,985	196,847,090	-14,767,895	-6.98%		
15. Wasteland	1,098,285	1,220,670	122,385	11.14%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	707,677,425	749,256,400	41,578,975	5.88%		
18. Total Value of all Real Property (Locally Assessed)	880,490,870	948,832,515	68,341,645	7.76%	6,486,470	7.03%

2021 Assessment Survey for Webster County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1
5.	Number of shared employees:
	1
6.	Assessor's requested budget for current fiscal year:
	\$238,481.30
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0.00
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$54,471.04
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$20,027.00
11.	Amount of the assessor's budget set aside for education/workshops:
	\$7,500 with travel expenses
12.	Amount of last year's assessor's budget not used:
	\$6,003.85

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS and NCSSII modeling software.
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor's Assistant
6.	Does the county have GIS software?
	gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes https://webster.gworks.com/?&t=assessor/
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks and Google Earth
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Stanard Appraisal was employed for feed lots, grain bins, and Green Cover Seed commercial business in Bladen.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	State
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?
	No. Only assist with items listed above.

2021 Residential Assessment Survey for Webster County

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

Yes. One on file.

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

All lots are treated the same.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2021	2019	2021	2016
2	2021	2019	2021	2015
3	2021	2019	2021	2020
4	2021	2019	2021	2019
5	2021	2019	2021	2017
6	2021	2019	2021	2015-2020
AG	2021	2019	2021	2015-2020

2021 Commercial Assessment Survey for Webster County

1.	Valuation data collection done by:																												
	County assessor and staff.																												
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																												
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7	Rural. Consisting of all parcels not located within a city limit or village limits.																												
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																												
	Cost and sales approaches are used to estimate the market value of commercial properties.																												
3a.	Describe the process used to determine the value of unique commercial properties.																												
	An appraiser is hired to review unique properties - feedlots, hog farms and gravel pits.																												
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?																												
	Depreciation tables are developed based on local market information																												
5.	Are individual depreciation tables developed for each valuation grouping?																												
	Yes.																												
6.	Describe the methodology used to determine the commercial lot values.																												
	Empty lot values in those areas with enough sales, lots are valued by square footage and by the acre.																												
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2021 Agricultural Assessment Survey for Webster County

1.	Valuation data collection done by:						
	Assessor staff.						
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="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</td> <td style="text-align: center;">2014-2015</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	No geographic or economic differences have been determined	2014-2015
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01	No geographic or economic differences have been determined	2014-2015					
3.	Describe the process used to determine and monitor market areas.						
	Lay the sales out on a map to determine if there should be separate market areas						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	Monitor sales and economic trends. Flow chart for rural res/sub.						
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						
6.	What separate market analysis has been conducted where intensive use is identified in the county?						
	These properties are appraised by Stanard Appraisal. All other lands (pastures and farm ground) owned and operated by these entities is valued as the use.						
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	Review each individual non-ag related sale to determine if there is influence different from Ag.						
7a.	Are any other agricultural subclasses used? If yes, please explain.						
	All land has been broken out by type of irrigation and then by farm program.						
	<i><u>If your county has special value applications, please answer the following</u></i>						
8a.	How many parcels have a special valuation application on file?						
	27						
8b.	What process was used to determine if non-agricultural influences exist in the county?						
	N/A						
	<i><u>If your county recognizes a special value, please answer the following</u></i>						
8c.	Describe the non-agricultural influences recognized within the county.						
	Not enough sales to track						

8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2021 Plan of Assessment for Webster County
Assessment Years 2020 (March 19)
June 15

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 15 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

Reference, Neb. Rev. Stat. §77-201

Current Resources:

