

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2022 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**SALINE COUNTY**



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Saline 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 Saline 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: Brandi Kelly, Saline County Assessor

# Table of Contents

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## **2022 Reports and Opinions of the Property Tax Administrator:**

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

## **Appendices:**

- Commission Summary

### ***Statistical Reports and Displays:***

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

### ***County Reports:***

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

## Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. 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 generally accepted mass appraisal techniques 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 for 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 the assessment performance of the county assessor, the Division staff 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 values 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 PTA 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. This chart and the analyses of factors impacting the COD are considered 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:**

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 generally accepted mass appraisal techniques. 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 review done by Division staff, 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.

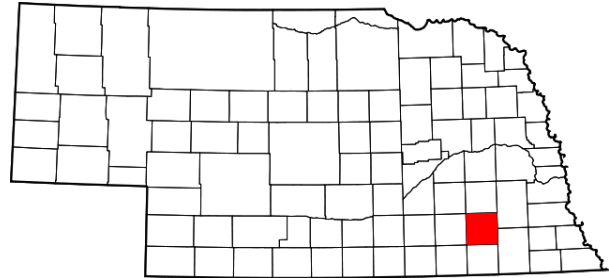
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

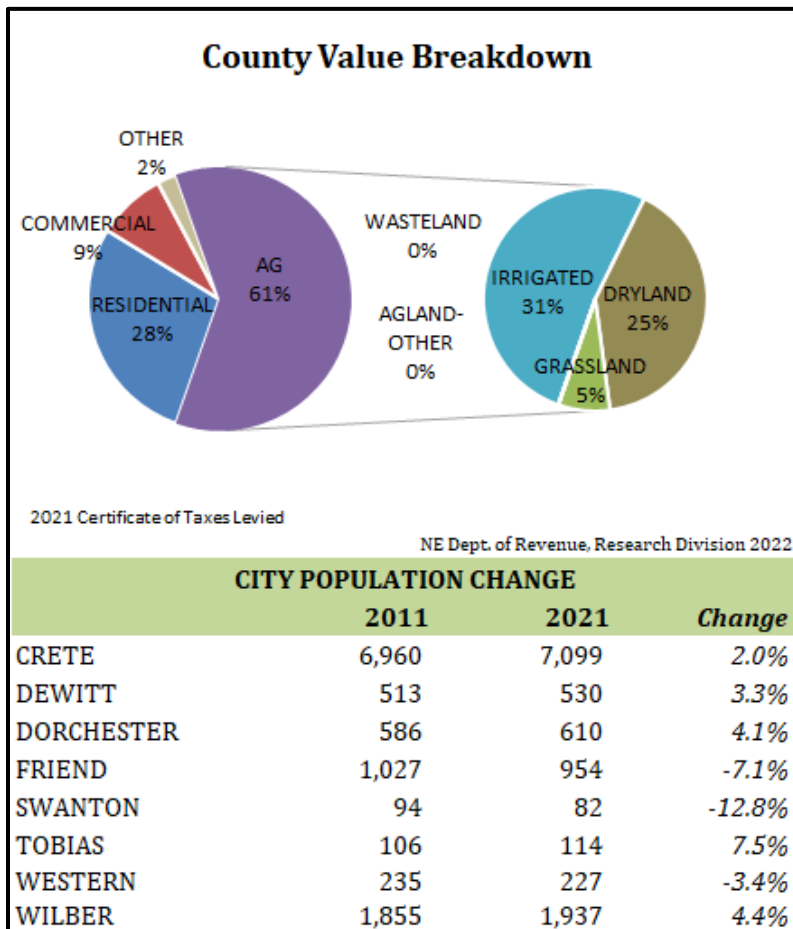


## County Overview

With a total area of 574 square miles, Saline County has 14,292 residents, per the Census Bureau Quick Facts for 2020, representing a slight increase in population as reported in the 2010 U.S. Census. Reports indicated that 71% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$114,822 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Saline County are located in and around Crete, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there are 316 employer establishments with total employment of 6,056, a 2 % increase in employment from 2019.



Agricultural land makes up approximately 63% of the county’s valuation base. A mix of dry and irrigated land makes up the majority of the land in the county. Saline County is included in both the Lower Big Blue and Upper Big Blue Natural Resource Districts (NRD).

## 2022 Residential Correlation for Saline County

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### *Assessment Actions*

In the Residential class, Valuation Groups 4 and 9 were reviewed and revalued. After a sales analysis the Saline County Assessor determined that 10 % increases were warranted in Valuation Groups 1, 11, 12, 13. Valuation Group 2 was increased 7 %. Within Valuation Group 6 the Village of DeWitt had a 33% increase in improvements, Western was decreased by 10% and Tobias and Swanton were increased 6%. Valuation Group 5 was increased 3 % on improvements.

Pick-up work was also 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.

Sales verification and qualification processes are reviewed. Review of qualified and non-qualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the residential class. The sales usability rate is slightly lower than the state average. Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and grouped. The residential class in Saline County identifies nine separate valuation groups. All the urban residential properties have sufficient sales and represent separate economic areas. The rural properties are stratified by location; and often do not have sufficient sales for measurement purposes. The county assessor largely differentiates values in these areas with land value.

Vacant land is reviewed. Land tables are updated as each valuation group is reviewed and inspected. The land to building ratio is approximately 15%, which is typical for residential property. The appraisal tables are reviewed to ensure they are current. The county assessor generally updates costing within the six-year inspection cycle. Depreciation is from the Computer-Assisted Mass Appraisal (CAMA) system and is dated 2014. However, economic depreciations are used to arrive at market value.

Frequency of the six-year inspection and review cycle of the county is also reviewed. The county has kept up the review and inspection of all properties within the required six years. A systematic plan is in place to maintain compliance.

The county assessor has a written valuation methodology on file.

## 2022 Residential Correlation for Saline County

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### *Description of Analysis*

Saline County recognizes nine distinct valuation groups for the residential class of real property.

<b>Valuation Group</b>	<b>Description</b>
1	Wilber
2	Crete
4	Dorchester
5	Friend
6	Small Towns: DeWitt, Swanton, Tobias, Western
9	Cabins: Blue River Lodge, Y-Cabin
11	Rural Residential: 4500, Area 3
12	Rural Residential: 4505, Area 2
13	Rural Residential: 4510, Area 1

The overall statistical sampling shows all three measures of central tendency are within the acceptable range and closely grouped. The qualitative statistics are also within the parameters recommended by IAAO. This indicates uniformity across the residential class of real property. The COD and PRD are also in range.

All valuation groups with a sufficient number of sales are within the acceptable range. Only Valuation Groups 11 through 13 are outside the acceptable range and also have an insufficient sample of sales. The county assessor did make a market adjustment to these areas for 2022, supporting that they have been uniformly assessed.

The County Abstract of Assessment, Form 45 (Abstract) Compared to the Certificate of Taxes Levied Report (CTL) reflects the reported actions and suggests that values have been uniformly applied.

### *Equalization and Quality of Assessment*

Based on the analysis and the assessment practices review, the quality of assessment of residential property in Saline County complies with generally accepted mass appraisal techniques.

## 2022 Residential Correlation for Saline County

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VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	73	93.26	95.18	96.66	16.98	98.47
2	157	92.29	92.11	90.60	17.97	101.67
4	18	95.23	102.07	97.23	19.34	104.98
5	45	93.23	94.76	91.50	17.98	103.56
6	26	92.61	97.14	90.84	19.75	106.94
9	4	97.19	95.12	96.24	17.22	98.84
11	8	83.23	85.01	83.19	16.97	102.19
12	1	68.23	68.23	68.23	00.00	100.00
13	4	77.53	84.27	71.87	28.61	117.25
<u>    </u> ALL <u>    </u>	336	92.93	93.76	91.61	18.09	102.35

### *Level of Value*

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

## 2022 Commercial Correlation for Saline County

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### *Assessment Actions*

There was a review and revaluation of Valuation Group 6 in Saline County in keeping with their six-year inspections. The assessor determined that several of their valuation groups were similar and therefore needed to be combined. Pick-up work only was performed in other areas of the county. Most notably pick-up work was done on the parcels where planned construction of multiple poultry barns has been taking place.

### *Assessment Practice Review*

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

A review of the valuation groups show that the commercial class now contains six valuation groups, instead of nine. Each indicative of their own unique characteristics for the commercial market. The assessor combined Valuation Groups 3, 7, and 8 into Valuation Group 6.

Sales usability was determined to be at the lower end of the accepted range. There was found to be no apparent bias in qualification determination between qualified and non-qualified arm's length sales.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current appraisal tables show that costing and depreciation tables are dated 2015 in Terra Scan, the Computer-Assisted Mass Appraisal (CAMA) system used by Saline County. Lot value studies were performed from 2016 to 2021 depending on the valuation group.

Regarding the use of the three approaches to value, when information is received regarding income, the contract appraiser and county assessor will use the income approach to value those properties. All other commercial properties are valued using the cost approach, using the CAMA cost tables. Depreciation is market-derived, and depreciation tables are updated when the valuation group is physically reviewed.

The Saline County assessor has a written valuation methodology on file.

## 2022 Commercial Correlation for Saline County

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### *Description of Analysis*

All commercial parcels are analyzed using six unique valuation groups.

Valuation Group	Description
1	Wilber
2	Crete
4	Dorchester
5	Friend
6	DeWitt, Swanton, Tobias & Western
9	Rural

There are only 27 sales in the commercial class of property. All three measures of central tendency are in the acceptable range. The COD and PRD are within the prescribed parameters. Review of the valuation groups indicates that only Valuation Group 2 has a sufficient sample of sales; it is within the acceptable range. The remaining valuation groups have few sales, but generally support that values are equalized.

Review of the changes in sold properties as compared to the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicates that all properties increased uniformly and support the stated actions of the county assessor.

### *Equalization and Quality of Assessment*

Review of the assessment practices demonstrate that the assessment practices are uniform and equalized. The quality of assessment for the commercial class of real property in Saline County is in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	2	96.64	96.64	96.65	00.30	99.99
2	16	94.79	94.31	93.82	07.75	100.52
4	2	81.64	81.64	82.31	03.45	99.19
5	6	93.95	112.23	127.02	32.88	88.36
6	1	112.74	112.74	112.74	00.00	100.00
____ ALL ____	27	95.87	98.21	96.60	13.51	101.67

### *Level of Value*

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

# 2022 Agricultural Correlation for Saline County

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## *Assessment Actions*

For the agricultural property class, all rural pick-up work was done timely. Agricultural land adjustments were made in Market Area 1 as well as an increase in dryland of 3%. There were no changes to dryland or irrigated land in Market Area 2. The Saline County Assessor inventoried Conservation Reserve Program (CRP) ground in 16 townships across the county.

## *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 one aspect that were reviewed. The usability rate was well below what has been typical for the agricultural class across the state. Review of the sales rosters and comments indicate that a majority of sales that were non-qualified were between family members, partial transfers, gifts, same ownership, adjacent ownership land and court decrees. The review of the sales rosters along with the comments provided, indicates that all arm's-length transactions have been made available for measurement.

Market areas are also examined. Saline County currently has three agricultural market areas. Market Area 1 is predominately dryland, Market Area 2 has ground water more available, Market Area 3 is the flattest area, with plenty of irrigation. Intensive use was also discussed. The county assessor reviewed and updated intensive use values for the 2021 assessment year. There are three in the county. Farm home sites and rural acreages in the county are valued the same.

Frequency of the six-year inspection and review cycle was also looked at and the county assessor is in compliance with statutory requirements. The county assessor has recently reviewed land use countywide and physically inspected agricultural improvements as part of the rural review for the 2022 assessment year.

The county does have special value applications; however, through sales analysis over several years, a non-agricultural influence has not been identified as affecting the value of the property. The taxable value is calculated in the same manner as with all other agricultural land in Saline County. The Saline County Assessor has a valuation methodology on file.

## *Description of Analysis*

The sample of agricultural sales shows the median, weighted mean and mean are all within range in all three market areas and for the overall class. The COD and PRD are within the IAAO recommended parameters as well.

## 2022 Agricultural Correlation for Saline County

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	18	74.87	75.78	75.04	13.33	100.99
2	12	74.58	73.82	72.96	12.43	101.18
3	24	75.26	76.46	75.30	10.63	101.54
<u>ALL</u>	54	74.79	75.65	74.58	11.95	101.43

Further stratification of the agricultural sales into 80% Majority Land Use (MLU) by market area results in a small sample size in the grassland category. Market Area 1 80% MLU dryland and Market Area 2 80% MLU irrigated land have enough sales for measurement, and both are within range.

Review of the Average Acre Value Comparison Chart supports that Saline County's values are generally comparable to all surrounding counties, supporting that values are equalized.

The 2022 County Abstract of Assessment for Real Property, Form 45 Compared to the Certificate of Taxes Levied Report (CTL) reflects the reported assessment actions.

### *Equalization and Quality of Assessment*

Review of the statistics and assessment practices reveal that the values established by the county assessor have achieved equalization. Agricultural homes and outbuildings are valued using the same processes and tables that other like property in the county is valued with; therefore, they have achieved equalization. The quality of assessment of 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	12	74.77	75.33	74.03	07.20	101.76
2	5	70.30	71.39	70.82	05.33	100.80
3	7	79.70	78.14	77.03	06.52	101.44
<u>Dry</u>						
County	18	71.17	69.75	68.90	12.24	101.23
1	11	70.27	69.45	70.13	11.97	99.03
2	4	69.59	66.48	63.54	17.43	104.63
3	3	72.57	75.21	74.85	06.13	100.48
<u>Grass</u>						
County	1	87.02	87.02	87.02	00.00	100.00
3	1	87.02	87.02	87.02	00.00	100.00
<u>ALL</u>	54	74.79	75.65	74.58	11.95	101.43

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Saline County is 75%.



