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## 2015 Commission Summary for Saline County

### Residential Real Property - Current

Number of Sales	240	Median	96.44
Total Sales Price	\$24,528,537	Mean	97.79
Total Adj. Sales Price	\$24,528,537	Wgt. Mean	95.22
Total Assessed Value	\$23,356,290	Average Assessed Value of the Base	\$76,957
Avg. Adj. Sales Price	\$102,202	Avg. Assessed Value	\$97,318

### Confidence Interval - Current

95% Median C.I	94.44 to 97.81
95% Wgt. Mean C.I	93.07 to 97.38
95% Mean C.I	95.65 to 99.93
% of Value of the Class of all Real Property Value in the	19.49
% of Records Sold in the Study Period	4.57
% of Value Sold in the Study Period	5.78

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	238	97	97.22
2013	211	98	98.38
2012	166	97	97.39
2011	180	97	97

## 2015 Commission Summary for Saline County

### Commercial Real Property - Current

Number of Sales	15	Median	93.79
Total Sales Price	\$2,104,000	Mean	90.89
Total Adj. Sales Price	\$2,104,000	Wgt. Mean	97.89
Total Assessed Value	\$2,059,620	Average Assessed Value of the Base	\$212,254
Avg. Adj. Sales Price	\$140,267	Avg. Assessed Value	\$137,308

### Confidence Interval - Current

95% Median C.I	81.60 to 100.49
95% Wgt. Mean C.I	91.61 to 104.17
95% Mean C.I	80.67 to 101.11
% of Value of the Class of all Real Property Value in the County	6.86
% of Records Sold in the Study Period	2.24
% of Value Sold in the Study Period	1.45

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	18	100	99.63
2013	26	98	98.35
2012	21		96.16
2011	23		96



## 2015 Opinions of the Property Tax Administrator for Saline County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal practices.	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, 2015.



\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Saline County**

For 2015, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on residential parcels.

The county conducted a thorough sale verification and analysis process, resulting in percentage adjustments to the value of all improvements in the town of Friend by plus+4%. The land values were unchanged.

During the past year, Saline County has completed the inspection, review and revaluation of all of the residential improvements in the towns of Dorchester, Swanton, and Western. The results of that work will be used for the 2015 assessed values.

The inspection and review process included an on-site inspection using the record cards to verify the measurements, classification and condition of the existing improvements. If there was a discrepancy that required a measurement or closer inspection, they measured the building. The county listed new unreported improvements and removed any houses or buildings from the records that had been torn down. Interior inspections were only done for new or remodeled property or on the request of the owner. They took new photos of houses and other significant buildings. There were new costs using the 2013 cost manual, new depreciation, and the lot values were affirmed and unchanged. Record cards and sketches were updated for any changes that were made.



## 2015 Residential Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>																										
	The contract appraiser, the office appraiser, and the office staff																										
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**3. List and describe the approach(es) used to estimate the market value of residential properties.**

The cost approach to value is used.

**4. If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?**

Depreciation tables are developed using local market information.

**5. Are individual depreciation tables developed for each valuation grouping?**

Yes

**6. Describe the methodology used to determine the residential lot values?**

A market analysis is conducted by using vacant lot sales.

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

There are no subdivisions under development in the county where a discounted cash flow (DCF) methodology has been used to value the undeveloped lots. There have been no individual applications for DCF valuation as provided for in LB 191.

<u>Valuation Grouping</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	2011	2010	2011	2011
2	2012	2012	2012	2012
3	2011	2010	2011	2011
4	2014	2013	2014	2014
5	2009	2008	2009	2009
6	2014	2013	2014	2014
7	2011	2010	2011	2011
8	2014	2013	2014	2014
9	2009	2008	2009	2009
10	2010-2011	2010	2010-2011	2010-2011
11	2010-2011	2010	2010-2011	2010-2011
12	2010-2011	2010	2010-2011	2010-2011
13	2010-2011	2010	2010-2011	2010-2011

----The county has developed the valuation groups partly based on the original assessor locations and partly on the way they organize their work. They typically inspect, review and analyze each town or valuation group separately. The county has identified characteristics that make each town unique. Those characteristics vary, but are usually related to the population, location, schools, businesses and services in each town. Any mobile homes that are included in the Assessor Location "Mobile Homes" are included with the town or the valuation group that includes their location.

----Comments relating to Dates in the Survey Tables: The dates in the table are reported as follows: The date of Depreciation Tables, the date of Lot Value Study, and the date of Last Inspection are all reported based on the working year or years, (March 19 through March 19) rather than the tax year they are first used. The date of Costing reported is the date of the cost tables used in the county's costing system

----Depreciation tables are established for individual valuation groupings each time a reappraisal is completed.

---- New cost tables are established for individual valuation groupings each time a reappraisal is completed.

----A lot value study is completed each time a valuation grouping is reappraised. At this time, the current values are either affirmed or the lot values are updated if the study indicates that a change is needed.

# 2015 Residential Correlation Section for Saline County

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## County Overview

Saline County is an agriculturally based county with an array of eight villages and towns. Seven of them range in population from 94 to 1,855 and exist primarily to support agriculture. Crete, with a population of 6,960, is the largest town and Wilber with a population of 1,855 is the county seat. Crete hosts a number of manufacturing and processing employers and has a more robust and diversified business climate. According to the 2010 Census data cited in the Departments CTL based municipality charts; the county population is 14,200, with 11,376 or 80.11% living within the villages and towns and 2,824 or 19.89% living outside of the municipal areas. During the past few years there have been no significant economic events that have impacted the value of residential property. The 2015 Abstract Form 45, reports 5,155 residential and 96 recreational parcels, for a class total of 5,251. There are an additional 642 residences located on agricultural parcels.

## Description of Analysis:

Saline County has divided their residential analysis and valuation work into 13 valuation groups. These groups are centered on individual towns, cabin areas and rural residential parcels. The characteristics of each Valuation Group are described in in the Residential Survey. The county believes that each grouping is unique with differing combinations of location, population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

For 2015, the median ratio for the 240 qualified residential sales is 96% and is within the acceptable range; the COD at 12.09 is within the acceptable range and the PRD at 102.70 is also within the acceptable range. In the analysis of residential sales the impact of small dollar sales needs to be examined. A review of the COD and PRD for the total sample can often lead to the conclusion that the quality of assessment is not good. It is useful to evaluate the COD and PRD of a slightly trimmed sample of the sales to evaluate the quality of assessment of the bulk of the parcels. The section of the statistical report that examines the "Sale Price" ranges offers the opportunity to do so. By reviewing the analysis of the 221 sales with prices greater than \$29,999, the assessment level and quality of about 92% of the sales are reported. That gives a statistical perspective of the quality of assessment of the majority of the parcels that is not impacted by the volatility of the selling prices of low price property. The median ratio for the trimmed sample is 96% and only had a fractional change since the median is not a volatile statistic. The trimmed COD is 11.47 %, the PRD is 101.82. These statistics are within the desired ranges. When the sales of parcels for less than \$30,000 are excluded it demonstrates how the county's predominant residential parcels are valued. It also shows that the more volatile low dollar sales are responsible for a disproportionate impact on the assessment statistics depicting quality of assessment, particularly the COD and the PRD. In this case all of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

## **2015 Residential Correlation Section for Saline County**

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### **Sales Qualification**

During the past year, the Department reviewed the documentation of three years of the county's sale verification process posted in the comments in the sales file. The county has posted comments when required on nearly all of the sales reviewed. In most cases, the comments were complete enough to conclude why the sale was not used or adjusted for the ratio study. There was no reason to conclude that the county had selectively excluded sales to influence the measurement process. The county qualified 48% of all of the residential sales, so the Department believes that all available sales were used in the measurement process.

### **Equalization and Quality of Assessment**

The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the assessment practices are good, partly because the sample is adequate and partly because the prepared statistics reasonably represent the class. That confidence that the statistics are meaningful does not necessarily extend to the subclasses. The confidence diminishes as the size of the subclasses diminishes. The values are equalized throughout the residential class and there are no subclasses of the residential class identified for individual adjustments.

