

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**NEMAHA COUNTY**



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Nemaha 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 Nemaha 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: Mallory Lempka, Nemaha County Assessor

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## Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division staff must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

| General Property Class   | Jurisdiction Size/Profile/Market Activity                                     | COD Range   |
|--|---|-------------|
| Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units) | Very large jurisdictions/densely populated/newer properties/active markets    | 5.0 to 10.0 |
|  | Large to mid-sized jurisdictions/older & newer properties/less active markets | 5.0 to 15.0 |
|  | Rural or small jurisdictions/older properties/depressed market areas          | 5.0 to 20.0 |
| Income-producing properties (commercial, industrial, apartments,)                              | Very large jurisdictions/densely populated/newer properties/active markets    | 5.0 to 15.0 |
|  | Large to mid-sized jurisdictions/older & newer properties/less active markets | 5.0 to 20.0 |
|  | Rural or small jurisdictions/older properties/depressed market areas          | 5.0 to 25.0 |
| Residential vacant land  | Very large jurisdictions/rapid development/active markets                     | 5.0 to 15.0 |
|  | Large to mid-sized jurisdictions/slower development/less active markets       | 5.0 to 20.0 |
|  | Rural or small jurisdictions/little development/depressed markets             | 5.0 to 25.0 |
| Other (non-agricultural) vacant land   | Very large jurisdictions/rapid development/active markets                     | 5.0 to 20.0 |
|  | Large to mid-sized jurisdictions/slower development/less active markets       | 5.0 to 25.0 |
|  | Rural or small jurisdictions/little development/depressed markets             | 5.0 to 30.0 |

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

### **Analysis of Assessment Practices:**

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

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

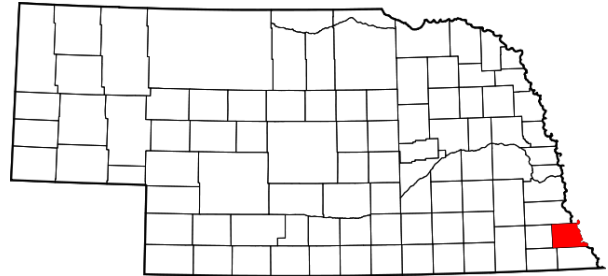
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

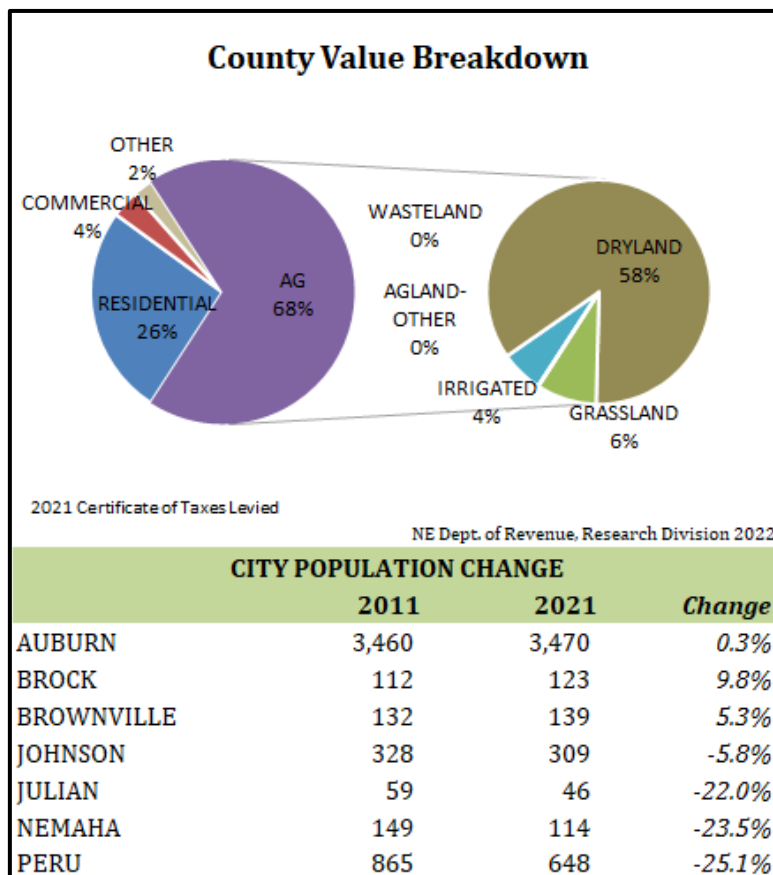


## County Overview

With a total area of 407 square miles, Nemaha County has 7,074 residents, per the Census Bureau Quick Facts for 2020, a 2% population decline from the 2010 U.S. Census. Reports indicate that 73% of county residents are homeowners and 81% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$98,419 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Nemaha County are located in and around Auburn, the county seat. According to the latest information available from the U.S. Census Bureau, there are 187 employer establishments with total employment of 1,465, for a 5% decrease in employment since 2019.



Agricultural land is the largest factor that contributes to the overall valuation base of the county. Dryland makes up the majority of the land in the county. Nemaha County is included in the Nemaha Natural Resources District (NRD).

# 2022 Residential Correlation for Nemaha County

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## *Assessment Actions*

For the residential class, all pick-up and permit work were completed.

## *Assessment Practice Review*

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

Sales verification and qualification processes are reviewed. Review of qualified and non-qualified sales supports that arm's-length sales have been utilized for the measurement of the residential class. Nemaha county sales usability rate is slightly below the statewide average.

Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and grouped. The residential class in Nemaha County identifies five separate residential valuation groups. Valuation Group 1 is the largest town in the county, Valuation Group 2 are smaller villages, Valuation Group 3 is a historic river town, Valuation Group 4 are small towns and Valuation Group 5 are rural parcels.

Appraisal tables were reviewed to be sure they are current. Costing tables are dated 2008 and depreciation tables are dated 2017 through 2019. The county assessor has submitted a written valuation methodology.

## *Description of Analysis*

Residential parcels are analyzed utilizing five valuation groups that are based on assessor locations in the county.

| <b>Valuation Group</b> | <b>Description</b>    |
|------------------------|-----------------------|
| 1                      | Auburn                |
| 2                      | Brock, Julian, Nemaha |
| 3                      | Brownville            |
| 4                      | Johnson, Peru         |
| 5                      | Rural                 |

For the residential class, there were 248 total qualified sales representing all valuation groups. Review of the overall statistical sample shows that two of the three measures of central tendency are within the acceptable range, and the COD and PRD are both outside the acceptable IAAO ranges. There are two extremely low dollar sales under \$5,000 impacting the COD and PRD and if these sales are removed, the COD and PRD improve to fall within the acceptable range. Further

## 2022 Residential Correlation for Nemaha County

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review of the individual valuation groups reflects that all valuation groups have medians within the acceptable range.

Comparison of the valuation changes of the sold parcels and the residential population as reflected on the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the residential class and reflect the reported assessment actions.

### *Equalization and Quality of Assessment*

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

| VALUATION GROUP |       |        |        |          |       |        |
|-----------------|-------|--------|--------|----------|-------|--------|
| RANGE           | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    |
| 1               | 160   | 96.90  | 99.11  | 91.76    | 18.22 | 108.01 |
| 2               | 12    | 99.88  | 118.22 | 105.39   | 21.68 | 112.17 |
| 3               | 5     | 98.59  | 91.27  | 91.62    | 18.05 | 99.62  |
| 4               | 37    | 98.11  | 98.02  | 94.49    | 09.25 | 103.74 |
| 5               | 34    | 95.20  | 89.28  | 85.72    | 13.46 | 104.15 |
| ____ALL____     | 248   | 97.71  | 98.36  | 91.00    | 16.35 | 108.09 |

### *Level of Value*

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

## 2022 Commercial Correlation for Nemaha County

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### *Assessment Actions*

For the commercial class, all parcels in the county were inspected and reappraised as part of the six-year inspection and review cycle. Depreciation tables were updated to 2021. All pick-up work and building permits were reviewed.

### *Assessment Practice Review*

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

The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement purposes. Analysis of the sales use practices indicates the county assessor utilizes sales at the statewide average and continues to maintain acceptable sales verification and qualification practices.

A review of the valuation groups show that the commercial class is broken into two valuation groups. Each indicative of their unique characteristics for the commercial class. Valuation Group 1 is the largest town in the county and the remaining parcels make up Valuation Group 2.

The six-year inspection and review cycle is current for the commercial class. A review of the current appraisal tables show that cost tables are dated 2008 and depreciation tables are dated 2021.

### *Description of Analysis*

Commercial parcels are analyzed utilizing two valuation groups that are based on assessor locations in the county.

| <b>Valuation Group</b> | <b>Description</b>  |
|------------------------|---------------------|
| 1                      | Auburn              |
| 2                      | Remainder of County |

Review of the overall sample shows 29 qualified sales representing all valuation groups. Two of the three measures of central tendency are within the range along with the COD. The PRD is slightly high and is being influenced by two low dollar sales of less than \$6,000 with high ratios. If these three sales are removed, the PRD pulls to being in the acceptable range at 103%.

Analysis of the individual groups show that Valuation Group 1 represents the majority of the qualified sales with all three measures of central tendency being within the range along with the COD and PRD. Valuation Group 2 is made up of the rural small town commercial parcels with seven qualified sales with all three measures of central tendency being slightly outside the

## 2022 Commercial Correlation for Nemaha County

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acceptable range along with the COD and PRD. The PRD and COD are high but heavily impacted by the range of low-to-high dollar sales with ratios of 91% to 175%. With an unreliably small sample size, little correlation between the statistics, and no uniformity the statistics are unreliable for measurement.

The comparison of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) shows that the population increased less growth approximately 18% and the sold sample also increased approximately 4%. All commercial parcels in the county were reviewed and reappraised in 2021 which resulted in some large increases in commercial parcel values.

### *Equalization and Quality of Assessment*

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

| VALUATION GROUP             |       |        |        |          |       |        |
|-----------------------------|-------|--------|--------|----------|-------|--------|
| RANGE                       | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    |
| 1                           | 22    | 99.18  | 100.39 | 97.23    | 07.24 | 103.25 |
| 2                           | 7     | 101.34 | 118.84 | 102.04   | 21.59 | 116.46 |
| <u>    </u> ALL <u>    </u> | 29    | 99.62  | 104.84 | 97.67    | 10.91 | 107.34 |

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Nemaha County is 100%.

## 2022 Agricultural Correlation for Nemaha County

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### *Assessment Actions*

For the agricultural class of property, land use review was completed using current aerial imagery, which resulted in additional new buildings and structures being added and agricultural land being reclassified, most notably dryland being reclassified to irrigated land with the discovery of new pivots. No changes to land values were made.

### *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 usability rate for the agricultural class is typical when compared to the statewide average. The review of the sales rosters along with the comments provided, indicates that all arm's-length transactions have been made available for measurement.

Nemaha County currently has one market area. The county assessor reviews the market to determine if additional market areas are needed. Aerial imagery was updated in 2021. Depreciation tables are dated 2017 and costing tables are dated 2008.

The six-year inspection and review cycle is current for the agricultural class. Agricultural homes and improvements are valued using the same practices as the rural residential homes. Reappraisal of agricultural homes and rural residential was done in 2017.

The county assessor has a written valuation methodology on file explaining the assessment practices in the county. Intensive use has not been identified in the county.

### *Description of Analysis*

The county has one market area defined for the agricultural class. The majority of the agricultural land in the county is dryland. Overall, there are 53 total qualified sales with all three measures of central tendency being within the acceptable range as well as the COD, indicating the data used for measurement is reliable.

Analysis was conducted on the sales that have 80% or more of the acres in a single Majority Land Use (MLU) category. The dryland subclass has 35 qualified sales, with all three measures of central tendency within the acceptable range along with the COD. There are an insufficient sample of grassland sales to be used for measurement and no irrigated land sales.

Review of the average acre comparison chart displays that the values assigned by the County Assessor for dryland and irrigated values are comparable to the adjoining counties suggesting that values are equalized. The grassland values are slightly lower, however agricultural land in

## 2022 Agricultural Correlation for Nemaha County

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the southeast corner has had a flat market. If the trend continues within the next assessment year reflecting an increasing trend in the market, the grassland values may need to be increased.

Comparison of the valuation changes of the sold parcels and the agricultural population as reflected on the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the residential class and reflect the reported assessment actions.

### *Equalization and Quality of Assessment*

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

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

| 80%MLU By Market Area |       |        |       |          |       |        |
|-----------------------|-------|--------|-------|----------|-------|--------|
| RANGE                 | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    |
| <u>    Dry    </u>    |       |        |       |          |       |        |
| County                | 35    | 70.70  | 72.84 | 68.96    | 16.34 | 105.63 |
| 1                     | 35    | 70.70  | 72.84 | 68.96    | 16.34 | 105.63 |
| <u>    Grass    </u>  |       |        |       |          |       |        |
| County                | 5     | 65.57  | 60.19 | 60.97    | 11.73 | 98.72  |
| 1                     | 5     | 65.57  | 60.19 | 60.97    | 11.73 | 98.72  |
| <u>    ALL    </u>    |       |        |       |          |       |        |
|                       | 53    | 70.06  | 71.99 | 68.94    | 15.44 | 104.42 |

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Nemaha County is 70%.

## 2022 Opinions of the Property Tax Administrator for Nemaha 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> | <b>98</b>      | Meets generally accepted mass appraisal techniques. | No recommendation.         |
|                                  |                |   |                            |
| <b>Commercial Real Property</b>  | <b>100</b>     | Meets generally accepted mass appraisal techniques. | No recommendation.         |
|                                  |                |   |                            |
| <b>Agricultural Land</b>         | <b>70</b>      | Meets generally accepted mass appraisal techniques. | No recommendation.         |
|                                  |                |   |                            |

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

Dated this 7th day of April, 2022.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2022 Commission Summary for Nemaha County

### Residential Real Property - Current

|                        |              |                                    |          |
|------------------------|--------------|------------------------------------|----------|
| Number of Sales        | 248          | Median                             | 97.71    |
| Total Sales Price      | \$26,746,320 | Mean                               | 98.36    |
| Total Adj. Sales Price | \$26,746,320 | Wgt. Mean                          | 91.00    |
| Total Assessed Value   | \$24,338,062 | Average Assessed Value of the Base | \$80,000 |
| Avg. Adj. Sales Price  | \$107,848    | Avg. Assessed Value                | \$98,137 |

### Confidence Interval - Current

|  |                 |
|--|-----------------|
| 95% Median C.I   | 95.89 to 99.03  |
| 95% Wgt. Mean C.I  | 88.21 to 93.79  |
| 95% Mean C.I   | 95.29 to 101.43 |
| % of Value of the Class of all Real Property Value in the County | 22.01           |
| % of Records Sold in the Study Period                            | 8.00            |
| % of Value Sold in the Study Period                              | 9.82            |

### Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2021 | 218             | 99  | 98.60  |
| 2020 | 226             | 99  | 98.83  |
| 2019 | 210             | 94  | 93.56  |
| 2018 | 179             | 96  | 95.85  |

## 2022 Commission Summary for Nemaha County

### Commercial Real Property - Current

|                        |             |                                    |          |
|------------------------|-------------|------------------------------------|----------|
| Number of Sales        | 29          | Median                             | 99.62    |
| Total Sales Price      | \$2,622,265 | Mean                               | 104.84   |
| Total Adj. Sales Price | \$2,622,265 | Wgt. Mean                          | 97.67    |
| Total Assessed Value   | \$2,561,167 | Average Assessed Value of the Base | \$87,682 |
| Avg. Adj. Sales Price  | \$90,423    | Avg. Assessed Value                | \$88,316 |

### Confidence Interval - Current

|  |                 |
|--|-----------------|
| 95% Median C.I   | 98.07 to 101.96 |
| 95% Wgt. Mean C.I  | 94.52 to 100.82 |
| 95% Mean C.I   | 96.63 to 113.05 |
| % of Value of the Class of all Real Property Value in the County | 3.58            |
| % of Records Sold in the Study Period                            | 6.30            |
| % of Value Sold in the Study Period                              | 6.35            |

### Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2021 | 27              | 100 | 100.46 |
| 2020 | 27              | 100 | 95.74  |
| 2019 | 27              | 100 | 98.89  |
| 2018 | 23              | 100 | 98.49  |

**64 Nemaha  
RESIDENTIAL**

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

Qualified

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

Number of Sales : 248  
 Total Sales Price : 26,746,320  
 Total Adj. Sales Price : 26,746,320  
 Total Assessed Value : 24,338,062  
 Avg. Adj. Sales Price : 107,848  
 Avg. Assessed Value : 98,137

MEDIAN : 98  
 WGT. MEAN : 91  
 MEAN : 98  
 COD : 16.35  
 PRD : 108.09

COV : 25.09  
 STD : 24.68  
 Avg. Abs. Dev : 15.98  
 MAX Sales Ratio : 220.66  
 MIN Sales Ratio : 28.26

95% Median C.I. : 95.89 to 99.03  
 95% Wgt. Mean C.I. : 88.21 to 93.79  
 95% Mean C.I. : 95.29 to 101.43