## 2022 Opinions of the Property Tax Administrator for Saline 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
<b>Residential Real Property</b>	93	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	96	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	75	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, 2022.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2022 Commission Summary for Saline County

### Residential Real Property - Current

Number of Sales	336	Median	92.93
Total Sales Price	\$53,804,674	Mean	93.76
Total Adj. Sales Price	\$53,804,674	Wgt. Mean	91.61
Total Assessed Value	\$49,292,955	Average Assessed Value of the Base	\$112,408
Avg. Adj. Sales Price	\$160,133	Avg. Assessed Value	\$146,705

### Confidence Interval - Current

95% Median C.I	89.83 to 94.59
95% Wgt. Mean C.I	89.38 to 93.85
95% Mean C.I	91.39 to 96.13
% of Value of the Class of all Real Property Value in the County	26.84
% of Records Sold in the Study Period	6.19
% of Value Sold in the Study Period	8.08

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	315	93	93.02
2020	291	93	93.06
2019	263	93	93.11
2018	276	96	95.86

## 2022 Commission Summary for Saline County

### Commercial Real Property - Current

Number of Sales	27	Median	95.87
Total Sales Price	\$3,422,030	Mean	98.21
Total Adj. Sales Price	\$3,422,030	Wgt. Mean	96.60
Total Assessed Value	\$3,305,670	Average Assessed Value of the Base	\$244,802
Avg. Adj. Sales Price	\$126,742	Avg. Assessed Value	\$122,432

### Confidence Interval - Current

95% Median C.I	90.26 to 100.00
95% Wgt. Mean C.I	86.64 to 106.56
95% Mean C.I	87.57 to 108.85
% of Value of the Class of all Real Property Value in the County	8.45
% of Records Sold in the Study Period	3.44
% of Value Sold in the Study Period	1.72

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	23	92	92.44
2020	23	100	96.88
2019	27	100	103.24
2018	27	96	95.96

**76 Saline**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 336  
 Total Sales Price : 53,804,674  
 Total Adj. Sales Price : 53,804,674  
 Total Assessed Value : 49,292,955  
 Avg. Adj. Sales Price : 160,133  
 Avg. Assessed Value : 146,705

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 94  
 COD : 18.09  
 PRD : 102.35

COV : 23.66  
 STD : 22.18  
 Avg. Abs. Dev : 16.81  
 MAX Sales Ratio : 160.36  
 MIN Sales Ratio : 31.02

95% Median C.I. : 89.83 to 94.59  
 95% Wgt. Mean C.I. : 89.38 to 93.85  
 95% Mean C.I. : 91.39 to 96.13

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	39	96.13	101.33	99.56	16.12	101.78	72.54	160.36	90.15 to 107.23	132,580	131,996
01-JAN-20 To 31-MAR-20	32	96.58	97.68	94.14	17.37	103.76	64.83	134.60	83.07 to 113.68	136,871	128,845
01-APR-20 To 30-JUN-20	45	103.62	104.72	102.39	16.42	102.28	62.76	156.28	93.97 to 110.25	162,619	166,513
01-JUL-20 To 30-SEP-20	44	92.48	92.72	91.30	14.89	101.56	61.94	154.28	86.03 to 97.95	148,178	135,289
01-OCT-20 To 31-DEC-20	45	93.78	91.17	95.27	20.30	95.70	37.35	154.81	81.83 to 100.60	138,694	132,140
01-JAN-21 To 31-MAR-21	26	95.32	92.93	89.34	16.72	104.02	45.25	141.86	80.13 to 104.25	171,166	152,916
01-APR-21 To 30-JUN-21	51	92.68	95.31	91.83	17.67	103.79	61.56	148.67	84.84 to 96.81	176,984	162,520
01-JUL-21 To 30-SEP-21	54	80.27	78.77	78.19	15.47	100.74	31.02	107.54	73.99 to 84.59	198,124	154,919
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	160	96.26	99.18	97.13	16.88	102.11	61.94	160.36	93.25 to 99.99	146,176	141,979
01-OCT-20 To 30-SEP-21	176	89.11	88.82	87.37	18.88	101.66	31.02	154.81	83.24 to 92.69	172,821	151,002
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	166	95.02	96.51	96.14	18.11	100.38	37.35	156.28	92.53 to 99.15	147,342	141,658
<u>ALL</u>	336	92.93	93.76	91.61	18.09	102.35	31.02	160.36	89.83 to 94.59	160,133	146,705

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	73	93.26	95.18	96.66	16.98	98.47	59.37	143.97	87.16 to 100.93	156,695	151,460
2	157	92.29	92.11	90.60	17.97	101.67	31.02	152.84	87.99 to 96.13	179,178	162,335
4	18	95.23	102.07	97.23	19.34	104.98	54.76	160.36	88.74 to 109.70	117,611	114,348
5	45	93.23	94.76	91.50	17.98	103.56	58.18	156.28	82.99 to 98.65	153,606	140,551
6	26	92.61	97.14	90.84	19.75	106.94	65.79	154.28	83.07 to 102.34	69,608	63,228
9	4	97.19	95.12	96.24	17.22	98.84	62.98	123.13	N/A	35,625	34,286
11	8	83.23	85.01	83.19	16.97	102.19	59.95	120.48	59.95 to 120.48	283,250	235,641
12	1	68.23	68.23	68.23	00.00	100.00	68.23	68.23	N/A	250,000	170,585
13	4	77.53	84.27	71.87	28.61	117.25	59.27	122.75	N/A	184,343	132,483
<u>ALL</u>	336	92.93	93.76	91.61	18.09	102.35	31.02	160.36	89.83 to 94.59	160,133	146,705

**76 Saline**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 336  
 Total Sales Price : 53,804,674  
 Total Adj. Sales Price : 53,804,674  
 Total Assessed Value : 49,292,955  
 Avg. Adj. Sales Price : 160,133  
 Avg. Assessed Value : 146,705

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 94  
 COD : 18.09  
 PRD : 102.35

COV : 23.66  
 STD : 22.18  
 Avg. Abs. Dev : 16.81  
 MAX Sales Ratio : 160.36  
 MIN Sales Ratio : 31.02

95% Median C.I. : 89.83 to 94.59  
 95% Wgt. Mean C.I. : 89.38 to 93.85  
 95% Mean C.I. : 91.39 to 96.13

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	335	92.69	93.74	91.61	18.17	102.33	31.02	160.36	89.83 to 94.57	160,492	147,023
06	1	100.60	100.60	100.60	00.00	100.00	100.60	100.60	N/A	40,000	40,240
07											
<u>ALL</u>	336	92.93	93.76	91.61	18.09	102.35	31.02	160.36	89.83 to 94.59	160,133	146,705

**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	1	85.82	85.82	85.82	00.00	100.00	85.82	85.82	N/A	4,900	4,205
Less Than 15,000	1	85.82	85.82	85.82	00.00	100.00	85.82	85.82	N/A	4,900	4,205
Less Than 30,000	11	102.34	104.05	105.41	20.22	98.71	62.98	154.28	79.19 to 140.57	24,264	25,577
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	335	93.17	93.78	91.62	18.07	102.36	31.02	160.36	90.07 to 94.59	160,596	147,131
Greater Than 14,999	335	93.17	93.78	91.62	18.07	102.36	31.02	160.36	90.07 to 94.59	160,596	147,131
Greater Than 29,999	325	92.68	93.41	91.55	17.95	102.03	31.02	160.36	89.73 to 94.57	164,732	150,805
<u>Incremental Ranges</u>											
0 TO 4,999	1	85.82	85.82	85.82	00.00	100.00	85.82	85.82	N/A	4,900	4,205
5,000 TO 14,999											
15,000 TO 29,999	10	103.30	105.87	105.78	20.43	100.09	62.98	154.28	79.19 to 140.57	26,200	27,714
30,000 TO 59,999	34	105.11	109.16	108.31	24.48	100.78	61.86	156.28	88.81 to 131.07	44,737	48,453
60,000 TO 99,999	37	101.69	102.95	102.57	23.70	100.37	40.35	160.36	89.34 to 116.17	77,084	79,065
100,000 TO 149,999	84	91.52	89.77	89.23	16.31	100.61	37.35	137.89	85.92 to 95.09	125,441	111,930
150,000 TO 249,999	117	89.32	88.48	88.55	14.79	99.92	31.02	127.92	84.84 to 93.84	185,817	164,537
250,000 TO 499,999	52	94.66	93.28	93.44	15.02	99.83	59.27	135.68	84.20 to 99.99	314,942	294,279
500,000 TO 999,999	1	94.79	94.79	94.79	00.00	100.00	94.79	94.79	N/A	510,000	483,420
1,000,000 +											
<u>ALL</u>	336	92.93	93.76	91.61	18.09	102.35	31.02	160.36	89.83 to 94.59	160,133	146,705

**76 Saline**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 27  
Total Sales Price : 3,422,030  
Total Adj. Sales Price : 3,422,030  
Total Assessed Value : 3,305,670  
Avg. Adj. Sales Price : 126,742  
Avg. Assessed Value : 122,432

MEDIAN : 96  
WGT. MEAN : 97  
MEAN : 98  
COD : 13.51  
PRD : 101.67

COV : 27.37  
STD : 26.88  
Avg. Abs. Dev : 12.95  
MAX Sales Ratio : 218.21  
MIN Sales Ratio : 58.55

95% Median C.I. : 90.26 to 100.00  
95% Wgt. Mean C.I. : 86.64 to 106.56  
95% Mean C.I. : 87.57 to 108.85

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	4	96.64	99.19	100.50	06.58	98.70	92.39	111.09	N/A	200,625	201,623
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19	1	96.88	96.88	96.88	00.00	100.00	96.88	96.88	N/A	75,000	72,660
01-JUL-19 To 30-SEP-19	1	98.34	98.34	98.34	00.00	100.00	98.34	98.34	N/A	79,000	77,690
01-OCT-19 To 31-DEC-19	1	92.61	92.61	92.61	00.00	100.00	92.61	92.61	N/A	320,000	296,345
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	1	84.46	84.46	84.46	00.00	100.00	84.46	84.46	N/A	60,000	50,675
01-JUL-20 To 30-SEP-20	3	96.92	96.19	96.22	02.32	99.97	92.44	99.20	N/A	57,438	55,267
01-OCT-20 To 31-DEC-20	5	96.35	88.42	86.70	14.75	101.98	58.55	106.53	N/A	165,583	143,566
01-JAN-21 To 31-MAR-21	2	165.08	165.08	176.04	32.18	93.77	111.95	218.21	N/A	69,300	121,998
01-APR-21 To 30-JUN-21	5	88.70	88.43	88.08	03.27	100.40	82.45	93.70	N/A	86,400	76,102
01-JUL-21 To 30-SEP-21	4	99.26	94.89	95.92	12.91	98.93	68.30	112.74	N/A	128,675	123,419
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	6	97.61	98.66	100.04	04.59	98.62	92.39	111.09	92.39 to 111.09	159,417	159,473
01-OCT-19 To 30-SEP-20	5	92.61	93.13	92.85	04.15	100.30	84.46	99.20	N/A	110,463	102,564
01-OCT-20 To 30-SEP-21	16	94.79	99.62	95.96	19.68	103.81	58.55	218.21	82.45 to 106.53	119,576	114,751
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	3	96.88	95.94	94.24	01.97	101.80	92.61	98.34	N/A	158,000	148,898
01-JAN-20 To 31-DEC-20	9	96.35	90.57	88.12	10.41	102.78	58.55	106.53	78.82 to 101.87	117,803	103,812
<u>ALL</u>	27	95.87	98.21	96.60	13.51	101.67	58.55	218.21	90.26 to 100.00	126,742	122,432

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	2	96.64	96.64	96.65	00.30	99.99	96.35	96.92	N/A	73,750	71,278
2	16	94.79	94.31	93.82	07.75	100.52	58.55	111.09	92.39 to 101.87	179,202	168,126
4	2	81.64	81.64	82.31	03.45	99.19	78.82	84.46	N/A	48,500	39,920
5	6	93.95	112.23	127.02	32.88	88.36	68.30	218.21	68.30 to 218.21	50,683	64,379
6	1	112.74	112.74	112.74	00.00	100.00	112.74	112.74	N/A	6,200	6,990
<u>ALL</u>	27	95.87	98.21	96.60	13.51	101.67	58.55	218.21	90.26 to 100.00	126,742	122,432

**76 Saline**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 27  
 Total Sales Price : 3,422,030  
 Total Adj. Sales Price : 3,422,030  
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 Avg. Adj. Sales Price : 126,742  
 Avg. Assessed Value : 122,432

MEDIAN : 96  
 WGT. MEAN : 97  
 MEAN : 98  
 COD : 13.51  
 PRD : 101.67

COV : 27.37  
 STD : 26.88  
 Avg. Abs. Dev : 12.95  
 MAX Sales Ratio : 218.21  
 MIN Sales Ratio : 58.55

95% Median C.I. : 90.26 to 100.00  
 95% Wgt. Mean C.I. : 86.64 to 106.56  
 95% Mean C.I. : 87.57 to 108.85

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	26	94.79	98.14	96.02	14.02	102.21	58.55	218.21	90.26 to 99.20	112,386	107,910
04	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	500,000	500,000
<u>ALL</u>	27	95.87	98.21	96.60	13.51	101.67	58.55	218.21	90.26 to 100.00	126,742	122,432

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	112.74	112.74	112.74	00.00	100.00	112.74	112.74	N/A	6,200	6,990
Less Than 30,000	2	99.88	99.88	92.68	12.88	107.77	87.02	112.74	N/A	14,100	13,068
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	27	95.87	98.21	96.60	13.51	101.67	58.55	218.21	90.26 to 100.00	126,742	122,432
Greater Than 14,999	26	94.79	97.65	96.57	13.50	101.12	58.55	218.21	90.26 to 99.20	131,378	126,872
Greater Than 29,999	25	95.87	98.07	96.63	13.52	101.49	58.55	218.21	92.39 to 99.20	135,753	131,181
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	112.74	112.74	112.74	00.00	100.00	112.74	112.74	N/A	6,200	6,990
15,000 TO 29,999	1	87.02	87.02	87.02	00.00	100.00	87.02	87.02	N/A	22,000	19,145
30,000 TO 59,999	7	92.44	90.38	91.37	10.60	98.92	68.30	111.95	68.30 to 111.95	46,474	42,461
60,000 TO 99,999	8	96.90	110.84	112.81	18.57	98.25	84.46	218.21	84.46 to 218.21	74,502	84,049
100,000 TO 149,999	4	91.33	94.05	94.30	08.42	99.73	82.45	111.09	N/A	131,875	124,358
150,000 TO 249,999	1	102.65	102.65	102.65	00.00	100.00	102.65	102.65	N/A	165,000	169,380
250,000 TO 499,999	4	94.24	88.39	89.31	13.59	98.97	58.55	106.53	N/A	320,000	285,776
500,000 TO 999,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	500,000	500,000
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	27	95.87	98.21	96.60	13.51	101.67	58.55	218.21	90.26 to 100.00	126,742	122,432



**76 Saline**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 27  
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MEDIAN : 96  
 WGT. MEAN : 97  
 MEAN : 98  
 COD : 13.51  
 PRD : 101.67

COV : 27.37  
 STD : 26.88  
 Avg. Abs. Dev : 12.95  
 MAX Sales Ratio : 218.21  
 MIN Sales Ratio : 58.55

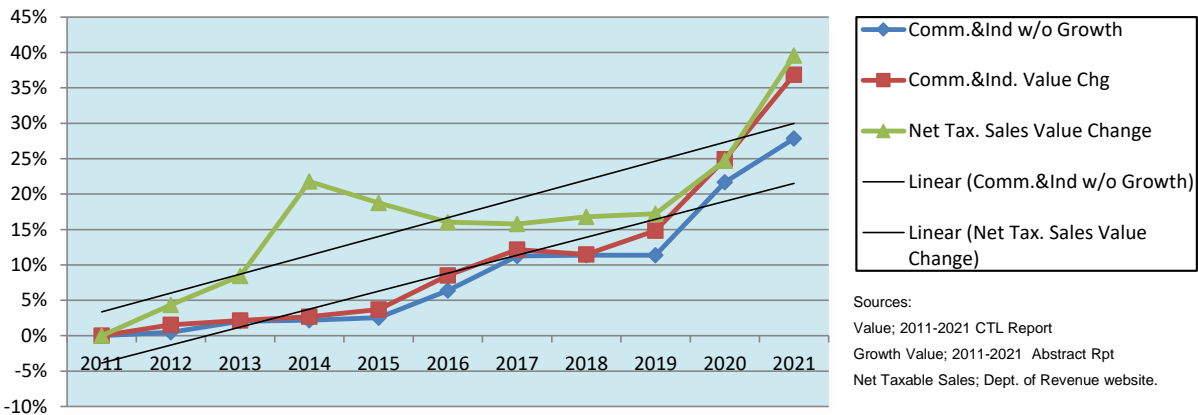
95% Median C.I. : 90.26 to 100.00  
 95% Wgt. Mean C.I. : 86.64 to 106.56  
 95% Mean C.I. : 87.57 to 108.85

