

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**GAGE 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 Gage 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 Gage 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: Patti Milligan, Gage County Assessor

# Table of Contents

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## **2023 Reports and Opinions of the Property Tax Administrator:**

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

## **Appendices:**

- Commission Summary

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

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

- Market Area Map
- Valuation History Charts

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

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

## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#) 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.

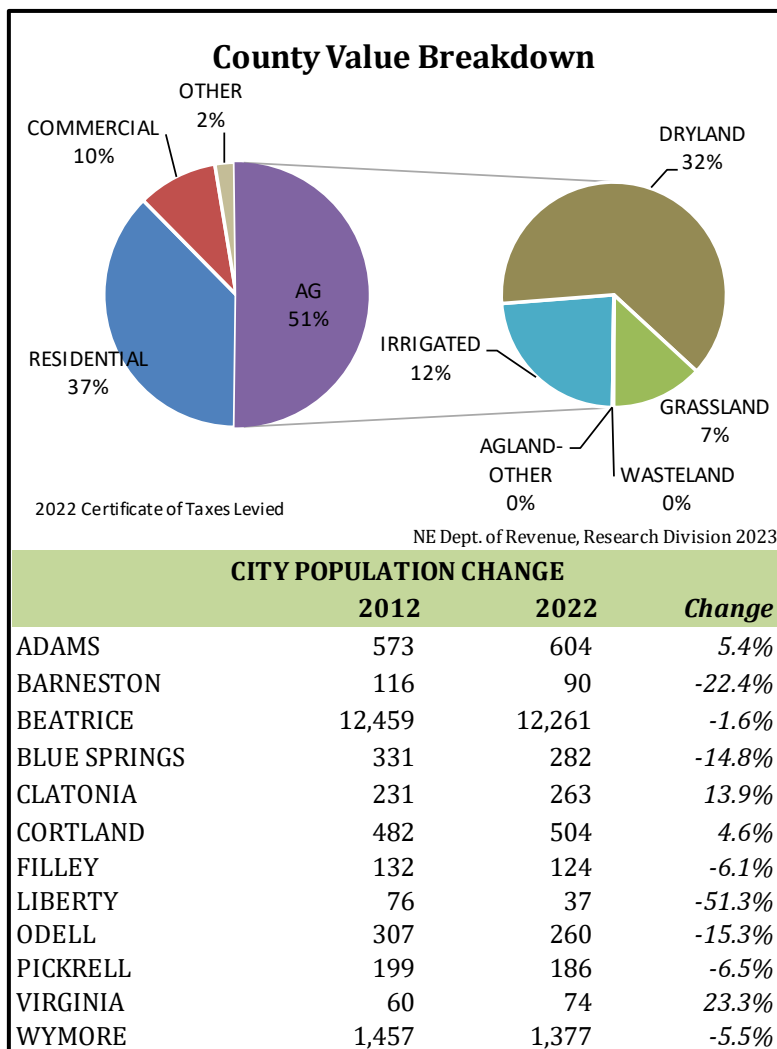
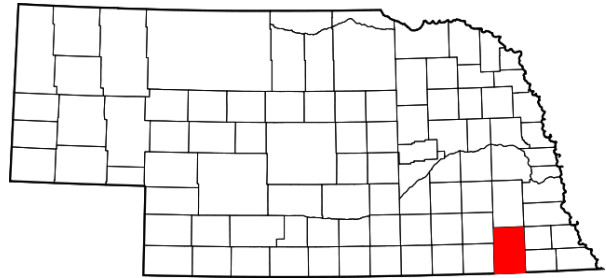
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 851 square miles, Gage County has 21,616 residents, per the Census Bureau Quick Facts for 2021, a slight population decline from the 2020 U.S. Census. Reports indicate that 70% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$121,701 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Gage County are located in and around Beatrice, the county seat. Per the information available from the U.S. Census Bureau, there are 657 employer establishments that employ 6,963 residents, a slight increase

Agricultural land accounts for 54% of the total valuation base in the county. Dryland makes up a majority of the land in the county. Gage County is included in both the Lower Big Blue and Nemaha Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Gage County ranks third in soybeans for beans. In value of sales by commodity group, Gage County ranks fourth in poultry and eggs (USDA AgCensus).

The ethanol plant located in Adams

also contributes to the local agricultural economy.

## 2023 Residential Correlation for Gage County

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### *Assessment Actions*

The Gage County Assessor completed a physical inspection and review of Beatrice. After the review, all improvements were increased 17%.

A physical inspection and review was also completed in Holmes, Ellis, Lanham and Rockville.

In the rest of the class, a sales analysis was completed.

In Cortland, Pickrell, and Adams, adjustments were made by year built and style, Cortland's adjustments ranged from 10-18%, Pickrell 10-25% and Adams 15-20%.

Clatonia had a 10% increase to improvements, Odell a 30% increase, rural subdivisions in the north half of the county increased 14% and rural acreages increased 28%.

Pick-up work was completed timely and added to the tax assessment roll.

### *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.

Review of qualified and non-qualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the residential class. The sales usability rate continues to be higher than the state average, in Gage County. The review of the sales rosters along with the comments provided, indicates that all possible arm's-length transactions have been made available for measurement of the class.

Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and stratified. The residential class in Gage County identifies 16 separate valuation groups. The county assessor has been encouraged to reduce this number.

The land-to-building ratio reflects that land values have been kept current. The appraisal tables are reviewed to ensure they are current. The county assessor updated costing countywide in keeping with the six-year inspection. The county assessor is ahead of scheduled review cycle with a systematic plan in place to maintain compliance. Costing tables are dated 2021. Currently depreciation tables are studied each year for any adjustments, the current table is dated 2019.

Lot values are developed by using the sales comparison approach. Values are applied on a square foot basis after residential lot values are determined. Adjustments are made for larger vacant parcels. There is a valuation methodology on file.

## 2023 Residential Correlation for Gage County

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### *Description of Analysis*

Residential parcels are analyzed using 16 valuation groups defined to represent market movement for assessment purposes.

<b>Valuation Group</b>	<b>Description</b>
1	Adams
2	Barneston
3	Beatrice, Beatrice Subdivisions
5	Blue Springs
6	Clatonia
7	Cortland
9	Filley
10	Liberty
11	Odell
12	Pickrell
13	Rockford, Ellis, Lanham, Holmesville
15	Rural Sub South, Rural
16	Rural Sub North
17	Virginia
18	Wymore
19	Doctor's Lake

For the residential property class, there were 800 qualified sales representing all valuation groups. Review of the overall statistical sample shows that all three levels of central tendency are within the acceptable range and correlate closely, indicating the statistics are reliable.

The COD and PRD are both high but are impacted by low dollar sales. Removal of the low dollars brings the PRD into range, but the COD remains slightly high. The COD is the result of the county assessor's over-reliance on percentage adjustments to increase residential improvement values. The valuation models within the class need to be updated for future years to improve appraisal uniformity.

Review of the sales by valuation group supports that all groups with a sufficient number of sales are within the acceptable range; the COD and PRD are high in a number of valuation groups, and are impacted by the low dollars and the county assessor's use of percentage adjustments to change property values as discussed.

## 2023 Residential Correlation for Gage County

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Review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class.

### *Equalization and Quality of Assessment*

The analysis supports that their residential properties have been uniformly assessed within the acceptable range across all valuation groups in Gage County. Residential assessments in Gage County comply with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	27	98.18	94.72	94.93	13.49	99.78
2	2	90.72	90.72	94.86	12.06	95.64
3	607	92.78	99.25	91.99	28.55	107.89
5	10	94.01	98.79	86.71	28.08	113.93
6	6	82.31	77.39	80.04	22.96	96.69
7	12	95.96	94.49	94.11	06.39	100.40
9	1	96.12	96.12	96.12	00.00	100.00
11	14	96.08	94.33	83.61	28.03	112.82
12	12	97.12	99.74	91.97	17.22	108.45
15	47	93.54	92.19	89.65	11.28	102.83
16	11	92.23	89.91	88.87	10.33	101.17
18	50	96.00	95.98	86.45	32.45	111.02
19	1	83.89	83.89	83.89	00.00	100.00
____ALL____	800	93.65	97.99	91.36	26.31	107.26

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Gage County is 94%.

# 2023 Commercial Correlation for Gage County

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## *Assessment Actions*

A reappraisal for commercial properties was completed for valuation group 3. Aerial imagery was used to conduct an inspection. Any changes the county assessor found were updated. Sales review and pick-up work was completed and added to the assessment roll.

## *Assessment Practice Review*

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

The verification of the sales and the usability decisions for each sale are reviewed. The county assessor qualified less sales than the statewide average this year. The Gage County assessor is known for consistently being above the statewide average. The review of the sales revealed that no apparent bias existed in the qualification determination of the commercial property sales.

The six-year inspection and review cycle for all real property was discussed with the county assessor. The county assessor hires a contract appraiser, as needed for the valuation of commercial property. The county assessor continues to meet or exceed the six-year inspection and review cycle.

The latest commercial lot studies were completed in 2021 in all valuation groups by the contracted commercial appraiser. The date of the costing tables for all commercial valuation groups is dated 2021. The depreciation tables are dated 2019.

Valuation groups were examined. The review and analysis indicate that the county assessor has adequately identified economic areas for the commercial property class based on geography.

## *Description of Analysis*

The county assessor has five valuation groups for the commercial class of properties based on unique characteristics and economic activity.

<b>Valuation Group</b>	<b>Description</b>
3	Beatrice
10	North Region: Adams, Clatonia, Cortland, Filley, Pickrell
15	South Region: Blue Springs, Holmesville, Liberty, Odell, Virginia
18	Wymore
50	Rural

## 2023 Commercial Correlation for Gage County

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Review of the overall sample shows 59 qualified sales representing all valuation groups. All three of the measures of central tendency are within the acceptable range. The COD and PRD are high but are impacted by extreme outliers. The sales price substrata do not display an organized pattern of regressivity.

Reviewing the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports that values were applied uniformly and accurately reflect the assessment actions reported by the county assessor.

### *Equalization and Quality of Assessment*

A review of the statistics, along with all other information available, including the assessment practices, suggests that assessments within the county are valued within the acceptable range, and therefore considered equalized. The quality of assessment of the commercial property in Gage County complies with generally accepted mass appraisal techniques.

VALUATION GROUP					
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD
3	44	99.21	100.72	89.60	24.89
10	6	56.26	60.97	52.64	31.50
15	1	29.31	29.31	29.31	00.00
18	4	102.70	93.02	97.00	24.73
50	4	129.69	151.33	160.57	47.96
<u>    </u> ALL <u>    </u>	59	98.15	98.37	90.55	29.99

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Gage County is 98%.

## 2023 Agricultural Correlation for Gage County

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### *Assessment Actions*

For 2023, a market analysis of agricultural sales by land classification group was conducted to determine any possible adjustments to comply with statistical measures.

Land coming out of the Conservation Reserve Program (CRP) was also reviewed with aerial imagery. Agricultural homes and outbuildings were reviewed using aerial imagery and are valued the same as rural residential.

The pick-up work for the agricultural property class was completed timely.

### *Assessment Practice Review*

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

Sales verification and qualification processes were reviewed. The county assessor utilizes sales verification forms, interviews with buyers or sellers, and consultation with real estate professionals as steps to take while determining the possibility of influencing factors of each sale. The usability rate is above the statewide average. Review of the sales rosters and comments indicate that most sales that were non-qualified were between family members, partial transfers, same ownership, adjacent ownership land, and court decrees. The review of the sales rosters along with the comments provided, indicates that all arm's-length transactions have been made available for measurement purposes.

A review of the market areas determined that two market areas are used, which adequately define the economic areas within the county. All agricultural improvements were physically reviewed for 2023. The costing table is dated 2021 and the Computer-Assisted Mass Appraisal (CAMA) system depreciation is dated 2019. Home sites have been valued at \$18,000 since 2021. Farm sites were last updated in 2022. Farm home sites and rural acreages in the county are valued the same.

Land use is conducted using aerial imagery and was last completed in assessment year 2022. The county assessor has identified land enrolled in the Conservation Reserve Program (CRP).

The county is reviewed 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. The county assessor reviewed agricultural land use using aerial imagery in 2022. Agricultural dwellings and outbuildings were physically reviewed, and values increased in 2022.

### *Description of Analysis*

There are 99 sales in the current study period. The statistical sample indicates that the median and mean are within the acceptable range and are tightly grouped. The weighted mean is slightly low.

# 2023 Agricultural Correlation for Gage County

The COD is within the recommended range. This would support the use of the statistics as an indicator of the level of value.

Review of the 80% Majority Land Use (MLU) statistics show that only the dryland subclass has a sufficient number of sales for measurement purposes. Comparison of the county land values to the values of the surrounding comparable counties support that a proportionate level of value has been achieved.

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 are valued utilizing the same appraisal processes as the rural residential property. The rural acreages are assessed within the acceptable range; therefore, agricultural improvements are equalized and have achieved market value. The quality of assessment of the agricultural class of real property complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	4	69.40	69.87	70.88	08.33	98.58
1	4	69.40	69.87	70.88	08.33	98.58
<u>    Dry    </u>						
County	51	73.13	74.29	71.07	19.54	104.53
1	49	73.13	74.55	71.22	19.73	104.68
2	2	67.93	67.93	66.98	16.27	101.42
<u>    Grass    </u>						
County	5	76.17	78.74	83.48	10.95	94.32
1	1	76.17	76.17	76.17	00.00	100.00
2	4	77.70	79.38	85.87	13.42	92.44
<u>    ALL    </u>	99	71.87	72.95	68.45	18.74	106.57

***Level of Value***

Based on analysis of all available information, the level of value of agricultural land in Gage County is 72%.