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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 | 32    | 99.53  | 100.79 | 96.38    | 08.44 | 104.58 | 76.14 | 144.57 | 95.79 to 102.42 | 108,747              | 104,813        |
| 01-JAN-20 To 31-MAR-20 | 20    | 100.58 | 112.75 | 104.10   | 15.30 | 108.31 | 92.64 | 185.13 | 97.85 to 116.36 | 102,760              | 106,969        |
| 01-APR-20 To 30-JUN-20 | 28    | 97.89  | 102.31 | 97.19    | 09.83 | 105.27 | 84.09 | 147.93 | 93.56 to 100.93 | 90,154               | 87,619         |
| 01-JUL-20 To 30-SEP-20 | 40    | 96.90  | 96.48  | 94.79    | 09.38 | 101.78 | 70.58 | 135.87 | 92.68 to 99.91  | 118,216              | 112,054        |
| 01-OCT-20 To 31-DEC-20 | 30    | 98.06  | 99.13  | 93.07    | 15.42 | 106.51 | 53.98 | 219.83 | 90.17 to 100.86 | 124,033              | 115,438        |
| 01-JAN-21 To 31-MAR-21 | 19    | 98.83  | 96.27  | 85.82    | 13.47 | 112.18 | 51.26 | 138.76 | 84.58 to 110.11 | 103,689              | 88,985         |
| 01-APR-21 To 30-JUN-21 | 42    | 94.58  | 99.49  | 84.79    | 26.12 | 117.34 | 47.21 | 220.66 | 83.09 to 103.64 | 111,986              | 94,953         |
| 01-JUL-21 To 30-SEP-21 | 37    | 83.85  | 86.72  | 77.65    | 27.82 | 111.68 | 28.26 | 163.76 | 75.00 to 97.58  | 96,318               | 74,792         |
| <u>Study Yrs</u>       |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-OCT-19 To 30-SEP-20 | 120   | 98.68  | 101.70 | 97.19    | 10.38 | 104.64 | 70.58 | 185.13 | 96.93 to 99.97  | 106,567              | 103,574        |
| 01-OCT-20 To 30-SEP-21 | 128   | 93.95  | 95.24  | 85.32    | 22.47 | 111.63 | 28.26 | 220.66 | 88.20 to 98.62  | 109,049              | 93,041         |
| <u>Calendar Yrs</u>    |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-JAN-20 To 31-DEC-20 | 118   | 98.06  | 101.30 | 96.23    | 12.19 | 105.27 | 53.98 | 219.83 | 96.79 to 99.66  | 110,417              | 106,254        |
| <u>ALL</u>             | 248   | 97.71  | 98.36  | 91.00    | 16.35 | 108.09 | 28.26 | 220.66 | 95.89 to 99.03  | 107,848              | 98,137         |

| VALUATION GROUP |       |        |        |          |       |        |       |        |                 | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE           | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. |                      |                |
| 1               | 160   | 96.90  | 99.11  | 91.76    | 18.22 | 108.01 | 28.26 | 220.66 | 94.44 to 99.89  | 107,799              | 98,921         |
| 2               | 12    | 99.88  | 118.22 | 105.39   | 21.68 | 112.17 | 91.96 | 219.83 | 96.06 to 137.96 | 42,583               | 44,878         |
| 3               | 5     | 98.59  | 91.27  | 91.62    | 18.05 | 99.62  | 60.76 | 118.87 | N/A             | 110,200              | 100,970        |
| 4               | 37    | 98.11  | 98.02  | 94.49    | 09.25 | 103.74 | 58.73 | 163.76 | 96.97 to 99.90  | 72,595               | 68,598         |
| 5               | 34    | 95.20  | 89.28  | 85.72    | 13.46 | 104.15 | 45.63 | 120.16 | 88.94 to 98.83  | 169,132              | 144,977        |
| <u>ALL</u>      | 248   | 97.71  | 98.36  | 91.00    | 16.35 | 108.09 | 28.26 | 220.66 | 95.89 to 99.03  | 107,848              | 98,137         |

| PROPERTY TYPE * |       |        |       |          |       |        |       |        |                 | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE           | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. |                      |                |
| 01              | 243   | 97.77  | 98.46 | 91.08    | 16.24 | 108.10 | 28.26 | 220.66 | 95.89 to 99.04  | 109,331              | 99,580         |
| 06              |       |        |       |          |       |        |       |        |                 |                      |                |
| 07              | 5     | 96.27  | 93.80 | 78.32    | 21.12 | 119.77 | 53.26 | 132.47 | N/A             | 35,800               | 28,038         |
| <u>ALL</u>      | 248   | 97.71  | 98.36 | 91.00    | 16.35 | 108.09 | 28.26 | 220.66 | 95.89 to 99.03  | 107,848              | 98,137         |

**64 Nemaha  
RESIDENTIAL**

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

Qualified

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

Number of Sales : 248  
 Total Sales Price : 26,746,320  
 Total Adj. Sales Price : 26,746,320  
 Total Assessed Value : 24,338,062  
 Avg. Adj. Sales Price : 107,848  
 Avg. Assessed Value : 98,137

MEDIAN : 98  
 WGT. MEAN : 91  
 MEAN : 98  
 COD : 16.35  
 PRD : 108.09

COV : 25.09  
 STD : 24.68  
 Avg. Abs. Dev : 15.98  
 MAX Sales Ratio : 220.66  
 MIN Sales Ratio : 28.26

95% Median C.I. : 95.89 to 99.03  
 95% Wgt. Mean C.I. : 88.21 to 93.79  
 95% Mean C.I. : 95.29 to 101.43

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**SALE PRICE \***

| RANGE                      | COUNT      | MEDIAN       | MEAN         | WGT.MEAN     | COD          | PRD           | MIN          | MAX           | 95%_Median_C.I.       | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|------------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| <b>Low \$ Ranges</b>       |            |              |              |              |              |               |              |               |                       |                      |                |
| Less Than 5,000            | 2          | 116.89       | 116.89       | 118.92       | 10.41        | 98.29         | 104.72       | 129.06        | N/A                   | 3,000                | 3,568          |
| Less Than 15,000           | 12         | 128.38       | 139.22       | 143.31       | 25.49        | 97.15         | 83.24        | 220.66        | 99.89 to 180.01       | 10,212               | 14,634         |
| Less Than 30,000           | 28         | 115.34       | 123.73       | 120.15       | 23.34        | 102.98        | 77.99        | 220.66        | 101.09 to 130.16      | 16,234               | 19,505         |
| <b>Ranges Excl. Low \$</b> |            |              |              |              |              |               |              |               |                       |                      |                |
| Greater Than 4,999         | 246        | 97.63        | 98.21        | 90.99        | 16.34        | 107.93        | 28.26        | 220.66        | 95.89 to 98.83        | 108,700              | 98,906         |
| Greater Than 14,999        | 236        | 97.27        | 96.29        | 90.76        | 14.95        | 106.09        | 28.26        | 185.13        | 95.71 to 98.62        | 112,813              | 102,383        |
| Greater Than 29,999        | 220        | 96.90        | 95.14        | 90.49        | 14.55        | 105.14        | 28.26        | 185.13        | 94.45 to 98.26        | 119,508              | 108,145        |
| <b>Incremental Ranges</b>  |            |              |              |              |              |               |              |               |                       |                      |                |
| 0 TO 4,999                 | 2          | 116.89       | 116.89       | 118.92       | 10.41        | 98.29         | 104.72       | 129.06        | N/A                   | 3,000                | 3,568          |
| 5,000 TO 14,999            | 10         | 130.08       | 143.69       | 144.57       | 28.31        | 99.39         | 83.24        | 220.66        | 96.06 to 219.83       | 11,654               | 16,848         |
| 15,000 TO 29,999           | 16         | 105.63       | 112.11       | 111.60       | 17.33        | 100.46        | 77.99        | 166.02        | 96.23 to 130.16       | 20,750               | 23,157         |
| 30,000 TO 59,999           | 47         | 105.15       | 110.77       | 110.06       | 16.02        | 100.65        | 54.84        | 185.13        | 100.66 to 114.10      | 46,941               | 51,664         |
| 60,000 TO 99,999           | 65         | 98.62        | 95.41        | 95.47        | 12.98        | 99.94         | 28.26        | 144.57        | 95.71 to 99.97        | 78,881               | 75,310         |
| 100,000 TO 149,999         | 51         | 93.66        | 92.46        | 92.11        | 09.89        | 100.38        | 45.92        | 128.54        | 91.14 to 97.77        | 123,117              | 113,401        |
| 150,000 TO 249,999         | 41         | 88.94        | 85.58        | 86.08        | 13.94        | 99.42         | 45.63        | 115.03        | 82.69 to 94.74        | 189,690              | 163,295        |
| 250,000 TO 499,999         | 16         | 85.33        | 81.13        | 81.40        | 16.27        | 99.67         | 47.21        | 103.64        | 67.46 to 95.89        | 306,375              | 249,380        |
| 500,000 TO 999,999         |            |              |              |              |              |               |              |               |                       |                      |                |
| 1,000,000 +                |            |              |              |              |              |               |              |               |                       |                      |                |
| <b>ALL</b>                 | <b>248</b> | <b>97.71</b> | <b>98.36</b> | <b>91.00</b> | <b>16.35</b> | <b>108.09</b> | <b>28.26</b> | <b>220.66</b> | <b>95.89 to 99.03</b> | <b>107,848</b>       | <b>98,137</b>  |

**64 Nemaha**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 29  
Total Sales Price : 2,622,265  
Total Adj. Sales Price : 2,622,265  
Total Assessed Value : 2,561,167  
Avg. Adj. Sales Price : 90,423  
Avg. Assessed Value : 88,316

MEDIAN : 100  
WGT. MEAN : 98  
MEAN : 105  
COD : 10.91  
PRD : 107.34

COV : 20.58  
STD : 21.58  
Avg. Abs. Dev : 10.87  
MAX Sales Ratio : 175.58  
MIN Sales Ratio : 66.85

95% Median C.I. : 98.07 to 101.96  
95% Wgt. Mean C.I. : 94.52 to 100.82  
95% Mean C.I. : 96.63 to 113.05

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**DATE OF SALE \***

| RANGE                  | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN    | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| <u>Qrtrs</u>           |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-OCT-18 To 31-DEC-18 | 3     | 99.13  | 124.16 | 101.98   | 26.16 | 121.75 | 97.78  | 175.58 | N/A             | 34,833               | 35,523         |
| 01-JAN-19 To 31-MAR-19 | 1     | 100.36 | 100.36 | 100.36   | 00.00 | 100.00 | 100.36 | 100.36 | N/A             | 25,000               | 25,089         |
| 01-APR-19 To 30-JUN-19 |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-JUL-19 To 30-SEP-19 | 2     | 98.76  | 98.76  | 98.75    | 00.22 | 100.01 | 98.54  | 98.97  | N/A             | 87,500               | 86,405         |
| 01-OCT-19 To 31-DEC-19 | 2     | 103.41 | 103.41 | 97.66    | 08.38 | 105.89 | 94.74  | 112.08 | N/A             | 222,500              | 217,300        |
| 01-JAN-20 To 31-MAR-20 | 2     | 97.15  | 97.15  | 96.84    | 00.96 | 100.32 | 96.22  | 98.07  | N/A             | 120,000              | 116,209        |
| 01-APR-20 To 30-JUN-20 | 2     | 101.87 | 101.87 | 99.43    | 10.80 | 102.45 | 90.87  | 112.87 | N/A             | 45,000               | 44,744         |
| 01-JUL-20 To 30-SEP-20 | 7     | 101.34 | 105.72 | 99.45    | 10.06 | 106.30 | 84.56  | 146.47 | 84.56 to 146.47 | 46,929               | 46,670         |
| 01-OCT-20 To 31-DEC-20 | 3     | 105.65 | 122.48 | 106.38   | 19.98 | 115.13 | 99.23  | 162.55 | N/A             | 54,455               | 57,930         |
| 01-JAN-21 To 31-MAR-21 | 2     | 96.01  | 96.01  | 95.96    | 03.87 | 100.05 | 92.29  | 99.73  | N/A             | 218,000              | 209,194        |
| 01-APR-21 To 30-JUN-21 | 4     | 98.54  | 90.95  | 92.92    | 08.93 | 97.88  | 66.85  | 99.87  | N/A             | 126,225              | 117,293        |
| 01-JUL-21 To 30-SEP-21 | 1     | 101.96 | 101.96 | 101.96   | 00.00 | 100.00 | 101.96 | 101.96 | N/A             | 110,000              | 112,160        |
| <u>Study Yrs</u>       |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-OCT-18 To 30-SEP-19 | 6     | 99.05  | 111.73 | 99.99    | 13.43 | 111.74 | 97.78  | 175.58 | 97.78 to 175.58 | 50,750               | 50,744         |
| 01-OCT-19 To 30-SEP-20 | 13    | 100.98 | 103.45 | 98.16    | 09.04 | 105.39 | 84.56  | 146.47 | 94.74 to 112.08 | 84,885               | 83,322         |
| 01-OCT-20 To 30-SEP-21 | 10    | 99.68  | 102.52 | 96.64    | 11.47 | 106.08 | 66.85  | 162.55 | 92.29 to 105.65 | 121,427              | 117,351        |
| <u>Calendar Yrs</u>    |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-JAN-19 To 31-DEC-19 | 5     | 98.97  | 100.94 | 98.06    | 03.87 | 102.94 | 94.74  | 112.08 | N/A             | 129,000              | 126,499        |
| 01-JAN-20 To 31-DEC-20 | 14    | 101.16 | 107.54 | 100.06   | 11.96 | 107.48 | 84.56  | 162.55 | 96.22 to 112.87 | 58,705               | 58,742         |
| <u>ALL</u>             | 29    | 99.62  | 104.84 | 97.67    | 10.91 | 107.34 | 66.85  | 175.58 | 98.07 to 101.96 | 90,423               | 88,316         |

**VALUATION GROUP**

| RANGE      | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 1          | 22    | 99.18  | 100.39 | 97.23    | 07.24 | 103.25 | 66.85 | 146.47 | 97.78 to 101.96 | 108,398              | 105,401        |
| 2          | 7     | 101.34 | 118.84 | 102.04   | 21.59 | 116.46 | 90.87 | 175.58 | 90.87 to 175.58 | 33,929               | 34,620         |
| <u>ALL</u> | 29    | 99.62  | 104.84 | 97.67    | 10.91 | 107.34 | 66.85 | 175.58 | 98.07 to 101.96 | 90,423               | 88,316         |

**64 Nemaha  
COMMERCIAL**

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

Qualified

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

Number of Sales : 29  
 Total Sales Price : 2,622,265  
 Total Adj. Sales Price : 2,622,265  
 Total Assessed Value : 2,561,167  
 Avg. Adj. Sales Price : 90,423  
 Avg. Assessed Value : 88,316

MEDIAN : 100  
 WGT. MEAN : 98  
 MEAN : 105  
 COD : 10.91  
 PRD : 107.34

COV : 20.58  
 STD : 21.58  
 Avg. Abs. Dev : 10.87  
 MAX Sales Ratio : 175.58  
 MIN Sales Ratio : 66.85

95% Median C.I. : 98.07 to 101.96  
 95% Wgt. Mean C.I. : 94.52 to 100.82  
 95% Mean C.I. : 96.63 to 113.05

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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         | 4         | 98.88        | 98.06         | 97.46        | 01.64        | 100.62        | 94.74        | 99.73         | N/A                    | 234,975              | 229,017        |
| 03         | 25        | 99.87        | 105.93        | 97.78        | 12.36        | 108.34        | 66.85        | 175.58        | 98.07 to 103.73        | 67,295               | 65,804         |
| 04         |           |              |               |              |              |               |              |               |                        |                      |                |
| <u>ALL</u> | <u>29</u> | <u>99.62</u> | <u>104.84</u> | <u>97.67</u> | <u>10.91</u> | <u>107.34</u> | <u>66.85</u> | <u>175.58</u> | <u>98.07 to 101.96</u> | <u>90,423</u>        | <u>88,316</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           | 4         | 154.51       | 147.36        | 142.92       | 14.05        | 103.11        | 104.84       | 175.58        | N/A                    | 7,750                | 11,077         |
| Less Than 30,000           | 7         | 104.84       | 125.44        | 110.52       | 26.70        | 113.50        | 84.56        | 175.58        | 84.56 to 175.58        | 13,714               | 15,157         |
| <u>Ranges Excl. Low \$</u> |           |              |               |              |              |               |              |               |                        |                      |                |
| Greater Than 4,999         | 29        | 99.62        | 104.84        | 97.67        | 10.91        | 107.34        | 66.85        | 175.58        | 98.07 to 101.96        | 90,423               | 88,316         |
| Greater Than 14,999        | 25        | 99.13        | 98.04         | 97.13        | 04.96        | 100.94        | 66.85        | 112.87        | 97.78 to 100.36        | 103,651              | 100,674        |
| Greater Than 29,999        | 22        | 99.05        | 98.29         | 97.18        | 04.70        | 101.14        | 66.85        | 112.87        | 97.45 to 100.98        | 114,830              | 111,594        |
| <u>Incremental Ranges</u>  |           |              |               |              |              |               |              |               |                        |                      |                |
| 0 TO 4,999                 |           |              |               |              |              |               |              |               |                        |                      |                |
| 5,000 TO 14,999            | 4         | 154.51       | 147.36        | 142.92       | 14.05        | 103.11        | 104.84       | 175.58        | N/A                    | 7,750                | 11,077         |
| 15,000 TO 29,999           | 3         | 100.36       | 96.22         | 95.06        | 06.37        | 101.22        | 84.56        | 103.73        | N/A                    | 21,667               | 20,597         |
| 30,000 TO 59,999           | 4         | 100.06       | 100.96        | 99.77        | 05.96        | 101.19        | 90.87        | 112.87        | N/A                    | 43,000               | 42,902         |
| 60,000 TO 99,999           | 9         | 98.97        | 101.01        | 101.08       | 02.97        | 99.93         | 97.45        | 112.08        | 97.78 to 105.65        | 74,818               | 75,628         |
| 100,000 TO 149,999         | 2         | 84.41        | 84.41         | 85.24        | 20.80        | 99.03         | 66.85        | 101.96        | N/A                    | 105,000              | 89,504         |
| 150,000 TO 249,999         | 6         | 98.88        | 97.65         | 97.49        | 02.12        | 100.16        | 92.29        | 99.87         | 92.29 to 99.87         | 183,483              | 178,878        |
| 250,000 TO 499,999         | 1         | 94.74        | 94.74         | 94.74        | 00.00        | 100.00        | 94.74        | 94.74         | N/A                    | 370,000              | 350,538        |
| 500,000 TO 999,999         |           |              |               |              |              |               |              |               |                        |                      |                |
| 1,000,000 TO 1,999,999     |           |              |               |              |              |               |              |               |                        |                      |                |
| 2,000,000 TO 4,999,999     |           |              |               |              |              |               |              |               |                        |                      |                |
| 5,000,000 TO 9,999,999     |           |              |               |              |              |               |              |               |                        |                      |                |
| 10,000,000 +               |           |              |               |              |              |               |              |               |                        |                      |                |
| <u>ALL</u>                 | <u>29</u> | <u>99.62</u> | <u>104.84</u> | <u>97.67</u> | <u>10.91</u> | <u>107.34</u> | <u>66.85</u> | <u>175.58</u> | <u>98.07 to 101.96</u> | <u>90,423</u>        | <u>88,316</u>  |