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
297	1	95.87	95.87	95.87	00.00	100.00	95.87	95.87	N/A	300,000	287,595
340	1	101.87	101.87	101.87	00.00	100.00	101.87	101.87	N/A	60,915	62,055
344	5	93.70	94.85	93.59	02.25	101.35	92.39	99.20	N/A	129,000	120,726
350	2	84.82	84.82	75.47	30.97	112.39	58.55	111.09	N/A	221,250	166,985
352	1	218.21	218.21	218.21	00.00	100.00	218.21	218.21	N/A	83,600	182,425
353	6	91.35	91.23	90.42	05.10	100.90	82.45	98.34	82.45 to 98.34	81,803	73,966
384	1	68.30	68.30	68.30	00.00	100.00	68.30	68.30	N/A	43,500	29,710
406	2	95.78	95.78	83.69	17.71	114.45	78.82	112.74	N/A	21,600	18,078
442	2	107.30	107.30	104.98	04.33	102.21	102.65	111.95	N/A	110,000	115,475
494	3	96.92	96.73	99.18	02.31	97.53	93.28	100.00	N/A	205,833	204,140
528	2	97.62	97.62	104.17	09.14	93.71	88.70	106.53	N/A	207,500	216,145
582	1	84.46	84.46	84.46	00.00	100.00	84.46	84.46	N/A	60,000	50,675
<u>ALL</u>	<u>27</u>	95.87	98.21	96.60	13.51	101.67	58.55	218.21	90.26 to 100.00	126,742	122,432

### 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
2011	\$ 136,799,780	\$ 2,821,470	2.06%	\$ 133,978,310		\$ 74,265,090	
2012	\$ 138,908,790	\$ 1,450,340	1.04%	\$ 137,458,450	0.48%	\$ 77,487,367	4.34%
2013	\$ 139,759,575	\$ 192,570	0.14%	\$ 139,567,005	0.47%	\$ 80,534,652	3.93%
2014	\$ 140,474,985	\$ 685,740	0.49%	\$ 139,789,245	0.02%	\$ 90,429,706	12.29%
2015	\$ 141,876,320	\$ 1,615,050	1.14%	\$ 140,261,270	-0.15%	\$ 88,190,883	-2.48%
2016	\$ 148,447,250	\$ 2,927,435	1.97%	\$ 145,519,815	2.57%	\$ 86,172,649	-2.29%
2017	\$ 153,426,780	\$ 1,208,540	0.79%	\$ 152,218,240	2.54%	\$ 85,985,758	-0.22%
2018	\$ 152,526,290	\$ 174,495	0.11%	\$ 152,351,795	-0.70%	\$ 86,739,339	0.88%
2019	\$ 157,095,795	\$ 4,736,230	3.01%	\$ 152,359,565	-0.11%	\$ 87,049,626	0.36%
2020	\$ 170,895,795	\$ 4,461,055	2.61%	\$ 166,434,740	5.94%	\$ 92,626,660	6.41%
2021	\$ 187,236,600	\$ 12,341,425	6.59%	\$ 174,895,175	2.34%	\$ 103,658,247	11.91%
<b>Ann %chg</b>	<b>3.19%</b>			<b>Average</b>	<b>1.34%</b>	3.39%	<b>3.51%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.48%	1.54%	4.34%
2013	2.02%	2.16%	8.44%
2014	2.19%	2.69%	21.77%
2015	2.53%	3.71%	18.75%
2016	6.37%	8.51%	16.03%
2017	11.27%	12.15%	15.78%
2018	11.37%	11.50%	16.80%
2019	11.37%	14.84%	17.21%
2020	21.66%	24.92%	24.72%
2021	27.85%	36.87%	39.58%

County Number	76
County Name	Saline

**76 Saline**  
**AGRICULTURAL LAND**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 54  
 Total Sales Price : 36,200,833  
 Total Adj. Sales Price : 36,200,833  
 Total Assessed Value : 26,998,860  
 Avg. Adj. Sales Price : 670,386  
 Avg. Assessed Value : 499,979

MEDIAN : 75  
 WGT. MEAN : 75  
 MEAN : 76  
 COD : 11.95  
 PRD : 101.43

COV : 16.55  
 STD : 12.52  
 Avg. Abs. Dev : 08.94  
 MAX Sales Ratio : 108.80  
 MIN Sales Ratio : 43.92

95% Median C.I. : 71.93 to 77.04  
 95% Wgt. Mean C.I. : 71.40 to 77.76  
 95% Mean C.I. : 72.31 to 78.99

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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-18 To 31-DEC-18	7	74.94	78.98	73.93	12.20	106.83	64.79	95.17	64.79 to 95.17	794,555	587,394
01-JAN-19 To 31-MAR-19	5	71.66	71.23	70.74	03.64	100.69	66.64	74.76	N/A	819,308	579,593
01-APR-19 To 30-JUN-19	4	71.42	78.46	77.95	17.11	100.65	62.21	108.80	N/A	337,315	262,935
01-JUL-19 To 30-SEP-19	2	72.96	72.96	71.96	04.52	101.39	69.66	76.26	N/A	851,925	613,048
01-OCT-19 To 31-DEC-19	2	67.15	67.15	66.88	10.78	100.40	59.91	74.39	N/A	385,250	257,640
01-JAN-20 To 31-MAR-20	5	76.13	77.21	73.76	05.77	104.68	71.93	87.02	N/A	621,349	458,284
01-APR-20 To 30-JUN-20	5	74.52	72.28	71.28	08.66	101.40	60.76	81.63	N/A	559,571	398,850
01-JUL-20 To 30-SEP-20	1	74.80	74.80	74.80	00.00	100.00	74.80	74.80	N/A	204,000	152,585
01-OCT-20 To 31-DEC-20	10	77.76	76.53	77.33	11.90	98.97	43.92	98.36	62.79 to 89.53	731,541	565,728
01-JAN-21 To 31-MAR-21	6	81.00	79.44	76.97	11.10	103.21	62.70	93.10	62.70 to 93.10	419,103	322,600
01-APR-21 To 30-JUN-21	3	92.80	91.28	92.26	10.61	98.94	75.74	105.30	N/A	803,223	741,053
01-JUL-21 To 30-SEP-21	4	63.76	60.98	67.31	09.85	90.60	46.08	70.30	N/A	1,092,625	735,433
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	18	73.29	76.04	73.06	10.63	104.08	62.21	108.80	69.07 to 76.26	706,196	515,976
01-OCT-19 To 30-SEP-20	13	74.52	73.58	72.01	07.31	102.18	59.91	87.02	66.54 to 78.92	529,162	381,041
01-OCT-20 To 30-SEP-21	23	77.04	76.51	76.81	14.64	99.61	43.92	105.30	69.86 to 83.21	722,182	554,685
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	13	71.66	73.09	71.86	08.92	101.71	59.91	108.80	66.64 to 74.76	609,242	437,775
01-JAN-20 To 31-DEC-20	21	76.49	75.60	75.21	09.45	100.52	43.92	98.36	72.06 to 79.70	639,238	480,740
<u>ALL</u>	54	74.79	75.65	74.58	11.95	101.43	43.92	108.80	71.93 to 77.04	670,386	499,979

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	18	74.87	75.78	75.04	13.33	100.99	46.08	108.80	69.66 to 76.49	464,612	348,643
2	12	74.58	73.82	72.96	12.43	101.18	43.92	105.30	66.54 to 78.92	853,234	622,533
3	24	75.26	76.46	75.30	10.63	101.54	60.76	98.36	69.86 to 81.63	733,292	552,203
<u>ALL</u>	54	74.79	75.65	74.58	11.95	101.43	43.92	108.80	71.93 to 77.04	670,386	499,979

**76 Saline**  
**AGRICULTURAL LAND**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 54  
 Total Sales Price : 36,200,833  
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 Total Assessed Value : 26,998,860  
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 Avg. Assessed Value : 499,979

MEDIAN : 75  
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 COD : 11.95  
 PRD : 101.43

COV : 16.55  
 STD : 12.52  
 Avg. Abs. Dev : 08.94  
 MAX Sales Ratio : 108.80  
 MIN Sales Ratio : 43.92

95% Median C.I. : 71.93 to 77.04  
 95% Wgt. Mean C.I. : 71.40 to 77.76  
 95% Mean C.I. : 72.31 to 78.99

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	5	79.70	77.47	75.95	04.25	102.00	67.40	81.63	N/A	822,860	624,942
2	2	72.67	72.67	70.54	07.25	103.02	67.40	77.94	N/A	926,000	653,225
3	3	80.67	80.67	80.37	00.79	100.37	79.70	81.63	N/A	754,100	606,087
<b>Dry</b>											
County	9	72.57	71.98	70.29	12.13	102.40	43.92	95.09	62.21 to 82.82	428,029	300,874
1	4	73.50	76.08	75.37	12.16	100.94	62.21	95.09	N/A	461,653	347,941
2	3	74.39	67.04	62.44	17.44	107.37	43.92	82.82	N/A	427,316	266,802
3	2	71.22	71.22	71.26	01.91	99.94	69.86	72.57	N/A	361,849	257,850
<b>ALL</b>	<b>54</b>	<b>74.79</b>	<b>75.65</b>	<b>74.58</b>	<b>11.95</b>	<b>101.43</b>	<b>43.92</b>	<b>108.80</b>	<b>71.93 to 77.04</b>	<b>670,386</b>	<b>499,979</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	12	74.77	75.33	74.03	07.20	101.76	66.54	89.53	67.40 to 80.67	1,083,575	802,207
2	5	70.30	71.39	70.82	05.33	100.80	66.54	77.94	N/A	1,253,600	887,742
3	7	79.70	78.14	77.03	06.52	101.44	66.64	89.53	66.64 to 89.53	962,129	741,111
<b>Dry</b>											
County	18	71.17	69.75	68.90	12.24	101.23	43.92	95.09	62.70 to 74.94	499,401	344,065
1	11	70.27	69.45	70.13	11.97	99.03	46.08	95.09	59.91 to 76.49	502,527	352,418
2	4	69.59	66.48	63.54	17.43	104.63	43.92	82.82	N/A	606,647	385,491
3	3	72.57	75.21	74.85	06.13	100.48	69.86	83.21	N/A	344,947	258,202
<b>Grass</b>											
County	1	87.02	87.02	87.02	00.00	100.00	87.02	87.02	N/A	166,469	144,865
3	1	87.02	87.02	87.02	00.00	100.00	87.02	87.02	N/A	166,469	144,865
<b>ALL</b>	<b>54</b>	<b>74.79</b>	<b>75.65</b>	<b>74.58</b>	<b>11.95</b>	<b>101.43</b>	<b>43.92</b>	<b>108.80</b>	<b>71.93 to 77.04</b>	<b>670,386</b>	<b>499,979</b>

## Saline County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	4,700	4,700	3,847	3,850	3,800	3,800	3,650	3,650	4,074
Fillmore	2	6,500	6,300	6,200	6,100	n/a	5,400	5,400	5,350	6,194
Lancaster	1	6,975	6,194	5,790	5,408	5,000	4,800	4,581	4,389	5,315
Gage	1	5,306	n/a	5,062	5,078	4,393	n/a	3,981	3,980	4,769
Saline	2	5,697	5,699	5,596	5,499	5,100	4,900	4,498	4,300	5,465
Gage	1	5,306	n/a	5,062	5,078	4,393	n/a	3,981	3,980	4,769
Jefferson	1	4,430	6,514	6,214	4,102	4,095	n/a	4,241	2,546	5,279
Thayer	1	6,025	5,875	5,775	5,625	5,425	5,275	5,150	5,150	5,688
Fillmore	2	6,500	6,300	6,200	6,100	n/a	5,400	5,400	5,350	6,194
Saline	3	6,662	6,540	6,536	6,465	6,175	5,390	5,384	5,138	6,403
Seward	1	7,100	7,000	6,497	6,499	6,500	5,600	4,900	4,391	6,453
Seward	2	6,800	6,700	6,300	6,100	5,800	4,900	4,600	3,800	6,243
Lancaster	1	6,975	6,194	5,790	5,408	5,000	4,800	4,581	4,389	5,315
Fillmore	1	6,500	6,300	6,200	6,100	5,899	5,600	5,400	5,350	6,142
York	1	6,800	6,800	6,499	6,500	n/a	5,997	5,800	5,800	6,636

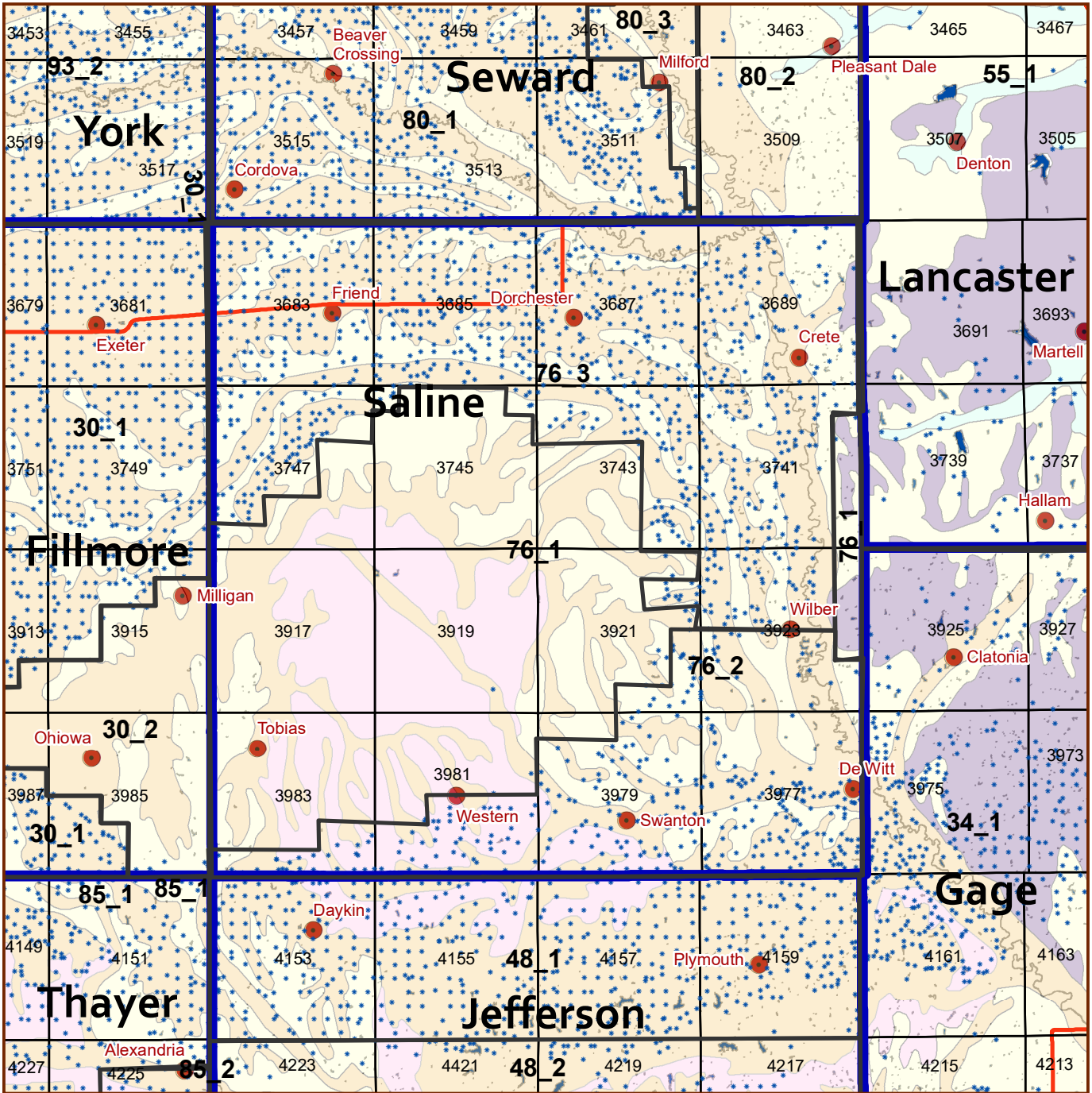
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	3,498	3,499	3,398	3,399	3,295	3,273	3,089	3,082	3,377
Fillmore	2	3,455	3,405	3,350	3,200	3,050	3,050	2,950	2,750	3,304
Lancaster	1	5,402	4,896	4,523	4,212	4,021	3,538	3,515	3,220	4,085
Gage	1	4,000	4,000	3,720	3,720	3,040	n/a	2,490	2,490	3,230
Saline	2	3,699	3,598	3,548	3,447	3,300	3,200	3,199	3,150	3,495
Gage	1	4,000	4,000	3,720	3,720	3,040	n/a	2,490	2,490	3,230
Jefferson	1	3,245	4,759	4,649	2,620	n/a	2,620	2,730	1,626	3,530
Thayer	1	3,300	3,300	3,110	3,110	2,745	2,745	2,645	2,645	3,072
Fillmore	2	3,455	3,405	3,350	3,200	3,050	3,050	2,950	2,750	3,304
Saline	3	3,866	3,863	3,553	3,508	3,445	3,398	3,392	3,249	3,597
Seward	1	5,300	5,200	4,750	4,750	4,700	3,500	3,200	2,900	4,598
Seward	2	5,300	5,200	4,750	4,750	4,700	3,496	3,200	2,900	4,251
Lancaster	1	5,402	4,896	4,523	4,212	4,021	3,538	3,515	3,220	4,085
Fillmore	1	3,755	3,650	3,400	3,400	3,300	3,100	3,100	3,000	3,451
York	1	4,800	4,994	4,500	4,500	4,397	n/a	4,400	4,400	4,692