### **Level of Value**

The apparent level of value for the residential class is 96%. The quality of the assessment, based on the statistical indicators and the assessment actions is acceptable. The 2015 R&O statistics reports Valuation Group 11, with 11 sales to have a median ratio of 82.39. In 2014 the median ratio with 10 sales was 93.41% and in 2013 with 7 sales had a median ratio of 99.03%. This Valuation Group, also known as Assessor Location Rural 4500 was developed for part of the rural residential sales in the northern part of the county and closely aligns with Ag Market Area 3. The Department is concerned that the pattern of statistics for this group has been inconsistent but well within the range in the past two measurement cycles. Since there is no known extraordinary economic activity in that area, this one year downward spike causes concern that it does not measure the subclass. Even if the subclass of 310 parcels represented by 11 sales is low, it is illogical that the values in this area have increased by the amount suggested by the 82.36 median ratio. The assessor is aware of this issue and had increased all of the rural residential houses, including Valuation Group 11, as well as the houses on agricultural parcels by +7% for 2014. The 3 Year Plan identifies that the inspection and review of the rural residential will begin again during 2015. Given that, and that the overall residential class is well within the range, and that only one sub stratum has a median outside the range, the Department offers no recommendations for the adjustment of the class or for any subclasses.



## **2015 Commercial Assessment Actions for Saline County**

For 2015, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on commercial parcels.

The county conducted a thorough sales verification and analysis process.

There were no adjustments made to any class or subclass of commercial property for 2015.

There were no classes or subclasses of commercial property inspected and reviewed for 2015.

## 2015 Commercial Assessment Survey for Saline County

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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																				
	Cost approach is used in the county. The income approach was used on most subclasses in Crete.																				
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																				
	Unique commercial property is appraised exclusively by the contract appraiser. He uses the cost approach on all parcels, does additional sales research beyond Saline County, and studies the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.																				
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																				



The CAMA depreciation tables are used; however, local market adjustments are applied when needed.

**5. Are individual depreciation tables developed for each valuation grouping?**

Yes, if the depreciation is close to market we will use the CAMA tables, but if they are not, we will make our own tables.

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

The square foot method is used in the downtown/main street areas; other areas are assessed using the square foot method. When limited sales of vacant lots are available to establish lot values, a method that abstracts the improvement value from the selling price may be developed.

<u>Valuation Grouping</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	2011	2010	2011	2011
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3	2010	2009	2010	2010
4	2011	2010	2011	2011
5	2011	2010	2011	2011
6	2010	2009	2010	2010
7	2010	2009	2010	2010
8	2011	2009	2011	2011
9	2014	2010	2014	2014

Saline County has identified the valuation groups as the same as the Assessor Locations since they were created using the unique characteristics described.

---Comments relating to Dates in the Survey Tables: The dates in the table are reported as follows: The date of Depreciation Tables, the date of Lot Value Study, and the date of Last Inspection are all reported based on the working year or years, (March 19 through March 19) rather than the tax year they are first used. The date of Costing reported is the date of the cost tables used in the county's costing system.

---A lot value study is completed each time a valuation grouping is reappraised. At this time, the current values are either affirmed or the lot values are updated if the study indicates that a change is needed.

# 2015 Commercial Correlation Section for Saline County

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## County Overview

Saline County is an agriculturally based county with an array of eight villages and towns. Most of the commercial properties in the smaller towns and villages either directly service or support agriculture or the people involved in agriculture. There are 9 Valuation Groups formed for each town plus I for the rural commercial parcels. Wilber is the county seat, but the town of Crete, nearly 4 times the size of Wilber, is the predominant location for much of the commercial and industrial property. The Department's "2014 County and Municipal Valuations by Property Type" reports that 50% of the commercial valuation is reported in Crete, 23% is in the combination of all of the other towns and nearly 27% is in the non-municipal areas. Crete has about 21% of the industrial valuation, about 3% total is in Dewitt and Friend, and the remaining 76% is in the non-municipal areas of the county. The 2015 Abstract Form 45, reports 658 commercial and 12 industrial parcels, for a class total of 670.

## Description of Analysis

Saline County has divided their commercial analysis and valuation work into nine valuation groups. These groups are defined by individual towns and rural commercial parcels. The characteristics of each valuation group are described in in the Commercial Survey. The county believes that each grouping is unique with differing combinations of location, population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

The key statistics that are prepared and considered for measurement are as follows: there are 15 qualified sales; the median ratio is 94%; the COD is 14.35; and the PRD is 92.85. Of the 15 qualified sales, 9 are in Crete, 3 are in Wilber, and 3, (1 each) are in 3 of the other valuation groups; 4 of the valuation groups had none. When the 6 different occupancy codes are reviewed, there are 7 sales in code 353 (retail store); 3 sales in code 406 (storage warehouse); 2 sales in code 344 (office); and 3 occupancy codes with only 1 sale. Since there are only 5 occupancy codes, there are still many property types with no representation and those that are represented are insufficient for preparing a viable statistical analysis. In short, just over 2% of the commercial parcels sold and there are not sufficient sales to represent or measure either the overall class or any subclass of the commercial property.

## Sales Qualification

The Department's has reviewed the county's sale verification process and finds that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process and that all available qualified sales were used in the measurement process.

## **2015 Commercial Correlation Section for Saline County**

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### **Equalization and Quality of Assessment**

The Department analyzes each county every other year to systematically review assessment practices. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

### **Level of Value**

The statistical calculations alone are not representative of the commercial class and are not considered adequate to indicate the actual level of value. However all of the available information, particularly the assessment practices indicate that the county has achieved an acceptable level of value. The level of value is called at the statutory level of 100%.



## **2015 Agricultural Assessment Actions for Saline County**

For 2015, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on agricultural parcels. They also update the land use on any records where change has been reported or observed.

The county conducted a thorough sale verification and analysis process. There were no adjustments made to any class or subclass of improvements or site land on agricultural parcels for 2015.

There were no classes or subclasses of improvements on agricultural parcels inspected and reviewed for 2015.

## 2015 Agricultural Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>	The office appraiser and other office staff												
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Market area 2; has topography similar to area 1, but ground water is available for irrigation.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market area 3; is the flattest area of the county and irrigation is prolific in this area.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.	2014	2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	2014	3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.	2014												
2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	2014												
3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2014												
		<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 land use changes are discovered using the GIS photos, the county drives by the parcel to verify the change and take photos if there is a pivot added. 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.</p>												
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>	Review the parcel use, type, location, geographic characteristics, zoning, parcel size and market characteristics. The county considers topography and access to ground water for irrigation development in developing the market area.												
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	Rural residential property is identified and valued by present use, size and location.												
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	Yes, the farm home sites and rural residential home sites are valued the same within the same rural valuation groups. There are three rural valuation groupings, which closely follow the boundaries for agricultural market areas. The primary difference is location. The properties that are within commuting distance to Lincoln and Crete, and properties near Dorchester and Friend, that have quicker access to interstate typically sell better than the less accessible parts of the county.												
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>	There is only one known parcel of WRP in the county. It is valued at the gross value of the classified LCG's, converted to 100%.												
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>													

The county received one in 2009. At this time there is no value difference for the special valuation parcels.
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## Saline County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	4,350	4,321	3,499	3,500	3,474	3,475	3,325	3,325	3,893
Fillmore	2	6,400	6,300	6,200	6,100	5,800	5,600	5,400	5,250	6,184
Lancaster	1	6,000	5,999	5,981	5,993	4,874	4,854	2,997	2,998	5,463
Saline	2	6,194	6,199	5,987	5,895	5,492	4,800	4,394	4,156	5,832
Gage	1	6,743	6,796	6,150	6,164	5,301	5,315	4,899	4,876	6,125
Jefferson	1	5,055	7,206	4,335	5,845	4,885	n/a	4,461	3,190	6,121
Thayer	1	6,500	6,500	6,450	6,200	5,700	5,499	5,500	5,500	6,218
Saline	3	7,140	7,143	7,037	6,893	6,096	5,150	5,042	4,850	6,792
Fillmore	1	6,400	6,300	6,200	6,100	5,800	n/a	5,400	5,250	6,174
Lancaster	1	6,000	5,999	5,981	5,993	4,874	4,854	2,997	2,998	5,463
Seward	1	6,400	6,300	6,150	6,009	5,750	n/a	4,800	4,291	5,984
York	2	7,300	7,100	6,940	6,940	6,380	n/a	6,200	6,200	7,036

