

NEBRASKA

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DEPARTMENT OF REVENUE

**2023 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

SEWARD COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for Seward County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Seward County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Marilyn Hladky, Seward County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually 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 to be considered 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 teammates 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 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 the recognition by IAAO 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.

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.

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 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, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

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.

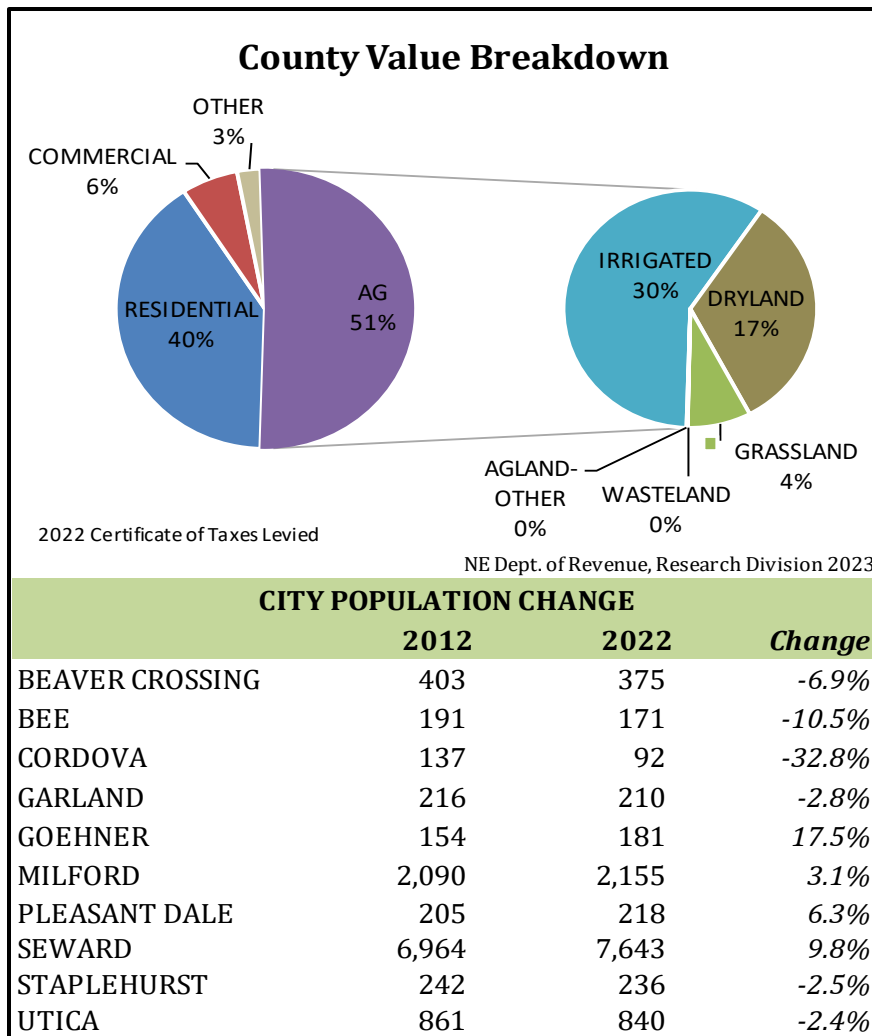
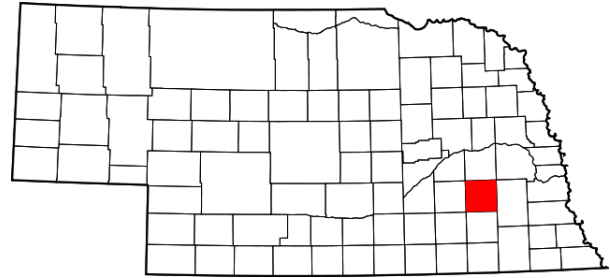
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality 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 571 square miles, Seward County has 17,603 residents, per the Census Bureau Quick Facts for 2021, no change in population over the 2020 U.S. Census. Reports indicate that 73% of county residents are homeowners and 86% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$194,501 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Seward County are located in and around Seward, the county seat. According to the latest information available from the U.S. Census Bureau, there are now 470 employer establishments with total employment of 5,578, a 4% decrease.

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

2023 Residential Correlation for Seward County

Assessment Actions

The Seward County Assessor physically reviewed sales in Beaver Crossing, Cordova, and Seward.

Sale analysis was completed and adjustment to locational factors were made to increase values. Milford increased 19%, Utica increased 12%, rural residential increased 10-25%, Beaver Crossing increased 20% and Seward Suburban increased 5%.

The pick-up work was completed.

Assessment Practice Review

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

Sales verification is also addressed during the review. The county assessor qualifies sales at a rate near the statewide average. All arm's-length sales were made available for the measurement of residential real property.

The systematic inspection and review cycle for all real property was examined and is in compliance as all properties were inspected from 2017 to 2020. Lot studies are adjusted as needed and are currently dated 2017 to 2020, costing tables are all Vanguard 2020, and the depreciation tables were last updated in 2018.

Ten valuation groups are used to stratify residential properties into valuation groups, which generally follow the assessor locations used by the county assessor. Most valuation groups have a sufficient number of sales for statistical analysis, several small towns were combined into Valuation Group 15.

The county assessor maintains a valuation methodology.

2023 Residential Correlation for Seward County

Description of Analysis

The residential statistical profile includes 432 qualified sales.

Valuation Group	Description
1	Seward
2	Beaver Crossing
7	Grover
8	Milford
9	Pleasant Dale
11	Tamora
12	Utica
13	Rural Acreages
14	Rural Sub
15	Small Towns: Bee, Cordova, Garland, Goehner and Staplehurst

All three measures of central tendency are within the acceptable range. The qualitative measures are within the recommended IAAO range. Review of the statistic by valuation group supports that all with a sufficient sample of sales are within the acceptable range, and generally have qualitative measures that support assessment uniformity.

Review of the statistical sample and the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. The changes also reflect the stated assessment actions.

Equalization and Quality of Assessment

Review of the statistical profile and the assessment actions support that residential values have been equitably assessed. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	244	92.64	95.54	93.68	15.24	101.99
2	10	93.92	102.34	92.21	22.00	110.99
7	1	67.89	67.89	67.89	00.00	100.00
8	73	93.33	96.26	95.22	13.95	101.09
9	5	63.15	66.54	62.69	14.77	106.14
12	27	93.07	91.73	91.70	13.09	100.03
13	35	93.80	92.83	90.83	16.13	102.20
14	6	80.28	84.79	85.36	10.82	99.33
15	31	92.95	93.03	86.18	20.19	107.95
____ ALL ____	432	92.88	94.63	92.45	15.65	102.36

2023 Residential Correlation for Seward County

Level of Value

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

2023 Commercial Correlation for Seward County

Assessment Actions

For 2023, the Seward County Assessor reviewed Beaver Crossing, Cordova, and the Interstate 80 interchanges at Milford, Pleasant Dale, Seward and Goehner.

All pickup work, including all building permits were completed timely.

Assessment Practice Review

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

Sales verification is also addressed during the review. The county assessor qualified sales at a rate less than the statewide average usability rate; however, review of the sales rosters supports that all arm's-length sales are available for the measurement of real property.

The county's inspection and review cycle for all real property was discussed with the county assessor, all inspections are dated from 2017 to 2023. The cost tables are the Vanguard 2008 tables but are factored as necessary to achieve an acceptable level of value. Depreciation tables were last updated in 2018, lot studies are dated 2017-2022.

Within the commercial class, valuation groups are stratified into nine valuation groups, which generally follow assessor locations, with the except of Valuation Group 15 which combines several small towns into one valuation group.

Description of Analysis

The county assessor defined nine valuation groups for 2023 based on geographical location within the county.

Valuation Group	Description
1	Seward
2	Beaver Crossing
7	Grover
8	Milford
9	Pleasant Dale
11	Tamora
12	Utica
13	Rural Commercial
15	Small Towns: Bee, Cordova, Garland, Goehner and Staplehurst

2023 Commercial Correlation for Seward County

The commercial statistical profile indicated there are 23 qualified sales

Only the median is within the acceptable range, mean and weighted mean are low and the qualitative statistics are slightly high but are impacted by the sales in the smallest towns with more dispersion. Review of sales by valuation groups shows that most do not have a sufficient number of sales.

A review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflect the reported assessment actions, that only physical review work and routine maintenance were not completed.

Equalization and Quality of Assessment

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

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	9	100.08	93.89	91.39	12.08	102.74
2	2	108.87	108.87	108.87	16.61	100.00
8	4	59.13	61.64	60.10	19.89	102.56
9	3	92.78	89.27	89.47	04.15	99.78
13	1	30.87	30.87	30.87	00.00	100.00
15	4	114.56	108.29	101.90	36.87	106.27
____ALL____	23	92.78	88.75	84.62	25.25	104.88

Level of Value

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

2023 Agricultural Correlation for Seward County

Assessment Actions

The Seward County Assessor, analyzed sales and market areas, reviewed, and kept current with the Conservation Reserve Program (CRP) and other farm programs. The county assessor continues to monitor and keep current with land use changes.

All pick-up work was done timely.

Assessment Practice Review

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

All agricultural improvements were physically reviewed. The cost is dated 2020 and Computer-Assisted Mass Appraisal (CAMA) system derived depreciation is dated 2019. Home sites are valued at \$23,000 for the first acre, and farm sites are valued at \$4,000 per acre. Rural residential sites are valued at \$3,500 to \$6,500 per acre, up to four additional rural residential site acres are valued at \$1,500 to \$3,500 per acre and any over nine are valued at \$1,000 to \$2,500.

Land use is conducted using the most current aerial imagery. The county assessor used alternate resources such as certification from Farm Services Agency (FSA) maps, information from the NRD, phone calls, and physical inspections to gather information. Land coming out of Conservation Reserve Program (CRP) and the Wetland Reserve Program (WRP) is also monitored. The county assessor actively verifies all agricultural land sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the WRP, there are few known parcels with WRP acres in the county.

A review is done to determine if the inspections on agricultural land parcels are current and up to date. The county assessor is current with the six-year inspection and review cycle and has a systematic plan in place to stay current.

The Seward County Assessor has identified three agricultural market areas. The county assessor keeps the three market areas intact for administrative purposes and to monitor if there are any non-agricultural influences from Lancaster County. The map and county abstract reports in the appendices of this report will reflect three market areas. The county assessor has special value applications on file but does not recognize a non-agricultural influence in the market at this time. Agricultural intensive use areas in the county are being identified and valued as excess farm site and are being reported on the abstract as agricultural other land.

The county assessor has a formal valuation methodology on file.

2023 Agricultural Correlation for Seward County

Description of Analysis

Review of the agricultural statistical profile includes 56 qualified sales. The measures of central tendency are within the acceptable range. Review of the 80% Majority Land Use (MLU) with sufficient sales indicates that the medians are all within the acceptable range when the sample size is adequate for measurement and analysis.

Review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflects the reported actions of the county assessor.

Equalization and Quality of Assessment

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

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	16	73.24	74.09	74.09	12.59	100.00
1	16	73.24	74.09	74.09	12.59	100.00
<u> Dry </u>						
County	19	71.56	74.73	72.16	16.18	103.56
1	19	71.56	74.73	72.16	16.18	103.56
<u> Grass </u>						
County	8	51.07	57.52	52.59	18.86	109.37
1	8	51.07	57.52	52.59	18.86	109.37
<u> ALL </u>						
	56	71.29	71.85	71.40	17.06	100.63

Level of Value

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

2023 Opinions of the Property Tax Administrator for Seward County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Seward County

Residential Real Property - Current

Number of Sales	432	Median	92.88
Total Sales Price	\$96,539,091	Mean	94.63
Total Adj. Sales Price	\$96,539,091	Wgt. Mean	92.45
Total Assessed Value	\$89,254,638	Average Assessed Value of the Base	\$206,208
Avg. Adj. Sales Price	\$223,470	Avg. Assessed Value	\$206,608

Confidence Interval - Current

95% Median C.I	90.86 to 94.04
95% Wgt. Mean C.I	90.77 to 94.14
95% Mean C.I	92.53 to 96.73
% of Value of the Class of all Real Property Value in the County	39.30
% of Records Sold in the Study Period	6.81
% of Value Sold in the Study Period	6.83

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	446	94	93.77
2021	404	93	92.50
2020	389	96	95.51
2019	412	93	93.27

2023 Commission Summary for Seward County

Commercial Real Property - Current

Number of Sales	23	Median	92.78
Total Sales Price	\$4,803,500	Mean	88.75
Total Adj. Sales Price	\$4,803,500	Wgt. Mean	84.62
Total Assessed Value	\$4,064,806	Average Assessed Value of the Base	\$273,680
Avg. Adj. Sales Price	\$208,848	Avg. Assessed Value	\$176,731

Confidence Interval - Current

95% Median C.I	76.96 to 102.31
95% Wgt. Mean C.I	70.91 to 98.33
95% Mean C.I	74.92 to 102.58
% of Value of the Class of all Real Property Value in the County	5.99
% of Records Sold in the Study Period	3.16
% of Value Sold in the Study Period	2.04

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	22	95	94.61
2021	26	93	92.50
2020	26	93	93.45
2019	26	100	92.23

**80 Seward
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 432
 Total Sales Price : 96,539,091
 Total Adj. Sales Price : 96,539,091
 Total Assessed Value : 89,254,638
 Avg. Adj. Sales Price : 223,470
 Avg. Assessed Value : 206,608

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 95
 COD : 15.65
 PRD : 102.36

COV : 23.53
 STD : 22.27
 Avg. Abs. Dev : 14.54
 MAX Sales Ratio : 266.03
 MIN Sales Ratio : 49.61