**64 Nemaha**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 29  
Total Sales Price : 2,622,265  
Total Adj. Sales Price : 2,622,265  
Total Assessed Value : 2,561,167  
Avg. Adj. Sales Price : 90,423  
Avg. Assessed Value : 88,316

MEDIAN : 100  
WGT. MEAN : 98  
MEAN : 105  
COD : 10.91  
PRD : 107.34

COV : 20.58  
STD : 21.58  
Avg. Abs. Dev : 10.87  
MAX Sales Ratio : 175.58  
MIN Sales Ratio : 66.85

95% Median C.I. : 98.07 to 101.96  
95% Wgt. Mean C.I. : 94.52 to 100.82  
95% Mean C.I. : 96.63 to 113.05

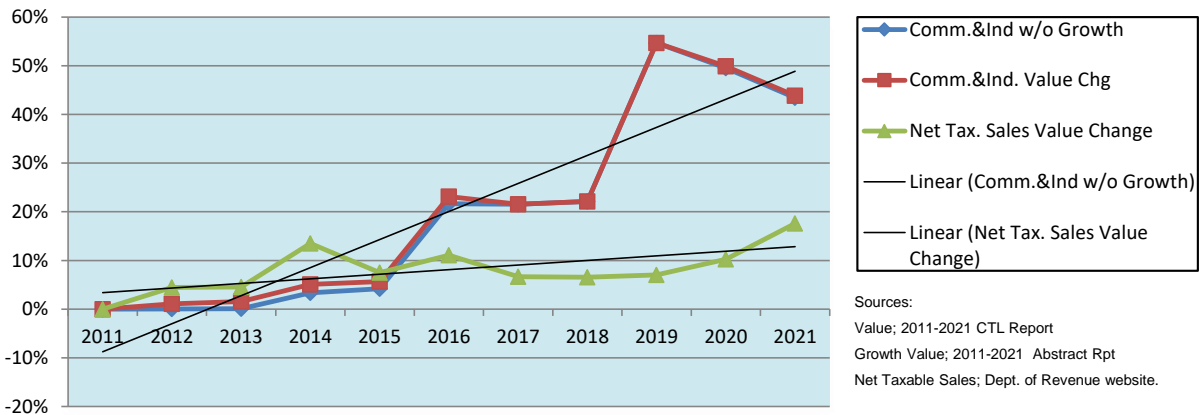
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**OCCUPANCY CODE**

| RANGE      | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN    | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| 344        | 2     | 106.05 | 106.05 | 103.78   | 06.43 | 102.19 | 99.23  | 112.87 | N/A             | 52,500               | 54,485         |
| 349        | 1     | 98.97  | 98.97  | 98.97    | 00.00 | 100.00 | 98.97  | 98.97  | N/A             | 85,000               | 84,127         |
| 352        | 8     | 98.88  | 99.12  | 98.16    | 03.86 | 100.98 | 90.87  | 112.08 | 90.87 to 112.08 | 144,988              | 142,317        |
| 353        | 4     | 99.09  | 98.55  | 95.98    | 04.34 | 102.68 | 92.29  | 103.73 | N/A             | 126,500              | 121,411        |
| 384        | 2     | 99.53  | 99.53  | 99.12    | 01.47 | 100.41 | 98.07  | 100.98 | N/A             | 62,500               | 61,951         |
| 406        | 5     | 146.47 | 137.60 | 109.91   | 18.40 | 125.19 | 98.54  | 175.58 | N/A             | 24,200               | 26,598         |
| 408        | 1     | 66.85  | 66.85  | 66.85    | 00.00 | 100.00 | 66.85  | 66.85  | N/A             | 100,000              | 66,848         |
| 410        | 2     | 99.50  | 99.50  | 99.73    | 00.37 | 99.77  | 99.13  | 99.87  | N/A             | 93,500               | 93,246         |
| 442        | 1     | 101.34 | 101.34 | 101.34   | 00.00 | 100.00 | 101.34 | 101.34 | N/A             | 62,500               | 63,337         |
| 595        | 1     | 84.56  | 84.56  | 84.56    | 00.00 | 100.00 | 84.56  | 84.56  | N/A             | 25,000               | 21,141         |
| 851        | 2     | 101.72 | 101.72 | 102.27   | 03.87 | 99.46  | 97.78  | 105.65 | N/A             | 72,933               | 74,591         |
| <u>ALL</u> | 29    | 99.62  | 104.84 | 97.67    | 10.91 | 107.34 | 66.85  | 175.58 | 98.07 to 101.96 | 90,423               | 88,316         |



### 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            | \$ 26,563,740 | \$ 76,445    | 0.29%             | \$ 26,487,295        |                    | \$ 34,826,264           |                      |
| 2012            | \$ 26,856,815 | \$ 286,530   | 1.07%             | \$ 26,570,285        | 0.02%              | \$ 36,370,273           | 4.43%                |
| 2013            | \$ 26,975,655 | \$ 392,985   | 1.46%             | \$ 26,582,670        | -1.02%             | \$ 36,419,279           | 0.13%                |
| 2014            | \$ 27,909,905 | \$ 454,500   | 1.63%             | \$ 27,455,405        | 1.78%              | \$ 39,524,838           | 8.53%                |
| 2015            | \$ 28,068,105 | \$ 393,865   | 1.40%             | \$ 27,674,240        | -0.84%             | \$ 37,444,650           | -5.26%               |
| 2016            | \$ 32,706,651 | \$ 393,865   | 1.20%             | \$ 32,312,786        | 15.12%             | \$ 38,695,015           | 3.34%                |
| 2017            | \$ 32,293,864 | \$ -         | 0.00%             | \$ 32,293,864        | -1.26%             | \$ 37,148,982           | -4.00%               |
| 2018            | \$ 32,446,825 | \$ -         | 0.00%             | \$ 32,446,825        | 0.47%              | \$ 37,112,227           | -0.10%               |
| 2019            | \$ 41,095,695 | \$ -         | 0.00%             | \$ 41,095,695        | 26.66%             | \$ 37,276,844           | 0.44%                |
| 2020            | \$ 39,816,555 | \$ 96,651    | 0.24%             | \$ 39,719,904        | -3.35%             | \$ 38,398,129           | 3.01%                |
| 2021            | \$ 38,217,590 | \$ 120,048   | 0.31%             | \$ 38,097,542        | -4.32%             | \$ 40,954,324           | 6.66%                |
| <b>Ann %chg</b> | <b>3.70%</b>  |              |                   | <b>Average</b>       | <b>3.33%</b>       | 1.63%                   | <b>1.72%</b>         |

| Tax Year | Cumulative Change   |                 |                     |
|----------|---------------------|-----------------|---------------------|
|          | Cmltv%chg w/o grwth | Cmltv%chg Value | Cmltv%chg Net Sales |
| 2011     | -                   | -               | -                   |
| 2012     | 0.02%               | 1.10%           | 4.43%               |
| 2013     | 0.07%               | 1.55%           | 4.57%               |
| 2014     | 3.36%               | 5.07%           | 13.49%              |
| 2015     | 4.18%               | 5.66%           | 7.52%               |
| 2016     | 21.64%              | 23.13%          | 11.11%              |
| 2017     | 21.57%              | 21.57%          | 6.67%               |
| 2018     | 22.15%              | 22.15%          | 6.56%               |
| 2019     | 54.71%              | 54.71%          | 7.04%               |
| 2020     | 49.53%              | 49.89%          | 10.26%              |
| 2021     | 43.42%              | 43.87%          | 17.60%              |

|               |        |
|---------------|--------|
| County Number | 64     |
| County Name   | Nemaha |

**64 Nemaha**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 53  
Total Sales Price : 31,819,138  
Total Adj. Sales Price : 31,819,138  
Total Assessed Value : 21,937,159  
Avg. Adj. Sales Price : 600,361  
Avg. Assessed Value : 413,909

MEDIAN : 70  
WGT. MEAN : 69  
MEAN : 72  
COD : 15.44  
PRD : 104.42

COV : 19.11  
STD : 13.76  
Avg. Abs. Dev : 10.82  
MAX Sales Ratio : 108.72  
MIN Sales Ratio : 45.00

95% Median C.I. : 65.57 to 77.71  
95% Wgt. Mean C.I. : 65.19 to 72.69  
95% Mean C.I. : 68.29 to 75.69

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**DATE OF SALE \***

| RANGE                  | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| <u>Qrtrs</u>           |       |        |       |          |       |        |       |        |                 |                      |                |
| 01-OCT-18 To 31-DEC-18 | 1     | 82.66  | 82.66 | 82.66    | 00.00 | 100.00 | 82.66 | 82.66  | N/A             | 284,000              | 234,758        |
| 01-JAN-19 To 31-MAR-19 | 14    | 70.69  | 69.30 | 68.74    | 12.28 | 100.81 | 45.00 | 90.61  | 59.16 to 78.15  | 551,381              | 379,003        |
| 01-APR-19 To 30-JUN-19 | 3     | 79.39  | 72.32 | 76.74    | 12.86 | 94.24  | 53.47 | 84.09  | N/A             | 265,241              | 203,548        |
| 01-JUL-19 To 30-SEP-19 | 1     | 68.92  | 68.92 | 68.92    | 00.00 | 100.00 | 68.92 | 68.92  | N/A             | 350,000              | 241,211        |
| 01-OCT-19 To 31-DEC-19 | 1     | 58.81  | 58.81 | 58.81    | 00.00 | 100.00 | 58.81 | 58.81  | N/A             | 310,000              | 182,320        |
| 01-JAN-20 To 31-MAR-20 | 10    | 69.83  | 72.41 | 69.73    | 16.97 | 103.84 | 49.91 | 108.72 | 52.27 to 92.01  | 511,658              | 356,763        |
| 01-APR-20 To 30-JUN-20 | 2     | 70.73  | 70.73 | 64.99    | 18.05 | 108.83 | 57.96 | 83.50  | N/A             | 772,500              | 502,025        |
| 01-JUL-20 To 30-SEP-20 | 2     | 79.74  | 79.74 | 81.49    | 26.87 | 97.85  | 58.31 | 101.16 | N/A             | 436,750              | 355,900        |
| 01-OCT-20 To 31-DEC-20 | 11    | 69.90  | 74.08 | 68.66    | 12.35 | 107.89 | 61.86 | 90.96  | 62.27 to 83.61  | 519,847              | 356,917        |
| 01-JAN-21 To 31-MAR-21 | 7     | 67.42  | 69.76 | 66.29    | 17.40 | 105.23 | 49.89 | 96.47  | 49.89 to 96.47  | 1,229,527            | 815,092        |
| 01-APR-21 To 30-JUN-21 |       |        |       |          |       |        |       |        |                 |                      |                |
| 01-JUL-21 To 30-SEP-21 | 1     | 89.40  | 89.40 | 89.40    | 00.00 | 100.00 | 89.40 | 89.40  | N/A             | 500,000              | 446,977        |
| <u>Study Yrs</u>       |       |        |       |          |       |        |       |        |                 |                      |                |
| 01-OCT-18 To 30-SEP-19 | 19    | 70.70  | 70.46 | 69.87    | 13.00 | 100.84 | 45.00 | 90.61  | 60.09 to 79.39  | 481,529              | 336,456        |
| 01-OCT-19 To 30-SEP-20 | 15    | 69.59  | 72.26 | 69.67    | 18.93 | 103.72 | 49.91 | 108.72 | 58.31 to 83.50  | 523,006              | 364,386        |
| 01-OCT-20 To 30-SEP-21 | 19    | 69.90  | 73.30 | 67.98    | 14.98 | 107.83 | 49.89 | 96.47  | 62.46 to 83.57  | 780,263              | 530,458        |
| <u>Calendar Yrs</u>    |       |        |       |          |       |        |       |        |                 |                      |                |
| 01-JAN-19 To 31-DEC-19 | 19    | 70.67  | 69.21 | 69.10    | 12.99 | 100.16 | 45.00 | 90.61  | 59.16 to 78.15  | 482,897              | 333,696        |
| 01-JAN-20 To 31-DEC-20 | 25    | 69.90  | 73.60 | 69.49    | 16.12 | 105.91 | 49.91 | 108.72 | 65.48 to 82.60  | 530,136              | 368,382        |
| <u>ALL</u>             | 53    | 70.06  | 71.99 | 68.94    | 15.44 | 104.42 | 45.00 | 108.72 | 65.57 to 77.71  | 600,361              | 413,909        |

**AREA (MARKET)**

| RANGE      | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 1          | 53    | 70.06  | 71.99 | 68.94    | 15.44 | 104.42 | 45.00 | 108.72 | 65.57 to 77.71  | 600,361              | 413,909        |
| <u>ALL</u> | 53    | 70.06  | 71.99 | 68.94    | 15.44 | 104.42 | 45.00 | 108.72 | 65.57 to 77.71  | 600,361              | 413,909        |

**64 Nemaha**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 53  
 Total Sales Price : 31,819,138  
 Total Adj. Sales Price : 31,819,138  
 Total Assessed Value : 21,937,159  
 Avg. Adj. Sales Price : 600,361  
 Avg. Assessed Value : 413,909

MEDIAN : 70  
 WGT. MEAN : 69  
 MEAN : 72  
 COD : 15.44  
 PRD : 104.42

COV : 19.11  
 STD : 13.76  
 Avg. Abs. Dev : 10.82  
 MAX Sales Ratio : 108.72  
 MIN Sales Ratio : 45.00

95% Median C.I. : 65.57 to 77.71  
 95% Wgt. Mean C.I. : 65.19 to 72.69  
 95% Mean C.I. : 68.29 to 75.69

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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>_____Dry_____</b>   |           |              |              |              |              |               |              |               |                       |                      |                |
| County                 | 16        | 71.09        | 73.49        | 68.06        | 18.16        | 107.98        | 49.89        | 108.72        | 59.16 to 84.09        | 858,492              | 584,281        |
| 1                      | 16        | 71.09        | 73.49        | 68.06        | 18.16        | 107.98        | 49.89        | 108.72        | 59.16 to 84.09        | 858,492              | 584,281        |
| <b>_____Grass_____</b> |           |              |              |              |              |               |              |               |                       |                      |                |
| County                 | 5         | 65.57        | 60.19        | 60.97        | 11.73        | 98.72         | 45.00        | 68.92         | N/A                   | 239,067              | 145,754        |
| 1                      | 5         | 65.57        | 60.19        | 60.97        | 11.73        | 98.72         | 45.00        | 68.92         | N/A                   | 239,067              | 145,754        |
| <b>_____ALL_____</b>   | <b>53</b> | <b>70.06</b> | <b>71.99</b> | <b>68.94</b> | <b>15.44</b> | <b>104.42</b> | <b>45.00</b> | <b>108.72</b> | <b>65.57 to 77.71</b> | <b>600,361</b>       | <b>413,909</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>_____Dry_____</b>   |           |              |              |              |              |               |              |               |                       |                      |                |
| County                 | 35        | 70.70        | 72.84        | 68.96        | 16.34        | 105.63        | 49.89        | 108.72        | 62.53 to 78.50        | 699,172              | 482,176        |
| 1                      | 35        | 70.70        | 72.84        | 68.96        | 16.34        | 105.63        | 49.89        | 108.72        | 62.53 to 78.50        | 699,172              | 482,176        |
| <b>_____Grass_____</b> |           |              |              |              |              |               |              |               |                       |                      |                |
| County                 | 5         | 65.57        | 60.19        | 60.97        | 11.73        | 98.72         | 45.00        | 68.92         | N/A                   | 239,067              | 145,754        |
| 1                      | 5         | 65.57        | 60.19        | 60.97        | 11.73        | 98.72         | 45.00        | 68.92         | N/A                   | 239,067              | 145,754        |
| <b>_____ALL_____</b>   | <b>53</b> | <b>70.06</b> | <b>71.99</b> | <b>68.94</b> | <b>15.44</b> | <b>104.42</b> | <b>45.00</b> | <b>108.72</b> | <b>65.57 to 77.71</b> | <b>600,361</b>       | <b>413,909</b> |