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	1,808	1,814	1,795	n/a	n/a	n/a	n/a	1,425	1,801
Fillmore	2	1,500	1,500	1,400	n/a	n/a	n/a	n/a	n/a	1,448
Lancaster	1	2,163	2,155	2,151	-	2,134	2,122	2,152	2,095	2,156
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Saline	2	1,818	1,815	1,795	n/a	n/a	n/a	n/a	1,425	1,804
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Jefferson	1	1,580	1,567	1,600	1,600	n/a	n/a	n/a	1,600	1,587
Thayer	1	1,370	1,370	1,370	n/a	1,370	1,370	n/a	1,370	1,370
Fillmore	2	1,500	1,500	1,400	n/a	n/a	n/a	n/a	n/a	1,448
Saline	3	1,810	1,815	1,794	n/a	n/a	n/a	n/a	1,425	1,802
Seward	1	2,247	2,248	2,098	n/a	2,100	n/a	n/a	1,500	2,207
Seward	2	2,249	2,250	2,100	n/a	2,100	n/a	n/a	1,500	2,199
Lancaster	1	2,163	2,155	2,151	-	2,134	2,122	2,152	2,095	2,156
Fillmore	1	1,500	1,500	1,400	n/a	n/a	1,400	n/a	n/a	1,461
York	1	1,621	1,622	1,606	1,600	n/a	n/a	n/a	1,316	1,611

County	Mkt Area	CRP	TIMBER	WASTE
Saline	1	1,802	n/a	100
Fillmore	2	1,409	n/a	626
Lancaster	1	2,156	n/a	898
Gage	1	2,784	n/a	200
Saline	2	1,801	n/a	100
Gage	1	2,784	n/a	200
Jefferson	1	n/a	n/a	200
Thayer	1	2,297	n/a	200
Fillmore	2	1,409	n/a	626
Saline	3	1,772	n/a	107
Seward	1	2,548	802	100
Seward	2	2,568	800	101
Lancaster	1	2,156	n/a	898
Fillmore	1	1,429	n/a	381
York	1	800	n/a	600

Source: 2022 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.

# SALINE COUNTY



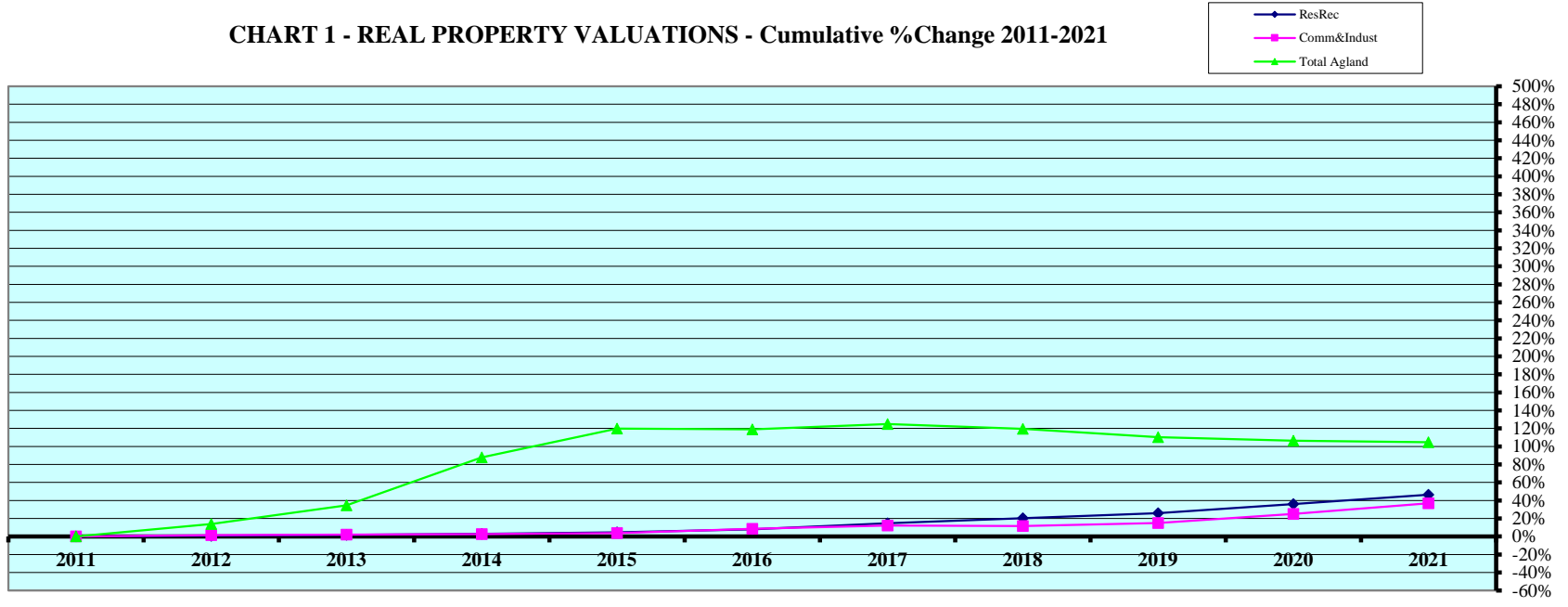
**Legend**

- 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 2011-2021**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	385,834,030	-	-	-	136,799,780	-	-	-	653,180,160	-	-	-
2012	388,505,640	2,671,610	0.69%	0.69%	138,908,790	2,109,010	1.54%	1.54%	743,360,555	90,180,395	13.81%	13.81%
2013	392,760,430	4,254,790	1.10%	1.80%	139,759,575	850,785	0.61%	2.16%	878,189,585	134,829,030	18.14%	34.45%
2014	396,876,925	4,116,495	1.05%	2.86%	140,474,985	715,410	0.51%	2.69%	1,226,866,655	348,677,070	39.70%	87.83%
2015	403,531,380	6,654,455	1.68%	4.59%	141,876,320	1,401,335	1.00%	3.71%	1,434,951,555	208,084,900	16.96%	119.69%
2016	416,533,790	13,002,410	3.22%	7.96%	148,447,250	6,570,930	4.63%	8.51%	1,429,729,605	-5,221,950	-0.36%	118.89%
2017	442,602,695	26,068,905	6.26%	14.71%	153,426,780	4,979,530	3.35%	12.15%	1,468,899,855	39,170,250	2.74%	124.88%
2018	464,357,910	21,755,215	4.92%	20.35%	152,526,290	-900,490	-0.59%	11.50%	1,433,969,370	-34,930,485	-2.38%	119.54%
2019	486,056,890	21,698,980	4.67%	25.98%	157,095,795	4,569,505	3.00%	14.84%	1,373,394,725	-60,574,645	-4.22%	110.26%
2020	524,378,995	38,322,105	7.88%	35.91%	170,895,795	13,800,000	8.78%	24.92%	1,347,878,475	-25,516,250	-1.86%	106.36%
2021	564,836,225	40,457,230	7.72%	46.39%	187,236,600	16,340,805	9.56%	36.87%	1,336,583,295	-11,295,180	-0.84%	104.63%

Rate Annual %chg: Residential & Recreational **3.88%**

Commercial & Industrial **3.19%**

Agricultural Land **7.42%**

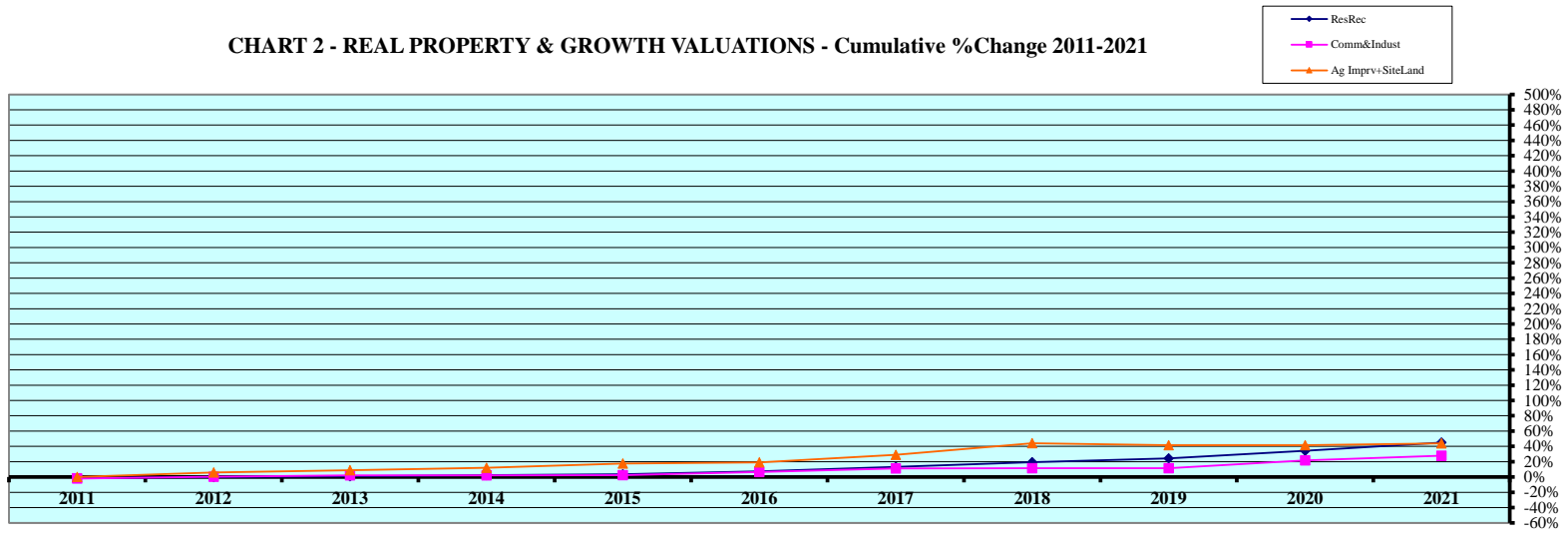
Cnty# **76**  
County **SALINE**

**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 2011-2021



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2011	385,834,030	4,930,990	1.28%	380,903,040	-	-1.28%	136,799,780	2,821,470	2.06%	133,978,310	-	-2.06%	
2012	388,505,640	3,530,050	0.91%	384,975,590	-0.22%	-0.22%	138,908,790	1,450,340	1.04%	137,458,450	0.48%	0.48%	
2013	392,760,430	3,434,545	0.87%	389,325,885	0.21%	0.91%	139,759,575	192,570	0.14%	139,567,005	0.47%	2.02%	
2014	396,876,925	2,356,060	0.59%	394,520,865	0.45%	2.25%	140,474,985	685,740	0.49%	139,789,245	0.02%	2.19%	
2015	403,531,380	4,248,001	1.05%	399,283,379	0.61%	3.49%	141,876,320	1,615,050	1.14%	140,261,270	-0.15%	2.53%	
2016	416,533,790	2,616,330	0.63%	413,917,460	2.57%	7.28%	148,447,250	2,927,435	1.97%	145,519,815	2.57%	6.37%	
2017	442,602,695	6,199,725	1.40%	436,402,970	4.77%	13.11%	153,426,780	1,208,540	0.79%	152,218,240	2.54%	11.27%	
2018	464,357,910	4,052,625	0.87%	460,305,285	4.00%	19.30%	152,526,290	174,495	0.11%	152,351,795	-0.70%	11.37%	
2019	486,056,890	6,289,155	1.29%	479,767,735	3.32%	24.35%	157,095,795	4,736,230	3.01%	152,359,565	-0.11%	11.37%	
2020	524,378,995	6,192,500	1.18%	518,186,495	6.61%	34.30%	170,895,795	4,461,055	2.61%	166,434,740	5.94%	21.66%	
2021	564,836,225	5,524,465	0.98%	559,311,760	6.66%	44.96%	187,236,600	12,341,425	6.59%	174,895,175	2.34%	27.85%	
Rate Ann%chg	3.88%			Resid & Recreat w/o growth			3.19%			C & I w/o growth			1.34%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	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
2011	45,587,865	30,015,400	75,603,265	1,807,080	2.39%	73,796,185	-	-
2012	51,530,345	31,479,395	83,009,740	2,848,990	3.43%	80,160,750	6.03%	6.03%
2013	52,185,825	33,043,955	85,229,780	2,918,740	3.42%	82,311,040	-0.84%	8.87%
2014	53,026,495	34,321,080	87,347,575	2,712,515	3.11%	84,635,060	-0.70%	11.95%
2015	55,660,580	35,210,495	90,871,075	1,897,605	2.09%	88,973,470	1.86%	17.68%
2016	55,362,765	35,775,975	91,138,740	1,075,110	1.18%	90,063,630	-0.89%	19.13%
2017	55,608,215	43,668,000	99,276,215	1,728,400	1.74%	97,547,815	7.03%	29.03%
2018	58,328,120	52,742,535	111,070,655	2,145,320	1.93%	108,925,335	9.72%	44.07%
2019	57,505,260	50,884,210	108,389,470	1,376,625	1.27%	107,012,845	-3.65%	41.55%
2020	57,767,935	51,093,615	108,861,550	1,923,295	1.77%	106,938,255	-1.34%	41.45%
2021	58,611,965	51,838,295	110,450,260	1,695,860	1.54%	108,754,400	-0.10%	43.85%
Rate Ann%chg	2.54%	5.62%	3.86%	Ag Imprv+Site w/o growth			1.71%	

