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DEPARTMENT OF REVENUE

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

SAUNDERS 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 Saunders 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 Saunders 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: Rhonda Andresen, Saunders County Assessor

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Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this 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.

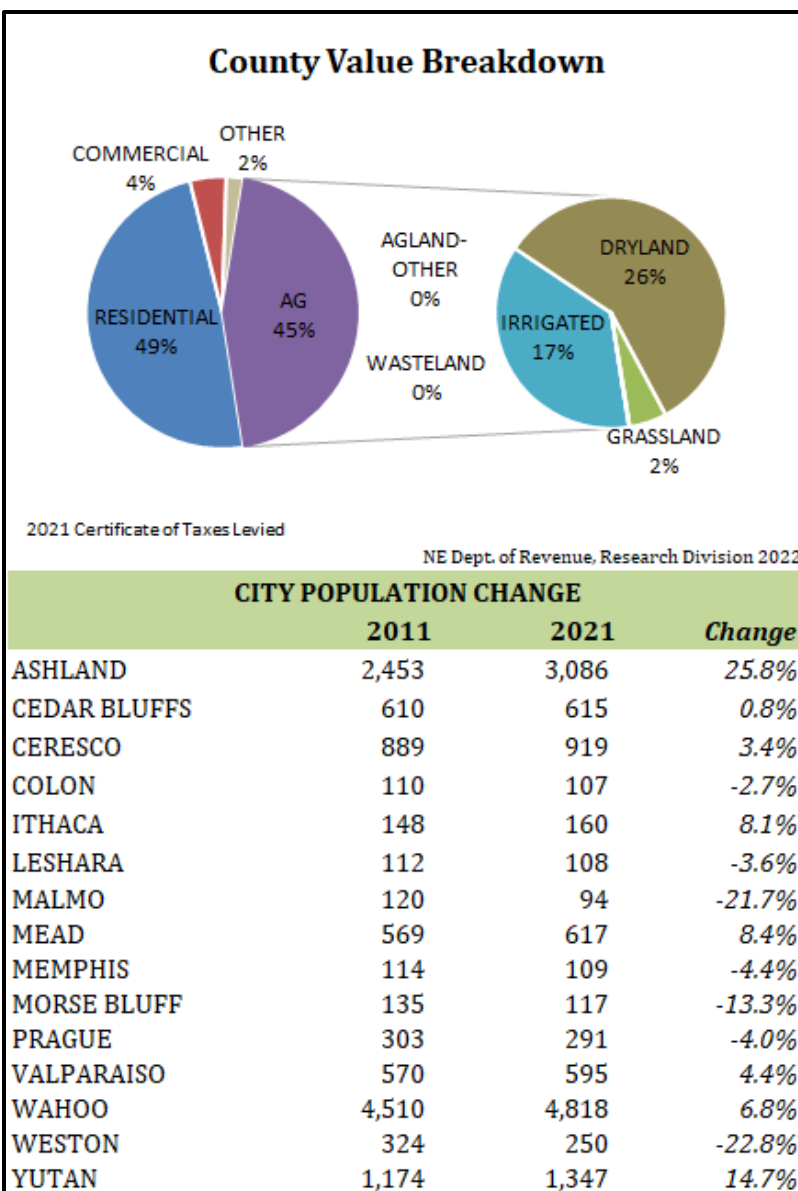
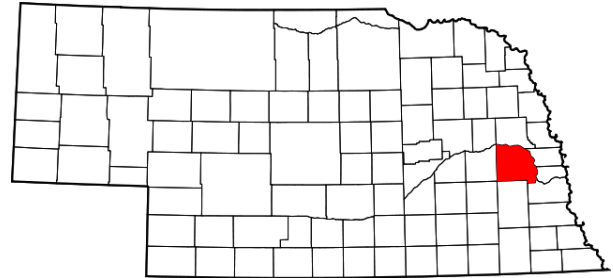
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, 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 750 square miles, Saunders County has 22,278 residents, per the Census Bureau Quick Facts for 2020, a 7% population increase over the 2010 U.S. Census. Reports indicate that 78% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$210,539 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Saunders County are located in and around Wahoo, the county seat, as well as Ashland, due to Ashland's proximity to the interstate. The U.S. Census Bureau reports there are 557 employer establishments with total employment of 4,002, for very slight increase in employment since 2019.

Agricultural land makes up a significant percentage of the valuation base of the county. Saunders County is included in both the Lower Platte North and Lower Platte South Natural Resource Districts (NRD). When compared against the top crops of the other counties in Nebraska, Saunders County ranks second in soybeans for grain. (USDA AgCensus).

An ethanol plant located in Mead also contributes to the local agricultural economy.

2022 Residential Correlation for Saunders County

Assessment Actions

For the 2022 assessment cycle the county assessor has converted 90% of the parcels to the Vanguard Computer-Assisted Mass Appraisal (CAMA) system. A market analysis and depreciation analysis was completed in various areas of the county to increase the values with the market, the manual level was also increased. Most locations within the residential class increased 10-20%. Valuation Group 1, 12, 13, and 14 had some locations with single digit increases, two locations in Valuation Group 8 experienced slight decreases.

Assessment Practice Review

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

The sales review process in Saunders County includes mailing a questionnaire to both the seller and the buyer of the transaction, a good portion of the questionnaires are returned. A review of the percentage of usable sales is compared to the state average and was near the state average. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of the agricultural class.

The lot values were reviewed by analyzing land to building ratios and vacant lot sales. The lot values have all been analyzed between the years of 2016 through 2020. The Saunders County Assessor has an established six-year inspection and review cycle and is completing the review timely.

The costing tables are adjusted in the CAMA system to represent current costing levels. The county assessor has reported that approximately 90% of the county is converted to the Vanguard CAMA valuation tables.

Saunders County utilizes 14 valuation groups defined by geographic and economic locations. Valuation Group 4 described as East Lake/River area includes six subdivisions on the east side of the county. Valuation Group 6 includes four subdivisions in the northwestern portion of the county. Valuation Group 8 includes 5 small towns in the middle to eastern portion of the county. Valuation Group 12 are four towns in the western portion of the county. The remainder are based on individual assessor locations.

The county assessor currently has a written valuation methodology on file.

2022 Residential Correlation for Saunders County

Description of Analysis

Residential parcels are analyzed utilizing 14 valuation groups that are based on various assessor locations and grouped with like characteristics. The largest two defined valuation groups by parcels are Valuation Groups 2 and 11.

Valuation Groups	Description
1	Ashland Lake/River Area
2	Ashland
3	Ceresco
4	East Lake/River (Championship Lake, Rustic Island, Shunk, and Williams, Wentworth and Cottonwood Cove)
5	Fremont Area subs
6	Lakes and Rivers (Morse Bluff-Wolfs, Whitetail, Hidden Cove)
7	Mead and Cedar Bluffs
8	Small town Wahoo area (Colon, Ithaca, Malmo, Leshara and Swedeburg)
10	Valparaiso
11	Wahoo
12	West area small towns (Morse Bluff, Prague, Weston, Touhy)
13	Woodcliff subdivision
14	Yutan
15	Rural Residential

The residential class statistical sample includes 774 qualified sales representing 13 of the valuation groups. The overall measures of central tendency and the qualitative statistics are all within the acceptable range. All valuation groups have a median within the acceptable range, except Valuation Group 6 with a small sample. This valuation group received the same manual adjustment as the remainder of the county, supporting that it is equalized. With the limited sample, the median is not a reliable measurement of value.

The statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. The changes are reflective of the stated assessment actions.

2022 Residential Correlation for Saunders County

Equalization and Quality of Assessment

Review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment of the residential property in Saunders County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	47	94.40	92.84	89.91	11.68	103.26
2	137	91.70	93.07	91.36	15.14	101.87
3	43	95.67	95.01	93.23	11.91	101.91
5	33	94.20	99.00	95.04	13.95	104.17
6	5	89.53	88.59	88.71	06.55	99.86
7	65	91.50	98.56	91.06	23.28	108.24
8	25	91.63	93.70	90.63	12.95	103.39
10	18	95.66	94.76	93.49	15.93	101.36
11	181	92.33	93.20	92.27	15.85	101.01
12	24	94.14	108.62	100.01	24.38	108.61
13	37	91.56	91.42	91.05	09.01	100.41
14	85	93.40	90.71	92.63	12.15	97.93
15	74	91.79	95.44	91.67	17.51	104.11
____ALL____	774	92.71	94.31	91.71	15.38	102.84

Level of Value

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

2022 Commercial Correlation for Saunders County

Assessment Actions

Following the 2021 assessment cycle the county assessor followed through with contracting with an appraisal firm to reappraise the commercial class of property. All properties were reviewed and assessed with the Vanguard Computer-Assisted Mass Appraisal (CAMA) system. All permits and pick-up work were also completed.

Assessment Practice Review

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

The sales review process in Saunders County includes mailing a questionnaire to both the seller and the buyer of the transaction, A review of the percentage of usable sales is compared to the state average and has revealed that a comparable portion of the sales are utilized. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of the commercial class.

The lot values were reviewed by analyzing the land to building ratios and the vacant lot sales. The lot values were last established in 2016 and were not updated with this year's reappraisal. With the recent reappraisal of the commercial class, the parcels were last inspected in 2021.

There are four valuation groups defined in Saunders County. The two largest economic areas are defined as Valuation Group 1, Ashland, and Valuation Group 4, Wahoo. Many smaller communities are defined in the other two valuation groups depending on whether they are located in the east or west portions of the county. The county assessor has a written valuation methodology on file.

Description of Analysis

Saunders County defines four valuation groups for the entire county. The two largest populated areas are defined separately, and the remainder of the groups are defined as east or west of Highway 92.

Valuation Group	Description
1	Ashland
2	East
3	West
4	Wahoo

2022 Commercial Correlation for Saunders County

The commercial statistical sample included 51 qualified sales. The median measure of central tendency is the only overall measure in the acceptable range. The mean and weighted mean are both high. The qualitative statistics are within the acceptable range.

Valuation Groups 2 and 4 are in the acceptable range. Valuation Groups 1 and 3 have a limited number of sales to support the level of value. Valuation Group 1 has a measures of central tendency entirely below the acceptable range with a relatively low COD. However, review of this small sample indicates that the sales around the median sales range from 95-120% suggesting that this median will shift significantly as sales come in and out of the sample.

Further examination of the sample includes 15 sales in occupancy code 353, retail stores, at 103%. These sales are dispersed among all four of the valuation groups. The sales in each valuation group are in range with the exception of Valuation Group 4. All the sales in this small subclass are above the acceptable range; however, with only four sales the median is not reliable for use as a precise point estimate; as this reappraisal was just implemented this year, the county assessor should monitor this subclass for potential adjustments in future assessment years. A substat of this occupancy code can be found in the appendix.

<u>VALUATION GROUP</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
1	5	94.76	104.36	99.32	11.69	105.07
2	2	99.88	99.88	93.97	20.97	106.29
3	4	99.31	126.16	104.95	30.07	120.21
4	4	105.95	111.63	108.34	07.02	103.04

The statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the Certificate of Taxes Levied Report (CTL) indicate the sales file changed at a higher rate than the population. The reappraisal of the commercial property significantly changed valuation across the class affecting both the sold parcels and the abstract by 24% and 19% respectively. The Division will monitor post-study period sales and conduct additional analyses to ensure the reappraisal uniformly impacted like properties.

Equalization and Quality of Assessment

Review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

The quality of assessment of the commercial property in Saunders County complies with generally accepted mass appraisal techniques.

2022 Commercial Correlation for Saunders County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	8	105.45	110.89	109.83	13.94	100.97
2	16	96.52	98.74	95.89	26.38	102.97
3	5	99.94	121.43	104.31	24.41	116.41
4	22	98.14	105.36	103.66	11.69	101.64
____ALL____	51	98.60	105.73	102.70	18.20	102.95

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Saunders County is 99%.

2022 Agricultural Correlation for Saunders County

Assessment Actions

A review of the sold parcels indicated that a decrease to Market Area 2, irrigated land, was warranted with a 5% decrease. The remainder of the market areas did not change in value for the 2022 assessment year. All permits and pick-up work were verified, completed and added to the assessment roll.

The rural improvements all received a manual cost increase to adjust replacement costs, and depreciations were adjusted to achieve uniformity and equalization.

Assessment Practice Review

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

The sales review process in Saunders County includes utilizing a questionnaire to aid in the verification of all agricultural sales and office staff follow-up with a phone call when additional information is needed. The review of the sales revealed the county assessor utilizes a lower portion of the total sales file as compared to the state average usability rate. Further review of the non-qualified sales indicates no apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of the agricultural class.

The county assessor completed a review of the land use in 2020 for the agricultural properties. It has been reported that the residences and outbuildings are all converted to the Vanguard Computer-Assisted Mass Appraisal (CAMA) system, depreciation tables and costing have all been updated. The county assessor has identified the intensive use parcels and intensive use values were established. The six-year review and inspection cycle is current and timely completed.

While there are over 7,000 applications for special value on file, agricultural land values are established by sales of the uninfluenced agricultural land within the county boundaries.

There are five market areas within Saunders County. Market Area 4 and 5 are monitored with Market Area 3 which is the central and eastern portion of the county. Market Area 3, 4 and 5 are combined for measurement purposes of the agricultural statistics and kept separate in the county computer system for administrative purpose. Market Area 1 is the western one-third of the county and consists mainly of dryland hills. Market Area 2 cuts diagonally across the county and is level land with substantial irrigation and quality topsoil.

Description of Analysis

The analysis of the statistical sample utilized 86 sales within Saunders County for the three-year study period. All measures of central tendency are within the acceptable range. The COD is within the acceptable range indicating the data used for measurement is reliable.

2022 Agricultural Correlation for Saunders County

Review of each 80% Majority Land Use (MLU) categories identified with a sufficient sample are also within the acceptable range. Review of the Average Acre Value Comparison Chart shows that the irrigated land 80% MLU in Market Area 1 and 3 supports that irrigated is falling below market; however, there is not a reliable statistic with which to determine a reliable point estimate of the subclass. The MLU dryland in Market Area 2 indicates a higher median with a small sample. Further comparison of the average acre value indicates that Saunders County values are lower than Dodge County. There is not a reliable statistic to determine a reliable point estimate of the subclass. The grassland values are comparable to surrounding county values and with only two sales a reliable point estimate cannot be determined.

Review of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) confirms the overall reduction of the irrigated land and reflects the assessment actions.

Equalization and Quality of Assessment

A review of the agricultural improvements and site acres indicated that these parcels are inspected and valued using the same processes that are used for the rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties, and assessment practices indicate that Saunders County has achieved equalization. The quality of assessment in the agricultural land class of property in Saunders County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	17	70.37	71.28	70.36	11.60	101.31
1	2	61.53	61.53	61.53	09.98	100.00
2	12	73.22	73.47	71.64	12.76	102.55
3	3	68.16	69.00	69.06	01.76	99.91
<u>Dry</u>						
County	45	71.22	71.97	70.88	14.73	101.54
1	11	73.48	74.31	73.43	07.01	101.20
2	8	77.94	80.24	80.47	20.00	99.71
3	26	70.01	68.44	65.52	15.18	104.46
<u>Grass</u>						
County	2	41.25	41.25	41.17	03.64	100.19
1	2	41.25	41.25	41.17	03.64	100.19
<u>ALL</u>	86	70.86	71.11	69.79	17.27	101.89

Level of Value

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

2022 Agricultural Correlation for Saunders County

Special Valuation

A review of agricultural land values in Saunders County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 71%.

2022 Opinions of the Property Tax Administrator for Saunders County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	71	Does not meet 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.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2022 Commission Summary for Saunders County

Residential Real Property - Current

Number of Sales	774	Median	92.71
Total Sales Price	\$216,407,818	Mean	94.31
Total Adj. Sales Price	\$216,407,818	Wgt. Mean	91.71
Total Assessed Value	\$198,476,647	Average Assessed Value of the Base	\$222,908
Avg. Adj. Sales Price	\$279,597	Avg. Assessed Value	\$256,430

Confidence Interval - Current

95% Median C.I	91.55 to 93.97
95% Wgt. Mean C.I	90.30 to 93.13
95% Mean C.I	92.83 to 95.79
% of Value of the Class of all Real Property Value in the County	47.09
% of Records Sold in the Study Period	8.27
% of Value Sold in the Study Period	9.51

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	677	93	92.76
2020	668	94	93.63
2019	607	93	93.47
2018	585	94	93.64

2022 Commission Summary for Saunders County

Commercial Real Property - Current

Number of Sales	51	Median	98.60
Total Sales Price	\$10,159,792	Mean	105.73
Total Adj. Sales Price	\$10,159,792	Wgt. Mean	102.70
Total Assessed Value	\$10,433,958	Average Assessed Value of the Base	\$230,085
Avg. Adj. Sales Price	\$199,212	Avg. Assessed Value	\$204,587

Confidence Interval - Current

95% Median C.I	95.33 to 105.66
95% Wgt. Mean C.I	93.05 to 112.35
95% Mean C.I	97.36 to 114.10
% of Value of the Class of all Real Property Value in the County	4.75
% of Records Sold in the Study Period	5.57
% of Value Sold in the Study Period	4.96

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	39	100	92.35
2020	44	93	92.89
2019	41	93	93.26
2018	45	94	93.82

78 Saunders

PAD 2022 R&O Statistics (Using 2022 Values)

RESIDENTIAL

Qualified

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

Number of Sales : 774
 Total Sales Price : 216,407,818
 Total Adj. Sales Price : 216,407,818
 Total Assessed Value : 198,476,647
 Avg. Adj. Sales Price : 279,597
 Avg. Assessed Value : 256,430

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 94
 COD : 15.38
 PRD : 102.84

COV : 22.33
 STD : 21.06
 Avg. Abs. Dev : 14.26
 MAX Sales Ratio : 261.97
 MIN Sales Ratio : 39.32

95% Median C.I. : 91.55 to 93.97
 95% Wgt. Mean C.I. : 90.30 to 93.13
 95% Mean C.I. : 92.83 to 95.79

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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-19 To 31-DEC-19	83	98.69	101.02	101.26	11.81	99.76	51.09	147.91	96.67 to 104.91	241,380	244,415
01-JAN-20 To 31-MAR-20	58	100.52	101.40	99.80	12.73	101.60	68.27	158.21	92.23 to 104.95	244,357	243,859
01-APR-20 To 30-JUN-20	106	95.93	95.65	95.48	11.09	100.18	56.94	214.17	92.76 to 98.37	243,071	232,092
01-JUL-20 To 30-SEP-20	111	96.36	98.69	95.69	13.23	103.14	63.56	172.33	91.83 to 98.77	283,628	271,390
01-OCT-20 To 31-DEC-20	110	90.42	92.98	89.78	16.42	103.56	52.31	261.97	87.81 to 93.41	273,828	245,832
01-JAN-21 To 31-MAR-21	71	90.54	93.19	91.69	16.16	101.64	51.58	193.98	85.57 to 96.00	255,273	234,059
01-APR-21 To 30-JUN-21	106	85.61	88.18	86.06	13.91	102.46	58.94	163.73	81.88 to 90.98	321,511	276,690
01-JUL-21 To 30-SEP-21	129	85.40	88.73	85.23	21.30	104.11	39.32	183.10	81.06 to 90.94	330,439	281,639
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	358	97.05	98.77	97.49	12.35	101.31	51.09	214.17	95.80 to 98.70	255,462	249,040
01-OCT-20 To 30-SEP-21	416	88.73	90.47	87.49	17.16	103.41	39.32	261.97	85.67 to 90.74	300,366	262,789
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	385	94.93	96.63	94.46	13.77	102.30	52.31	261.97	92.77 to 96.36	263,745	249,121
<u>ALL</u>	774	92.71	94.31	91.71	15.38	102.84	39.32	261.97	91.55 to 93.97	279,597	256,430