## 2023 Opinions of the Property Tax Administrator for Gage County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	94	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	98	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	72	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.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2023 Commission Summary for Gage County

### Residential Real Property - Current

Number of Sales	800	Median	93.65
Total Sales Price	\$119,085,281	Mean	97.99
Total Adj. Sales Price	\$119,085,281	Wgt. Mean	91.36
Total Assessed Value	\$108,793,784	Average Assessed Value of the Base	\$118,183
Avg. Adj. Sales Price	\$148,857	Avg. Assessed Value	\$135,992

### Confidence Interval - Current

95% Median C.I	91.50 to 95.17
95% Wgt. Mean C.I	89.69 to 93.03
95% Mean C.I	95.21 to 100.77
% of Value of the Class of all Real Property Value in the County	33.44
% of Records Sold in the Study Period	8.38
% of Value Sold in the Study Period	9.64

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	724	95	94.52
2021	645	94	93.78
2020	582	94	93.87
2019	621	95	95.03

## 2023 Commission Summary for Gage County

### Commercial Real Property - Current

Number of Sales	59	Median	98.15
Total Sales Price	\$19,961,950	Mean	98.37
Total Adj. Sales Price	\$19,961,950	Wgt. Mean	90.55
Total Assessed Value	\$18,076,270	Average Assessed Value of the Base	\$276,360
Avg. Adj. Sales Price	\$338,338	Avg. Assessed Value	\$306,377

### Confidence Interval - Current

95% Median C.I	92.46 to 100.85
95% Wgt. Mean C.I	79.39 to 101.72
95% Mean C.I	87.05 to 109.69
% of Value of the Class of all Real Property Value in the County	10.18
% of Records Sold in the Study Period	4.75
% of Value Sold in the Study Period	5.26

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	45	94	93.99
2021	50	96	96.09
2020	44	96	96.09
2019	38	99	98.78

**34 Gage**  
**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 : 800  
 Total Sales Price : 119,085,281  
 Total Adj. Sales Price : 119,085,281  
 Total Assessed Value : 108,793,784  
 Avg. Adj. Sales Price : 148,857  
 Avg. Assessed Value : 135,992

MEDIAN : 94  
 WGT. MEAN : 91  
 MEAN : 98  
 COD : 26.31  
 PRD : 107.26

COV : 40.96  
 STD : 40.14  
 Avg. Abs. Dev : 24.64  
 MAX Sales Ratio : 398.30  
 MIN Sales Ratio : 21.47

95% Median C.I. : 91.50 to 95.17  
 95% Wgt. Mean C.I. : 89.69 to 93.03  
 95% Mean C.I. : 95.21 to 100.77

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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	107	109.23	112.46	107.40	18.84	104.71	57.34	264.27	102.94 to 113.95	143,036	153,613	
01-JAN-21 To 31-MAR-21	66	99.58	107.57	102.24	20.75	105.21	31.09	257.28	95.17 to 109.45	124,939	127,733	
01-APR-21 To 30-JUN-21	118	96.56	99.23	96.02	20.63	103.34	38.98	346.92	93.71 to 101.25	152,092	146,036	
01-JUL-21 To 30-SEP-21	95	89.67	93.92	90.16	21.31	104.17	36.59	202.96	85.61 to 98.40	149,811	135,069	
01-OCT-21 To 31-DEC-21	108	88.72	96.50	90.92	26.88	106.14	31.35	374.00	83.15 to 98.20	140,136	127,415	
01-JAN-22 To 31-MAR-22	84	93.29	99.98	90.92	27.69	109.96	36.78	374.20	87.91 to 96.09	148,842	135,325	
01-APR-22 To 30-JUN-22	123	79.78	84.33	77.53	30.03	108.77	21.47	242.78	74.94 to 85.62	146,665	113,709	
01-JUL-22 To 30-SEP-22	99	83.76	95.28	83.43	37.44	114.20	26.83	398.30	77.94 to 89.86	178,569	148,977	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	386	99.56	103.02	98.57	20.84	104.51	31.09	346.92	97.15 to 101.88	144,377	142,308	
01-OCT-21 To 30-SEP-22	414	85.59	93.30	85.02	30.97	109.74	21.47	398.30	83.16 to 88.70	153,033	130,104	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	387	95.23	98.59	94.05	22.30	104.83	31.09	374.00	93.05 to 98.25	143,565	135,026	
<u>ALL</u>	800	93.65	97.99	91.36	26.31	107.26	21.47	398.30	91.50 to 95.17	148,857	135,992	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	27	98.18	94.72	94.93	13.49	99.78	64.47	135.17	85.05 to 105.89	169,865	161,254	
2	2	90.72	90.72	94.86	12.06	95.64	79.78	101.65	N/A	7,250	6,878	
3	607	92.78	99.25	91.99	28.55	107.89	21.47	398.30	90.34 to 95.17	139,414	128,243	
5	10	94.01	98.79	86.71	28.08	113.93	45.24	184.29	46.88 to 120.53	67,958	58,927	
6	6	82.31	77.39	80.04	22.96	96.69	37.22	100.77	37.22 to 100.77	128,983	103,243	
7	12	95.96	94.49	94.11	06.39	100.40	70.71	105.00	89.94 to 101.25	229,117	215,615	
9	1	96.12	96.12	96.12	00.00	100.00	96.12	96.12	N/A	105,000	100,925	
11	14	96.08	94.33	83.61	28.03	112.82	24.53	148.21	64.50 to 123.96	81,893	68,474	
12	12	97.12	99.74	91.97	17.22	108.45	74.31	140.30	82.42 to 119.96	161,792	148,803	
15	47	93.54	92.19	89.65	11.28	102.83	42.64	115.41	88.90 to 99.78	270,011	242,055	
16	11	92.23	89.91	88.87	10.33	101.17	72.31	113.37	73.57 to 100.17	490,364	435,768	
18	50	96.00	95.98	86.45	32.45	111.02	23.57	227.81	78.66 to 108.00	75,698	65,440	
19	1	83.89	83.89	83.89	00.00	100.00	83.89	83.89	N/A	595,000	499,170	
<u>ALL</u>	800	93.65	97.99	91.36	26.31	107.26	21.47	398.30	91.50 to 95.17	148,857	135,992	

**34 Gage**  
**RESIDENTIAL**

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Qualified

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 Avg. Abs. Dev : 24.64  
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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	800	93.65	97.99	91.36	26.31	107.26	21.47	398.30	91.50 to 95.17	148,857	135,992
06											
07											
<u>ALL</u>	800	93.65	97.99	91.36	26.31	107.26	21.47	398.30	91.50 to 95.17	148,857	135,992

**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	3	112.99	121.99	113.08	27.56	107.88	79.78	173.20	N/A	3,860	4,365
Less Than 15,000	18	169.08	174.57	176.74	34.59	98.77	57.11	398.30	112.99 to 193.86	8,571	15,149
Less Than 30,000	56	138.29	163.51	154.92	47.59	105.54	36.61	398.30	117.88 to 171.34	18,120	28,073
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	797	93.60	97.90	91.36	26.27	107.16	21.47	398.30	91.50 to 95.15	149,402	136,488
Greater Than 14,999	782	93.06	96.22	91.25	24.94	105.45	21.47	378.25	91.02 to 94.98	152,086	138,774
Greater Than 29,999	744	92.14	93.05	90.81	22.19	102.47	21.47	228.98	89.94 to 94.44	158,697	144,115
<u>Incremental Ranges</u>											
0 TO 4,999	3	112.99	121.99	113.08	27.56	107.88	79.78	173.20	N/A	3,860	4,365
5,000 TO 14,999	15	173.61	185.09	181.91	34.51	101.75	57.11	398.30	124.42 to 202.96	9,513	17,306
15,000 TO 29,999	38	133.96	158.28	151.01	49.39	104.81	36.61	378.25	104.80 to 167.80	22,643	34,194
30,000 TO 59,999	101	102.03	104.39	103.86	30.38	100.51	31.09	228.98	91.47 to 113.95	43,584	45,264
60,000 TO 99,999	139	93.05	95.30	94.17	29.77	101.20	23.57	196.31	83.89 to 100.76	78,675	74,091
100,000 TO 149,999	153	91.64	89.30	89.55	19.97	99.72	24.53	152.16	87.91 to 96.13	125,425	112,316
150,000 TO 249,999	240	91.65	91.78	91.84	17.97	99.93	21.47	205.96	88.16 to 94.79	191,930	176,266
250,000 TO 499,999	102	88.06	88.05	88.01	14.08	100.05	42.64	119.20	84.48 to 93.54	318,486	280,306
500,000 TO 999,999	9	86.79	85.67	85.54	09.61	100.15	72.31	100.17	73.57 to 95.23	554,889	474,664
1,000,000 +											
<u>ALL</u>	800	93.65	97.99	91.36	26.31	107.26	21.47	398.30	91.50 to 95.17	148,857	135,992

**34 Gage**  
**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 : 59  
 Total Sales Price : 19,961,950  
 Total Adj. Sales Price : 19,961,950  
 Total Assessed Value : 18,076,270  
 Avg. Adj. Sales Price : 338,338  
 Avg. Assessed Value : 306,377

MEDIAN : 98  
 WGT. MEAN : 91  
 MEAN : 98  
 COD : 29.99  
 PRD : 108.64

COV : 45.10  
 STD : 44.36  
 Avg. Abs. Dev : 29.44  
 MAX Sales Ratio : 268.53  
 MIN Sales Ratio : 25.14

95% Median C.I. : 92.46 to 100.85  
 95% Wgt. Mean C.I. : 79.39 to 101.72  
 95% Mean C.I. : 87.05 to 109.69

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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	1	129.05	129.05	129.05	00.00	100.00	129.05	129.05	N/A	65,000	83,885
01-JAN-20 To 31-MAR-20	1	99.31	99.31	99.31	00.00	100.00	99.31	99.31	N/A	218,000	216,490
01-APR-20 To 30-JUN-20	3	85.01	92.30	86.55	17.16	106.64	74.06	117.82	N/A	1,360,250	1,177,308
01-JUL-20 To 30-SEP-20	3	99.42	127.08	111.93	32.49	113.54	92.46	189.35	N/A	247,667	277,213
01-OCT-20 To 31-DEC-20	2	115.04	115.04	114.23	12.33	100.71	100.85	129.22	N/A	175,000	199,898
01-JAN-21 To 31-MAR-21	9	97.81	114.80	103.55	19.20	110.86	93.66	178.41	95.64 to 158.16	121,889	126,220
01-APR-21 To 30-JUN-21	4	97.25	97.58	98.14	13.02	99.43	77.56	118.28	N/A	86,500	84,894
01-JUL-21 To 30-SEP-21	4	102.00	108.21	96.77	20.78	111.82	75.86	152.96	N/A	278,750	269,733
01-OCT-21 To 31-DEC-21	9	77.42	88.65	78.63	47.35	112.74	37.76	205.25	44.99 to 120.98	504,689	396,846
01-JAN-22 To 31-MAR-22	6	80.58	79.28	61.04	46.82	129.88	29.31	137.59	29.31 to 137.59	270,083	164,859
01-APR-22 To 30-JUN-22	8	98.72	110.02	104.39	35.33	105.39	41.88	268.53	41.88 to 268.53	511,250	533,713
01-JUL-22 To 30-SEP-22	9	80.90	75.27	96.05	42.65	78.37	25.14	158.52	34.46 to 111.46	188,278	180,842
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	8	99.37	110.81	91.33	23.25	121.33	74.06	189.35	74.06 to 189.35	638,344	582,993
01-OCT-20 To 30-SEP-21	19	100.85	109.81	101.59	17.53	108.09	75.86	178.41	95.64 to 118.28	153,053	155,488
01-OCT-21 To 30-SEP-22	32	90.25	88.47	87.54	41.75	101.06	25.14	268.53	50.29 to 100.36	373,350	326,814
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	9	99.42	109.72	92.36	20.83	118.80	74.06	189.35	85.01 to 129.22	599,083	553,317
01-JAN-21 To 31-DEC-21	26	97.98	102.08	86.28	25.73	118.31	37.76	205.25	92.28 to 107.80	273,085	235,619
<u>ALL</u>	59	98.15	98.37	90.55	29.99	108.64	25.14	268.53	92.46 to 100.85	338,338	306,377

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
3	44	99.21	100.72	89.60	24.89	112.41	25.14	205.25	93.66 to 105.85	371,176	332,589
10	6	56.26	60.97	52.64	31.50	115.82	34.46	96.28	34.46 to 96.28	343,117	180,600
15	1	29.31	29.31	29.31	00.00	100.00	29.31	29.31	N/A	45,500	13,335
18	4	102.70	93.02	97.00	24.73	95.90	37.65	129.05	N/A	41,250	40,013
50	4	129.69	151.33	160.57	47.96	94.25	77.42	268.53	N/A	340,250	546,339
<u>ALL</u>	59	98.15	98.37	90.55	29.99	108.64	25.14	268.53	92.46 to 100.85	338,338	306,377

**34 Gage**  
**COMMERCIAL**

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Qualified

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MEDIAN : 98  
 WGT. MEAN : 91  
 MEAN : 98  
 COD : 29.99  
 PRD : 108.64

COV : 45.10  
 STD : 44.36  
 Avg. Abs. Dev : 29.44  
 MAX Sales Ratio : 268.53  
 MIN Sales Ratio : 25.14

95% Median C.I. : 92.46 to 100.85  
 95% Wgt. Mean C.I. : 79.39 to 101.72  
 95% Mean C.I. : 87.05 to 109.69