## Nemaha County 2022 Average Acre Value Comparison

| County     | Mkt Area | 1A1   | 1A    | 2A1   | 2A    | 3A1   | 3A    | 4A1   | 4A    | WEIGHTED AVG IRR |
|------------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Nemaha     | 1        | 5,475 | n/a   | 4,950 | 4,850 | n/a   | 4,650 | 3,850 | 3,750 | <b>4,803</b>     |
| Johnson    | 1        | 6,550 | n/a   | 5,800 | 5,100 | 3,600 | 3,600 | 3,300 | 2,820 | <b>5,016</b>     |
| Otoe       | 1        | 5,500 | n/a   | 5,400 | 5,400 | 4,900 | 4,900 | 4,200 | 4,200 | <b>5,167</b>     |
| Pawnee     | 1        | 4,460 | 4,410 | 4,056 | 4,056 | 3,528 | 3,054 | 2,898 | 2,898 | <b>3,703</b>     |
| Richardson | 44       | 4,485 | 4,380 | 3,990 | 3,985 | n/a   | 3,795 | 2,720 | 2,625 | <b>3,887</b>     |
| Richardson | 50       | 5,450 | 5,325 | 4,855 | 4,845 | n/a   | 4,615 | 3,305 | 3,195 | <b>4,682</b>     |

| County     | Mkt Area | 1D1   | 1D    | 2D1   | 2D    | 3D1   | 3D    | 4D1   | 4D    | WEIGHTED AVG DRY |
|------------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Nemaha     | 1        | 4,530 | 4,370 | 3,815 | 3,582 | 3,602 | 3,637 | 2,770 | 2,520 | <b>3,725</b>     |
| Johnson    | 1        | 4,450 | 4,000 | 3,650 | 3,300 | 2,900 | 2,600 | 2,400 | 1,950 | <b>3,107</b>     |
| Otoe       | 1        | 4,400 | 4,400 | 4,097 | 3,980 | 3,868 | 3,850 | 3,300 | 3,000 | <b>3,956</b>     |
| Pawnee     | 1        | 3,715 | 3,675 | 3,380 | 3,380 | 2,940 | 2,545 | 2,415 | 2,415 | <b>2,942</b>     |
| Richardson | 44       | 3,850 | 3,770 | 3,540 | 3,465 | 3,125 | 2,795 | 2,055 | 2,055 | <b>3,035</b>     |
| Richardson | 50       | 4,679 | 4,585 | 4,305 | 4,210 | 3,800 | 3,400 | 2,500 | 2,500 | <b>3,744</b>     |

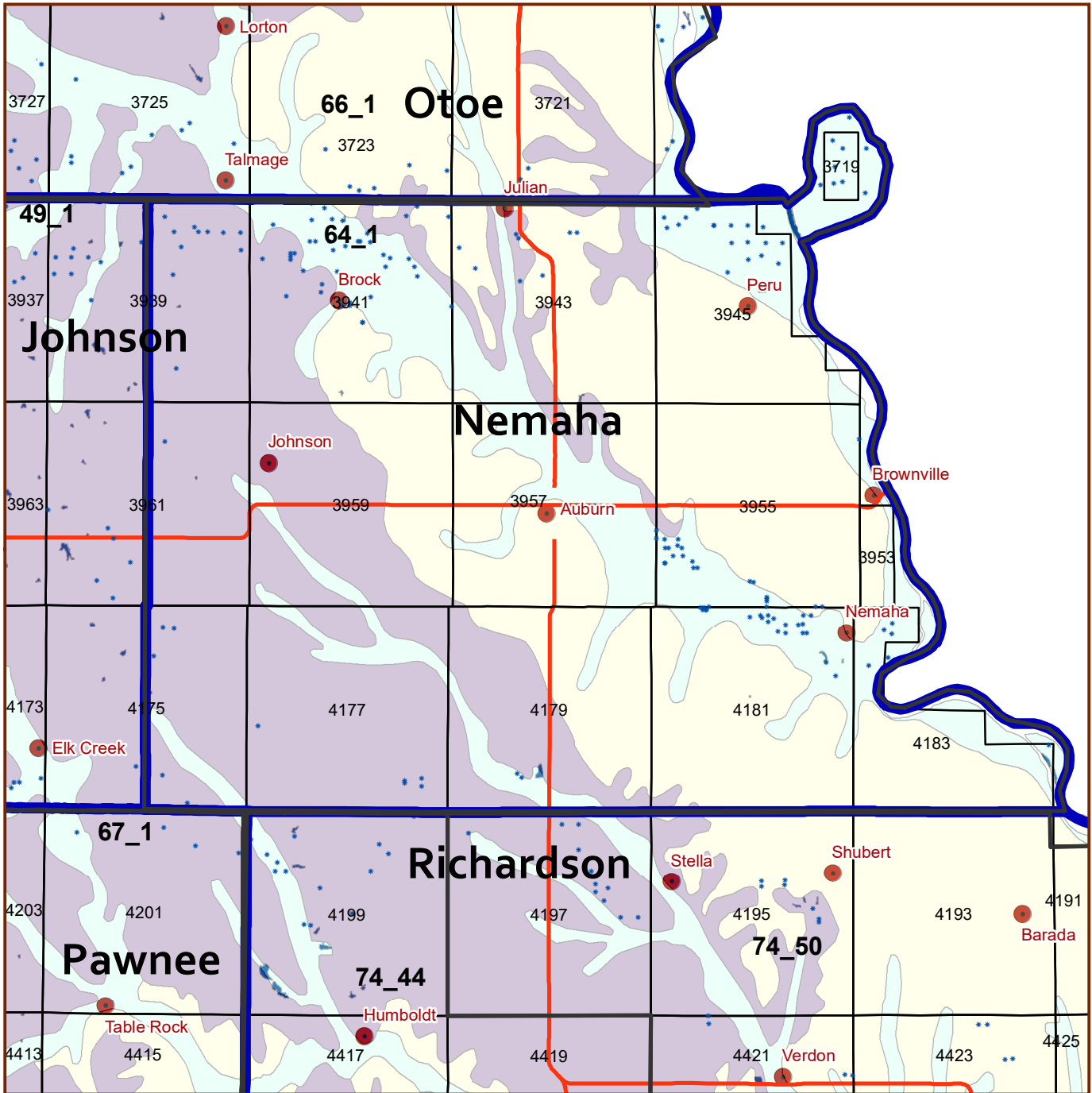
| County     | Mkt Area | 1G1   | 1G    | 2G1   | 2G    | 3G1   | 3G    | 4G1   | 4G    | WEIGHTED AVG GRASS |
|------------|----------|-------|-------|-------|-------|-------|-------|-------|-------|--------------------|
| Nemaha     | 1        | 1,600 | 1,600 | 1,600 | n/a   | 1,400 | 1,400 | n/a   | 1,400 | <b>1,571</b>       |
| Johnson    | 1        | 2,360 | 2,020 | 1,900 | n/a   | 1,900 | n/a   | 1,891 | 1,900 | <b>2,220</b>       |
| Otoe       | 1        | 2,000 | 2,000 | 1,900 | 1,900 | 1,800 | 1,800 | 1,750 | 1,550 | <b>1,989</b>       |
| Pawnee     | 1        | 1,814 | 1,811 | 1,793 | n/a   | 1,734 | 1,684 | n/a   | 1,575 | <b>1,801</b>       |
| Richardson | 44       | 1,755 | 1,550 | 1,710 | n/a   | 1,656 | 1,450 | n/a   | 1,400 | <b>1,726</b>       |
| Richardson | 50       | 1,873 | 1,641 | 1,825 | n/a   | 1,875 | 1,775 | n/a   | 1,500 | <b>1,862</b>       |

| County     | Mkt Area | CRP   | TIMBER | WASTE |
|------------|----------|-------|--------|-------|
| Nemaha     | 1        | 2,478 | n/a    | 99    |
| Johnson    | 1        | 2,508 | 0      | 130   |
| Otoe       | 1        | 2,988 | 0      | 100   |
| Pawnee     | 1        | 2,476 | n/a    | 900   |
| Richardson | 44       | 2,644 | 0      | 100   |

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

# NEMAHA COUNTY



**Legend**

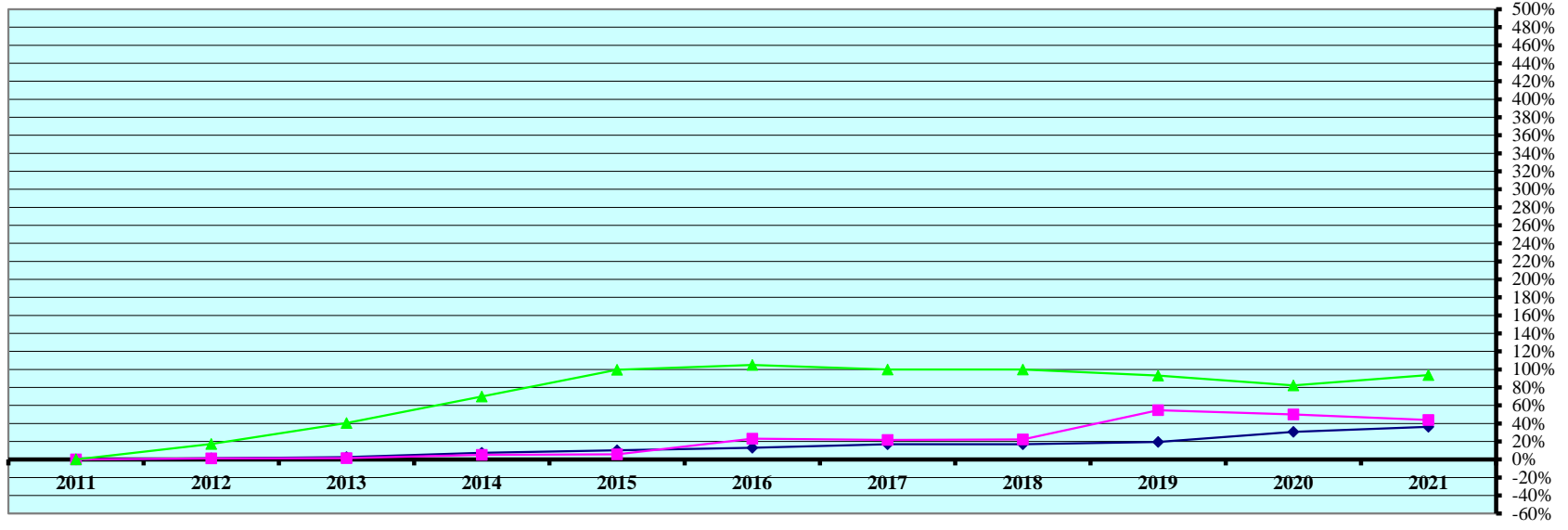
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021**

ResRec  
Comm&Indust  
Total Agland



| Tax Year | Residential & Recreational <sup>(1)</sup> |                |          |           | Commercial & Industrial <sup>(1)</sup> |                |          |           | Total Agricultural Land <sup>(1)</sup> |                |          |           |
|----------|---|----------------|----------|-----------|--|----------------|----------|-----------|--|----------------|----------|-----------|
|          | Value                                     | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value                                  | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value                                  | Amnt Value Chg | Ann.%chg | Cmltv%chg |
| 2011     | 178,713,840                               | -              | -        | -         | 26,563,740                             | -              | -        | -         | 393,465,705                            | -              | -        | -         |
| 2012     | 180,883,130                               | 2,169,290      | 1.21%    | 1.21%     | 26,856,815                             | 293,075        | 1.10%    | 1.10%     | 461,261,700                            | 67,795,995     | 17.23%   | 17.23%    |
| 2013     | 183,621,625                               | 2,738,495      | 1.51%    | 2.75%     | 26,975,655                             | 118,840        | 0.44%    | 1.55%     | 552,215,055                            | 90,953,355     | 19.72%   | 40.35%    |
| 2014     | 192,104,890                               | 8,483,265      | 4.62%    | 7.49%     | 27,909,905                             | 934,250        | 3.46%    | 5.07%     | 668,898,125                            | 116,683,070    | 21.13%   | 70.00%    |
| 2015     | 196,831,550                               | 4,726,660      | 2.46%    | 10.14%    | 28,068,105                             | 158,200        | 0.57%    | 5.66%     | 784,976,115                            | 116,077,990    | 17.35%   | 99.50%    |
| 2016     | 202,084,734                               | 5,253,184      | 2.67%    | 13.08%    | 32,706,651                             | 4,638,546      | 16.53%   | 23.13%    | 806,438,197                            | 21,462,082     | 2.73%    | 104.96%   |
| 2017     | 208,950,991                               | 6,866,257      | 3.40%    | 16.92%    | 32,293,864                             | -412,787       | -1.26%   | 21.57%    | 786,985,695                            | -19,452,502    | -2.41%   | 100.01%   |
| 2018     | 209,076,009                               | 125,018        | 0.06%    | 16.99%    | 32,446,825                             | 152,961        | 0.47%    | 22.15%    | 786,441,512                            | -544,183       | -0.07%   | 99.88%    |
| 2019     | 213,297,389                               | 4,221,380      | 2.02%    | 19.35%    | 41,095,695                             | 8,648,870      | 26.66%   | 54.71%    | 760,672,225                            | -25,769,287    | -3.28%   | 93.33%    |
| 2020     | 233,635,182                               | 20,337,793     | 9.53%    | 30.73%    | 39,816,555                             | -1,279,140     | -3.11%   | 49.89%    | 717,325,121                            | -43,347,104    | -5.70%   | 82.31%    |
| 2021     | 243,538,361                               | 9,903,179      | 4.24%    | 36.27%    | 38,217,590                             | -1,598,965     | -4.02%   | 43.87%    | 762,505,555                            | 45,180,434     | 6.30%    | 93.79%    |

Rate Annual %chg: Residential & Recreational **3.14%**

Commercial & Industrial **3.70%**

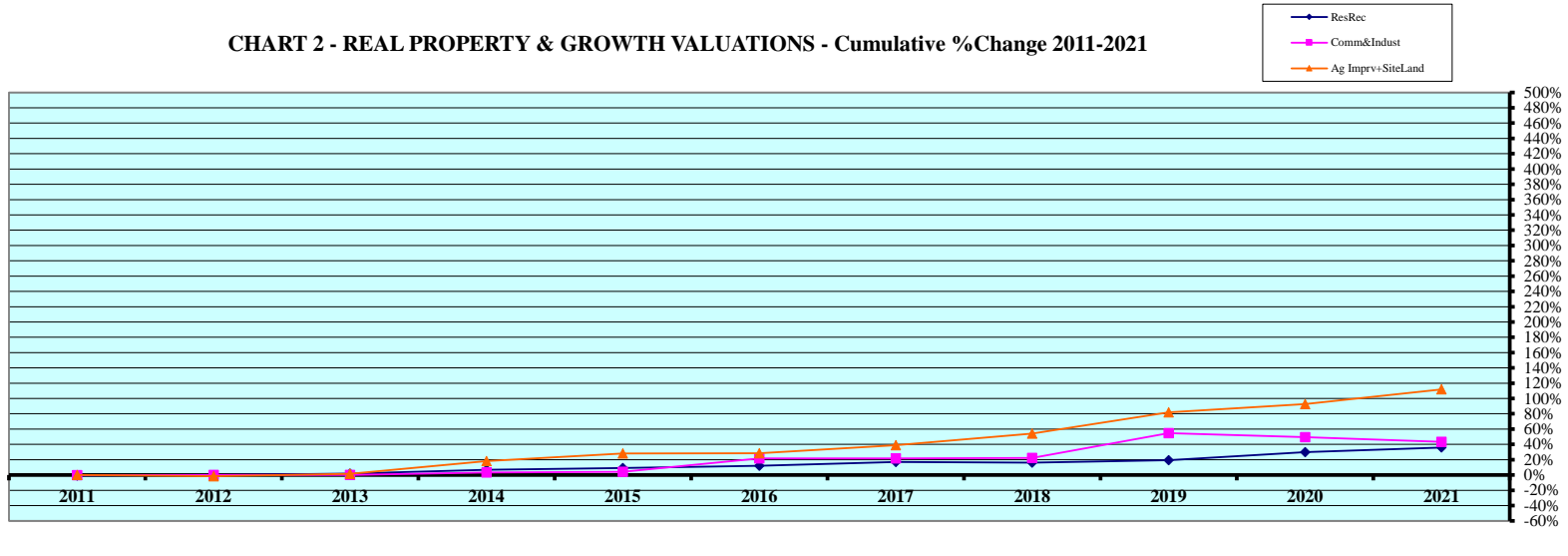
Agricultural Land **6.84%**

Cnty# **64**  
County **NEMAHA**

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



| Tax Year     | Residential & Recreational <sup>(1)</sup> |              |                   |                            |                    |                     | Commercial & Industrial <sup>(1)</sup> |              |                   |                      |                    |                     |
|--------------|---|--------------|-------------------|----------------------------|--------------------|---------------------|--|--------------|-------------------|----------------------|--------------------|---------------------|
|              | Value                                     | Growth Value | % growth of value | Value Exclud. Growth       | Ann.%chg w/o grwth | Cmltv%chg w/o grwth | Value                                  | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |
| 2011         | 178,713,840                               | 1,350,485    | 0.76%             | 177,363,355                | -                  | -0.76%              | 26,563,740                             | 76,445       | 0.29%             | 26,487,295           | -                  | -0.29%              |
| 2012         | 180,883,130                               | 2,460,250    | 1.36%             | 178,422,880                | -0.16%             | -0.16%              | 26,856,815                             | 286,530      | 1.07%             | 26,570,285           | 0.02%              | 0.02%               |
| 2013         | 183,621,625                               | 1,417,155    | 0.77%             | 182,204,470                | 0.73%              | 1.95%               | 26,975,655                             | 392,985      | 1.46%             | 26,582,670           | -1.02%             | 0.07%               |
| 2014         | 192,104,890                               | 1,024,177    | 0.53%             | 191,080,713                | 4.06%              | 6.92%               | 27,909,905                             | 454,500      | 1.63%             | 27,455,405           | 1.78%              | 3.36%               |
| 2015         | 196,831,550                               | 1,858,478    | 0.94%             | 194,973,072                | 1.49%              | 9.10%               | 28,068,105                             | 393,865      | 1.40%             | 27,674,240           | -0.84%             | 4.18%               |
| 2016         | 202,084,734                               | 1,858,478    | 0.92%             | 200,226,256                | 1.72%              | 12.04%              | 32,706,651                             | 393,865      | 1.20%             | 32,312,786           | 15.12%             | 21.64%              |
| 2017         | 208,950,991                               | 0            | 0.00%             | 208,950,991                | 3.40%              | 16.92%              | 32,293,864                             | 0            | 0.00%             | 32,293,864           | -1.26%             | 21.57%              |
| 2018         | 209,076,009                               | 1,287,573    | 0.62%             | 207,788,436                | -0.56%             | 16.27%              | 32,446,825                             | 0            | 0.00%             | 32,446,825           | 0.47%              | 22.15%              |
| 2019         | 213,297,389                               | 85,637       | 0.04%             | 213,211,752                | 1.98%              | 19.30%              | 41,095,695                             | 0            | 0.00%             | 41,095,695           | 26.66%             | 54.71%              |
| 2020         | 233,635,182                               | 1,602,582    | 0.69%             | 232,032,600                | 8.78%              | 29.83%              | 39,816,555                             | 96,651       | 0.24%             | 39,719,904           | -3.35%             | 49.53%              |
| 2021         | 243,538,361                               | 722,542      | 0.30%             | 242,815,819                | 3.93%              | 35.87%              | 38,217,590                             | 120,048      | 0.31%             | 38,097,542           | -4.32%             | 43.42%              |
| Rate Ann%chg | 3.14%                                     |              |                   | Resid & Recreat w/o growth |                    |                     | 3.70%                                  |              |                   | C & I w/o growth     |                    |                     |
|              |   |              |                   |                            | 2.54%              |                     |  |              |                   |                      | 3.33%              |                     |

