2020 REPORTS AND OPINIONS

OF THE PROPERTY TAX ADMINISTRATOR

PAWNEE COUNTY

April 7, 2020

Pete Ricketts, Governor

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Pawnee 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 Pawnee 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,

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

cc: Jonathon Bailey, Pawnee County Assessor

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Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods 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 on 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.

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value 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 Division 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 reliability of the COD can 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:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods 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.

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'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 professionally accepted mass appraisal methods. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

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

are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, 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 is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

Further information may be found in Exhibit 94

County Overview

With a total area of 431 square miles, Pawnee County had 2,632 residents, per the Census Bureau Quick Facts for 2018, a 5% population decline from the 2010 U.S. Census. Reports indicated that 72% of county residents were homeowners and 88% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is $48,507 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).
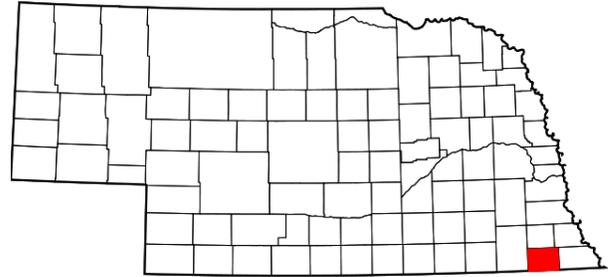
The majority of the commercial properties in Pawnee County are located in and around Pawnee City. According information from the U.S. Census Bureau, there were 64 employer establishments with total employment of 506, a 7% increase in total employment from the prior year.

County Value Breakdown

OTHER 3%
COMMERCIAL 4%
RESIDENTIAL 11%
AG 82%
DRYLAND 54%
IRRIGATED 1%
AGLAND-OTHER 0%
WASTELAND 0%
GRASSLAND 27%

2019 Certificate of Taxes Levied

NE Dept. of Revenue, Research Division 2020
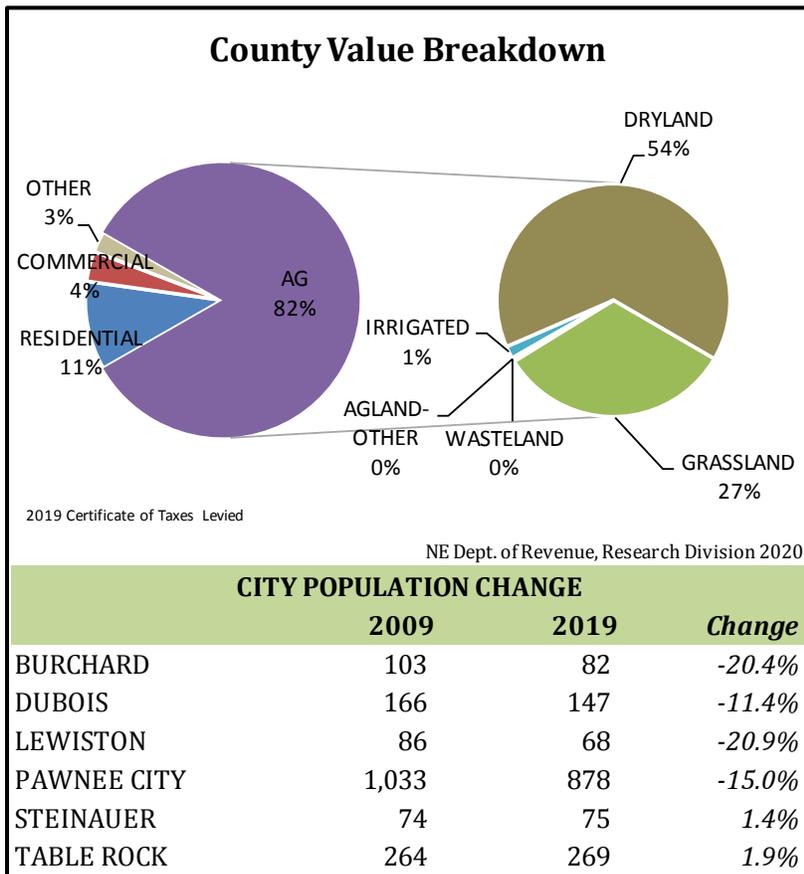
Agricultural land is the single greatest contributor to the county's valuation base by an overwhelming majority. Grassland makes up the majority of the land in the county. Pawnee County is included in both the Lower Big Blue and Nemaha Natural Resources Districts (NRD).