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	47	94.40	92.84	89.91	11.68	103.26	66.66	118.27	86.93 to 98.69	872,206	784,202
2	137	91.70	93.07	91.36	15.14	101.87	39.32	183.10	87.72 to 96.69	247,811	226,402
3	43	95.67	95.01	93.23	11.91	101.91	56.94	122.68	92.01 to 99.77	179,925	167,740
5	33	94.20	99.00	95.04	13.95	104.17	76.12	160.45	90.59 to 99.83	277,694	263,914
6	5	89.53	88.59	88.71	06.55	99.86	80.49	98.29	N/A	500,800	444,282
7	65	91.50	98.56	91.06	23.28	108.24	51.09	261.97	82.54 to 99.78	146,180	133,107
8	25	91.63	93.70	90.63	12.95	103.39	69.01	169.23	83.92 to 96.98	146,864	133,101
10	18	95.66	94.76	93.49	15.93	101.36	63.43	142.32	80.48 to 104.36	162,608	152,021
11	181	92.33	93.20	92.27	15.85	101.01	48.94	172.33	89.19 to 95.80	210,235	193,975
12	24	94.14	108.62	100.01	24.38	108.61	75.13	214.88	87.81 to 109.11	120,104	120,114
13	37	91.56	91.42	91.05	09.01	100.41	66.43	138.77	87.28 to 94.35	422,824	384,972
14	85	93.40	90.71	92.63	12.15	97.93	40.58	114.03	90.22 to 97.44	294,018	272,361
15	74	91.79	95.44	91.67	17.51	104.11	52.31	164.45	87.29 to 96.15	329,568	302,108
<u>ALL</u>	774	92.71	94.31	91.71	15.38	102.84	39.32	261.97	91.55 to 93.97	279,597	256,430

**78 Saunders
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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 WGT. MEAN : 92
 MEAN : 94
 COD : 15.38
 PRD : 102.84

COV : 22.33
 STD : 21.06
 Avg. Abs. Dev : 14.26
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 95% Wgt. Mean C.I. : 90.30 to 93.13
 95% Mean C.I. : 92.83 to 95.79

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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	769	92.60	94.21	91.70	15.36	102.74	39.32	261.97	91.50 to 93.97	280,828	257,516
06											
07	5	114.44	110.22	99.07	13.87	111.25	85.57	135.33	N/A	90,200	89,363
<u>ALL</u>	<u>774</u>	<u>92.71</u>	<u>94.31</u>	<u>91.71</u>	<u>15.38</u>	<u>102.84</u>	<u>39.32</u>	<u>261.97</u>	<u>91.55 to 93.97</u>	<u>279,597</u>	<u>256,430</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	3	165.09	167.55	166.46	18.61	100.65	122.68	214.88	N/A	23,167	38,563
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	774	92.71	94.31	91.71	15.38	102.84	39.32	261.97	91.55 to 93.97	279,597	256,430
Greater Than 14,999	774	92.71	94.31	91.71	15.38	102.84	39.32	261.97	91.55 to 93.97	279,597	256,430
Greater Than 29,999	771	92.60	94.03	91.69	15.14	102.55	39.32	261.97	91.50 to 93.97	280,594	257,278
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	165.09	167.55	166.46	18.61	100.65	122.68	214.88	N/A	23,167	38,563
30,000 TO 59,999	19	142.95	143.01	140.36	26.61	101.89	82.54	261.97	88.01 to 164.45	46,141	64,763
60,000 TO 99,999	61	107.58	109.99	109.60	13.97	100.36	73.23	172.33	101.95 to 111.73	82,615	90,550
100,000 TO 149,999	111	92.21	94.37	94.38	17.64	99.99	51.09	158.21	85.24 to 98.86	131,887	124,481
150,000 TO 249,999	263	90.54	89.26	89.10	14.66	100.18	40.58	163.73	87.72 to 92.12	191,935	171,009
250,000 TO 499,999	250	92.71	91.95	91.90	10.45	100.05	52.31	142.40	90.74 to 94.68	351,214	322,759
500,000 TO 999,999	52	92.62	93.35	94.27	12.33	99.02	39.32	147.91	89.68 to 97.73	660,098	622,286
1,000,000 +	15	85.67	84.97	85.29	12.64	99.62	66.66	114.01	72.54 to 94.49	1,545,006	1,317,711
<u>ALL</u>	<u>774</u>	<u>92.71</u>	<u>94.31</u>	<u>91.71</u>	<u>15.38</u>	<u>102.84</u>	<u>39.32</u>	<u>261.97</u>	<u>91.55 to 93.97</u>	<u>279,597</u>	<u>256,430</u>

78 Saunders
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 : 51
Total Sales Price : 10,159,792
Total Adj. Sales Price : 10,159,792
Total Assessed Value : 10,433,958
Avg. Adj. Sales Price : 199,212
Avg. Assessed Value : 204,587

MEDIAN : 99
WGT. MEAN : 103
MEAN : 106
COD : 18.20
PRD : 102.95

COV : 28.85
STD : 30.50
Avg. Abs. Dev : 17.95
MAX Sales Ratio : 227.82
MIN Sales Ratio : 49.77

95% Median C.I. : 95.33 to 105.66
95% Wgt. Mean C.I. : 93.05 to 112.35
95% Mean C.I. : 97.36 to 114.10

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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	2	87.23	87.23	100.98	22.54	86.38	67.57	106.88	N/A	100,000	100,983
01-JAN-19 To 31-MAR-19	4	92.09	120.98	103.85	50.28	116.49	71.91	227.82	N/A	310,318	322,263
01-APR-19 To 30-JUN-19	4	118.12	120.70	125.24	15.37	96.37	92.35	154.19	N/A	316,500	396,378
01-JUL-19 To 30-SEP-19	1	96.68	96.68	96.68	00.00	100.00	96.68	96.68	N/A	100,000	96,679
01-OCT-19 To 31-DEC-19	2	107.02	107.02	97.42	11.42	109.85	94.80	119.24	N/A	700,000	681,938
01-JAN-20 To 31-MAR-20	5	97.84	100.46	99.74	04.00	100.72	94.76	113.40	N/A	142,482	142,111
01-APR-20 To 30-JUN-20	4	100.50	100.77	98.48	06.38	102.33	93.38	108.69	N/A	146,540	144,312
01-JUL-20 To 30-SEP-20	2	121.40	121.40	121.66	00.48	99.79	120.82	121.98	N/A	51,500	62,656
01-OCT-20 To 31-DEC-20	6	101.13	114.63	100.14	30.33	114.47	54.66	212.10	54.66 to 212.10	85,917	86,036
01-JAN-21 To 31-MAR-21	5	94.34	99.52	94.80	10.72	104.98	85.15	131.90	N/A	301,573	285,886
01-APR-21 To 30-JUN-21	10	97.42	105.00	108.84	11.27	96.47	90.65	154.40	93.31 to 120.15	137,759	149,934
01-JUL-21 To 30-SEP-21	6	96.19	92.78	90.33	19.83	102.71	49.77	129.36	49.77 to 129.36	191,667	173,129
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	11	106.72	112.53	113.04	27.19	99.55	67.57	227.82	71.91 to 154.19	255,207	288,473
01-OCT-19 To 30-SEP-20	13	98.60	104.78	99.12	09.05	105.71	93.38	121.98	94.80 to 119.24	215,505	213,615
01-OCT-20 To 30-SEP-21	27	97.67	103.41	98.52	17.87	104.96	49.77	212.10	93.31 to 104.18	168,554	166,065
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	11	106.72	116.13	108.18	25.92	107.35	71.91	227.82	77.45 to 154.19	364,298	394,101
01-JAN-20 To 31-DEC-20	17	99.54	108.00	100.64	16.34	107.31	54.66	212.10	95.33 to 120.82	112,769	113,490
<u>ALL</u>	51	98.60	105.73	102.70	18.20	102.95	49.77	227.82	95.33 to 105.66	199,212	204,587

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	8	105.45	110.89	109.83	13.94	100.97	92.43	154.40	92.43 to 154.40	191,855	210,713
2	16	96.52	98.74	95.89	26.38	102.97	49.77	227.82	71.91 to 119.24	155,843	149,433
3	5	99.94	121.43	104.31	24.41	116.41	93.94	212.10	N/A	37,850	39,482
4	22	98.14	105.36	103.66	11.69	101.64	85.15	154.19	94.80 to 112.74	270,101	279,996
<u>ALL</u>	51	98.60	105.73	102.70	18.20	102.95	49.77	227.82	95.33 to 105.66	199,212	204,587

**78 Saunders
COMMERCIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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Number of Sales : 51
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 Total Assessed Value : 10,433,958
 Avg. Adj. Sales Price : 199,212
 Avg. Assessed Value : 204,587

MEDIAN : 99
 WGT. MEAN : 103
 MEAN : 106
 COD : 18.20
 PRD : 102.95

COV : 28.85
 STD : 30.50
 Avg. Abs. Dev : 17.95
 MAX Sales Ratio : 227.82
 MIN Sales Ratio : 49.77

95% Median C.I. : 95.33 to 105.66
 95% Wgt. Mean C.I. : 93.05 to 112.35
 95% Mean C.I. : 97.36 to 114.10

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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	51	98.60	105.73	102.70	18.20	102.95	49.77	227.82	95.33 to 105.66	199,212	204,587
04											
<u>ALL</u>	51	98.60	105.73	102.70	18.20	102.95	49.77	227.82	95.33 to 105.66	199,212	204,587

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	212.10	212.10	212.10	00.00	100.00	212.10	212.10	N/A	9,000	19,089
Less Than 30,000	4	114.76	135.07	121.13	27.35	111.51	98.67	212.10	N/A	20,500	24,831
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	51	98.60	105.73	102.70	18.20	102.95	49.77	227.82	95.33 to 105.66	199,212	204,587
Greater Than 14,999	50	98.22	103.60	102.60	16.33	100.97	49.77	227.82	95.01 to 105.66	203,016	208,297
Greater Than 29,999	47	97.70	103.23	102.55	16.70	100.66	49.77	227.82	94.80 to 104.18	214,421	219,886
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	212.10	212.10	212.10	00.00	100.00	212.10	212.10	N/A	9,000	19,089
15,000 TO 29,999	3	108.69	109.39	109.91	06.79	99.53	98.67	120.82	N/A	24,333	26,745
30,000 TO 59,999	6	95.82	95.42	97.80	15.94	97.57	67.57	131.90	67.57 to 131.90	46,353	45,335
60,000 TO 99,999	8	97.35	94.44	94.59	15.47	99.84	54.66	121.98	54.66 to 121.98	73,684	69,697
100,000 TO 149,999	9	99.54	105.00	104.71	11.61	100.28	85.15	129.36	91.21 to 121.08	119,056	124,666
150,000 TO 249,999	15	105.66	108.68	108.08	17.77	100.56	49.77	227.82	95.01 to 112.74	191,311	206,777
250,000 TO 499,999	4	97.01	110.19	106.91	16.42	103.07	92.35	154.40	N/A	319,512	341,597
500,000 TO 999,999	3	92.43	106.18	102.62	29.68	103.47	71.91	154.19	N/A	580,333	595,527
1,000,000 TO 1,999,999	2	94.57	94.57	94.60	00.24	99.97	94.34	94.80	N/A	1,125,000	1,064,218
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	51	98.60	105.73	102.70	18.20	102.95	49.77	227.82	95.33 to 105.66	199,212	204,587

78 Saunders
COMMERCIAL

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 MEAN : 106
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 PRD : 102.95

COV : 28.85
 STD : 30.50
 Avg. Abs. Dev : 17.95
 MAX Sales Ratio : 227.82
 MIN Sales Ratio : 49.77

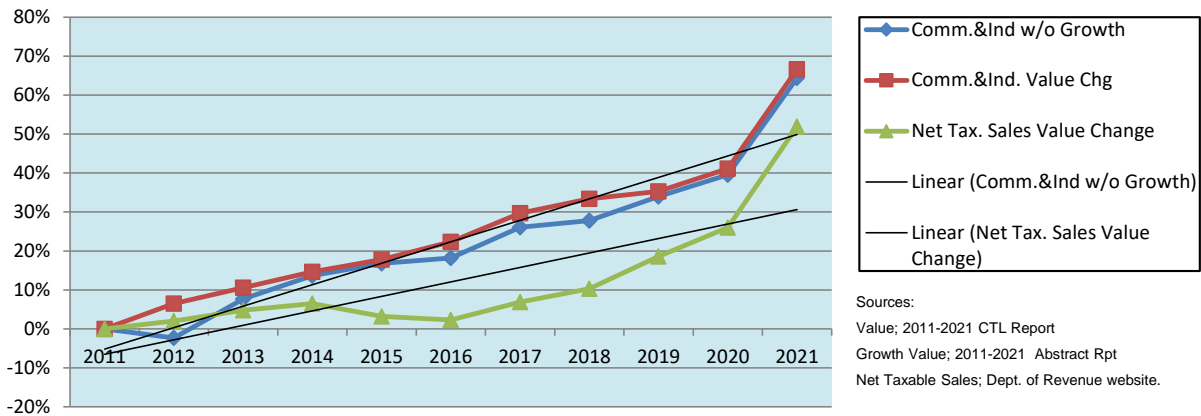
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 95% Wgt. Mean C.I. : 93.05 to 112.35
 95% Mean C.I. : 97.36 to 114.10

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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	90.65	90.65	90.65	00.00	100.00	90.65	90.65	N/A	80,500	72,975
302	2	156.49	156.49	174.32	45.59	89.77	85.15	227.82	N/A	160,000	278,909
326	1	113.40	113.40	113.40	00.00	100.00	113.40	113.40	N/A	91,198	103,414
342	2	76.13	76.13	59.41	34.62	128.14	49.77	102.49	N/A	134,625	79,981
344	2	83.56	83.56	93.55	19.14	89.32	67.57	99.54	N/A	80,000	74,837
350	4	92.17	92.09	98.99	28.24	93.03	54.66	129.36	N/A	113,193	112,047
352	6	107.71	113.07	106.11	13.35	106.56	94.34	154.40	94.34 to 154.40	312,223	331,311
353	15	102.71	111.51	102.27	17.26	109.03	78.94	212.10	93.94 to 120.82	109,235	111,711
391	1	71.91	71.91	71.91	00.00	100.00	71.91	71.91	N/A	716,000	514,901
408	2	100.93	100.93	100.75	03.23	100.18	97.67	104.18	N/A	137,500	138,533
419	1	112.74	112.74	112.74	00.00	100.00	112.74	112.74	N/A	190,000	214,197
426	1	98.60	98.60	98.60	00.00	100.00	98.60	98.60	N/A	165,000	162,692
442	3	96.17	96.64	96.29	00.57	100.36	96.06	97.70	N/A	170,333	164,008
470	1	91.21	91.21	91.21	00.00	100.00	91.21	91.21	N/A	110,000	100,329
471	4	95.74	109.51	108.29	16.64	101.13	92.35	154.19	N/A	564,000	610,765
494	3	97.84	105.05	99.70	09.08	105.37	95.33	121.98	N/A	218,737	218,080
528	2	108.41	108.41	106.30	13.93	101.98	93.31	123.50	N/A	197,500	209,944
<u>ALL</u>	51	98.60	105.73	102.70	18.20	102.95	49.77	227.82	95.33 to 105.66	199,212	204,587

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	\$ 105,104,030	\$ 964,240	0.92%	\$ 104,139,790		\$ 95,646,937	
2012	\$ 111,896,364	\$ 9,244,392	8.26%	\$ 102,651,972	-2.33%	\$ 97,570,002	2.01%
2013	\$ 116,195,356	\$ 3,000,117	2.58%	\$ 113,195,239	1.16%	\$ 100,240,909	2.74%
2014	\$ 120,522,686	\$ 1,044,151	0.87%	\$ 119,478,535	2.83%	\$ 101,830,618	1.59%
2015	\$ 123,782,846	\$ 982,419	0.79%	\$ 122,800,427	1.89%	\$ 98,739,342	-3.04%
2016	\$ 128,589,054	\$ 4,376,128	3.40%	\$ 124,212,926	0.35%	\$ 97,812,870	-0.94%
2017	\$ 136,332,800	\$ 3,840,967	2.82%	\$ 132,491,833	3.04%	\$ 102,255,563	4.54%
2018	\$ 140,215,576	\$ 5,884,593	4.20%	\$ 134,330,983	-1.47%	\$ 105,507,574	3.18%
2019	\$ 142,174,591	\$ 1,363,457	0.96%	\$ 140,811,134	0.42%	\$ 113,446,178	7.52%
2020	\$ 148,337,415	\$ 1,649,327	1.11%	\$ 146,688,088	3.17%	\$ 120,556,426	6.27%
2021	\$ 175,178,013	\$ 2,363,340	1.35%	\$ 172,814,673	16.50%	\$ 145,319,830	20.54%
Ann %chg	5.24%			Average	2.56%	4.27%	4.44%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-2.33%	6.46%	2.01%
2013	7.70%	10.55%	4.80%
2014	13.68%	14.67%	6.47%
2015	16.84%	17.77%	3.23%
2016	18.18%	22.34%	2.26%
2017	26.06%	29.71%	6.91%
2018	27.81%	33.41%	10.31%
2019	33.97%	35.27%	18.61%
2020	39.56%	41.13%	26.04%
2021	64.42%	66.67%	51.93%

County Number	78
County Name	Saunders

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	103	COV :	27.92	95% Median C.I. :	93.94 to 120.82
Total Sales Price :	1,638,523	Wgt. Mean :	102	STD :	31.13	95% Wgt. Mean C.I. :	93.67 to 110.87
Total Adj. Sales Price :	1,638,523	Mean :	112	Avg. Abs. Dev :	17.73	95% Mean C.I. :	94.27 to 128.75
Total Assessed Value :	1,675,668						
Avg. Adj. Sales Price :	109,235	COD :	17.26	MAX Sales Ratio :	212.10		
Avg. Assessed Value :	111,711	PRD :	109.03	MIN Sales Ratio :	78.94		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018											
01/01/2019 To 03/31/2019											
04/01/2019 To 06/30/2019											
07/01/2019 To 09/30/2019											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020	1	94.76	94.76	94.76		100.00	94.76	94.76	N/A	60,000	56,856
04/01/2020 To 06/30/2020	2	99.52	99.52	100.10	06.17	99.42	93.38	105.66	N/A	165,579	165,747
07/01/2020 To 09/30/2020	1	120.82	120.82	120.82		100.00	120.82	120.82	N/A	28,000	33,830
10/01/2020 To 12/31/2020	3	121.08	145.30	119.46	30.11	121.63	102.71	212.10	N/A	58,500	69,886
01/01/2021 To 03/31/2021	1	131.90	131.90	131.90		100.00	131.90	131.90	N/A	52,865	69,728
04/01/2021 To 06/30/2021	3	98.67	104.25	110.52	08.86	94.33	93.94	120.15	N/A	60,333	66,681
07/01/2021 To 09/30/2021	4	96.19	94.39	95.56	09.04	98.78	78.94	106.23	N/A	202,500	193,515
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019											
10/01/2019 To 09/30/2020	4	100.21	103.66	100.72	09.57	102.92	93.38	120.82	N/A	104,790	105,545
10/01/2020 To 09/30/2021	11	102.71	114.37	102.80	20.14	111.25	78.94	212.10	92.43 to 131.90	110,851	113,954
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019											
01/01/2020 To 12/31/2020	7	105.66	121.50	106.25	22.06	114.35	93.38	212.10	93.38 to 212.10	84,951	90,262