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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	100.36	81.15	68.76	22.87	118.02	33.67	107.85	N/A	398,800	274,221
03	52	97.70	99.99	91.57	31.83	109.20	25.14	268.53	92.28 to 103.06	282,076	258,302
04	2	99.26	99.26	99.20	00.69	100.06	98.58	99.94	N/A	1,650,000	1,636,740
<u>ALL</u>	<u>59</u>	<u>98.15</u>	<u>98.37</u>	<u>90.55</u>	<u>29.99</u>	<u>108.64</u>	<u>25.14</u>	<u>268.53</u>	<u>92.46 to 100.85</u>	<u>338,338</u>	<u>306,377</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	1	205.25	205.25	205.25	00.00	100.00	205.25	205.25	N/A	12,000	24,630
Less Than 30,000	4	103.45	126.11	113.62	29.41	110.99	92.28	205.25	N/A	22,750	25,848
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	59	98.15	98.37	90.55	29.99	108.64	25.14	268.53	92.46 to 100.85	338,338	306,377
Greater Than 14,999	58	97.98	96.53	90.48	28.68	106.69	25.14	268.53	92.46 to 100.36	343,965	311,235
Greater Than 29,999	55	97.81	96.36	90.45	29.99	106.53	25.14	268.53	85.01 to 100.85	361,290	326,780
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	205.25	205.25	205.25	00.00	100.00	205.25	205.25	N/A	12,000	24,630
15,000 TO 29,999	3	99.10	99.73	99.70	05.22	100.03	92.28	107.80	N/A	26,333	26,253
30,000 TO 59,999	9	97.59	90.84	91.77	43.96	98.99	29.31	178.41	37.65 to 158.16	47,667	43,742
60,000 TO 99,999	8	101.96	96.32	94.89	26.18	101.51	34.46	137.59	34.46 to 137.59	72,844	69,123
100,000 TO 149,999	3	107.85	131.16	131.16	28.76	100.00	96.28	189.35	N/A	109,333	143,397
150,000 TO 249,999	17	99.31	98.34	97.81	16.96	100.54	45.77	152.96	80.90 to 117.82	198,294	193,948
250,000 TO 499,999	7	97.50	104.75	105.98	45.15	98.84	25.14	268.53	25.14 to 268.53	327,429	347,001
500,000 TO 999,999	7	75.86	82.73	84.51	43.09	97.89	33.67	158.52	33.67 to 158.52	615,286	519,962
1,000,000 TO 1,999,999	3	98.58	82.94	84.01	16.79	98.73	50.29	99.94	N/A	1,595,400	1,340,320
2,000,000 TO 4,999,999	1	85.01	85.01	85.01	00.00	100.00	85.01	85.01	N/A	3,775,000	3,209,220
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>59</u>	<u>98.15</u>	<u>98.37</u>	<u>90.55</u>	<u>29.99</u>	<u>108.64</u>	<u>25.14</u>	<u>268.53</u>	<u>92.46 to 100.85</u>	<u>338,338</u>	<u>306,377</u>



**34 Gage**  
**COMMERCIAL**

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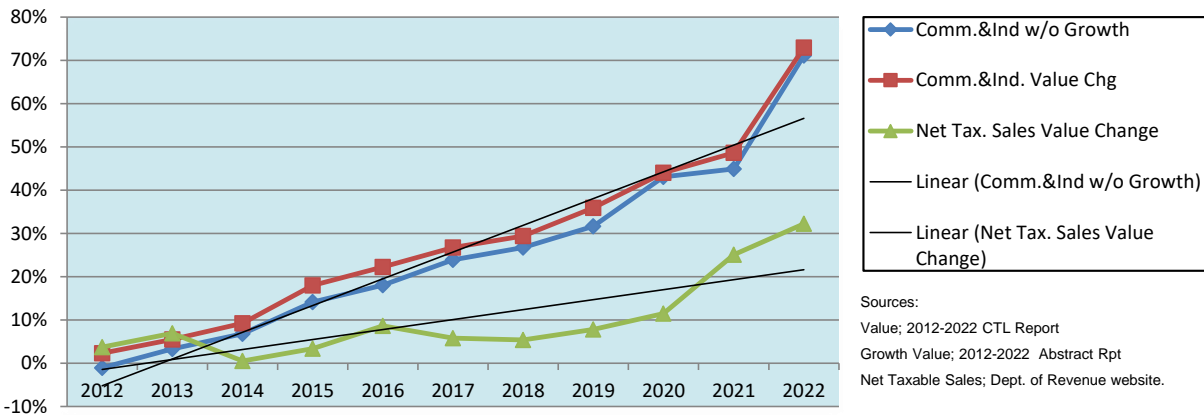
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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	74.06	74.06	74.06	00.00	100.00	74.06	74.06	N/A	85,750	63,505
303	2	94.04	94.04	86.48	09.60	108.74	85.01	103.06	N/A	2,055,000	1,777,230
319	1	50.29	50.29	50.29	00.00	100.00	50.29	50.29	N/A	1,486,200	747,480
326	2	115.20	115.20	32.67	78.18	352.62	25.14	205.25	N/A	143,500	46,880
336	2	72.64	72.64	75.08	36.99	96.75	45.77	99.50	N/A	192,500	144,528
343	1	107.80	107.80	107.80	00.00	100.00	107.80	107.80	N/A	25,000	26,950
344	6	104.64	105.00	102.83	11.24	102.11	84.41	120.98	84.41 to 120.98	198,583	204,206
350	1	189.35	189.35	189.35	00.00	100.00	189.35	189.35	N/A	108,000	204,495
351	1	268.53	268.53	268.53	00.00	100.00	268.53	268.53	N/A	300,000	805,600
352	9	96.28	80.59	70.35	22.33	114.56	33.67	107.85	44.99 to 102.21	309,667	217,851
353	6	92.97	93.26	98.82	25.88	94.37	37.76	129.22	37.76 to 129.22	117,583	116,200
381	1	65.09	65.09	65.09	00.00	100.00	65.09	65.09	N/A	220,000	143,195
386	2	85.75	85.75	80.40	11.53	106.65	75.86	95.64	N/A	413,500	332,470
391	2	138.40	138.40	155.18	14.54	89.19	118.28	158.52	N/A	346,250	537,303
406	9	97.59	102.94	84.30	48.44	122.11	29.31	178.41	34.46 to 158.16	134,833	113,668
423	1	99.31	99.31	99.31	00.00	100.00	99.31	99.31	N/A	218,000	216,490
426	1	80.90	80.90	80.90	00.00	100.00	80.90	80.90	N/A	198,000	160,180
446	1	99.42	99.42	99.42	00.00	100.00	99.42	99.42	N/A	575,000	571,670
494	2	99.26	99.26	99.20	00.69	100.06	98.58	99.94	N/A	1,650,000	1,636,740
528	8	98.63	89.68	102.67	17.30	87.35	37.65	113.94	37.65 to 113.94	155,875	160,038
<u>ALL</u>	59	98.15	98.37	90.55	29.99	108.64	25.14	268.53	92.46 to 100.85	338,338	306,377

### 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	\$ 176,697,130	\$ 9,534,805	5.40%	\$ 167,162,325		\$ 193,466,036	
2012	\$ 180,773,775	\$ 5,945,995	3.29%	\$ 174,827,780	-1.06%	\$ 200,705,970	3.74%
2013	\$ 186,416,445	\$ 3,886,860	2.09%	\$ 182,529,585	0.97%	\$ 206,830,388	3.05%
2014	\$ 192,999,075	\$ 4,329,150	2.24%	\$ 188,669,925	1.21%	\$ 194,466,645	-5.98%
2015	\$ 208,522,095	\$ 6,854,035	3.29%	\$ 201,668,060	4.49%	\$ 199,964,153	2.83%
2016	\$ 215,967,950	\$ 7,382,670	3.42%	\$ 208,585,280	0.03%	\$ 210,231,530	5.13%
2017	\$ 223,948,820	\$ 4,996,915	2.23%	\$ 218,951,905	1.38%	\$ 204,628,435	-2.67%
2018	\$ 228,650,060	\$ 4,696,245	2.05%	\$ 223,953,815	0.00%	\$ 203,849,437	-0.38%
2019	\$ 240,181,480	\$ 7,510,425	3.13%	\$ 232,671,055	1.76%	\$ 208,629,154	2.34%
2020	\$ 254,532,105	\$ 1,693,820	0.67%	\$ 252,838,285	5.27%	\$ 215,641,904	3.36%
2021	\$ 262,645,730	\$ 6,601,665	2.51%	\$ 256,044,065	0.59%	\$ 242,031,092	12.24%
2022	\$ 305,573,160	\$ 3,247,140	1.06%	\$ 302,326,020	15.11%	\$ 255,797,789	5.69%
<b>Ann %chg</b>	<b>5.39%</b>			<b>Average</b>	<b>2.71%</b>	2.46%	<b>2.67%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-1.06%	2.31%	3.74%
2013	3.30%	5.50%	6.91%
2014	6.78%	9.23%	0.52%
2015	14.13%	18.01%	3.36%
2016	18.05%	22.22%	8.67%
2017	23.91%	26.74%	5.77%
2018	26.74%	29.40%	5.37%
2019	31.68%	35.93%	7.84%
2020	43.09%	44.05%	11.46%
2021	44.91%	48.64%	25.10%
2022	71.10%	72.94%	32.22%

County Number	34
County Name	Gage

34 Gage

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

AGRICULTURAL LAND

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

Number of Sales : 99  
 Total Sales Price : 61,612,578  
 Total Adj. Sales Price : 61,612,578  
 Total Assessed Value : 42,175,965  
 Avg. Adj. Sales Price : 622,349  
 Avg. Assessed Value : 426,020

MEDIAN : 72  
 WGT. MEAN : 68  
 MEAN : 73  
 COD : 18.74  
 PRD : 106.57

COV : 25.32  
 STD : 18.47  
 Avg. Abs. Dev : 13.47  
 MAX Sales Ratio : 141.46  
 MIN Sales Ratio : 31.65

95% Median C.I. : 68.24 to 76.72  
 95% Wgt. Mean C.I. : 64.69 to 72.22  
 95% Mean C.I. : 69.31 to 76.59

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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	14	71.02	74.10	73.11	11.73	101.35	53.36	106.25	66.27 to 79.16	533,595	390,134	
01-JAN-20 To 31-MAR-20	10	76.98	78.15	77.09	06.60	101.38	64.08	89.36	73.13 to 88.58	518,837	399,990	
01-APR-20 To 30-JUN-20	9	78.15	81.77	84.35	13.59	96.94	64.74	122.16	69.36 to 93.59	409,944	345,777	
01-JUL-20 To 30-SEP-20	4	81.61	90.60	82.46	14.90	109.87	76.17	123.00	N/A	790,000	651,430	
01-OCT-20 To 31-DEC-20	15	77.26	80.41	76.68	16.39	104.86	59.85	141.46	65.42 to 86.03	462,462	354,631	
01-JAN-21 To 31-MAR-21	4	73.37	73.89	74.37	08.30	99.35	67.05	81.77	N/A	655,497	487,473	
01-APR-21 To 30-JUN-21	11	73.25	80.26	77.59	18.44	103.44	54.37	128.67	66.58 to 111.66	554,299	430,097	
01-JUL-21 To 30-SEP-21	5	56.88	59.06	58.04	15.01	101.76	48.15	82.21	N/A	825,000	478,804	
01-OCT-21 To 31-DEC-21	6	53.57	53.62	53.26	08.38	100.68	47.58	63.43	47.58 to 63.43	1,101,755	586,792	
01-JAN-22 To 31-MAR-22	8	58.22	54.01	52.54	17.76	102.80	31.65	73.92	31.65 to 73.92	1,009,121	530,156	
01-APR-22 To 30-JUN-22	8	66.79	74.50	75.53	25.72	98.64	52.04	99.74	52.04 to 99.74	428,404	323,583	
01-JUL-22 To 30-SEP-22	5	55.84	55.02	53.45	11.59	102.94	43.38	63.05	N/A	842,490	450,276	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	37	77.24	78.84	77.81	11.55	101.32	53.36	123.00	73.13 to 78.98	527,248	410,256	
01-OCT-20 To 30-SEP-21	35	74.06	76.57	72.77	18.12	105.22	48.15	141.46	67.05 to 81.55	565,177	411,270	
01-OCT-21 To 30-SEP-22	27	56.29	60.18	56.45	19.84	106.61	31.65	99.74	51.81 to 62.85	826,784	466,742	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	38	77.71	81.21	79.25	13.29	102.47	59.85	141.46	76.17 to 82.27	499,337	395,713	
01-JAN-21 To 31-DEC-21	26	67.74	69.05	64.74	19.87	106.66	47.58	128.67	55.56 to 74.06	748,262	484,451	
<u>ALL</u>	99	71.87	72.95	68.45	18.74	106.57	31.65	141.46	68.24 to 76.72	622,349	426,020	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	89	71.87	72.75	67.93	19.38	107.10	31.65	141.46	66.27 to 76.72	646,260	438,975	
2	10	73.31	74.71	75.87	12.75	98.47	56.88	93.59	63.59 to 86.03	409,542	310,716	
<u>ALL</u>	99	71.87	72.95	68.45	18.74	106.57	31.65	141.46	68.24 to 76.72	622,349	426,020	

**34 Gage**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

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 Avg. Abs. Dev : 13.47  
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 95% Wgt. Mean C.I. : 64.69 to 72.22  
 95% Mean C.I. : 69.31 to 76.59