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	3,698	3,697	3,423	3,422	3,195	3,072	2,900	2,866	3,443
Fillmore	2	3,755	3,705	3,605	3,525	3,390	3,250	3,115	3,055	3,605
Lancaster	1	4,385	4,387	3,943	3,946	3,510	3,509	3,071	3,069	3,819
Saline	2	4,696	4,692	4,223	4,144	4,039	3,525	3,520	3,344	4,291
Gage	1	4,200	4,200	3,720	3,600	3,235	3,235	2,565	2,565	3,434
Jefferson	1	3,370	5,124	2,820	3,895	3,255	n/a	2,985	1,595	4,062
Thayer	1	4,200	4,200	4,050	4,050	3,750	3,550	3,550	3,550	3,988
Saline	3	4,693	4,687	4,224	4,141	4,045	3,525	3,514	3,350	4,262
Fillmore	1	3,855	3,815	3,715	3,665	3,514	n/a	3,223	3,155	3,705
Lancaster	1	4,385	4,387	3,943	3,946	3,510	3,509	3,071	3,069	3,819
Seward	1	5,800	5,700	5,200	5,200	5,200	3,800	3,749	2,950	5,125
York	2	5,376	5,376	4,900	4,900	4,700	n/a	4,600	4,600	5,098

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	1,309	1,853	1,631	1,879	1,780	1,604	1,593	1,201	1,585
Fillmore	2	1,460	1,440	1,380	1,320	1,300	1,220	1,200	1,200	1,296
Lancaster	1	2,358	2,540	2,094	2,162	1,817	1,826	1,430	1,369	1,809
Saline	2	1,626	1,852	1,461	1,888	1,821	515	1,580	1,084	1,429
Gage	1	1,401	2,037	1,680	1,992	1,617	1,342	1,437	1,003	1,484
Jefferson	1	1,607	2,046	1,822	1,909	1,075	n/a	1,592	965	1,410
Thayer	1	1,528	1,740	1,502	1,522	1,514	1,409	1,495	1,387	1,482
Saline	3	1,467	1,864	1,408	1,858	1,805	1,516	1,576	1,019	1,444
Fillmore	1	1,460	1,441	1,380	1,320	1,326	n/a	1,200	1,200	1,288
Lancaster	1	2,358	2,540	2,094	2,162	1,817	1,826	1,430	1,369	1,809
Seward	1	1,982	2,127	1,879	1,825	1,777	2,550	1,287	1,521	1,583
York	2	2,118	2,043	1,804	1,801	1,680	n/a	1,560	1,560	1,669

Source: 2015 Abstract of Assessment, Form 45, Schedule IX



March 4, 2015

Dear Ms. Sorensen,

Saline County received one application for Special Value back in 2009. The application was approved and will remain on file.

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

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

Respectfully,

*Brandi Kelly*  
Saline County Assessor

## **2015 Agricultural Correlation Section for Saline County**

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### **County Overview**

Saline County is an agriculturally based county with an array of villages and small towns that exist primarily to support agriculture. The prevalent crops are row crops with corn, soybeans, and some grain sorghum. The county land use is nearly 32% irrigated land, 49% dry land, nearly 19% grass land and less than 1% other uses. Saline County is bordered on the north by Seward County, on the south by Jefferson County, on the east by Gage and Lancaster Counties, and on the west by Fillmore County. The agricultural land is valued using three market areas. The characteristics of the Market Areas are more fully described in the Agricultural Assessment Survey. The 2015 Abstract Form 45, reports 3,849 parcels of agricultural land. There are also 1,212 sets of farm site improvements located on agricultural parcels.

### **Description of Analysis**

There was a total sample of 77 qualified sales; 63 Saline County sales supplemented with 14 additional qualified sales used to determine the level of value of agricultural land in the county. The sample after supplementation was deemed adequate, as it was proportional among study years and representative based on major land uses. Any comparable sales used were selected from a similar agricultural area within six miles of the subject county.

In this study, the 80% Majority Land Use Tables demonstrate that the irrigated values for the county and for Area 3 are within the range; that the dry values for the county and for Area 1 are within the range. Sales with predominantly grass acres and other majority land uses are too scarce to produce an independent measurement. The only other area with a small but interesting sample is the 9 Dry 80% MLU sample for Area 2. It has a median of 75.08%, but the sample is still not sufficient to conclude a measurement. The county has made substantial changes to all of the values based on their analysis. The Department is not recommending any change to the values based on any major land use. The three market areas each have sufficient sales, and have median ratios within the range.

The calculated median ratio is 70%; the COD is 25.68 and the PRD is 111.85. Given the high appreciation in land value during the three years of this analysis, little weight is given to the COD and PRD. The 2015 abstract reports; overall agricultural land increased by 17.00%; irrigated land increased by nearly 21%, dry land increased by over 15%, and grass land increased by over 3%. The county has sound assessment practices relating to the verification of sales and analysis of agricultural values.

## **2015 Agricultural Correlation Section for Saline County**

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### **Sales Qualification**

The Department's review of the county's sale verification process reported in the residential correlation was done for all 3 classes of property at the same time. The findings, that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process applies to the agricultural sales too. The measurement was done with all available qualified sales.

### **Equalization and Quality of Assessment**

The county has sound assessment practices relating to the verification of sales and analysis of agricultural values. Each year, the county verifies all of the new sales that take place. They update any changes to land use that are discovered or reported. They completely analyze and revalue all agricultural land within a classification system and monitor sales to affirm their use of one market area. The quality of assessment for agricultural land is acceptable.

### **Level of Value**

For 2015, the apparent level of value of agricultural land is 70% and the quality of the assessment process is acceptable. There are no strong indications of any major subclass outside the range. There are no recommended adjustments to the class or to any subclass of agricultural land.



**76 Saline**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 240  
 Total Sales Price : 24,528,537  
 Total Adj. Sales Price : 24,528,537  
 Total Assessed Value : 23,356,290  
 Avg. Adj. Sales Price : 102,202  
 Avg. Assessed Value : 97,318

MEDIAN : 96  
 WGT. MEAN : 95  
 MEAN : 98  
 COD : 12.09  
 PRD : 102.70

COV : 17.32  
 STD : 16.94  
 Avg. Abs. Dev : 11.66  
 MAX Sales Ratio : 184.12  
 MIN Sales Ratio : 57.37

95% Median C.I. : 94.44 to 97.81  
 95% Wgt. Mean C.I. : 93.07 to 97.38  
 95% Mean C.I. : 95.65 to 99.93

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-12 To 31-DEC-12	27	98.46	99.81	97.64	08.27	102.22	75.84	127.11	94.74 to 103.02	86,667	84,622
01-JAN-13 To 31-MAR-13	15	92.82	90.68	93.14	09.98	97.36	68.74	105.68	80.17 to 100.73	114,517	106,658
01-APR-13 To 30-JUN-13	25	97.80	101.34	98.98	09.65	102.38	72.35	132.58	93.83 to 104.83	114,320	113,152
01-JUL-13 To 30-SEP-13	39	92.28	91.22	90.99	10.00	100.25	57.37	108.74	88.83 to 97.48	127,064	115,611
01-OCT-13 To 31-DEC-13	36	99.05	101.67	96.11	13.39	105.79	71.15	184.12	93.75 to 105.21	87,389	83,986
01-JAN-14 To 31-MAR-14	21	100.07	103.15	104.39	15.18	98.81	71.88	143.91	91.97 to 112.04	94,675	98,835
01-APR-14 To 30-JUN-14	39	94.60	102.06	97.95	15.27	104.20	71.83	170.03	90.94 to 101.17	86,177	84,414
01-JUL-14 To 30-SEP-14	38	92.71	92.54	89.92	11.29	102.91	64.31	134.34	88.10 to 98.31	109,532	98,495
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	106	96.24	95.72	94.53	09.79	101.26	57.37	132.58	93.22 to 97.81	111,993	105,871
01-OCT-13 To 30-SEP-14	134	96.79	99.43	95.87	13.87	103.71	64.31	184.12	93.72 to 99.09	94,457	90,552
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	115	96.23	96.62	94.35	11.40	102.41	57.37	184.12	92.82 to 99.00	110,237	104,009
<u>ALL</u>	240	96.44	97.79	95.22	12.09	102.70	57.37	184.12	94.44 to 97.81	102,202	97,318