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	103	COV :	27.92	95% Median C.I. :	93.94 to 120.82
Total Sales Price :	1,638,523	Wgt. Mean :	102	STD :	31.13	95% Wgt. Mean C.I. :	93.67 to 110.87
Total Adj. Sales Price :	1,638,523	Mean :	112	Avg. Abs. Dev :	17.73	95% Mean C.I. :	94.27 to 128.75
Total Assessed Value :	1,675,668						
Avg. Adj. Sales Price :	109,235	COD :	17.26	MAX Sales Ratio :	212.10		
Avg. Assessed Value :	111,711	PRD :	109.03	MIN Sales Ratio :	78.94		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	5	94.76	104.36	99.32	11.69	105.07	92.43	121.08	N/A	185,300	184,040
2	2	99.88	99.88	93.97	20.97	106.29	78.94	120.82	N/A	39,000	36,650
3	4	99.31	126.16	104.95	30.07	120.21	93.94	212.10	N/A	35,000	36,733
4	4	105.95	111.63	108.34	07.02	103.04	102.71	131.90	N/A	123,506	133,810

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
ASHLAND CITY	5	94.76	104.36	99.32	11.69	105.07	92.43	121.08	N/A	185,300	184,040
VALPARAISO CITY	3	98.67	97.52	97.59	02.03	99.93	93.94	99.94	N/A	43,667	42,614
WAHOO CITY	4	105.95	111.63	108.34	07.02	103.04	102.71	131.90	N/A	123,506	133,810
WESTON CITY	1	212.10	212.10	212.10		100.00	212.10	212.10	N/A	9,000	19,089
YUTAN CITY	2	99.88	99.88	93.97	20.97	106.29	78.94	120.82	N/A	39,000	36,650

LOCATIONS: URBAN, SUBURBAN, & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	15	102.71	111.51	102.27	17.26	109.03	78.94	212.10	93.94 to 120.82	109,235	111,711

STATUS: IMPROVED, UNIMPROVED, & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	15	102.71	111.51	102.27	17.26	109.03	78.94	212.10	93.94 to 120.82	109,235	111,711

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	15	102.71	111.51	102.27	17.26	109.03	78.94	212.10	93.94 to 120.82	109,235	111,711
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	103	COV :	27.92	95% Median C.I. :	93.94 to 120.82
Total Sales Price :	1,638,523	Wgt. Mean :	102	STD :	31.13	95% Wgt. Mean C.I. :	93.67 to 110.87
Total Adj. Sales Price :	1,638,523	Mean :	112	Avg. Abs. Dev :	17.73	95% Mean C.I. :	94.27 to 128.75
Total Assessed Value :	1,675,668						
Avg. Adj. Sales Price :	109,235	COD :	17.26	MAX Sales Ratio :	212.10		
Avg. Assessed Value :	111,711	PRD :	109.03	MIN Sales Ratio :	78.94		

What IF

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
120056											
120502											
190123											
270001											
270595											
550145											
550161	3	98.67	97.52	97.59	02.03	99.93	93.94	99.94	N/A	43,667	42,614
780001	5	94.76	104.36	99.32	11.69	105.07	92.43	121.08	N/A	185,300	184,040
780009	2	99.88	99.88	93.97	20.97	106.29	78.94	120.82	N/A	39,000	36,650
780039	5	106.23	131.72	110.20	25.54	119.53	102.71	212.10	N/A	100,605	110,866
780072											
780104											
780107											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	103	COV :	27.92	95% Median C.I. :	93.94 to 120.82
Total Sales Price :	1,638,523	Wgt. Mean :	102	STD :	31.13	95% Wgt. Mean C.I. :	93.67 to 110.87
Total Adj. Sales Price :	1,638,523	Mean :	112	Avg. Abs. Dev :	17.73	95% Mean C.I. :	94.27 to 128.75
Total Assessed Value :	1,675,668						
Avg. Adj. Sales Price :	109,235	COD :	17.26	MAX Sales Ratio :	212.10		
Avg. Assessed Value :	111,711	PRD :	109.03	MIN Sales Ratio :	78.94		

What IF

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
0 OR Blank											
Prior TO 1900											
1900 TO 1919	5	102.71	103.47	100.97	07.47	102.48	93.38	120.82	N/A	95,832	96,761
1920 TO 1939	4	107.51	109.84	99.81	15.49	110.05	92.43	131.90	N/A	176,341	176,012
1940 TO 1949	3	99.94	136.90	110.34	37.83	124.07	98.67	212.10	N/A	31,333	34,573
1950 TO 1959	1	78.94	78.94	78.94		100.00	78.94	78.94	N/A	50,000	39,469
1960 TO 1969	1	120.15	120.15	120.15		100.00	120.15	120.15	N/A	110,000	132,164
1970 TO 1979	1	106.23	106.23	106.23		100.00	106.23	106.23	N/A	200,000	212,467
1980 TO 1989											
1990 TO 1999											
2000 TO 2009											
2010 TO 2014											
2015 TO Present											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	103	COV :	27.92	95% Median C.I. :	93.94 to 120.82
Total Sales Price :	1,638,523	Wgt. Mean :	102	STD :	31.13	95% Wgt. Mean C.I. :	93.67 to 110.87
Total Adj. Sales Price :	1,638,523	Mean :	112	Avg. Abs. Dev :	17.73	95% Mean C.I. :	94.27 to 128.75
Total Assessed Value :	1,675,668						
Avg. Adj. Sales Price :	109,235	COD :	17.26	MAX Sales Ratio :	212.10		
Avg. Assessed Value :	111,711	PRD :	109.03	MIN Sales Ratio :	78.94		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	212.10	212.10	212.10		100.00	212.10	212.10	N/A	9,000	19,089
Less Than 30,000	3	120.82	143.86	125.14	31.29	114.96	98.67	212.10	N/A	20,667	25,862
<u>__ Ranges Excl. Low \$ __</u>											
Greater Than 4,999	15	102.71	111.51	102.27	17.26	109.03	78.94	212.10	93.94 to 120.82	109,235	111,711
Greater Than 15,000	14	101.33	104.33	101.66	11.03	102.63	78.94	131.90	93.38 to 120.82	116,395	118,327
Greater Than 30,000	12	101.33	103.43	101.37	11.05	102.03	78.94	131.90	93.38 to 120.15	131,377	133,173
<u>__ Incremental Ranges __</u>											
0 TO 4,999											
5,000 TO 14,999	1	212.10	212.10	212.10		100.00	212.10	212.10	N/A	9,000	19,089
15,000 TO 29,999	2	109.75	109.75	110.37	10.10	99.44	98.67	120.82	N/A	26,500	29,249
30,000 TO 59,999	3	93.94	101.59	102.38	18.79	99.23	78.94	131.90	N/A	49,622	50,803
60,000 TO 99,999	3	99.94	99.14	99.13	02.65	100.01	94.76	102.71	N/A	60,000	59,480
100,000 TO 149,999	2	120.62	120.62	120.60	00.39	100.02	120.15	121.08	N/A	108,250	130,555
150,000 TO 249,999	3	105.66	101.76	102.41	04.05	99.37	93.38	106.23	N/A	177,053	181,320
250,000 TO 499,999											
500,000 TO 999,999	1	92.43	92.43	92.43		100.00	92.43	92.43	N/A	500,000	462,162
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	103	COV :	27.92	95% Median C.I. :	93.94 to 120.82
Total Sales Price :	1,638,523	Wgt. Mean :	102	STD :	31.13	95% Wgt. Mean C.I. :	93.67 to 110.87
Total Adj. Sales Price :	1,638,523	Mean :	112	Avg. Abs. Dev :	17.73	95% Mean C.I. :	94.27 to 128.75
Total Assessed Value :	1,675,668						
Avg. Adj. Sales Price :	109,235	COD :	17.26	MAX Sales Ratio :	212.10		
Avg. Assessed Value :	111,711	PRD :	109.03	MIN Sales Ratio :	78.94		

What IF

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1 TO 4999											
5000 TO 9999											
____ Total \$ ____											
1 TO 9999											
10000 TO 29999	2	155.39	155.39	128.70	36.50	120.74	98.67	212.10	N/A	17,000	21,879
30000 TO 59999	5	94.76	97.68	95.63	10.11	102.14	78.94	120.82	N/A	48,800	46,666
60000 TO 99999	2	117.31	117.31	116.38	12.45	100.80	102.71	131.90	N/A	56,433	65,676
100000 TO 149999	3	120.15	111.54	109.46	07.68	101.90	93.38	121.08	N/A	122,167	133,727
150000 TO 249999	2	105.95	105.95	105.96	00.27	99.99	105.66	106.23	N/A	190,579	201,944
250000 TO 499999	1	92.43	92.43	92.43		100.00	92.43	92.43	N/A	500,000	462,162
500000 +											

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
10	13	102.71	112.95	101.90	19.38	110.84	78.94	212.10	93.38 to 121.08	110,182	112,275
20	2	102.17	102.17	104.82	03.43	97.47	98.67	105.66	N/A	103,079	108,044

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
353	15	102.71	111.51	102.27	17.26	109.03	78.94	212.10	93.94 to 120.82	109,235	111,711

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	103	COV :	27.92	95% Median C.I. :	93.94 to 120.82
Total Sales Price :	1,638,523	Wgt. Mean :	102	STD :	31.13	95% Wgt. Mean C.I. :	93.67 to 110.87
Total Adj. Sales Price :	1,638,523	Mean :	112	Avg. Abs. Dev :	17.73	95% Mean C.I. :	94.27 to 128.75
Total Assessed Value :	1,675,668						
Avg. Adj. Sales Price :	109,235	COD :	17.26	MAX Sales Ratio :	212.10		
Avg. Assessed Value :	111,711	PRD :	109.03	MIN Sales Ratio :	78.94		

What IF

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
10	6	113.19	112.42	103.66	10.57	108.45	92.43	131.90	92.43 to 131.90	171,561	177,848
20	3	98.67	94.42	99.77	09.03	94.64	78.94	105.66	N/A	85,386	85,186
30	4	97.35	125.19	102.35	31.68	122.32	93.94	212.10	N/A	43,750	44,780
40	2	107.10	107.10	97.70	12.81	109.62	93.38	120.82	N/A	89,000	86,952

OCCUPANCY SERIES

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	15	102.71	111.51	102.27	17.26	109.03	78.94	212.10	93.94 to 120.82	109,235	111,711

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	353	Total	Increase	0%

What IF

78 Saunders
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 : 86
Total Sales Price : 53,395,274
Total Adj. Sales Price : 53,395,274
Total Assessed Value : 37,265,162
Avg. Adj. Sales Price : 620,875
Avg. Assessed Value : 433,316

MEDIAN : 71
WGT. MEAN : 70
MEAN : 71
COD : 17.27
PRD : 101.89

COV : 24.99
STD : 17.77
Avg. Abs. Dev : 12.24
MAX Sales Ratio : 144.10
MIN Sales Ratio : 18.29

95% Median C.I. : 67.03 to 73.95
95% Wgt. Mean C.I. : 65.75 to 73.83
95% Mean C.I. : 67.35 to 74.87

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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	2	70.22	70.22	71.75	09.11	97.87	63.82	76.62	N/A	657,700	471,929
01-JAN-19 To 31-MAR-19	11	70.19	71.20	69.33	08.75	102.70	58.19	82.46	61.45 to 81.05	660,599	457,974
01-APR-19 To 30-JUN-19	6	69.82	72.19	70.51	14.67	102.38	58.04	89.56	58.04 to 89.56	549,994	387,820
01-JUL-19 To 30-SEP-19	1	73.95	73.95	73.95	00.00	100.00	73.95	73.95	N/A	675,692	499,692
01-OCT-19 To 31-DEC-19	4	75.54	72.44	70.43	18.12	102.85	49.80	88.89	N/A	671,941	473,228
01-JAN-20 To 31-MAR-20	11	71.22	74.26	69.69	15.60	106.56	58.14	108.79	59.29 to 94.81	660,911	460,583
01-APR-20 To 30-JUN-20	11	74.56	71.41	72.65	13.10	98.29	42.74	85.54	56.97 to 83.64	492,359	357,704
01-JUL-20 To 30-SEP-20	6	75.63	84.43	76.89	21.18	109.81	58.80	144.10	58.80 to 144.10	513,509	394,832
01-OCT-20 To 31-DEC-20	12	67.94	70.50	68.94	25.43	102.26	33.32	130.03	52.75 to 84.22	657,609	453,346
01-JAN-21 To 31-MAR-21	8	75.37	74.05	75.81	11.48	97.68	61.03	86.33	61.03 to 86.33	642,922	487,427
01-APR-21 To 30-JUN-21	8	60.42	59.59	60.81	19.79	97.99	38.28	84.22	38.28 to 84.22	515,722	313,618
01-JUL-21 To 30-SEP-21	6	69.26	61.83	64.06	21.24	96.52	18.29	84.91	18.29 to 84.91	870,397	557,568
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	20	70.28	71.53	70.14	10.36	101.98	58.04	89.56	66.24 to 76.64	627,882	440,409
01-OCT-19 To 30-SEP-20	32	72.60	74.96	71.87	16.80	104.30	42.74	144.10	66.60 to 80.61	576,712	414,471
01-OCT-20 To 30-SEP-21	34	67.64	67.24	67.88	21.76	99.06	18.29	130.03	61.03 to 74.35	658,319	446,880
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	22	70.28	71.82	70.04	12.12	102.54	49.80	89.56	66.24 to 81.05	633,182	443,511
01-JAN-20 To 31-DEC-20	40	71.23	73.87	71.05	19.35	103.97	33.32	144.10	66.60 to 76.75	591,458	420,257
<u>ALL</u>	86	70.86	71.11	69.79	17.27	101.89	18.29	144.10	67.03 to 73.95	620,875	433,316

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	23	70.85	69.75	69.51	17.26	100.35	38.28	108.79	65.89 to 76.62	479,392	333,244
2	24	72.33	72.99	71.34	17.39	102.31	18.29	130.03	63.02 to 82.02	861,995	614,971
3	39	69.82	70.76	68.45	17.07	103.37	33.32	144.10	63.22 to 77.61	555,933	380,545
<u>ALL</u>	86	70.86	71.11	69.79	17.27	101.89	18.29	144.10	67.03 to 73.95	620,875	433,316

78 Saunders
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 : 86
Total Sales Price : 53,395,274
Total Adj. Sales Price : 53,395,274
Total Assessed Value : 37,265,162
Avg. Adj. Sales Price : 620,875
Avg. Assessed Value : 433,316

MEDIAN : 71
WGT. MEAN : 70
MEAN : 71
COD : 17.27
PRD : 101.89

COV : 24.99
STD : 17.77
Avg. Abs. Dev : 12.24
MAX Sales Ratio : 144.10
MIN Sales Ratio : 18.29

95% Median C.I. : 67.03 to 73.95
95% Wgt. Mean C.I. : 65.75 to 73.83
95% Mean C.I. : 67.35 to 74.87

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	3	71.92	71.53	71.15	02.95	100.53	68.16	74.51	N/A	910,833	648,016
2	2	73.22	73.22	72.96	01.78	100.36	71.92	74.51	N/A	850,000	620,123
3	1	68.16	68.16	68.16	00.00	100.00	68.16	68.16	N/A	1,032,500	703,803
_____Dry_____											
County	32	72.35	71.62	69.73	16.92	102.71	33.32	130.03	63.02 to 80.51	530,842	370,175
1	3	73.48	74.95	73.86	04.38	101.48	70.85	80.51	N/A	550,667	406,714
2	7	73.85	79.57	79.02	21.98	100.70	60.63	130.03	60.63 to 130.03	656,924	519,092
3	22	70.71	68.63	65.12	16.94	105.39	33.32	89.56	61.03 to 80.61	488,021	317,809
_____Grass_____											
County	1	42.74	42.74	42.74	00.00	100.00	42.74	42.74	N/A	322,000	137,634
1	1	42.74	42.74	42.74	00.00	100.00	42.74	42.74	N/A	322,000	137,634
_____ALL_____	86	70.86	71.11	69.79	17.27	101.89	18.29	144.10	67.03 to 73.95	620,875	433,316

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	17	70.37	71.28	70.36	11.60	101.31	55.39	99.81	59.29 to 76.39	775,406	545,613
1	2	61.53	61.53	61.53	09.98	100.00	55.39	67.66	N/A	570,000	350,710
2	12	73.22	73.47	71.64	12.76	102.55	58.14	99.81	59.29 to 85.54	832,700	596,558
3	3	68.16	69.00	69.06	01.76	99.91	67.62	71.23	N/A	683,167	471,770
_____Dry_____											
County	45	71.22	71.97	70.88	14.73	101.54	33.32	130.03	66.60 to 77.61	569,402	403,600
1	11	73.48	74.31	73.43	07.01	101.20	65.89	85.80	66.60 to 83.38	531,732	390,445
2	8	77.94	80.24	80.47	20.00	99.71	60.63	130.03	60.63 to 130.03	762,309	613,419
3	26	70.01	68.44	65.52	15.18	104.46	33.32	89.56	63.22 to 79.73	525,984	344,606
_____Grass_____											
County	2	41.25	41.25	41.17	03.64	100.19	39.75	42.74	N/A	341,000	140,374
1	2	41.25	41.25	41.17	03.64	100.19	39.75	42.74	N/A	341,000	140,374
_____ALL_____	86	70.86	71.11	69.79	17.27	101.89	18.29	144.10	67.03 to 73.95	620,875	433,316

Saunders County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saunders	1	6,320	n/a	5,830	5,450	n/a	4,870	3,910	3,670	4,783
Lancaster	1	6,975	6,194	5,790	5,408	5,000	4,800	4,581	4,389	5,315
Seward	2	6,800	6,700	6,300	6,100	5,800	4,900	4,600	3,800	6,243
Butler	1	6,448	5,949	5,809	5,617	5,350	5,316	4,932	4,806	5,912
Saunders	2	6,882	n/a	6,394	5,915	n/a	5,358	4,758	4,646	6,238
Dodge	1	6,200	6,005	5,805	5,610	n/a	5,215	5,455	4,820	5,757
Saunders	3	6,930	n/a	6,426	5,892	n/a	5,373	4,470	4,060	5,779
Dodge	1	6,200	6,005	5,805	5,610	n/a	5,215	5,455	4,820	5,757
Dodge	3	7,010	6,785	6,560	6,345	6,120	5,900	5,675	5,450	6,640
Douglas	1	6,275	n/a	5,975	5,625	5,225	4,725	4,378	4,100	5,853
Sarpy	1	6,380	-	5,860	5,715	-	4,825	4,510	4,245	5,681
Cass	2	6,275	n/a	5,545	5,510	4,880	4,850	4,250	4,215	5,516
Lancaster	1	6,975	6,194	5,790	5,408	5,000	4,800	4,581	4,389	5,315