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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	1	63.43	63.43	63.43	00.00	100.00	63.43	63.43	N/A	640,000	405,955
1	1	63.43	63.43	63.43	00.00	100.00	63.43	63.43	N/A	640,000	405,955
<b>Dry</b>											
County	18	69.21	71.40	70.87	11.86	100.75	48.15	86.26	65.64 to 80.88	574,628	407,214
1	18	69.21	71.40	70.87	11.86	100.75	48.15	86.26	65.64 to 80.88	574,628	407,214
<b>Grass</b>											
County	3	69.36	77.17	85.84	12.04	89.90	68.55	93.59	N/A	463,365	397,752
2	3	69.36	77.17	85.84	12.04	89.90	68.55	93.59	N/A	463,365	397,752
<b>ALL</b>	<b>99</b>	<b>71.87</b>	<b>72.95</b>	<b>68.45</b>	<b>18.74</b>	<b>106.57</b>	<b>31.65</b>	<b>141.46</b>	<b>68.24 to 76.72</b>	<b>622,349</b>	<b>426,020</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	4	69.40	69.87	70.88	08.33	98.58	63.43	77.24	N/A	702,188	497,695
1	4	69.40	69.87	70.88	08.33	98.58	63.43	77.24	N/A	702,188	497,695
<b>Dry</b>											
County	51	73.13	74.29	71.07	19.54	104.53	31.65	141.46	66.27 to 78.18	602,401	428,134
1	49	73.13	74.55	71.22	19.73	104.68	31.65	141.46	66.27 to 78.18	604,819	430,761
2	2	67.93	67.93	66.98	16.27	101.42	56.88	78.98	N/A	543,160	363,790
<b>Grass</b>											
County	5	76.17	78.74	83.48	10.95	94.32	68.55	93.59	N/A	442,019	368,992
1	1	76.17	76.17	76.17	00.00	100.00	76.17	76.17	N/A	545,000	415,125
2	4	77.70	79.38	85.87	13.42	92.44	68.55	93.59	N/A	416,274	357,459
<b>ALL</b>	<b>99</b>	<b>71.87</b>	<b>72.95</b>	<b>68.45</b>	<b>18.74</b>	<b>106.57</b>	<b>31.65</b>	<b>141.46</b>	<b>68.24 to 76.72</b>	<b>622,349</b>	<b>426,020</b>

## Gage County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gage	1	5,430	n/a	5,175	5,175	4,480	n/a	4,060	4,060	4,869
Jefferson	1	5,055	7,733	7,395	5,126	5,125	n/a	4,857	2,916	6,316
Jefferson	2	4,822	7,008	6,413	4,629	4,620	n/a	3,902	2,693	5,499
Jefferson	3	4,792	5,469	5,231	4,156	2,960	2,960	3,083	2,959	4,437
Johnson	1	6,550	n/a	5,800	5,100	3,600	3,600	3,300	2,820	4,994
Lancaster	1	6,975	6,196	5,798	5,413	5,005	4,801	4,584	4,390	5,321
Otoe	2	4,700	n/a	4,300	4,200	n/a	4,000	3,800	3,800	4,145
Pawnee	1	4,460	4,410	4,056	4,056	3,528	3,054	2,898	2,898	3,707
Saline	1	4,700	4,700	3,847	3,850	3,800	3,800	3,650	3,650	4,087
Saline	2	5,697	5,699	5,596	5,499	5,100	4,900	4,498	4,300	5,463
Gage	2	4,180	n/a	3,750	3,625	3,135	n/a	2,900	2,900	3,308
Johnson	1	6,550	n/a	5,800	5,100	3,600	3,600	3,300	2,820	4,994
Pawnee	1	4,460	4,410	4,056	4,056	3,528	3,054	2,898	2,898	3,707

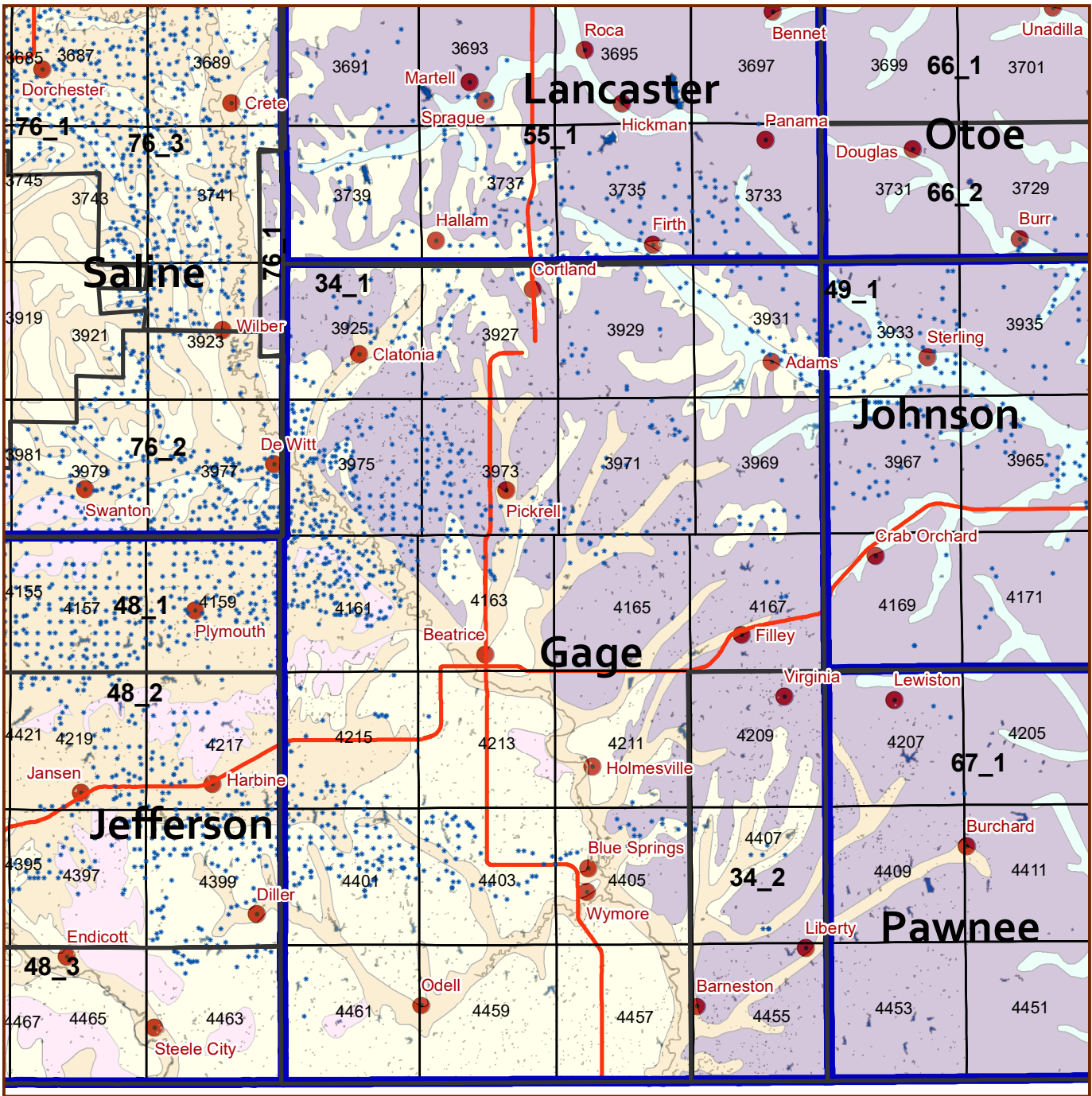
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gage	1	4,340	4,340	4,165	4,035	3,300	n/a	2,740	2,740	3,548
Jefferson	1	3,295	5,478	5,368	3,044	n/a	2,963	3,021	2,037	4,063
Jefferson	2	3,150	4,157	3,917	2,752	1,695	2,839	1,935	1,695	3,295
Jefferson	3	3,161	3,607	3,398	2,678	1,910	1,934	1,952	1,903	2,826
Johnson	1	4,450	4,000	3,650	3,300	2,900	2,900	2,700	2,400	3,223
Lancaster	1	5,403	4,902	4,530	4,217	4,024	3,542	3,320	3,231	4,090
Otoe	2	4,300	4,099	3,911	3,840	3,600	3,380	3,020	2,900	3,658
Pawnee	1	3,715	3,675	3,380	3,380	2,940	2,545	2,415	2,415	2,941
Saline	1	3,598	3,599	3,497	3,499	3,300	3,279	3,149	3,141	3,469
Saline	2	3,699	3,598	3,548	3,447	3,300	3,200	3,199	3,150	3,495
Gage	2	3,510	3,510	3,505	3,505	n/a	2,600	2,310	2,310	2,952
Johnson	1	4,450	4,000	3,650	3,300	2,900	2,900	2,700	2,400	3,223
Pawnee	1	3,715	3,675	3,380	3,380	2,940	2,545	2,415	2,415	2,941

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Jefferson	1	1,916	1,849	1,970	1,980	n/a	n/a	n/a	1,665	1,926
Jefferson	2	1,645	1,644	1,681	1,628	1,610	1,610	3,300	1,610	1,665
Jefferson	3	1,852	1,851	1,850	1,751	n/a	1,695	n/a	1,695	1,824
Johnson	1	2,100	2,020	1,900	n/a	1,900	n/a	1,891	1,900	2,052
Lancaster	1	2,230	2,222	2,219	n/a	2,203	2,187	2,219	2,161	2,224
Otoe	2	2,200	2,200	2,000	n/a	n/a	n/a	1,750	1,600	2,179
Pawnee	1	1,876	1,876	1,856	n/a	1,800	1,746	n/a	1,640	1,863
Saline	1	1,808	1,814	1,795	n/a	n/a	n/a	n/a	1,425	1,801
Saline	2	1,818	1,815	1,795	n/a	n/a	n/a	n/a	1,425	1,805
Gage	2	1,795	1,795	1,795	n/a	1,795	n/a	n/a	1,795	1,795
Johnson	1	2,100	2,020	1,900	n/a	1,900	n/a	1,891	1,900	2,052
Pawnee	1	1,876	1,876	1,856	n/a	1,800	1,746	n/a	1,640	1,863

County	Mkt Area	CRP	TIMBER	WASTE
<b>Gage</b>	1	3,031	1,000	200
<b>Jefferson</b>	1	n/a	792	220
<b>Jefferson</b>	2	n/a	1,071	220
<b>Jefferson</b>	3	n/a	799	220
<b>Johnson</b>	1	2,435	1,100	130
<b>Lancaster</b>	1	3,032	n/a	956
<b>Otoe</b>	2	2,794	1,181	200
<b>Pawnee</b>	1	2,463	1,071	893
<b>Saline</b>	1	1,802	516	100
<b>Saline</b>	2	1,801	516	100
<b>Gage</b>	2	2,446	1,000	200
<b>Johnson</b>	1	2,435	1,100	130
<b>Pawnee</b>	1	2,463	1,071	893

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.

# GAGE COUNTY



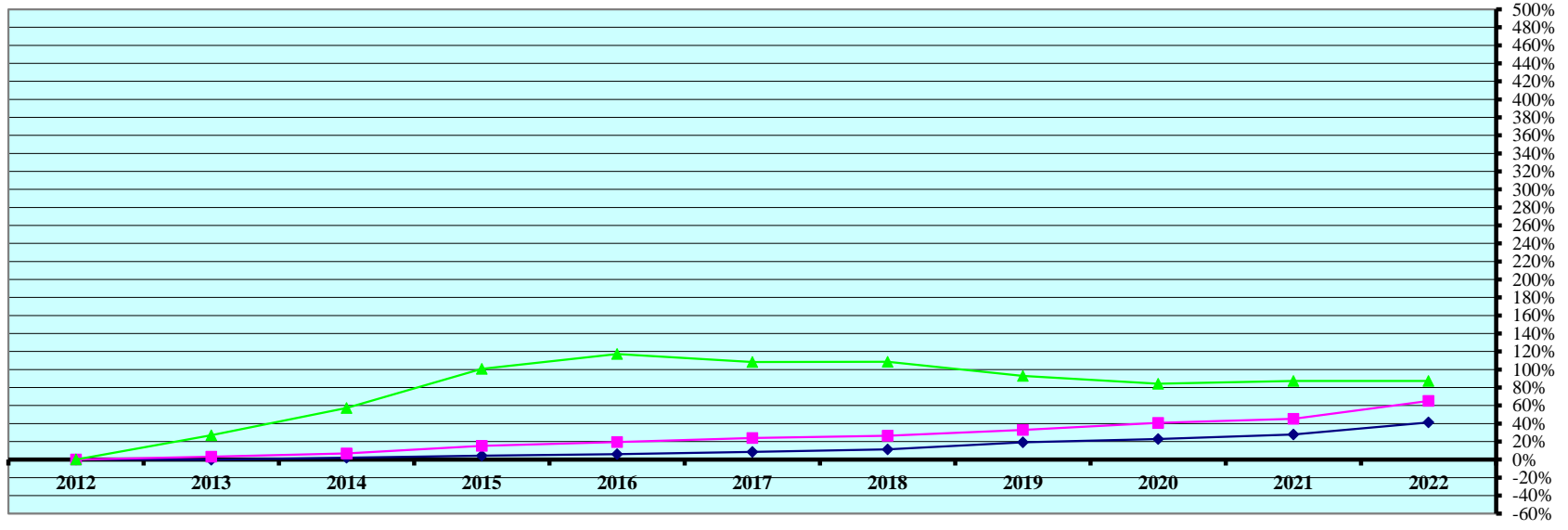
**Legend**

- 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**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	688,136,595	-	-	-	180,773,775	-	-	-	819,713,145	-	-	-
2013	687,159,655	-976,940	-0.14%	-0.14%	186,416,445	5,642,670	3.12%	3.12%	1,042,296,895	222,583,750	27.15%	27.15%
2014	702,193,175	15,033,520	2.19%	2.04%	192,999,075	6,582,630	3.53%	6.76%	1,290,138,190	247,841,295	23.78%	57.39%
2015	717,180,630	14,987,455	2.13%	4.22%	208,522,095	15,523,020	8.04%	15.35%	1,645,237,625	355,099,435	27.52%	100.71%
2016	729,171,205	11,990,575	1.67%	5.96%	215,967,950	7,445,855	3.57%	19.47%	1,780,617,015	135,379,390	8.23%	117.22%
2017	747,102,100	17,930,895	2.46%	8.57%	223,948,820	7,980,870	3.70%	23.88%	1,707,634,175	-72,982,840	-4.10%	108.32%
2018	766,217,030	19,114,930	2.56%	11.35%	228,650,060	4,701,240	2.10%	26.48%	1,711,043,345	3,409,170	0.20%	108.74%
2019	819,634,220	53,417,190	6.97%	19.11%	240,181,480	11,531,420	5.04%	32.86%	1,580,537,065	-130,506,280	-7.63%	92.82%
2020	845,915,950	26,281,730	3.21%	22.93%	254,532,105	14,350,625	5.97%	40.80%	1,511,174,460	-69,362,605	-4.39%	84.35%
2021	879,907,805	33,991,855	4.02%	27.87%	262,645,730	8,113,625	3.19%	45.29%	1,535,067,285	23,892,825	1.58%	87.27%
2022	971,692,995	91,785,190	10.43%	41.21%	298,456,175	35,810,445	13.63%	65.10%	1,535,639,195	571,910	0.04%	87.34%