| Tax Year     | Ag Improvements & Site Land <sup>(1)</sup> |                             |                           |                          |                   |                      |                    |                     |
|--------------|--|-----------------------------|---------------------------|--------------------------|-------------------|----------------------|--------------------|---------------------|
|              | Agric. Dwelling & Homesite Value           | Ag Outblgd & Farmsite Value | Ag Imprv+Site Total Value | Growth Value             | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |
| 2011         | 22,738,235                                 | 9,617,885                   | 32,356,120                | 636,360                  | 1.97%             | 31,719,760           | -                  | -                   |
| 2012         | 23,097,370                                 | 9,822,450                   | 32,919,820                | 1,068,220                | 3.24%             | 31,851,600           | -1.56%             | -1.56%              |
| 2013         | 23,309,110                                 | 10,356,190                  | 33,665,300                | 862,075                  | 2.56%             | 32,803,225           | -0.35%             | 1.38%               |
| 2014         | 27,292,160                                 | 13,192,450                  | 40,484,610                | 2,284,580                | 5.64%             | 38,200,030           | 13.47%             | 18.06%              |
| 2015         | 26,918,115                                 | 14,532,330                  | 41,450,445                | 0                        | 0.00%             | 41,450,445           | 2.39%              | 28.11%              |
| 2016         | 26,679,910                                 | 14,831,540                  | 41,511,450                | 0                        | 0.00%             | 41,511,450           | 0.15%              | 28.30%              |
| 2017         | 29,875,763                                 | 15,072,282                  | 44,948,045                | 0                        | 0.00%             | 44,948,045           | 8.28%              | 38.92%              |
| 2018         | 31,186,376                                 | 18,705,499                  | 49,891,875                | 0                        | 0.00%             | 49,891,875           | 11.00%             | 54.20%              |
| 2019         | 37,375,902                                 | 22,364,567                  | 59,740,469                | 890,139                  | 1.49%             | 58,850,330           | 17.96%             | 81.88%              |
| 2020         | 40,256,052                                 | 22,616,282                  | 62,872,334                | 527,418                  | 0.84%             | 62,344,916           | 4.36%              | 92.68%              |
| 2021         | 45,360,870                                 | 26,139,466                  | 71,500,336                | 2,950,769                | 4.13%             | 68,549,567           | 9.03%              | 111.86%             |
| Rate Ann%chg | 7.15%                                      | 10.52%                      | 8.25%                     | Ag Imprv+Site w/o growth |                   |                      | 6.47%              |                     |

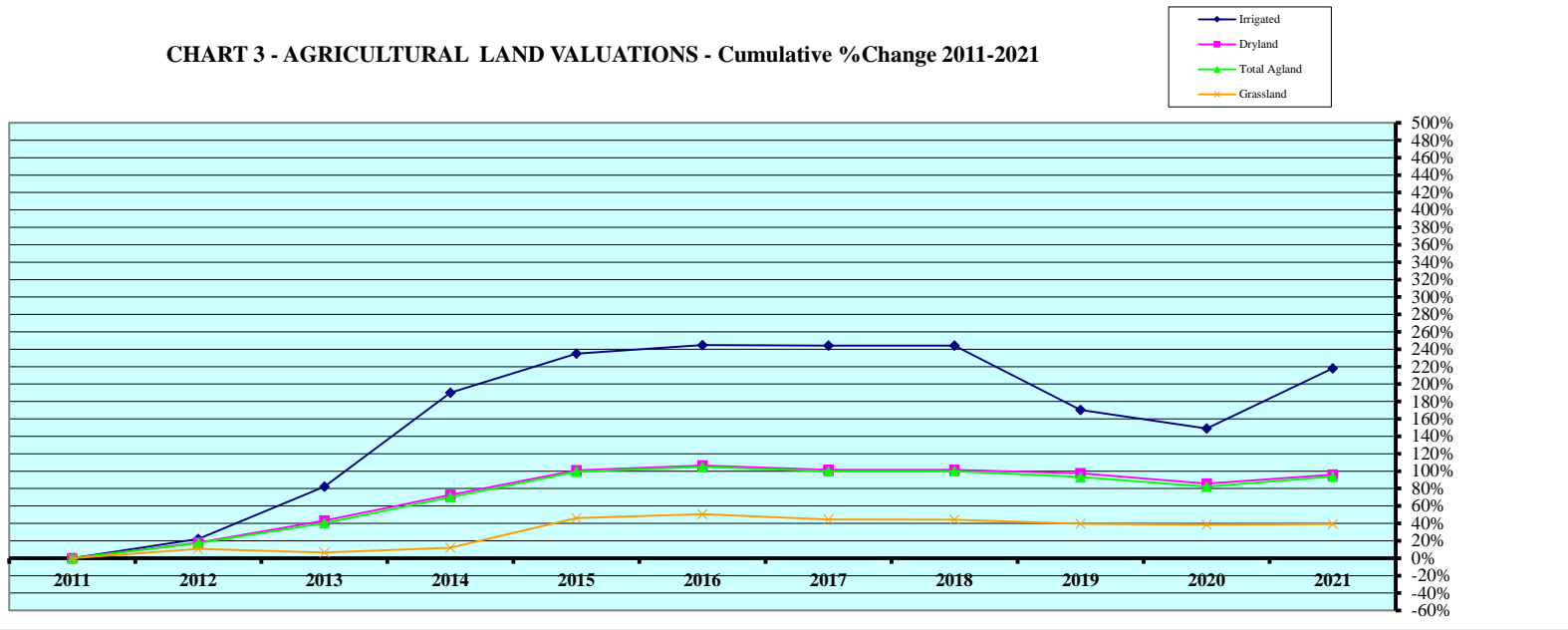
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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County NEMAHA

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



| Tax Year | Irrigated Land |             |         |           | Dryland     |             |         |           | Grassland  |            |         |           |
|----------|----------------|-------------|---------|-----------|-------------|-------------|---------|-----------|------------|------------|---------|-----------|
|          | Value          | Value Chg   | Ann%chg | Cmltv%chg | Value       | Value Chg   | Ann%chg | Cmltv%chg | Value      | Value Chg  | Ann%chg | Cmltv%chg |
| 2011     | 14,818,015     | -           | -       | -         | 330,944,070 | -           | -       | -         | 47,566,685 | -          | -       | -         |
| 2012     | 18,093,400     | 3,275,385   | 22.10%  | 22.10%    | 390,098,855 | 59,154,785  | 17.87%  | 17.87%    | 52,721,930 | 5,155,245  | 10.84%  | 10.84%    |
| 2013     | 27,003,080     | 8,909,680   | 49.24%  | 82.23%    | 473,995,090 | 83,896,235  | 21.51%  | 43.23%    | 50,685,785 | -2,036,145 | -3.86%  | 6.56%     |
| 2014     | 43,001,065     | 15,997,985  | 59.25%  | 190.19%   | 572,062,600 | 98,067,510  | 20.69%  | 72.86%    | 53,345,040 | 2,659,255  | 5.25%   | 12.15%    |
| 2015     | 49,649,995     | 6,648,930   | 15.46%  | 235.07%   | 665,385,815 | 93,323,215  | 16.31%  | 101.06%   | 69,450,145 | 16,105,105 | 30.19%  | 46.01%    |
| 2016     | 51,097,016     | 1,447,021   | 2.91%   | 244.83%   | 683,381,191 | 17,995,376  | 2.70%   | 106.49%   | 71,632,430 | 2,182,285  | 3.14%   | 50.59%    |
| 2017     | 51,000,991     | -96,025     | -0.19%  | 244.18%   | 666,935,497 | -16,445,694 | -2.41%  | 101.53%   | 68,714,219 | -2,918,211 | -4.07%  | 44.46%    |
| 2018     | 51,000,991     | 0           | 0.00%   | 244.18%   | 666,447,599 | -487,898    | -0.07%  | 101.38%   | 68,654,040 | -60,179    | -0.09%  | 44.33%    |
| 2019     | 40,054,419     | -10,946,572 | -21.46% | 170.31%   | 653,933,898 | -12,513,701 | -1.88%  | 97.60%    | 66,408,454 | -2,245,586 | -3.27%  | 39.61%    |
| 2020     | 36,872,932     | -3,181,487  | -7.94%  | 148.84%   | 614,141,572 | -39,792,326 | -6.09%  | 85.57%    | 65,882,271 | -526,183   | -0.79%  | 38.51%    |
| 2021     | 47,127,718     | 10,254,786  | 27.81%  | 218.04%   | 648,761,604 | 34,620,032  | 5.64%   | 96.03%    | 66,207,305 | 325,034    | 0.49%   | 39.19%    |

Rate Ann.%chg: Irrigated **12.27%** Dryland **6.96%** Grassland **3.36%**

| Tax Year | Waste Land <sup>(1)</sup> |           |         |           | Other Agland <sup>(1)</sup> |           |          |           | Total Agricultural |             |         |           |
|----------|---------------------------|-----------|---------|-----------|-----------------------------|-----------|----------|-----------|--------------------|-------------|---------|-----------|
|          | Value                     | Value Chg | Ann%chg | Cmltv%chg | Value                       | Value Chg | Ann%chg  | Cmltv%chg | Value              | Value Chg   | Ann%chg | Cmltv%chg |
| 2011     | 121,550                   | -         | -       | -         | 15,385                      | -         | -        | -         | 393,465,705        | -           | -       | -         |
| 2012     | 332,190                   | 210,640   | 173.29% | 173.29%   | 15,325                      | -60       | -0.39%   | -0.39%    | 461,261,700        | 67,795,995  | 17.23%  | 17.23%    |
| 2013     | 531,100                   | 198,910   | 59.88%  | 336.94%   | 0                           | -15,325   | -100.00% | -100.00%  | 552,215,055        | 90,953,355  | 19.72%  | 40.35%    |
| 2014     | 489,420                   | -41,680   | -7.85%  | 302.65%   | 0                           | 0         | -        | -100.00%  | 668,898,125        | 116,683,070 | 21.13%  | 70.00%    |
| 2015     | 490,160                   | 740       | 0.15%   | 303.26%   | 0                           | 0         | -        | -100.00%  | 784,976,115        | 116,079,990 | 17.35%  | 99.50%    |
| 2016     | 327,560                   | -162,600  | -33.17% | 169.49%   | 0                           | 0         | -        | -100.00%  | 806,438,197        | 21,462,082  | 2.73%   | 104.96%   |
| 2017     | 334,988                   | 7,428     | 2.27%   | 175.60%   | 0                           | 0         | -        | -100.00%  | 786,985,695        | -19,452,502 | -2.41%  | 100.01%   |
| 2018     | 338,882                   | 3,894     | 1.16%   | 178.80%   | 0                           | 0         | -        | -100.00%  | 786,441,512        | -544,183    | -0.07%  | 99.88%    |
| 2019     | 275,454                   | -63,428   | -18.72% | 126.62%   | 0                           | 0         | -        | -100.00%  | 760,672,225        | -25,769,287 | -3.28%  | 93.33%    |
| 2020     | 428,346                   | 152,892   | 55.51%  | 252.40%   | 0                           | 0         | -        | -100.00%  | 717,325,121        | -43,347,104 | -5.70%  | 82.31%    |
| 2021     | 408,928                   | -19,418   | -4.53%  | 236.43%   | 0                           | 0         | -        | -100.00%  | 762,505,555        | 45,180,434  | 6.30%   | 93.79%    |

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Rate Ann.%chg: Total Agric Land **6.84%**



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

| Tax Year | IRRIGATED LAND |        |                    |                     |                       | DRYLAND     |         |                    |                     |                       | GRASSLAND   |         |                    |                     |                       |
|----------|----------------|--------|--------------------|---------------------|-----------------------|-------------|---------|--------------------|---------------------|-----------------------|-------------|---------|--------------------|---------------------|-----------------------|
|          | Value          | Acres  | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value       | Acres   | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value       | Acres   | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre |
| 2011     | 15,497,590     | 7,269  | 2,132              |                     |                       | 330,444,910 | 178,327 | 1,853              |                     |                       | 81,700,995  | 133,333 | 613                |                     |                       |
| 2012     | 14,789,820     | 7,563  | 1,955              | -8.29%              | -8.29%                | 331,067,510 | 181,520 | 1,824              | -1.57%              | -1.57%                | 89,688,965  | 135,300 | 663                | 8.18%               | 9.46%                 |
| 2013     | 18,093,400     | 7,499  | 2,413              | 23.38%              | 13.16%                | 391,423,800 | 181,236 | 2,160              | 18.42%              | 16.55%                | 89,574,800  | 130,628 | 686                | 3.44%               | 13.24%                |
| 2014     | 25,703,540     | 7,545  | 3,406              | 41.19%              | 59.77%                | 475,620,780 | 182,243 | 2,610              | 20.84%              | 40.84%                | 97,239,960  | 127,646 | 762                | 11.09%              | 25.80%                |
| 2015     | 39,944,350     | 8,105  | 4,929              | 44.68%              | 131.17%               | 574,298,850 | 181,318 | 3,167              | 21.36%              | 70.93%                | 128,539,130 | 127,483 | 1,008              | 32.36%              | 66.50%                |
| 2016     | 50,217,315     | 10,084 | 4,980              | 1.04%               | 133.56%               | 666,331,450 | 174,109 | 3,827              | 20.83%              | 106.53%               | 149,636,865 | 127,257 | 1,176              | 16.62%              | 94.17%                |
| 2017     | 51,154,819     | 9,971  | 5,131              | 3.03%               | 140.64%               | 683,282,421 | 173,351 | 3,942              | 2.99%               | 112.71%               | 164,929,515 | 127,713 | 1,291              | 9.83%               | 113.25%               |
| 2018     | 49,840,036     | 9,926  | 5,021              | -2.13%              | 135.50%               | 667,781,858 | 173,707 | 3,844              | -2.47%              | 107.46%               | 174,353,050 | 127,360 | 1,369              | 6.01%               | 126.06%               |
| 2019     | 51,000,991     | 10,154 | 5,023              | 0.03%               | 135.57%               | 666,532,822 | 173,408 | 3,844              | -0.01%              | 107.43%               | 167,960,980 | 130,138 | 1,291              | -5.72%              | 113.13%               |
| 2020     | 51,000,892     | 10,154 | 5,023              | 0.00%               | 135.57%               | 667,960,743 | 173,790 | 3,843              | -0.01%              | 107.42%               | 167,183,410 | 129,675 | 1,289              | -0.11%              | 112.90%               |
| 2021     | 37,118,396     | 10,154 | 3,655              | -27.22%             | 71.45%                | 618,802,427 | 173,791 | 3,561              | -7.36%              | 92.15%                | 76,429,856  | 47,921  | 1,595              | 23.71%              | 160.28%               |

Rate Annual %chg Average Value/Acre: **5.54%**

**6.75%**

**10.04%**

| Tax Year | WASTE LAND <sup>(2)</sup> |       |                    |                     |                       | OTHER AGLAND <sup>(2)</sup> |       |                    |                     |                       | TOTAL AGRICULTURAL LAND <sup>(1)</sup> |         |                    |                     |                       |
|----------|---------------------------|-------|--------------------|---------------------|-----------------------|-----------------------------|-------|--------------------|---------------------|-----------------------|--|---------|--------------------|---------------------|-----------------------|
|          | Value                     | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value                       | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value                                  | Acres   | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre |
| 2011     | 118,380                   | 2,363 | 50                 |                     |                       | 29,715                      | 771   | 39                 |                     |                       | 401,464,115                            | 237,371 | 1,691              |                     |                       |
| 2012     | 120,775                   | 2,411 | 50                 | 0.00%               | 0.00%                 | 22,860                      | 645   | 35                 | -8.00%              | -8.00%                | 393,629,690                            | 237,495 | 1,657              | -2.00%              | -2.00%                |
| 2013     | 263,080                   | 2,630 | 100                | 99.66%              | 99.65%                | 30,320                      | 636   | 48                 | 34.54%              | 23.79%                | 462,628,510                            | 237,163 | 1,951              | 17.69%              | 15.34%                |
| 2014     | 295,330                   | 3,050 | 97                 | -3.18%              | 93.29%                | 18,935                      | 344   | 55                 | 15.49%              | 42.96%                | 462,628,510                            | 236,987 | 2,331              | 19.52%              | 37.85%                |
| 2015     | 508,170                   | 3,202 | 159                | 63.87%              | 216.75%               | 15,705                      | 331   | 47                 | -13.90%             | 23.09%                | 668,170,485                            | 236,786 | 2,822              | 21.04%              | 66.84%                |
| 2016     | 506,630                   | 3,138 | 161                | 1.75%               | 222.28%               | 14,330                      | 317   | 45                 | -4.79%              | 17.19%                | 785,604,020                            | 236,564 | 3,321              | 17.69%              | 96.35%                |
| 2017     | 325,949                   | 3,280 | 99                 | -38.44%             | 98.39%                | 0                           | 0     |                    |                     |                       | 806,339,805                            | 235,775 | 3,420              | 2.98%               | 102.21%               |
| 2018     | 330,077                   | 3,322 | 99                 | -0.02%              | 98.34%                | 0                           | 0     |                    |                     |                       | 786,530,593                            | 235,619 | 3,338              | -2.39%              | 97.37%                |
| 2019     | 338,436                   | 3,405 | 99                 | 0.02%               | 98.37%                | 0                           | 0     |                    |                     |                       | 786,540,354                            | 235,614 | 3,338              | 0.00%               | 97.38%                |
| 2020     | 339,265                   | 3,414 | 99                 | 0.00%               | 98.38%                | 0                           | 0     |                    |                     |                       | 788,234,715                            | 236,169 | 3,338              | -0.02%              | 97.34%                |
| 2021     | 428,501                   | 4,310 | 99                 | 0.04%               | 98.46%                | 0                           | 0     |                    |                     |                       | 732,779,180                            | 236,177 | 3,103              | -7.04%              | 83.45%                |