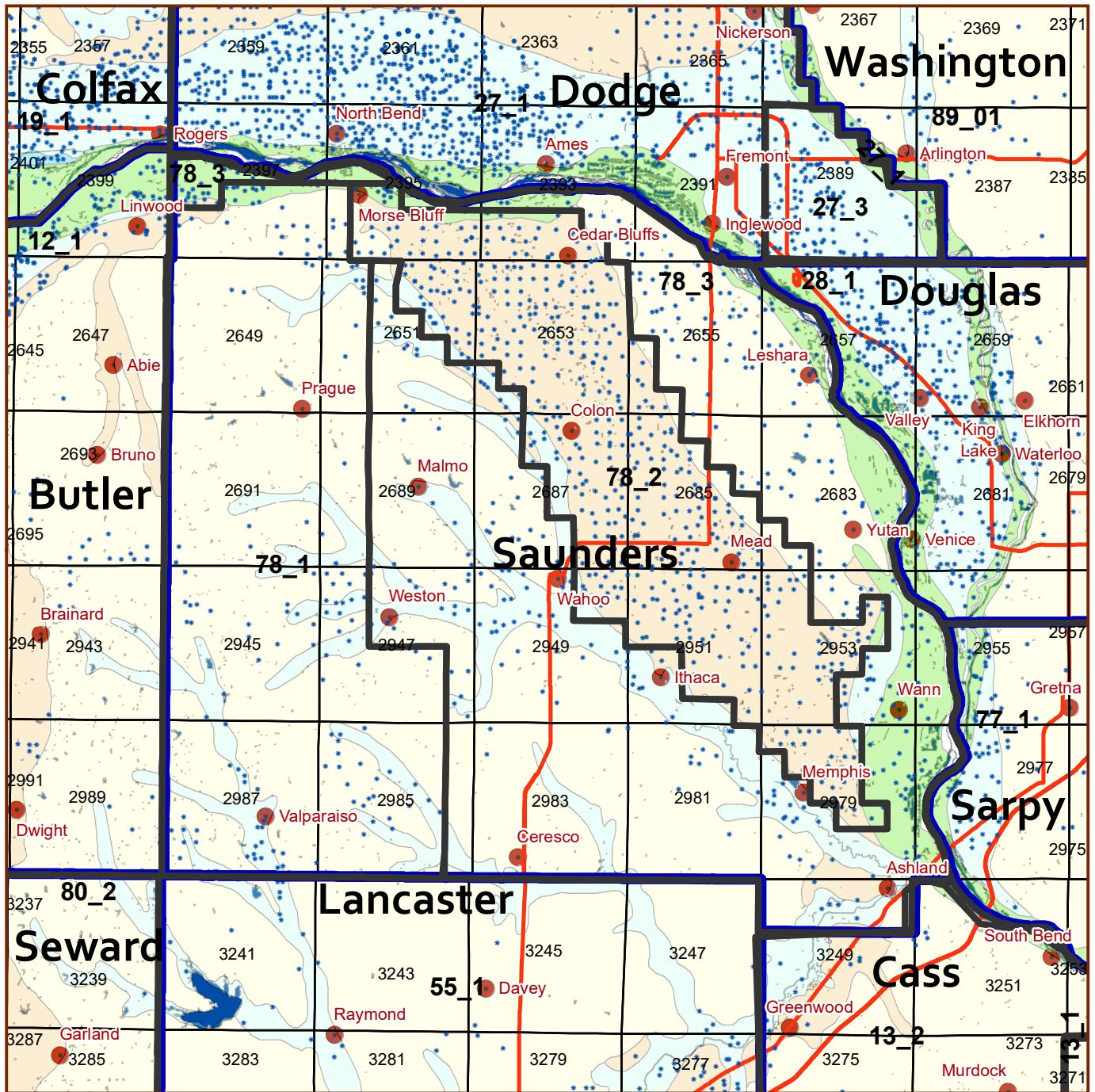
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saunders	1	5,370	5,025	5,016	n/a	4,330	3,797	3,260	3,030	4,016
Lancaster	1	5,402	4,896	4,523	4,212	4,021	3,538	3,515	3,220	4,085
Seward	2	5,300	5,200	4,750	4,750	4,700	3,496	3,200	2,900	4,251
Butler	1	5,450	4,950	4,750	4,650	4,450	4,050	3,150	3,050	4,369
Saunders	2	5,682	5,562	5,386	n/a	4,851	4,465	3,893	3,797	5,385
Dodge	1	5,918	5,725	5,536	n/a	5,150	4,915	5,190	4,980	5,504
Saunders	3	5,055	4,885	4,789	n/a	3,993	3,856	3,515	3,295	4,369
Dodge	1	5,918	5,725	5,536	n/a	5,150	4,915	5,190	4,980	5,504
Dodge	3	6,820	6,600	6,380	6,160	5,930	5,660	5,500	5,280	6,317
Douglas	1	6,000	5,625	5,225	4,900	4,675	4,175	3,875	3,650	4,819
Sarpy	1	5,390	5,225	4,905	4,755	4,590	4,055	3,776	3,565	4,502
Cass	2	5,465	5,304	5,150	4,785	4,598	4,474	4,170	3,930	4,985
Lancaster	1	5,402	4,896	4,523	4,212	4,021	3,538	3,515	3,220	4,085

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saunders	1	2,250	2,250	2,250	n/a	n/a	n/a	n/a	2,000	2,249
Lancaster	1	2,163	2,155	2,151	-	2,134	2,122	2,152	2,095	2,156
Seward	2	2,249	2,250	2,100	n/a	2,100	n/a	n/a	1,500	2,199
Butler	1	2,345	2,322	2,282	2,272	1,896	2,174	n/a	2,100	2,317
Saunders	2	2,240	2,245	2,250	n/a	n/a	n/a	n/a	1,998	2,226
Dodge	1	2,460	2,460	2,355	2,355	n/a	n/a	n/a	2,140	2,427
Saunders	3	2,250	2,250	2,250	n/a	n/a	2,000	n/a	2,000	2,244
Dodge	1	2,460	2,460	2,355	2,355	n/a	n/a	n/a	2,140	2,427
Dodge	3	2,460	2,460	2,355	2,355	n/a	n/a	n/a	n/a	2,441
Douglas	1	2,026	1,726	1,742	1,772	1,237	1,759	900	1,047	1,860
Sarpy	1	2,355	2,330	2,250	2,165	2,070	2,040	1,840	1,775	2,337
Cass	2	1,650	1,650	1,650	n/a	1,650	n/a	1,650	1,650	1,650
Lancaster	1	2,163	2,155	2,151	-	2,134	2,122	2,152	2,095	2,156

County	Mkt Area	CRP	TIMBER	WASTE
Saunders	1	2,399	0	130
Lancaster	1	2,156	n/a	898
Seward	2	2,568	800	101
Butler	1	2,931	n/a	762
Saunders	2	2,400	0	129
Dodge	1	3,210	n/a	179
Saunders	3	2,397	0	130
Dodge	1	3,210	n/a	179
Dodge	3	3,210	n/a	164
Douglas	1	n/a	n/a	150
Sarpy	1	3,695	1,201	150
Cass	2	1,650	0	1,200
Lancaster	1	2,156	n/a	898

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.

SAUNDERS COUNTY



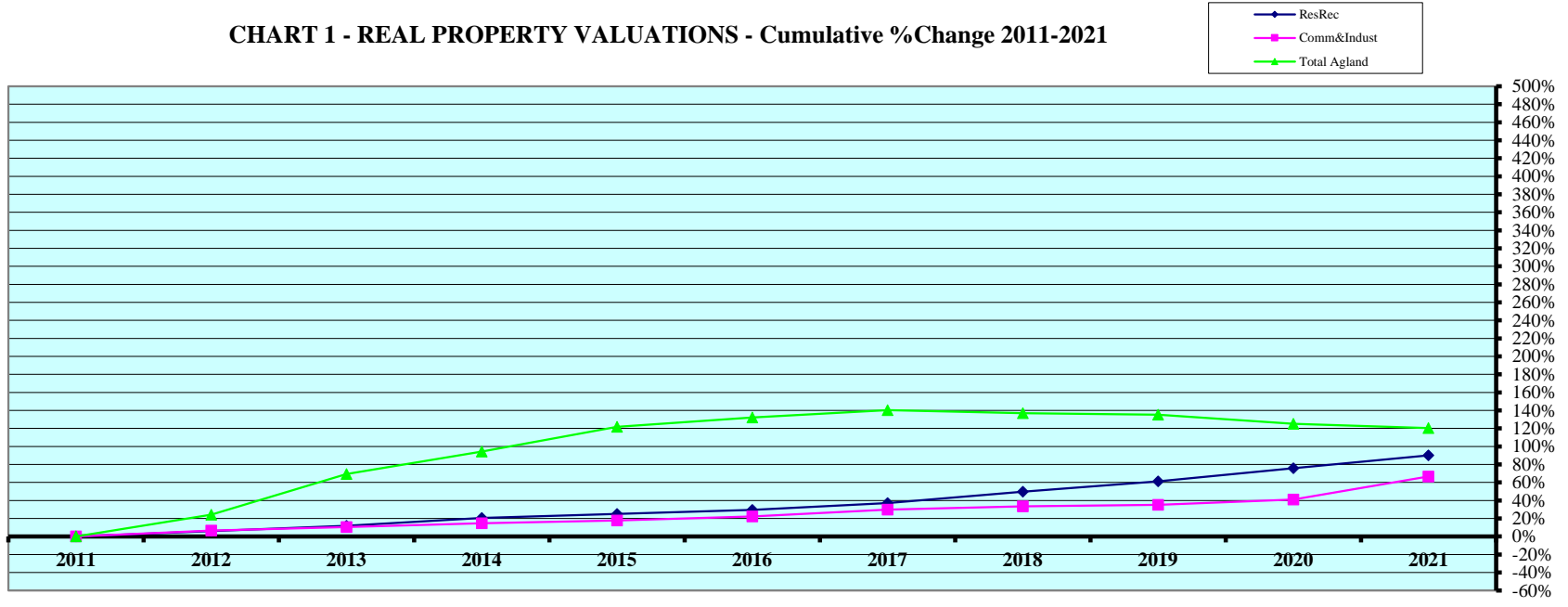
Legend

- 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 ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	938,420,030	-	-	-	105,104,030	-	-	-	829,089,030	-	-	-
2012	994,227,376	55,807,346	5.95%	5.95%	111,896,364	6,792,334	6.46%	6.46%	1,030,859,090	201,770,060	24.34%	24.34%
2013	1,048,918,386	54,691,010	5.50%	11.77%	116,195,356	4,298,992	3.84%	10.55%	1,403,780,775	372,921,685	36.18%	69.32%
2014	1,132,435,461	83,517,075	7.96%	20.67%	120,522,686	4,327,330	3.72%	14.67%	1,611,811,725	208,030,950	14.82%	94.41%
2015	1,172,506,599	40,071,138	3.54%	24.94%	123,782,846	3,260,160	2.71%	17.77%	1,839,128,300	227,316,575	14.10%	121.83%
2016	1,215,099,572	42,592,973	3.63%	29.48%	128,589,054	4,806,208	3.88%	22.34%	1,924,635,345	85,507,045	4.65%	132.14%
2017	1,285,599,968	70,500,396	5.80%	37.00%	136,332,800	7,743,746	6.02%	29.71%	1,992,520,955	67,885,610	3.53%	140.33%
2018	1,406,281,233	120,681,265	9.39%	49.86%	140,215,576	3,882,776	2.85%	33.41%	1,965,125,208	-27,395,747	-1.37%	137.02%
2019	1,513,030,360	106,749,127	7.59%	61.23%	142,174,591	1,959,015	1.40%	35.27%	1,951,466,908	-13,658,300	-0.70%	135.37%
2020	1,649,257,277	136,226,917	9.00%	75.75%	148,337,415	6,162,824	4.33%	41.13%	1,867,447,343	-84,019,565	-4.31%	125.24%
2021	1,783,768,030	134,510,753	8.16%	90.08%	175,178,013	26,840,598	18.09%	66.67%	1,826,352,846	-41,094,497	-2.20%	120.28%

Rate Annual %chg: Residential & Recreational **6.63%**

Commercial & Industrial **5.24%**

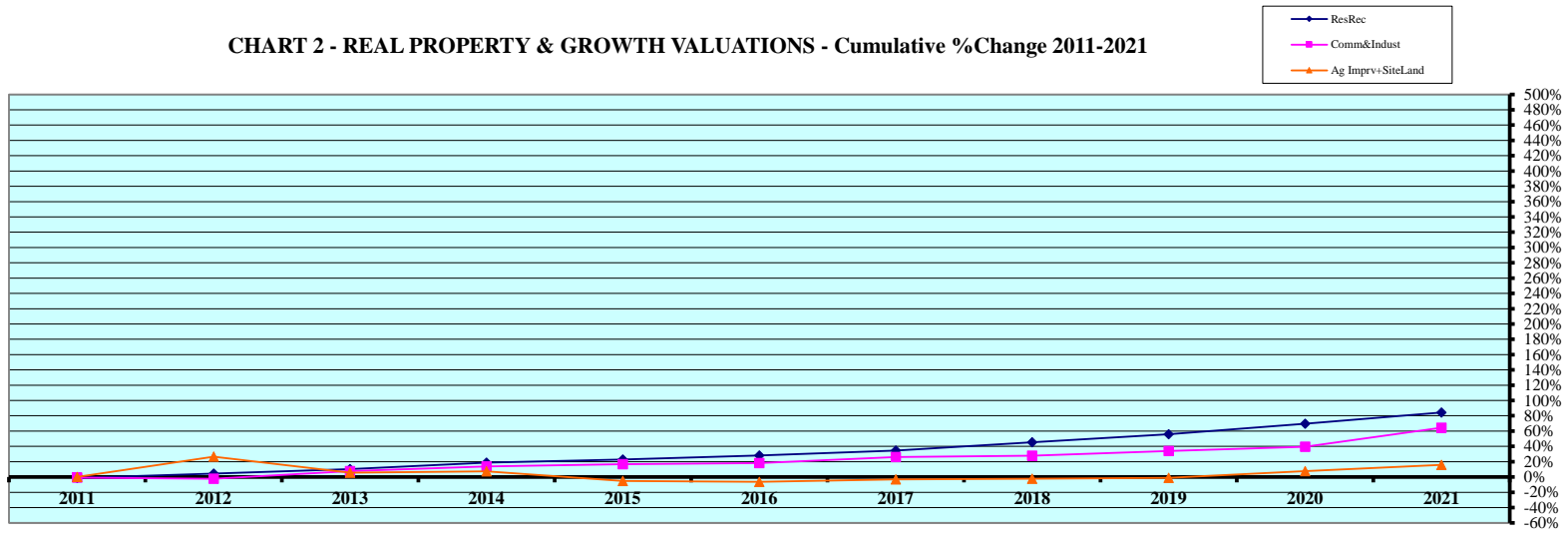
Agricultural Land **8.22%**

Cnty# **78**
County **SAUNDERS**

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 ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	938,420,030	12,135,720	1.29%	926,284,310	-	-1.29%	105,104,030	964,240	0.92%	104,139,790	-	-0.92%
2012	994,227,376	13,710,544	1.38%	980,516,832	4.49%	4.49%	111,896,364	9,244,392	8.26%	102,651,972	-2.33%	-2.33%
2013	1,048,918,386	13,769,809	1.31%	1,035,148,577	4.12%	10.31%	116,195,356	3,000,117	2.58%	113,195,239	1.16%	7.70%
2014	1,132,435,461	16,696,624	1.47%	1,115,738,837	6.37%	18.90%	120,522,686	1,044,151	0.87%	119,478,535	2.83%	13.68%
2015	1,172,506,599	18,644,745	1.59%	1,153,861,854	1.89%	22.96%	123,782,846	982,419	0.79%	122,800,427	1.89%	16.84%
2016	1,215,099,572	14,067,361	1.16%	1,201,032,211	2.43%	27.98%	128,589,054	4,376,128	3.40%	124,212,926	0.35%	18.18%
2017	1,285,599,968	24,301,114	1.89%	1,261,298,854	3.80%	34.41%	136,332,800	3,840,967	2.82%	132,491,833	3.04%	26.06%
2018	1,406,281,233	41,753,249	2.97%	1,364,527,984	6.14%	45.41%	140,215,576	5,884,593	4.20%	134,330,983	-1.47%	27.81%
2019	1,513,030,360	51,422,248	3.40%	1,461,608,112	3.93%	55.75%	142,174,591	1,363,457	0.96%	140,811,134	0.42%	33.97%
2020	1,649,257,277	58,686,582	3.56%	1,590,570,695	5.12%	69.49%	148,337,415	1,649,327	1.11%	146,688,088	3.17%	39.56%
2021	1,783,768,030	54,149,498	3.04%	1,729,618,532	4.87%	84.31%	175,178,013	2,363,340	1.35%	172,814,673	16.50%	64.42%
Rate Ann%chg	6.63%		Resid & Recreat w/o growth			4.32%	5.24%		C & I w/o growth			2.56%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & 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	164,921,620	39,245,700	204,167,320	4,060,527	1.99%	200,106,793	-	-
2012	196,353,575	67,243,580	263,597,155	5,266,140	2.00%	258,331,015	26.53%	26.53%
2013	165,841,031	55,870,180	221,711,211	6,045,320	2.73%	215,665,891	-18.18%	5.63%
2014	164,912,920	58,695,180	223,608,100	4,212,095	1.88%	219,396,005	-1.04%	7.46%
2015	143,657,060	53,000,680	196,657,740	3,400,380	1.73%	193,257,360	-13.57%	-5.34%
2016	143,569,015	51,282,250	194,851,265	3,583,077	1.84%	191,268,188	-2.74%	-6.32%
2017	147,541,215	52,123,165	199,664,380	2,025,793	1.01%	197,638,587	1.43%	-3.20%
2018	148,872,487	55,226,115	204,098,602	4,594,144	2.25%	199,504,458	-0.08%	-2.28%
2019	149,489,879	55,964,480	205,454,359	3,326,272	1.62%	202,128,087	-0.97%	-1.00%
2020	165,447,492	62,417,529	227,865,021	8,051,603	3.53%	219,813,418	6.99%	7.66%
2021	176,198,936	65,975,312	242,174,248	5,569,069	2.30%	236,605,179	3.84%	15.89%
Rate Ann%chg	0.66%	5.33%	1.72%	Ag Imprv+Site w/o growth			0.22%	