Rate Annual %chg: Residential & Recreational **3.51%** Commercial & Industrial **5.14%** Agricultural Land **6.48%**

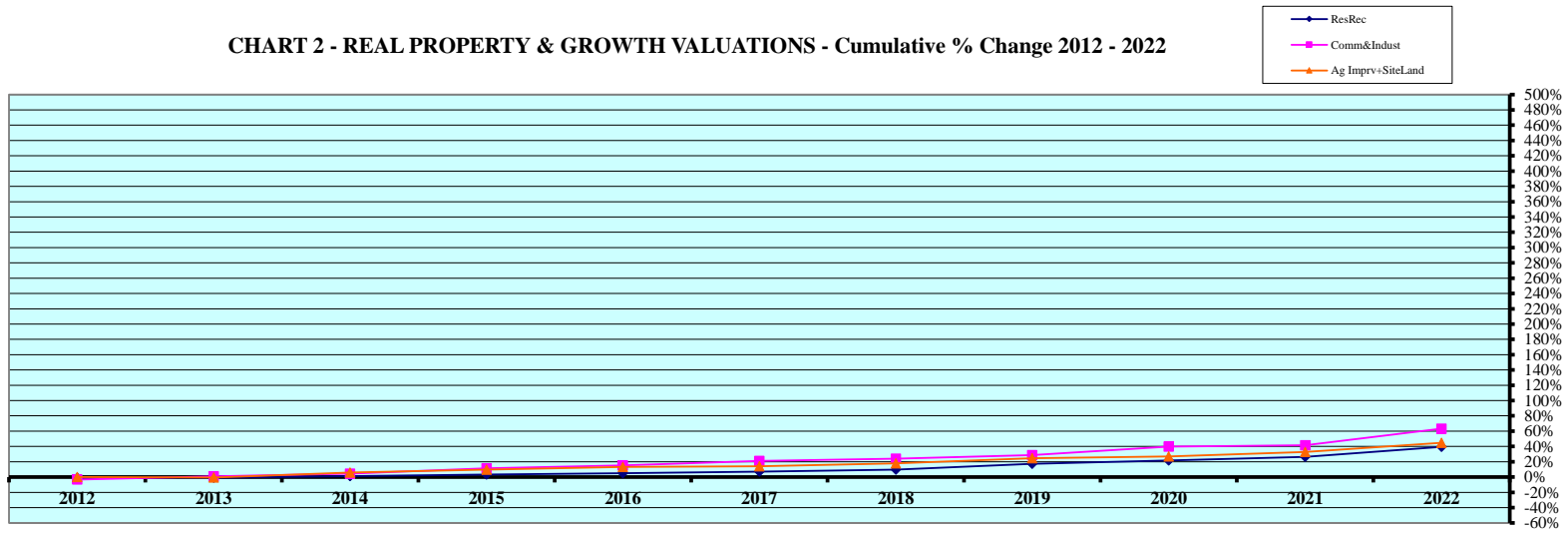
Cnty# **34**  
County **GAGE**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2012	688,136,595	5,391,280	0.78%	682,745,315	-	-0.78%	180,773,775	5,945,995	3.29%	174,827,780	-	-3.29%	
2013	687,159,655	5,421,380	0.79%	681,738,275	-0.93%	-0.93%	186,416,445	3,886,860	2.09%	182,529,585	0.97%	0.97%	
2014	702,193,175	5,449,355	0.78%	696,743,820	1.39%	1.25%	192,999,075	4,329,150	2.24%	188,669,925	1.21%	4.37%	
2015	717,180,630	7,043,860	0.98%	710,136,770	1.13%	3.20%	208,522,095	6,854,035	3.29%	201,668,060	4.49%	11.56%	
2016	729,171,205	7,305,350	1.00%	721,865,855	0.65%	4.90%	215,967,950	7,382,670	3.42%	208,585,280	0.03%	15.38%	
2017	747,102,100	9,598,796	1.28%	737,503,304	1.14%	7.17%	223,948,820	4,996,915	2.23%	218,951,905	1.38%	21.12%	
2018	766,217,030	12,252,700	1.60%	753,964,330	0.92%	9.57%	228,650,060	4,696,245	2.05%	223,953,815	0.00%	23.89%	
2019	819,634,220	12,297,250	1.50%	807,336,970	5.37%	17.32%	240,181,480	7,510,425	3.13%	232,671,055	1.76%	28.71%	
2020	845,915,950	8,874,475	1.05%	837,041,475	2.12%	21.64%	254,532,105	1,693,820	0.67%	252,838,285	5.27%	39.86%	
2021	879,907,805	9,887,110	1.12%	870,020,695	2.85%	26.43%	262,645,730	6,601,665	2.51%	256,044,065	0.59%	41.64%	
2022	971,692,995	11,701,950	1.20%	959,991,045	9.10%	39.51%	298,456,175	3,247,140	1.09%	295,209,035	12.40%	63.30%	
Rate Ann%chg	3.51%			Resid & Recreat w/o growth			5.14%			C & I w/o growth			2.81%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	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	123,177,080	37,258,500	160,435,580	5,546,725	3.46%	154,888,855	-	-
2013	125,750,215	39,878,405	165,628,620	6,199,075	3.74%	159,429,545	-0.63%	-0.63%
2014	129,822,380	45,298,650	175,121,030	5,165,760	2.95%	169,955,270	2.61%	5.93%
2015	133,710,050	47,476,835	181,186,885	4,985,055	2.75%	176,201,830	0.62%	9.83%
2016	134,417,575	49,712,675	184,130,250	2,602,745	1.41%	181,527,505	0.19%	13.15%
2017	136,861,425	51,535,345	188,396,770	5,330,575	2.83%	183,066,195	-0.58%	14.11%
2018	140,483,135	54,271,765	194,754,900	5,808,585	2.98%	188,946,315	0.29%	17.77%
2019	146,806,180	59,896,785	206,702,965	6,608,555	3.20%	200,094,410	2.74%	24.72%
2020	147,760,880	62,752,835	210,513,715	6,783,955	3.22%	203,729,760	-1.44%	26.99%
2021	149,640,960	67,913,955	217,554,915	4,497,760	2.07%	213,057,155	1.21%	32.80%
2022	168,085,370	72,913,405	240,998,775	8,729,775	3.62%	232,269,000	6.76%	44.77%
Rate Ann%chg	3.16%	6.94%	4.15%	Ag Imprv+Site w/o growth			1.18%	

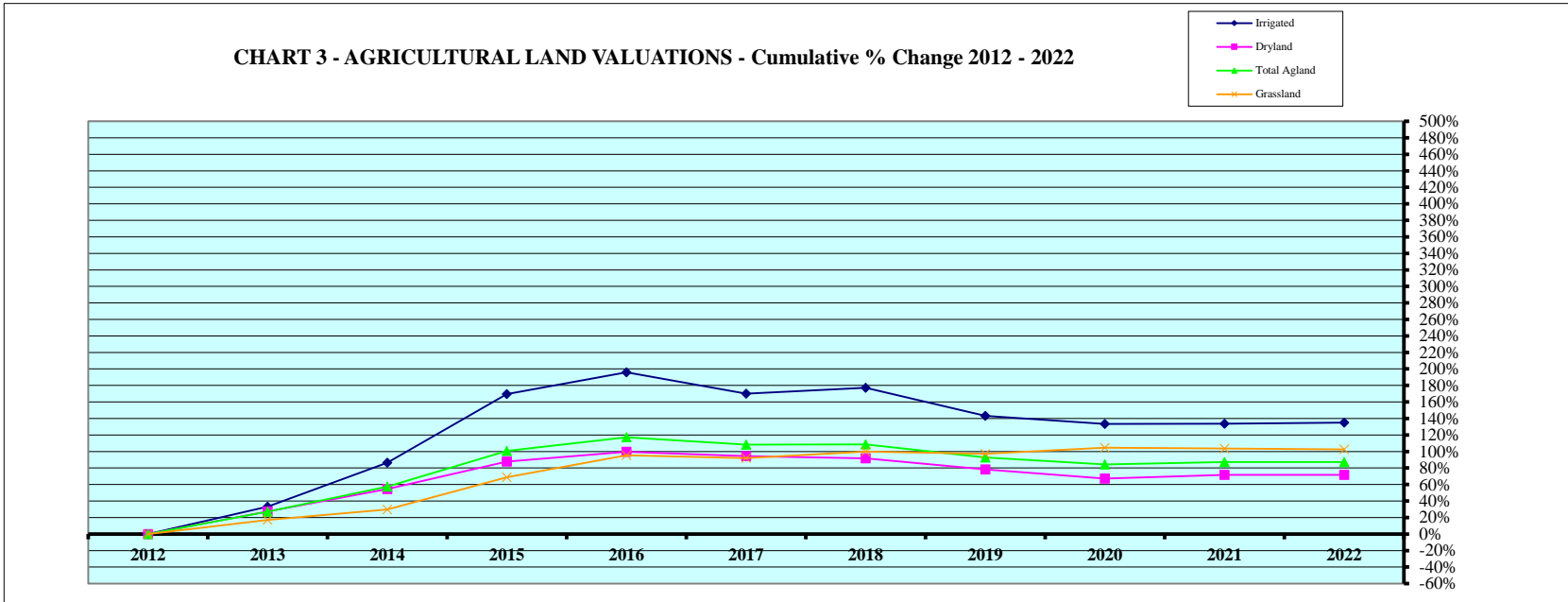
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 34  
County GAGE

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	154,004,830	-	-	-	564,603,305	-	-	-	100,020,540	-	-	-
2013	205,225,385	51,220,555	33.26%	33.26%	718,905,450	154,302,145	27.33%	27.33%	117,074,645	17,054,105	17.05%	17.05%
2014	287,136,785	81,911,400	39.91%	86.45%	872,267,555	153,362,105	21.33%	54.49%	129,640,605	12,565,960	10.73%	29.61%
2015	415,146,970	128,010,185	44.58%	169.57%	1,060,056,010	187,788,455	21.53%	87.75%	168,930,795	39,290,190	30.31%	68.90%
2016	455,784,760	40,637,790	9.79%	195.95%	1,127,252,935	67,196,925	6.34%	99.65%	195,356,700	26,425,905	15.64%	95.32%
2017	416,050,200	-39,734,560	-8.72%	170.15%	1,097,314,810	-29,938,125	-2.66%	94.35%	192,040,265	-3,316,435	-1.70%	92.00%
2018	426,908,550	10,858,350	2.61%	177.20%	1,081,813,560	-15,501,250	-1.41%	91.61%	200,060,430	8,020,165	4.18%	100.02%
2019	374,335,240	-52,573,310	-12.31%	143.07%	1,006,646,250	-75,167,310	-6.95%	78.29%	197,293,065	-2,767,365	-1.38%	97.25%
2020	359,584,655	-14,750,585	-3.94%	133.49%	944,661,545	-61,984,705	-6.16%	67.31%	204,660,020	7,366,955	3.73%	104.62%
2021	359,774,240	189,585	0.05%	133.61%	969,449,275	24,787,730	2.62%	71.70%	203,575,555	-1,084,465	-0.53%	103.53%
2022	361,876,355	2,102,115	0.58%	134.98%	968,817,445	-631,830	-0.07%	71.59%	202,678,835	-896,720	-0.44%	102.64%

Rate Ann.%chg: Irrigated **8.92%** Dryland **5.55%** Grassland **7.32%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	1,084,470	-	-	-	0	-	-	-	819,713,145	-	-	-
2013	1,091,415	6,945	0.64%	0.64%	0	0	-	-	1,042,296,895	222,583,750	27.15%	27.15%
2014	1,093,245	1,830	0.17%	0.81%	0	0	-	-	1,290,138,190	247,841,295	23.78%	57.39%
2015	1,103,850	10,605	0.97%	1.79%	0	0	-	-	1,645,237,625	355,099,435	27.52%	100.71%
2016	2,222,620	1,118,770	101.35%	104.95%	0	0	-	-	1,780,617,015	135,379,390	8.23%	117.22%
2017	2,228,900	6,280	0.28%	105.53%	0	0	-	-	1,707,634,175	-72,982,840	-4.10%	108.32%
2018	2,260,805	31,905	1.43%	108.47%	0	0	-	-	1,711,043,345	3,409,170	0.20%	108.74%
2019	2,262,510	1,705	0.08%	108.63%	0	0	-	-	1,580,537,065	-130,506,280	-7.63%	92.82%
2020	2,268,240	5,730	0.25%	109.16%	0	0	-	-	1,511,174,460	-69,362,605	-4.39%	84.35%
2021	2,268,215	-25	0.00%	109.15%	0	0	-	-	1,535,067,285	23,892,825	1.58%	87.27%
2022	2,266,560	-1,655	-0.07%	109.00%	0	0	-	-	1,535,639,195	571,910	0.04%	87.34%