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**NEMAHA**

Rate Annual %chg Average Value/Acre: **6.26%**

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

**CHART 4**

CHART 5 - 2021 County and Municipal Valuations by Property Type

| Pop.                               | County:                      | Personal Prop | StateAsd PP | StateAsdReal  | Residential | Commercial | Industrial | Recreation | Agland      | Agdwell&HS | AgImprv&FS | Minerals | Total Value   |
|------------------------------------|------------------------------|---------------|-------------|---------------|-------------|------------|------------|------------|-------------|------------|------------|----------|---------------|
| 7,074                              | NEMAHA                       | 34,342,183    | 14,694,204  | 20,298,997    | 241,630,940 | 32,981,379 | 5,236,211  | 1,907,421  | 762,505,555 | 45,261,874 | 26,800,992 | 0        | 1,185,659,756 |
| cnty sectorvalue % of total value: |                              | 2.90%         | 1.24%       | 1.71%         | 20.38%      | 2.78%      | 0.44%      | 0.16%      | 64.31%      | 3.82%      | 2.26%      |          | 100.00%       |
| Pop.                               | Municipality:                | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland      | Agdwell&HS | AgImprv&FS | Minerals | Total Value   |
| 3,460                              | AUBURN                       | 6,206,125     | 3,223,349   | 919,686       | 121,020,550 | 24,383,561 | 1,932,707  | 0          | 95,774      | 0          | 0          | 0        | 157,781,752   |
| 48.91%                             | %sector of county sector     | 18.07%        | 21.94%      | 4.53%         | 50.08%      | 73.93%     | 36.91%     |            | 0.01%       |            |            |          | 13.31%        |
|                                    | %sector of municipality      | 3.93%         | 2.04%       | 0.58%         | 76.70%      | 15.45%     | 1.22%      |            | 0.06%       |            |            |          | 100.00%       |
| 112                                | BROCK                        | 218,031       | 228,362     | 10,523        | 2,883,634   | 1,256,912  | 0          | 0          | 185,043     | 0          | 1,134      | 0        | 4,783,639     |
| 1.58%                              | %sector of county sector     | 0.63%         | 1.55%       | 0.05%         | 1.19%       | 3.81%      |            |            | 0.02%       |            | 0.00%      |          | 0.40%         |
|                                    | %sector of municipality      | 4.56%         | 4.77%       | 0.22%         | 60.28%      | 26.28%     |            |            | 3.87%       |            | 0.02%      |          | 100.00%       |
| 132                                | BROWNVILLE                   | 147,396       | 268,401     | 14,210        | 8,211,353   | 497,151    | 0          | 0          | 0           | 0          | 330,610    | 0        | 9,469,121     |
| 1.87%                              | %sector of county sector     | 0.43%         | 1.83%       | 0.07%         | 3.40%       | 1.51%      |            |            |             |            | 1.23%      |          | 0.80%         |
|                                    | %sector of municipality      | 1.56%         | 2.83%       | 0.15%         | 86.72%      | 5.25%      |            |            |             |            | 3.49%      |          | 100.00%       |
| 328                                | JOHNSON                      | 549,545       | 431,701     | 33,730        | 16,691,047  | 1,388,091  | 0          | 0          | 0           | 0          | 0          | 0        | 19,094,114    |
| 4.64%                              | %sector of county sector     | 1.60%         | 2.94%       | 0.17%         | 6.91%       | 4.21%      |            |            |             |            |            |          | 1.61%         |
|                                    | %sector of municipality      | 2.88%         | 2.26%       | 0.18%         | 87.41%      | 7.27%      |            |            |             |            |            |          | 100.00%       |
| 59                                 | JULIAN                       | 508           | 154,853     | 547,032       | 1,377,339   | 53,363     | 0          | 0          | 27,050      | 0          | 0          | 0        | 2,160,145     |
| 0.83%                              | %sector of county sector     | 0.00%         | 1.05%       | 2.69%         | 0.57%       | 0.16%      |            |            | 0.00%       |            |            |          | 0.18%         |
|                                    | %sector of municipality      | 0.02%         | 7.17%       | 25.32%        | 63.76%      | 2.47%      |            |            | 1.25%       |            |            |          | 100.00%       |
| 149                                | NEMAHA                       | 172,688       | 188,022     | 8,665         | 3,067,415   | 684,788    | 0          | 0          | 274,481     | 0          | 0          | 0        | 4,396,059     |
| 2.11%                              | %sector of county sector     | 0.50%         | 1.28%       | 0.04%         | 1.27%       | 2.08%      |            |            | 0.04%       |            |            |          | 0.37%         |
|                                    | %sector of municipality      | 3.93%         | 4.28%       | 0.20%         | 69.78%      | 15.58%     |            |            | 6.24%       |            |            |          | 100.00%       |
| 865                                | PERU                         | 128,598       | 660,703     | 49,948        | 10,194,135  | 751,041    | 0          | 0          | 33,000      | 0          | 0          | 0        | 11,817,425    |
| 12.23%                             | %sector of county sector     | 0.37%         | 4.50%       | 0.25%         | 4.22%       | 2.28%      |            |            | 0.10%       |            |            |          | 35.83%        |
|                                    | %sector of municipality      | 1.09%         | 5.59%       | 0.42%         | 86.26%      | 6.36%      |            |            | 0.28%       |            |            |          | 100.00%       |
| 0                                  |                              | 0             | 0           | 0             | 0           | 0          | 0          | 0          | 0           | 0          | 0          | 0        | 0             |
|                                    | %sector of county sector     |               |             |               |             |            |            |            |             |            |            |          |               |
|                                    | %sector of municipality      |               |             |               |             |            |            |            |             |            |            |          |               |
| 0                                  |                              | 0             | 0           | 0             | 0           | 0          | 0          | 0          | 0           | 0          | 0          | 0        | 0             |
|                                    | %sector of county sector     |               |             |               |             |            |            |            |             |            |            |          |               |
|                                    | %sector of municipality      |               |             |               |             |            |            |            |             |            |            |          |               |
| 0                                  |                              | 0             | 0           | 0             | 0           | 0          | 0          | 0          | 0           | 0          | 0          | 0        | 0             |
|                                    | %sector of county sector     |               |             |               |             |            |            |            |             |            |            |          |               |
|                                    | %sector of municipality      |               |             |               |             |            |            |            |             |            |            |          |               |
| 0                                  |                              | 0             | 0           | 0             | 0           | 0          | 0          | 0          | 0           | 0          | 0          | 0        | 0             |
|                                    | %sector of county sector     |               |             |               |             |            |            |            |             |            |            |          |               |
|                                    | %sector of municipality      |               |             |               |             |            |            |            |             |            |            |          |               |
| 0                                  |                              | 0             | 0           | 0             | 0           | 0          | 0          | 0          | 0           | 0          | 0          | 0        | 0             |
|                                    | %sector of county sector     |               |             |               |             |            |            |            |             |            |            |          |               |
|                                    | %sector of municipality      |               |             |               |             |            |            |            |             |            |            |          |               |
| 0                                  |                              | 0             | 0           | 0             | 0           | 0          | 0          | 0          | 0           | 0          | 0          | 0        | 0             |
|                                    | %sector of county sector     |               |             |               |             |            |            |            |             |            |            |          |               |
|                                    | %sector of municipality      |               |             |               |             |            |            |            |             |            |            |          |               |
| 0                                  |                              | 0             | 0           | 0             | 0           | 0          | 0          | 0          | 0           | 0          | 0          | 0        | 0             |
|                                    | %sector of county sector     |               |             |               |             |            |            |            |             |            |            |          |               |
|                                    | %sector of municipality      |               |             |               |             |            |            |            |             |            |            |          |               |
| 5,105                              | Total Municipalities         | 7,422,891     | 5,155,391   | 1,583,794     | 163,445,473 | 29,014,907 | 1,932,707  | 0          | 615,348     | 0          | 331,744    | 0        | 209,502,255   |
| 72.17%                             | %all municip.sectors of cnty | 21.61%        | 35.08%      | 7.80%         | 67.64%      | 87.97%     | 36.91%     |            | 0.08%       |            | 1.24%      |          | 17.67%        |

|  |                        |                              |                         |                                   |
|--|------------------------|------------------------------|-------------------------|-----------------------------------|
| <b>Total Real Property</b><br>Sum Lines 17, 25, & 30 | <b>Records : 6,223</b> | <b>Value : 1,126,298,315</b> | <b>Growth 6,267,918</b> | <b>Sum Lines 17, 25, &amp; 41</b> |
|--|------------------------|------------------------------|-------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

|                                 | Urban   |             | SubUrban |            | Rural   |            | Total   |             | Growth    |
|---------------------------------|---------|-------------|----------|------------|---------|------------|---------|-------------|-----------|
|                                 | Records | Value       | Records  | Value      | Records | Value      | Records | Value       |           |
| <b>01. Res UnImp Land</b>       | 395     | 2,417,006   | 38       | 186,695    | 51      | 146,607    | 484     | 2,750,308   |           |
| <b>02. Res Improve Land</b>     | 1,987   | 25,769,517  | 114      | 3,029,636  | 412     | 13,641,620 | 2,513   | 42,440,773  |           |
| <b>03. Res Improvements</b>     | 2,033   | 136,998,641 | 116      | 12,669,641 | 423     | 51,156,065 | 2,572   | 200,824,347 |           |
| <b>04. Res Total</b>            | 2,428   | 165,185,164 | 154      | 15,885,972 | 474     | 64,944,292 | 3,056   | 246,015,428 | 2,990,802 |
| <b>% of Res Total</b>           | 79.45   | 67.14       | 5.04     | 6.46       | 15.51   | 26.40      | 49.11   | 21.84       | 47.72     |
| <b>05. Com UnImp Land</b>       | 69      | 520,143     | 3        | 46,167     | 0       | 0          | 72      | 566,310     |           |
| <b>06. Com Improve Land</b>     | 344     | 3,974,771   | 14       | 488,337    | 13      | 398,492    | 371     | 4,861,600   |           |
| <b>07. Com Improvements</b>     | 349     | 26,795,218  | 20       | 1,440,376  | 14      | 1,665,315  | 383     | 29,900,909  |           |
| <b>08. Com Total</b>            | 418     | 31,290,132  | 23       | 1,974,880  | 14      | 2,063,807  | 455     | 35,328,819  | 565,958   |
| <b>% of Com Total</b>           | 91.87   | 88.57       | 5.05     | 5.59       | 3.08    | 5.84       | 7.31    | 3.14        | 9.03      |
| <b>09. Ind UnImp Land</b>       | 0       | 0           | 0        | 0          | 0       | 0          | 0       | 0           |           |
| <b>10. Ind Improve Land</b>     | 1       | 116,819     | 4        | 253,699    | 0       | 0          | 5       | 370,518     |           |
| <b>11. Ind Improvements</b>     | 1       | 1,507,887   | 4        | 3,126,275  | 0       | 0          | 5       | 4,634,162   |           |
| <b>12. Ind Total</b>            | 1       | 1,624,706   | 4        | 3,379,974  | 0       | 0          | 5       | 5,004,680   | 0         |
| <b>% of Ind Total</b>           | 20.00   | 32.46       | 80.00    | 67.54      | 0.00    | 0.00       | 0.08    | 0.44        | 0.00      |
| <b>13. Rec UnImp Land</b>       | 0       | 0           | 8        | 459,069    | 33      | 1,393,456  | 41      | 1,852,525   |           |
| <b>14. Rec Improve Land</b>     | 0       | 0           | 1        | 2,194      | 1       | 45,361     | 2       | 47,555      |           |
| <b>15. Rec Improvements</b>     | 0       | 0           | 1        | 845        | 1       | 3,930      | 2       | 4,775       |           |
| <b>16. Rec Total</b>            | 0       | 0           | 9        | 462,108    | 34      | 1,442,747  | 43      | 1,904,855   | 0         |
| <b>% of Rec Total</b>           | 0.00    | 0.00        | 20.93    | 24.26      | 79.07   | 75.74      | 0.69    | 0.17        | 0.00      |
| <b>Res &amp; Rec Total</b>      | 2,428   | 165,185,164 | 163      | 16,348,080 | 508     | 66,387,039 | 3,099   | 247,920,283 | 2,990,802 |
| <b>% of Res &amp; Rec Total</b> | 78.35   | 66.63       | 5.26     | 6.59       | 16.39   | 26.78      | 49.80   | 22.01       | 47.72     |
| <b>Com &amp; Ind Total</b>      | 419     | 32,914,838  | 27       | 5,354,854  | 14      | 2,063,807  | 460     | 40,333,499  | 565,958   |
| <b>% of Com &amp; Ind Total</b> | 91.09   | 81.61       | 5.87     | 13.28      | 3.04    | 5.12       | 7.39    | 3.58        | 9.03      |
| <b>17. Taxable Total</b>        | 2,847   | 198,100,002 | 190      | 21,702,934 | 522     | 68,450,846 | 3,559   | 288,253,782 | 3,556,760 |
| <b>% of Taxable Total</b>       | 79.99   | 68.72       | 5.34     | 7.53       | 14.67   | 23.75      | 57.19   | 25.59       | 56.75     |

Schedule II : Tax Increment Financing (TIF)

|                  | Urban   |            |              | SubUrban |            |              |
|------------------|---------|------------|--------------|----------|------------|--------------|
|                  | Records | Value Base | Value Excess | Records  | Value Base | Value Excess |
| 18. Residential  | 685     | 34,836,487 | 10,294,481   | 0        | 0          | 0            |
| 19. Commercial   | 201     | 14,138,843 | 3,469,633    | 0        | 0          | 0            |
| 20. Industrial   | 1       | 1,624,706  | 0            | 0        | 0          | 0            |
| 21. Other        | 70      | 144,114    | 82,260       | 1        | 0          | 0            |
|                  | Rural   |            |              | Total    |            |              |
|                  | Records | Value Base | Value Excess | Records  | Value Base | Value Excess |
| 18. Residential  | 0       | 0          | 0            | 685      | 34,836,487 | 10,294,481   |
| 19. Commercial   | 1       | 31,912     | 0            | 202      | 14,170,755 | 3,469,633    |
| 20. Industrial   | 0       | 0          | 0            | 1        | 1,624,706  | 0            |
| 21. Other        | 0       | 0          | 0            | 71       | 144,114    | 82,260       |
| 22. Total Sch II |         |            |              | 959      | 50,776,062 | 13,846,374   |

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 | 257           | 58               | 112           | 427           |

Schedule V : Agricultural Records

|                      | Urban   |           | SubUrban |            | Rural   |             | Total   |             |
|----------------------|---------|-----------|----------|------------|---------|-------------|---------|-------------|
|                      | Records | Value     | Records  | Value      | Records | Value       | Records | Value       |
| 27. Ag-Vacant Land   | 67      | 1,001,180 | 155      | 29,655,302 | 1,645   | 475,093,685 | 1,867   | 505,750,167 |
| 28. Ag-Improved Land | 2       | 212,362   | 73       | 19,328,012 | 705     | 258,281,311 | 780     | 277,821,685 |
| 29. Ag Improvements  | 2       | 3,597     | 74       | 5,097,050  | 721     | 49,372,034  | 797     | 54,472,681  |

|              |  |  |  |       |             |
|--------------|--|--|--|-------|-------------|
| 30. Ag Total |  |  |  | 2,664 | 838,044,533 |
|--------------|--|--|--|-------|-------------|