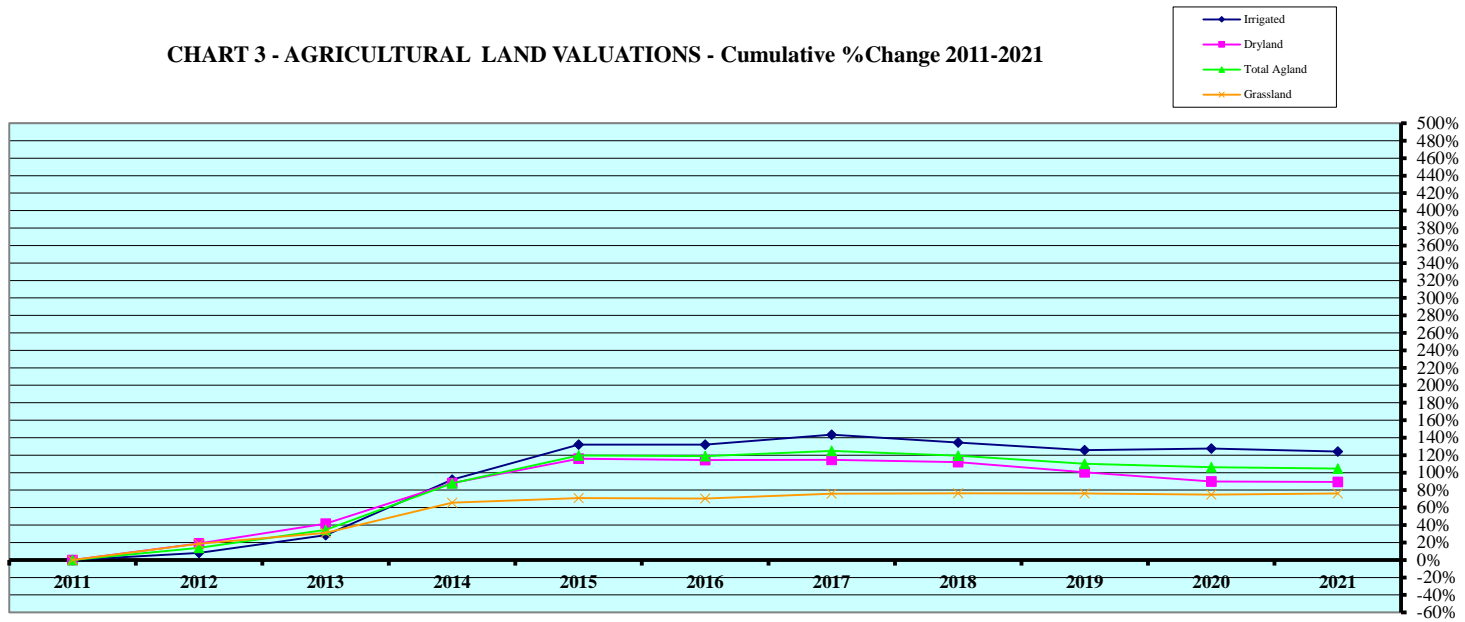
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 76  
County SALINE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



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
2011	309,260,380	-	-	-	287,090,455	-	-	-	56,563,970	-	-	-
2012	334,229,130	24,968,750	8.07%	8.07%	341,750,950	54,660,495	19.04%	19.04%	67,112,845	10,548,875	18.65%	18.65%
2013	397,170,270	62,941,140	18.83%	28.43%	406,663,425	64,912,475	18.99%	41.65%	74,078,515	6,965,670	10.38%	30.96%
2014	593,429,715	196,259,445	49.41%	91.89%	539,453,225	132,789,800	32.65%	87.90%	93,704,715	19,626,200	26.49%	65.66%
2015	718,088,220	124,658,505	21.01%	132.20%	619,974,260	80,521,035	14.93%	115.95%	96,595,850	2,891,135	3.09%	70.77%
2016	717,461,610	-626,610	-0.09%	131.99%	615,675,600	-4,298,660	-0.69%	114.45%	96,291,900	-303,950	-0.31%	70.24%
2017	752,997,260	35,535,650	4.95%	143.48%	616,043,420	367,820	0.06%	114.58%	99,491,915	3,200,015	3.32%	75.89%
2018	725,086,280	-27,910,980	-3.71%	134.46%	608,826,295	-7,217,125	-1.17%	112.07%	99,746,010	254,095	0.26%	76.34%
2019	698,276,370	-26,809,910	-3.70%	125.79%	575,226,905	-33,599,390	-5.52%	100.36%	99,572,820	-173,190	-0.17%	76.04%
2020	703,671,390	5,395,020	0.77%	127.53%	544,938,520	-30,288,385	-5.27%	89.81%	98,955,730	-617,090	-0.62%	74.94%
2021	693,252,135	-10,419,255	-1.48%	124.16%	543,435,400	-1,503,120	-0.28%	89.29%	99,578,255	622,525	0.63%	76.05%

Rate Ann.%chg: Irrigated **8.41%** Dryland **6.59%** Grassland **5.82%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	211,625	-	-	-	53,730	-	-	-	653,180,160	-	-	-
2012	213,900	2,275	1.08%	1.08%	53,730	0	0.00%	0.00%	743,360,555	90,180,395	13.81%	13.81%
2013	223,645	9,745	4.56%	5.68%	53,730	0	0.00%	0.00%	878,189,585	134,829,030	18.14%	34.45%
2014	225,270	1,625	0.73%	6.45%	53,730	0	0.00%	0.00%	1,226,866,655	348,677,070	39.70%	87.83%
2015	240,715	15,445	6.86%	13.75%	52,510	-1,220	-2.27%	-2.27%	1,434,951,555	208,084,900	16.96%	119.69%
2016	247,985	7,270	3.02%	17.18%	52,510	0	0.00%	-2.27%	1,429,729,605	-5,221,950	-0.36%	118.89%
2017	314,750	66,765	26.92%	48.73%	52,510	0	0.00%	-2.27%	1,468,899,855	39,170,250	2.74%	124.88%
2018	259,535	-55,215	-17.54%	22.64%	51,250	-1,260	-2.40%	-4.62%	1,433,969,370	-34,930,485	-2.38%	119.54%
2019	267,380	7,845	3.02%	26.35%	51,250	0	0.00%	-4.62%	1,373,394,725	-60,574,645	-4.22%	110.26%
2020	261,585	-5,795	-2.17%	23.61%	51,250	0	0.00%	-4.62%	1,347,878,475	-25,516,250	-1.86%	106.36%
2021	266,255	4,670	1.79%	25.81%	51,250	0	0.00%	-4.62%	1,336,583,295	-11,295,180	-0.84%	104.63%

Cnty# **76**  
County **SALINE**

Rate Ann.%chg: Total Agric Land **7.42%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	262,051,265	99,718	2,628			237,252,035	175,959	1,348			81,700,995	133,333	613		
2012	308,790,220	100,588	3,070	16.82%	16.82%	287,469,150	175,038	1,642	21.80%	21.80%	89,688,965	135,300	663	8.18%	9.46%
2013	334,263,135	102,799	3,252	5.92%	23.73%	342,328,590	173,126	1,977	20.40%	46.65%	89,574,800	130,628	686	3.44%	13.24%
2014	395,227,155	104,431	3,785	16.39%	44.01%	408,272,670	171,339	2,383	20.51%	76.72%	97,239,960	127,646	762	11.09%	25.80%
2015	592,771,350	108,026	5,487	44.99%	108.81%	540,489,190	167,796	3,221	35.18%	138.90%	128,539,130	127,483	1,008	32.36%	66.50%
2016	717,897,770	110,943	6,471	17.92%	146.23%	620,806,625	164,812	3,767	16.94%	179.36%	149,636,865	127,257	1,176	16.62%	94.17%
2017	717,938,630	111,725	6,426	-0.69%	144.52%	616,162,955	163,807	3,762	-0.14%	178.97%	164,929,515	127,713	1,291	9.83%	113.25%
2018	752,250,205	111,877	6,724	4.64%	155.86%	617,620,810	163,449	3,779	0.46%	180.25%	174,353,050	127,360	1,369	6.01%	126.06%
2019	725,621,690	112,612	6,444	-4.17%	145.20%	610,290,225	162,466	3,756	-0.59%	178.60%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	698,788,235	113,066	6,180	-4.09%	135.18%	575,419,435	161,604	3,561	-5.21%	164.08%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	703,171,185	113,589	6,190	0.16%	135.56%	545,414,070	161,333	3,381	-5.06%	150.73%	99,024,810	63,856	1,551	20.28%	153.08%

Rate Annual %chg Average Value/Acre: **8.95%**

**9.63%**

**9.73%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	207,910	1,996	104			0	0				553,107,995	341,770	1,618		
2012	210,795	2,025	104	-0.06%	-0.06%	0	0				652,999,140	341,774	1,911	18.06%	18.06%
2013	210,930	2,026	104	0.00%	-0.06%	0	0				743,596,735	341,855	2,175	13.85%	34.41%
2014	215,405	2,071	104	-0.09%	-0.14%	0	0				743,596,735	341,845	2,568	18.07%	58.70%
2015	222,450	2,144	104	-0.23%	-0.37%	0	0				1,226,971,435	341,620	3,592	39.84%	121.93%
2016	229,775	2,217	104	-0.12%	-0.49%	0	0				1,435,462,280	341,631	4,202	16.99%	159.63%
2017	245,605	2,373	104	-0.14%	-0.63%	0	0				1,430,467,970	341,523	4,188	-0.32%	158.81%
2018	247,760	2,396	103	-0.08%	-0.71%	0	0				1,469,134,320	341,420	4,303	2.73%	165.89%
2019	258,720	2,505	103	-0.15%	-0.85%	0	0				1,435,384,475	341,551	4,203	-2.33%	159.68%
2020	259,835	2,516	103	-0.01%	-0.87%	0	0				1,373,904,980	341,320	4,025	-4.22%	148.73%
2021	261,330	2,531	103	-0.02%	-0.89%	0	0				1,347,871,395	341,310	3,949	-1.89%	144.02%

76  
SALINE

Rate Annual %chg Average Value/Acre: **9.33%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

**CHART 4**

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
14,292	<b>SALINE</b>	125,229,131	59,690,646	34,951,044	561,121,670	137,239,550	49,997,050	3,714,555	1,336,583,295	59,392,220	52,408,005	0	2,420,327,166
cnty sectorvalue % of total value:		5.17%	2.47%	1.44%	23.18%	5.67%	2.07%	0.15%	55.22%	2.45%	2.17%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,960	<b>CRETE</b>	10,308,869	4,285,232	4,738,054	237,246,675	64,174,440	7,452,650	288,990	203,460	0	8,260	0	328,706,630
48.70%	%sector of county sector	8.23%	7.18%	13.56%	42.28%	46.76%	14.91%	7.78%	0.02%		0.02%		13.58%
	%sector of municipality	3.14%	1.30%	1.44%	72.18%	19.52%	2.27%	0.09%	0.06%		0.00%		100.00%
513	<b>DEWITT</b>	6,839,866	571,542	488,711	17,645,645	1,554,350	1,500,000	0	7,200	0	0	0	28,607,314
3.59%	%sector of county sector	5.46%	0.96%	1.40%	3.14%	1.13%	3.00%		0.00%				1.18%
	%sector of municipality	23.91%	2.00%	1.71%	61.68%	5.43%	5.24%		0.03%				100.00%
586	<b>DORCHESTER</b>	1,150,286	565,559	660,551	26,010,045	10,288,715	0	0	217,320	0	0	0	38,892,476
4.10%	%sector of county sector	0.92%	0.95%	1.89%	4.64%	7.50%			0.02%				1.61%
	%sector of municipality	2.96%	1.45%	1.70%	66.88%	26.45%			0.56%				100.00%
1,027	<b>FRIEND</b>	2,930,501	1,252,556	1,763,176	50,670,455	4,880,780	1,284,220	45,450	16,640	0	0	0	62,843,778
7.19%	%sector of county sector	2.34%	2.10%	5.04%	9.03%	3.56%	2.57%	1.22%	0.00%				2.60%
	%sector of municipality	4.66%	1.99%	2.81%	80.63%	7.77%	2.04%	0.07%	0.03%				100.00%
94	<b>SWANTON</b>	96,302	131,750	6,071	2,674,600	1,216,775	0	0	39,970	0	0	0	4,165,468
0.66%	%sector of county sector	0.08%	0.22%	0.02%	0.48%	0.89%			0.00%				0.17%
	%sector of municipality	2.31%	3.16%	0.15%	64.21%	29.21%			0.96%				100.00%
106	<b>TOBIAS</b>	15,351	164,347	7,574	1,947,945	127,030	0	0	30,100	0	4,345	0	2,296,692
0.74%	%sector of county sector	0.01%	0.28%	0.02%	0.35%	0.09%			0.00%		0.01%		0.09%
	%sector of municipality	0.67%	7.16%	0.33%	84.82%	5.53%			1.31%		0.19%		100.00%
235	<b>WESTERN</b>	70,146	246,215	15,992	7,822,045	776,865	0	0	216,595	0	3,020	0	9,150,878
1.64%	%sector of county sector	0.06%	0.41%	0.05%	1.39%	0.57%			0.16%		0.00%		6.7%
	%sector of municipality	0.77%	2.69%	0.17%	85.48%	8.49%			2.37%		0.03%		100.00%
1,855	<b>WILBER</b>	604,702	1,349,915	405,636	88,440,890	11,067,770	0	0	6,680	0	21,665	0	101,897,258
12.98%	%sector of county sector	0.48%	2.26%	1.16%	15.76%	8.06%			0.01%		0.04%		203.81%
	%sector of municipality	0.59%	1.32%	0.40%	86.79%	10.86%			0.01%		0.02%		100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
11,376	<b>Total Municipalities</b>	22,016,023	8,567,116	8,085,765	432,458,300	94,086,725	10,236,870	334,440	737,965	0	37,290	0	576,560,494
79.60%	%all municip.sectors of cnty	17.58%	14.35%	23.13%	77.07%	68.56%	20.47%	9.00%	0.06%		0.07%		23.82%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 10,130</b>	<b>Value : 2,271,202,910</b>	<b>Growth 13,138,820</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	564	5,542,910	58	574,000	24	889,275	646	7,006,185	
<b>02. Res Improve Land</b>	3,803	57,233,435	215	10,081,455	459	22,481,555	4,477	89,796,445	
<b>03. Res Improvements</b>	3,963	404,752,955	243	32,583,960	482	71,555,940	4,688	508,892,855	
<b>04. Res Total</b>	4,527	467,529,300	301	43,239,415	506	94,926,770	5,334	605,695,485	3,890,630
<b>% of Res Total</b>	84.87	77.19	5.64	7.14	9.49	15.67	52.66	26.67	29.61
<b>05. Com UnImp Land</b>	96	1,542,735	11	512,270	0	0	107	2,055,005	
<b>06. Com Improve Land</b>	501	11,574,960	32	1,644,720	7	178,275	540	13,397,955	
<b>07. Com Improvements</b>	518	79,875,340	34	28,434,870	111	18,093,415	663	126,403,625	
<b>08. Com Total</b>	614	92,993,035	45	30,591,860	111	18,271,690	770	141,856,585	3,261,580
<b>% of Com Total</b>	79.74	65.55	5.84	21.57	14.42	12.88	7.60	6.25	24.82
<b>09. Ind UnImp Land</b>	0	0	4	43,500	0	0	4	43,500	
<b>10. Ind Improve Land</b>	5	732,440	4	1,175,855	1	1,150,000	10	3,058,295	
<b>11. Ind Improvements</b>	5	8,516,895	4	21,733,725	1	16,716,145	10	46,966,765	
<b>12. Ind Total</b>	5	9,249,335	8	22,953,080	1	17,866,145	14	50,068,560	0
<b>% of Ind Total</b>	35.71	18.47	57.14	45.84	7.14	35.68	0.14	2.20	0.00
<b>13. Rec UnImp Land</b>	1	8,065	10	50,495	13	152,000	24	210,560	
<b>14. Rec Improve Land</b>	4	130,640	7	339,660	9	1,030,490	20	1,500,790	
<b>15. Rec Improvements</b>	4	195,735	47	1,574,190	15	525,835	66	2,295,760	
<b>16. Rec Total</b>	5	334,440	57	1,964,345	28	1,708,325	90	4,007,110	16,445
<b>% of Rec Total</b>	5.56	8.35	63.33	49.02	31.11	42.63	0.89	0.18	0.13
<b>Res &amp; Rec Total</b>	4,532	467,863,740	358	45,203,760	534	96,635,095	5,424	609,702,595	3,907,075
<b>% of Res &amp; Rec Total</b>	83.55	76.74	6.60	7.41	9.85	15.85	53.54	26.84	29.74
<b>Com &amp; Ind Total</b>	619	102,242,370	53	53,544,940	112	36,137,835	784	191,925,145	3,261,580
<b>% of Com &amp; Ind Total</b>	78.95	53.27	6.76	27.90	14.29	18.83	7.74	8.45	24.82
<b>17. Taxable Total</b>	5,151	570,106,110	411	98,748,700	646	132,772,930	6,208	801,627,740	7,168,655
<b>% of Taxable Total</b>	82.97	71.12	6.62	12.32	10.41	16.56	61.28	35.30	54.56