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	46	92.39	97.09	94.58	10.82	102.65	74.55	143.91	90.94 to 96.48	96,954	91,703
02	117	99.19	100.01	98.50	10.42	101.53	72.35	170.03	96.86 to 100.76	114,490	112,770
03	9	96.78	102.71	102.75	16.09	99.96	77.50	129.67	83.75 to 124.71	66,111	67,931
04	14	97.61	98.71	95.64	06.14	103.21	81.69	132.58	93.72 to 100.12	68,009	65,043
05	12	94.27	96.11	94.62	10.93	101.57	77.63	126.78	86.02 to 106.06	83,700	79,198
06	2	86.45	86.45	82.25	16.52	105.11	72.17	100.73	N/A	42,500	34,958
07	2	98.79	98.79	88.90	13.70	111.12	85.26	112.32	N/A	52,000	46,230
08	8	97.41	98.22	97.70	02.92	100.53	94.29	104.27	94.29 to 104.27	27,688	27,051
09	6	100.92	100.78	95.83	16.48	105.17	68.74	127.86	68.74 to 127.86	18,392	17,624
11	11	82.36	86.60	85.55	11.07	101.23	68.96	116.73	71.83 to 100.36	162,945	139,393
12	5	71.15	81.25	78.26	23.44	103.82	57.77	134.34	N/A	174,700	136,727
13	8	80.94	90.35	82.36	27.09	109.70	57.37	184.12	57.37 to 184.12	116,875	96,255
<u>ALL</u>	240	96.44	97.79	95.22	12.09	102.70	57.37	184.12	94.44 to 97.81	102,202	97,318

**76 Saline**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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 95% Wgt. Mean C.I. : 93.07 to 97.38  
 95% Mean C.I. : 95.65 to 99.93

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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	234	96.63	97.76	95.22	11.96	102.67	57.37	184.12	94.44 to 98.12	104,364	99,378
06	5	96.23	99.81	94.85	18.79	105.23	68.74	127.86	N/A	20,070	19,037
07	1	94.29	94.29	94.29	00.00	100.00	94.29	94.29	N/A	7,000	6,600
<u>ALL</u>	240	96.44	97.79	95.22	12.09	102.70	57.37	184.12	94.44 to 97.81	102,202	97,318

**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	7	105.60	100.72	98.79	16.01	101.95	68.74	127.86	68.74 to 127.86	11,121	10,986
Less Than 30,000	19	104.27	109.79	109.14	16.51	100.60	68.74	154.83	94.29 to 127.86	17,492	19,091
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	240	96.44	97.79	95.22	12.09	102.70	57.37	184.12	94.44 to 97.81	102,202	97,318
Greater Than 14,999	233	96.39	97.70	95.21	11.89	102.62	57.37	184.12	94.44 to 97.80	104,939	99,912
Greater Than 29,999	221	95.99	96.76	95.03	11.47	101.82	57.37	184.12	93.72 to 97.52	109,485	104,043
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	7	105.60	100.72	98.79	16.01	101.95	68.74	127.86	68.74 to 127.86	11,121	10,986
15,000 TO 29,999	12	102.96	115.08	112.30	16.79	102.48	93.44	154.83	97.10 to 142.77	21,208	23,818
30,000 TO 59,999	38	99.20	103.61	104.43	12.92	99.21	72.17	184.12	95.07 to 107.17	43,734	45,673
60,000 TO 99,999	71	98.12	99.61	99.52	11.53	100.09	71.88	170.03	93.83 to 100.67	81,147	80,759
100,000 TO 149,999	72	94.87	94.20	94.01	09.78	100.20	57.37	134.34	91.17 to 97.81	122,341	115,016
150,000 TO 249,999	35	90.19	87.85	88.28	09.75	99.51	57.77	118.59	83.97 to 92.56	185,466	163,723
250,000 TO 499,999	5	101.13	103.41	102.69	12.87	100.70	82.36	133.33	N/A	294,612	302,528
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	240	96.44	97.79	95.22	12.09	102.70	57.37	184.12	94.44 to 97.81	102,202	97,318

**76 Saline**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 15  
Total Sales Price : 2,104,000  
Total Adj. Sales Price : 2,104,000  
Total Assessed Value : 2,059,620  
Avg. Adj. Sales Price : 140,267  
Avg. Assessed Value : 137,308

MEDIAN : 94  
WGT. MEAN : 98  
MEAN : 91  
COD : 14.35  
PRD : 92.85

COV : 20.31  
STD : 18.46  
Avg. Abs. Dev : 13.46  
MAX Sales Ratio : 127.70  
MIN Sales Ratio : 52.39

95% Median C.I. : 81.60 to 100.49  
95% Wgt. Mean C.I. : 91.61 to 104.17  
95% Mean C.I. : 80.67 to 101.11

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	2	106.95	106.95	101.16	06.04	105.72	100.49	113.40	N/A	435,000	440,028
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	3	99.27	106.92	105.04	11.38	101.79	93.79	127.70	N/A	180,000	189,068
01-JUL-12 To 30-SEP-12	1	102.75	102.75	102.75	00.00	100.00	102.75	102.75	N/A	103,000	105,830
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13	1	96.35	96.35	96.35	00.00	100.00	96.35	96.35	N/A	120,000	115,620
01-APR-13 To 30-JUN-13	3	92.55	89.96	88.70	05.09	101.42	81.60	95.74	N/A	94,500	83,822
01-JUL-13 To 30-SEP-13	1	83.43	83.43	83.43	00.00	100.00	83.43	83.43	N/A	35,000	29,200
01-OCT-13 To 31-DEC-13	2	70.10	70.10	69.95	00.43	100.21	69.80	70.40	N/A	20,000	13,990
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	1	52.39	52.39	52.39	00.00	100.00	52.39	52.39	N/A	38,000	19,910
01-JUL-14 To 30-SEP-14	1	83.70	83.70	83.70	00.00	100.00	83.70	83.70	N/A	74,500	62,355
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	6	101.62	106.23	102.65	08.25	103.49	93.79	127.70	93.79 to 127.70	252,167	258,848
01-OCT-12 To 30-SEP-13	5	92.55	89.93	90.37	05.85	99.51	81.60	96.35	N/A	87,700	79,257
01-OCT-13 To 30-SEP-14	4	70.10	69.07	72.29	11.38	95.55	52.39	83.70	N/A	38,125	27,561
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	4	101.01	105.88	104.67	09.26	101.16	93.79	127.70	N/A	160,750	168,259
01-JAN-13 To 31-DEC-13	7	83.43	84.27	88.67	10.76	95.04	69.80	96.35	69.80 to 96.35	68,357	60,609
<u>ALL</u>	15	93.79	90.89	97.89	14.35	92.85	52.39	127.70	81.60 to 100.49	140,267	137,308

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	3	69.80	68.54	68.01	14.83	100.78	52.39	83.43	N/A	34,333	23,350
02	9	96.35	100.58	100.92	08.92	99.66	83.70	127.70	92.55 to 113.40	116,222	117,288
03	1	100.49	100.49	100.49	00.00	100.00	100.49	100.49	N/A	825,000	829,025
05	1	70.40	70.40	70.40	00.00	100.00	70.40	70.40	N/A	10,000	7,040
09	1	81.60	81.60	81.60	00.00	100.00	81.60	81.60	N/A	120,000	97,915
<u>ALL</u>	15	93.79	90.89	97.89	14.35	92.85	52.39	127.70	81.60 to 100.49	140,267	137,308

**76 Saline**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 15  
Total Sales Price : 2,104,000  
Total Adj. Sales Price : 2,104,000  
Total Assessed Value : 2,059,620  
Avg. Adj. Sales Price : 140,267  
Avg. Assessed Value : 137,308

MEDIAN : 94  
WGT. MEAN : 98  
MEAN : 91  
COD : 14.35  
PRD : 92.85

COV : 20.31  
STD : 18.46  
Avg. Abs. Dev : 13.46  
MAX Sales Ratio : 127.70  
MIN Sales Ratio : 52.39

95% Median C.I. : 81.60 to 100.49  
95% Wgt. Mean C.I. : 91.61 to 104.17  
95% Mean C.I. : 80.67 to 101.11

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	15	93.79	90.89	97.89	14.35	92.85	52.39	127.70	81.60 to 100.49	140,267	137,308
04											
<u>ALL</u>	15	93.79	90.89	97.89	14.35	92.85	52.39	127.70	81.60 to 100.49	140,267	137,308