Schedule VI : Agricultural Records :Non-Agricultural Detail

|                           | Urban   |          |            | SubUrban |          |            | Growth    |
|---------------------------|---------|----------|------------|----------|----------|------------|-----------|
|                           | Records | Acres    | Value      | Records  | Acres    | Value      |           |
| 31. HomeSite UnImp Land   | 0       | 0.00     | 0          | 0        | 0.00     | 0          |           |
| 32. HomeSite Improv Land  | 0       | 0.00     | 0          | 39       | 40.00    | 880,000    |           |
| 33. HomeSite Improvements | 0       | 0.00     | 0          | 42       | 0.00     | 3,890,724  |           |
| 34. HomeSite Total        |         |          |            |          |          |            |           |
| 35. FarmSite UnImp Land   | 0       | 0.00     | 0          | 4        | 13.15    | 31,484     |           |
| 36. FarmSite Improv Land  | 2       | 0.51     | 4,590      | 54       | 86.39    | 708,354    |           |
| 37. FarmSite Improvements | 2       | 0.00     | 3,597      | 68       | 0.00     | 1,206,326  |           |
| 38. FarmSite Total        |         |          |            |          |          |            |           |
| 39. Road & Ditches        | 0       | 5.25     | 0          | 0        | 264.15   | 0          |           |
| 40. Other- Non Ag Use     | 0       | 0.00     | 0          | 0        | 59.70    | 16,524     |           |
|                           | Records | Acres    | Value      | Records  | Acres    | Value      | Growth    |
| 31. HomeSite UnImp Land   | 2       | 2.00     | 44,000     | 2        | 2.00     | 44,000     |           |
| 32. HomeSite Improv Land  | 369     | 375.35   | 8,257,700  | 408      | 415.35   | 9,137,700  |           |
| 33. HomeSite Improvements | 379     | 0.00     | 32,210,978 | 421      | 0.00     | 36,101,702 | 878,237   |
| 34. HomeSite Total        |         |          |            | 423      | 417.35   | 45,283,402 |           |
| 35. FarmSite UnImp Land   | 69      | 592.43   | 497,045    | 73       | 605.58   | 528,529    |           |
| 36. FarmSite Improv Land  | 598     | 1,098.82 | 8,726,954  | 654      | 1,185.72 | 9,439,898  |           |
| 37. FarmSite Improvements | 686     | 0.00     | 17,161,056 | 756      | 0.00     | 18,370,979 | 1,832,921 |
| 38. FarmSite Total        |         |          |            | 829      | 1,791.30 | 28,339,406 |           |
| 39. Road & Ditches        | 0       | 4,414.61 | 0          | 0        | 4,684.01 | 0          |           |
| 40. Other- Non Ag Use     | 0       | 211.53   | 62,723     | 0        | 271.23   | 79,247     |           |
| 41. Total Section VI      |         |          |            | 1,252    | 7,163.89 | 73,702,055 | 2,711,158 |

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

|                  | Urban   |        |         | SubUrban |          |           |
|------------------|---------|--------|---------|----------|----------|-----------|
|                  | Records | Acres  | Value   | Records  | Acres    | Value     |
| 42. Game & Parks | 0       | 0.00   | 0       | 3        | 272.74   | 232,789   |
|                  | Rural   |        |         | Total    |          |           |
|                  | Records | Acres  | Value   | Records  | Acres    | Value     |
| 42. Game & Parks | 10      | 728.46 | 800,817 | 13       | 1,001.20 | 1,033,606 |

Schedule VIII : Agricultural Records : Special Value

|                   | Urban   |       |       | SubUrban |       |       |
|-------------------|---------|-------|-------|----------|-------|-------|
|                   | Records | Acres | Value | Records  | Acres | Value |
| 43. Special Value | 0       | 0.00  | 0     | 0        | 0.00  | 0     |
| 44. Market Value  | 0       | 0.00  | 0     | 0        | 0.00  | 0     |
|                   | Rural   |       |       | Total    |       |       |
|                   | Records | Acres | Value | Records  | Acres | Value |
| 43. Special Value | 0       | 0.00  | 0     | 0        | 0.00  | 0     |
| 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                      | 516.22            | 4.34%          | 2,826,308          | 4.94%          | 5,475.01                |
| 46. 1A                       | 0.00              | 0.00%          | 0                  | 0.00%          | 0.00                    |
| 47. 2A1                      | 5,135.69          | 43.13%         | 25,421,736         | 44.46%         | 4,950.01                |
| 48. 2A                       | 4,031.85          | 33.86%         | 19,554,525         | 34.20%         | 4,850.01                |
| 49. 3A1                      | 0.00              | 0.00%          | 0                  | 0.00%          | 0.00                    |
| 50. 3A                       | 1,038.84          | 8.73%          | 4,830,625          | 8.45%          | 4,650.02                |
| 51. 4A1                      | 1,119.77          | 9.40%          | 4,311,135          | 7.54%          | 3,850.02                |
| 52. 4A                       | 63.88             | 0.54%          | 239,555            | 0.42%          | 3,750.08                |
| <b>53. Total</b>             | <b>11,906.25</b>  | <b>100.00%</b> | <b>57,183,884</b>  | <b>100.00%</b> | <b>4,802.85</b>         |
| <b>Dry</b>                   |                   |                |                    |                |                         |
| 54. 1D1                      | 2,275.88          | 1.33%          | 10,309,752         | 1.62%          | 4,530.01                |
| 55. 1D                       | 32,586.92         | 19.03%         | 142,404,981        | 22.33%         | 4,370.00                |
| 56. 2D1                      | 27,868.97         | 16.28%         | 106,314,304        | 16.67%         | 3,814.79                |
| 57. 2D                       | 31,553.30         | 18.43%         | 113,018,196        | 17.72%         | 3,581.82                |
| 58. 3D1                      | 5,251.63          | 3.07%          | 18,914,562         | 2.97%          | 3,601.66                |
| 59. 3D                       | 58,175.08         | 33.98%         | 211,559,656        | 33.17%         | 3,636.60                |
| 60. 4D1                      | 4,977.12          | 2.91%          | 13,786,642         | 2.16%          | 2,770.00                |
| 61. 4D                       | 8,516.33          | 4.97%          | 21,461,139         | 3.37%          | 2,520.00                |
| <b>62. Total</b>             | <b>171,205.23</b> | <b>100.00%</b> | <b>637,769,232</b> | <b>100.00%</b> | <b>3,725.17</b>         |
| <b>Grass</b>                 |                   |                |                    |                |                         |
| 63. 1G1                      | 31,621.83         | 64.91%         | 48,869,363         | 70.85%         | 1,545.43                |
| 64. 1G                       | 7,623.13          | 15.65%         | 9,678,490          | 14.03%         | 1,269.62                |
| 65. 2G1                      | 336.76            | 0.69%          | 404,305            | 0.59%          | 1,200.57                |
| 66. 2G                       | 0.00              | 0.00%          | 0                  | 0.00%          | 0.00                    |
| 67. 3G1                      | 5,690.43          | 11.68%         | 5,929,981          | 8.60%          | 1,042.10                |
| 68. 3G                       | 3,399.39          | 6.98%          | 3,996,902          | 5.80%          | 1,175.77                |
| 69. 4G1                      | 41.12             | 0.08%          | 82,240             | 0.12%          | 2,000.00                |
| 70. 4G                       | 6.85              | 0.01%          | 9,782              | 0.01%          | 1,428.03                |
| <b>71. Total</b>             | <b>48,719.51</b>  | <b>100.00%</b> | <b>68,971,063</b>  | <b>100.00%</b> | <b>1,415.68</b>         |
| <b>Irrigated Total</b>       |                   |                |                    |                |                         |
| <b>Irrigated Total</b>       | <b>11,906.25</b>  | <b>5.04%</b>   | <b>57,183,884</b>  | <b>7.48%</b>   | <b>4,802.85</b>         |
| <b>Dry Total</b>             |                   |                |                    |                |                         |
| <b>Dry Total</b>             | <b>171,205.23</b> | <b>72.53%</b>  | <b>637,769,232</b> | <b>83.44%</b>  | <b>3,725.17</b>         |
| <b>Grass Total</b>           |                   |                |                    |                |                         |
| <b>Grass Total</b>           | <b>48,719.51</b>  | <b>20.64%</b>  | <b>68,971,063</b>  | <b>9.02%</b>   | <b>1,415.68</b>         |
| 72. Waste                    | 4,207.83          | 1.78%          | 418,299            | 0.05%          | 99.41                   |
| 73. Other                    | 0.00              | 0.00%          | 0                  | 0.00%          | 0.00                    |
| 74. Exempt                   | 235.49            | 0.10%          | 0                  | 0.00%          | 0.00                    |
| <b>75. Market Area Total</b> | <b>236,038.82</b> | <b>100.00%</b> | <b>764,342,478</b> | <b>100.00%</b> | <b>3,238.21</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                | 610.23           | 2,941,568         | 11,296.02         | 54,242,316         | 11,906.25         | 57,183,884         |
| <b>77. Dry Land</b>  | 288.78        | 1,097,548        | 10,763.89        | 39,771,893        | 160,152.56        | 596,899,791        | 171,205.23        | 637,769,232        |
| <b>78. Grass</b>     | 59.85         | 111,275          | 3,597.13         | 4,593,230         | 45,062.53         | 64,266,558         | 48,719.51         | 68,971,063         |
| <b>79. Waste</b>     | 1.29          | 129              | 403.61           | 40,261            | 3,802.93          | 377,909            | 4,207.83          | 418,299            |
| <b>80. Other</b>     | 0.00          | 0                | 0.00             | 0                 | 0.00              | 0                  | 0.00              | 0                  |
| <b>81. Exempt</b>    | 0.00          | 0                | 8.53             | 0                 | 226.96            | 0                  | 235.49            | 0                  |
| <b>82. Total</b>     | <b>349.92</b> | <b>1,208,952</b> | <b>15,374.86</b> | <b>47,346,952</b> | <b>220,314.04</b> | <b>715,786,574</b> | <b>236,038.82</b> | <b>764,342,478</b> |

|                  | Acres             | % of Acres*    | Value              | % of Value*    | Average Assessed Value* |
|------------------|-------------------|----------------|--------------------|----------------|-------------------------|
| <b>Irrigated</b> | 11,906.25         | 5.04%          | 57,183,884         | 7.48%          | 4,802.85                |
| <b>Dry Land</b>  | 171,205.23        | 72.53%         | 637,769,232        | 83.44%         | 3,725.17                |
| <b>Grass</b>     | 48,719.51         | 20.64%         | 68,971,063         | 9.02%          | 1,415.68                |
| <b>Waste</b>     | 4,207.83          | 1.78%          | 418,299            | 0.05%          | 99.41                   |
| <b>Other</b>     | 0.00              | 0.00%          | 0                  | 0.00%          | 0.00                    |
| <b>Exempt</b>    | 235.49            | 0.10%          | 0                  | 0.00%          | 0.00                    |
| <b>Total</b>     | <b>236,038.82</b> | <b>100.00%</b> | <b>764,342,478</b> | <b>100.00%</b> | <b>3,238.21</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 Auburn                           | 115                    | 1,278,110    | 1,332                | 20,294,666   | 1,373               | 100,683,486  | 1,488          | 122,256,262  | 869,354       |
| 83.2 Brock                            | 40                     | 91,806       | 67                   | 299,683      | 68                  | 2,465,057    | 108            | 2,856,546    | 0             |
| 83.3 Brownville                       | 76                     | 426,742      | 100                  | 1,004,021    | 102                 | 6,887,787    | 178            | 8,318,550    | 162,116       |
| 83.4 Johnson                          | 35                     | 302,482      | 169                  | 2,099,465    | 169                 | 14,326,704   | 204            | 16,728,651   | 43,127        |
| 83.5 Julian                           | 17                     | 27,270       | 39                   | 146,119      | 39                  | 1,180,351    | 56             | 1,353,740    | 0             |
| 83.6 Nemaha                           | 33                     | 75,752       | 81                   | 379,539      | 83                  | 2,873,129    | 116            | 3,328,420    | 245,231       |
| 83.7 Peru                             | 79                     | 217,453      | 197                  | 1,513,326    | 197                 | 8,508,008    | 276            | 10,238,787   | 18,959        |
| 83.8 Rural                            | 130                    | 2,183,218    | 530                  | 16,751,509   | 543                 | 63,904,600   | 673            | 82,839,327   | 1,652,015     |
| 84 Residential Total                  | 525                    | 4,602,833    | 2,515                | 42,488,328   | 2,574               | 200,829,122  | 3,099          | 247,920,283  | 2,990,802     |

Schedule XII : Commercial 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> |               |
| 85.1         | Auburn                   | 36                     | 462,697      | 238                  | 3,588,995    | 242                 | 23,903,597   | 278            | 27,955,289   | 198,317       |
| 85.2         | Brock                    | 4                      | 5,517        | 19                   | 105,907      | 19                  | 1,413,849    | 23             | 1,525,273    | 341,750       |
| 85.3         | Brownville               | 9                      | 28,019       | 15                   | 95,810       | 15                  | 574,256      | 24             | 698,085      | 0             |
| 85.4         | Johnson                  | 4                      | 12,476       | 25                   | 204,918      | 25                  | 1,285,907    | 29             | 1,503,301    | 0             |
| 85.5         | Julian                   | 2                      | 1,330        | 7                    | 20,073       | 8                   | 42,450       | 10             | 63,853       | 0             |
| 85.6         | Nemaha                   | 2                      | 470          | 14                   | 43,518       | 14                  | 640,104      | 16             | 684,092      | 0             |
| 85.7         | Peru                     | 13                     | 17,411       | 29                   | 96,068       | 29                  | 708,120      | 42             | 821,599      | 25,891        |
| 85.8         | Rural                    | 2                      | 38,390       | 29                   | 1,076,829    | 36                  | 5,966,788    | 38             | 7,082,007    | 0             |
| 86           | Commercial Total         | 72                     | 566,310      | 376                  | 5,232,118    | 388                 | 34,535,071   | 460            | 40,333,499   | 565,958       |

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                | 14,914.52 | 74.45%      | 23,863,232 | 75.81%      | 1,600.00                |
| 88. 1G                 | 2,151.51  | 10.74%      | 3,442,416  | 10.94%      | 1,600.00                |
| 89. 2G1                | 88.19     | 0.44%       | 141,104    | 0.45%       | 1,600.00                |
| 90. 2G                 | 0.00      | 0.00%       | 0          | 0.00%       | 0.00                    |
| 91. 3G1                | 1,381.04  | 6.89%       | 1,933,456  | 6.14%       | 1,400.00                |
| 92. 3G                 | 1,490.32  | 7.44%       | 2,086,448  | 6.63%       | 1,400.00                |
| 93. 4G1                | 0.00      | 0.00%       | 0          | 0.00%       | 0.00                    |
| 94. 4G                 | 6.53      | 0.03%       | 9,142      | 0.03%       | 1,400.00                |
| 95. Total              | 20,032.11 | 100.00%     | 31,475,798 | 100.00%     | 1,571.27                |
| <b>CRP</b>             |           |             |            |             |                         |
| 96. 1C1                | 6,230.97  | 84.21%      | 15,577,425 | 84.96%      | 2,500.00                |
| 97. 1C                 | 819.76    | 11.08%      | 2,049,400  | 11.18%      | 2,500.00                |
| 98. 2C1                | 24.68     | 0.33%       | 61,700     | 0.34%       | 2,500.00                |
| 99. 2C                 | 0.00      | 0.00%       | 0          | 0.00%       | 0.00                    |
| 100. 3C1               | 107.34    | 1.45%       | 214,680    | 1.17%       | 2,000.00                |
| 101. 3C                | 174.81    | 2.36%       | 349,620    | 1.91%       | 2,000.00                |
| 102. 4C1               | 41.12     | 0.56%       | 82,240     | 0.45%       | 2,000.00                |
| 103. 4C                | 0.32      | 0.00%       | 640        | 0.00%       | 2,000.00                |
| 104. Total             | 7,399.00  | 100.00%     | 18,335,705 | 100.00%     | 2,478.13                |
| <b>Timber</b>          |           |             |            |             |                         |
| 105. 1T1               | 10,476.34 | 49.21%      | 9,428,706  | 49.21%      | 900.00                  |
| 106. 1T                | 4,651.86  | 21.85%      | 4,186,674  | 21.85%      | 900.00                  |
| 107. 2T1               | 223.89    | 1.05%       | 201,501    | 1.05%       | 900.00                  |
| 108. 2T                | 0.00      | 0.00%       | 0          | 0.00%       | 0.00                    |
| 109. 3T1               | 4,202.05  | 19.74%      | 3,781,845  | 19.74%      | 900.00                  |
| 110. 3T                | 1,734.26  | 8.15%       | 1,560,834  | 8.15%       | 900.00                  |
| 111. 4T1               | 0.00      | 0.00%       | 0          | 0.00%       | 0.00                    |
| 112. 4T                | 0.00      | 0.00%       | 0          | 0.00%       | 0.00                    |
| 113. Total             | 21,288.40 | 100.00%     | 19,159,560 | 100.00%     | 900.00                  |
| <hr/>                  |           |             |            |             |                         |
| Grass Total            | 20,032.11 | 41.12%      | 31,475,798 | 45.64%      | 1,571.27                |
| CRP Total              | 7,399.00  | 15.19%      | 18,335,705 | 26.58%      | 2,478.13                |
| Timber Total           | 21,288.40 | 43.70%      | 19,159,560 | 27.78%      | 900.00                  |
| <hr/>                  |           |             |            |             |                         |
| 114. Market Area Total | 48,719.51 | 100.00%     | 68,971,063 | 100.00%     | 1,415.68                |