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	100	3,653,315	2,177,595	0	0	0
19. Commercial	81	4,631,690	15,744,630	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	100	3,653,315	2,177,595
19. Commercial	0	0	0	81	4,631,690	15,744,630
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				181	8,285,005	17,922,225

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	500	141	421	1,062

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	19	612,595	398	124,211,805	2,348	809,321,350	2,765	934,145,750
28. Ag-Improved Land	2	186,245	143	59,467,745	925	383,443,060	1,070	443,097,050
29. Ag Improvements	7	220,775	150	11,330,660	1,000	80,780,935	1,157	92,332,370

30. Ag Total				3,922	1,469,575,170
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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	1	1.00	17,500	
32. HomeSite Improv Land	1	1.00	22,500	76	76.40	1,519,750	
33. HomeSite Improvements	1	1.00	128,405	77	73.40	7,989,745	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	12	30.09	83,430	
36. FarmSite Improv Land	1	0.50	2,500	131	335.66	2,688,150	
37. FarmSite Improvements	7	0.00	92,370	147	0.00	3,340,915	
38. FarmSite Total							
39. Road & Ditches	0	2.93	0	0	772.38	0	
40. Other- Non Ag Use	0	0.37	155	0	33.23	13,960	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	7	6.90	105,000	8	7.90	122,500	
32. HomeSite Improv Land	537	547.50	9,574,050	614	624.90	11,116,300	
33. HomeSite Improvements	527	512.50	49,974,565	605	586.90	58,092,715	5,970,165
34. HomeSite Total				<b>613</b>	<b>632.80</b>	<b>69,331,515</b>	
35. FarmSite UnImp Land	53	61.42	384,775	65	91.51	468,205	
36. FarmSite Improv Land	885	2,521.09	16,496,230	1,017	2,857.25	19,186,880	
37. FarmSite Improvements	976	0.00	30,806,370	1,130	0.00	34,239,655	0
38. FarmSite Total				<b>1,195</b>	<b>2,948.76</b>	<b>53,894,740</b>	
39. Road & Ditches	0	6,651.04	0	0	7,426.35	0	
40. Other- Non Ag Use	0	87.93	36,935	0	121.53	51,050	
41. Total Section VI				<b>1,808</b>	<b>11,129.44</b>	<b>123,277,305</b>	<b>5,970,165</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	310.77	720,445	2	310.77	720,445

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	1	76.23	354,560
44. Market Value	0	0.00	0	1	76.23	354,560
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	179.14	886,400	4	255.37	1,240,960
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	282.08	9.80%	1,325,775	11.30%	4,700.00
46. 1A	569.81	19.79%	2,678,110	22.83%	4,700.01
47. 2A1	747.78	25.97%	2,876,840	24.52%	3,847.17
48. 2A	863.80	30.00%	3,325,265	28.34%	3,849.58
49. 3A1	50.69	1.76%	192,620	1.64%	3,799.96
50. 3A	1.00	0.03%	3,800	0.03%	3,800.00
51. 4A1	317.99	11.04%	1,160,670	9.89%	3,650.02
52. 4A	46.44	1.61%	169,510	1.44%	3,650.09
53. Total	2,879.59	100.00%	11,732,590	100.00%	4,074.40
<b>Dry</b>					
54. 1D1	1,925.59	1.95%	6,736,280	2.02%	3,498.29
55. 1D	25,000.96	25.35%	87,489,750	26.27%	3,499.46
56. 2D1	22,520.88	22.84%	76,536,465	22.98%	3,398.47
57. 2D	32,665.08	33.13%	111,031,670	33.34%	3,399.09
58. 3D1	95.59	0.10%	314,970	0.09%	3,295.01
59. 3D	1,288.69	1.31%	4,217,920	1.27%	3,273.03
60. 4D1	13,268.31	13.46%	40,992,320	12.31%	3,089.49
61. 4D	1,844.49	1.87%	5,683,850	1.71%	3,081.53
62. Total	98,609.59	100.00%	333,003,225	100.00%	3,376.99
<b>Grass</b>					
63. 1G1	12,678.03	36.00%	18,417,525	32.23%	1,452.71
64. 1G	3,206.71	9.11%	5,374,085	9.40%	1,675.89
65. 2G1	19,308.35	54.83%	33,324,515	58.32%	1,725.91
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	19.75	0.06%	28,145	0.05%	1,425.06
71. Total	35,212.84	100.00%	57,144,270	100.00%	1,622.82
<b>Irrigated Total</b>					
	2,879.59	2.10%	11,732,590	2.92%	4,074.40
<b>Dry Total</b>					
	98,609.59	71.79%	333,003,225	82.85%	3,376.99
<b>Grass Total</b>					
	35,212.84	25.63%	57,144,270	14.22%	1,622.82
72. Waste	663.20	0.48%	66,205	0.02%	99.83
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	182.70	0.13%	0	0.00%	0.00
75. Market Area Total	137,365.22	100.00%	401,946,290	100.00%	2,926.11

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,551.13	11.70%	20,231,655	12.20%	5,697.24
46. 1A	6,436.33	21.20%	36,681,065	22.11%	5,699.07
47. 2A1	9,333.81	30.75%	52,230,070	31.49%	5,595.79
48. 2A	7,185.15	23.67%	39,509,325	23.82%	5,498.75
49. 3A1	166.26	0.55%	847,930	0.51%	5,100.02
50. 3A	29.75	0.10%	145,775	0.09%	4,900.00
51. 4A1	2,650.74	8.73%	11,923,905	7.19%	4,498.33
52. 4A	1,001.20	3.30%	4,305,170	2.60%	4,300.01
53. Total	30,354.37	100.00%	165,874,895	100.00%	5,464.61
<b>Dry</b>					
54. 1D1	2,292.83	8.70%	8,480,780	9.21%	3,698.83
55. 1D	6,295.88	23.89%	22,651,925	24.59%	3,597.90
56. 2D1	6,878.24	26.10%	24,407,185	26.50%	3,548.46
57. 2D	7,218.83	27.39%	24,880,855	27.01%	3,446.66
58. 3D1	15.28	0.06%	50,425	0.05%	3,300.07
59. 3D	12.13	0.05%	38,815	0.04%	3,199.92
60. 4D1	2,692.89	10.22%	8,613,795	9.35%	3,198.72
61. 4D	948.44	3.60%	2,987,630	3.24%	3,150.05
62. Total	26,354.52	100.00%	92,111,410	100.00%	3,495.09
<b>Grass</b>					
63. 1G1	5,795.89	51.37%	7,238,400	43.52%	1,248.88
64. 1G	448.95	3.98%	695,770	4.18%	1,549.77
65. 2G1	5,030.49	44.58%	8,686,535	52.23%	1,726.78
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	7.84	0.07%	11,175	0.07%	1,425.38
71. Total	11,283.17	100.00%	16,631,880	100.00%	1,474.04
<b>Irrigated Total</b>					
Irrigated Total	30,354.37	44.09%	165,874,895	60.31%	5,464.61
<b>Dry Total</b>					
Dry Total	26,354.52	38.28%	92,111,410	33.49%	3,495.09
<b>Grass Total</b>					
Grass Total	11,283.17	16.39%	16,631,880	6.05%	1,474.04
72. Waste	791.23	1.15%	79,130	0.03%	100.01
73. Other	62.96	0.09%	344,800	0.13%	5,476.49
74. Exempt	7.84	0.01%	0	0.00%	0.00
75. Market Area Total	68,846.25	100.00%	275,042,115	100.00%	3,995.02

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,708.56	14.44%	77,997,490	15.02%	6,661.58
46. 1A	16,468.92	20.31%	107,698,630	20.74%	6,539.51
47. 2A1	31,125.40	38.38%	203,443,755	39.18%	6,536.26
48. 2A	11,976.66	14.77%	77,431,910	14.91%	6,465.23
49. 3A1	227.01	0.28%	1,401,790	0.27%	6,175.01
50. 3A	977.40	1.21%	5,268,210	1.01%	5,390.02
51. 4A1	7,155.42	8.82%	38,526,060	7.42%	5,384.18
52. 4A	1,451.27	1.79%	7,456,925	1.44%	5,138.21
<b>53. Total</b>	<b>81,090.64</b>	<b>100.00%</b>	<b>519,224,770</b>	<b>100.00%</b>	<b>6,403.02</b>
<b>Dry</b>					
54. 1D1	3,709.24	10.88%	14,338,930	11.70%	3,865.73
55. 1D	6,028.70	17.69%	23,291,610	19.00%	3,863.45
56. 2D1	9,750.56	28.61%	34,645,410	28.26%	3,553.17
57. 2D	8,414.78	24.69%	29,515,560	24.08%	3,507.59
58. 3D1	209.10	0.61%	720,360	0.59%	3,445.05
59. 3D	672.80	1.97%	2,286,310	1.86%	3,398.20
60. 4D1	4,016.10	11.78%	13,623,335	11.11%	3,392.18
61. 4D	1,284.62	3.77%	4,173,840	3.40%	3,249.09
<b>62. Total</b>	<b>34,085.90</b>	<b>100.00%</b>	<b>122,595,355</b>	<b>100.00%</b>	<b>3,596.66</b>
<b>Grass</b>					
63. 1G1	9,571.74	51.25%	11,970,555	43.74%	1,250.61
64. 1G	1,272.32	6.81%	1,941,205	7.09%	1,525.72
65. 2G1	7,824.31	41.89%	13,442,705	49.12%	1,718.07
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	8.68	0.05%	12,370	0.05%	1,425.12
<b>71. Total</b>	<b>18,677.05</b>	<b>100.00%</b>	<b>27,366,835</b>	<b>100.00%</b>	<b>1,465.27</b>
<hr/>					
<b>Irrigated Total</b>	<b>81,090.64</b>	<b>60.07%</b>	<b>519,224,770</b>	<b>77.58%</b>	<b>6,403.02</b>
<b>Dry Total</b>	<b>34,085.90</b>	<b>25.25%</b>	<b>122,595,355</b>	<b>18.32%</b>	<b>3,596.66</b>
<b>Grass Total</b>	<b>18,677.05</b>	<b>13.84%</b>	<b>27,366,835</b>	<b>4.09%</b>	<b>1,465.27</b>
72. Waste	1,141.89	0.85%	122,500	0.02%	107.28
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	43.58	0.03%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>134,995.48</b>	<b>100.00%</b>	<b>669,309,460</b>	<b>100.00%</b>	<b>4,958.01</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	28.45	186,060	18,530.46	115,503,360	95,765.69	581,142,835	114,324.60	696,832,255
<b>77. Dry Land</b>	145.17	512,945	15,544.52	54,347,450	143,360.32	492,849,595	159,050.01	547,709,990
<b>78. Grass</b>	49.21	74,665	6,199.66	9,458,430	58,924.19	91,609,890	65,173.06	101,142,985
<b>79. Waste</b>	0.15	15	475.18	47,520	2,120.99	220,300	2,596.32	267,835
<b>80. Other</b>	0.00	0	0.00	0	62.96	344,800	62.96	344,800
<b>81. Exempt</b>	12.22	0	37.46	0	184.44	0	234.12	0
<b>82. Total</b>	<b>222.98</b>	<b>773,685</b>	<b>40,749.82</b>	<b>179,356,760</b>	<b>300,234.15</b>	<b>1,166,167,420</b>	<b>341,206.95</b>	<b>1,346,297,865</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	114,324.60	33.51%	696,832,255	51.76%	6,095.21
<b>Dry Land</b>	159,050.01	46.61%	547,709,990	40.68%	3,443.63
<b>Grass</b>	65,173.06	19.10%	101,142,985	7.51%	1,551.91
<b>Waste</b>	2,596.32	0.76%	267,835	0.02%	103.16
<b>Other</b>	62.96	0.02%	344,800	0.03%	5,476.49
<b>Exempt</b>	234.12	0.07%	0	0.00%	0.00
<b>Total</b>	<b>341,206.95</b>	<b>100.00%</b>	<b>1,346,297,865</b>	<b>100.00%</b>	<b>3,945.69</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 4500	24	915,555	340	20,077,230	340	59,595,420	364	80,588,205	504,640
83.2 4505	11	235,780	128	4,890,680	132	19,184,355	143	24,310,815	192,285
83.3 4510	6	96,455	165	6,562,880	165	18,306,180	171	24,965,515	269,250
83.4 Area 1	4	66,290	11	830,550	20	1,636,665	24	2,533,505	0
83.5 Area 2	6	78,170	5	570,635	9	858,010	15	1,506,815	0
83.6 Area 3	8	36,715	4	170,740	14	561,095	22	768,550	0
83.7 Crete	218	3,212,845	1,775	33,810,990	1,775	216,606,385	1,993	253,630,220	1,677,830
83.8 Dewitt	43	119,035	260	893,965	262	22,101,875	305	23,114,875	0
83.9 Dorchester	40	361,765	261	2,706,505	262	26,967,605	302	30,035,875	425,310
83.10 Friend	116	1,152,590	465	6,132,920	466	45,498,860	582	52,784,370	368,230
83.11 Swanton	20	40,035	69	197,590	69	2,782,725	89	3,020,350	0
83.12 Tobias	68	58,425	91	46,625	91	2,034,950	159	2,140,000	12,900
83.13 Western	29	57,920	164	399,090	164	6,769,760	193	7,226,770	153,145
83.14 Wilber	76	785,165	759	14,006,835	761	84,511,825	837	99,303,825	242,065
83.15 X-mobile Home	0	0	0	0	156	1,909,045	156	1,909,045	10,555
83.16 Y-b.r.l.	0	0	0	0	62	1,802,060	62	1,802,060	50,865
83.17 Y-cabin	1	0	0	0	6	61,800	7	61,800	0
84 Residential Total	670	7,216,745	4,497	91,297,235	4,754	511,188,615	5,424	609,702,595	3,907,075

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	Area 1	0	0	1	45,000	102	15,969,765	102	16,014,765	32,435
85.2	Area 2	0	0	2	42,460	2	334,205	2	376,665	0
85.3	Area 3	0	0	1	129,000	3	1,724,205	3	1,853,205	0
85.4	Crete	53	1,796,920	269	11,949,985	273	99,508,970	326	113,255,875	376,015
85.5	Dewitt	6	29,050	22	230,930	22	3,313,115	28	3,573,095	0
85.6	Dorchester	5	45,825	32	311,725	35	13,302,385	40	13,659,935	2,474,030
85.7	Friend	10	87,740	85	1,138,270	90	7,720,180	100	8,946,190	88,220
85.8	Rural	0	0	5	1,220,535	6	17,316,735	6	18,537,270	0
85.9	Swanton	7	11,955	11	65,715	11	1,646,460	18	1,724,130	266,045
85.10	Tobias	8	5,205	12	8,160	14	124,465	22	137,830	0
85.11	Western	13	40,545	25	45,025	28	751,555	41	837,125	0
85.12	Wilber	9	81,265	85	1,269,445	87	11,658,350	96	13,009,060	24,835
86	Commercial Total	111	2,098,505	550	16,456,250	673	173,370,390	784	191,925,145	3,261,580