Cnty# **34**  
County **GAGE**

Rate Ann.%chg: Total Agric Land **6.48%**

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	153,707,350	59,190	2,597			564,910,180	323,838	1,744			100,037,240	112,602	888		
2013	202,723,985	60,144	3,371	29.80%	29.80%	722,216,560	322,718	2,238	28.29%	28.29%	115,628,585	112,571	1,027	15.62%	15.62%
2014	279,786,120	61,707	4,534	34.52%	74.60%	878,306,670	320,943	2,737	22.28%	56.88%	128,669,350	112,616	1,143	11.23%	28.61%
2015	415,523,505	68,200	6,093	34.38%	134.62%	1,062,389,635	315,348	3,369	23.11%	93.13%	167,812,405	111,998	1,498	31.14%	68.66%
2016	455,233,285	71,537	6,364	4.45%	145.05%	1,128,190,775	312,103	3,615	7.30%	107.22%	195,078,475	112,691	1,731	15.53%	94.85%
2017	416,419,705	72,698	5,728	-9.99%	120.58%	1,097,332,115	311,092	3,527	-2.42%	102.21%	192,058,650	112,417	1,708	-1.31%	92.30%
2018	420,940,235	73,504	5,727	-0.02%	120.53%	1,093,553,635	310,009	3,527	0.00%	102.22%	192,588,000	112,528	1,711	0.18%	92.64%
2019	373,957,410	74,663	5,009	-12.54%	92.87%	1,007,262,870	306,286	3,289	-6.77%	88.52%	197,309,670	114,928	1,717	0.31%	93.24%
2020	360,579,395	76,130	4,736	-5.44%	82.39%	943,750,085	306,043	3,084	-6.23%	76.78%	225,783,460	113,519	1,989	15.85%	123.88%
2021	360,021,560	76,077	4,732	-0.09%	82.23%	969,274,910	306,627	3,161	2.51%	81.21%	203,591,795	112,643	1,807	-9.13%	103.44%
2022	361,872,300	76,485	4,731	-0.02%	82.19%	969,363,415	306,681	3,161	-0.01%	81.20%	202,337,385	111,989	1,807	-0.04%	103.37%

Rate Annual %chg Average Value/Acre: 6.18%

6.12%

7.36%

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	1,078,605	10,785	100			0	0				819,733,375	506,415	1,619		
2013	1,086,570	10,865	100	0.00%	0.00%	0	0				1,041,655,700	506,298	2,057	27.10%	27.10%
2014	1,092,740	10,927	100	0.00%	0.00%	0	0				1,287,854,880	506,193	2,544	23.66%	57.18%
2015	1,092,300	10,922	100	0.00%	0.00%	0	0				1,646,817,845	506,468	3,252	27.80%	100.88%
2016	2,217,480	11,087	200	99.99%	99.99%	0	0				1,780,720,015	507,418	3,509	7.93%	116.80%
2017	2,221,605	11,108	200	0.00%	99.99%	0	0				1,708,032,075	507,316	3,367	-4.06%	107.99%
2018	2,242,860	11,214	200	0.00%	99.99%	0	0				1,709,324,730	507,255	3,370	0.09%	108.18%
2019	2,260,685	11,303	200	0.00%	99.99%	0	0				1,580,790,635	507,181	3,117	-7.51%	92.55%
2020	2,257,910	11,289	200	0.00%	99.99%	24,900	125	200			1,532,395,750	507,106	3,022	-3.05%	86.68%
2021	2,268,210	11,341	200	0.00%	99.99%	24,900	125	200	0.00%		1,535,181,375	506,813	3,029	0.24%	87.13%
2022	2,266,585	11,333	200	0.00%	99.99%	24,900	125	200	0.00%		1,535,864,585	506,612	3,032	0.08%	87.29%

34  
**GAGE**

Rate Annual %chg Average Value/Acre: 6.48%

(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  
Aglnd 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
21,704	GAGE	227,574,256	121,730,988	49,285,474	971,655,640	209,157,295	89,298,880	37,355	1,535,639,195	168,085,370	72,913,405	0	3,445,377,858
cnty sector/value % of total value:		6.61%	3.53%	1.43%	28.20%	6.07%	2.59%	0.00%	44.57%	4.88%	2.12%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
573	ADAMS	27,175,919	1,050,689	2,662,566	37,114,295	7,019,910	26,542,480	0	0	0	0	0	101,565,859
2.64%	%sector of county sector	11.94%	0.86%	5.40%	3.82%	3.36%	29.72%						2.95%
	%sector of municipality	26.76%	1.03%	2.62%	36.54%	6.91%	26.13%						100.00%
116	BARNESTON	4,318	178,570	7,494	1,559,095	2,306,885	0	0	0	0	0	0	4,056,362
0.53%	%sector of county sector	0.00%	0.15%	0.02%	0.16%	1.10%							0.12%
	%sector of municipality	0.11%	4.40%	0.18%	38.44%	56.87%							100.00%
12,669	BEATRICE	58,323,333	13,841,747	3,514,679	523,350,500	146,523,330	50,900,460	0	277,670	68,525	0	0	796,800,244
58.37%	%sector of county sector	25.63%	11.37%	7.13%	53.86%	70.05%	57.00%		0.02%	0.04%			23.13%
	%sector of municipality	7.32%	1.74%	0.44%	65.68%	18.39%	6.39%		0.03%	0.01%			100.00%
331	BLUE SPRINGS	247,747	400,374	41,453	6,427,935	1,441,735	0	3,685	8,885	0	0	0	8,571,814
1.53%	%sector of county sector	0.11%	0.33%	0.08%	0.66%	0.69%		9.86%	0.00%	0.00%			0.25%
	%sector of municipality	2.89%	4.67%	0.48%	74.99%	16.82%		0.04%	0.10%				100.00%
231	CLATONIA	141,956	274,284	17,984	9,697,740	666,770	0	0	0	0	0	0	10,798,734
1.06%	%sector of county sector	0.06%	0.23%	0.04%	1.00%	0.32%							0.31%
	%sector of municipality	1.31%	2.54%	0.17%	89.80%	6.17%							100.00%
482	CORTLAND	402,237	490,610	34,394	30,786,575	3,778,520	0	0	0	0	0	0	35,492,336
2.22%	%sector of county sector	0.18%	0.40%	0.07%	3.17%	1.81%							1.03%
	%sector of municipality	1.13%	1.38%	0.10%	86.74%	10.65%							100.00%
132	FILLEY	73,582	215,925	9,062	4,653,655	600,300	0	0	0	0	0	0	5,552,524
0.61%	%sector of county sector	0.03%	0.18%	0.02%	0.48%	0.29%							0.16%
	%sector of municipality	1.33%	3.89%	0.16%	83.81%	10.81%							100.00%
76	LIBERTY	63	168,536	7,073	1,010,415	108,290	0	0	0	0	0	0	1,294,377
0.35%	%sector of county sector	0.00%	0.14%	0.01%	0.10%	0.05%							0.04%
	%sector of municipality	0.00%	13.02%	0.55%	78.06%	8.37%							100.00%
307	ODELL	565,403	718,428	28,948	7,604,805	2,043,060	0	0	0	0	0	0	10,960,644
1.41%	%sector of county sector	0.25%	0.59%	0.06%	0.78%	0.98%							0.32%
	%sector of municipality	5.16%	6.55%	0.26%	69.38%	18.64%							100.00%
199	PICKRELL	100,864	178,690	7,499	11,207,255	2,651,880	0	0	0	0	0	0	14,146,188
0.92%	%sector of county sector	0.04%	0.15%	0.02%	1.15%	1.27%							0.41%
	%sector of municipality	0.71%	1.26%	0.05%	79.22%	18.75%							100.00%
60	VIRGINIA	25,101	214,975	5,126	975,510	3,120,375	0	0	0	0	0	0	4,341,087
0.28%	%sector of county sector	0.01%	0.18%	0.01%	0.10%	1.49%							0.13%
	%sector of municipality	0.58%	4.95%	0.12%	22.47%	71.88%							100.00%
1,457	WYMORE	830,973	1,863,184	509,791	29,839,055	4,522,950	0	0	67,190	0	0	0	37,633,143
6.71%	%sector of county sector	0.37%	1.53%	1.03%	3.07%	2.16%			0.00%	2.16%			1.09%
	%sector of municipality	2.21%	4.95%	1.35%	79.29%	12.02%			0.18%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
16,634	Total Municipalities	87,891,497	19,596,013	6,846,069	664,226,844	174,784,008	77,442,941	3,685	353,745	68,525	0	0	1,031,213,324
76.64%	%all municip.sectors of cnty	38.62%	16.10%	13.89%	68.36%	83.57%	86.72%	9.87%	0.02%	0.04%			29.93%

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 16,612</b>	<b>Value : 3,374,281,505</b>	<b>Growth 22,276,560</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>	1,211	6,652,175	68	983,730	108	1,699,730	1,387	9,335,635	
<b>02. Res Improve Land</b>	6,707	68,708,065	288	8,386,440	1,075	36,975,525	8,070	114,070,030	
<b>03. Res Improvements</b>	6,759	692,829,065	315	64,513,390	1,080	247,505,485	8,154	1,004,847,940	
<b>04. Res Total</b>	7,970	768,189,305	383	73,883,560	1,188	286,180,740	9,541	1,128,253,605	12,976,355
<b>% of Res Total</b>	83.53	68.09	4.01	6.55	12.45	25.36	57.43	33.44	58.25
<b>05. Com UnImp Land</b>	201	2,715,195	10	83,385	8	69,145	219	2,867,725	
<b>06. Com Improve Land</b>	876	21,175,995	25	643,810	33	834,355	934	22,654,160	
<b>07. Com Improvements</b>	898	184,927,200	25	9,622,735	57	23,431,605	980	217,981,540	
<b>08. Com Total</b>	1,099	208,818,390	35	10,349,930	65	24,335,105	1,199	243,503,425	4,561,880
<b>% of Com Total</b>	91.66	85.76	2.92	4.25	5.42	9.99	7.22	7.22	20.48
<b>09. Ind UnImp Land</b>	10	803,265	0	0	0	0	10	803,265	
<b>10. Ind Improve Land</b>	28	3,646,770	0	0	5	2,040,575	33	5,687,345	
<b>11. Ind Improvements</b>	28	83,633,275	1	585,855	5	9,302,655	34	93,521,785	
<b>12. Ind Total</b>	38	88,083,310	1	585,855	5	11,343,230	44	100,012,395	9,280
<b>% of Ind Total</b>	86.36	88.07	2.27	0.59	11.36	11.34	0.26	2.96	0.04
<b>13. Rec UnImp Land</b>	1	3,685	2	28,355	1	1,960	4	34,000	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	2	3,355	2	3,355	
<b>16. Rec Total</b>	1	3,685	2	28,355	3	5,315	6	37,355	0
<b>% of Rec Total</b>	16.67	9.86	33.33	75.91	50.00	14.23	0.04	0.00	0.00
<b>Res &amp; Rec Total</b>	7,971	768,192,990	385	73,911,915	1,191	286,186,055	9,547	1,128,290,960	12,976,355
<b>% of Res &amp; Rec Total</b>	83.49	68.08	4.03	6.55	12.48	25.36	57.47	33.44	58.25
<b>Com &amp; Ind Total</b>	1,137	296,901,700	36	10,935,785	70	35,678,335	1,243	343,515,820	4,571,160
<b>% of Com &amp; Ind Total</b>	91.47	86.43	2.90	3.18	5.63	10.39	7.48	10.18	20.52
<b>17. Taxable Total</b>	9,108	1,065,094,690	421	84,847,700	1,261	321,864,390	10,790	1,471,806,780	17,547,515
<b>% of Taxable Total</b>	84.41	72.37	3.90	5.76	11.69	21.87	64.95	43.62	78.77

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	77	1,361,990	11,836,115	0	0	0
19. Commercial	14	2,513,905	19,519,745	0	0	0
20. Industrial	3	1,041,285	14,158,715	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	77	1,361,990	11,836,115
19. Commercial	0	0	0	14	2,513,905	19,519,745
20. Industrial	0	0	0	3	1,041,285	14,158,715
21. Other	0	0	0	0	0	0
22. Total Sch II				94	4,917,180	45,514,575

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	1,060	121	163	1,344

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	17	609,550	539	110,823,495	3,553	1,079,770,535	4,109	1,191,203,580
28. Ag-Improved Land	1	49,610	177	46,044,090	1,426	434,867,405	1,604	480,961,105
29. Ag Improvements	1	55,580	183	23,535,520	1,529	206,718,940	1,713	230,310,040

30. Ag Total				5,822	1,902,474,725
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	18,000	
32. HomeSite Improv Land	1	1.00	18,000	116	117.00	2,106,000	
33. HomeSite Improvements	1	1.00	55,580	125	117.00	19,263,375	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	9	14.64	52,100	
36. FarmSite Improv Land	0	0.00	0	165	336.13	866,825	
37. FarmSite Improvements	0	0.00	0	168	0.00	4,272,145	
38. FarmSite Total							
39. Road & Ditches	0	1.85	0	0	857.73	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	49	49.00	882,000	50	50.00	900,000	
32. HomeSite Improv Land	907	942.20	16,846,100	1,024	1,060.20	18,970,100	
33. HomeSite Improvements	984	933.20	144,847,085	1,110	1,051.20	164,166,040	4,729,045
34. HomeSite Total				<b>1,160</b>	<b>1,110.20</b>	<b>184,036,140</b>	
35. FarmSite UnImp Land	93	218.78	566,125	102	233.42	618,225	
36. FarmSite Improv Land	1,295	2,981.20	7,663,515	1,460	3,317.33	8,530,340	
37. FarmSite Improvements	1,454	0.00	61,871,855	1,622	0.00	66,144,000	0
38. FarmSite Total				<b>1,724</b>	<b>3,550.75</b>	<b>75,292,565</b>	
39. Road & Ditches	0	10,411.98	0	0	11,271.56	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>2,884</b>	<b>15,932.51</b>	<b>259,328,705</b>	<b>4,729,045</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	6	0.00	613,975	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	6	0.00	613,975