95% Median C.I. : 90.86 to 94.04
 95% Wgt. Mean C.I. : 90.77 to 94.14
 95% Mean C.I. : 92.53 to 96.73

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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-20 To 31-DEC-20	54	101.06	103.66	103.25	10.67	100.40	72.90	174.59	97.84 to 103.95	224,543	231,848	
01-JAN-21 To 31-MAR-21	40	103.95	101.33	101.28	10.35	100.05	64.69	135.99	95.15 to 106.51	198,516	201,061	
01-APR-21 To 30-JUN-21	72	94.14	95.24	94.86	14.06	100.40	50.63	210.96	91.25 to 96.02	237,542	225,331	
01-JUL-21 To 30-SEP-21	55	94.18	98.38	92.02	17.85	106.91	51.28	202.50	86.64 to 99.87	202,908	186,713	
01-OCT-21 To 31-DEC-21	39	92.00	97.12	90.68	18.83	107.10	58.08	186.83	86.03 to 100.36	233,705	211,923	
01-JAN-22 To 31-MAR-22	43	90.13	90.28	90.35	12.28	99.92	56.41	124.91	86.63 to 95.77	212,228	191,752	
01-APR-22 To 30-JUN-22	67	86.53	86.84	86.51	14.03	100.38	49.61	155.98	81.68 to 89.60	202,122	174,849	
01-JUL-22 To 30-SEP-22	62	84.82	88.28	85.06	17.10	103.79	54.21	266.03	79.40 to 87.34	264,963	225,389	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	221	96.63	99.18	97.36	14.19	101.87	50.63	210.96	94.88 to 100.02	218,683	212,920	
01-OCT-21 To 30-SEP-22	211	87.47	89.87	87.53	15.94	102.67	49.61	266.03	85.81 to 89.60	228,484	199,997	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	206	94.57	97.62	94.44	15.76	103.37	50.63	210.96	93.07 to 96.60	219,991	207,769	
<u>ALL</u>	432	92.88	94.63	92.45	15.65	102.36	49.61	266.03	90.86 to 94.04	223,470	206,608	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	244	92.64	95.54	93.68	15.24	101.99	49.61	266.03	90.35 to 95.09	225,067	210,849	
2	10	93.92	102.34	92.21	22.00	110.99	68.92	164.62	81.72 to 131.24	162,740	150,060	
7	1	67.89	67.89	67.89	00.00	100.00	67.89	67.89	N/A	280,000	190,094	
8	73	93.33	96.26	95.22	13.95	101.09	51.28	141.41	90.17 to 100.16	199,915	190,363	
9	5	63.15	66.54	62.69	14.77	106.14	50.63	89.87	N/A	208,500	130,699	
12	27	93.07	91.73	91.70	13.09	100.03	54.21	136.00	83.32 to 100.65	174,806	160,298	
13	35	93.80	92.83	90.83	16.13	102.20	63.44	140.05	79.46 to 98.19	353,029	320,661	
14	6	80.28	84.79	85.36	10.82	99.33	72.20	106.85	72.20 to 106.85	398,333	340,003	
15	31	92.95	93.03	86.18	20.19	107.95	55.61	186.83	79.40 to 96.30	148,813	128,248	
<u>ALL</u>	432	92.88	94.63	92.45	15.65	102.36	49.61	266.03	90.86 to 94.04	223,470	206,608	

**80 Seward
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 432	MEDIAN : 93	COV : 23.53	95% Median C.I. : 90.86 to 94.04
Total Sales Price : 96,539,091	WGT. MEAN : 92	STD : 22.27	95% Wgt. Mean C.I. : 90.77 to 94.14
Total Adj. Sales Price : 96,539,091	MEAN : 95	Avg. Abs. Dev : 14.54	95% Mean C.I. : 92.53 to 96.73
Total Assessed Value : 89,254,638			
Avg. Adj. Sales Price : 223,470	COD : 15.65	MAX Sales Ratio : 266.03	
Avg. Assessed Value : 206,608	PRD : 102.36	MIN Sales Ratio : 49.61	

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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	430	92.76	94.55	92.44	15.65	102.28	49.61	266.03	90.64 to 93.90	224,390	207,437
06											
07	2	111.45	111.45	110.09	08.34	101.24	102.15	120.74	N/A	25,750	28,349
<u>ALL</u>	432	92.88	94.63	92.45	15.65	102.36	49.61	266.03	90.86 to 94.04	223,470	206,608

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	120.74	136.57	135.17	23.38	101.04	102.15	186.83	N/A	25,500	34,468
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	432	92.88	94.63	92.45	15.65	102.36	49.61	266.03	90.86 to 94.04	223,470	206,608
Greater Than 14,999	432	92.88	94.63	92.45	15.65	102.36	49.61	266.03	90.86 to 94.04	223,470	206,608
Greater Than 29,999	429	92.71	94.34	92.42	15.47	102.08	49.61	266.03	90.55 to 93.90	224,855	207,812
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	120.74	136.57	135.17	23.38	101.04	102.15	186.83	N/A	25,500	34,468
30,000 TO 59,999	7	132.09	146.28	143.96	20.43	101.61	88.89	202.50	88.89 to 202.50	49,286	70,951
60,000 TO 99,999	20	106.77	115.81	113.11	26.00	102.39	54.21	266.03	89.87 to 117.69	78,747	89,070
100,000 TO 149,999	70	91.29	96.25	94.96	20.34	101.36	58.08	210.96	86.21 to 100.02	126,644	120,256
150,000 TO 249,999	192	92.29	91.58	91.50	12.70	100.09	49.61	155.98	89.33 to 94.10	195,603	178,978
250,000 TO 499,999	128	91.44	91.63	91.93	12.54	99.67	50.63	141.03	89.06 to 94.05	318,998	293,258
500,000 TO 999,999	12	92.97	90.11	89.91	10.72	100.22	69.14	109.37	75.85 to 100.36	607,500	546,201
1,000,000 +											
<u>ALL</u>	432	92.88	94.63	92.45	15.65	102.36	49.61	266.03	90.86 to 94.04	223,470	206,608

80 Seward
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 23
Total Sales Price : 4,803,500
Total Adj. Sales Price : 4,803,500
Total Assessed Value : 4,064,806
Avg. Adj. Sales Price : 208,848
Avg. Assessed Value : 176,731

MEDIAN : 93
WGT. MEAN : 85
MEAN : 89
COD : 25.25
PRD : 104.88

COV : 36.03
STD : 31.98
Avg. Abs. Dev : 23.43
MAX Sales Ratio : 167.85
MIN Sales Ratio : 30.87

95% Median C.I. : 76.96 to 102.31
95% Wgt. Mean C.I. : 70.91 to 98.33
95% Mean C.I. : 74.92 to 102.58

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	1	93.30	93.30	93.30	00.00	100.00	93.30	93.30	N/A	243,000	226,725
01-JAN-20 To 31-MAR-20	2	119.39	119.39	105.85	11.58	112.79	105.56	133.21	N/A	518,500	548,842
01-APR-20 To 30-JUN-20	2	88.02	88.02	85.82	03.15	102.56	85.25	90.79	N/A	48,500	41,624
01-JUL-20 To 30-SEP-20	4	108.84	111.77	95.99	27.42	116.44	61.54	167.85	N/A	186,250	178,783
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	3	81.74	68.46	65.02	25.25	105.29	30.87	92.78	N/A	182,500	118,662
01-APR-21 To 30-JUN-21	2	88.21	88.21	83.10	12.75	106.15	76.96	99.45	N/A	275,000	228,514
01-JUL-21 To 30-SEP-21	3	103.63	108.83	101.74	09.99	106.97	95.91	126.95	N/A	54,000	54,937
01-OCT-21 To 31-DEC-21	1	100.08	100.08	100.08	00.00	100.00	100.08	100.08	N/A	198,000	198,157
01-JAN-22 To 31-MAR-22	3	59.25	66.13	65.23	14.46	101.38	56.71	82.42	N/A	363,333	237,010
01-APR-22 To 30-JUN-22	2	39.62	39.62	41.05	08.68	96.52	36.18	43.05	N/A	67,000	27,502
01-JUL-22 To 30-SEP-22											
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	9	102.31	106.13	100.04	20.75	106.09	61.54	167.85	85.25 to 133.21	235,778	235,865
01-OCT-20 To 30-SEP-21	8	94.35	88.54	77.64	19.02	114.04	30.87	126.95	30.87 to 126.95	157,438	122,228
01-OCT-21 To 30-SEP-22	6	57.98	62.95	67.81	30.42	92.83	36.18	100.08	36.18 to 100.08	237,000	160,699
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	8	103.94	107.74	100.91	21.90	106.77	61.54	167.85	61.54 to 167.85	234,875	237,008
01-JAN-21 To 31-DEC-21	9	95.91	89.82	80.68	17.12	111.33	30.87	126.95	76.96 to 103.63	161,944	130,665
<u>ALL</u>	23	92.78	88.75	84.62	25.25	104.88	30.87	167.85	76.96 to 102.31	208,848	176,731

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	9	100.08	93.89	91.39	12.08	102.74	59.25	115.37	76.96 to 105.56	352,889	322,495
2	2	108.87	108.87	108.87	16.61	100.00	90.79	126.95	N/A	10,000	10,887
8	4	59.13	61.64	60.10	19.89	102.56	43.05	85.25	N/A	164,250	98,707
9	3	92.78	89.27	89.47	04.15	99.78	81.74	93.30	N/A	192,667	172,372
13	1	30.87	30.87	30.87	00.00	100.00	30.87	30.87	N/A	212,500	65,597
15	4	114.56	108.29	101.90	36.87	106.27	36.18	167.85	N/A	40,000	40,760
<u>ALL</u>	23	92.78	88.75	84.62	25.25	104.88	30.87	167.85	76.96 to 102.31	208,848	176,731

80 Seward
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

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WGT. MEAN : 85
MEAN : 89
COD : 25.25
PRD : 104.88

COV : 36.03
STD : 31.98
Avg. Abs. Dev : 23.43
MAX Sales Ratio : 167.85
MIN Sales Ratio : 30.87

95% Median C.I. : 76.96 to 102.31
95% Wgt. Mean C.I. : 70.91 to 98.33
95% Mean C.I. : 74.92 to 102.58

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	93.30	88.00	89.93	13.58	97.85	59.25	105.56	N/A	449,800	404,502
03	18	91.79	88.95	79.95	28.75	111.26	30.87	167.85	61.54 to 103.63	141,917	113,461
04											
<u>ALL</u>	<u>23</u>	<u>92.78</u>	<u>88.75</u>	<u>84.62</u>	<u>25.25</u>	<u>104.88</u>	<u>30.87</u>	<u>167.85</u>	<u>76.96 to 102.31</u>	<u>208,848</u>	<u>176,731</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	3	126.95	116.98	117.51	11.14	99.55	90.79	133.21	N/A	10,333	12,142
Less Than 30,000	3	126.95	116.98	117.51	11.14	99.55	90.79	133.21	N/A	10,333	12,142
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	23	92.78	88.75	84.62	25.25	104.88	30.87	167.85	76.96 to 102.31	208,848	176,731
Greater Than 14,999	20	89.02	84.51	84.41	25.96	100.12	30.87	167.85	61.54 to 100.08	238,625	201,419
Greater Than 29,999	20	89.02	84.51	84.41	25.96	100.12	30.87	167.85	61.54 to 100.08	238,625	201,419
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	126.95	116.98	117.51	11.14	99.55	90.79	133.21	N/A	10,333	12,142
15,000 TO 29,999											
30,000 TO 59,999	2	102.02	102.02	102.85	64.54	99.19	36.18	167.85	N/A	39,500	40,625
60,000 TO 99,999	4	90.58	81.96	79.99	19.66	102.46	43.05	103.63	N/A	83,500	66,795
100,000 TO 149,999	1	115.37	115.37	115.37	00.00	100.00	115.37	115.37	N/A	110,000	126,903
150,000 TO 249,999	7	92.78	79.97	78.49	18.27	101.89	30.87	100.08	30.87 to 100.08	193,357	151,766
250,000 TO 499,999	4	79.69	79.60	81.45	16.02	97.73	56.71	102.31	N/A	337,500	274,895
500,000 TO 999,999	1	59.25	59.25	59.25	00.00	100.00	59.25	59.25	N/A	520,000	308,080
1,000,000 TO 1,999,999	1	105.56	105.56	105.56	00.00	100.00	105.56	105.56	N/A	1,026,000	1,083,030
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>23</u>	<u>92.78</u>	<u>88.75</u>	<u>84.62</u>	<u>25.25</u>	<u>104.88</u>	<u>30.87</u>	<u>167.85</u>	<u>76.96 to 102.31</u>	<u>208,848</u>	<u>176,731</u>

80 Seward
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

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 Total Assessed Value : 4,064,806
 Avg. Adj. Sales Price : 208,848
 Avg. Assessed Value : 176,731

MEDIAN : 93
 WGT. MEAN : 85
 MEAN : 89
 COD : 25.25
 PRD : 104.88

COV : 36.03
 STD : 31.98
 Avg. Abs. Dev : 23.43
 MAX Sales Ratio : 167.85
 MIN Sales Ratio : 30.87