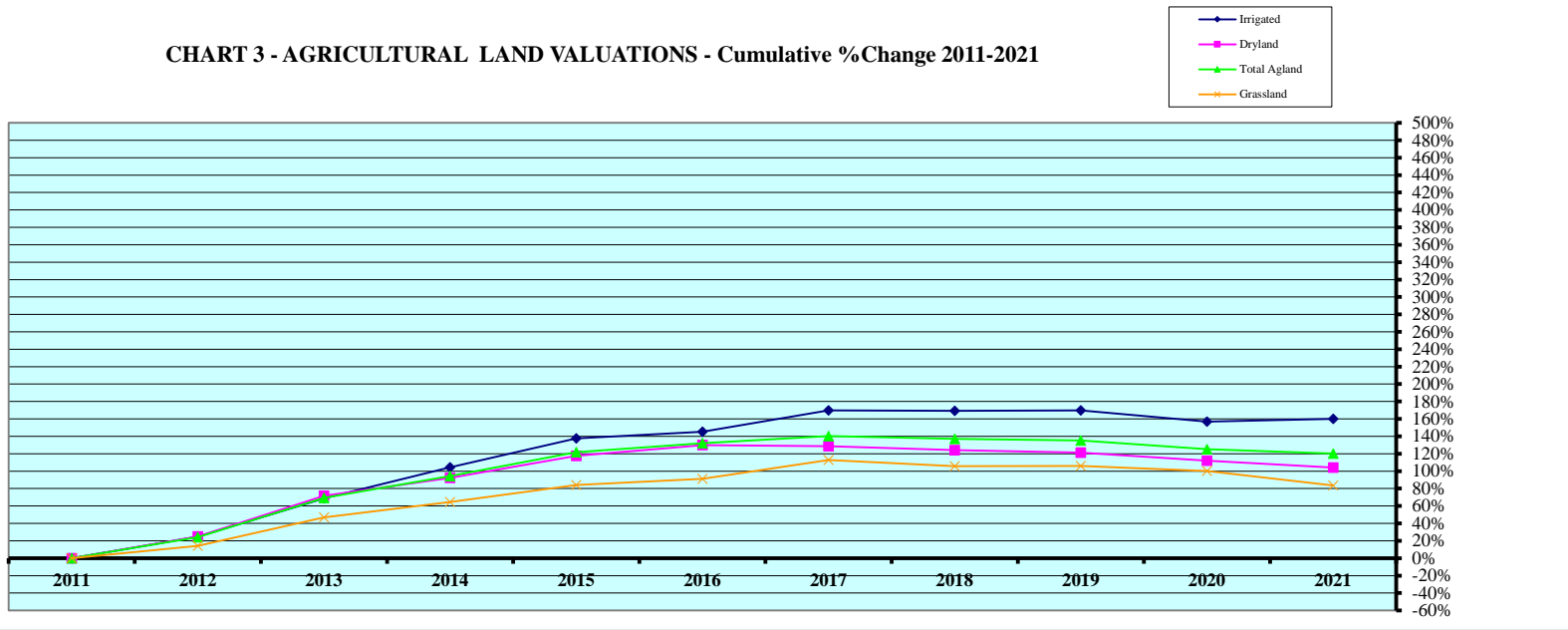
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 78
County SAUNDERS

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	259,193,540	-	-	-	516,886,630	-	-	-	51,586,720	-	-	-
2012	323,515,340	64,321,800	24.82%	24.82%	646,183,400	129,296,770	25.01%	25.01%	58,856,750	7,270,030	14.09%	14.09%
2013	437,789,345	114,274,005	35.32%	68.90%	887,587,000	241,403,600	37.36%	71.72%	75,785,440	16,928,690	28.76%	46.91%
2014	529,881,575	92,092,230	21.04%	104.43%	994,113,800	106,526,800	12.00%	92.33%	84,880,890	9,095,450	12.00%	64.54%
2015	615,839,520	85,957,945	16.22%	137.60%	1,125,192,240	131,078,440	13.19%	117.69%	95,017,620	10,136,730	11.94%	84.19%
2016	635,896,207	20,056,687	3.26%	145.34%	1,188,188,786	62,996,546	5.60%	129.87%	98,700,128	3,682,508	3.88%	91.33%
2017	699,071,963	63,175,756	9.93%	169.71%	1,181,696,265	-6,492,521	-0.55%	128.62%	109,772,940	11,072,812	11.22%	112.79%
2018	697,912,819	-1,159,144	-0.17%	169.26%	1,158,790,319	-22,905,946	-1.94%	124.19%	106,181,493	-3,591,447	-3.27%	105.83%
2019	699,239,901	1,327,082	0.19%	169.78%	1,143,673,002	-15,117,317	-1.30%	121.26%	106,296,619	115,126	0.11%	106.05%
2020	665,693,931	-33,545,970	-4.80%	156.83%	1,096,245,662	-47,427,340	-4.15%	112.09%	103,214,131	-3,082,488	-2.90%	100.08%
2021	673,873,541	8,179,610	1.23%	159.99%	1,055,717,811	-40,527,851	-3.70%	104.25%	94,714,494	-8,499,637	-8.23%	83.60%

Rate Ann.%chg: Irrigated **10.03%** Dryland **7.40%** Grassland **6.26%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	1,422,140	-	-	-	0	-	-	-	829,089,030	-	-	-
2012	1,443,770	21,630	1.52%	1.52%	859,830	859,830	-	-	1,030,859,090	201,770,060	24.34%	24.34%
2013	1,552,380	108,610	7.52%	9.16%	1,066,610	206,780	24.05%	-	1,403,780,775	372,921,685	36.18%	69.32%
2014	1,537,700	-14,680	-0.95%	8.13%	1,397,760	331,150	31.05%	-	1,611,811,725	208,030,950	14.82%	94.41%
2015	1,618,940	81,240	5.28%	13.84%	1,459,980	62,220	4.45%	-	1,839,128,300	227,316,575	14.10%	121.83%
2016	1,726,124	107,184	6.62%	21.38%	124,100	-1,335,880	-91.50%	-	1,924,635,345	85,507,045	4.65%	132.14%
2017	1,705,087	-21,037	-1.22%	19.90%	274,700	150,600	121.35%	-	1,992,520,955	67,885,610	3.53%	140.33%
2018	1,661,027	-44,060	-2.58%	16.80%	579,550	304,850	110.98%	-	1,965,125,208	-27,395,747	-1.37%	137.02%
2019	1,659,384	-1,643	-0.10%	16.68%	598,002	18,452	3.18%	-	1,951,466,908	-13,658,300	-0.70%	135.37%
2020	1,709,453	50,069	3.02%	20.20%	584,166	-13,836	-2.31%	-	1,867,447,343	-84,019,565	-4.31%	125.24%
2021	1,146,384	-563,069	-32.94%	-19.39%	900,616	316,450	54.17%	-	1,826,352,846	-41,094,497	-2.20%	120.28%

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Rate Ann.%chg: Total Agric Land **8.22%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	209,726,890	94,544	2,218			421,912,070	262,090	1,610			81,700,995	133,333	613		
2012	258,340,000	95,473	2,706	21.98%	21.98%	514,269,390	260,978	1,971	22.41%	22.41%	89,688,965	135,300	663	8.18%	9.46%
2013	322,995,520	95,946	3,366	24.41%	51.76%	638,314,580	260,290	2,452	24.45%	52.34%	89,574,800	130,628	686	3.44%	13.24%
2014	437,166,070	98,107	4,456	32.37%	100.87%	888,491,870	257,553	3,450	40.67%	114.30%	97,239,960	127,646	762	11.09%	25.80%
2015	517,428,785	101,014	5,122	14.95%	130.91%	1,006,650,220	253,368	3,973	15.17%	146.81%	128,539,130	127,483	1,008	32.36%	66.50%
2016	616,565,720	108,014	5,708	11.44%	157.32%	1,124,861,020	246,913	4,556	14.66%	183.00%	149,636,865	127,257	1,176	16.62%	94.17%
2017	636,186,915	108,607	5,858	2.62%	164.06%	1,188,712,610	246,754	4,817	5.74%	199.25%	164,929,515	127,713	1,291	9.83%	113.25%
2018	689,353,995	109,025	6,323	7.94%	185.03%	1,175,846,950	244,348	4,812	-0.11%	198.93%	174,353,050	127,360	1,369	6.01%	126.06%
2019	696,496,445	110,303	6,314	-0.13%	184.65%	1,159,781,840	242,802	4,777	-0.74%	196.72%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	698,587,541	110,612	6,316	0.02%	184.71%	1,144,878,381	242,479	4,722	-1.15%	193.30%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	666,638,735	110,731	6,020	-4.68%	171.39%	1,101,104,378	242,401	4,542	-3.79%	182.18%	113,875,864	54,739	2,080	61.36%	239.50%

Rate Annual %chg Average Value/Acre: **10.50%**

10.93%

13.00%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	1,735,820	8,336	208			0	0				672,397,370	420,623	1,599		
2012	1,375,100	7,779	177	-15.11%	-15.11%	0	0				824,273,250	419,857	1,963	22.81%	22.81%
2013	1,456,510	8,174	178	0.79%	-14.44%	0	0				1,021,371,290	419,384	2,435	24.05%	52.35%
2014	1,564,000	8,250	190	6.39%	-8.97%	0	0				1,021,371,290	418,844	3,352	37.62%	109.67%
2015	1,517,380	8,352	182	-4.16%	-12.75%	0	0				1,610,797,635	417,001	3,863	15.25%	141.64%
2016	1,633,610	8,451	193	6.40%	-7.17%	137,620	30	4,635			1,836,708,390	417,197	4,402	13.97%	175.40%
2017	1,714,380	8,275	207	7.18%	-0.51%	124,100	25	5,000	7.87%		1,925,193,475	417,609	4,610	4.71%	188.38%
2018	1,675,030	8,289	202	-2.47%	-2.96%	27,600	6	5,000	0.00%		1,972,181,785	416,866	4,731	2.62%	195.95%
2019	1,647,330	8,324	198	-2.07%	-4.97%	265,470	49	5,463	9.27%		1,964,560,855	417,068	4,710	-0.43%	194.66%
2020	1,657,878	8,424	197	-0.55%	-5.49%	576,950	115	5,000	-8.48%		1,951,810,336	417,110	4,679	-0.66%	192.72%
2021	1,732,093	8,724	199	0.88%	-4.66%	584,166	188	3,115	-37.71%		1,883,935,236	416,783	4,520	-3.40%	182.76%

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Rate Annual %chg Average Value/Acre: **10.95%**

(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
 Aglnd 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	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
22,278	SAUNDERS	135,145,273	31,247,153	57,016,022	1,772,985,763	175,177,073	940	10,782,267	1,826,352,846	190,447,051	81,597,877	0	4,280,752,265
cnty sectorvalue % of total value:		3.16%	0.73%	1.33%	41.42%	4.09%	0.00%	0.25%	42.66%	4.45%	1.91%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,453	ASHLAND	2,552,845	2,667,056	2,050,503	156,656,612	32,033,117	0	0	0	0	0	0	195,960,133
11.01%	%sector of county sector	1.89%	8.54%	3.60%	8.84%	18.29%							4.58%
	%sector of municipality	1.30%	1.36%	1.05%	79.94%	16.35%							100.00%
610	CEDAR BLUFFS	427,995	203,569	9,381	24,895,526	2,789,598	0	0	15,796	0	43,624	0	28,385,489
2.74%	%sector of county sector	0.32%	0.65%	0.02%	1.40%	1.59%			0.00%		0.05%		0.66%
	%sector of municipality	1.51%	0.72%	0.03%	87.71%	9.83%			0.06%		0.15%		100.00%
889	CERESCO	1,493,502	361,281	168,968	47,854,187	10,438,787	0	0	0	0	0	0	60,316,725
3.99%	%sector of county sector	1.11%	1.16%	0.30%	2.70%	5.96%							1.41%
	%sector of municipality	2.48%	0.60%	0.28%	79.34%	17.31%							100.00%
110	COLON	245,131	135,071	6,224	5,943,668	791,624	940	0	0	0	0	0	7,122,658
0.49%	%sector of county sector	0.18%	0.43%	0.01%	0.34%	0.45%	100.00%						0.17%
	%sector of municipality	3.44%	1.90%	0.09%	83.45%	11.11%	0.01%						100.00%
148	ITHACA	68,722	126,793	5,843	4,613,359	364,327	0	0	0	0	0	0	5,179,044
0.66%	%sector of county sector	0.05%	0.41%	0.01%	0.26%	0.21%							0.12%
	%sector of municipality	1.33%	2.45%	0.11%	89.08%	7.03%							100.00%
112	LESHARA	956	111,607	547,213	5,152,524	94,165	0	0	0	0	0	0	5,906,465
0.50%	%sector of county sector	0.00%	0.36%	0.96%	0.29%	0.05%							0.14%
	%sector of municipality	0.02%	1.89%	9.26%	87.24%	1.59%							100.00%
120	MALMO	197,913	0	0	4,059,015	362,050	0	0	6,514	0	0	0	4,625,492
0.54%	%sector of county sector	0.15%			0.23%	0.21%			0.00%				0.64%
	%sector of municipality	4.28%			87.75%	7.83%			0.14%				100.00%
569	MEAD	1,907,751	377,898	546,634	24,913,624	7,820,661	0	0	0	0	0	0	35,566,568
2.55%	%sector of county sector	1.41%	1.21%	0.96%	1.41%	4.46%							3783677.45%
	%sector of municipality	5.36%	1.06%	1.54%	70.05%	21.99%							100.00%
114	MEMPHIS	29,136	5,098	235	3,096,528	112,537	0	0	0	0	0	0	3,243,534
0.51%	%sector of county sector	0.02%	0.02%	0.00%	0.17%	0.06%							0.18%
	%sector of municipality	0.90%	0.16%	0.01%	95.47%	3.47%							100.00%
135	MORSE BLUFF	229,607	0	0	5,130,078	503,845	0	0	0	0	0	0	5,863,530
0.61%	%sector of county sector	0.17%			0.29%	0.29%							0.14%
	%sector of municipality	3.92%			87.49%	8.59%							100.00%
303	PRAGUE	332,555	0	0	11,000,283	1,979,761	0	0	0	0	0	0	13,312,599
1.36%	%sector of county sector	0.25%			0.62%	1.13%							0.31%
	%sector of municipality	2.50%			82.63%	14.87%							100.00%
570	VALPARAISO	816,425	485,564	1,440,396	35,628,941	2,412,213	0	0	15,416	0	0	0	40,798,955
2.56%	%sector of county sector	0.60%	1.55%	2.53%	2.01%	1.38%			0.00%				0.95%
	%sector of municipality	2.00%	1.19%	3.53%	87.33%	5.91%			0.04%				100.00%
4510	WAHOO	9,814,048	1,810,001	1,791,482	243,488,537	67,572,454	0	0	618,901	0	0	0	325,095,423
20.24%	%sector of county sector	7.26%	5.79%	3.14%	13.73%	38.57%			0.03%				7.59%
	%sector of municipality	3.02%	0.56%	0.55%	74.90%	20.79%			0.19%				100.00%
324	WESTON	554,119	103,454	766,035	11,565,211	1,049,170	0	0	0	0	0	0	14,037,989
1.45%	%sector of county sector	0.41%	0.33%	1.34%	0.65%	0.60%							0.33%
	%sector of municipality	3.95%	0.74%	5.46%	82.39%	7.47%							100.00%
1174	YUTAN	2,688,562	786,181	893,119	66,784,850	3,982,222	0	0	22,513	0	0	0	75,157,447
5.27%	%sector of county sector	1.99%	2.52%	1.57%	3.77%	2.27%			0.00%				1.76%
	%sector of municipality	3.58%	1.05%	1.19%	88.86%	5.30%			0.03%				100.00%
12,141	Total Municipalities	21,359,267	7,173,573	8,226,033	650,782,943	132,306,531	940	0	679,140	0	43,624	0	820,572,051
54.50%	%all municip.sectors of cnty	15.80%	22.96%	14.43%	36.71%	75.53%	100.00%		0.04%		0.05%		19.17%

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

CHART 5

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Total Real Property
Sum Lines 17, 25, & 30

Records : 16,696

Value : 4,431,036,789

Growth 91,849,513

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	347	5,264,656	207	5,737,744	350	29,950,379	904	40,952,779	
02. Res Improve Land	4,618	98,260,899	1,331	91,785,151	2,285	175,815,144	8,234	365,861,194	
03. Res Improvements	4,688	613,436,071	1,361	323,425,980	2,322	730,680,729	8,371	1,667,542,780	
04. Res Total	5,035	716,961,626	1,568	420,948,875	2,672	936,446,252	9,275	2,074,356,753	81,758,598
% of Res Total	54.29	34.56	16.91	20.29	28.81	45.14	55.55	46.81	89.01
05. Com UnImp Land	116	3,005,446	23	1,781,977	20	913,607	159	5,701,030	
06. Com Improve Land	611	13,865,528	80	4,879,431	32	3,236,827	723	21,981,786	
07. Com Improvements	620	135,626,176	92	30,700,416	43	16,504,566	755	182,831,158	
08. Com Total	736	152,497,150	115	37,361,824	63	20,655,000	914	210,513,974	4,584,579
% of Com Total	80.53	72.44	12.58	17.75	6.89	9.81	5.47	4.75	4.99
09. Ind UnImp Land	1	13,896	0	0	0	0	1	13,896	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	1	13,896	0	0	0	0	1	13,896	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00
13. Rec UnImp Land	0	0	12	525,350	46	3,582,402	58	4,107,752	
14. Rec Improve Land	0	0	4	280,965	17	2,492,378	21	2,773,343	
15. Rec Improvements	0	0	4	3,283,090	23	1,895,139	27	5,178,229	
16. Rec Total	0	0	16	4,089,405	69	7,969,919	85	12,059,324	440,777
% of Rec Total	0.00	0.00	18.82	33.91	81.18	66.09	0.51	0.27	0.48
Res & Rec Total	5,035	716,961,626	1,584	425,038,280	2,741	944,416,171	9,360	2,086,416,077	82,199,375
% of Res & Rec Total	53.79	34.36	16.92	20.37	29.28	45.26	56.06	47.09	89.49
Com & Ind Total	737	152,511,046	115	37,361,824	63	20,655,000	915	210,527,870	4,584,579
% of Com & Ind Total	80.55	72.44	12.57	17.75	6.89	9.81	5.48	4.75	4.99
17. Taxable Total	5,772	869,472,672	1,699	462,400,104	2,804	965,071,171	10,275	2,296,943,947	86,783,954
% of Taxable Total	56.18	37.85	16.54	20.13	27.29	42.02	61.54	51.84	94.48

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	30	152,900	2,473,945	67	571,000	20,299,962
19. Commercial	8	557,448	19,341,081	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	97	723,900	22,773,907
19. Commercial	0	0	0	8	557,448	19,341,081
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				105	1,281,348	42,114,988

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	459	242	350	1,051

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	11	708,361	610	157,265,527	4,236	1,185,607,431	4,857	1,343,581,319
28. Ag-Improved Land	0	0	170	61,069,148	1,318	447,255,485	1,488	508,324,633
29. Ag Improvements	13	131,230	179	32,441,034	1,372	249,614,626	1,564	282,186,890