A. Staff / Budget

Staff

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

Office Budget

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

Appraisal

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

B. Cadastral Maps

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

C. Property Record Cards

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

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

D. Software

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

E. Web based

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

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all Property

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

B. Sales Data

Real estate transfers are brought over to the Assessors office from the Register of Deeds office. The Assessor Assistant will process the deed. This consists of pulling the property record cards

confirming information on deed matches property record information. If anything does not match, we do a deed research then contact the person that prepared the deed. They then file a corrective deed. If everything on the deed matches our property record card we change Terra-Scan, update the record card with new owner, and update the Deed card within the property record card. The sale is entered into Excel for the sales ratio study, and also put in the "Sales Book" for appraisers. We then mail the "Sales Review" sheet to the buyer and the seller. If we do not receive the sales verification back within 30 days, we attempt to contact the person(s) to verify the sale. The individual, who processes the sale, also updates the sales book for the appraiser's use and maintains data entry for both MIPS and the Excel program used for the Sales Ratio Study. The information off of the sales review is used to determine "arms-length" sales. Sales data is then emailed to the Property Assessment Division.

C. Data Collection

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

D. Greenbelt

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

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

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

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

For the 2021 year we have done From 456 / Special Valuation Application (new) these will be changed for the 2021 value year.

E. Review assessment sales ratio studies before assessment action

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

F. Approaches to Value

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

G. Reconciliation of Final Value and documentation

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

H. Review assessment sales ratio studies after assessment actions

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

I. Notices and Public Relations

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

Assessment Actions Planned for Assessment Year 2020 to 2025:

Plan of Review

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

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

- ✓ For 2020 we will review all parcels within the Village of Guide Rock, Guide Rock Precinct (1-9), Beaver Creek Precinct (2-9) and Stillwater Precinct (3-9). These areas have 344 improved parcels.

OTHER JOBS DONE FOR THE 2021 YEAR:

New greenbelt applications were sent out to the current 37 property owners that have had greenbelt in the past.

Correcting cards to match computer and cleaning up computer; this has been an ongoing project.

2021 REVIEW CYCLE:

Amboy Village

Total 3 parcels of these 2 are improved and 1 unimproved.

There are no commercial properties.

There is no greenbelt.

There is 1 parcel with homes and outbuildings and 1 parcel with a home and no outbuildings.

Amboy was founded in 1876 but was never incorporated. There is no census data for Amboy, I assume since it is unincorporated.

Cowles Village

Total 46 parcels of these 25 are improved and 21 unimproved.

There are 6 commercial properties: the co-op, County of Webster (shop – exempt), Dog Rescue (exempt), American Legion Post (2 parcels – exempt) and Cowles Cemetery Association.

There are 6 parcels of greenbelt which includes 246.47 acres. The remaining 111.93 acres are priced as lots and some of these are also farm ground.

There are 9 parcels with homes and outbuildings, 3 parcels with a home and no outbuildings, and 8 parcels no homes just outbuildings.

Edna was established May 10, 1877 but on January 27, 1879 the town changed its name to Cowles. The co-op is the only business left. The 2010 census shows 30 residents of Cowles. Cowles doesn't change much from year to year nor can I see anything changing; it will continue to die.

Rosemont Village

Total 18 parcels of these 11 are improved and 7 unimproved.

There are 3 commercial properties: 2 parcels of the co-op and 1 parcel for Calvary Lutheran Church of Rosemont (exempt).

There is no greenbelt.

There are 3 parcels with homes and outbuildings, 1 parcel with a home and no outbuildings, and 4 parcels no homes just outbuildings.

Rosemont was founded in 1875 but was never incorporated. The co-op is the only business left and seems to be doing fairly well. There is no census data for Rosemont, I assume since it is unincorporated. Most of the residence are either farmers or work in the nearby towns.

4-9 Oak Creek Precinct

Total 209 parcels of these 79 are improved and 130 unimproved.

There are 7 windmills (pad, roads, and leasehold), Oak Creek Cemetery Association (exempt), Obanion Cemetery Association (exempt) German Presbyterian Church of Rosemont (cemetery – exempt), Little Blue Natural Resource (Liberty Cove – exempt), Nebraska Public Power District (power station – In-Lieu of Taxes), Republican Valley Trap Club (exempt), and a co-op.

There are 43 parcels with homes and outbuildings, 2 parcels with homes without outbuildings, and 23 parcels no homes just outbuildings.

Of the homes 36 are “Ag Residential”, 9 “Rural Residential”, 3 “Recreational Ag” and 23 “Farm Sites”.