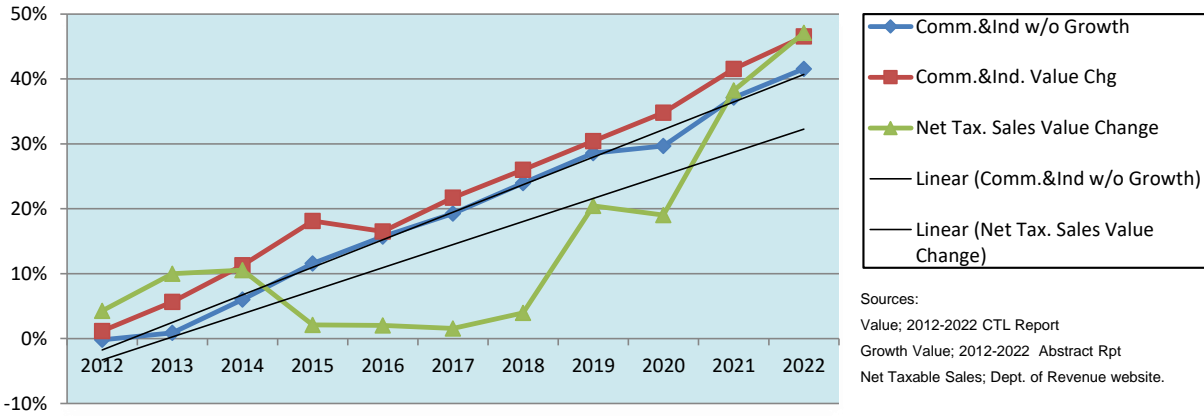
95% Median C.I. : 76.96 to 102.31
 95% Wgt. Mean C.I. : 70.91 to 98.33
 95% Mean C.I. : 74.92 to 102.58

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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
344	1	43.05	43.05	43.05	00.00	100.00	43.05	43.05	N/A	95,000	40,893
352	8	89.28	86.14	89.31	15.70	96.45	59.25	105.56	59.25 to 105.56	366,375	327,221
353	4	109.50	102.23	80.77	20.15	126.57	56.71	133.21	N/A	115,750	93,497
384	1	100.08	100.08	100.08	00.00	100.00	100.08	100.08	N/A	198,000	198,157
406	3	90.79	84.64	60.82	33.33	139.16	36.18	126.95	N/A	19,667	11,962
419	1	92.78	92.78	92.78	00.00	100.00	92.78	92.78	N/A	150,000	139,163
442	2	131.88	131.88	122.07	27.27	108.04	95.91	167.85	N/A	55,000	67,138
494	2	53.92	53.92	60.97	42.75	88.44	30.87	76.96	N/A	306,250	186,725
530	1	81.74	81.74	81.74	00.00	100.00	81.74	81.74	N/A	185,000	151,227
<u>ALL</u>	<u>23</u>	92.78	88.75	84.62	25.25	104.88	30.87	167.85	76.96 to 102.31	208,848	176,731

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	\$ 131,659,547	\$ 889,030	0.68%	\$ 130,770,517		\$ 105,609,375	
2012	\$ 133,202,775	\$ 1,792,470	1.35%	\$ 131,410,305	-0.19%	\$ 110,113,645	4.27%
2013	\$ 139,094,220	\$ 6,266,033	4.50%	\$ 132,828,187	-0.28%	\$ 116,159,872	5.49%
2014	\$ 146,514,090	\$ 6,934,631	4.73%	\$ 139,579,459	0.35%	\$ 116,763,637	0.52%
2015	\$ 155,523,843	\$ 8,608,935	5.54%	\$ 146,914,908	0.27%	\$ 107,847,762	-7.64%
2016	\$ 153,391,584	\$ 1,050,547	0.68%	\$ 152,341,037	-2.05%	\$ 107,758,260	-0.08%
2017	\$ 160,267,590	\$ 3,214,713	2.01%	\$ 157,052,877	2.39%	\$ 107,266,779	-0.46%
2018	\$ 165,910,436	\$ 2,719,583	1.64%	\$ 163,190,853	1.82%	\$ 109,813,572	2.37%
2019	\$ 171,744,476	\$ 2,470,613	1.44%	\$ 169,273,863	2.03%	\$ 127,194,289	15.83%
2020	\$ 177,482,405	\$ 6,738,097	3.80%	\$ 170,744,308	-0.58%	\$ 125,700,754	-1.17%
2021	\$ 186,378,480	\$ 5,834,734	3.13%	\$ 180,543,746	1.72%	\$ 146,017,358	16.16%
2022	\$ 192,943,189	\$ 6,546,293	3.39%	\$ 186,396,896	0.01%	\$ 155,363,525	6.40%
Ann %chg	3.77%			Average	0.50%	3.50%	3.79%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.19%	1.17%	4.27%
2013	0.89%	5.65%	9.99%
2014	6.02%	11.28%	10.56%
2015	11.59%	18.13%	2.12%
2016	15.71%	16.51%	2.03%
2017	19.29%	21.73%	1.57%
2018	23.95%	26.01%	3.98%
2019	28.57%	30.45%	20.44%
2020	29.69%	34.80%	19.02%
2021	37.13%	41.56%	38.26%
2022	41.57%	46.55%	47.11%

County Number	80
County Name	Seward

80 Seward
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 56
Total Sales Price : 39,298,695
Total Adj. Sales Price : 39,298,695
Total Assessed Value : 28,059,608
Avg. Adj. Sales Price : 701,762
Avg. Assessed Value : 501,064

MEDIAN : 71
WGT. MEAN : 71
MEAN : 72
COD : 17.06
PRD : 100.63

COV : 21.22
STD : 15.25
Avg. Abs. Dev : 12.16
MAX Sales Ratio : 100.67
MIN Sales Ratio : 42.74

95% Median C.I. : 68.00 to 75.44
95% Wgt. Mean C.I. : 66.99 to 75.81
95% Mean C.I. : 67.86 to 75.84

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	3	70.39	78.45	76.30	16.72	102.82	64.82	100.13	N/A	1,090,507	832,059
01-JAN-20 To 31-MAR-20	11	80.98	82.18	79.43	11.03	103.46	68.00	98.18	68.82 to 93.86	842,705	669,321
01-APR-20 To 30-JUN-20	3	71.56	73.33	72.50	05.20	101.14	68.63	79.79	N/A	695,960	504,565
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	13	63.48	63.50	64.95	16.49	97.77	42.74	89.50	50.65 to 74.89	582,561	378,387
01-JAN-21 To 31-MAR-21	5	72.55	75.00	66.35	16.43	113.04	49.94	95.49	N/A	448,505	297,567
01-APR-21 To 30-JUN-21	6	72.86	73.50	73.54	12.89	99.95	50.66	96.42	50.66 to 96.42	659,867	485,281
01-JUL-21 To 30-SEP-21	4	67.60	71.56	72.40	25.75	98.84	50.37	100.67	N/A	491,950	356,186
01-OCT-21 To 31-DEC-21	4	58.87	62.36	60.67	15.46	102.79	52.02	79.67	N/A	501,839	304,469
01-JAN-22 To 31-MAR-22	3	79.18	77.03	76.47	20.69	100.73	51.38	100.53	N/A	657,080	502,459
01-APR-22 To 30-JUN-22	2	62.65	62.65	64.65	05.36	96.91	59.29	66.00	N/A	2,014,115	1,302,102
01-JUL-22 To 30-SEP-22	2	65.43	65.43	66.80	14.81	97.95	55.74	75.11	N/A	459,950	307,227
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	17	78.53	79.96	77.74	12.16	102.86	64.82	100.13	68.82 to 92.84	860,539	668,965
01-OCT-20 To 30-SEP-21	28	69.63	68.85	68.24	18.17	100.89	42.74	100.67	59.53 to 74.89	562,243	383,689
01-OCT-21 To 30-SEP-22	11	63.23	66.97	66.59	18.35	100.57	51.38	100.53	52.02 to 79.67	811,520	540,356
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	27	71.56	72.20	72.87	16.11	99.08	42.74	98.18	64.70 to 80.98	701,145	510,935
01-JAN-21 To 31-DEC-21	19	71.50	71.14	69.20	17.64	102.80	49.94	100.67	54.50 to 79.67	535,625	370,639
<u>ALL</u>	56	71.29	71.85	71.40	17.06	100.63	42.74	100.67	68.00 to 75.44	701,762	501,064

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	56	71.29	71.85	71.40	17.06	100.63	42.74	100.67	68.00 to 75.44	701,762	501,064
<u>ALL</u>	56	71.29	71.85	71.40	17.06	100.63	42.74	100.67	68.00 to 75.44	701,762	501,064

80 Seward
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 56
 Total Sales Price : 39,298,695
 Total Adj. Sales Price : 39,298,695
 Total Assessed Value : 28,059,608
 Avg. Adj. Sales Price : 701,762
 Avg. Assessed Value : 501,064

MEDIAN : 71
 WGT. MEAN : 71
 MEAN : 72
 COD : 17.06
 PRD : 100.63

COV : 21.22
 STD : 15.25
 Avg. Abs. Dev : 12.16
 MAX Sales Ratio : 100.67
 MIN Sales Ratio : 42.74

95% Median C.I. : 68.00 to 75.44
 95% Wgt. Mean C.I. : 66.99 to 75.81
 95% Mean C.I. : 67.86 to 75.84

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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	7	74.89	71.59	72.62	10.12	98.58	51.38	89.11	51.38 to 89.11	863,966	627,426
1	7	74.89	71.59	72.62	10.12	98.58	51.38	89.11	51.38 to 89.11	863,966	627,426
Dry											
County	13	71.50	74.00	71.14	14.34	104.02	52.02	100.67	63.48 to 85.54	777,015	552,793
1	13	71.50	74.00	71.14	14.34	104.02	52.02	100.67	63.48 to 85.54	777,015	552,793
Grass											
County	5	50.65	54.57	51.30	10.21	106.37	48.22	72.55	N/A	498,360	255,664
1	5	50.65	54.57	51.30	10.21	106.37	48.22	72.55	N/A	498,360	255,664
ALL	56	71.29	71.85	71.40	17.06	100.63	42.74	100.67	68.00 to 75.44	701,762	501,064

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	16	73.24	74.09	74.09	12.59	100.00	51.38	100.53	64.82 to 80.98	968,813	717,810
1	16	73.24	74.09	74.09	12.59	100.00	51.38	100.53	64.82 to 80.98	968,813	717,810
Dry											
County	19	71.56	74.73	72.16	16.18	103.56	52.02	100.67	63.48 to 85.54	694,768	501,322
1	19	71.56	74.73	72.16	16.18	103.56	52.02	100.67	63.48 to 85.54	694,768	501,322
Grass											
County	8	51.07	57.52	52.59	18.86	109.37	42.74	86.63	42.74 to 86.63	443,975	233,497
1	8	51.07	57.52	52.59	18.86	109.37	42.74	86.63	42.74 to 86.63	443,975	233,497
ALL	56	71.29	71.85	71.40	17.06	100.63	42.74	100.67	68.00 to 75.44	701,762	501,064

Seward County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Seward	1	7,100	7,000	6,497	6,499	6,500	5,600	4,900	4,391	6,453
Saline	3	6,197	6,085	6,082	6,016	5,745	5,015	5,010	4,779	5,957
Fillmore	1	6,800	6,600	6,500	6,400	6,200	5,900	5,700	5,650	6,442
York	1	7,100	7,100	6,700	7,000	n/a	6,197	6,000	6,000	6,945
Polk	1	6,608	5,960	5,600	5,287	4,800	4,799	4,595	4,071	6,091
Butler	1	6,773	6,248	6,110	5,929	5,589	5,313	4,932	4,807	6,168
Seward	2	6,800	6,700	6,300	6,100	5,800	4,900	4,600	3,800	6,243
Seward	3	6,800	6,700	6,300	6,100	5,800	4,900	4,600	3,800	6,313
Butler	1	6,773	6,248	6,110	5,929	5,589	5,313	4,932	4,807	6,168
Saunders	1	6,320	n/a	5,830	5,450	n/a	4,870	3,910	3,670	4,772
Lancaster	1	6,975	6,196	5,798	5,413	5,005	4,801	4,584	4,390	5,321
Saline	3	6,197	6,085	6,082	6,016	5,745	5,015	5,010	4,779	5,957