30. Ag Total				6,421	2,134,092,842
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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	2	2.00	56,000	
32. HomeSite Improv Land	0	0.00	0	113	120.61	3,167,080	
33. HomeSite Improvements	0	0.00	0	113	0.00	25,102,971	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	21	83.33	285,440	
36. FarmSite Improv Land	0	0.00	0	154	370.37	1,615,408	
37. FarmSite Improvements	13	0.00	131,230	165	0.00	7,338,063	
38. FarmSite Total							
39. Road & Ditches	0	2.45	0	0	824.97	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	3	3.00	79,000	5	5.00	135,000	
32. HomeSite Improv Land	891	922.40	22,869,450	1,004	1,043.01	26,036,530	
33. HomeSite Improvements	906	0.00	182,054,044	1,019	0.00	207,157,015	4,629,231
34. HomeSite Total				1,024	1,048.01	233,328,545	
35. FarmSite UnImp Land	191	1,035.47	2,592,554	212	1,118.80	2,877,994	
36. FarmSite Improv Land	1,209	3,240.68	13,747,152	1,363	3,611.05	15,362,560	
37. FarmSite Improvements	1,267	0.00	67,560,582	1,445	0.00	75,029,875	436,328
38. FarmSite Total				1,657	4,729.85	93,270,429	
39. Road & Ditches	0	8,059.41	0	0	8,886.83	0	
40. Other- Non Ag Use	0	261.19	522,380	0	261.19	522,380	
41. Total Section VI				2,681	14,925.88	327,121,354	5,065,559

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	9	703.21	1,831,276	9	703.21	1,831,276

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4	65.86	304,131	747	45,572.72	210,984,802
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5,446	375,018.74	1,578,064,520	6,197	420,657.32	1,789,353,453
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	649.31	3.99%	4,103,642	5.27%	6,320.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	2,919.85	17.94%	17,022,739	21.86%	5,830.00
48. 2A	4,790.68	29.43%	26,109,310	33.53%	5,450.02
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	22.76	0.14%	110,842	0.14%	4,870.04
51. 4A1	6,415.60	39.41%	25,085,012	32.22%	3,910.00
52. 4A	1,478.93	9.09%	5,427,686	6.97%	3,670.01
53. Total	16,277.13	100.00%	77,859,231	100.00%	4,783.35
Dry					
54. 1D1	1,477.88	1.63%	7,936,228	2.18%	5,370.01
55. 1D	22,970.87	25.37%	115,428,954	31.74%	5,025.01
56. 2D1	6,989.68	7.72%	35,060,237	9.64%	5,016.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	21.16	0.02%	91,625	0.03%	4,330.10
59. 3D	31,654.18	34.96%	120,192,329	33.05%	3,797.04
60. 4D1	7,841.07	8.66%	25,562,164	7.03%	3,260.04
61. 4D	19,593.66	21.64%	59,368,902	16.33%	3,030.01
62. Total	90,548.50	100.00%	363,640,439	100.00%	4,015.97
Grass					
63. 1G1	14,264.76	49.30%	32,724,765	63.26%	2,294.10
64. 1G	2,337.30	8.08%	4,463,569	8.63%	1,909.71
65. 2G1	4,792.04	16.56%	9,957,914	19.25%	2,078.01
66. 2G	4.45	0.02%	2,670	0.01%	600.00
67. 3G1	403.83	1.40%	245,522	0.47%	607.98
68. 3G	690.68	2.39%	414,408	0.80%	600.00
69. 4G1	1,730.32	5.98%	1,038,192	2.01%	600.00
70. 4G	4,711.05	16.28%	2,883,926	5.57%	612.16
71. Total	28,934.43	100.00%	51,730,966	100.00%	1,787.87
Irrigated Total					
Irrigated Total	16,277.13	11.68%	77,859,231	15.77%	4,783.35
Dry Total					
Dry Total	90,548.50	64.97%	363,640,439	73.64%	4,015.97
Grass Total					
Grass Total	28,934.43	20.76%	51,730,966	10.48%	1,787.87
72. Waste	3,581.84	2.57%	465,661	0.09%	130.01
73. Other	19.30	0.01%	96,500	0.02%	5,000.00
74. Exempt	227.99	0.16%	0	0.00%	0.00
75. Market Area Total	139,361.20	100.00%	493,792,797	100.00%	3,543.26

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	16,747.84	29.85%	115,256,849	32.93%	6,881.89
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	14,519.82	25.88%	92,839,747	26.53%	6,394.00
48. 2A	19,845.15	35.37%	117,391,650	33.54%	5,915.38
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1,296.68	2.31%	6,947,612	1.99%	5,358.00
51. 4A1	3,478.12	6.20%	16,549,896	4.73%	4,758.29
52. 4A	219.41	0.39%	1,019,379	0.29%	4,646.00
53. Total	56,107.02	100.00%	350,005,133	100.00%	6,238.17
Dry					
54. 1D1	6,303.13	24.49%	35,816,743	25.85%	5,682.37
55. 1D	9,031.55	35.09%	50,232,757	36.25%	5,561.92
56. 2D1	6,580.60	25.57%	35,444,897	25.58%	5,386.27
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	710.77	2.76%	3,447,957	2.49%	4,851.02
59. 3D	2,702.17	10.50%	12,064,019	8.71%	4,464.57
60. 4D1	246.94	0.96%	961,376	0.69%	3,893.16
61. 4D	159.91	0.62%	607,164	0.44%	3,796.91
62. Total	25,735.07	100.00%	138,574,913	100.00%	5,384.67
Grass					
63. 1G1	1,091.16	41.06%	2,420,178	48.12%	2,217.99
64. 1G	693.16	26.08%	1,439,028	28.61%	2,076.04
65. 2G1	409.94	15.43%	692,245	13.77%	1,688.65
66. 2G	10.09	0.38%	6,054	0.12%	600.00
67. 3G1	10.14	0.38%	6,084	0.12%	600.00
68. 3G	91.48	3.44%	54,714	1.09%	598.10
69. 4G1	100.16	3.77%	60,096	1.19%	600.00
70. 4G	251.30	9.46%	350,613	6.97%	1,395.20
71. Total	2,657.43	100.00%	5,029,012	100.00%	1,892.43
Irrigated Total					
Irrigated Total	56,107.02	65.79%	350,005,133	70.82%	6,238.17
Dry Total					
Dry Total	25,735.07	30.18%	138,574,913	28.04%	5,384.67
Grass Total					
Grass Total	2,657.43	3.12%	5,029,012	1.02%	1,892.43
72. Waste	677.10	0.79%	87,194	0.02%	128.78
73. Other	100.75	0.12%	503,750	0.10%	5,000.00
74. Exempt	12,256.50	14.37%	0	0.00%	0.00
75. Market Area Total	85,277.37	100.00%	494,200,002	100.00%	5,795.21

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4,095.13	10.31%	28,379,262	12.47%	6,930.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	11,840.24	29.80%	75,404,946	33.14%	6,368.53
48. 2A	11,858.61	29.85%	69,977,561	30.76%	5,900.99
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	696.77	1.75%	3,748,450	1.65%	5,379.75
51. 4A1	10,613.33	26.71%	47,441,361	20.85%	4,469.98
52. 4A	628.91	1.58%	2,553,372	1.12%	4,060.00
53. Total	39,732.99	100.00%	227,504,952	100.00%	5,725.85
Dry					
54. 1D1	5,556.46	4.40%	28,090,045	5.08%	5,055.39
55. 1D	36,512.73	28.91%	178,378,269	32.25%	4,885.37
56. 2D1	25,752.42	20.39%	123,283,756	22.29%	4,787.27
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1,361.85	1.08%	5,644,084	1.02%	4,144.42
59. 3D	52,029.11	41.20%	200,598,236	36.26%	3,855.50
60. 4D1	2,074.40	1.64%	7,291,520	1.32%	3,515.00
61. 4D	2,998.58	2.37%	9,880,475	1.79%	3,295.05
62. Total	126,285.55	100.00%	553,166,385	100.00%	4,380.28
Grass					
63. 1G1	11,649.59	57.40%	26,329,890	70.37%	2,260.16
64. 1G	2,496.52	12.30%	5,277,200	14.10%	2,113.82
65. 2G1	1,918.82	9.45%	2,919,832	7.80%	1,521.68
66. 2G	282.62	1.39%	169,572	0.45%	600.00
67. 3G1	129.54	0.64%	77,724	0.21%	600.00
68. 3G	962.90	4.74%	619,462	1.66%	643.33
69. 4G1	293.82	1.45%	176,292	0.47%	600.00
70. 4G	2,563.37	12.63%	1,844,225	4.93%	719.45
71. Total	20,297.18	100.00%	37,414,197	100.00%	1,843.32
Irrigated Total					
	39,732.99	20.80%	227,504,952	27.78%	5,725.85
Dry Total					
	126,285.55	66.12%	553,166,385	67.54%	4,380.28
Grass Total					
	20,297.18	10.63%	37,414,197	4.57%	1,843.32
72. Waste	4,547.99	2.38%	591,289	0.07%	130.01
73. Other	131.09	0.07%	301,866	0.04%	2,302.74
74. Exempt	2,650.14	1.39%	0	0.00%	0.00
75. Market Area Total	190,994.80	100.00%	818,978,689	100.00%	4,287.96

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	35.22	221,661	15,412.76	93,425,736	96,669.16	561,721,919	112,117.14	655,369,316
77. Dry Land	101.35	478,269	25,116.11	114,008,040	217,351.66	940,895,428	242,569.12	1,055,381,737
78. Grass	13.60	8,160	3,311.73	5,579,954	48,563.71	88,586,061	51,889.04	94,174,175
79. Waste	2.08	271	1,452.23	187,967	7,352.62	955,906	8,806.93	1,144,144
80. Other	0.00	0	1.81	9,050	249.33	893,066	251.14	902,116
81. Exempt	19.48	0	1,599.29	0	13,515.86	0	15,134.63	0
82. Total	152.25	708,361	45,294.64	213,210,747	370,186.48	1,593,052,380	415,633.37	1,806,971,488

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	112,117.14	26.98%	655,369,316	36.27%	5,845.40
Dry Land	242,569.12	58.36%	1,055,381,737	58.41%	4,350.85
Grass	51,889.04	12.48%	94,174,175	5.21%	1,814.91
Waste	8,806.93	2.12%	1,144,144	0.06%	129.91
Other	251.14	0.06%	902,116	0.05%	3,592.08
Exempt	15,134.63	3.64%	0	0.00%	0.00
Total	415,633.37	100.00%	1,806,971,488	100.00%	4,347.51

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	Ashland City	79	1,970,267	987	24,091,152	1,030	158,777,547	1,109	184,838,966	8,015,793
83.2	Ashland Lake/river	173	18,731,425	526	78,403,000	531	290,293,971	704	387,428,396	48,723,392
83.3	Ashland Rural Subs	26	1,619,842	67	2,934,120	67	15,184,317	93	19,738,279	328,762
83.4	Cedar Bluffs City	18	441,892	253	4,762,262	253	24,370,568	271	29,574,722	927,162
83.5	Cedar Bluffs Rur Sub	1	5,000	9	354,450	9	1,612,534	10	1,971,984	0
83.6	Ceresco City	28	831,410	344	8,066,352	344	48,461,195	372	57,358,957	1,165,572
83.7	Ceresco Rural Sub	0	0	5	200,470	5	1,288,524	5	1,488,994	0
83.8	Colon City	13	159,478	56	626,121	56	5,078,803	69	5,864,402	2,428
83.9	East Lake/river	8	528,725	25	1,214,840	34	6,855,446	42	8,599,011	70,381
83.10	Fremont Rural Subs	33	663,745	279	10,334,480	279	67,335,663	312	78,333,888	278,589
83.11	Ithaca City	9	55,925	61	404,289	61	6,055,307	70	6,515,521	0
83.12	Leshara	6	58,781	54	597,694	54	4,533,345	60	5,189,820	0
83.13	Malmo City	12	90,239	54	380,324	54	4,081,461	66	4,552,024	0
83.14	Mb Lake/river	26	633,035	112	6,206,185	115	23,019,127	141	29,858,347	141,696
83.15	Mead City	10	126,080	200	3,221,335	205	24,375,991	215	27,723,406	0
83.16	Mead Rural Subs	11	276,130	33	1,119,039	33	5,157,293	44	6,552,462	871,504
83.17	Memphis City	16	72,920	50	234,578	62	3,778,214	78	4,085,712	0
83.18	Morse Bluff	15	126,945	64	473,886	64	5,530,345	79	6,131,176	28,790
83.19	Morse Bluff Rur Sub	9	126,300	4	159,240	4	1,095,095	13	1,380,635	0
83.20	Northeast Rural	10	540,059	149	9,289,495	153	44,956,262	163	54,785,816	1,443,668
83.21	Northwest Rural	9	702,287	148	8,241,980	153	39,545,994	162	48,490,261	572,027
83.22	Prague City	18	137,092	137	1,008,513	137	10,743,388	155	11,888,993	0
83.23	Rural Res Central	24	1,703,276	465	25,553,639	466	96,421,466	490	123,678,381	2,777,969
83.24	Rural Res East	18	892,959	448	24,801,731	448	105,812,302	466	131,506,992	1,495,062
83.25	Rural Res Nw	5	72,510	103	3,689,205	103	18,600,404	108	22,362,119	87,004
83.26	Rural Res Southwest	0	0	117	5,505,840	118	25,259,453	118	30,765,293	156,030
83.27	South Central Rural	73	6,212,429	69	5,548,003	80	18,217,806	153	29,978,238	1,090,551
83.28	Soutwest Rural	23	1,592,490	191	12,052,384	199	56,800,991	222	70,445,865	326,223
83.29	Swedeburg City	10	100,260	20	232,079	20	2,788,467	30	3,120,806	0
83.30	Touhy City	12	2,340	10	8,960	10	225,544	22	236,844	0
83.31	Valparaiso City	30	710,984	265	5,150,034	270	35,363,892	300	41,224,910	613,564
83.32	Wahoo City	166	1,701,981	1,602	41,488,615	1,631	238,000,933	1,797	281,191,529	4,304,360
83.33	Wahoo Rural Subs	10	351,487	104	5,902,250	104	39,456,021	114	45,709,758	943,289
83.34	Wann City	6	15,675	11	42,235	11	664,030	17	721,940	0
83.35	Weston City	13	111,326	141	1,369,571	142	12,274,713	155	13,755,610	0
83.36	Woodcliff Sub	9	407,220	430	52,755,000	431	115,508,004	440	168,670,224	3,691,235
83.37	Yutan City	6	69,622	512	10,353,786	512	60,288,111	518	70,711,519	1,424,964

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>	
83.38 Yutan Rurals Subs	27	3,218,395	150	11,857,400	150	54,908,482	177	69,984,277	2,719,360
84 Residential Total	962	45,060,531	8,255	368,634,537	8,398	1,672,721,009	9,360	2,086,416,077	82,199,375

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Ashland City	11	436,790	110	3,102,107	110	37,449,330	121	40,988,227	2,206,702
85.2	Ashland Lake/river	0	0	2	103,731	2	2,168,496	2	2,272,227	0
85.3	Cedar Bluffs City	4	98,460	33	478,426	33	3,233,674	37	3,810,560	0
85.4	Ceresco City	7	169,410	40	750,336	41	9,832,266	48	10,752,012	0
85.5	Colon City	11	72,176	13	92,562	13	850,629	24	1,015,367	61,863
85.6	Fremont Rural Subs	2	63,740	4	181,920	4	468,841	6	714,501	0
85.7	Ithaca City	6	27,192	9	58,207	9	325,461	15	410,860	0
85.8	Leshara	0	0	3	31,952	4	88,572	4	120,524	0
85.9	Malmo City	2	13,550	15	81,225	16	354,666	18	449,441	0
85.10	Mead City	10	503,199	33	1,318,796	41	10,487,768	51	12,309,763	50,157
85.11	Mead Rural Subs	0	0	4	291,310	4	335,374	4	626,684	0
85.12	Memphis City	2	77,897	5	18,100	6	146,900	8	242,897	0
85.13	Morse Bluff	5	10,860	11	42,830	11	690,505	16	744,195	0
85.14	Northeast Rural	8	340,432	19	1,953,913	22	16,037,411	30	18,331,756	0
85.15	Northwest Rural	1	11,540	6	122,382	11	619,832	12	753,754	0
85.16	Prague City	7	24,430	21	173,708	22	2,799,909	29	2,998,047	0
85.17	Rural Res Central	0	0	3	158,799	3	858,868	3	1,017,667	115,431
85.18	Rural Res Southwest	0	0	1	37,125	1	105,512	1	142,637	0
85.19	South Central Rural	9	670,712	20	2,213,792	23	9,649,147	32	12,533,651	862,235
85.20	Soutwest Rural	3	4,180	11	753,975	12	4,941,647	15	5,699,802	0
85.21	Touhy City	1	1,000	1	5,288	2	42,795	3	49,083	0
85.22	Valparaiso City	4	57,885	35	342,277	36	2,751,814	40	3,151,976	19,436
85.23	Wahoo City	51	1,943,483	257	7,555,347	261	68,634,880	312	78,133,710	1,268,755
85.24	Wahoo Rural Subs	2	382,400	2	233,480	2	385,652	4	1,001,532	0
85.25	Wann City	0	0	2	7,350	2	27,511	2	34,861	0
85.26	Weston City	3	29,750	19	164,911	20	1,409,755	23	1,604,416	0
85.27	Woodcliff Sub	3	68,320	5	215,000	5	1,978,014	8	2,261,334	0
85.28	Yutan City	3	30,820	34	603,137	34	3,737,198	37	4,371,155	0
85.29	Yutan Rurals Subs	5	676,700	5	889,800	5	2,418,731	10	3,985,231	0
86	Commercial Total	160	5,714,926	723	21,981,786	755	182,831,158	915	210,527,870	4,584,579

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	9,416.37	65.49%	21,187,478	65.51%	2,250.07
88. 1G	1,646.94	11.45%	3,705,769	11.46%	2,250.09
89. 2G1	3,275.16	22.78%	7,369,286	22.78%	2,250.05
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	40.66	0.28%	81,320	0.25%	2,000.00
95. Total	14,379.13	100.00%	32,343,853	100.00%	2,249.36
CRP					
96. 1C1	4,796.95	80.99%	11,506,423	80.99%	2,398.70
97. 1C	190.88	3.22%	458,112	3.22%	2,400.00
98. 2C1	932.69	15.75%	2,238,114	15.75%	2,399.63
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	2.08	0.04%	4,472	0.03%	2,150.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.24	0.00%	516	0.00%	2,150.00
104. Total	5,922.84	100.00%	14,207,637	100.00%	2,398.79
Timber					
105. 1T1	51.44	0.60%	30,864	0.60%	600.00
106. 1T	499.48	5.79%	299,688	5.79%	600.00
107. 2T1	584.19	6.77%	350,514	6.77%	600.00
108. 2T	4.45	0.05%	2,670	0.05%	600.00
109. 3T1	401.75	4.65%	241,050	4.65%	600.00
110. 3T	690.68	8.00%	414,408	8.00%	600.00
111. 4T1	1,730.32	20.04%	1,038,192	20.04%	600.00
112. 4T	4,670.15	54.10%	2,802,090	54.10%	600.00
113. Total	8,632.46	100.00%	5,179,476	100.00%	600.00
<hr/>					
Grass Total	14,379.13	49.70%	32,343,853	62.52%	2,249.36
CRP Total	5,922.84	20.47%	14,207,637	27.46%	2,398.79
Timber Total	8,632.46	29.83%	5,179,476	10.01%	600.00
<hr/>					
114. Market Area Total	28,934.43	100.00%	51,730,966	100.00%	1,787.87