1-10 Garfield Precinct

Total 180 parcels of these 46 are improved and 134 unimproved.

There are 4 parcels belonging to the USA (irrigation canal), Round Barn State Historical Society (exempt Educational), Benjamin Wagoner Memorial Cemetery (exempt), Burial Board of the Martin Cemetery (exempt), and the Nebraska State Historical Society (exempt).

There are 22 parcels with homes and outbuildings (1 of these is a mobile home), 0 parcels with homes without outbuildings, and 24 parcels no homes just outbuildings.

Of the homes 16 are “Ag Residential”, 3 “Rural Residential”, 3 “Recreational Ag” and 24 “Farm Sites”.

2-10 Cowles/Pleasant Hill Precinct

Total 163 parcels of these 43 are improved and 120 unimproved.

There are 3 parcels belonging to a large animal facility, a cell tower (building on tax rolls), and the City of Red Cloud Golf Course (exempt).

There are 18 parcels with homes and outbuildings (1 of these is a mobile home), 2 parcels with homes without outbuildings, and 18 parcels no homes just outbuildings.

Of the homes 13 are "Ag Residential", 5 "Rural Residential", 2 "Recreational Ag" and 18 "Farm Sites".

3-10 Elm Creek Precinct

Total 187 parcels of these 34 are improved and 153 unimproved.

There is 1 meteorological tower (personal property), Howe Cemetery (exempt), and Trustees of the Batin Cemetery Company (exempt).

There are 18 parcels with homes and outbuildings (1 of these is a mobile home), 5 parcels with homes without outbuildings (1 of these is a mobile home), and 10 parcels no homes just outbuildings.

Of the homes 18 are "Ag Residential", 4 "Rural Residential", 1 "Recreational Ag" and 10 "Farm Sites".

4-10 Potsdam Precinct

Total 287 parcels of these 125 are improved and 162 unimproved.

There are 2 meteorological towers (personal property), 22 windmills (pad, roads, and leasehold), 1 doppler radar (exempt), 1 wind energy office / service repair garage, 1 anhydrous facility, waste disposal dump (exempt), and Walker Cemetery. South Central Public Power District has a power station in this precinct

There are 48 homes with outbuildings (3 of these are mobile homes), 27 parcels no homes just outbuildings. There aren't any homes without buildings. There are 3 commercial buildings and 1 commercial building with site buildings.

Of the homes 39 are "Ag Residential", 8 "Rural Residential", 23 "Farm Sites" and 1 "Residential Building Site".

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

Starting for the 2016 valuation year we will be proofing each parcel in GIS and correcting them. Our schedule will be as follows: Guide Rock Precinct, Guide Rock Village, Beaver Creek Precinct,

Stillwater Precinct, Oak Creek Precinct, Rosemont Village, Garfield Precinct, Cowles/Pleasant Hill Precinct, Amboy Village, Cowles Village, Potsdam Precinct, Blue Hill City, Line Precinct, Red Cloud City, Red Cloud Precinct, Batin Precinct, Glenwood Precinct, Bladen Village, Walnut Creek Village, Inavale Village, Inavale Precinct, Catherton Precinct and Harmony Precinct.

Respectfully submitted:

Assessor Signature: _____ Date: _____

Copy distribution: Submit the plan to the County Board of Equalization on or before July 15 of each year. Mail a copy of the plan and any amendments to Department of Property Assessment & Taxation on or before October 31 each year.

Webster County Assessor



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

2021 Methodology Report for Special Valuation

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

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

Special Valuation Application, Form 456; will be mailed out towards the end of May for those Special Valuation properties we have under 5 acres.

Bladen Village has 5 parcels of special valuation within its corporate boundaries. These 5 parcels contain 55.06 acres.

Red Cloud City has 8 parcels of special valuation within its corporate boundaries. These 8 parcels contain 71.49 acres.

Guide Rock Village has 9 parcels of special valuation within its corporate boundaries. These 9 parcels contain 75.18 acres.

Cowles Village has 5 parcels of special valuation within its corporate boundaries. These 5 parcels contain 237.03 acres.

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

Sincerely,
Sonja Krueger
Webster County Assessor