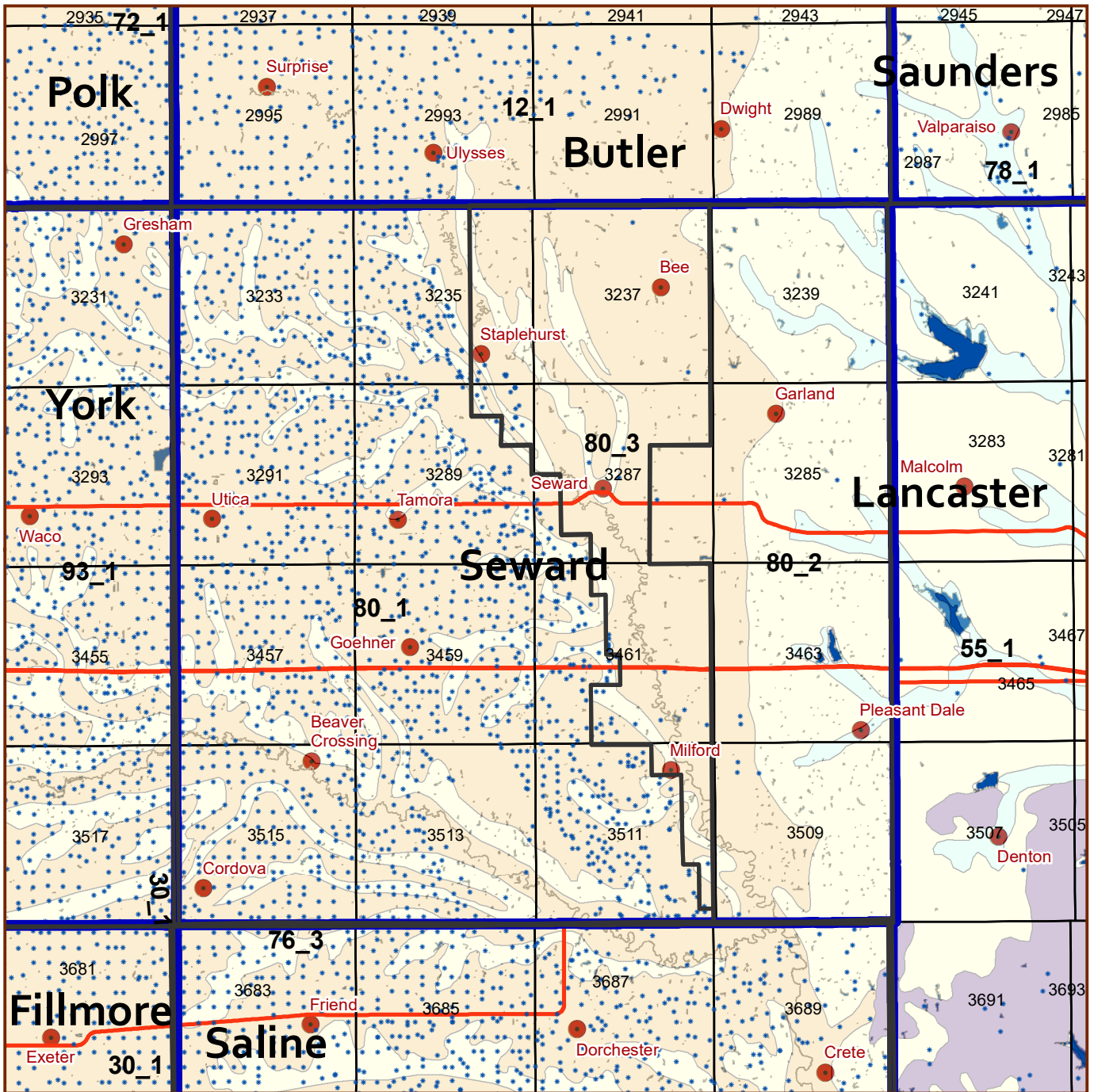
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Seward	1	5,650	5,600	4,950	4,900	4,900	3,800	3,800	3,000	4,932
Saline	3	3,866	3,863	3,553	3,508	3,445	3,398	3,392	3,249	3,596
Fillmore	1	3,755	3,650	3,400	3,400	3,300	3,100	3,100	3,000	3,451
York	1	5,199	5,393	4,850	4,849	4,742	n/a	4,748	4,748	5,069
Polk	1	5,248	4,970	3,820	3,810	3,420	3,320	3,210	3,210	4,632
Butler	1	6,500	5,900	5,649	5,550	5,300	4,800	3,750	3,625	5,198
Seward	2	5,650	5,600	4,950	4,900	4,900	3,796	3,800	3,000	4,579
Seward	3	5,650	5,600	4,950	4,900	4,900	3,800	3,800	2,996	4,941
Butler	1	6,500	5,900	5,649	5,550	5,300	4,800	3,750	3,625	5,198
Saunders	1	5,667	5,377	5,297	n/a	4,600	4,032	3,447	3,197	4,265
Lancaster	1	5,403	4,902	4,530	4,217	4,024	3,542	3,320	3,231	4,090
Saline	3	3,866	3,863	3,553	3,508	3,445	3,398	3,392	3,249	3,596

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Seward	1	2,247	2,248	2,098	n/a	2,100	n/a	n/a	1,500	2,207
Saline	3	1,810	1,815	1,794	n/a	n/a	n/a	n/a	1,425	1,802
Fillmore	1	1,500	1,500	1,400	n/a	n/a	1,400	n/a	n/a	1,461
York	1	1,622	1,623	1,606	1,600	n/a	n/a	n/a	1,316	1,611
Polk	1	1,600	1,595	1,590	1,585	1,580	n/a	1,510	1,500	1,591
Butler	1	2,695	2,671	2,618	2,621	2,176	2,500	n/a	2,425	2,663
Seward	2	2,249	2,250	2,100	n/a	2,100	n/a	n/a	1,500	2,199
Seward	3	2,249	2,250	2,100	n/a	2,100	n/a	n/a	1,500	2,199
Butler	1	2,695	2,671	2,618	2,621	2,176	2,500	n/a	2,425	2,663
Saunders	1	2,250	2,250	2,250	n/a	n/a	n/a	n/a	2,000	2,249
Lancaster	1	2,230	2,222	2,219	n/a	2,203	2,187	2,219	2,161	2,224
Saline	3	1,810	1,815	1,794	n/a	n/a	n/a	n/a	1,425	1,802

County	Mkt Area	CRP	TIMBER	WASTE
Seward	1	2,548	801	100
Saline	3	1,778	516	107
Fillmore	1	1,428	n/a	380
York	1	800	n/a	601
Polk	1	2,000	1,150	300
Butler	1	3,183	1,725	749
Seward	2	2,568	819	101
Seward	3	2,555	827	100
Butler	1	3,183	1,725	749
Saunders	1	2,360	600	130
Lancaster	1	3,032	n/a	956
Saline	3	1,778	516	107

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

SEWARD COUNTY



Legend

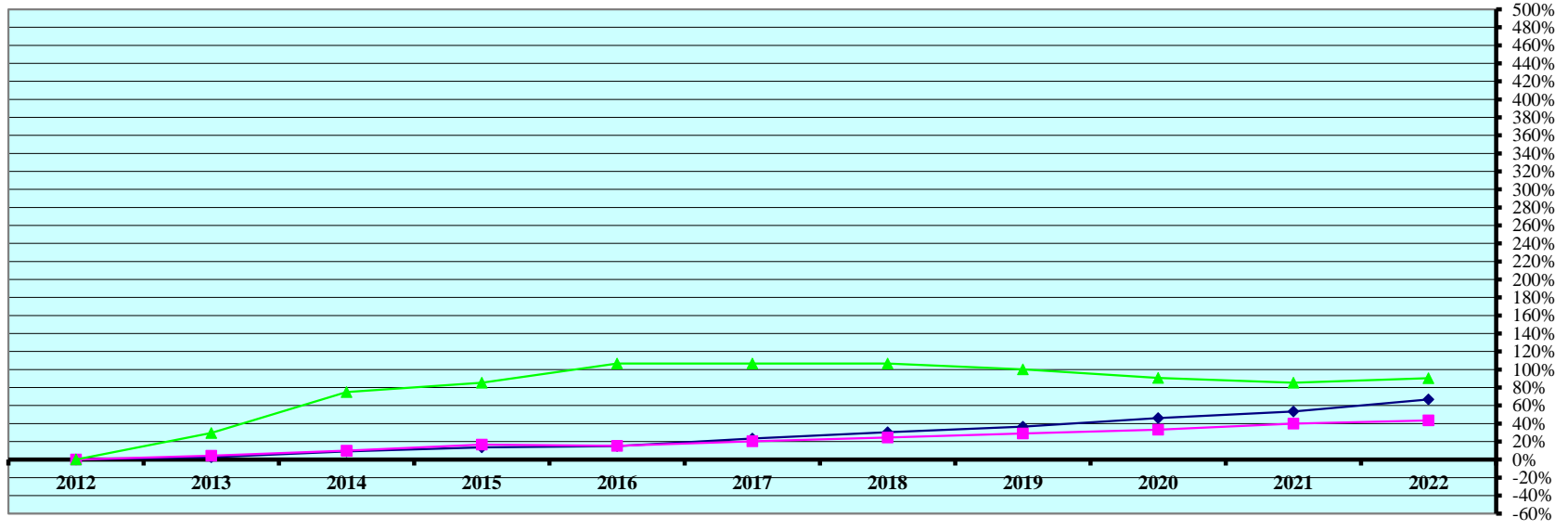
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022

ResRec
Comm&Indust
Total Agland



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
2012	686,263,563	-	-	-	133,202,775	-	-	-	831,332,061	-	-	-
2013	704,488,581	18,225,018	2.66%	2.66%	139,094,220	5,891,445	4.42%	4.42%	1,077,341,637	246,009,576	29.59%	29.59%
2014	748,608,427	44,119,846	6.26%	9.08%	146,514,090	7,419,870	5.33%	9.99%	1,453,407,503	376,065,866	34.91%	74.83%
2015	779,057,649	30,449,222	4.07%	13.52%	155,523,843	9,009,753	6.15%	16.76%	1,541,466,791	88,059,288	6.06%	85.42%
2016	788,182,904	9,125,255	1.17%	14.85%	153,391,584	-2,132,259	-1.37%	15.16%	1,717,146,054	175,679,263	11.40%	106.55%
2017	845,985,837	57,802,933	7.33%	23.27%	160,267,590	6,876,006	4.48%	20.32%	1,717,876,676	730,622	0.04%	106.64%
2018	895,043,180	49,057,343	5.80%	30.42%	165,910,436	5,642,846	3.52%	24.55%	1,717,767,655	-109,021	-0.01%	106.63%
2019	937,304,342	42,261,162	4.72%	36.58%	171,744,476	5,834,040	3.52%	28.93%	1,664,251,541	-53,516,114	-3.12%	100.19%
2020	1,003,343,692	66,039,350	7.05%	46.20%	177,482,405	5,737,929	3.34%	33.24%	1,584,504,203	-79,747,338	-4.79%	90.60%
2021	1,052,800,297	49,456,605	4.93%	53.41%	186,378,480	8,896,075	5.01%	39.92%	1,539,813,628	-44,690,575	-2.82%	85.22%
2022	1,144,412,105	91,611,808	8.70%	66.76%	191,041,774	4,663,294	2.50%	43.42%	1,583,635,375	43,821,747	2.85%	90.49%

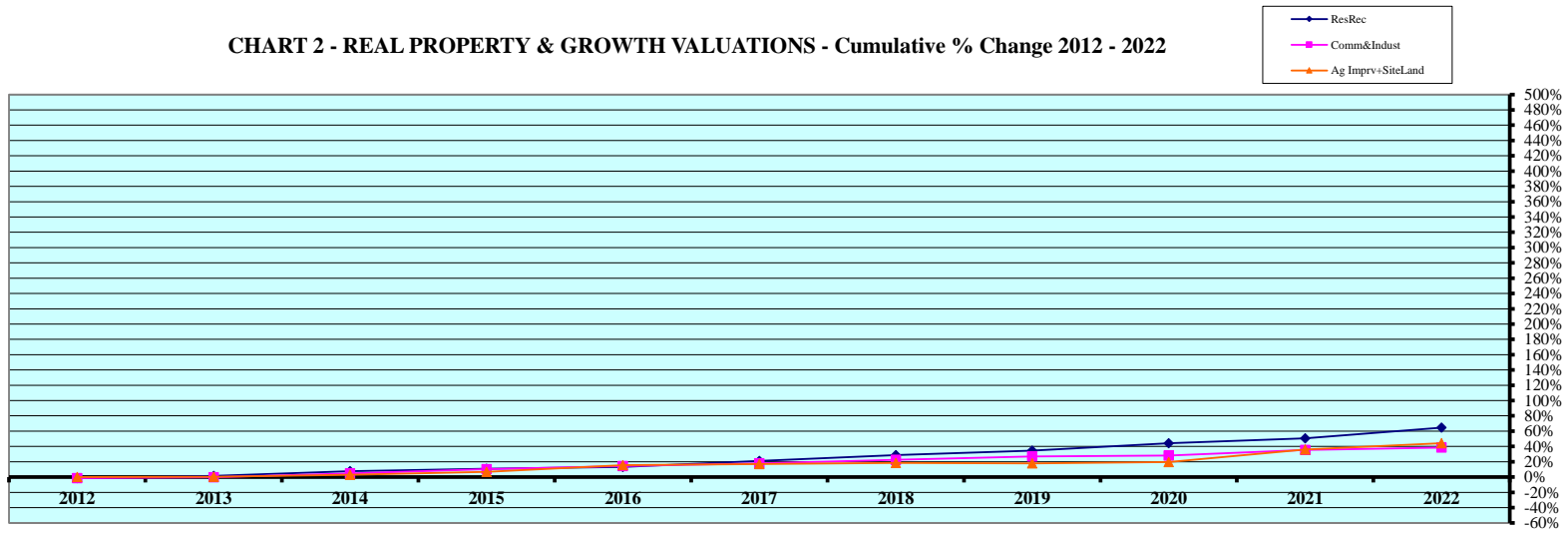
Rate Annual %chg: Residential & Recreational **5.25%** Commercial & Industrial **3.67%** Agricultural Land **6.66%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2012 - 2022



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						
2012	686,263,563	9,236,809	1.35%	677,026,754	-	-1.35%	133,202,775	1,792,470	1.35%	131,410,305	-	-1.35%						
2013	704,488,581	8,303,841	1.18%	696,184,740	1.45%	1.45%	139,094,220	6,266,033	4.50%	132,828,187	-0.28%	-0.28%						
2014	748,608,427	10,356,414	1.38%	738,252,013	4.79%	7.58%	146,514,090	6,934,631	4.73%	139,579,459	0.35%	4.79%						
2015	779,057,649	18,921,328	2.43%	760,136,321	1.54%	10.76%	155,523,843	8,608,935	5.54%	146,914,908	0.27%	10.29%						
2016	788,182,904	11,383,141	1.44%	776,799,763	-0.29%	13.19%	153,391,584	1,050,547	0.68%	152,341,037	-2.05%	14.37%						
2017	845,985,837	15,327,726	1.81%	830,658,111	5.39%	21.04%	160,267,590	3,214,713	2.01%	157,052,877	2.39%	17.91%						
2018	895,043,180	11,288,827	1.26%	883,754,353	4.46%	28.78%	165,910,436	2,719,583	1.64%	163,190,853	1.82%	22.51%						
2019	937,304,342	14,517,881	1.55%	922,786,461	3.10%	34.47%	171,744,476	2,470,613	1.44%	169,273,863	2.03%	27.08%						
2020	1,003,343,692	14,697,117	1.46%	988,646,575	5.48%	44.06%	177,482,405	6,738,097	3.80%	170,744,308	-0.58%	28.18%						
2021	1,052,800,297	19,974,668	1.90%	1,032,825,629	2.94%	50.50%	186,378,480	5,834,734	3.13%	180,543,746	1.72%	35.54%						
2022	1,144,412,105	14,952,076	1.31%	1,129,460,029	7.28%	64.58%	191,041,774	6,546,293	3.43%	184,495,481	-1.01%	38.51%						
Rate Ann%chg	5.25%			Resid & Recreat w/o growth			3.61%			3.67%			C & I w/o growth			0.47%		