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	8,846.27	30.75%	15,998,050	30.89%	1,808.45
88. 1G	2,614.12	9.09%	4,743,050	9.16%	1,814.40
89. 2G1	17,284.91	60.09%	31,022,440	59.90%	1,794.77
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	19.73	0.07%	28,115	0.05%	1,424.99
95. Total	28,765.03	100.00%	51,791,655	100.00%	1,800.51
<b>CRP</b>					
96. 1C1	339.98	21.59%	617,055	21.74%	1,814.97
97. 1C	250.67	15.92%	454,950	16.03%	1,814.94
98. 2C1	983.98	62.49%	1,766,230	62.23%	1,794.99
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.02	0.00%	30	0.00%	1,500.00
104. Total	1,574.65	100.00%	2,838,265	100.00%	1,802.47
<b>Timber</b>					
105. 1T1	3,491.78	71.65%	1,802,420	71.69%	516.19
106. 1T	341.92	7.02%	176,085	7.00%	514.99
107. 2T1	1,039.46	21.33%	535,845	21.31%	515.50
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	4,873.16	100.00%	2,514,350	100.00%	515.96
<hr/>					
Grass Total	28,765.03	81.69%	51,791,655	90.63%	1,800.51
CRP Total	1,574.65	4.47%	2,838,265	4.97%	1,802.47
Timber Total	4,873.16	13.84%	2,514,350	4.40%	515.96
<hr/>					
114. Market Area Total	35,212.84	100.00%	57,144,270	100.00%	1,622.82

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,113.63	39.29%	5,659,600	39.58%	1,817.69
88. 1G	350.85	4.43%	636,780	4.45%	1,814.96
89. 2G1	4,452.07	56.19%	7,991,470	55.89%	1,795.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	7.34	0.09%	10,460	0.07%	1,425.07
95. Total	7,923.89	100.00%	14,298,310	100.00%	1,804.46
<b>CRP</b>					
96. 1C1	150.55	32.18%	273,265	32.43%	1,815.11
97. 1C	6.51	1.39%	11,815	1.40%	1,814.90
98. 2C1	310.28	66.32%	556,955	66.09%	1,795.01
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.50	0.11%	715	0.08%	1,430.00
104. Total	467.84	100.00%	842,750	100.00%	1,801.36
<b>Timber</b>					
105. 1T1	2,531.71	87.56%	1,305,535	87.57%	515.67
106. 1T	91.59	3.17%	47,175	3.16%	515.07
107. 2T1	268.14	9.27%	138,110	9.26%	515.07
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	2,891.44	100.00%	1,490,820	100.00%	515.60
<hr/>					
Grass Total	7,923.89	70.23%	14,298,310	85.97%	1,804.46
CRP Total	467.84	4.15%	842,750	5.07%	1,801.36
Timber Total	2,891.44	25.63%	1,490,820	8.96%	515.60
<hr/>					
114. Market Area Total	11,283.17	100.00%	16,631,880	100.00%	1,474.04



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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,430.74	39.53%	9,829,815	39.71%	1,810.03
88. 1G	989.18	7.20%	1,795,380	7.25%	1,815.02
89. 2G1	7,309.31	53.21%	13,116,320	52.99%	1,794.47
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	8.68	0.06%	12,370	0.05%	1,425.12
95. Total	13,737.91	100.00%	24,753,885	100.00%	1,801.87
<b>CRP</b>					
96. 1C1	3.87	7.37%	6,985	7.51%	1,804.91
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	48.64	92.63%	86,080	92.49%	1,769.74
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	52.51	100.00%	93,065	100.00%	1,772.33
<b>Timber</b>					
105. 1T1	4,137.13	84.66%	2,133,755	84.68%	515.76
106. 1T	283.14	5.79%	145,825	5.79%	515.03
107. 2T1	466.36	9.54%	240,305	9.54%	515.28
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	4,886.63	100.00%	2,519,885	100.00%	515.67
<hr/>					
Grass Total	13,737.91	73.56%	24,753,885	90.45%	1,801.87
CRP Total	52.51	0.28%	93,065	0.34%	1,772.33
Timber Total	4,886.63	26.16%	2,519,885	9.21%	515.67
<hr/>					
114. Market Area Total	18,677.05	100.00%	27,366,835	100.00%	1,465.27

**2022 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

76 Saline

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	561,121,670	605,695,485	44,573,815	7.94%	3,890,630	7.25%
02. Recreational	3,714,555	4,007,110	292,555	7.88%	16,445	7.43%
03. Ag-Homesite Land, Ag-Res Dwelling	59,392,220	69,331,515	9,939,295	16.74%	5,970,165	6.68%
<b>04. Total Residential (sum lines 1-3)</b>	<b>624,228,445</b>	<b>679,034,110</b>	<b>54,805,665</b>	<b>8.78%</b>	<b>9,877,240</b>	<b>7.20%</b>
05. Commercial	137,239,550	141,856,585	4,617,035	3.36%	3,261,580	0.99%
06. Industrial	49,997,050	50,068,560	71,510	0.14%	0	0.14%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>187,236,600</b>	<b>191,925,145</b>	<b>4,688,545</b>	<b>2.50%</b>	<b>3,261,580</b>	<b>0.76%</b>
08. Ag-Farmsite Land, Outbuildings	52,400,115	53,894,740	1,494,625	2.85%	0	2.85%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	7,890	51,050	43,160	547.02%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>52,408,005</b>	<b>53,945,790</b>	<b>1,537,785</b>	<b>2.93%</b>	<b>0</b>	<b>2.93%</b>
12. Irrigated	693,252,135	696,832,255	3,580,120	0.52%		
13. Dryland	543,435,400	547,709,990	4,274,590	0.79%		
14. Grassland	99,578,255	101,142,985	1,564,730	1.57%		
15. Wasteland	266,255	267,835	1,580	0.59%		
16. Other Agland	51,250	344,800	293,550	572.78%		
<b>17. Total Agricultural Land</b>	<b>1,336,583,295</b>	<b>1,346,297,865</b>	<b>9,714,570</b>	<b>0.73%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,200,456,345</b>	<b>2,271,202,910</b>	<b>70,746,565</b>	<b>3.22%</b>	<b>13,138,820</b>	<b>2.62%</b>

## 2022 Assessment Survey for Saline County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$341,427
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$341,427– all health care, retirement and other benefit costs are paid from county general.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$21,240
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$33,200 is designated for the computer system. This includes \$21,500 for the computer costs and \$11,700 for GIS.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,200
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$48,005 - Excess funds include amounts budgeted for a new server that did not get purchased during budget year and payments for TERC hearings that were not needed.

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Aumentum Technologies formerly known as Thomson Reuters
2.	<b>CAMA software:</b>
	Aumentum Technologies formerly known as Thomson Reuters
3.	<b>Personal Property software:</b>
	Aumentum Technologies formerly known as Thomson Reuters
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Office Staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="https://saline.gworks.com/">https://saline.gworks.com/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	The maps are maintained by the office staff, the software is maintained by gWorks.
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Eagleview fka Pictometry. Normally use FSA imagery.
10.	<b>When was the aerial imagery last updated?</b>
	Eagleview imagery was last updated in 2019, Eagleview was re-flown Saline County it will be available later in 2022; gWorks was last updated in 2020.

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Crete, DeWitt, Dorchester, Friend, Wilber
<b>4.</b>	<b>When was zoning implemented?</b>
	Zoning was implemented in 1981 and updated in 2018.

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

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Small town commercials (DeWitt, Swanton, Tobias and Western) were completed by Stanard Appraisal for 2022. As well as countywide commercial pick-up work.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The county requires that such contracted appraiser be experienced with regards to county mass appraisal processes and must have sufficient appraisal experience to be capable of both appraising and defending values of commercial and/or residential property to governing authorities.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>

The expectation is that Stanard Appraisal provide the county with requested values per contract including analysis and depreciation countywide. Stanard Appraisal shall provide defense of values to county board/TERC as necessary. The primary responsibility is for commercial property. In this capacity, the contractor appraises each parcel and submits a preliminary value to the assessor. The assessor reviews the value and uses or modifies it. Typically the county uses the contractor's values thus the expectation of representation at County Board of Equalization or TERC proceedings.

## 2022 Residential Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>																									
	Office Staff																									
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																									
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																									
	The cost approach to value is used in estimating the market value of residential properties.																									

4.	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation tables from the CAMA vendor are used and then adjusted using local market information. Quality of home, life expectancy and economic factors that reflect the local market are used.
5.	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No, economic depreciations are used to differentiate areas.
6.	<b>Describe the methodology used to determine the residential lot values?</b>
	A market analysis is conducted by using vacant lot sales and a price per square foot is calculated.
7.	<b>How are rural residential site values developed?</b>
	A market analysis is conducted by using unimproved sites within the various market areas.
8.	<b>Are there form 191 applications on file?</b>
	No
9.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	There are no subdivisions under development in the county where a discounted cash flow (DCF) methodology has been used to value the undeveloped lots. There have been no individual applications for DCF valuation as provided for in LB 191.

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	2014	2017	2017	2017
	2	2014	2018	2018	2018
	4	2014	2021	2021	2021
	5	2015	2014	2015	2015
	6	2014	2017-2020	2014-2020	2017-2020
	9	2014	2014 -2020	N/A	2015-2016-2021
	11	2014	2014	2016-2017	2017
	12	2014	2014	2016-2017	2017
	13	2014	2014	2016-2017	2017
	AG DW	2014	2014	2016-2017	2017
	AG OB	2014	2014	2016-2017	2017



## 2022 Commercial Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	The contracted appraiser, assessor and the office staff														
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>														
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>														
	Cost approach is used in the county. The income approach was used on most subclasses in Crete, Dewitt, Swanton, Tobias and Western.														
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>														
	Unique commercial property is appraised exclusively by the contract appraiser. He uses the cost approach on all parcels, does additional sales research beyond Saline County, and studies the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.														
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>														
	The CAMA depreciation tables are used; however, local economic adjustments are applied when needed.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>														
	No, the county utilizes CAMA depreciation tables which differentiates depreciation based on the life expectancy of property, not by it's location.														

6.	<b>Describe the methodology used to determine the commercial lot values.</b>																																							
	<p>The square foot method is used but the larger commercial and industrial tracts are valued by the acre. When limited sales of vacant lots are available to establish lot values, a method that abstracts the improvement value from the selling price may be developed. We also review similar comparable properties in surrounding counties.</p>																																							
7.	<table border="1"> <thead> <tr> <th data-bbox="201 260 363 344"><u>Valuation Group</u></th> <th data-bbox="363 260 649 344"><u>Date of Depreciation</u></th> <th data-bbox="649 260 906 344"><u>Date of Costing</u></th> <th data-bbox="906 260 1208 344"><u>Date of Lot Value Study</u></th> <th data-bbox="1208 260 1500 344"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="201 344 363 403">1</td> <td data-bbox="363 344 649 403">2015</td> <td data-bbox="649 344 906 403">2015</td> <td data-bbox="906 344 1208 403">2016</td> <td data-bbox="1208 344 1500 403">2016</td> </tr> <tr> <td data-bbox="201 403 363 462">2</td> <td data-bbox="363 403 649 462">2015</td> <td data-bbox="649 403 906 462">2018</td> <td data-bbox="906 403 1208 462">2019</td> <td data-bbox="1208 403 1500 462">2019</td> </tr> <tr> <td data-bbox="201 462 363 520">4</td> <td data-bbox="363 462 649 520">2015</td> <td data-bbox="649 462 906 520">2015</td> <td data-bbox="906 462 1208 520">2016</td> <td data-bbox="1208 462 1500 520">2016</td> </tr> <tr> <td data-bbox="201 520 363 579">5</td> <td data-bbox="363 520 649 579">2015</td> <td data-bbox="649 520 906 579">2015</td> <td data-bbox="906 520 1208 579">2016</td> <td data-bbox="1208 520 1500 579">2016</td> </tr> <tr> <td data-bbox="201 579 363 638">6</td> <td data-bbox="363 579 649 638">2015</td> <td data-bbox="649 579 906 638">2020</td> <td data-bbox="906 579 1208 638">2021</td> <td data-bbox="1208 579 1500 638">2021</td> </tr> <tr> <td data-bbox="201 638 363 688">9</td> <td data-bbox="363 638 649 688">2014</td> <td data-bbox="649 638 906 688">2015</td> <td data-bbox="906 638 1208 688">2016-2017</td> <td data-bbox="1208 638 1500 688">2016-2018</td> </tr> </tbody> </table>					<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2015	2015	2016	2016	2	2015	2018	2019	2019	4	2015	2015	2016	2016	5	2015	2015	2016	2016	6	2015	2020	2021	2021	9	2014	2015	2016-2017	2016-2018
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6	2015	2020	2021	2021																																				
9	2014	2015	2016-2017	2016-2018																																				

## 2022 Agricultural Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	County assessor and office staff.													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Market area 2; has topography similar to area 1, but ground water is available for irrigation.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market area 3; is the flattest area of the county and irrigation is prolific in this area.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.	2021	2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	2021	3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2021
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1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.	2021												
2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	2021												
3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2021												
	<p>---The county process of updating the use of agricultural land is a continuous one. Every year, the certifications, NRCS maps and FSA maps provided by farmers are reviewed. The GIS photo base is the primary resource for land use verification and is regularly monitored for changes. When land use changes are discovered , the county drives by the parcel to verify the change, and take photos as necessary. This includes taking photographs to document when a pivot is added. At the time the county inspects and reviews the improvements in rural areas, observable land use is also reviewed and updated. Dates posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year, as this process of review is ongoing.</p>													
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	Regular review of parcel use, type, location, geographic characteristics, zoning, parcel size and market characteristics are all factors included in determining market areas. Other variables considered are topography and access to ground water for irrigation development.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	Rural residential and recreational parcels are identified and valued by present use, size and location.													
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>													
	Yes, farm home sites and rural residential home sites are valued the same within the same rural valuation groups. There are three rural valuation groups, which closely follow the boundaries for agricultural market areas. The primary difference is location. Properties that are within commuting distance to Lincoln and Crete, and properties near Dorchester and Friend, have quicker access to interstate. These typically sell better than the less accessible parts of the county. The values reflect those differences.													
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>													

	Three properties are identified as “intensive” use. Buildings were listed by commercial appraiser. Valued using M & S costing tables. Land was valued similarly to surrounding commercial properties. They were compared to similar properties in surrounding counties.
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Presently, the county has one parcel identified since 2009. It has a 30 year easement. The associated acres are valued at 100% of the grass values in the area.
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Yes. The county has areas around NRD dams designated as being in floodways. Floodway acre values are adjusted by 25% due to the risk of yearly flooding.
	<b><i>If your county has special value applications, please answer the following</i></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	Four parcels have an approved application on file. Currently these parcels are valued the same as the rest of the ag land in the county.
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Parcels that have applied for special value are reviewed and compared to the surrounding properties to see if there are any properties that have sold or are being used for non-ag. If there are sales in the area, those parcels are reviewed to see if there have been any adjustments to use since the time of sale.
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>

# Saline County Assessor 3 Year Plan of Assessment June 15, 2021

Pursuant to Nebraska 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make 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. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

## Real Property Assessment Requirements

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

Stat. 77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

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

State of Nebraska laws do not provide acceptable ranges for the Coefficient of Dispersion (COD) or the Price Related Differential (P RD); however, the IMO Standards on Ratio Studies use the following:

The COD should be less than 15 for residential properties and less than 20 for agricultural land and horticultural land as well as commercial properties.

The PRD range is 98% to 103%.

## Record Count

According to Saline County's Abstract of Assessment, there are 5,298 residential records; 773 commercial records; 14 industrial records; 92 recreational properties and 3,904 agricultural records of which 2,755 are unimproved. According to our CAMA system, we have 11,153 records total.