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	523	38,881.39	128,151,750
44. Market Value	0	0.00	0	523	38,881.39	128,151,750
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,929	388,033.78	1,234,503,200	4,452	426,915.17	1,362,654,950
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	2,955.68	3.92%	16,049,340	4.37%	5,430.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	30,260.67	40.09%	156,599,225	42.61%	5,175.01
48. 2A	20,668.17	27.38%	106,957,965	29.10%	5,175.01
49. 3A1	521.46	0.69%	2,336,125	0.64%	4,479.97
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	20,180.92	26.74%	81,934,530	22.29%	4,060.00
52. 4A	895.09	1.19%	3,634,075	0.99%	4,060.01
53. Total	75,481.99	100.00%	367,511,260	100.00%	4,868.86
<b>Dry</b>					
54. 1D1	3,368.48	1.27%	14,619,240	1.55%	4,340.01
55. 1D	9,373.05	3.53%	40,678,975	4.32%	4,339.99
56. 2D1	60,645.35	22.83%	252,588,250	26.80%	4,165.01
57. 2D	83,227.41	31.34%	335,822,675	35.64%	4,035.00
58. 3D1	66.62	0.03%	219,845	0.02%	3,299.98
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	105,358.02	39.67%	288,681,015	30.63%	2,740.00
61. 4D	3,549.45	1.34%	9,725,630	1.03%	2,740.04
62. Total	265,588.38	100.00%	942,335,630	100.00%	3,548.11
<b>Grass</b>					
63. 1G1	32,401.03	35.75%	65,744,965	39.44%	2,029.10
64. 1G	45,442.79	50.14%	79,467,960	47.67%	1,748.75
65. 2G1	8,105.17	8.94%	14,507,780	8.70%	1,789.94
66. 2G	253.86	0.28%	445,225	0.27%	1,753.82
67. 3G1	3,377.41	3.73%	4,788,795	2.87%	1,417.89
68. 3G	689.29	0.76%	1,189,035	0.71%	1,725.01
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	354.28	0.39%	544,275	0.33%	1,536.28
71. Total	90,623.83	100.00%	166,688,035	100.00%	1,839.34
<b>Irrigated Total</b>					
	75,481.99	17.12%	367,511,260	24.86%	4,868.86
<b>Dry Total</b>					
	265,588.38	60.23%	942,335,630	63.74%	3,548.11
<b>Grass Total</b>					
	90,623.83	20.55%	166,688,035	11.28%	1,839.34
72. Waste	9,111.65	2.07%	1,822,410	0.12%	200.01
73. Other	124.25	0.03%	24,850	0.00%	200.00
74. Exempt	424.08	0.10%	0	0.00%	0.00
75. Market Area Total	440,930.10	100.00%	1,478,382,185	100.00%	3,352.87

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	56.15	2.99%	234,710	3.78%	4,180.05
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	273.77	14.60%	1,026,650	16.55%	3,750.05
48. 2A	631.44	33.67%	2,288,985	36.89%	3,625.02
49. 3A1	10.84	0.58%	33,980	0.55%	3,134.69
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	860.69	45.89%	2,496,000	40.23%	2,900.00
52. 4A	42.71	2.28%	123,860	2.00%	2,900.02
<b>53. Total</b>	<b>1,875.60</b>	<b>100.00%</b>	<b>6,204,185</b>	<b>100.00%</b>	<b>3,307.84</b>
<b>Dry</b>					
54. 1D1	307.36	0.75%	1,078,835	0.89%	3,510.00
55. 1D	1,678.96	4.08%	5,893,145	4.85%	3,510.00
56. 2D1	5,943.28	14.44%	20,831,255	17.15%	3,505.01
57. 2D	14,150.06	34.38%	49,595,985	40.83%	3,505.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	18.10	0.04%	47,060	0.04%	2,600.00
60. 4D1	18,221.64	44.28%	42,092,020	34.65%	2,310.00
61. 4D	832.87	2.02%	1,923,955	1.58%	2,310.03
<b>62. Total</b>	<b>41,152.27</b>	<b>100.00%</b>	<b>121,462,255</b>	<b>100.00%</b>	<b>2,951.53</b>
<b>Grass</b>					
63. 1G1	5,587.66	27.38%	10,869,750	29.66%	1,945.31
64. 1G	9,736.11	47.71%	17,386,285	47.44%	1,785.75
65. 2G1	4,013.42	19.67%	6,838,995	18.66%	1,704.03
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	1,052.56	5.16%	1,526,405	4.16%	1,450.18
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	18.17	0.09%	31,365	0.09%	1,726.20
<b>71. Total</b>	<b>20,407.92</b>	<b>100.00%</b>	<b>36,652,800</b>	<b>100.00%</b>	<b>1,796.01</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>1,875.60</b>	<b>2.86%</b>	<b>6,204,185</b>	<b>3.77%</b>	<b>3,307.84</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>41,152.27</b>	<b>62.68%</b>	<b>121,462,255</b>	<b>73.72%</b>	<b>2,951.53</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>20,407.92</b>	<b>31.08%</b>	<b>36,652,800</b>	<b>22.25%</b>	<b>1,796.01</b>
72. Waste	2,223.01	3.39%	444,595	0.27%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	137.52	0.21%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>65,658.80</b>	<b>100.00%</b>	<b>164,763,835</b>	<b>100.00%</b>	<b>2,509.39</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	6,650.71	33,048,345	70,706.88	340,667,100	77,357.59	373,715,445
<b>77. Dry Land</b>	150.14	593,465	29,247.37	104,406,850	277,343.14	958,797,570	306,740.65	1,063,797,885
<b>78. Grass</b>	32.44	45,200	9,296.69	16,134,760	101,702.62	187,160,875	111,031.75	203,340,835
<b>79. Waste</b>	12.46	2,495	1,156.05	231,205	10,166.15	2,033,305	11,334.66	2,267,005
<b>80. Other</b>	0.00	0	17.50	3,500	106.75	21,350	124.25	24,850
<b>81. Exempt</b>	26.34	0	8.21	0	527.05	0	561.60	0
<b>82. Total</b>	<b>195.04</b>	<b>641,160</b>	<b>46,368.32</b>	<b>153,824,660</b>	<b>460,025.54</b>	<b>1,488,680,200</b>	<b>506,588.90</b>	<b>1,643,146,020</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	77,357.59	15.27%	373,715,445	22.74%	4,831.01
<b>Dry Land</b>	306,740.65	60.55%	1,063,797,885	64.74%	3,468.07
<b>Grass</b>	111,031.75	21.92%	203,340,835	12.38%	1,831.38
<b>Waste</b>	11,334.66	2.24%	2,267,005	0.14%	200.01
<b>Other</b>	124.25	0.02%	24,850	0.00%	200.00
<b>Exempt</b>	561.60	0.11%	0	0.00%	0.00
<b>Total</b>	<b>506,588.90</b>	<b>100.00%</b>	<b>1,643,146,020</b>	<b>100.00%</b>	<b>3,243.55</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Adams	50	338,615	233	1,949,475	233	41,478,400	283	43,766,490	1,797,115
83.2 Barneston	33	44,130	61	48,925	62	1,466,040	95	1,559,095	0
83.3 Beatrice	579	5,252,065	4,706	59,612,970	4,753	537,750,960	5,332	602,615,995	2,154,235
83.4 Beatrice Subdivision	18	258,820	87	1,829,200	87	17,627,855	105	19,715,875	825,115
83.5 Blue Springs	144	109,005	170	118,720	171	6,575,785	315	6,803,510	210,350
83.6 Clatonia	19	97,570	126	585,495	126	9,849,865	145	10,532,930	0
83.7 Cortland	13	199,250	210	3,629,365	211	31,842,320	224	35,670,935	387,650
83.8 Doctors' Lake	7	201,340	23	1,545,160	23	5,647,305	30	7,393,805	892,825
83.9 Ellis	14	4,025	15	2,975	16	372,220	30	379,220	0
83.10 Filley	19	24,750	76	87,600	76	4,571,330	95	4,683,680	0
83.11 Holmesville	24	16,200	33	19,460	33	1,423,115	57	1,458,775	9,730
83.12 Lanham	9	5,900	10	7,825	10	433,840	19	447,565	0
83.13 Liberty	75	39,515	56	132,445	56	988,485	131	1,160,445	50,530
83.14 Odell	33	74,225	136	327,205	136	9,484,695	169	9,886,125	79,075
83.15 Pickrell	6	29,125	95	500,595	95	12,019,460	101	12,549,180	0
83.16 Rockford	6	1,725	17	7,750	17	747,625	23	757,100	0
83.17 Rural	126	1,537,665	1,065	33,462,415	1,098	223,814,125	1,224	258,814,205	3,969,500
83.18 Rural Sub North	20	571,950	172	7,941,890	172	58,490,425	192	67,004,265	893,345
83.19 Rural Sub South	7	140,000	17	620,000	17	6,665,440	24	7,425,440	1,586,075
83.20 Virginia	20	8,580	42	25,845	43	1,039,975	63	1,074,400	20,210
83.21 Wymore	169	415,180	720	1,614,715	721	32,562,030	890	34,591,925	100,600
84 Residential Total	1,391	9,369,635	8,070	114,070,030	8,156	1,004,851,295	9,547	1,128,290,960	12,976,355

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	Adams	13	91,370	43	991,480	45	33,935,665	58	35,018,515	1,242,950
85.2	Barneston	8	4,250	11	6,730	12	2,295,905	20	2,306,885	0
85.3	Beatrice	134	3,290,720	618	22,713,480	631	212,454,275	765	238,458,475	1,536,790
85.4	Blue Springs	4	8,215	20	36,720	20	1,581,175	24	1,626,110	0
85.5	Clatonia	5	18,250	15	34,995	15	816,980	20	870,225	203,455
85.6	Cortland	5	13,965	29	500,955	30	4,343,665	35	4,858,585	804,105
85.7	Ellis	0	0	1	430	2	260,595	2	261,025	0
85.8	Filley	5	7,650	20	43,280	20	548,020	25	598,950	0
85.9	Holmesville	0	0	0	0	1	260,375	1	260,375	0
85.10	Lanham	0	0	4	3,570	4	67,205	4	70,775	0
85.11	Liberty	6	3,365	7	4,940	7	99,985	13	108,290	0
85.12	Odell	4	7,960	25	130,405	26	1,978,520	30	2,116,885	0
85.13	Pickrell	2	7,690	18	57,620	18	2,638,150	20	2,703,460	0
85.14	Rockford	0	0	1	705	1	3,245	1	3,950	0
85.15	Rural	19	130,045	62	3,517,270	87	42,932,410	106	46,579,725	758,860
85.16	Virginia	5	2,630	11	8,665	11	3,109,080	16	3,120,375	0
85.17	Wymore	19	84,880	82	290,260	84	4,178,075	103	4,553,215	25,000
86	Commercial Total	229	3,670,990	967	28,341,505	1,014	311,503,325	1,243	343,515,820	4,571,160

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	24,019.09	39.63%	45,996,775	39.63%	1,915.01
88. 1G	28,227.02	46.57%	54,054,800	46.57%	1,915.00
89. 2G1	5,914.56	9.76%	11,326,470	9.76%	1,915.01
90. 2G	188.09	0.31%	360,190	0.31%	1,914.99
91. 3G1	1,505.95	2.48%	2,883,900	2.48%	1,915.00
92. 3G	546.16	0.90%	1,045,905	0.90%	1,915.02
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	204.77	0.34%	392,115	0.34%	1,914.90
95. Total	60,605.64	100.00%	116,060,155	100.00%	1,915.01
<b>CRP</b>					
96. 1C1	5,571.70	54.91%	16,937,950	55.07%	3,040.00
97. 1C	4,018.34	39.60%	12,215,730	39.72%	3,039.99
98. 2C1	517.32	5.10%	1,508,020	4.90%	2,915.06
99. 2C	10.56	0.10%	29,825	0.10%	2,824.34
100. 3C1	25.52	0.25%	58,955	0.19%	2,310.15
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.88	0.03%	5,530	0.02%	1,920.14
104. Total	10,146.32	100.00%	30,756,010	100.00%	3,031.25
<b>Timber</b>					
105. 1T1	2,810.24	14.14%	2,810,240	14.14%	1,000.00
106. 1T	13,197.43	66.41%	13,197,430	66.41%	1,000.00
107. 2T1	1,673.29	8.42%	1,673,290	8.42%	1,000.00
108. 2T	55.21	0.28%	55,210	0.28%	1,000.00
109. 3T1	1,845.94	9.29%	1,845,940	9.29%	1,000.00
110. 3T	143.13	0.72%	143,130	0.72%	1,000.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	146.63	0.74%	146,630	0.74%	1,000.00
113. Total	19,871.87	100.00%	19,871,870	100.00%	1,000.00
<hr/>					
Grass Total	60,605.64	66.88%	116,060,155	69.63%	1,915.01
CRP Total	10,146.32	11.20%	30,756,010	18.45%	3,031.25
Timber Total	19,871.87	21.93%	19,871,870	11.92%	1,000.00
<hr/>					
114. Market Area Total	90,623.83	100.00%	166,688,035	100.00%	1,839.34

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,641.63	27.14%	6,536,720	27.14%	1,795.00
88. 1G	6,243.55	46.54%	11,207,230	46.54%	1,795.01
89. 2G1	2,935.24	21.88%	5,268,780	21.88%	1,795.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	582.51	4.34%	1,045,620	4.34%	1,795.02
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	13.71	0.10%	24,610	0.10%	1,795.04
95. Total	13,416.64	100.00%	24,082,960	100.00%	1,795.01
<b>CRP</b>					
96. 1C1	1,646.15	42.68%	4,033,150	42.74%	2,450.05
97. 1C	1,852.74	48.03%	4,539,235	48.11%	2,450.01
98. 2C1	341.69	8.86%	833,725	8.84%	2,440.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	13.10	0.34%	23,835	0.25%	1,819.47
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	3.64	0.09%	5,935	0.06%	1,630.49
104. Total	3,857.32	100.00%	9,435,880	100.00%	2,446.23
<b>Timber</b>					
105. 1T1	299.88	9.57%	299,880	9.57%	1,000.00
106. 1T	1,639.82	52.32%	1,639,820	52.32%	1,000.00
107. 2T1	736.49	23.50%	736,490	23.50%	1,000.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	456.95	14.58%	456,950	14.58%	1,000.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.82	0.03%	820	0.03%	1,000.00
113. Total	3,133.96	100.00%	3,133,960	100.00%	1,000.00
<hr/>					
Grass Total	13,416.64	65.74%	24,082,960	65.71%	1,795.01
CRP Total	3,857.32	18.90%	9,435,880	25.74%	2,446.23
Timber Total	3,133.96	15.36%	3,133,960	8.55%	1,000.00
<hr/>					
114. Market Area Total	20,407.92	100.00%	36,652,800	100.00%	1,796.01