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		
2012	91,303,592	36,821,825	128,125,417	3,981,907	3.11%	124,143,510	-	-		
2013	91,762,516	41,174,162	132,936,678	4,441,396	3.34%	128,495,282	0.29%	0.29%		
2014	93,579,153	42,072,488	135,651,641	3,704,229	2.73%	131,947,412	-0.74%	2.98%		
2015	96,128,522	44,967,038	141,095,560	4,188,172	2.97%	136,907,388	0.93%	6.85%		
2016	101,995,674	49,632,748	151,628,422	3,678,270	2.43%	147,950,152	4.86%	15.47%		
2017	102,464,799	50,461,288	152,926,087	2,824,861	1.85%	150,101,226	-1.01%	17.15%		
2018	102,095,861	51,502,972	153,598,833	1,787,908	1.16%	151,810,925	-0.73%	18.49%		
2019	101,379,904	53,717,207	155,097,111	4,000,545	2.58%	151,096,566	-1.63%	17.93%		
2020	101,593,498	62,261,465	163,854,963	10,492,071	6.40%	153,362,892	-1.12%	19.70%		
2021	108,285,042	74,162,184	182,447,226	8,347,296	4.58%	174,099,930	6.25%	35.88%		
2022	110,035,804	78,474,592	188,510,396	3,702,519	1.96%	184,807,877	1.29%	44.24%		
Rate Ann%chg	1.88%		7.86%		3.94%		Ag Imprv+Site w/o growth		0.84%	

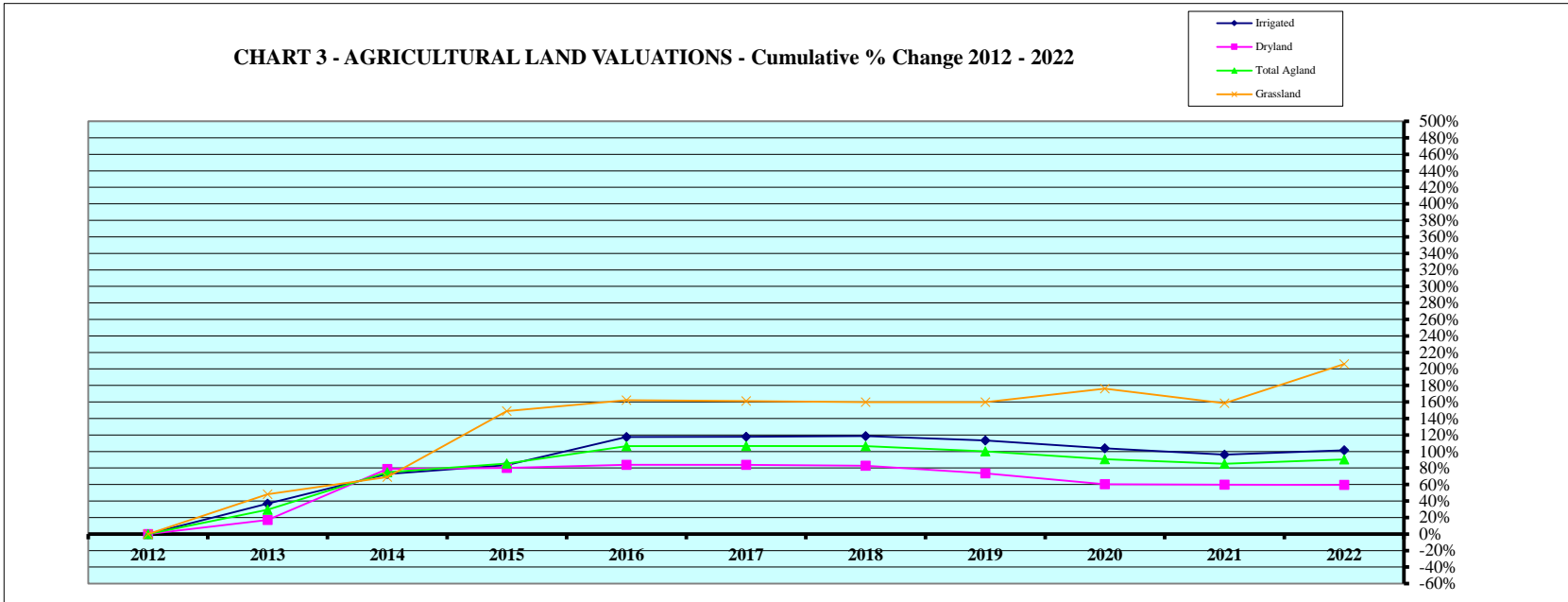
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 80
County SEWARD

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	463,627,057	-	-	-	325,267,118	-	-	-	41,938,514	-	-	-
2013	634,006,574	170,379,517	36.75%	36.75%	380,629,289	55,362,171	17.02%	17.02%	62,206,917	20,268,403	48.33%	48.33%
2014	800,303,353	166,296,779	26.23%	72.62%	581,750,244	201,120,955	52.84%	78.85%	70,846,010	8,639,093	13.89%	68.93%
2015	850,934,332	50,630,979	6.33%	83.54%	585,600,437	3,850,193	0.66%	80.04%	104,409,886	33,563,876	47.38%	148.96%
2016	1,008,492,955	157,558,623	18.52%	117.52%	598,191,112	12,590,675	2.15%	83.91%	109,916,311	5,506,425	5.27%	162.09%
2017	1,010,212,907	1,719,952	0.17%	117.89%	597,593,241	-597,871	-0.10%	83.72%	109,523,042	-393,269	-0.36%	161.15%
2018	1,013,968,147	3,755,240	0.37%	118.70%	594,250,213	-3,343,028	-0.56%	82.70%	108,998,212	-524,830	-0.48%	159.90%
2019	989,711,119	-24,257,028	-2.39%	113.47%	564,574,410	-29,675,803	-4.99%	73.57%	108,994,360	-3,852	0.00%	159.89%
2020	945,507,173	-44,203,946	-4.47%	103.94%	521,269,069	-43,305,341	-7.67%	60.26%	115,779,308	6,784,948	6.23%	176.07%
2021	909,925,832	-35,581,341	-3.76%	96.26%	519,536,777	-1,732,292	-0.33%	59.73%	108,390,066	-7,389,242	-6.38%	158.45%
2022	934,570,924	24,645,092	2.71%	101.58%	518,568,644	-968,133	-0.19%	59.43%	128,285,635	19,895,569	18.36%	205.89%

Rate Ann.%chg: Irrigated Dryland Grassland

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
2012	466,498	-	-	-	32,874	-	-	-	831,332,061	-	-	-
2013	466,600	102	0.02%	0.02%	32,257	-617	-1.88%	-1.88%	1,077,341,637	246,009,576	29.59%	29.59%
2014	476,785	10,185	2.18%	2.21%	31,111	-1,146	-3.55%	-5.36%	1,453,407,503	376,065,866	34.91%	74.83%
2015	489,183	12,398	2.60%	4.86%	32,953	1,842	5.92%	0.24%	1,541,466,791	88,059,288	6.06%	85.42%
2016	514,168	24,985	5.11%	10.22%	31,508	-1,445	-4.39%	-4.16%	1,717,146,054	175,679,263	11.40%	106.55%
2017	516,012	1,844	0.36%	10.61%	31,474	-34	-0.11%	-4.26%	1,717,876,676	730,622	0.04%	106.64%
2018	519,863	3,851	0.75%	11.44%	31,220	-254	-0.81%	-5.03%	1,717,767,655	-109,021	-0.01%	106.63%
2019	518,156	-1,707	-0.33%	11.07%	453,496	422,276	1352.58%	1279.50%	1,664,251,541	-53,516,114	-3.12%	100.19%
2020	516,208	-1,948	-0.38%	10.66%	1,432,445	978,949	215.87%	4257.38%	1,584,504,203	-79,747,338	-4.79%	90.60%
2021	517,750	1,542	0.30%	10.99%	1,443,203	10,758	0.75%	4290.10%	1,539,813,628	-44,690,575	-2.82%	85.22%
2022	517,217	-533	-0.10%	10.87%	1,692,955	249,752	17.31%	5049.83%	1,583,635,375	43,821,747	2.85%	90.49%

Cnty#
County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	463,315,149	134,200	3,452			325,566,473	123,206	2,642			40,098,699	58,997	680		
2013	633,401,254	135,683	4,668	35.22%	35.22%	380,680,669	122,049	3,119	18.04%	18.04%	60,389,706	58,564	1,031	51.71%	51.71%
2014	799,707,638	140,058	5,710	22.31%	65.39%	580,768,301	118,911	4,884	56.59%	84.83%	69,457,976	57,196	1,214	17.77%	78.67%
2015	848,854,590	142,254	5,967	4.51%	72.84%	588,720,673	117,614	5,006	2.49%	89.43%	105,015,643	61,297	1,713	41.08%	152.06%
2016	1,008,196,362	143,373	7,032	17.84%	103.68%	598,525,708	117,621	5,089	1.66%	92.57%	111,406,999	61,542	1,810	5.66%	166.34%
2017	1,009,735,677	143,620	7,031	-0.02%	103.64%	597,313,479	117,342	5,090	0.03%	92.64%	109,651,409	60,554	1,811	0.03%	166.42%
2018	1,012,254,228	143,986	7,030	-0.01%	103.63%	595,317,258	116,954	5,090	0.00%	92.63%	109,134,433	60,294	1,810	-0.04%	166.31%
2019	989,719,026	144,502	6,849	-2.58%	98.39%	565,067,479	116,747	4,840	-4.91%	83.17%	108,883,226	60,131	1,811	0.04%	166.42%
2020	944,540,404	144,512	6,536	-4.57%	89.32%	521,817,163	116,510	4,479	-7.47%	69.49%	115,504,005	60,088	1,922	6.16%	182.82%
2021	909,611,047	144,833	6,280	-3.91%	81.91%	519,726,114	116,071	4,478	-0.02%	69.45%	108,282,333	59,876	1,808	-5.92%	166.07%
2022	933,921,177	144,901	6,445	2.62%	86.69%	519,006,399	115,902	4,478	0.01%	69.46%	128,853,152	59,910	2,151	18.93%	216.44%

Rate Annual %chg Average Value/Acre: 6.44%

5.42%

12.21%

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
2012	466,268	4,663	100			1,812,373	5,373	337			831,258,962	326,439	2,546		
2013	466,048	4,660	100	0.00%	0.00%	2,052,594	5,379	382	13.13%	13.13%	1,076,990,271	326,336	3,300	29.60%	29.60%
2014	468,146	4,681	100	0.00%	0.00%	2,074,454	5,432	382	0.10%	13.23%	1,452,476,515	326,278	4,452	34.89%	74.82%
2015	478,930	4,789	100	0.00%	0.00%	30,547	305	100	-73.82%	-70.35%	1,543,100,383	326,260	4,730	6.25%	85.74%
2016	508,597	5,064	100	0.44%	0.44%	30,546	305	100	0.00%	-70.35%	1,718,668,212	327,905	5,241	10.82%	105.83%
2017	514,265	5,121	100	0.00%	0.43%	31,476	315	100	0.00%	-70.35%	1,717,246,306	326,952	5,252	0.21%	106.26%
2018	516,193	5,140	100	0.00%	0.43%	31,076	311	100	0.00%	-70.35%	1,717,253,188	326,685	5,257	0.08%	106.43%
2019	517,005	5,148	100	0.00%	0.43%	32,463	310	105	4.88%	-68.90%	1,664,219,199	326,836	5,092	-3.13%	99.96%
2020	516,527	5,143	100	0.00%	0.43%	1,430,026	1,830	782	645.20%	131.73%	1,583,808,125	328,083	4,827	-5.19%	89.58%
2021	516,780	5,146	100	0.00%	0.43%	1,440,414	1,861	774	-0.97%	129.47%	1,539,576,688	327,786	4,697	-2.70%	84.45%
2022	517,342	5,151	100	0.00%	0.43%	1,692,045	1,886	897	15.94%	166.06%	1,583,990,115	327,750	4,833	2.90%	89.79%