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	70.40	70.40	70.40	00.00	100.00	70.40	70.40	N/A	10,000	7,040
Less Than 30,000	1	70.40	70.40	70.40	00.00	100.00	70.40	70.40	N/A	10,000	7,040
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	15	93.79	90.89	97.89	14.35	92.85	52.39	127.70	81.60 to 100.49	140,267	137,308
Greater Than 14,999	14	94.77	92.35	98.02	13.45	94.22	52.39	127.70	81.60 to 102.75	149,571	146,613
Greater Than 29,999	14	94.77	92.35	98.02	13.45	94.22	52.39	127.70	81.60 to 102.75	149,571	146,613
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	70.40	70.40	70.40	00.00	100.00	70.40	70.40	N/A	10,000	7,040
15,000 TO 29,999											
30,000 TO 59,999	4	76.62	79.76	81.81	24.35	97.49	52.39	113.40	N/A	37,000	30,270
60,000 TO 99,999	3	92.55	90.66	90.72	04.33	99.93	83.70	95.74	N/A	79,333	71,968
100,000 TO 149,999	3	96.35	93.57	93.11	07.32	100.49	81.60	102.75	N/A	114,333	106,455
150,000 TO 249,999	3	99.27	106.92	105.04	11.38	101.79	93.79	127.70	N/A	180,000	189,068
250,000 TO 499,999											
500,000 TO 999,999	1	100.49	100.49	100.49	00.00	100.00	100.49	100.49	N/A	825,000	829,025
1,000,000 +											
<u>ALL</u>	15	93.79	90.89	97.89	14.35	92.85	52.39	127.70	81.60 to 100.49	140,267	137,308



**76 Saline**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 15  
Total Sales Price : 2,104,000  
Total Adj. Sales Price : 2,104,000  
Total Assessed Value : 2,059,620  
Avg. Adj. Sales Price : 140,267  
Avg. Assessed Value : 137,308

MEDIAN : 94  
WGT. MEAN : 98  
MEAN : 91  
COD : 14.35  
PRD : 92.85

COV : 20.31  
STD : 18.46  
Avg. Abs. Dev : 13.46  
MAX Sales Ratio : 127.70  
MIN Sales Ratio : 52.39

95% Median C.I. : 81.60 to 100.49  
95% Wgt. Mean C.I. : 91.61 to 104.17  
95% Mean C.I. : 80.67 to 101.11

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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
336	1	99.27	99.27	99.27	00.00	100.00	99.27	99.27	N/A	180,000	178,685
344	2	77.05	77.05	82.12	08.63	93.83	70.40	83.70	N/A	42,250	34,698
350	1	127.70	127.70	127.70	00.00	100.00	127.70	127.70	N/A	150,000	191,555
352	1	96.35	96.35	96.35	00.00	100.00	96.35	96.35	N/A	120,000	115,620
353	7	93.79	90.58	93.61	12.72	96.76	52.39	113.40	52.39 to 113.40	84,929	79,498
406	3	81.60	83.96	97.22	12.54	86.36	69.80	100.49	N/A	325,000	315,960
<u>ALL</u>	15	93.79	90.89	97.89	14.35	92.85	52.39	127.70	81.60 to 100.49	140,267	137,308

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

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 77  
Total Sales Price : 49,855,616  
Total Adj. Sales Price : 49,855,616  
Total Assessed Value : 35,586,166  
Avg. Adj. Sales Price : 647,476  
Avg. Assessed Value : 462,158

MEDIAN : 70  
WGT. MEAN : 71  
MEAN : 80  
COD : 25.68  
PRD : 111.85

COV : 35.93  
STD : 28.69  
Avg. Abs. Dev : 18.10  
MAX Sales Ratio : 227.11  
MIN Sales Ratio : 35.59

95% Median C.I. : 67.38 to 78.33  
95% Wgt. Mean C.I. : 67.22 to 75.53  
95% Mean C.I. : 73.43 to 86.25

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	6	73.98	80.84	77.22	17.82	104.69	64.02	119.92	64.02 to 119.92	827,702	639,155
01-JAN-12 To 31-MAR-12	9	70.06	89.21	75.96	32.29	117.44	62.68	136.44	65.62 to 126.37	492,749	374,278
01-APR-12 To 30-JUN-12	3	83.24	81.09	80.71	20.48	100.47	54.43	105.59	N/A	289,375	233,542
01-JUL-12 To 30-SEP-12	5	84.21	84.92	79.79	16.98	106.43	67.08	114.77	N/A	944,040	753,271
01-OCT-12 To 31-DEC-12	18	74.67	89.17	74.47	32.94	119.74	49.42	227.11	65.36 to 83.87	676,814	503,998
01-JAN-13 To 31-MAR-13	6	58.88	71.43	59.07	28.11	120.92	52.87	125.13	52.87 to 125.13	777,356	459,190
01-APR-13 To 30-JUN-13	2	66.18	66.18	65.36	05.11	101.25	62.80	69.56	N/A	476,625	311,508
01-JUL-13 To 30-SEP-13	2	48.24	48.24	51.20	26.22	94.22	35.59	60.88	N/A	1,043,650	534,305
01-OCT-13 To 31-DEC-13	14	71.79	72.92	72.68	13.44	100.33	48.22	105.91	61.82 to 83.27	483,003	351,041
01-JAN-14 To 31-MAR-14	4	70.30	80.25	67.82	36.67	118.33	47.15	133.24	N/A	606,375	411,241
01-APR-14 To 30-JUN-14	8	68.19	73.44	66.26	19.15	110.84	57.31	101.02	57.31 to 101.02	723,934	479,686
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	23	75.08	85.03	77.86	24.76	109.21	54.43	136.44	67.36 to 95.31	651,708	507,409
01-OCT-12 To 30-SEP-13	28	69.63	80.80	67.98	31.32	118.86	35.59	227.11	62.28 to 79.38	710,262	482,812
01-OCT-13 To 30-SEP-14	26	70.97	74.21	69.41	18.60	106.92	47.15	133.24	61.82 to 78.80	576,116	399,885
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	35	78.86	87.88	76.14	28.53	115.42	49.42	227.11	68.95 to 84.21	634,449	483,070
01-JAN-13 To 31-DEC-13	24	69.07	69.93	64.71	18.24	108.07	35.59	125.13	60.88 to 76.98	602,780	390,056
<u>ALL</u>	77	70.47	79.84	71.38	25.68	111.85	35.59	227.11	67.38 to 78.33	647,476	462,158

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	22	71.68	77.42	73.99	16.45	104.64	59.92	114.77	65.36 to 87.05	396,269	293,188
2	21	70.06	76.36	69.91	22.14	109.23	49.42	154.45	62.68 to 82.38	638,811	446,605
3	34	70.08	83.55	71.27	33.88	117.23	35.59	227.11	65.51 to 84.21	815,372	581,098
<u>ALL</u>	77	70.47	79.84	71.38	25.68	111.85	35.59	227.11	67.38 to 78.33	647,476	462,158

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

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 77  
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Total Assessed Value : 35,586,166  
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Avg. Assessed Value : 462,158

MEDIAN : 70  
WGT. MEAN : 71  
MEAN : 80  
COD : 25.68  
PRD : 111.85

COV : 35.93  
STD : 28.69  
Avg. Abs. Dev : 18.10  
MAX Sales Ratio : 227.11  
MIN Sales Ratio : 35.59

95% Median C.I. : 67.38 to 78.33  
95% Wgt. Mean C.I. : 67.22 to 75.53  
95% Mean C.I. : 73.43 to 86.25