CITY POPULATION CHANGE			
	2009	**2019**	*Change*
BURCHARD	103	82	*-20.4%*
DUBOIS	166	147	*-11.4%*
LEWISTON	86	68	*-20.9%*
PAWNEE CITY	1,033	878	*-15.0%*
STEINAUER	74	75	*1.4%*
TABLE ROCK	264	269	*1.9%*

Assessment Actions

The Pawnee County Assessor reviewed and inspected improvements in Pawnee, Clay, South Fork, Sheridan, West Branch, Miles, and Mission Creek in the rural townships. The county assessor also completed all pick-up and permit work for the residential class. Photos were taken of the new improvements. The county assessor also completed a market analysis of all residential properties and the conclusion was that all properties were within range and no adjustments were needed.

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. Currently there are eight valuation groups recognized by the county assessor.

The Pawnee County Assessor is current with the required six-year physical inspection and review cycle. The county assessor has a plan and tracking file in place to physically inspect and review each parcel.

Lot values are reviewed during the six-year inspection and review cycle when the subclass of property is being reviewed. Cost tables are updated after the review of the valuation groups and the assessor arrives at a final value by utilizing the Computer-Assisted Mass Appraisal (CAMA) cost tables and a market-derived depreciation model.

The county assessor does not have a written valuation methodology for Pawnee County.

2020 Residential Correlation for Pawnee County

Description of Analysis

The residential parcels are analyzed utilizing eight valuation groups that are based on assessor locations in the county.

Valuation Group	Description
1	Pawnee City, Pawnee City Sub
2	Burchard
3	Dubois
4	Fraziers Lake
5	Rural Residential
6	Steinauer
7	Table Rock
9	Lewiston

The residential statistical profile has 59 qualified sales representing all eight valuation groups. Two of the three measures of central tendency are within range, with the exception to the mean. Both the COD and PRD are above the IAAO recommended range; however, the sales price substrata reflects that there is not an organized pattern of assessment regressivity in the sample, but rather outliers on extreme low dollar sales are influencing the statics. Both qualitative measures improve as the low dollar sales are removed.

SALE PRICE * RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
_____Low $ Ranges_____						
Less Than 5,000	2	96.32	96.32	93.93	17.33	102.54
Less Than 15,000	12	106.50	125.89	133.99	42.48	93.95
Less Than 30,000	25	113.00	121.49	120.04	32.08	101.21
__Ranges Excl. Low $__						
Greater Than 4,999	57	97.61	106.99	96.93	27.38	110.38
Greater Than 14,999	47	95.37	101.70	95.42	22.46	106.58
Greater Than 29,999	34	95.00	95.70	93.23	18.93	102.65

All five valuation groups are within the acceptable range. Valuation Group 1, Pawnee City which is the predominate town of the county has 29 sales. The median is 99% while the mean is 116%. Both the qualitative measures for this valuation group are above the acceptable range for more rural area.

The statistical sample and the 2020 County Abstract of Assessment, Form 45 Compared with the 2019 Certified Taxes Levied (CTL) Report indicated that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

Equalization and Quality of Assessment

A 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 Pawnee County complies with generally accepted mass appraisal techniques.

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	29	99.72	116.47	101.42	31.71	114.84
2	1	100.00	100.00	100.00	00.00	100.00
3	6	61.36	90.53	72.02	52.02	125.70
4	4	73.52	80.42	74.24	21.63	108.32
5	7	98.83	99.43	96.09	11.72	103.48
6	2	116.45	116.45	111.60	18.73	104.35
7	9	94.76	103.87	101.67	15.02	102.16
9	1	84.70	84.70	84.70	00.00	100.00
_____ALL_____	59	97.61	106.62	96.92	27.04	110.01

Level of Value

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

2020 Commercial Correlation for Pawnee County

Assessment Actions

The Pawnee County Assessor completed pick-up and permit work for the commercial class of properties. A sales review was conducted for all properties.

Assessment Practice Review

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

The county assessor's sales verification process was reviewed to determine if an adequate sample of sales is being used and to ensure all sales that are non-qualified have been properly documented as a non-arm's-length sale. The Pawnee County Assessor has a sales usability rate comparable to the statewide average.

Based on the economic areas and geographic locations within Pawnee County, the county assessor has assigned two valuation groups for the commercial class. The county seat of Pawnee City and then the rest of the county divide the valuation groups.

The Pawnee County Assessor has an established six-year inspection and review plan and is current in the review process. All commercial properties were inspected and reviewed in 2015. Lot values are current and were inspected and reviewed in 2015 and done by analyzing vacant lot sales. The depreciation index is 2018 and costing table index being utilized for the commercial properties is 2015.

The Pawnee County Assessor does not have a valuation methodology for commercial properties.

Description of Analysis

All commercial parcels throughout the county are analyzed utilizing two valuation groups.