80
SEWARD

Rate Annual %chg Average Value/Acre: 6.62%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 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
17,609	SEWARD	130,686,496	49,826,358	81,074,864	1,143,000,326	168,484,333	22,557,441	1,411,779	1,583,635,375	110,035,804	78,474,592	0	3,369,187,368
cnty sector/value % of total value:		3.88%	1.48%	2.41%	33.93%	5.00%	0.67%	0.04%	47.00%	3.27%	2.33%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
403	BEAVER CROSSING	541,302	262,684	8,530	19,262,789	1,632,007	0	0	0	0	0	0	21,707,312
2.29%	%sector of county sector	0.41%	0.53%	0.01%	1.69%	0.97%							0.64%
	%sector of municipality	2.49%	1.21%	0.04%	88.74%	7.52%							100.00%
191	BEE	473,643	721,048	158,630	11,000,210	1,510,334	0	0	42,950	0	0	0	13,906,815
1.08%	%sector of county sector	0.36%	1.45%	0.20%	0.96%	0.90%			0.00%				0.41%
	%sector of municipality	3.41%	5.18%	1.14%	79.10%	10.86%			0.31%				100.00%
137	CORDOVA	205,454	155,516	6,526	6,232,910	2,230,204	0	0	123,048	0	7,720	0	8,961,378
0.78%	%sector of county sector	0.16%	0.31%	0.01%	0.55%	1.32%			0.01%		0.01%		0.27%
	%sector of municipality	2.29%	1.74%	0.07%	69.55%	24.89%			1.37%		0.09%		100.00%
216	GARLAND	39,199	136,733	5,738	12,126,859	614,934	0	0	0	0	0	0	12,923,463
1.23%	%sector of county sector	0.03%	0.27%	0.01%	1.06%	0.36%							0.38%
	%sector of municipality	0.30%	1.06%	0.04%	93.84%	4.76%							100.00%
154	GOEHNER	69,967	20,115	844	11,724,884	805,294	0	4,538	0	0	0	0	12,625,642
0.87%	%sector of county sector	0.05%	0.04%	0.00%	1.03%	0.48%		0.32%					0.37%
	%sector of municipality	0.55%	0.16%	0.01%	92.87%	6.38%		0.04%					100.00%
2,090	MILFORD	1,955,978	1,433,497	1,422,473	113,631,337	10,528,218	0	0	0	0	0	0	128,971,503
11.87%	%sector of county sector	1.50%	2.88%	1.75%	9.94%	6.25%							3.83%
	%sector of municipality	1.52%	1.11%	1.10%	88.11%	8.16%							100.00%
205	PLEASANT DALE	187,181	318,282	13,357	11,448,635	1,316,763	0	0	0	0	0	0	13,284,218
1.16%	%sector of county sector	0.14%	0.64%	0.02%	1.00%	0.78%							0.39%
	%sector of municipality	1.41%	2.40%	0.10%	86.18%	9.91%							100.00%
6,964	SEWARD	26,236,915	4,640,245	2,764,475	470,576,334	88,845,580	19,500,210	0	851,668	0	279,110	0	613,694,537
39.55%	%sector of county sector	20.08%	9.31%	3.41%	41.17%	52.73%	86.45%		0.05%		0.36%		18.21%
	%sector of municipality	4.28%	0.76%	0.45%	76.68%	14.48%	3.18%		0.14%		0.05%		100.00%
242	STAPLEHURST	128,432	125,422	181,685	7,819,635	991,827	0	0	0	0	0	0	9,247,001
1.37%	%sector of county sector	0.10%	0.25%	0.22%	0.68%	0.59%							0.27%
	%sector of municipality	1.39%	1.36%	1.96%	84.56%	10.73%							100.00%
861	UTICA	1,188,327	676,137	1,471,701	47,393,283	4,400,945	437,818	0	0	0	0	0	55,568,211
4.89%	%sector of county sector	0.91%	1.36%	1.82%	4.15%	2.61%	1.94%						1.65%
	%sector of municipality	2.14%	1.22%	2.65%	85.29%	7.92%	0.79%						100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
11,464	Total Municipalities	31,026,398	8,489,679	6,033,959	711,216,885	112,876,108	19,938,029	4,538	1,017,666	0	286,830	0	890,890,090
65.10%	%all municip.sectors of cnty	23.74%	17.04%	7.44%	62.22%	67.00%	88.39%	0.32%	0.06%		0.37%		26.44%

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

Total Real Property Sum Lines 17, 25, & 30	Records : 10,648	Value : 3,327,085,400	Growth 27,989,954	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	314	5,904,070	95	2,850,356	96	3,429,219	505	12,183,645	
02. Res Improve Land	4,144	90,882,944	416	18,661,326	1,132	63,266,288	5,692	172,810,558	
03. Res Improvements	4,222	707,000,319	422	102,802,462	1,159	311,339,180	5,803	1,121,141,961	
04. Res Total	4,536	803,787,333	517	124,314,144	1,255	378,034,687	6,308	1,306,136,164	19,902,782
% of Res Total	71.91	61.54	8.20	9.52	19.90	28.94	59.24	39.26	71.11
05. Com UnImp Land	86	2,444,382	6	186,733	25	1,127,885	117	3,759,000	
06. Com Improve Land	467	19,268,706	27	941,294	48	5,341,845	542	25,551,845	
07. Com Improvements	488	98,974,810	36	11,207,695	71	36,319,108	595	146,501,613	
08. Com Total	574	120,687,898	42	12,335,722	96	42,788,838	712	175,812,458	1,458,590
% of Com Total	80.62	68.65	5.90	7.02	13.48	24.34	6.69	5.28	5.21
09. Ind UnImp Land	6	69,940	0	0	0	0	6	69,940	
10. Ind Improve Land	9	2,097,820	1	160,875	0	0	10	2,258,695	
11. Ind Improvements	9	18,639,067	1	2,458,538	0	0	10	21,097,605	
12. Ind Total	15	20,806,827	1	2,619,413	0	0	16	23,426,240	0
% of Ind Total	93.75	88.82	6.25	11.18	0.00	0.00	0.15	0.70	0.00
13. Rec UnImp Land	0	0	2	69,429	0	0	2	69,429	
14. Rec Improve Land	0	0	2	119,184	4	276,055	6	395,239	
15. Rec Improvements	1	1,743	3	487,497	27	473,163	31	962,403	
16. Rec Total	1	1,743	5	676,110	27	749,218	33	1,427,071	0
% of Rec Total	3.03	0.12	15.15	47.38	81.82	52.50	0.31	0.04	0.00
Res & Rec Total	4,537	803,789,076	522	124,990,254	1,282	378,783,905	6,341	1,307,563,235	19,902,782
% of Res & Rec Total	71.55	61.47	8.23	9.56	20.22	28.97	59.55	39.30	71.11
Com & Ind Total	589	141,494,725	43	14,955,135	96	42,788,838	728	199,238,698	1,458,590
% of Com & Ind Total	80.91	71.02	5.91	7.51	13.19	21.48	6.84	5.99	5.21
17. Taxable Total	5,126	945,283,801	565	139,945,389	1,378	421,572,743	7,069	1,506,801,933	21,361,372
% of Taxable Total	72.51	62.73	7.99	9.29	19.49	27.98	66.39	45.29	76.32

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	14	17,203	3,437,801	0	0	0
19. Commercial	56	5,145,554	17,511,585	0	0	0
20. Industrial	1	481,400	22,014,154	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	14	17,203	3,437,801
19. Commercial	0	0	0	56	5,145,554	17,511,585
20. Industrial	0	0	0	1	481,400	22,014,154
21. Other	0	0	0	0	0	0
22. Total Sch II				71	5,644,157	42,963,540

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	0	0	0	0

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	15	1,379,542	349	144,587,364	2,054	976,662,107	2,418	1,122,629,013
28. Ag-Improved Land	1	85,894	132	67,513,322	923	465,814,180	1,056	533,413,396
29. Ag Improvements	1	467,938	141	22,644,078	1,019	141,129,042	1,161	164,241,058

30. Ag Total					3,579	1,820,283,467
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	25,000	84	85.00	2,094,000	
33. HomeSite Improvements	1	0.00	467,938	80	0.00	13,856,013	
34. HomeSite Total							
35. FarmSite UnImp Land	3	123.33	286,830	15	50.59	367,990	
36. FarmSite Improv Land	1	1.25	5,000	123	491.65	2,077,470	
37. FarmSite Improvements	0	0.00	0	137	0.00	8,788,065	
38. FarmSite Total							
39. Road & Ditches	0	1.37	0	0	707.90	0	
40. Other- Non Ag Use	0	0.00	0	0	509.57	865,361	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	7	7.00	175,000	7	7.00	175,000	
32. HomeSite Improv Land	560	566.00	14,068,000	645	652.00	16,187,000	
33. HomeSite Improvements	547	0.00	84,456,447	628	0.00	98,780,398	2,456,458
34. HomeSite Total				635	659.00	115,142,398	
35. FarmSite UnImp Land	92	165.97	765,975	110	339.89	1,420,795	
36. FarmSite Improv Land	893	2,920.95	12,803,563	1,017	3,413.85	14,886,033	
37. FarmSite Improvements	1,003	0.00	56,672,595	1,140	0.00	65,460,660	4,172,124
38. FarmSite Total				1,250	3,753.74	81,767,488	
39. Road & Ditches	0	5,833.14	0	0	6,542.41	0	
40. Other- Non Ag Use	0	456.40	773,081	0	965.97	1,638,442	
41. Total Section VI				1,885	11,921.12	198,548,328	6,628,582

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	343.02	1,026,401
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	12	1,194.55	3,464,125	15	1,537.57	4,490,526

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	108	10,024.49	39,434,020
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	825	77,824.48	267,600,662	933	87,848.97	307,034,682
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	41,116.82	29.90%	291,926,577	32.90%	7,099.93
46. 1A	30,199.57	21.96%	211,396,990	23.82%	7,000.00
47. 2A1	13,410.26	9.75%	87,128,035	9.82%	6,497.12
48. 2A	16,101.22	11.71%	104,649,188	11.79%	6,499.46
49. 3A1	3,837.47	2.79%	24,943,555	2.81%	6,500.00
50. 3A	13,364.16	9.72%	74,837,219	8.43%	5,599.84
51. 4A1	13,549.83	9.85%	66,394,167	7.48%	4,900.00
52. 4A	5,940.78	4.32%	26,084,914	2.94%	4,390.82
53. Total	137,520.11	100.00%	887,360,645	100.00%	6,452.59
Dry					
54. 1D1	7,273.71	20.22%	41,096,686	23.17%	5,650.03
55. 1D	8,484.88	23.59%	47,515,328	26.79%	5,600.00
56. 2D1	3,439.24	9.56%	17,024,374	9.60%	4,950.04
57. 2D	5,679.89	15.79%	27,831,461	15.69%	4,900.00
58. 3D1	3,017.53	8.39%	14,785,897	8.34%	4,900.00
59. 3D	26.10	0.07%	99,180	0.06%	3,800.00
60. 4D1	6,129.40	17.04%	23,291,720	13.13%	3,800.00
61. 4D	1,913.29	5.32%	5,739,870	3.24%	3,000.00
62. Total	35,964.04	100.00%	177,384,516	100.00%	4,932.27
Grass					
63. 1G1	6,276.61	52.07%	14,341,181	57.93%	2,284.86
64. 1G	1,478.82	12.27%	3,343,098	13.50%	2,260.65
65. 2G1	2,503.07	20.76%	5,436,507	21.96%	2,171.94
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	78.30	0.65%	177,450	0.72%	2,266.28
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,615.80	13.40%	1,294,899	5.23%	801.40
70. 4G	101.87	0.85%	161,420	0.65%	1,584.57
71. Total	12,054.47	100.00%	24,754,555	100.00%	2,053.56
Irrigated Total					
	137,520.11	73.10%	887,360,645	81.38%	6,452.59
Dry Total					
	35,964.04	19.12%	177,384,516	16.27%	4,932.27
Grass Total					
	12,054.47	6.41%	24,754,555	2.27%	2,053.56
72. Waste	1,838.46	0.98%	183,846	0.02%	100.00
73. Other	737.26	0.39%	728,780	0.07%	988.50
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	188,114.34	100.00%	1,090,412,342	100.00%	5,796.54

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	400.68	26.06%	2,724,624	28.39%	6,800.00
46. 1A	300.91	19.57%	2,016,097	21.01%	6,700.00
47. 2A1	321.83	20.93%	2,027,529	21.13%	6,300.00
48. 2A	274.57	17.86%	1,674,877	17.45%	6,100.00
49. 3A1	51.24	3.33%	297,192	3.10%	5,800.00
50. 3A	22.68	1.48%	111,132	1.16%	4,900.00
51. 4A1	147.03	9.56%	676,338	7.05%	4,600.00
52. 4A	18.38	1.20%	69,844	0.73%	3,800.00
53. Total	1,537.32	100.00%	9,597,633	100.00%	6,243.09
Dry					
54. 1D1	3,918.75	10.02%	22,141,007	12.36%	5,650.02
55. 1D	6,429.47	16.44%	36,005,032	20.11%	5,600.00
56. 2D1	2,556.26	6.54%	12,653,556	7.07%	4,950.03
57. 2D	8,411.66	21.51%	41,217,134	23.02%	4,900.00
58. 3D1	1,291.26	3.30%	6,327,174	3.53%	4,900.00
59. 3D	5,967.53	15.26%	22,652,674	12.65%	3,795.99
60. 4D1	8,103.65	20.72%	30,793,870	17.20%	3,800.00
61. 4D	2,425.49	6.20%	7,276,470	4.06%	3,000.00
62. Total	39,104.07	100.00%	179,066,917	100.00%	4,579.24
Grass					
63. 1G1	19,483.84	49.13%	46,187,531	53.29%	2,370.56
64. 1G	6,795.25	17.14%	15,799,033	18.23%	2,325.01
65. 2G1	1,924.22	4.85%	4,297,590	4.96%	2,233.42
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	8,223.60	20.74%	17,653,228	20.37%	2,146.65
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,093.12	7.80%	2,533,049	2.92%	818.93
70. 4G	136.49	0.34%	206,155	0.24%	1,510.40
71. Total	39,656.52	100.00%	86,676,586	100.00%	2,185.68
Irrigated Total					
Irrigated Total	1,537.32	1.86%	9,597,633	3.48%	6,243.09
Dry Total					
Dry Total	39,104.07	47.32%	179,066,917	64.92%	4,579.24
Grass Total					
Grass Total	39,656.52	47.99%	86,676,586	31.43%	2,185.68
72. Waste	1,765.05	2.14%	178,718	0.06%	101.25
73. Other	567.65	0.69%	290,950	0.11%	512.55
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	82,630.61	100.00%	275,810,804	100.00%	3,337.88