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	7	68.95	79.97	66.33	27.32	120.56	49.42	126.37	49.42 to 126.37	817,016	541,909
2	2	56.05	56.05	53.25	11.83	105.26	49.42	62.68	N/A	1,307,483	696,248
3	5	79.38	89.53	77.34	24.10	115.76	67.38	126.37	N/A	620,830	480,174
<b>_____Dry_____</b>											
County	12	70.57	80.20	75.52	18.04	106.20	64.26	125.13	66.08 to 101.02	378,106	285,545
1	5	69.56	77.93	77.13	14.51	101.04	65.36	103.03	N/A	307,300	237,026
2	5	70.06	75.30	72.71	13.06	103.56	64.26	101.02	N/A	482,589	350,898
3	2	98.11	98.11	82.83	27.55	118.45	71.08	125.13	N/A	293,912	243,458
<b>_____Grass_____</b>											
County	2	60.52	60.52	57.86	20.32	104.60	48.22	72.81	N/A	236,829	137,025
1	1	72.81	72.81	72.81	00.00	100.00	72.81	72.81	N/A	185,658	135,175
3	1	48.22	48.22	48.22	00.00	100.00	48.22	48.22	N/A	288,000	138,875
<b>_____ALL_____</b>	<b>77</b>	<b>70.47</b>	<b>79.84</b>	<b>71.38</b>	<b>25.68</b>	<b>111.85</b>	<b>35.59</b>	<b>227.11</b>	<b>67.38 to 78.33</b>	<b>647,476</b>	<b>462,158</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	28	69.64	81.68	69.55	28.48	117.44	49.42	227.11	64.70 to 79.38	999,784	695,338
2	8	67.15	72.48	67.35	19.45	107.62	49.42	119.92	49.42 to 119.92	1,049,808	707,040
3	20	70.08	85.36	70.49	32.15	121.10	55.82	227.11	65.51 to 84.21	979,775	690,657
<b>_____Dry_____</b>											
County	26	73.08	78.57	74.92	18.13	104.87	52.87	125.13	66.08 to 83.87	413,243	309,599
1	14	74.04	79.00	76.09	17.36	103.82	59.92	110.10	65.36 to 95.31	393,076	299,096
2	9	75.08	75.43	73.77	14.38	102.25	52.87	101.02	64.26 to 83.87	463,716	342,081
3	3	71.08	86.00	73.37	29.70	117.21	61.79	125.13	N/A	355,941	261,170
<b>_____Grass_____</b>											
County	2	60.52	60.52	57.86	20.32	104.60	48.22	72.81	N/A	236,829	137,025
1	1	72.81	72.81	72.81	00.00	100.00	72.81	72.81	N/A	185,658	135,175
3	1	48.22	48.22	48.22	00.00	100.00	48.22	48.22	N/A	288,000	138,875
<b>_____ALL_____</b>	<b>77</b>	<b>70.47</b>	<b>79.84</b>	<b>71.38</b>	<b>25.68</b>	<b>111.85</b>	<b>35.59</b>	<b>227.11</b>	<b>67.38 to 78.33</b>	<b>647,476</b>	<b>462,158</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 9,770</b>	<b>Value : 2,073,104,815</b>	<b>Growth 6,938,161</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	511	4,734,140	64	630,425	12	263,130	587	5,627,695	
<b>02. Res Improve Land</b>	3,757	49,801,040	216	5,662,885	387	10,232,120	4,360	65,696,045	
<b>03. Res Improvements</b>	3,911	261,765,140	245	24,252,705	412	43,069,495	4,568	329,087,340	
<b>04. Res Total</b>	4,422	316,300,320	309	30,546,015	424	53,564,745	5,155	400,411,080	4,241,601
<b>% of Res Total</b>	85.78	78.99	5.99	7.63	8.23	13.38	52.76	19.31	61.13
<b>05. Com UnImp Land</b>	85	1,265,135	10	536,750	1	12,530	96	1,814,415	
<b>06. Com Improve Land</b>	499	11,382,375	27	1,438,085	8	206,315	534	13,026,775	
<b>07. Com Improvements</b>	519	61,006,090	32	28,762,820	11	2,184,655	562	91,953,565	
<b>08. Com Total</b>	604	73,653,600	42	30,737,655	12	2,403,500	658	106,794,755	1,615,050
<b>% of Com Total</b>	91.79	68.97	6.38	28.78	1.82	2.25	6.73	5.15	23.28
<b>09. Ind UnImp Land</b>	0	0	3	21,500	0	0	3	21,500	
<b>10. Ind Improve Land</b>	5	712,950	3	986,250	1	1,000,045	9	2,699,245	
<b>11. Ind Improvements</b>	5	7,612,050	3	11,582,520	1	13,499,955	9	32,694,525	
<b>12. Ind Total</b>	5	8,325,000	6	12,590,270	1	14,500,000	12	35,415,270	0
<b>% of Ind Total</b>	41.67	23.51	50.00	35.55	8.33	40.94	0.12	1.71	0.00
<b>13. Rec UnImp Land</b>	1	5,240	10	50,380	11	182,920	22	238,540	
<b>14. Rec Improve Land</b>	4	122,545	6	293,900	8	1,014,090	18	1,430,535	
<b>15. Rec Improvements</b>	4	169,660	46	1,358,395	24	495,340	74	2,023,395	
<b>16. Rec Total</b>	5	297,445	56	1,702,675	35	1,692,350	96	3,692,470	6,400
<b>% of Rec Total</b>	5.21	8.06	58.33	46.11	36.46	45.83	0.98	0.18	0.09
<b>Res &amp; Rec Total</b>	4,427	316,597,765	365	32,248,690	459	55,257,095	5,251	404,103,550	4,248,001
<b>% of Res &amp; Rec Total</b>	84.31	78.35	6.95	7.98	8.74	13.67	53.75	19.49	61.23
<b>Com &amp; Ind Total</b>	609	81,978,600	48	43,327,925	13	16,903,500	670	142,210,025	1,615,050
<b>% of Com &amp; Ind Total</b>	90.90	57.65	7.16	30.47	1.94	11.89	6.86	6.86	23.28
<b>17. Taxable Total</b>	5,036	398,576,365	413	75,576,615	472	72,160,595	5,921	546,313,575	5,863,051
<b>% of Taxable Total</b>	85.05	72.96	6.98	13.83	7.97	13.21	60.60	26.35	84.50

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	101	3,459,240	553,610	0	0	0
19. Commercial	75	4,080,435	2,966,460	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	101	3,459,240	553,610
19. Commercial	0	0	0	75	4,080,435	2,966,460
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				176	7,539,675	3,520,070

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	455	147	381	983

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	16	515,480	377	129,467,425	2,221	813,958,535	2,614	943,941,440
28. Ag-Improved Land	3	238,265	150	67,741,595	987	442,193,320	1,140	510,173,180
29. Ag Improvements	10	194,630	157	9,346,795	1,068	63,135,195	1,235	72,676,620
30. Ag Total							3,849	1,526,791,240

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	15,000	
32. HomeSite Improv Land	1	1.00	17,500	82	82.59	1,294,250	
33. HomeSite Improvements	1	1.00	111,965	81	78.59	6,515,480	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	9	29.51	54,865	
36. FarmSite Improv Land	2	1.50	2,250	134	338.68	1,256,455	
37. FarmSite Improvements	10	0.00	82,665	152	0.00	2,831,315	
38. FarmSite Total							
39. Road & Ditches	0	2.50	0	0	774.93	0	
40. Other- Non Ag Use	0	0.37	155	0	33.71	14,160	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	5	4.90	67,500	6	5.90	82,500	
32. HomeSite Improv Land	576	587.15	8,366,375	659	670.74	9,678,125	
33. HomeSite Improvements	560	560.15	39,079,055	642	639.74	45,706,500	1,075,110
34. HomeSite Total				<b>648</b>	<b>676.64</b>	<b>55,467,125</b>	
35. FarmSite UnImp Land	26	36.83	155,350	35	66.34	210,215	
36. FarmSite Improv Land	951	2,701.05	7,370,285	1,087	3,041.23	8,628,990	
37. FarmSite Improvements	1,050	0.00	24,056,140	1,212	0.00	26,970,120	0
38. FarmSite Total				<b>1,247</b>	<b>3,107.57</b>	<b>35,809,325</b>	
39. Road & Ditches	0	6,722.90	0	0	7,500.33	0	
40. Other- Non Ag Use	0	90.93	38,195	0	125.01	52,510	
41. Total Section VI				<b>1,895</b>	<b>11,409.55</b>	<b>91,328,960</b>	<b>1,075,110</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	310.77	738,425	2	310.77	738,425

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	28.00	73,585	1	28.00	73,585
44. Market Value	0	0	0	0	0	0

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	315.48	12.61%	1,372,340	14.10%	4,350.01
46. 1A	933.77	37.33%	4,035,200	41.45%	4,321.41
47. 2A1	226.15	9.04%	791,375	8.13%	3,499.34
48. 2A	349.47	13.97%	1,223,020	12.56%	3,499.64
49. 3A1	387.90	15.51%	1,347,520	13.84%	3,473.89
50. 3A	51.04	2.04%	177,365	1.82%	3,475.02
51. 4A1	206.82	8.27%	687,685	7.06%	3,325.04
52. 4A	30.43	1.22%	101,180	1.04%	3,325.01
53. Total	2,501.06	100.00%	9,735,685	100.00%	3,892.62
<b>Dry</b>					
54. 1D1	1,919.09	1.91%	7,097,225	2.05%	3,698.22
55. 1D	45,075.66	44.77%	166,662,580	48.07%	3,697.40
56. 2D1	3,279.00	3.26%	11,223,105	3.24%	3,422.72
57. 2D	24,304.31	24.14%	83,172,430	23.99%	3,422.13
58. 3D1	9,002.59	8.94%	28,765,520	8.30%	3,195.25
59. 3D	1,252.64	1.24%	3,848,525	1.11%	3,072.33
60. 4D1	14,310.89	14.21%	41,496,170	11.97%	2,899.62
61. 4D	1,546.11	1.54%	4,431,525	1.28%	2,866.24
62. Total	100,690.29	100.00%	346,697,080	100.00%	3,443.20
<b>Grass</b>					
63. 1G1	323.17	0.96%	422,925	0.79%	1,308.68
64. 1G	3,155.53	9.34%	5,847,225	10.91%	1,853.01
65. 2G1	1,114.95	3.30%	1,818,790	3.39%	1,631.27
66. 2G	6,965.23	20.61%	13,090,640	24.44%	1,879.43
67. 3G1	2,297.91	6.80%	4,091,380	7.64%	1,780.48
68. 3G	1,937.75	5.73%	3,108,125	5.80%	1,603.99
69. 4G1	9,115.04	26.97%	14,517,965	27.10%	1,592.75
70. 4G	8,886.97	26.30%	10,676,050	19.93%	1,201.31
71. Total	33,796.55	100.00%	53,573,100	100.00%	1,585.16
<b>Irrigated Total</b>					
	2,501.06	1.82%	9,735,685	2.37%	3,892.62
<b>Dry Total</b>					
	100,690.29	73.23%	346,697,080	84.55%	3,443.20
<b>Grass Total</b>					
	33,796.55	24.58%	53,573,100	13.06%	1,585.16
72. Waste	506.14	0.37%	50,615	0.01%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	179.80	0.13%	0	0.00%	0.00
75. Market Area Total	137,494.04	100.00%	410,056,480	100.00%	2,982.36