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

34 Gage

	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	971,655,640	1,128,253,605	156,597,965	16.12%	12,976,355	14.78%
02. Recreational	37,355	37,355	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	168,085,370	184,036,140	15,950,770	9.49%	4,729,045	6.68%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,139,778,365</b>	<b>1,312,327,100</b>	<b>172,548,735</b>	<b>15.14%</b>	<b>17,705,400</b>	<b>13.59%</b>
05. Commercial	209,157,295	243,503,425	34,346,130	16.42%	4,561,880	14.24%
06. Industrial	89,298,880	100,012,395	10,713,515	12.00%	9,280	11.99%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>298,456,175</b>	<b>343,515,820</b>	<b>45,059,645</b>	<b>15.10%</b>	<b>4,571,160</b>	<b>13.57%</b>
08. Ag-Farmsite Land, Outbuildings	72,913,405	75,292,565	2,379,160	3.26%	0	3.26%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>72,913,405</b>	<b>75,292,565</b>	<b>2,379,160</b>	<b>3.26%</b>	<b>0</b>	<b>3.26%</b>
12. Irrigated	361,876,355	373,715,445	11,839,090	3.27%		
13. Dryland	968,817,445	1,063,797,885	94,980,440	9.80%		
14. Grassland	202,678,835	203,340,835	662,000	0.33%		
15. Wasteland	2,266,560	2,267,005	445	0.02%		
16. Other Agland	0	24,850	24,850			
<b>17. Total Agricultural Land</b>	<b>1,535,639,195</b>	<b>1,643,146,020</b>	<b>107,506,825</b>	<b>7.00%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>3,046,787,140</b>	<b>3,374,281,505</b>	<b>327,494,365</b>	<b>10.75%</b>	<b>22,276,560</b>	<b>10.02%</b>



## 2023 Assessment Survey for Gage 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>
	Contracted only - Darrel Stanard (Residential and Commercial); Lloyd Dickinson (Agricultural land studies and verifying sales on a part time basis) Bob Thoma is considered a county employee (Agricultural land studies).
<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>
	\$381,300. - includes salaries.
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$72,000.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	Funding for Aumentum Terra Scan, gWorks and various IT work included in budget for first time. First flight of Pictometry was made \$45,000 total due over the next 3 yrs and \$45,000 Aumentum Terra Scan, Gworks and other misc. IT work. For a total of \$90,000 budgeted.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Nominal amount

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Terra Scan (Aumentum)
2.	<b>CAMA software:</b>
	Terra Scan (Aumentum)
3.	<b>Personal Property software:</b>
	Terra Scan (Aumentum)
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor staff.
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="https://gage.gworks.com/">https://gage.gworks.com/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor staff
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks - 2020. USDA. Pictometry fly over in December of 2021.
10.	<b>When was the aerial imagery last updated?</b>
	Pictometry in December 2021.

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes. However, some municipalities (i.e. Beatrice) within county boundaries have developed local zoning regulations.

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	All, with the exception of Ellis, Rockford, Holmesville, and Lanham, each of which are considered unincorporated towns.
<b>4.</b>	<b>When was zoning implemented?</b>
	2000

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

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	Pictometry

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Stanard Appraisal. Bob Thoma, county employee, assists part-time with agricultural values.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes. Stanard Appraisal
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Contracted must have Appraisal License.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	No current contract on file.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes

## 2023 Residential Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>																																						
	Assessor staff and contract appraiser																																						
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																																						
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																																						
	Gage County uses a sales comparison approach in addition to a market approach that is tied to the RCN, based on RCN less market based depreciation.																																						
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																																						

	The county does not use the cost approach solely in developing market value. The county utilizes market studies for each valuation group. The depreciation table is prepared by Robert Thoma and is based on local market information.
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes, in conjunction with the market analysis.
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The county uses a sales comparison approach. In the valuation group of Beatrice, it is applied on a square foot basis. For the rest of the valuation groups, residential lot values are determined and adjustments made for larger vacant parcels.
<b>7.</b>	<b>How are rural residential site values developed?</b>
	Rural residential site values are developed through market analysis.
<b>8.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	N/A

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2019	2021	2021	2020
	2	2019	2021	2021	2019
	3	2019	2021	2021	2017
	5	2019	2021	2021	2021
	6	2019	2021	2021	2019
	7	2019	2021	2021	2019
	9	2019	2021	2021	2019
	10	2019	2021	2021	2019
	11	2019	2021	2021	2020
	12	2019	2021	2021	2019
	13	2019	2021	2021	2019
	15	2019	2021	2021	2019
	16	2019	2021	2021	2019
	17	2019	2021	2021	2019
	18	2019	2021	2021	2020
	19	2019	2021	2021	2021
	AG OB	2019	2021	2022	2022
	AG DW	2019	2021	2022	2022

Gage County addresses the residential class by using each incorporated area as its own valuation group. During their sales analysis they complete a market study at a minimum by reviewing the statistical analysis provided in the state sales file and by reviewing and verifying the sales throughout the year. The County has a systematical review process in place to meet the six year review cycle. The county contends that each of the valuation groups has its own unique market and that any adjustments are only considered within the confines of these valuation groups. The groups correspond with the appraisal cycle in the County.

## 2023 Commercial Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Stanard Appraisal with office staff helping.												
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>												
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18	Wymore - Second largest community in the county. Has K-12 school and a commercial downtown area.												
50	Rural - Area outside of any corporate limits throughout the county.												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>												
	The county uses a correlated market, cost and income, weighted towards market and income approaches. Where possible the county gathers income information from the market and during sales verification. Beatrice is thus far the only location where enough contract rents are collected to be useful in analyzing the commercial properties.												
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>												
	The county's contract appraiser uses information that he has gathered across the state, in conjunction with the work he does in other counties, as well as relying on the State Sales File.												
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>												
	The county relies more on market information and income, but they do use tables provided by the CAMA vendor. Additional tables are developed for some unique properties based on market information.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>												
	Only in those groups where there is adequate sales information available are individual depreciation tables. When tables can be developed, they are driven by market and income as applicable.												
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>												

The County develops the value for commercial lots based on vacant lot sales utilizing a square footage process.

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>
3	2019	2021	2021	2019
10	2019	2021	2021	2021
15	2019	2021	2021	2021
18	2019	2021	2021	2021
50	2019	2021	2021	2019



## 2023 Agricultural Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessors Office staff and contracted appraisers.										
<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="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The entire county except for the three townships bordering Pawnee county to the east. Better quality overall with regards to soil structure. This market area also has higher potential for irrigation than market area 2.</td> <td style="text-align: center;">2022</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The three townships sharing a border with Pawnee County. The general soil association is more consistent with Pawnee County than the soils in the townships within the county directly to the west. The market is more consistent with and has similar influences with the Pawnee county land.</td> <td style="text-align: center;">2022</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The entire county except for the three townships bordering Pawnee county to the east. Better quality overall with regards to soil structure. This market area also has higher potential for irrigation than market area 2.	2022	2	The three townships sharing a border with Pawnee County. The general soil association is more consistent with Pawnee County than the soils in the townships within the county directly to the west. The market is more consistent with and has similar influences with the Pawnee county land.	2022
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2	The three townships sharing a border with Pawnee County. The general soil association is more consistent with Pawnee County than the soils in the townships within the county directly to the west. The market is more consistent with and has similar influences with the Pawnee county land.	2022									
	This is an ongoing review to pickup pivots etc. including a questionnaire that goes out to landowners.										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	Analysis of all agricultural sales allows for the determination and monitoring of market area boundaries. When significant variables that could impact market area boundaries are discovered, such variables are noted and flagged for further review of data.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Use of sales verification forms, interviews with buyers and/or sellers, and consultation with real estate professionals are all steps taken to determine the possibility of influencing factors outside of typical indicators representative of true agricultural sales including consideration of the number of acres. Parcels less than 20 acres require more investigative procedures for verification. Additional actions include physical inspection of parcels and determination of land use. Recreational land is not utilized at this time, except for parcels owned by Nebraska Game & Parks.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>										
	Farm home sites and rural acreages in the county are valued the same. The first acre is assigned a value of \$18,000 with remaining building sites valued according to where it is located in the county (Northern half or Southern half).										
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>										
	Intensive use parcels have not been identified in the county. Analysis of a Christmas tree farm near Blue Springs concluded the property should be valued as dryland for valuation purposes.										
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	No designated wetlands.										

<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Irrigated parcels without a water source on the parcel are adjusted down 15% below regular irrigated values.
	<b><i>If your county has special value applications, please answer the following</i></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	4,378.
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Whether or not non-agricultural influences exist in the county is determined through the process of calling by Lloyd Dickinson, reviewing responses as well as routine sales reviews.
	<b><i>If your county recognizes a special value, please answer the following</i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	None present.
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**Gage County**  
**3-Year Plan**  
June 2022

**Budget, Staffing, and Contracts**

**Budget**

2022-2023 Final Budget = \$381,300 (including salaries) 5500 is allotted for education, lodging, and other travel related expenses.

Appraisal Maintenance \$58,800 (Contracted) with Stanard Appraisal.

Computer vendors agreements of 50,000. which was in General Budget last year.  
(Manatron/Terra Scan/)

Pictometry will be flown this Fall and was put back in my budget at \$45,000 along with change finder in order to help with our 6 year plan in all areas of the county.

**Budget Comments**

**Staff**

Assessor: assumes responsibility for all functions within the office and prepares all necessary reports and documents

Deputy Assessor: assists the Assessor with all functions within the office and also helps in the building of the GIS system. Responsible for all 521's, updating and developing GIS system. Creates Sales File.

Personal Property Clerk: responsible for all personal property filed in the county, also assists in updating real estate records including sketching, and entering data for the reappraisals. Keeps all records concerning building permits filed. General office duties. Assisting taxpayers.

Clerk: responsible for assisting taxpayer and maintaining homestead exemption records, permissive exemption records, sending out sales review questionnaires. She assists with data entry within the CAMA system, answers phones, and performs other general office duties.

Appraiser Assistant: Performs all appraisal maintenance and pickup work. Measures and inspector condition and takes new photos for the county. I have 2 part time people.

Agricultural Appraiser Lloyd Dickinson helps with developing the agland sales manual and verifies sales with buyers and sellers. He is paid \$60 hr and he also helps with the valuation studies.

### Part-time County Appraiser

Bob Thoma is a county employee. His responsibilities include developing valuation studies for agricultural properties. The assessor along with Mr. Thoma study the market to determine values of agricultural land to be in compliance with the levels of value for the county. Bob has also conducted a depreciation study on Beatrice. We also do reviews to determine market areas in the county. Lloyd Dickinson is also a part of this process mostly working agricultural sales..

### Contract Appraiser

Darrell Stanard is contracted for 5 days a month. His responsibilities include sales verification, appraisal maintenance and pricing pickup work and developing valuation studies for residential and commercial. His main focus is to help with all the unique Commercial properties in Gage County and to be in compliance with levels of value for the County.

### Part time Listers

I have 2 part time employees who go out with a review sheets and take photos of my properties and make notes to changes on the properties. They are Bob Thoma, previous Gage County Assessor and Shane Stanard.

## **3 Year Appraisal Plan**

### **2023**

#### **Residential**

For 2023 the county will be reviewing rural residential properties. A new flyover (Pictometry)with change finder was flown in December 2022 and anything that we find that may have changed will be updated.. We have started to review Beatrice again with new pictures taken and adjustments made with preliminary statistical information and any possible adjustments needed to comply with statistical measures as required by law. Sales review and pick up work will also be completed.

#### **Commercial**

There will be an appraisal review for the commercial properties in 2023 for Beatrice Commercial and the Industrial Park in Beatrice. Appraisal adjustments may be needed in order to comply with statistical measures required by law. Sales review and pick up work will also be completed for commercial properties. Pictometry will also be used with change finder in place.

#### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. We are continuing to review land use and also reviewing many agricultural parcels that may be coming out of the CRP. Lloyd Dickinson does a sales review and we will be using pictometry to help determine changes to the land. Ag land is always an ongoing review when we have time.

## **2024**

### **Residential**

For 2024 we will be continue to work on Beatrice residential. A new photo will be taken and any changes that have occurred will be updated. All other residential properties will be reviewed in house with preliminary statistical information and any possible adjustments needed to comply with statistical measures as required by law. Sales review and pick up work will also be completed.

### **Commercial**

There will be an appraisal maintenance for the commercial properties for 2024. Appraisal adjustments may be needed in order to comply with statistical measures required by law. Sales review and pick up work will also be completed for commercial properties.

### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. We do send out questionnaires as often as needed but replys have not been as great as in the past. Our flyover will help with comparing maps from previous years.

## **2025**

### **Residential**

For 2025 Small Towns will be reviewed and new photo will be taken and any changes that have occurred to the property will be updated. There will be an appraisal maintenance for all other residential properties and adjustments may be needed to comply with statistical measures as required by law. Sales review and pickup work will also be completed.

### **Commercial**

There will be a review for commercial properties in 2025 and then small towns will be also looked out and new photo taken. Adjustments may need to be made in order to comply with statistical measures required by law. Sales review and pickup work will also be completed for commercial properties.

### **Agricultural**

A market analysis of agricultural sales by land classification groups will be conducted to determine an possible adjustments to comply with statistical measures. Agland questionnaires will be sent out again to obtain the most accurate information concerning the agricultural properties and we also ask for maps from the FSA office.