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,078.44	35.29%	14,133,392	38.02%	6,800.00
46. 1A	1,194.15	20.28%	8,000,805	21.52%	6,700.00
47. 2A1	1,226.48	20.83%	7,726,824	20.78%	6,300.00
48. 2A	484.60	8.23%	2,956,060	7.95%	6,100.00
49. 3A1	232.76	3.95%	1,350,008	3.63%	5,800.00
50. 3A	46.98	0.80%	230,202	0.62%	4,900.00
51. 4A1	502.82	8.54%	2,312,972	6.22%	4,600.00
52. 4A	123.18	2.09%	468,084	1.26%	3,800.00
53. Total	5,889.41	100.00%	37,178,347	100.00%	6,312.75
Dry					
54. 1D1	9,494.31	23.37%	53,642,961	26.73%	5,650.01
55. 1D	8,720.02	21.47%	48,832,112	24.33%	5,600.00
56. 2D1	4,325.32	10.65%	21,410,419	10.67%	4,950.02
57. 2D	6,711.69	16.52%	32,887,281	16.39%	4,900.00
58. 3D1	1,528.27	3.76%	7,488,523	3.73%	4,900.00
59. 3D	162.16	0.40%	616,208	0.31%	3,800.00
60. 4D1	8,486.03	20.89%	32,246,914	16.07%	3,800.00
61. 4D	1,193.69	2.94%	3,576,494	1.78%	2,996.17
62. Total	40,621.49	100.00%	200,700,912	100.00%	4,940.76
Grass					
63. 1G1	3,828.75	48.46%	8,808,130	52.54%	2,300.52
64. 1G	1,209.10	15.30%	2,728,837	16.28%	2,256.92
65. 2G1	1,998.36	25.29%	4,376,800	26.11%	2,190.20
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	59.12	0.75%	125,340	0.75%	2,120.09
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	715.20	9.05%	591,473	3.53%	827.00
70. 4G	89.88	1.14%	135,460	0.81%	1,507.12
71. Total	7,900.41	100.00%	16,766,040	100.00%	2,122.17
Irrigated Total					
Irrigated Total	5,889.41	10.41%	37,178,347	14.55%	6,312.75
Dry Total					
Dry Total	40,621.49	71.83%	200,700,912	78.55%	4,940.76
Grass Total					
Grass Total	7,900.41	13.97%	16,766,040	6.56%	2,122.17
72. Waste	1,554.02	2.75%	155,402	0.06%	100.00
73. Other	589.79	1.04%	711,292	0.28%	1,206.01
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	56,555.12	100.00%	255,511,993	100.00%	4,517.93

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	10.98	74,541	14,422.86	93,661,638	130,513.00	840,400,446	144,946.84	934,136,625
77. Dry Land	217.81	1,036,479	20,241.47	99,234,027	95,230.32	456,881,839	115,689.60	557,152,345
78. Grass	13.41	30,624	6,160.74	13,168,882	53,437.25	114,997,675	59,611.40	128,197,181
79. Waste	19.42	1,942	1,065.95	106,595	4,072.16	409,429	5,157.53	517,966
80. Other	10.04	5,020	382.68	524,723	1,501.98	1,201,279	1,894.70	1,731,022
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	271.66	1,148,606	42,273.70	206,695,865	284,754.71	1,413,890,668	327,300.07	1,621,735,139

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	144,946.84	44.29%	934,136,625	57.60%	6,444.68
Dry Land	115,689.60	35.35%	557,152,345	34.36%	4,815.92
Grass	59,611.40	18.21%	128,197,181	7.90%	2,150.55
Waste	5,157.53	1.58%	517,966	0.03%	100.43
Other	1,894.70	0.58%	1,731,022	0.11%	913.61
Exempt	0.00	0.00%	0	0.00%	0.00
Total	327,300.07	100.00%	1,621,735,139	100.00%	4,954.89

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 5 Small Towns	23	96,972	118	1,306,463	118	10,059,435	141	11,462,870	11,072
83.2 Ag 1	1	37,700	3	140,543	3	923,444	4	1,101,687	0
83.3 Ag 2	0	0	2	365,397	2	1,103,787	2	1,469,184	0
83.4 Ag 3	1	59,671	1	79,120	2	62,839	3	201,630	0
83.5 Beaver Crossing	53	454,102	203	2,359,249	204	20,721,485	257	23,534,836	92,258
83.6 Bee	16	238,974	87	1,292,908	87	8,444,529	103	9,976,411	645,655
83.7 Garland	5	39,593	95	1,459,238	96	10,520,206	101	12,019,037	511,308
83.8 Goehner	5	105,123	72	1,085,412	73	9,817,689	78	11,008,224	75,931
83.9 Grover	19	94,137	21	194,402	22	1,052,039	41	1,340,578	0
83.10 Milford	33	608,153	649	13,323,611	665	121,549,782	698	135,481,546	3,702,698
83.11 Pleasant Dale	4	35,049	97	1,702,322	98	9,737,926	102	11,475,297	0
83.12 Rural	118	4,640,875	1,312	70,871,476	1,361	352,146,280	1,479	427,658,631	7,366,708
83.13 Rural Subdiv	24	1,121,760	171	9,906,932	172	55,659,517	196	66,688,209	1,051,326
83.14 Seward	152	4,288,194	2,379	63,417,640	2,425	463,732,184	2,577	531,438,018	4,520,211
83.15 Staplehurst	8	38,104	104	607,809	104	6,965,051	112	7,610,964	102,985
83.16 Tamora	21	78,959	34	187,403	38	854,385	59	1,120,747	14,783
83.17 Utica	24	315,708	350	4,905,872	364	48,753,786	388	53,975,366	1,807,847
84 Residential Total	507	12,253,074	5,698	173,205,797	5,834	1,122,104,364	6,341	1,307,563,235	19,902,782

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	5 Small Towns	0	0	18	54,202	19	2,176,764	19	2,230,966	0
85.2	Ag 1	0	0	0	0	1	304,596	1	304,596	0
85.3	Beaver Crossing	12	42,627	24	163,148	26	1,691,820	38	1,897,595	265,588
85.4	Bee	1	5,513	9	174,182	9	1,529,120	10	1,708,815	0
85.5	Garland	1	4,576	15	140,166	16	462,264	17	607,006	0
85.6	Gochner	6	27,878	12	86,877	13	888,032	19	1,002,787	132,036
85.7	Grover	0	0	1	6,430	5	284,463	5	290,893	0
85.8	Milford	7	43,471	79	1,439,844	80	13,915,466	87	15,398,781	542,684
85.9	Pleasant Dale	0	0	11	278,529	12	1,038,234	12	1,316,763	0
85.10	Rural	20	1,251,236	70	6,453,818	96	41,133,526	116	48,838,580	34,779
85.11	Seward	50	2,305,425	255	18,398,356	264	90,074,705	314	110,778,486	481,774
85.12	Staplehurst	3	3,554	10	41,575	12	953,861	15	998,990	0
85.13	Tamora	11	63,382	5	52,950	6	8,727,193	17	8,843,525	0
85.14	Utica	12	81,278	43	520,463	46	4,419,174	58	5,020,915	1,729
86	Commercial Total	123	3,828,940	552	27,810,540	605	167,599,218	728	199,238,698	1,458,590

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,607.56	60.97%	12,601,651	62.08%	2,247.26
88. 1G	1,426.69	15.51%	3,207,560	15.80%	2,248.25
89. 2G1	2,044.12	22.22%	4,289,205	21.13%	2,098.31
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	34.90	0.38%	73,290	0.36%	2,100.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	84.64	0.92%	126,960	0.63%	1,500.00
95. Total	9,197.91	100.00%	20,298,666	100.00%	2,206.88
CRP					
96. 1C1	669.05	53.92%	1,739,530	55.03%	2,600.00
97. 1C	52.13	4.20%	135,538	4.29%	2,600.00
98. 2C1	458.95	36.99%	1,147,302	36.30%	2,499.84
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	43.40	3.50%	104,160	3.30%	2,400.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	17.23	1.39%	34,460	1.09%	2,000.00
104. Total	1,240.76	100.00%	3,160,990	100.00%	2,547.62
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,615.80	100.00%	1,294,899	100.00%	801.40
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	1,615.80	100.00%	1,294,899	100.00%	801.40
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Grass Total	9,197.91	76.30%	20,298,666	82.00%	2,206.88
CRP Total	1,240.76	10.29%	3,160,990	12.77%	2,547.62
Timber Total	1,615.80	13.40%	1,294,899	5.23%	801.40
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114. Market Area Total	12,054.47	100.00%	24,754,555	100.00%	2,053.56

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	12,737.52	48.20%	28,650,915	49.30%	2,249.33
88. 1G	5,337.91	20.20%	12,010,481	20.67%	2,250.03
89. 2G1	1,282.40	4.85%	2,693,040	4.63%	2,100.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	6,935.84	26.24%	14,563,704	25.06%	2,099.78
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	133.65	0.51%	200,475	0.34%	1,500.00
95. Total	26,427.32	100.00%	58,118,615	100.00%	2,199.19
CRP					
96. 1C1	6,746.32	66.56%	17,536,616	67.38%	2,599.43
97. 1C	1,457.34	14.38%	3,788,552	14.56%	2,599.63
98. 2C1	641.82	6.33%	1,604,550	6.17%	2,500.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	1,287.76	12.70%	3,089,524	11.87%	2,399.15
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.84	0.03%	5,680	0.02%	2,000.00
104. Total	10,136.08	100.00%	26,024,922	100.00%	2,567.55
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	3,093.12	100.00%	2,533,049	100.00%	818.93
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	3,093.12	100.00%	2,533,049	100.00%	818.93
<hr/>					
Grass Total	26,427.32	66.64%	58,118,615	67.05%	2,199.19
CRP Total	10,136.08	25.56%	26,024,922	30.03%	2,567.55
Timber Total	3,093.12	7.80%	2,533,049	2.92%	818.93
114. Market Area Total	39,656.52	100.00%	86,676,586	100.00%	2,185.68

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,262.86	53.14%	7,336,816	54.34%	2,248.58
88. 1G	1,185.33	19.31%	2,667,035	19.75%	2,250.04
89. 2G1	1,547.75	25.21%	3,250,275	24.07%	2,100.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	55.16	0.90%	115,836	0.86%	2,100.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	88.60	1.44%	132,900	0.98%	1,500.00
95. Total	6,139.70	100.00%	13,502,862	100.00%	2,199.27
CRP					
96. 1C1	565.89	54.13%	1,471,314	55.07%	2,600.00
97. 1C	23.77	2.27%	61,802	2.31%	2,600.00
98. 2C1	450.61	43.10%	1,126,525	42.17%	2,500.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	3.96	0.38%	9,504	0.36%	2,400.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	1.28	0.12%	2,560	0.10%	2,000.00
104. Total	1,045.51	100.00%	2,671,705	100.00%	2,555.41
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	715.20	100.00%	591,473	100.00%	827.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	715.20	100.00%	591,473	100.00%	827.00
<hr/>					
Grass Total	6,139.70	77.71%	13,502,862	80.54%	2,199.27
CRP Total	1,045.51	13.23%	2,671,705	15.94%	2,555.41
Timber Total	715.20	9.05%	591,473	3.53%	827.00
<hr/>					
114. Market Area Total	7,900.41	100.00%	16,766,040	100.00%	2,122.17

**2023 County Abstract of Assessment for Real Property, Form 45
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

80 Seward

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,143,000,326	1,306,136,164	163,135,838	14.27%	19,902,782	12.53%
02. Recreational	1,411,779	1,427,071	15,292	1.08%	0	1.08%
03. Ag-Homesite Land, Ag-Res Dwelling	110,035,804	115,142,398	5,106,594	4.64%	2,456,458	2.41%
04. Total Residential (sum lines 1-3)	1,254,447,909	1,422,705,633	168,257,724	13.41%	22,359,240	11.63%
05. Commercial	168,484,333	175,812,458	7,328,125	4.35%	1,458,590	3.48%
06. Industrial	22,557,441	23,426,240	868,799	3.85%	0	3.85%
07. Total Commercial (sum lines 5-6)	191,041,774	199,238,698	8,196,924	4.29%	1,458,590	3.53%
08. Ag-Farmsite Land, Outbuildings	76,748,200	81,767,488	5,019,288	6.54%	4,172,124	1.10%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,726,392	1,638,442	-87,950	-5.09%		
11. Total Non-Agland (sum lines 8-10)	78,474,592	83,405,930	4,931,338	6.28%	4,172,124	0.97%
12. Irrigated	934,570,924	934,136,625	-434,299	-0.05%		
13. Dryland	518,568,644	557,152,345	38,583,701	7.44%		
14. Grassland	128,285,635	128,197,181	-88,454	-0.07%		
15. Wasteland	517,217	517,966	749	0.14%		
16. Other Agland	1,692,955	1,731,022	38,067	2.25%		
17. Total Agricultural Land	1,583,635,375	1,621,735,139	38,099,764	2.41%		
18. Total Value of all Real Property (Locally Assessed)	3,107,599,650	3,327,085,400	219,485,750	7.06%	27,989,954	6.16%

2023 Assessment Survey for Seward County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0 - VanGuard does the commercial appraisals
3.	Other full-time employees:
	4
4.	Other part-time employees:
	1-- part time
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$380,910
7.	Adopted budget, or granted budget if different from above:
	\$380,910--The county assessor's budget contains the costs of retirement. All other benefits are paid by the county's general budget.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$20,000 out of budget to go into an Appraisal fund . Total in Appraisal Fund \$60,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	0
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$48,000--Includes CAMAVISION, GIS, Network maintenance, software maintenance, gWorks, and Personal Property online.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,200.00
12.	Amount of last year's assessor's budget not used:
	\$3,776

B. Computer, Automation Information and GIS

1.	Administrative software:
	CAMAVISION; --This is the name of the Vanguard Appraisal Inc. CAMA package.
2.	CAMA software:
	CAMAVISION
3.	Personal Property software:
	CAMAVISION
4.	Are cadastral maps currently being used?
	Yes; The cadastral maps were purchased in 1966 and are still maintained by the County Assessor's office. The county also uses GIS.
5.	If so, who maintains the Cadastral Maps?
	The county assessor's staff
6.	Does the county have GIS software?
	Yes. But the software is actually from ESRI
7.	Is GIS available to the public? If so, what is the web address?
	Yes; seward.nebraskaassessors.com & seward.gworks.com
8.	Who maintains the GIS software and maps?
	The programming and maps are both maintained by gWorks.
9.	What type of aerial imagery is used in the cyclical review of properties?
	By plane and by drone
10.	When was the aerial imagery last updated?
	Aerial photography by local pilot flew GEO Codes 3239, 3285, 3463, and 3509. The County Board has approved Pictometry done in 2021 and 2023.