Valuation Group	Description
1	Pawnee City
3	Remainder of the County

The commercial statistical profile shows 15 qualified sales. Only one of the three measures of central tendency are within the range, the median is one percentage point lower than the acceptable range. The qualitative measures are above the acceptable ranges. Further review of the occupancy codes indicate ten different occupancy codes make up the 15 sales. Valuation Group 3, small towns

is made up of six sales with a median of 77%, the ratios of the small sample range from 43% to 161%, with a COD of 44%. Removal of the extreme sales on either end of the array moves the median from 74% to 93%, supporting that the statistics of this valuation group should not be used to calculate a valuation adjustment. All commercial properties are valued using the cost approach.

A historical review of assessment practices and valuation changes supports that the county assessor has kept the costing and depreciation tables updated. The county assessor inspected and reviewed all commercial properties in 2015.

The statistical sample and the 2020 County Abstract of Assessment, Form 45 Compared with the 2019 Certificate of Taxes Levied (CTL) Report indicated that the population changed in a similar manner to the sales.

Equalization and Quality of Assessment

Based on the review of assessment practices, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	8	92.71	90.38	92.92	07.70	97.27
3	7	76.97	93.97	63.14	44.34	148.83
_____ALL_____	15	91.17	92.05	77.24	22.68	119.17

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Pawnee County has achieved the statutory level of value of 100%

Assessment Actions

The Pawnee County Assessor implemented the Land Capability Group (LCG) conversion. Following the LCG conversion, the county assessor conducted a market study of agricultural land. Due to the conversion, this was not feasible for this year. Valuation changes were based on the movement of the acres within the subclass. These adjustments resulted in an aggregated increase of 4% to irrigated land, 3% to grassland while there was no change to dryland countywide. The county assessor completed the pick-up work and permits for the agricultural improvements.

Assessment Practice Review

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

Sales verification and qualification processes are discussed. Sales verification letters are utilized with a high percentage rate of return. Review of the qualified and nonqualified sales rosters indicate that sales are adequately qualified. The usability rate is similar to counties statewide, further supporting that all arm's-length transactions are available for measurement.

The county assessor keeps land use up-to-date by aerial imagery comparisons with property records and information from the public.

Agricultural improvements are inspected and reviewed within the six-year cycle. The county's Computer-Assisted Mass Appraisal (CAMA) costing index is 2017 date and the depreciation index is a 2019 table. Home sites are valued at $9,000 for the first acre, and farm sites are valued at $2,300 per acre. These are the same for both agricultural and rural residential dwellings.

Description of Analysis

The agricultural statistical sample consists of 47 agricultural sales. All three measures of central tendency are within the acceptable range with a spread of three percentage points between all three demonstrating moderate support of each other.

Review of the Majority Land Use (MLU) of the irrigated, dry, and grass with sufficient representation are within the acceptable range.

Equalization and Quality of Assessment

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

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Dry____						
County	20	70.52	71.01	69.63	11.83	101.98
1	20	70.52	71.01	69.63	11.83	101.98
____Grass____						
County	18	72.27	75.30	72.05	18.06	104.51
1	18	72.27	75.30	72.05	18.06	104.51
____ALL____	47	72.96	74.62	71.57	14.94	104.26

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Pawnee County is 73%.

2020 Opinions of the Property Tax Administrator
for Pawnee 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 (Reissue 2018).   While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	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, 2020.

Ruth A. Sorensen

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Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary

for Pawnee County

Residential Real Property - Current

Number of Sales	59	Median	97.61
Total Sales Price	$2,771,863	Mean	106.62
Total Adj. Sales Price	$2,771,863	Wgt. Mean	96.92
Total Assessed Value	$2,686,495	Average Assessed Value of the Base	$31,328
Avg. Adj. Sales Price	$46,981	Avg. Assessed Value	$45,534

Confidence Interval - Current

95% Median C.I	92.60 to 102.53
95% Wgt. Mean C.I	85.70 to 108.14
95% Mean C.I	96.78 to 116.46
% of Value of the Class of all Real Property Value in the County	6.00
% of Records Sold in the Study Period	4.18
% of Value Sold in the Study Period	6.08

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	80	95	94.70
2018	65	98	97.91
2017	63	98	97.58
2016	75	93	93.46

2020 Commission Summary

for Pawnee County

Commercial Real Property - Current

Number of Sales	15	Median	91.17
Total Sales Price	$635,102	Mean	92.05
Total Adj. Sales Price	$635,102	Wgt. Mean	77.24
Total Assessed Value	$490,580	Average Assessed Value of the Base	$109,396
Avg. Adj. Sales Price	$42,340	Avg. Assessed Value	$32,705

Confidence Interval - Current

95% Median C.I	76.18 to 101.76
95% Wgt. Mean C.I	58.15 to 96.34
95% Mean C.I	75.62 to 108.48
% of Value of the Class of all Real Property Value in the County	3.80
% of Records Sold in the Study Period	5.86
% of Value Sold in the Study Period	1.75