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	1,056.54	51.19%	2,366,394	51.51%	2,239.76
88. 1G	621.34	30.11%	1,395,090	30.37%	2,245.29
89. 2G1	242.68	11.76%	546,046	11.89%	2,250.07
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	143.24	6.94%	286,221	6.23%	1,998.19
95. Total	2,063.80	100.00%	4,593,751	100.00%	2,225.87
CRP					
96. 1C1	18.34	41.19%	44,016	41.19%	2,400.00
97. 1C	0.47	1.06%	1,128	1.06%	2,400.00
98. 2C1	25.72	57.76%	61,728	57.76%	2,400.00
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	44.53	100.00%	106,872	100.00%	2,400.00
Timber					
105. 1T1	16.28	2.96%	9,768	2.97%	600.00
106. 1T	71.35	12.99%	42,810	13.04%	600.00
107. 2T1	141.54	25.78%	84,471	25.72%	596.80
108. 2T	10.09	1.84%	6,054	1.84%	600.00
109. 3T1	10.14	1.85%	6,084	1.85%	600.00
110. 3T	91.48	16.66%	54,714	16.66%	598.10
111. 4T1	100.16	18.24%	60,096	18.30%	600.00
112. 4T	108.06	19.68%	64,392	19.61%	595.89
113. Total	549.10	100.00%	328,389	100.00%	598.05
<hr/>					
Grass Total	2,063.80	77.66%	4,593,751	91.34%	2,225.87
CRP Total	44.53	1.68%	106,872	2.13%	2,400.00
Timber Total	549.10	20.66%	328,389	6.53%	598.05
<hr/>					
114. Market Area Total	2,657.43	100.00%	5,029,012	100.00%	1,892.43

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	10,388.87	76.18%	23,386,008	76.34%	2,251.06
88. 1G	2,058.95	15.10%	4,632,770	15.12%	2,250.06
89. 2G1	959.96	7.04%	2,157,154	7.04%	2,247.13
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	25.97	0.19%	51,940	0.17%	2,000.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	203.07	1.49%	406,140	1.33%	2,000.00
95. Total	13,636.82	100.00%	30,634,012	100.00%	2,246.42
CRP					
96. 1C1	1,215.25	78.45%	2,916,600	78.54%	2,400.00
97. 1C	212.16	13.70%	509,184	13.71%	2,400.00
98. 2C1	104.09	6.72%	249,816	6.73%	2,400.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	3.46	0.22%	7,440	0.20%	2,150.29
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	14.13	0.91%	30,383	0.82%	2,150.25
104. Total	1,549.09	100.00%	3,713,423	100.00%	2,397.16
Timber					
105. 1T1	45.47	0.89%	27,282	0.89%	600.00
106. 1T	225.41	4.41%	135,246	4.41%	600.00
107. 2T1	854.77	16.72%	512,862	16.72%	600.00
108. 2T	282.62	5.53%	169,572	5.53%	600.00
109. 3T1	129.54	2.53%	77,724	2.53%	600.00
110. 3T	933.47	18.26%	560,082	18.26%	600.00
111. 4T1	293.82	5.75%	176,292	5.75%	600.00
112. 4T	2,346.17	45.90%	1,407,702	45.90%	600.00
113. Total	5,111.27	100.00%	3,066,762	100.00%	600.00
<hr/>					
Grass Total	13,636.82	67.19%	30,634,012	81.88%	2,246.42
CRP Total	1,549.09	7.63%	3,713,423	9.93%	2,397.16
Timber Total	5,111.27	25.18%	3,066,762	8.20%	600.00
<hr/>					
114. Market Area Total	20,297.18	100.00%	37,414,197	100.00%	1,843.32

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

78 Saunders

	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	1,772,985,763	2,074,356,753	301,370,990	17.00%	81,758,598	12.39%
02. Recreational	10,782,267	12,059,324	1,277,057	11.84%	440,777	7.76%
03. Ag-Homesite Land, Ag-Res Dwelling	190,447,051	233,328,545	42,881,494	22.52%	4,629,231	20.09%
04. Total Residential (sum lines 1-3)	1,974,215,081	2,319,744,622	345,529,541	17.50%	86,828,606	13.10%
05. Commercial	175,177,073	210,513,974	35,336,901	20.17%	4,584,579	17.55%
06. Industrial	940	13,896	12,956	1,378.30%	0	1,378.30%
07. Total Commercial (sum lines 5-6)	175,178,013	210,527,870	35,349,857	20.18%	4,584,579	17.56%
08. Ag-Farmsite Land, Outbuildings	81,075,497	93,270,429	12,194,932	15.04%	436,328	14.50%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	522,380	522,380	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	81,597,877	93,792,809	12,194,932	14.95%	436,328	14.41%
12. Irrigated	673,873,541	655,369,316	-18,504,225	-2.75%		
13. Dryland	1,055,717,811	1,055,381,737	-336,074	-0.03%		
14. Grassland	94,714,494	94,174,175	-540,319	-0.57%		
15. Wasteland	1,146,384	1,144,144	-2,240	-0.20%		
16. Other Agland	900,616	902,116	1,500	0.17%		
17. Total Agricultural Land	1,826,352,846	1,806,971,488	-19,381,358	-1.06%		
18. Total Value of all Real Property (Locally Assessed)	4,057,343,817	4,431,036,789	373,692,972	9.21%	91,849,513	6.95%

2022 Assessment Survey for Saunders County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	One appraiser assistant, one lister
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$364,660.44
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$77,550 (Two Employees) \$125,000 Stanard Appraisal Contract
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A
11.	Amount of the assessor's budget set aside for education/workshops:
	\$6,300
12.	Amount of last year's assessor's budget not used:
	\$25,802 (Lack of full time appraiser)

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, www.saunders.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry - Eagleview
10.	When was the aerial imagery last updated?
	Spring of 2020

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Ashland, Cedar Bluffs, Ceresco, Colon, Ithaca, Leshara, Mead, Memphis, Morse Bluff, Prague, Valparaiso, Wahoo, Weston, and Yutan are all zoned.
4.	When was zoning implemented?
	Zoning was originally implemented in 1966, but the comprehensive plan has been updated since originally implemented

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal Services
2.	GIS Services:
	gWorks
3.	Other services:
	Pictometry Agri Data Inc. is contracted for counting the acres of the various soils as the county worked to implement the most recent soil survey from the USDA

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2022 Residential Assessment Survey for Saunders County

1.	Valuation data collection done by:														
	All office staff.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ashland Lake/River Area - The Ashland area is surrounded by many lakes as well as subdivisions along the river. The area has established lake areas, as well as three new developments. There are many spacious homes in this area where some provide year round living and others provide weekend entertainment. This area is an easy drive from the Omaha and Lincoln areas using the nearby I-80.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Ashland - The City of Ashland is tucked in the southeastern corner of Saunders County. Ashland has a population of 2,453 (2010 census). It is made up of older homes, many which have been updated, as well as new homes. The downtown area has had lots of renovations and is made up of quaint little shops. Ashland is building a new high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility on the northern part of the city. Easy access to Omaha and Lincoln on the nearby I-80 also provides residence with other employment opportunities.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Ceresco - The village of Ceresco is located on the south central border of Saunders County. Ceresco has a population of 889 (2010 census). It has many older homes that have been updated, as well as a large subdivision of split level homes. There are some commercial properties in Ceresco. The downtown area consists mainly of Ernie's furniture store, which is the largest employer in the village. Ceresco has a grade school in town, with the high school in the rural area. Ceresco is a bedroom community for many Lincoln commuters.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>East Lake/River - This area consists of the subdivisions of Championship Lake, Rustic Island, Shunk and Williams, Wentworth and Cottonwood Cove. These smaller subdivisions are more secluded than other lake properties on the east side of the county. They have easy access to west Omaha and/or Fremont. They don't sell the same as the other lake/river properties. The properties are full-time residence as well as weekend homes.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>North end of the county - The Fremont area is located just south of the northeastern border of Saunders County. Fremont is just across the Platte river to the north. Several of the subdivisions overlook the river, a couple are in or near a golf course. Most of the subdivisions are platted on beautiful sprawling hills overlooking the river or in or near one of the two golf courses in the area. Residence in this area would be in the Fremont or Cedar Bluffs school districts with updated or new schools. This area provides easy access for employment to Fremont and west Omaha.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Lakes and Rivers (Morse Bluff-Wolfs, Whitetail, Hidden Cove) - The Morse Bluff lake and river area is located just south of the northwestern border of Saunders County. The small town of Morse Bluff is located in this area, as well as North Bend just across the river. There are a few lake subdivisions in this area, as well as one on the river. Overall, these homes are used for weekend entertainment. Many of the homes are newer, while others were established many years ago. Most year round residence would be in the North Bend school district, which has recently been updated. There is not an abundance of employment opportunities in this area with North Bend being the closest.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ashland Lake/River Area - The Ashland area is surrounded by many lakes as well as subdivisions along the river. The area has established lake areas, as well as three new developments. There are many spacious homes in this area where some provide year round living and others provide weekend entertainment. This area is an easy drive from the Omaha and Lincoln areas using the nearby I-80.	2	Ashland - The City of Ashland is tucked in the southeastern corner of Saunders County. Ashland has a population of 2,453 (2010 census). It is made up of older homes, many which have been updated, as well as new homes. The downtown area has had lots of renovations and is made up of quaint little shops. Ashland is building a new high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility on the northern part of the city. Easy access to Omaha and Lincoln on the nearby I-80 also provides residence with other employment opportunities.	3	Ceresco - The village of Ceresco is located on the south central border of Saunders County. Ceresco has a population of 889 (2010 census). It has many older homes that have been updated, as well as a large subdivision of split level homes. There are some commercial properties in Ceresco. The downtown area consists mainly of Ernie's furniture store, which is the largest employer in the village. Ceresco has a grade school in town, with the high school in the rural area. Ceresco is a bedroom community for many Lincoln commuters.	4	East Lake/River - This area consists of the subdivisions of Championship Lake, Rustic Island, Shunk and Williams, Wentworth and Cottonwood Cove. These smaller subdivisions are more secluded than other lake properties on the east side of the county. 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7	Mead and Cedar Bluffs - The towns of Mead (population 569 per 2010 census) and Cedar Bluffs (population 889 per 2010 census) are grouped together because of several similarities. Older homes and well as a few newer ones will be found in the two towns. Both have a grade school and high school right in town and have co-oped with each other in teachers and sharing of a technology bond in the last few years. Both towns have limited employment within the town, but is in close proximity to larger cities with easy access to Fremont and west Omaha.
8	Small Town Wahoo - The small towns in this valuation grouping consists of Colon population 110, Ithaca population 148, Malmo population 120, Leshara, population 112, Swedeburg, an unincorporated village. These small towns do not have a school and very limited employment opportunities. The residence consist of mainly older homes, some of which have been updated. There is very limited "downtown" in the areas, and most have seen a decline in population. The towns do have a close proximity to the larger cities in the county and are in the middle to eastern part of the county with easy access to Omaha and Lincoln.
10	Valparaiso – The village of Valparaiso is located on the southwestern corner of Saunders County tucked within the beautiful Bohemian Alps. Valparaiso has a population of 570 (2010 census). It has many older homes that have been updated, as well as a few newer homes. There is some commercial properties in Valparaiso. The downtown area consists mainly small “mom and pop” operations. Valparaiso has a grade school in town, with the high school in the rural area. Valparaiso is a bedroom community for many Lincoln commuters on Highway 79.
11	Wahoo – The city of Wahoo is located in the middle of Saunders County and is the county seat. Wahoo has a population of 2,453 (2010 census). Wahoo has many older homes, which many have been updated. They also have several subdivisions on the northern and southern part of the city with new homes. Wahoo has a newer public grade school and high school, as well as a parochial grade school and high school. There are several employment opportunities within Wahoo with the Saunders County Medical, two nursing home facilities. Saunders County and the newest being Omaha Steel. Lake Wanahoo provides a variety of outdoor activities, from hiking, camping, fishing and biking. Other recreational opportunities in Wahoo can be found at the water park and the civic center. A recently completed 4 lane highway provides quick access to Lincoln and Omaha.
12	West Small Towns – This area consists of the towns of Morse Bluff with a population of 135, Prague, population 303, Weston, population 324 and the unincorporated town of Touhy. These towns and unincorporated Touhy are in the western part of the county. They are further away from the Metro communities and have very little employment opportunities in the town. There are no schools in these communities. The downtown areas are on a decline and have many empty buildings.
13	Woodcliff subdivision area – The Woodcliff subdivision is the counties third largest “town” and actually only a subdivision with 449 parcels. This area consists of two lakes, a skiing lake and a fishing lake. Permanent and weekend residence surround the lakes, which is just off the Platte River. This area is just over the county line and is in close proximity to Fremont. It also has easy access to west Omaha on highway 275. This area continues to be a popular area with strong sales. The residents are either in the Fremont or Cedar Bluffs School districts, which both provide either newly updated or brand new schools. Woodcliff also has some commercial properties consisting of a couple of restaurants, a convenience store and a community center.

14	Yutan – The town of Yutan has a population of 1,174. Yutan has had many new homes built recently in a new area in the north part of town. Yutan has little employment opportunities right in the city limits, but with its proximity to west Omaha about 15 minutes away, has become the perfect bedroom community for commuters. The downtown area has seen updates as well as a newer strip mall. Many of the older homes are seeing updates, as well as the area with many split level homes. Yutan has a school located in the city.
15	Rural Residential - This area consists of all the rural homes and rural residences throughout the county. They are not in any rural subdivision.
AG DW	Agricultural dwelling
AG OB	Agricultural outbuildings

3.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach is used in the county with market defined depreciation.
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The County uses local market information in developing depreciation studies.
5.	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.
	Yes, depreciation schedules exist for neighborhoods within many of the valuation groupings, and are adjusted with the Vanguard CAMA
6.	Describe the methodology used to determine the residential lot values?
	The county uses vacant lot sales to determine residential lot values.
7.	How are rural residential site values developed?
	Vacant land sales are analyzed by location with a contributory value added for well, septic and electrical improvements.
8.	Are there form 191 applications on file?
	Yes
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	Lot values are set by using vacant lots sales in the area and other comparable areas.

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	2022	2008-Vanguard	2018	2019
	2	2022	2008-Vanguard	2018	2020
	3	2022	2008-Vanguard	2018	2019
	4	2022	2008-Vanguard	2016	2021
	5	2022	2008-Vanguard	2021	2019
	6	2022	2008-Vanguard	2017	2012/2018
	7	2022	2008-Vanguard	2021	2016
	8	2022	2008-Vanguard	2018	2020
	10	2022	2008-Vanguard	2021	2016
	11	2022	2008-Vanguard	2018	2018
	12	2022	2008-Vanguard	2018	2020
	13	2022	2008-Vanguard	2018	2018
	14	2022	2008-Vanguard	2020	2018
	15	2022	2008-Vanguard	2021	2014-2020
	AG DW	2022	2008-Vanguard	2018	2014-2020
	AG OB	2022	2008-Vanguard	2018	2014-2020

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities.

The county has converted to Vanguard's Camavision in 2018. All of Vanguard's costs are nominally 2008 since Vanguard only updates the base costs every 10 years(new cost base scheduled to be updated in 2020). However, they are locally adjusted using map index numbers to calibrate the costs to each designated location. In that sense, the cost dates are effectively current on the date they are implemented. do not indicate Those will be updated to Vanguard as the county goes through the six-year inspection and review cycle.

2022 Commercial Assessment Survey for Saunders County

1.	Valuation data collection done by:										
	Appraiser and Staff.										
2.	List the valuation group recognized in the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ashland - The City of Ashland is located in the southeastern corner of Saunders County. Ashland has a population of 2,453 (2010 Census). The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility in the northern part of the city.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>East (changed from North 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consist of the towns of Ceresco, Cedar Bluffs, Colon, Ithaca, Leshara, Mead, Memphis and Yutan, and rural commercial properties in the area. The eastern side of the county has towns with a more robust commercial area. The towns are located closer to Omaha, Fremont and, in some cases, Lincoln. The downtown areas commercial business is steady to growing and have had upgrades to some of the deteriorating buildings. Traffic from the larger cities often draws in more commercial business.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>West (changed from South 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consists of the towns of Weston, Malmo, Prague, Valparaiso and Morse Bluff, and rural commercial properties in the area. The western side of the county has towns with stagnant commercial areas. Except for Valparaiso, the towns are located a good distance from Omaha, Fremont and Lincoln. The downtown areas are showing a decline in commercial businesses and have several unused buildings.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Wahoo - The City of Wahoo is located in the middle of Saunders County and is the county seat. Wahoo has a population of 2,453 (2010 Census). Wahoo has a newer public grade school and high school, as well as a parochial grade school and high school. There are several employment opportunities within Wahoo with Saunders County Medical, two nursing home facilities, Denver Plastics, Saunders County and the newest being Omaha Steel. A recently completed 4 lane highway that takes travelers around the city, rather than through it, may have some impact on their downtown businesses, but there hasn't been enough time elapsed to determine the effects.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ashland - The City of Ashland is located in the southeastern corner of Saunders County. Ashland has a population of 2,453 (2010 Census). The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility in the northern part of the city.	2	East (changed from North 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consist of the towns of Ceresco, Cedar Bluffs, Colon, Ithaca, Leshara, Mead, Memphis and Yutan, and rural commercial properties in the area. The eastern side of the county has towns with a more robust commercial area. The towns are located closer to Omaha, Fremont and, in some cases, Lincoln. The downtown areas commercial business is steady to growing and have had upgrades to some of the deteriorating buildings. Traffic from the larger cities often draws in more commercial business.	3	West (changed from South 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consists of the towns of Weston, Malmo, Prague, Valparaiso and Morse Bluff, and rural commercial properties in the area. The western side of the county has towns with stagnant commercial areas. Except for Valparaiso, the towns are located a good distance from Omaha, Fremont and Lincoln. The downtown areas are showing a decline in commercial businesses and have several unused buildings.	4	Wahoo - The City of Wahoo is located in the middle of Saunders County and is the county seat. Wahoo has a population of 2,453 (2010 Census). Wahoo has a newer public grade school and high school, as well as a parochial grade school and high school. There are several employment opportunities within Wahoo with Saunders County Medical, two nursing home facilities, Denver Plastics, Saunders County and the newest being Omaha Steel. A recently completed 4 lane highway that takes travelers around the city, rather than through it, may have some impact on their downtown businesses, but there hasn't been enough time elapsed to determine the effects.
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.										
	A market sales approach is used. A cost approach is used with depreciation established from sale information and an income approach is used when sufficient data is available.										
3a.	Describe the process used to determine the value of unique commercial properties.										
	The county looks outside of the county for comparable sales of unique properties.										
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?										
	Depreciation tables are determined using local market information when sufficient information is available.										

5. 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.

Yes.

6. Describe the methodology used to determine the commercial lot values.

Vacant sales analysis primarily.