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2023 Residential Assessment Survey for Seward County

1.	Valuation data collection done by:														
	County Assessor and Office Staff														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
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12	<p>Utica:</p> <p>---Utica is the 3rd largest town in Seward County. It is just 1 mile from York County along Highway 34. The town has a K-12 school, a Coop elevator, a senior citizen center, a gas station/service business, a library, a beauty shop, a bowling alley, a grocery store, an auto and truck used/repaired part business, a bank, 2 industrial businesses, a well drilling business, an antique store, a Family Medical Center and a book bindery business. It is a unique small town that stands on its own.</p>
13	<p>Rural:</p> <p>---The rural residential properties in Seward County are characterized an individual acreages spread throughout the county. The east half of the county has Lancaster County influences. The west half of the county has much less activity for acreages and they tend to sell for less as there aren't the influences from Lincoln. The west half of the county is more agricultural. When the inspection and review process as well as costing, depreciation tables and lot value study are conducted, they are done at the same time.</p>
14	<p>Rural Sub:</p> <p>---The Rural Sub class residential properties are platted subdivisions in the rural. They have gone through county zoning. Most have interior roads of some kind and covenants filed with the plat.</p>
15	<p>Small Towns: Bee, Cordova, Garland, Goehner and Staplehurst</p> <p>---Bee is 8 miles northeast of Seward. A small town with a tavern, a post office and Coop elevator.</p> <p>---Cordova is located in the far southwest corner of the county. There are three school districts in this town, Centennial, Exeter-Milligan and Friend. Cordova also has a post office, a Coop elevator and bank branch office.</p> <p>---Garland is in the eastern part of Seward County, 4 miles north of Highway 34 and 4 miles west of the Lancaster County line. There is some Lincoln influence due to the proximity of the town. The town has 2 taverns, a post office and Coop elevator.</p> <p>---Goehner is located in the western half of the county only a half mile off I-80. The</p>
AG	Agricultural homes and outbuildings
AG DW	Ag Dwellings
AG OB	Ag Outbuildings

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

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

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

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

----The rural residential and residences on agricultural parcels will usually have multiple dates since the county typically updates one range of the rural area per year. Range 3 (Geo codes 3237& 3287) was partially completed in 2021. (Includes rural res, rural subdivisions and the farms (4000).

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

----Valuation Groups 3 (Bee), 4 (Cordova), 5 (Garland), 6 (Goehner), and 10 (Staplehurst) were combined this year into Valuation Group 15 (Small Towns).

2023 Commercial Assessment Survey for Seward County

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	Vanguard Appraiser, Assessor & county staff	
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	7	Grover: ----Grover is an unincorporated town just outside of Milford across the Big Blue River. It does have 3 various businesses. About half of Grover is in a flood plain.
	8	Milford: ----Milford is the second largest town in Seward County. It is home to Southeast Technical College which influences rental property. The county has identified various neighborhoods. Milford has a K-12 school, a downtown business district, a golf course and a swimming pool. Milford has 32 upscale residential properties ranging in value from \$200,000 to \$430,000.
	9	Pleasant Dale: ----Pleasant Dale is on the eastern edge of Seward County just 1 mile in from the Lancaster County line and 2 ½ miles south of I-80 and 2 miles south of Highway 6. It also has Highway 103 on the edge town that goes south to Saline County. The town has a post office, a Coop elevator, a lumberyard, a restaurant, two apartment buildings, and an auto service garage. Due to the towns proximity there is influence from Lincoln. The town has some nice ranch style homes along with older better kept homes.
	11	Tamora: ----Tamora is an unincorporated town 7 miles west of Seward on Highway 34. The main function of Tamora is the huge Coop elevator. The rest of the town has a few older homes and some mobile homes. Except for the Coop, nothing is kept very well in this town. The properties have to have their own wells and septic systems.
	12	Utica: ----Utica is the 3rd largest town in Seward County. It is just 1 mile from York County along Highway 34. The town has a K-12 school, a nursing home, a Coop elevator, a senior citizen center, a gas station/service business, a library, a beauty shop, a bowling alley, a grocery store, an auto and truck used/repared part business, a bank, 2 industrial businesses, a well drilling business a nursing home, a Family Medical Center and a book bindery business. It is a unique small town that stands on its own.

13	<p>Rural: -----The rural commercial properties in Seward County are characterized by their location. Seward County has six I-80 Interchanges. The 2 predominant ones are at Milford and Seward. The Pleasant Dale exchange has an old service station and a travel trailer park. The Goehner exchange has a gas station. The other 2 do not have buildings. Other commercial rural properties are scattered throughout the county.</p>
15	<p>Small Towns: Bee, Cordova, Garland, Goehner and Staplehurst -----Bee is 8 miles northeast of Seward. A small town with a tavern, a post office and Coop elevator. -----Cordova is located in the far southwest corner of the county. There are three school districts in this town, Centennial, Exeter-Milligan and Friend. Cordova also has a post office, a Coop elevator and bank branch office. -----Garland is in the eastern part of Seward County, 4 miles north of Highway 34 and 4 miles west of the Lancaster County line. There is some Lincoln influence due to the proximity of the town. The town has 2 taverns, a post office and Coop elevator. ---Goehner is located in the western half of the county only a half mile off I-80. The town has</p>
3.	List and describe the approach(es) used to estimate the market value of commercial properties.
	<p>The predominant valuation process in this county is to depend on the cost approach to value. They do use the market data to develop the depreciation used in the cost approach. Additionally, the county organizes their sales in broad occupancy groups so that they can compare their cost approach results to the selling price of similar properties. Those groups include retail, warehouse/service garage, office, restaurant/bar, land and other miscellaneous occupancies. While this is not a fully developed market or sales comparison approach, it provides an additional perspective on the value. The county may utilize any income data presented, but does not develop an overall income approach.</p>
3a.	Describe the process used to determine the value of unique commercial properties.
	<p>The cost approach is used but the county tries to supplement it with lease information if any is available. These are done by the Vanguard Appraiser</p>
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	<p>Generally, the county relies on the analysis of sales in their local market to determine the base depreciation and for economic factors used for commercial property. Additional analysis may include linear regression techniques to build and extend depreciation tables.</p>
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	<p>The depreciation tables have been set in the CAMA system. One table is used, then map factors/economic factors are applied in commercial valuation groups.</p>
6.	Describe the methodology used to determine the commercial lot values.
	<p>Generally, the county relies on the analysis of sales in their local market to determine their commercial land values.</p>

7.	<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	2018	2008-CV	2018	2018
	2	2018	2008-CV	2022	2022
	7	2018	2008-CV	2019	2018
	8	2018	2008-CV	2019	2019
	9	2018	2008-CV	2017	2017
	11	2018	2008-CV	2021	2022
	12	2018	2008-CV	2021	2022
	13	2018	2008-CV	2021	2021-2022
	15	2018	2008-CV	2022	2017-2023

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

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

---The Valuation Groups 3 (Bee), 4 (Cordova), 5 (Garland), 6 (Goehner), and 10 (Staplehurst) were combined this year into Valuation Group 15 (Small Towns).

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

2023 Agricultural Assessment Survey for Seward County

1.	Valuation data collection done by:													
	The Deputy Assessor does the land use and acre count and the county staff does improvements.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The western part of the county has water availability throughout and has developed irrigation, making the predominant farming practices irrigated row crop.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses. That eastern area is further divided due to non-agricultural influences impacting the eastern most part of the county abutting Lancaster County. That area has been valued under the provisions of special valuation. The special valuation schedule of value is annually derived from the analysis of the sales in Market Area 3. For 2013 and 2014, there has been no perceived difference in the two areas so they have been analyzed together, but kept separately for administrative purposes.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The western part of the county has water availability throughout and has developed irrigation, making the predominant farming practices irrigated row crop.	2021	2	The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses. That eastern area is further divided due to non-agricultural influences impacting the eastern most part of the county abutting Lancaster County. That area has been valued under the provisions of special valuation. The special valuation schedule of value is annually derived from the analysis of the sales in Market Area 3. For 2013 and 2014, there has been no perceived difference in the two areas so they have been analyzed together, but kept separately for administrative purposes.	2021	3	Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses.	2021
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	<p>---The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification, and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year, since the review is ongoing. The current GIS photo base is 2016. Land Use updates are ongoing with pictometry paid for 2021 and 2023.</p> <p>---For 2018, the county decided to measure all of the sales as one market area. The value(s) for all agricultural land is the same throughout the county except for irrigated land, but the areas noted as 2 & 3 have very little irrigation. The county will keep the 3 market areas separate for administrative purposes in case there is non-agricultural influences coming from Lancaster County.</p>													
3.	Describe the process used to determine and monitor market areas.													
	Sale verification and market analysis provide insight into market trends. The general land use is the key to each market area. If a trend were to change, the market area may also.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													

	The predominant use of the parcel drives the decision. Then the analysis of the local market is used to establish values.
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes; ---The first (home site) acre is the same. The first acre for home sites on agricultural parcels and on residential parcels is valued at \$25,000. The additional site acres have different values for the two subclasses. The next four rural residential site acres are valued at \$6,500 to \$3,500 per acre, up to four additional rural residential site acres are valued at \$3,500 to \$1,500 per acre, and any residual acres over nine are valued at \$2,500 to \$1,000. Those variations are higher in the east where the special valuation exists and lower in the west of the county. The land beyond the first acre on parcels classified as agricultural is valued as a site value at \$4,000 per acre.
6.	What separate market analysis has been conducted where intensive use is identified in the county?
	The county completed identification of the intensive use parcels of two feedlots and winery in Seward County for 2021. They were recoded and valued accordingly.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county, their values will remain the same for 2022.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	CRP & CREP
	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	996. Currently the county's special value and market value are the same.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	The sales analysis has not shown that there are influences from outside agriculture that have impacted the value of agricultural land in any part of the county. In the past, there was influence from acreage development in the eastern part of the county nearest to Lincoln.
8d.	Where is the influenced area located within the county?
	The eastern part of the county nearest to Lincoln.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	For 2023, there have been no perceived differences in the market areas so they have been analyzed together, but kept separately for administrative purposes.

**Seward County
2022 Plan of Assessment
For years 2023, 2024 & 2025**

Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

Assessment Statistics for 2022 as set by TERC:

<u>Property Class</u>	<u>Median</u>
Residential	94%
Commercial	95%
Agricultural Land	71%

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

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

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

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

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

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

Office Staff and Budget Information

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

Goals

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

The Department of Property Assessment and Taxation has prepared the progress report for Seward County and is on file in the Assessor's office and serves as additional information for this report. The 2022 Seward County statistical measures are on file in the annual report and kept on file in the Assessor's Office.

Procedures Manual

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

Responsibilities:

Record Maintenance

Property record cards are maintained for every parcel of real property including improvements on leased land. The cards are updated annually to include any changes made to the assessment information of the property. The record cards

contain current owner name and address, legal description, book and page number of the last deed of record and any changes of record of ownership. Also included is situs address, pictures of improvement or main structure, sketches, cadastral map book and page numbers, tax district codes, valuation information and other codes created that are relevant to the specific parcel.

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

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

Prepare annually and file the following Administrative Reports

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Residential:

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

Commercial:

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

Agricultural Land:

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

Assessment plans for **2021** are as follows:

Residential:

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

Commercial:

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

Agricultural Land:

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

Assessment plans for **2022** are as follows:

Residential:

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

Commercial:

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

Agricultural:

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

Assessment plans for **2023** are as follows:

Residential:

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

Commercial:

- Review and analyze sales
- Reprice Section 42 housing properties using the income approach
- Complete pickup work and building permits
- 6Year inspection of Goehner, Tamora, Utica, Ruby and the I-80 Interchange exits

Agricultural:

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

Assessment plans for **2024** are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- 6 Year inspection and reappraisal of properties in Range 1, the villages of Bee, Garland, Pleasant Dale and Staplehurst.

Commercial:

- Review and analyze sales
- Reprice Section 42 housing properties used the income approach
- 6 Year inspection and reappraisal of the villages of Bee, Garland, Pleasant Dale and Rural

Agricultural:

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

Assessment plans for **2025** are as follows:

Residential: • Prioritize area that need review and analyze sales

- 6 Year inspection and reappraisal of properties in Milford, Milford Fringe, Grover

Commercial: • Review and analyze sales

- Reprice Section 42 housing properties using the income approach
- 6 Year inspection and Reappraisal of Seward

Agriculture: • Review and analyze sales and market areas

- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use changes

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

June 14, 2022

Date

Marilyn Hladky

Marilyn Hladky, Seward County Assessor

METHODOLOGY REPORT OF SPECIAL VALUATION PROCEDURES

SEWARD COUNTY – 2023

Special valuation methodology:

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

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

For 2023, analysis of sales continues as in 2022.