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,506.11	11.85%	21,718,320	12.59%	6,194.42
46. 1A	11,750.64	39.73%	72,838,665	42.22%	6,198.70
47. 2A1	3,828.91	12.94%	22,923,375	13.29%	5,986.92
48. 2A	3,860.64	13.05%	22,756,890	13.19%	5,894.59
49. 3A1	3,043.23	10.29%	16,713,785	9.69%	5,492.12
50. 3A	22.40	0.08%	107,520	0.06%	4,800.00
51. 4A1	2,625.97	8.88%	11,537,760	6.69%	4,393.71
52. 4A	940.55	3.18%	3,908,995	2.27%	4,156.07
53. Total	29,578.45	100.00%	172,505,310	100.00%	5,832.13
<b>Dry</b>					
54. 1D1	2,358.91	8.57%	11,078,350	9.38%	4,696.39
55. 1D	10,370.33	37.69%	48,659,960	41.21%	4,692.23
56. 2D1	3,115.27	11.32%	13,154,845	11.14%	4,222.70
57. 2D	4,241.42	15.42%	17,576,735	14.89%	4,144.07
58. 3D1	3,150.49	11.45%	12,726,290	10.78%	4,039.46
59. 3D	8.01	0.03%	28,235	0.02%	3,524.97
60. 4D1	3,246.15	11.80%	11,424,925	9.68%	3,519.53
61. 4D	1,021.96	3.71%	3,417,590	2.89%	3,344.15
62. Total	27,512.54	100.00%	118,066,930	100.00%	4,291.39
<b>Grass</b>					
63. 1G1	323.40	2.93%	525,975	3.34%	1,626.39
64. 1G	1,022.62	9.28%	1,894,085	12.03%	1,852.19
65. 2G1	850.74	7.72%	1,242,890	7.89%	1,460.95
66. 2G	1,323.28	12.01%	2,499,005	15.87%	1,888.49
67. 3G1	648.56	5.88%	1,181,340	7.50%	1,821.48
68. 3G	1.34	0.01%	690	0.00%	514.93
69. 4G1	1,978.61	17.95%	3,125,560	19.84%	1,579.67
70. 4G	4,873.50	44.22%	5,280,725	33.53%	1,083.56
71. Total	11,022.05	100.00%	15,750,270	100.00%	1,428.98
<b>Irrigated Total</b>					
	29,578.45	42.94%	172,505,310	56.30%	5,832.13
<b>Dry Total</b>					
	27,512.54	39.94%	118,066,930	38.53%	4,291.39
<b>Grass Total</b>					
	11,022.05	16.00%	15,750,270	5.14%	1,428.98
72. Waste	765.47	1.11%	76,325	0.02%	99.71
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	68,878.51	100.00%	306,398,835	100.00%	4,448.40

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,663.70	14.79%	83,280,435	15.55%	7,140.14
46. 1A	36,408.95	46.17%	260,078,685	48.55%	7,143.26
47. 2A1	10,712.38	13.58%	75,384,415	14.07%	7,037.13
48. 2A	4,404.67	5.59%	30,360,690	5.67%	6,892.84
49. 3A1	7,381.46	9.36%	44,999,025	8.40%	6,096.22
50. 3A	46.77	0.06%	240,865	0.04%	5,149.99
51. 4A1	6,880.84	8.72%	34,693,225	6.48%	5,042.00
52. 4A	1,364.82	1.73%	6,619,435	1.24%	4,850.04
<b>53. Total</b>	<b>78,863.59</b>	<b>100.00%</b>	<b>535,656,775</b>	<b>100.00%</b>	<b>6,792.19</b>
<b>Dry</b>					
54. 1D1	3,802.38	10.39%	17,845,470	11.44%	4,693.24
55. 1D	12,386.83	33.84%	58,057,590	37.21%	4,687.04
56. 2D1	4,637.75	12.67%	19,588,810	12.55%	4,223.77
57. 2D	4,603.35	12.57%	19,063,300	12.22%	4,141.18
58. 3D1	4,518.71	12.34%	18,278,345	11.71%	4,045.04
59. 3D	400.64	1.09%	1,412,270	0.91%	3,525.03
60. 4D1	5,046.17	13.78%	17,733,445	11.36%	3,514.24
61. 4D	1,212.94	3.31%	4,063,385	2.60%	3,350.03
<b>62. Total</b>	<b>36,608.77</b>	<b>100.00%</b>	<b>156,042,615</b>	<b>100.00%</b>	<b>4,262.44</b>
<b>Grass</b>					
63. 1G1	626.74	3.33%	919,420	3.38%	1,466.99
64. 1G	1,495.10	7.94%	2,787,255	10.25%	1,864.26
65. 2G1	1,391.82	7.39%	1,959,225	7.20%	1,407.67
66. 2G	2,182.51	11.58%	4,055,625	14.91%	1,858.24
67. 3G1	1,820.76	9.66%	3,286,080	12.08%	1,804.78
68. 3G	472.31	2.51%	716,255	2.63%	1,516.49
69. 4G1	4,356.19	23.12%	6,864,095	25.23%	1,575.71
70. 4G	6,495.76	34.48%	6,616,785	24.32%	1,018.63
<b>71. Total</b>	<b>18,841.19</b>	<b>100.00%</b>	<b>27,204,740</b>	<b>100.00%</b>	<b>1,443.90</b>
<hr/>					
<b>Irrigated Total</b>	<b>78,863.59</b>	<b>58.31%</b>	<b>535,656,775</b>	<b>74.50%</b>	<b>6,792.19</b>
<b>Dry Total</b>	<b>36,608.77</b>	<b>27.07%</b>	<b>156,042,615</b>	<b>21.70%</b>	<b>4,262.44</b>
<b>Grass Total</b>	<b>18,841.19</b>	<b>13.93%</b>	<b>27,204,740</b>	<b>3.78%</b>	<b>1,443.90</b>
72. Waste	945.30	0.70%	102,835	0.01%	108.79
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	31.36	0.02%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>135,258.85</b>	<b>100.00%</b>	<b>719,006,965</b>	<b>100.00%</b>	<b>5,315.78</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	27.19	193,035	18,344.99	121,881,105	92,570.92	595,823,630	110,943.10	717,897,770
<b>77. Dry Land</b>	114.19	457,975	15,846.09	63,300,550	148,851.32	557,048,100	164,811.60	620,806,625
<b>78. Grass</b>	50.56	82,830	6,209.55	9,352,720	57,399.68	87,092,560	63,659.79	96,528,110
<b>79. Waste</b>	0.00	0	399.22	39,915	1,817.69	189,860	2,216.91	229,775
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	31.06	0	180.10	0	211.16	0
<b>82. Total</b>	<b>191.94</b>	<b>733,840</b>	<b>40,799.85</b>	<b>194,574,290</b>	<b>300,639.61</b>	<b>1,240,154,150</b>	<b>341,631.40</b>	<b>1,435,462,280</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	110,943.10	32.47%	717,897,770	50.01%	6,470.86
<b>Dry Land</b>	164,811.60	48.24%	620,806,625	43.25%	3,766.77
<b>Grass</b>	63,659.79	18.63%	96,528,110	6.72%	1,516.31
<b>Waste</b>	2,216.91	0.65%	229,775	0.02%	103.65
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	211.16	0.06%	0	0.00%	0.00
<b>Total</b>	<b>341,631.40</b>	<b>100.00%</b>	<b>1,435,462,280</b>	<b>100.00%</b>	<b>4,201.79</b>

## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

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	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	393,280,980	400,411,080	7,130,100	1.81%	4,241,601	0.73%
02. Recreational	3,595,945	3,692,470	96,525	2.68%	6,400	2.51%
03. Ag-Homesite Land, Ag-Res Dwelling	55,660,580	55,467,125	-193,455	-0.35%	1,075,110	-2.28%
<b>04. Total Residential (sum lines 1-3)</b>	<b>452,537,505</b>	<b>459,570,675</b>	<b>7,033,170</b>	<b>1.55%</b>	<b>5,323,111</b>	<b>0.38%</b>
05. Commercial	105,059,715	106,794,755	1,735,040	1.65%	1,615,050	0.11%
06. Industrial	35,415,270	35,415,270	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	35,210,495	35,809,325	598,830	1.70%	0	1.70%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>175,685,480</b>	<b>178,019,350</b>	<b>2,333,870</b>	<b>1.33%</b>	<b>1,615,050</b>	<b>0.41%</b>
<b>10. Total Non-Agland Real Property</b>	<b>628,222,985</b>	<b>637,642,535</b>	<b>9,419,550</b>	<b>1.50%</b>	<b>6,938,161</b>	<b>0.39%</b>
11. Irrigated	593,429,715	717,897,770	124,468,055	20.97%		
12. Dryland	539,453,225	620,806,625	81,353,400	15.08%		
13. Grassland	93,704,715	96,528,110	2,823,395	3.01%		
14. Wasteland	225,270	229,775	4,505	2.00%		
15. Other Agland	53,730	0	-53,730	-100.00%		
<b>16. Total Agricultural Land</b>	<b>1,226,866,655</b>	<b>1,435,462,280</b>	<b>208,595,625</b>	<b>17.00%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,855,089,640</b>	<b>2,073,104,815</b>	<b>218,015,175</b>	<b>11.75%</b>	<b>6,938,161</b>	<b>11.38%</b>

**Saline County Assessor  
3-Year Plan  
June 2014**

Total Parcels = 10,751

**Staff:**

1 Assessor  
1 Deputy Assessor  
2 Full-time Clerk/Listers  
1 Full-time Appraiser

**Contracted Appraiser:**

Saline County contracts with Fritz Appraisal & Valuation, LLC. Jon Fritz is a Certified General appraiser, who is responsible for a majority of the commercial properties, pick-up work and sales analysis. He also updates the TerraScan cost tables with the new pricing.

**Completed Work Load for Tax Year 2013-2014:**

Homestead Applications: 435  
Personal Property schedules: 1290 (according to TS 5/20/14)  
Real Property transfers: 558 as of 5/27/14  
Sales Reviews: approximately 240 as of 5/27/14  
Building permits/information sheets: approximately 484

Decreased Dorchester Village residential improvements/bldgs. 6%;  
Decreased Wilber City residential improvements/bldgs. 4%.  
Increased Western Village residential improvements/bldgs. 8%  
Increased Rural residential improvements/bldgs. 7%  
Completed residential review of all Crete Commercial properties  
Adjusted agland market areas  
Continued work on updating agland records using FSA records in conjunction with GIS

## **2014-2015**

### **Residential**

We have begun inspections of residential properties in Dorchester, Swanton and Western, to be effective 2015. Sales reviews and pick up work/building permits will continue to be reviewed.

### **Commercial**

Sales reviews and pick up work/building permits will continue to be reviewed.

### **Agricultural**

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

County will also continue to review different CAMA/administrative programs to replace the current Terra Scan CAMA/administrative program.

## **2015**

### **Residential**

We will begin the data review and inspections on the Friend residential properties and Blue River Lodge, to be effective 2016. Sales reviews and pick up work/building permits will continue to be reviewed.

We will also begin the data review for the rural cabins, rural residential and ag improvements.

### **Commercial**

DeWitt, Swanton and Tobias commercial properties will be inspected and reviewed, to be effective 2016. Sales reviews and pick up work/building permits will continue to be reviewed.

### **Agricultural**

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with

State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

## **2016**

### **Residential**

We will complete the review and inspections of the rural cabins, rural residential and ag improvements, to be effective 2017. Sales reviews and pick up work/building permits will continue to be reviewed.

### **Commercial**

Dorchester, Friend, Western and Wilber commercial properties will be reviewed, to be effective 2017. Sales reviews and pick up work/building permits will continue to be reviewed.

### **Agricultural**

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

## **2017**

### **Residential**

We will begin reviewing the Wilber, DeWitt and Tobias residential properties for any adjustments. Sales reviews and pick up work/building permits will continue to be reviewed.

### **Commercial**

Sales reviews and pick up work/building permits will continue to be reviewed.



## **Agricultural**

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

## **2018-2019**

### **Residential**

In 2018-2019, we will begin the data review and inspections on the Crete residential properties to be effective 2020. Sales reviews and pick up work/building permits will continue to be reviewed,

### **Commercial**

Beginning in 2018, all industrial properties will be reviewed, to be effective 2019. We will also begin the data review and inspections on the Crete commercial properties to be effective 2020. Sales reviews and pick up work/building permits will continue to be reviewed

### **Agricultural**

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

## **Comments**

The preceding narrative of the Saline County reappraisal is subject to change depending on appraisal needs determined by the Assessor's office staff. During a 6 year reappraisal cycle, there may be years when a class or subclass of property will need appraisal adjustments to comply with statistical measurements as required by law. The appraisal adjustments would be a percentage increase or decrease applied to all properties within a subclass.

3 Year Plan - Submitted July 2014

TOWN	2013	2014	2015	2016	2017	2018	2019
Crete						Crete Res 2018	2019
DeWitt					DeWitt Res 2018		
Dorchester	2008	Dorchester Res 2015					
Friend	2009		Friend Res 2016				
Swanton	2008	Swanton Res 2015					
Tobias	2012				Tobias Res 2018		
Western	2008	Western Res 2015					
Wilber	2012				Wilber Res 2018		
BRL	2009		BRL 2016				
Cabins	2011		Cabins 2017				
Rural Residential	2011		Rural Residential 2017				
Ag Improvements	2011		Ag Improvements 2017				
Industrials	2016						

COMMERCIAL  
RESIDENTIAL  
INDUSTRIAL

## 2015 Assessment Survey for Saline County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	1
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$248,319
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$248,319 –all health care, retirement and other benefit costs are paid from county general.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	0; The appraisal expenses are all in the county general budget.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$73,040; \$25,440 is for contract appraisal, reappraisal, and listers salaries. The rest is for mileage and other expenses associated with the appraisal process.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$32,700 is designated for the computer system. This includes \$19,700 for the computer costs and \$13,000 for the GIS.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,500
<b>12.</b>	<b>Other miscellaneous funds:</b>
	0
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$5,688

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thompson Reuters
2.	<b>CAMA software:</b>
	Thompson Reuters
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Office Staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes; saline.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	The maps are maintained by the office staff, the software is maintained by GIS Workshop.
8.	<b>Personal Property software:</b>
	Thompson Reuters

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Crete, DeWitt, Dorchester, Friend, Wilber
4.	<b>When was zoning implemented?</b>
	Zoning was implemented in 1981 and updated in 2006

## D. Contracted Services

1.	<b>Appraisal Services:</b>
	Fritz Appraisal and Valuation LLC
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	Automated Systems Inc. for support.

## E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes; Fritz Appraisal and Valuation LLC
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	The county is concerned that their appraiser is experienced in county mass appraisal processes, and that they have sufficient appraisal experience to be capable of appraising and defending the appraisal commercial or residential property. Their present contractor has a Certified General credential but the county has not stated a specific certification.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	The county sent their current contract to the Department and it was approved in May of 2014.
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	The contractor does most of the analysis, depreciation, training and set-up of the county appraisal functions. The primary responsibility is for commercial property. In this capacity, the contractor appraises each parcel and submits a preliminary value to the assessor or the county appraiser. The county assessor or appraiser reviews the values and uses or modifies them. Typically the county uses the contractor's values and expects the contractor to defend them at the county board of equalization or the TERC if necessary.



# 2015 Certification for Saline County

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This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Saline County Assessor.

Dated this 7th day of April, 2015.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator