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

64 Nemaha

|   | 2021 CTL<br>County Total | 2022 Form 45<br>County Total | Value Difference<br>(2022 form 45 - 2021 CTL) | Percent<br>Change | 2022 Growth<br>(New Construction Value) | Percent Change<br>excl. Growth |
|---|--------------------------|------------------------------|---|-------------------|---|--------------------------------|
| 01. Residential   | 241,630,940              | 246,015,428                  | 4,384,488                                     | 1.81%             | 2,990,802                               | 0.58%                          |
| 02. Recreational  | 1,907,421                | 1,904,855                    | -2,566  | -0.13%            | 0                                       | -0.13%                         |
| 03. Ag-Homesite Land, Ag-Res Dwelling                             | 45,261,874               | 45,283,402                   | 21,528  | 0.05%             | 878,237                                 | -1.89%                         |
| <b>04. Total Residential (sum lines 1-3)</b>                      | <b>288,800,235</b>       | <b>293,203,685</b>           | <b>4,403,450</b>                              | <b>1.52%</b>      | <b>3,869,039</b>                        | <b>0.19%</b>                   |
| 05. Commercial  | 32,981,379               | 35,328,819                   | 2,347,440                                     | 7.12%             | 565,958                                 | 5.40%                          |
| 06. Industrial  | 5,236,211                | 5,004,680                    | -231,531                                      | -4.42%            | 0                                       | -4.42%                         |
| <b>07. Total Commercial (sum lines 5-6)</b>                       | <b>38,217,590</b>        | <b>40,333,499</b>            | <b>2,115,909</b>                              | <b>5.54%</b>      | <b>565,958</b>                          | <b>4.06%</b>                   |
| 08. Ag-Farmsite Land, Outbuildings                                | 26,723,300               | 28,339,406                   | 1,616,106                                     | 6.05%             | 1,832,921                               | -0.81%                         |
| 09. Minerals  | 0                        | 0                            | 0   |                   | 0                                       |                                |
| 10. Non Ag Use Land   | 77,692                   | 79,247                       | 1,555   | 2.00%             |   |                                |
| <b>11. Total Non-Agland (sum lines 8-10)</b>                      | <b>26,800,992</b>        | <b>28,418,653</b>            | <b>1,617,661</b>                              | <b>6.04%</b>      | <b>1,832,921</b>                        | <b>-0.80%</b>                  |
| 12. Irrigated   | 47,127,718               | 57,183,884                   | 10,056,166                                    | 21.34%            |   |                                |
| 13. Dryland   | 648,761,604              | 637,769,232                  | -10,992,372                                   | -1.69%            |   |                                |
| 14. Grassland   | 66,207,305               | 68,971,063                   | 2,763,758                                     | 4.17%             |   |                                |
| 15. Wasteland   | 408,928                  | 418,299                      | 9,371   | 2.29%             |   |                                |
| 16. Other Agland  | 0                        | 0                            | 0   |                   |   |                                |
| <b>17. Total Agricultural Land</b>                                | <b>762,505,555</b>       | <b>764,342,478</b>           | <b>1,836,923</b>                              | <b>0.24%</b>      |   |                                |
| <b>18. Total Value of all Real Property</b><br>(Locally Assessed) | <b>1,116,324,372</b>     | <b>1,126,298,315</b>         | <b>9,973,943</b>                              | <b>0.89%</b>      | <b>6,267,918</b>                        | <b>0.33%</b>                   |

## 2022 Assessment Survey for Nemaha County

### A. Staffing and Funding Information

|            |  |
|------------|--|
| <b>1.</b>  | <b>Deputy(ies) on staff:</b>   |
|            | 0  |
| <b>2.</b>  | <b>Appraiser(s) on staff:</b>  |
|            | 0  |
| <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>                            |
|            | \$176,422.28   |
| <b>7.</b>  | <b>Adopted budget, or granted budget if different from above:</b>                      |
|            | N/A  |
| <b>8.</b>  | <b>Amount of the total assessor's budget set aside for appraisal work:</b>             |
|            | \$3,000  |
| <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>         |
|            | \$18,750 CAMA  |
| <b>11.</b> | <b>Amount of the assessor's budget set aside for education/workshops:</b>              |
|            | \$850  |
| <b>12.</b> | <b>Amount of last year's assessor's budget not used:</b>                               |
|            | \$6,734 (extra is moved to reappraisal budget)   |

## B. Computer, Automation Information and GIS

|     |  |
|-----|--|
| 1.  | <b>Administrative software:</b>  |
|     | Vanguard   |
| 2.  | <b>CAMA software:</b>  |
|     | Vanguard   |
| 3.  | <b>Personal Property software:</b>   |
|     | Vanguard   |
| 4.  | <b>Are cadastral maps currently being used?</b>  |
|     | No   |
| 5.  | <b>If so, who maintains the Cadastral Maps?</b>  |
|     | N/A  |
| 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://nemaha.nebraskaassessors.com/">https://nemaha.nebraskaassessors.com/</a> |
| 8.  | <b>Who maintains the GIS software and maps?</b>  |
|     | Assessor   |
| 9.  | <b>What type of aerial imagery is used in the cyclical review of properties?</b>               |
|     | Pictometry   |
| 10. | <b>When was the aerial imagery last updated?</b>   |
|     | 2021   |

## C. Zoning Information

|    |   |
|----|---|
| 1. | <b>Does the county have zoning?</b>     |
|    | No                                      |
| 2. | <b>If so, is the zoning countywide?</b> |
|    | N/A                                     |
|    |   |

|           |   |
|-----------|---|
| <b>3.</b> | <b>What municipalities in the county are zoned?</b> |
|           | Auburn  |
| <b>4.</b> | <b>When was zoning implemented?</b>                 |
|           | Unknown   |

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

|           |                            |
|-----------|----------------------------|
| <b>1.</b> | <b>Appraisal Services:</b> |
|           | Vanguard                   |
| <b>2.</b> | <b>GIS Services:</b>       |
|           | Schneider                  |
| <b>3.</b> | <b>Other services:</b>     |
|           | N/A                        |

#### **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> |
|           | Vanguard   |
| <b>2.</b> | <b>If so, is the appraisal or listing service performed under contract?</b>                                  |
|           | Yes  |
| <b>3.</b> | <b>What appraisal certifications or qualifications does the County require?</b>                              |
|           | Certified General license.   |
| <b>4.</b> | <b>Have the existing contracts been approved by the PTA?</b>   |
|           | Yes  |
| <b>5.</b> | <b>Does the appraisal or listing service providers establish assessed values for the county?</b>             |
|           | Yes  |

## 2022 Residential Assessment Survey for Nemaha County

| <b>1.</b>              | <b>Valuation data collection done by:</b>   |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
|------------------------|---|------------------------|--|---|--|---|--|---|---|---|----------------|---|---------------------------|-------|--------------|-------|-----------------|
|                        | Assessor & Office Staff   |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| <b>2.</b>              | <b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>   |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
|                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Auburn - County seat and the major trade area of the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Villages of Brock, Julian, and Nemaha - Smaller villages with little economic development but located within commuting distance to both Auburn and Nebraska City</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Brownville pop. est 2014 at 130 - Unique as a historical river town that attracts tourism</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Johnson &amp; Peru</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural - rural residential</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>AG Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>AG Outbuildings</td> </tr> </tbody> </table> | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | 1 | Auburn - County seat and the major trade area of the county. | 2 | Villages of Brock, Julian, and Nemaha - Smaller villages with little economic development but located within commuting distance to both Auburn and Nebraska City | 3 | Brownville pop. est 2014 at 130 - Unique as a historical river town that attracts tourism | 4 | Johnson & Peru | 5 | Rural - rural residential | AG DW | AG Dwellings | AG OB | AG Outbuildings |
| <u>Valuation Group</u> | <u>Description of unique characteristics</u>  |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| 1                      | Auburn - County seat and the major trade area of the county.  |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| 2                      | Villages of Brock, Julian, and Nemaha - Smaller villages with little economic development but located within commuting distance to both Auburn and Nebraska City  |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| 3                      | Brownville pop. est 2014 at 130 - Unique as a historical river town that attracts tourism   |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| 4                      | Johnson & Peru  |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| 5                      | Rural - rural residential   |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| AG DW                  | AG Dwellings  |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| AG OB                  | AG Outbuildings   |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| <b>3.</b>              | <b>List and describe the approach(es) used to estimate the market value of residential properties.</b>  |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
|                        | The county uses the cost and sales approaches to estimate market value.   |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| <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 uses the depreciation tables provided by their CAMA vendor.  |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| <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>  |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
|                        | There is one depreciation table for all valuation groups and then adjustments are applied using different map factors.  |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| <b>6.</b>              | <b>Describe the methodology used to determine the residential lot values?</b>   |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
|                        | A review of vacant lot sales and extraction of lot values from improved sales is done during reappraisal of valuation groups.   |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| <b>7.</b>              | <b>How are rural residential site values developed?</b>   |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
|                        | The costs to install on-site amenities are added to the value of the raw land.  |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
| <b>8.</b>              | <b>Are there form 191 applications on file?</b>   |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |
|                        | No  |                        |  |   |  |   |  |   |   |   |                |   |                           |       |              |       |                 |



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

Review of similar sales is done to value them at current market value.

**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                               | 2008                   | 2019                           | 2019                           |
| 2                      | 2020                               | 2008                   | 2020                           | 2020                           |
| 3                      | 2020                               | 2008                   | 2020                           | 2020                           |
| 4                      | 2020                               | 2008                   | 2020                           | 2020                           |
| 5                      | 2017                               | 2008                   | 2017                           | 2017                           |
| AG DW                  | 2017                               | 2008                   | 2017                           | 2017                           |
| AG OB                  | 2017                               | 2008                   | 2017                           | 2017                           |

## 2022 Commercial Assessment Survey for Nemaha County

| <b>1.</b>              | <b>Valuation data collection done by:</b>   |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
|------------------------|---|------------------------|--------------------------------|--------------------------------|------------------------|--|------------------------|---|--------------------------------|--|------|------|------|------|---|------|------|------|------|
|                        | Assessor  |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
| <b>2.</b>              | <b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>   |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
|                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Auburn - County seat and trade center for the area. Wide variety of occupancies included in sales file. Predominately retail sales and offices.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Remainder of the assessor locations in the county. The locations outside of Auburn do not have an organized market. Small number of sales, tendency for use changes following sales.</td> </tr> </tbody> </table>   |                        |                                |                                | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | 1                      | Auburn - County seat and trade center for the area. Wide variety of occupancies included in sales file. Predominately retail sales and offices. | 2                              | Remainder of the assessor locations in the county. The locations outside of Auburn do not have an organized market. Small number of sales, tendency for use changes following sales. |      |      |      |      |   |      |      |      |      |
| <u>Valuation Group</u> | <u>Description of unique characteristics</u>  |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
| 1                      | Auburn - County seat and trade center for the area. Wide variety of occupancies included in sales file. Predominately retail sales and offices.   |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
| 2                      | Remainder of the assessor locations in the county. The locations outside of Auburn do not have an organized market. Small number of sales, tendency for use changes following sales.  |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
| <b>3.</b>              | <b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>   |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
|                        | The cost and sales approaches are used to estimate market value.  |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
| <b>3a.</b>             | <b>Describe the process used to determine the value of unique commercial properties.</b>  |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
|                        | The county relies on researching similar sales from other counties in the state and adjusting to the local market.  |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
| <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 uses the depreciation tables provided by their CAMA vendor.  |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
| <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>  |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
|                        | There is one depreciation table for all valuation groups and then different adjustments are applied using different map factors.  |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
| <b>6.</b>              | <b>Describe the methodology used to determine the commercial lot values.</b>  |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
|                        | The sales comparison is used based on local sales. Commercial lot values are calculated on a square foot basis.   |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
| <b>7.</b>              | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table> |                        |                                |                                | <u>Valuation Group</u> | <u>Date of Depreciation</u>                  | <u>Date of Costing</u> | <u>Date of Lot Value Study</u>  | <u>Date of Last Inspection</u> | 1  | 2021 | 2008 | 2021 | 2021 | 2 | 2021 | 2008 | 2021 | 2021 |
| <u>Valuation Group</u> | <u>Date of Depreciation</u>   | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
| 1                      | 2021  | 2008                   | 2021                           | 2021                           |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
| 2                      | 2021  | 2008                   | 2021                           | 2021                           |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |
|                        | Other than the city of Auburn, generally not an organized market, with limited amount of sales without much consistency within the class.   |                        |                                |                                |                        |  |                        |   |                                |  |      |      |      |      |   |      |      |      |      |

## 2022 Agricultural Assessment Survey for Nemaha County

| <b>1.</b>          | <b>Valuation data collection done by:</b>   |                                |  |                                |    |  |      |
|--------------------|---|--------------------------------|--|--------------------------------|----|--|------|
|                    | Assessor and Office Staff.  |                                |  |                                |    |  |      |
| <b>2.</b>          | <b>List each market area, and describe the location and the specific characteristics that make each unique.</b>   |                                |  |                                |    |  |      |
|                    | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The county assessor considers the entire county as one market area</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table> | <u>Market Area</u>             | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> | 01 | The county assessor considers the entire county as one market area | 2019 |
| <u>Market Area</u> | <u>Description of unique characteristics</u>  | <u>Year Land Use Completed</u> |  |                                |    |  |      |
| 01                 | The county assessor considers the entire county as one market area  | 2019                           |  |                                |    |  |      |
|                    | The county conducts a market analysis by reviewing sales in all locations in the county to see if there are any indicators of differing market values for similar types of land. Currently there is no discernable difference, so the entire county is considered as one market area.   |                                |  |                                |    |  |      |
| <b>3.</b>          | <b>Describe the process used to determine and monitor market areas.</b>   |                                |  |                                |    |  |      |
|                    | The county completes an analysis with all of the sales and also reviews by geo code to determine if different factors attribute to different market values. These studies are done to see if they can achieve a reasonable level of value while maintaining the quality of assessment throughout the county.  |                                |  |                                |    |  |      |
| <b>4.</b>          | <b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>   |                                |  |                                |    |  |      |
|                    | The county puts the most weight on the present use of the parcel. The county uses a sales verification system to inquire of any anticipated changes to the parcel and the motivation of the buyers.   |                                |  |                                |    |  |      |
| <b>5.</b>          | <b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>  |                                |  |                                |    |  |      |
|                    | Yes they carry the same value.  |                                |  |                                |    |  |      |
| <b>6.</b>          | <b>What separate market analysis has been conducted where intensive use is identified in the county?</b>  |                                |  |                                |    |  |      |
|                    | None at this time, as we have no sales of intensive use. The buildings are valued at cost less depreciation.  |                                |  |                                |    |  |      |
| <b>7.</b>          | <b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>   |                                |  |                                |    |  |      |
|                    | The county uses current sales in the county for similar properties enrolled in the program.   |                                |  |                                |    |  |      |
| <b>7a.</b>         | <b>Are any other agricultural subclasses used? If yes, please explain.</b>  |                                |  |                                |    |  |      |
|                    | No  |                                |  |                                |    |  |      |
|                    | <i><b><u>If your county has special value applications, please answer the following</u></b></i>   |                                |  |                                |    |  |      |
| <b>8a.</b>         | <b>How many parcels have a special valuation application on file?</b>   |                                |  |                                |    |  |      |
|                    | N/A   |                                |  |                                |    |  |      |

|            |   |
|------------|---|
| <b>8b.</b> | <b>What process was used to determine if non-agricultural influences exist in the county?</b> |
|            | N/A   |
|            | <b><i><u>If your county recognizes a special value, please answer the following</u></i></b>   |
| <b>8c.</b> | <b>Describe the non-agricultural influences recognized within the county.</b>                 |
|            | N/A   |
| <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   |

**2021-2022-2023  
PLAN OF ASSESSMENT  
FOR  
NEMAHA COUNTY, NE**

To: Nemaha County Board of Equalization  
Nebraska Department of Revenue--Property Assessment Division

As required by Nebr. Sec. 77-1311.02, R.R.S. as amended by 2007 Neb. Laws LB334, Section 64, the assessor shall prepare a Plan of Assessment on or before June 15 of each year, which shall described the assessment actions the county assessor plans to make for the next assessment year and two years thereafter and submit such plan to the County Board of Equalization on or before July 31 of each year, any may amend the plan, if necessary, after a budget is approved by the County Board, and submit a copy of the plan and any amendments of the Nebraska Department of Revenue, Property Assessment Division on or before October 31 each year. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions.

The following is a plan of assessment for:

**Tax Year 2021:**

Residential—

1. Start review of agricultural houses and outbuildings in Nemaha County. This would include all related buildings associated with the main structure, new photos of property implement, new market analysis and depreciation, implement new replacement cost new, and establish new assessed value for 2024.
2. Pick up new construction and verify removal of buildings.
3. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
4. Continue with review and analysis of sales as they occur.

Commercial/Recreational—

1. Review all commercial and industrial properties. This would include all related buildings associated with the main structure, new photos of property implement, new market analysis and depreciation, implement new replacement cost new, and establish new assessed values for 2022.
2. Pick up new construction and verify removal of buildings.
3. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
4. Continue with review and analysis of sales as they occur.

Agricultural/Horticultural Land—

1. New agricultural land study and value will be applied for 2022.
2. Review remaining rural improvements and preliminary sale statistic developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.
4. Continue land use updates when discovered or identified with use of Pictometry/GIS.

**TAX YEAR 2022:**

Residential—

1. Start review of agricultural houses and outbuildings in Nemaha County. This would include all related buildings associated with the main structure, new photos of property implement, new market analysis and depreciation, implement new replacement cost new, and establish new assessed value for 2024.
2. Pick up new construction and verify removal of buildings.
3. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
4. Continue with review and analysis of sales as they occur.

Commercial/Recreational—

1. Pick up new construction and verify removal of buildings.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.

Agricultural/Horticultural Land—

1. New agricultural land study and value will be applied for 2023.
2. Review remaining rural improvements and preliminary sale statistic developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.
4. Continue land use updates when discovered or identified with use of Pictometry/GIS.

## **TAX YEAR 2023:**

### Residential—

1. Complete review of agricultural houses and outbuildings in Nemaha County. This would include all related buildings associated with the main structure, new photos of property implement, new market analysis and depreciation, implement new replacement cost new, and establish new assessed value for 2024.
2. Pick up new construction and verify removal of buildings.
3. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
4. Continue with review and analysis of sales as they occur.

### Commercial/Recreational—

1. Pick up new construction and verify removal of buildings.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.

### Agricultural/Horticultural Land—

1. New agricultural land study and value will be applied for 2024.
2. Review remaining rural improvements and preliminary sale statistic developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.
4. Continue land use updates when discovered or identified with use of Pictometry/GIS.

### Exempt (Time Permitting)---

1. Complete review of exempt properties in the Small Towns. This would include all related buildings associated with the main structure, new photos of property, sketches, and determine use for record.
2. Pick up new construction and removal of buildings.
3. Compare findings to the Permissive Exemption listings.