## 2021 Level of Value and Assessment Statistics

According to the Reports and Opinions of the Property Tax Administrator and Findings and Orders by Tax Equalization and Review Commission (TERC), Saline County's Level of Value and Assessment Statistics are as follows:

Property Class	Level of Value	COD	PRD
Residential	93%	16.81	102.43
Commercial	92%	13.71	105.75
Agricultural	73%	11.22	102.44

## Office Staff

Saline County Assessor's office staff consist of the assessor, deputy assessor and 3 full-time clerical/listers.

The Assessor, Deputy Assessor and one staff member presently hold their State of Nebraska Assessor's certificate and all have attended the mandatory educational classes to maintain their certificate. All certificate holders must complete IAAO

Course 101 - Fundamentals of Real Property Appraisal and IAAO Course 300 - Fundamentals of Mass Appraisal within the first four years of assuming the office. All certificate holders must obtain 60 hours of approved continuing education within each four year period.

## Software/Mapping

Saline County Assessor's office utilizes the CAMA system provided by Aumentum Technologies. The Marshall & Swift costing manuals are used to

estimate the replacement costs of the residential, commercial and agricultural improvements during the reappraisal process.

The office maintains a cadastral mapping system for name changes, property splits and new subdivisions. The cadastral maps are dated 1984. Saline County has also implemented a GIS mapping program in 2003. .

Connect Explorer by EagleView was implemented in 2019. With this tool, the county has updated 2019 imagery flown by EagleView (Pictometry). This tool will be used to help identify changes on properties from the previous years. It will provide a clearer image of both urban and suburban properties.

Saline County is working with EagleView (Pictometry) to prepare to have new imagery flown during Spring 2022. It has been proposed to have all of the county flown at 3 inch resolution with the exception of the communities of Tobias, Western and Swanton. Those communities would be flown at 6 inch resolution.

## 2020 Assessment Actions for 2021 Tax Year

### Residential:

For 2021, we completed all pickup work of new construction and any remodeling of properties. This includes, but is not limited to new construction, additions, alterations, updating or tearing down structures.

In order to be in compliance with the State of Nebraska's six (6) year inspection and review cycle, we conducted a physical on-site inspection and review of the residential properties in Swanton Village and Western Village. This included an on-site inspection of the property using the current property record card to verify measurements, classifications and conditions of the existing improvements. If there was a discrepancy, a new measurement was taken and noted. We also listed new improvements and removed any houses or buildings. New photos were taken. There were new costs using Marshall Swift cost manual, new depreciation and the lot values were adjusted or affirmed. Property record cards and sketches were updated for any changes.

We conducted a thorough sales verification and analysis process of all eight communities within the county. Through this analysis, it was determined that a percentage adjustment was needed on the improvements in various communities to comply with the statutory measures of value. Crete +15%, DeWitt +5%, Friend +2%, and Wilber +9%. The land values were affirmed and unchanged.

Permits are inspected by office staff/listers. Entered and review by office staff/listers and reviewed by the Assessor.

Sales reviews are completed by the Assessor.

#### Commercial:

We completed all pick up work of new improvements on commercial properties. Permits were completed by Stanard Appraisal, Inc. Information was entered by Assessor and reviewed by Assessor and Stanard Appraisal, Inc.

Sales reviews are completed by the Assessor.

#### Agricultural:

For 2021, we completed all pickup work of new construction and any remodeling of properties. This includes, but is not limited to new construction, additions, alterations, updating or tearing down structures.

Land classification adjustments were made when reported by land owner, local Natural Resource Districts (NRD) or observed by office staff. Farm Service Agency (FSA) maps were requested of the land owner when adjustments were recognized for accurate classifications.

The Assessor conducted a thorough analysis of agricultural sales by land classification groups and market areas. This analysis is completed by compiling agland sales that have occurred during the three year study period (10/1/2017 — 9/30/2020) as established by the Nebraska Dept. of Revenue. Each qualified sale is placed into the respective market area based on location of the property. The sales are then broken down into acres within the respective land classifications. Each market area is tested by itself to determine if it falls between the statutory guidelines. The three market areas are then compiled into one final spreadsheet to determine if "county-wide" we still fall within the statutory guidelines and if there is a need for change. For 2021, this analysis showed that various classes of irrigated land should be decreased in market area 3.

Area 1: Dry land class IDI and ID remained at 3400/acre. 152D1 and 2D remained at 3300/acre. 3D1 and 3D remained at 3200/acre. 4D1 and 4D remained at 3000/acre. Irrigated land classes IAI and IA remained at 4700/acre. 2A1 and 2A remained at 3850/acre. 3A1 and 3A remained at 3800/acre. 4A1 and 4A remained at 3650/acre. Grass land classes TGI and IG remained at 1815/acre. 2G1 and 2G remained at 1795/acre. 3G1 remained at 1750/acre. 3G remained at 1550/acre. 4G1 remained at 1525/acre. 4G remained at 1425/acre.

Area 2: Irrigated land class IAI and IA remained at 5700/acre. 2A1 remained at 5600/acre. 2A remained at 5500/acre. 3A1 remained at 5100/acre. 3A remained at



4900/acre. 4A1 remained at 4500/acre. 4A remained at 4300/acre. IDI remained at 3700/acre. ID remained at 3600/acre. 2D1 remained at 3550/acre. 2D remained at 3450/acre. 3D1 remained at 3300/acre. 3D and 4D1 remained at 3200/acre. 4D remained at 3150/acre. Grass land classes IGI and IG remained at 1815/acre. 2G1 and 2G remained at 1795/acre. 3G1 remained at 1750/acre. 3G remained at 1550/acre. 4G1 remained at 1525/acre. 4G remained at 1425/acre.

Area 3: Irrigated land classes IAI decreased from 6800/acre to 6665/acre. IA and 2A1 decreased from 6675/acre to 6540/acre. 2A decreased from 6600/acre to 6470/acre. 3A1 decreased from 6300/acre to 6175/acre. 3A and 4A1 decreased from 5500/acre to 5390/acre. 4A decreased from 5250/acre to 5145/acre. Dry land classes IDI and ID remained at 3870/acre. 2D1 remained at 3555/acre. 2D remained at 3510/acre. 3D1 remained at 3445/acre. 3D and 4D1 remained at 3400/acre. 4D remained at 3250/acre. Grass land classes IGI and IG remained at 1815/acre. 2G1 and 2G remained at 1795/acre. 3G1 remained at 1750/acre. 3G remained at 1550/acre. 4G1 remained at 1525/acre. 4G remained at 1425/acre.

In order to begin identifying Conservation Reserve Program (CRP) ground in the county, a letter was written to taxpayers who have been identified as having previous CRP contracts with the Farm Service Agency (FSA). A questionnaire was included asking that the taxpayer provide locations, numbers of acres and contract dates. Maps were also requested. Deadline for this request was December 31, 2020. After receiving the requested information, this data was entered into a spreadsheet to track information being returned. Acres began being entered into the GIS program in hopes to be completed for the 2022 assessment year.

## Assessment Plan for Residential Properties

The Saline County Assessor's office will continue to work with the local communities in regards to obtaining building permits on new construction/remodel or destruction of improvements. The Assessor's office also obtains building permits from Saline County Planning/Zoning office. With the additional tool of

ConnectExplorer, the office plans to utilize this program to determine areas of new construction between spring 2019 and Spring, 2022.

The office will continue to review and analyze the real estate transactions.

### 2021 work for 2022 Assessment year

We will complete on-site inspections/reviews of the properties in Dorchester. Lot studies will be completed. Updated Marshall & Swift costing (2021) will be implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

We will begin on-site inspections/reviews of the properties at Blue River Lodge. Updated Marshall & Swift costing will be reviewed and possibly implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

### 2022 work for 2023 Assessment year

We will begin on-site inspections/reviews of the properties of Friend. A lot study will be completed for Friend. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

We will begin on-site inspections/reviews of the Rural Residential properties and rural cabins to be completed for the 2024 assessment year.

### 2023 work for 2024 Assessment year

We will complete the on-site inspections/reviews of the Rural Residential properties and rural cabins. A lot study will be completed for the Rural Residential. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

We will begin on-site inspections/reviews of properties in DeWitt, Tobias and Wilber. A lot study will be completed for the different communities. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

## 2024/2025 work for the 2026 Assessment year

In 2024, we will begin an on-site inspections/reviews of the properties in Crete. Lot studies will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

## Assessment Plan for Commercial Properties

The Saline County Assessor's office will continue to work with the local communities in regards to obtaining building permits on new construction/remodel or destruction of improvements. The Assessor's office also obtains building permits from Saline County Planning/Zoning office.

The office will continue to review and analyze the real estate transactions.

## 2021 work for the 2022 Assessment year

With the continued need for commercial appraisal experience, the Saline County Assessor's office has contracted with a licensed appraisal service to complete the on-site inspections/analysis of the DeWitt, Swanton, Tobias and Western commercial properties.

Depending on the contract, staff in the Assessor's office will complete the data entry portion of the properties in DeWitt, Swanton, Tobias and Western. Lot studies will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

## 2022 work for the 2023 Assessment year

With the help of a contracted licensed appraisal service, we will complete an on-site inspections/reviews of the properties in Dorchester, Friend and Wilber. Lot studies will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

2024/2025 work for the 2026 Assessment year

We will complete an on-site inspections/reviews of the properties in Crete. Lot studies will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

### Assessment Plan for Agricultural Properties

The Saline County Assessor's office annually reviews all agricultural land sales to establish market values for agricultural land. In the review of the sale, the Assessor makes the final determination of which sales are considered arms-length transactions. This information is gathered by the agricultural questionnaire or phone call to the seller, agent or buyer. Analysis is completed in each market area on land value groups (LVG's) to determine if there are any needs for value adjustments in the LVG's. Adjustments are made to values when our analysis shows the median outside of the acceptable range.

Analysis is also completed within each market area to determine if the boundary lines are still reliable.

Saline County currently has three market agricultural market areas. Market Area 1 is predominantly dryland, as irrigation is not feasible in the area. The topography is rolling. Market Area 2 has similar topography to area 1, but ground water is available for irrigation. Market Area 3 is the flattest area of the county and irrigation is accessible.

Saline County will continue identifying Conservation Reserve Program (CRP) ground in the county, by writing follow-up letters to taxpayers who have been identified as having previous CRP contracts with the Farm Service Agency (FSA). A questionnaire will be included asking that the taxpayer provide locations, numbers of acres and contract dates that have been renewed or removed from the program. Maps were also requested. After receiving the requested information, this data was entered into a spreadsheet to track information being returned.

Acres that have been reported and entered into the GIS program will be implemented into the CAMA system for the 2022 assessment year. A market analysis of arms-length sales will be completed in each market area. Adjustments will be made to value when our analysis shows the median outside of the acceptable range.

### Responsibilities

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

Prepare annually and file the following Administrative Reports • Approve/deny applicants of the Beginning Farmer Exemption (Feb 1)

- Aircraft Information Report (Feb 1)
  - County Abstract of Assessment for Real Property (March 19)
  - Annual Assessed Value Update (March 19)
  - Assessor Survey (March 19)
  - Amended Homestead Exemption Summary Certificate (May 30)
  - Amended Personal Property Tax Loss Summary Certificate (May 30) •
- Certify completion of real property assessment roll (June 1) & publish in newspaper (June 6)
- Send notice of valuation change to owner of record (as of May 20) of any property whose value increased or decreased (May 31)
  - Amend/re-certify Abstract of Assessment, if changes were ordered by TERC (June 5)
  - Prepare 3 year plan of assessment (June - July)
  - File 3- year plan of assessment with the County Board of Equalization (July 31)
  - Certification of Values to Political Subdivisions (August 20)
  - School District Taxable Value Report (August 20)
  - Homestead Exemption Certification of Average Assessed Value of Single Family Residential property (September 1)
  - Complete/certify the tax list (real and personal) and deliver to the county treasurer (November 22)
  - Homestead Exemption Tax Loss (November 30)
  - Personal Property Tax Loss (November 30)
  - Certificate of Taxes Levied Report (December 1)

Homestead Exemptions - Homestead Exemption applications are accepted in the office from February 2<sup>nd</sup> through June 30<sup>th</sup>.

Personal Property - All depreciable tangible personal property which is used in a trade or business for the production of income, and has a determined life of longer than 1 year, is subject to personal property tax.

Nebraska Personal Property returns are accepted in the office mid-January through May 1<sup>st</sup>, without penalty. Returns filed between May 2<sup>nd</sup> and June 30<sup>th</sup> receive a 10% penalty. Returns filed after June 30<sup>th</sup> receive a 25% penalty.

Permissive Exemptions - Permissive Exemption applications are filed in our office November 15 through December 31<sup>st</sup>.

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

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

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

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

Tax List Corrections - Prepare tax list correction documents for the County Board of Equalization's approval.

County Board of Equalization (CBOE) - Attend CBOE meetings including meetings for valuation appeals. Prepare documentation for meetings, post meeting notifications in county newspapers, mail final CBOE decisions. When possible, physically review properties that have filed valuation appeals.

Tax Equalization and Review Commission (TERC) Appeals - Prepare the information and attend the taxpayer appeals before TERC. Testify in defense of the county's valuation. When possible, physically review properties that have filed valuation appeals.

Tax Equalization and Review Commission (TERC) Statewide Equalization  
Attend hearings if applicable to the county, testify in defense of the county's valuations, and to implement TERC's orders.

Tax Increment Financing (TIF) - Establish and maintain TIF district boundaries for tax billing.

Rent-Restricted Housing Projects - Annual review of rent-restricted housing projects filed with the Department of Revenue. Review and analyze the income and expense statements forwarded by the projects. Set valuation of projects using the capitalization rate established by the Rent-Restricted Housing Project Valuation Committee along with the information provided by the housing projects.

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

the statutory required statistics.

*Brandi Kelly*

*June 15, 2021*

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Brandi Kelly, Saline County Assessor

3 Year Plan - Submitted June 2021

TOWN	2020	2021	2022	2023	2024	2025
Crete	2020				Crete Res 2026	
Crete	2020				Crete Comm 2026	
DeWitt	2018			DeWitt 2024		
DeWitt	2016	DeWitt Comm 2022				
Dorchester	2015	Dorchester Res 2022				
Dorchester	2017		Dorchester Com 2023			
Friend	2016		Friend Res 2023			
Friend	2017		Friend Comm 2023			
Swanton	2021					
Swanton	2016	Swanton Comm 2022				
Tobias	2018			Tobias 2024		
Tobias	2016	Tobias Comm 2022				
Western	2021					
Western	2016	Western Comm 2022				
Wilber	2018			Wilber 2024		
Wilber	2017		Wilber Comm 2023			
BRL	2016	BRL 2022				
Cabins	2017-2018		Cabins 2024			
Rural Residential	2017-2018		Rural Residential 2024			
Ag Improvements	2017-2018		Ag Improvements 2024			
Industrials	2020					

COMMERCIAL  
RESIDENTIAL  
INDUSTRIAL



**SALINE COUNTY ASSESSOR'S OFFICE**

PO BOX 865  
WILBER, NE 68465  
PHONE: (402) 821-2588 FAX: (402) 821-3319  
EMAIL: [salineassessor@diodecom.net](mailto:salineassessor@diodecom.net)



February 28, 2022

Dear Ms. Sorensen,

Saline County has received four applications for Special Value. One application was received in 2009, one was received in 2016 and two were received in 2019. The applications were approved and will remain on file.

Presently, we are unable to discern a non-agricultural influence affecting the value of the property. The taxable value is calculated in the same manner as with all other agricultural land in Saline County.

We continue to analyze the sales market and if a difference is noted, Special valuation will be implemented.

Respectfully,

*Brandi Kelly*  
Saline County Assessor