<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	2022	2021	2016	2021
2	2022	2021	2016	2021
3	2022	2021	2016	2021
4	2022	2021	2016	2021

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

The county is converting to Vanguard and will update tables as the county goes through the six-year inspection cycle. See the residential comments for valuation groups for more information in regards to the conversion.

2022 Agricultural Assessment Survey for Saunders County

1.	Valuation data collection done by:												
	All office staff..												
2.	List each market area, and describe the location and the specific characteristics that make each unique.												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"><u>Market Area</u></th> <th style="width: 70%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market Area 1 is the western 1/3 of the county. This area consists of mainly dryland hills.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The Todd Valley. This area is mainly level to nearly level and consists of substantial irrigation and top quality soils.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market Area 3 is the eastern and central part of the county. The area consists of some irrigation, better soils, and better topography than Market Area 1</td> <td style="text-align: center;">2020</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 the western 1/3 of the county. This area consists of mainly dryland hills.	2020	2	The Todd Valley. This area is mainly level to nearly level and consists of substantial irrigation and top quality soils.	2020	3	Market Area 3 is the eastern and central part of the county. The area consists of some irrigation, better soils, and better topography than Market Area 1	2020
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3	Market Area 3 is the eastern and central part of the county. The area consists of some irrigation, better soils, and better topography than Market Area 1	2020											
3.	Describe the process used to determine and monitor market areas.												
	The county monitors the sales activity for agricultural land and forms the boundaries based on similar activity within each area.												
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.												
	The county identifies small tracts of land that sell in the rural areas and does not use them in the agricultural land analysis. The recreational properties are discovered during land use verification.												
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?												
	Yes. Based on location there are three site values, NW-18,000, SW-23,000 and E-28,000												
6.	What separate market analysis has been conducted where intensive use is identified in the county?												
	These values were set by the prior administration and the county is unsure of the methodology used.												
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.												
	Saunders County has had sales that are used to determine the value of the Wetland Reserve parcels.												
7a.	Are any other agricultural subclasses used? If yes, please explain.												
	No												
	<u>If your county has special value applications, please answer the following</u>												
8a.	How many parcels have a special valuation application on file?												
	7,007												

8b.	What process was used to determine if non-agricultural influences exist in the county?
	Saunders County continually analyzes and verifies all agricultural sales which is part of the valuation process. While analyzing, we try and determine if there are different value trends for our different market areas in the county. We research sales that seem different or unusual to determine if there are influences from outside the typical agricultural land market.
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	The non-agricultural influences in Saunders County are residential, some commercial and recreational.
8d.	Where is the influenced area located within the county?
	Influences are found throughout Saunders county; however, the majority of the influences are found near county borders, around the two cities of Wahoo and Ashland, as well as along the river corridor.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Sales within the county are studied to determine if there were influences in the sale price. Those local sales deemed to be non-influenced are used, and other counties with similar characteristics (soils, water availability) are used to substantiate the values.

**2021 PLAN OF ASSESSMENT
FOR
SAUNDERS COUNTY
By Rhonda J Andresen**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or 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 (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 and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Saunders County: Per the 2021 County Abstract, Saunders County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	9153	55.44%	43.67%
Commercial	906	5.49%	4.45%
Recreational	81	.49 %	.27%
Agricultural	6294	38.58%	51.61%
Agricultural land - taxable acres	416,213.19		

16,511 Total Parcels

Other pertinent facts: *51.61% of Saunders County value comes from agricultural parcels. 65% of the agricultural acres are in dry farming, 11.61% is irrigated and 20.8% is in grasslands. The county consists of three smaller cities and 12 villages. The commercial properties are limited to mainly small operations.*

New Property: For assessment year 2021 an estimated 575 building permits and/or information statements were filed for new property construction/additions in the county. The new Pictometry ChangeFinder Report will be available for us to begin using the middle of November 2021.

For more information see 2021 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1- Assessor/Register of Deeds, 1- Deputy Assessor/Register of Deeds, 1- Assessment Clerk/Listener, 2- Assessment Clerk, 0- Appraiser (vacant as of 08/2020) and 1- Appraiser Assistant. We also have 2 Clerks on the Register of Deeds side.

The total budget for Saunders County for 2020-2021 was \$356,678.00. Beginning in the 2015-2016 budget year, all technology budget items were transferred from the Assessor's budget and moved to the technology line item under the County Board's budget. This would include GIS mapping and Pictometry. In May of 2018, the County converted from the Orion to the Vanguard CAMA and Assessment Administrative software.

The assessor and deputy are required to obtain 60 hours of continuing education every 4 years. The assessor has completed 143 credit hour thus far. The deputy assessor has completed 34.5 credit hours thus far. Both the assessor and deputy attend other workshops and meetings to further their knowledge of the assessment field.

The assessment staff at this time does not have continuing education requirements. The staff has voluntarily taken classes such as Vanguard user education, GIS training and classes provided by the Nebraska Department of Revenue.

B. Cadastral Maps

The Saunders County cadastral maps were up-dated in June of 1989. Changes to the maps are being made on the Register of Deeds side.

C. Property Record Cards

Paper property record cards in Saunders County were new in 1990. Ownership transfers are no longer being kept up to date on paper property record cards. Changes in the property structures are no longer being kept current on the property record cards. A concentrated effort towards a "paperless" property record card is in effect. Saunders County Assessment Office went on-line in June of 2006 with the property record information.

D. Software for CAMA, Assessment Administration, GIS

The provider for our CAMA and assessment administration is Vanguard with their CAMAvision program. Saunders County went live with the Vanguard software in May of 2018. GIS mapping became available in 2013. The ag use layer was completed in 2014. For 2015, the ag use changes were implemented. In 2020 Senator Erdman changed all the LCG soil types in regard to LB352. As of this writing we have yet to see what will come out of this conversion which lowered and raised different soil types in the County significantly. Additional layers in GIS are to be completed in the future to benefit the Assessor, other county offices and the public.

E. Web based – property record information access

Property record cards are available online.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all property.

Step 1-Building permits are gathered from all the permitting entities, separated into separate categories (rural, towns, etc), entered into the computer system and a plan of action is developed based on the number and location of each permit. The GIS and Pictometry systems have become a useful tool with inspections in the gated areas, the more secluded and those areas along the river.

Step 2-A complete review of the readily accessible areas of the improvement is conducted. Measurements and photos are taken; and physical characteristics are noted at the time of inspection.

Step 3-Inspection data is entered into the CAMA system, using Vanguards system of cost tables; and market data; a value is generated for each property inspected.

Step 4-The value generated for each property is compared to similar properties in the area, for equalization purposes.

Step 5-Permits are closed and notes are made in the file to roll the value for the following assessment year.

B. Data Collection.

All relevant sales are gathered, analyzed, and separated into groupings. These groupings are properties in similar areas with similar characteristics, purchased at similar rates. A study is conducted to determine if there are patterns, or similarities in sales prices etc, market areas are then developed. Once the market area is determined sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the

conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations. Individual property information is gathered in the same manner as properties that have building permits.

C. Review assessment sales ratio studies before assessment actions.

Part of market analysis and data collection. Market areas are reviewed on a yearly basis.

1) Approaches to Value;

All three approaches are considered when determining market values. The extent each approach is used depends upon the property type and market data available. The cost approach is most heavily relied upon in the initial evaluation process. All relevant sales are gathered, and analyzed to develop a market generated depreciation table. The market approach is used to support the value generated by the cost approach, broken down price per square foot. Commercial properties are valued in a manner similar to residential properties; however each classification is broken down into a value per square foot in the initial stage of valuation. Comparable agricultural sales from non-influenced counties are used to determine land values. The income approach is used to support agricultural land values in special value areas, properties under rent restrictions, and used to affirm property values for small downtown commercial shops, apartment complexes and income producing properties that are commonly leased or where lease information is available.

2) Market Approach; sales comparisons, See above

3) Cost Approach; cost manual and depreciation are built in to the new Vanguard system. All costing tables must be updated yearly.

4) Income Approach; income and expense data collection/analysis from the market,
See above

5) Land valuation studies, establish market areas, special value for agricultural land

All relevant sales are gathered, analyzed, and separated into groupings. These groupings are properties in similar areas with similar characteristics, purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed and values generated using sales from each market area. Once the market area is determined sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

Special value generation: Sales from comparable areas from non-influenced counties are used to set agricultural values. To support this value, a study is conducted to determine market rental rates for each market area. Reliable rental information is very limited. This information is compared to the study conducted by the University of Nebraska (using land and funds information). Using market rent information, a rent value is assigned to each soil classification. A capitalization rate is supplied by the Department of Revenue. Using this capitalization rate and the market rental rates, a value is generated for each property in the market area. At the conclusion of the value generation, a comparison study is conducted to measure the viability of the new valuations.

D. Reconciliation of Final Value and documentation See above

E. Review assessment sales ratio studies after assessment actions. See above

F. Notices and Public Relations

A new valuation notice is mailed to any property that experiences a valuation change on or before June 1 of each year. The protest process then begins. In the beginning of the process, informal meetings are conducted with individual taxpayers to discuss individual property valuations. Information is provided to each taxpayer both written and verbal, explaining current property valuations. Next step in the process, written and verbal communication is presented to the county boards. A portion of those values need to be later defended in an informal court situation at the Tax Equalization & Review Commission. A more in-depth report is supplied for this process and verbal testimony presented defending each property value in question. On occasion written communication or an explanation of a property value is prepared for the Governor’s office or a State Senator.

Level of Value, Quality, and Uniformity for assessment year 2018:

<u>Property Class</u>	<u>Median</u>
Residential	93
Commercial	100
Agricultural Land	71
Special Value Agland	71

Assessment Actions Planned for Assessment Year 2022:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential- Review for 2022 will include Valparaiso, Mead, Leshara, and Wann. The lake areas of Big Sandy, Lake Allure, Sandy Pointe and Thomas Lakes will also be reviewed. The Rural

Subdivisions of Apple Valley, Richeys, Autumn Meadows, Buffalo Knolls, Crestview, Greenfield, Riverview, Sievers, Spoonhour Acres, Valley View, Davis, Wentworth, Frontier Industrial Park, Hannans, Hengens, Joyce Circle, Sheldons, Todd Valley Heights, W & S, Memphis Lakes, Rescue, Deer Valley Ranches, Whiteway, Beartooth Ridge Ranches, D and R Ranches, Hankes, Green, Hellerichs, Matulkas, Briarwood Estates, Estates Provence, Evergreen Hills, Medlex, Osage Acres, Sauers, and all of Woodcliff Lakes.

Rural Residential Central (12) and Northwest (11) and Rural Homes in Area 4 and 5

Commercial: Stanard Appraisal is doing a review of the top 500 commercial properties in the county.

Agland- Verify ag use on agricultural properties and special value and also Agland outbuildings.

Continue data clean up on CAMAvision.

Pictometry change Finder

Assessment Actions Planned for Assessment Year 2023:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential: We will review all mobile home parks within the county. We will also review Malmo, Cedar Bluffs and Memphis Residential. Wahoo city will get reviewed in its entirety.

Rural Residential Subdivision around Morse Bluff consisting of Hidden Cove and Whitetail Cove. Fremont subdivisions include Hidden Homestead, hidden Timbers, Manes Sub and Pohocco Heights. Yutan Rural subs include Ajat Acres, Mason Acres and Prairie Wolf.

Rural Residential Western Area 1

Commercial: Finishing up any Commercial properties that did not get finished the end of 2022.

Agland- Area 1. Verify ag use on agricultural properties and special value and also Agland outbuildings.

Continue data clean up on CAMAvision.

Assessment Actions Planned for Assessment Year 2024:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential: We will review our new Subdivisions in Wahoo, Ashland and surrounding areas. We will send out basement letters to all these newer subdivisions.

Rural Residential Subdivision: Cedar Bluffs rural includes Marianna Inc, and Wirka Sub. Fremont Rural subs include Foxcross Farms, Hillrise Farms and Lyddon's. Wahoo Rural includes Steve's subdivision.

Commercial: Confirm and review all properties as necessary

Agland- By this time, all areas should be live and we will begin the process again with review of Area 2 for agland and Rural Residential. Entire County ag review will begin. I believe this will take some time in the 2024 and 2025 review year.

Assessment Actions Planned for Assessment Year 2025:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential: Ceresco, Ithaca, Prague and Yutan

Rural Residential Subdivision: Ceresco Rural Subs, Fremont Rural Subs and Wahoo Rural Subdivisions.

Rural Residential: Area 14

Commercial:

Agland- Continue on the County wide ag review.

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

1. Saunders County merged their Assessor with the Register of Deeds office beginning January of 2019. This includes yet another list of responsibilities not covered in this 3 year plan.
2. Record Maintenance, Mapping updates, & Ownership changes

Deeds are received daily from the Register of Deeds office. Sales are updated in the computer and in the cadastral maps. Splits and new subdivisions are also completed in the computer system, cadastral maps updated for ownership and parcel size accordingly. The County Surveyor provides assistance to the office when needed.

3. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Real Property Abstract
 - b. Assessor Survey

- c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
4. Personal Property; administer annual filing of approximately 1,800 personal property returns, prepare subsequent notices for incomplete filings or failure to file and penalties applied.

Reminder personal property postcards are mailed each year to those that filed a return the prior year, as well as any new businesses/agricultural equipment owners that are discovered by the assessment office.

Blank forms is available on the Department of Revenue website.

5. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Saunders County currently has 139 approved permissive exemption applications on file.

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

Reminder notices are sent annually each year to political subdivisions who own property to notify them of their requirements on new or updated contracts for leases they may have.

7. Homestead Exemptions; administer approximately 886 annual filings. We sent 101 new applications in 2021. Approval/denial process, taxpayer notifications, and taxpayer assistance.

The Saunders County Board of Equalization annually extends the filing deadline for those applicants that request an extension for homestead exemptions as allowed by Nebraska Statute 77-3512.

8. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.

Information provided by PAD is reviewed and verified for accuracy in balancing with the county.

9. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Saunders County has 13 Tax Increment Financing projects throughout the county; one in Mead, five in Yutan and seven in Wahoo. The projects affect 110 parcels in the county.

10. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

The assessor works with both the Treasurer and the Clerk to ensure accuracy.

11. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.

The Saunders County Treasurer and Assessor are not on the same computer systems. A conversion must be done each year with the two vendors for the tax list and tax bills to be completed.

12. Tax List Corrections – prepare tax list correction documents for county board approval.

Tax list corrections are prepared and given to the County Clerk to be put on the Board of Equalizations agenda. Assessment manager or representative meets with the Board during the meeting and offers explanation of correction(s)

13. County Board of Equalization - attends county board of equalization meetings for valuation protests – assemble and provide information.

Due to budgetary constraints, Saunders County asks each protester if they would like to request a referee hearing, or allow Saunders County Board of Equalization with assistance from the assessment office to determine whether a change in the valuation is warranted or not for their property. A representative from the appraisal staff or the assessment manager sits in on referee hearings at the time of protest if deemed necessary. The appraisal staff assists the referees as requested on information needed for protests. Assessor and head appraiser attend the final hearings of all protests, providing any additional information as requested by the Board.

14. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

The appraiser meets with the County Attorney prior to the hearing to prepare exhibits and work on case matters.

15. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

Appraiser and Assessor work directly with liaison and applicable staff members from PAD in preparation of evidence to bring forward to the commission.

16. Education: Assessor, Deputy and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

The Assessor and Deputy attend continuing education opportunities to complete the education requirements to maintain her assessor certification.

Conclusion:

With all the entities of county government that utilize the Assessor/Register of Deeds records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Rhonda J Andresen
Saunders County Assessor/Register of Deeds

Emailed Barb 10/22/2021

Methodology for Special Valuation

Saunders County

Saunders County submits this report pursuant to Title 350, Neb. R. & Regs., Reg-11-005.004 and Directive 16-3. The following methodologies are used to value agricultural land that is influenced by market factors other than purely agricultural or horticultural purposes. The following non-agricultural influences have been identified: Residential, Commercial and Recreational. The office maintains a file of all data used for determining the special and actual valuation. This file shall be available for inspection at the Saunders County Assessor's office by any interested person.

A. Identification of the influenced area:

The assumption is made that there is influence on agricultural sales in Saunders County. There are five market areas. There are three areas of special valuation for Saunders County.

Area 1 is the far western part of the county. Area 1 has least productive soils in the county and the least influence from sales other than ag. Area 1 has some irrigation but it is limited in both quality and quantity. Area 1 has some pasture grass, CRP and hay production. However, most of the land is row crop production.

Area 2 is Todd Valley. Todd Valley is the old Platte River bed. This silted-in area has created an excellent agricultural production area. The Todd Valley area wanders diagonally throughout the county and is totally surrounded by the other market areas in the county. Topographically, Todd Valley is mainly a flat area consisting of better quality soils with unlimited irrigation. Area 2 consists of mostly row crop production of corn and soybeans.

Area 3 is the central part of the county. Area 3 has more irrigation than Area 1.

Area 4 is properties bordering the Platte River, located on the east and north boundaries of the county. This area has a considerable amount of lake sub-divisions and recreational parcels.

Area 5 is the area directly northeast of Todd Valley lying south and west of the Platte River. Area 5 is second only to Todd Valley in irrigation usage and quality soils.

Areas 3, 4 and 5 where the better soils are located, carry the same special value. Area 1 and 2 carry their own special value.

B. Describe the highest and best use of the properties in the influenced area, and how this was determined:

Residential acreages, rural suburbs and recreational usage are the highest and best use of properties in Saunders County. There are several highways connecting the county to Lincoln, Omaha and Fremont. Highways 77, 63 and 92 run through these areas making it easily accessible for outside residential use. The Platte River provides opportunities for recreational uses such as fishing, boating and hunting. Saunders County's close proximity to Omaha, Fremont, Lincoln places influences on sales with future development in mind.

C. Describe the valuation models used in arriving at the value estimates, and explain why and how they were selected:

Sales of farm ground from the County's own uninfluenced sales were selected as the most accurate and reliable method of special valuation for Saunders County cropland.

D. Describe which market areas were analyzed, both in the County and in any county deemed comparable:

Sales of farm ground from the County's own uninfluenced sales in all areas were selected as the most accurate and reliable method of special valuation for Saunders County cropland.

E. Describe any adjustments made to sales to reflect current cash equivalency of typical market conditions. Include how this affects the actual and special value:

No adjustments were made to sales for any reason.

F. Describe any estimates of economic rent or net operating income used in an income capitalization approach. Include estimates of yields, commodity prices, typical crop share:

We have studied cash rents for these properties and the information is insufficient.

G. Describe the typical expenses allowed in an income capitalization approach. Include how this affects the actual and special value:

We have studied the income approach for these properties and the information is insufficient.

H. Describe the overall capitalization rate used in an income capitalization approach. Include how this affects the actual and special value:

We have studied the income approach for these properties and the information is insufficient.

I. Describe any other information used in supporting the estimate of actual and special value. Include how this affects the actual and special value:

Equalization with neighboring counties was also considered when determining the special values for Saunders County. We have several political sub-divisions crossing into other counties, as well as Saunders County property owners with property in neighboring counties.

Rhonda J Andresen

Rhonda J Andresen
Saunders County Assessor/Register of Deeds