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	21	100	98.62
2018	13	100	93.08
2017	6	100	98.31
2016	9	100	101.12

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PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019   Posted on: 1/31/2020

RESIDENTIAL

Number of Sales : 59	MEDIAN : 98	COV : 36.18	95% Median C.I. : 92.60 to 102.53
Total Sales Price : 2,771,863	WGT. MEAN : 97	STD : 38.57	95% Wgt. Mean C.I. : 85.70 to 108.14
Total Adj. Sales Price : 2,771,863	MEAN : 107	Avg. Abs. Dev : 26.39	95% Mean C.I. : 96.78 to 116.46
Total Assessed Value : 2,686,495			
Avg. Adj. Sales Price : 46,981	COD : 27.04	MAX Sales Ratio : 262.60	
Avg. Assessed Value : 45,534	PRD : 110.01	MIN Sales Ratio : 43.73	*Printed:3/24/2020 9:18:45AM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-17 To 31-DEC-17	8	99.27	103.92	94.43	15.30	110.05	81.46	137.64	81.46 to 137.64	37,313	35,236
01-JAN-18 To 31-MAR-18	5	100.00	108.97	131.12	15.74	83.11	84.70	160.21	N/A	50,180	65,795
01-APR-18 To 30-JUN-18	7	92.60	88.53	87.81	16.40	100.82	56.78	115.65	56.78 to 115.65	49,257	43,254
01-JUL-18 To 30-SEP-18	16	96.49	120.06	102.48	34.16	117.15	67.40	262.60	92.17 to 155.89	56,010	57,400
01-OCT-18 To 31-DEC-18	2	157.19	157.19	151.65	09.94	103.65	141.57	172.80	N/A	15,500	23,505
01-JAN-19 To 31-MAR-19	4	117.37	113.17	107.21	19.99	105.56	79.69	138.25	N/A	40,125	43,019
01-APR-19 To 30-JUN-19	10	81.94	92.34	82.52	37.11	111.90	56.00	147.58	59.67 to 140.08	45,400	37,465
01-JUL-19 To 30-SEP-19	7	95.23	97.65	77.60	26.03	125.84	43.73	141.53	43.73 to 141.53	48,000	37,246
_____Study Yrs_____											
01-OCT-17 To 30-SEP-18	36	97.99	108.80	102.33	23.89	106.32	56.78	262.60	92.60 to 103.89	49,732	50,890
01-OCT-18 To 30-SEP-19	23	95.23	103.22	87.06	32.49	118.56	43.73	172.80	79.63 to 139.24	42,674	37,150
_____Calendar Yrs_____											
01-JAN-18 To 31-DEC-18	30	98.44	113.33	104.88	28.41	108.06	56.78	262.60	92.85 to 111.32	50,762	53,239
_____ALL_____	59	97.61	106.62	96.92	27.04	110.01	43.73	262.60	92.60 to 102.53	46,981	45,534

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	29	99.72	116.47	101.42	31.71	114.84	43.73	262.60	92.85 to 139.24	51,288	52,017
2	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	13,900	13,900
3	6	61.36	90.53	72.02	52.02	125.70	56.00	200.89	56.00 to 200.89	55,517	39,986
4	4	73.52	80.42	74.24	21.63	108.32	61.64	113.00	N/A	5,625	4,176
5	7	98.83	99.43	96.09	11.72	103.48	81.46	135.01	81.46 to 135.01	65,429	62,871
6	2	116.45	116.45	111.60	18.73	104.35	94.64	138.25	N/A	18,000	20,088
7	9	94.76	103.87	101.67	15.02	102.16	79.69	147.58	90.58 to 140.50	46,222	46,996
9	1	84.70	84.70	84.70	00.00	100.00	84.70	84.70	N/A	5,000	4,235
_____ALL_____	59	97.61	106.62	96.92	27.04	110.01	43.73	262.60	92.60 to 102.53	46,981	45,534

67 Pawnee

RESIDENTIAL

Number of Sales : 59	MEDIAN : 98	COV : 36.18	95% Median C.I. : 92.60 to 102.53
Total Sales Price : 2,771,863	WGT. MEAN : 97	STD : 38.57	95% Wgt. Mean C.I. : 85.70 to 108.14
Total Adj. Sales Price : 2,771,863	MEAN : 107	Avg. Abs. Dev : 26.39	95% Mean C.I. : 96.78 to 116.46
Total Assessed Value : 2,686,495			
Avg. Adj. Sales Price : 46,981	COD : 27.04	MAX Sales Ratio : 262.60	
Avg. Assessed Value : 45,534	PRD : 110.01	MIN Sales Ratio : 43.73	*Printed:3/24/2020 9:18:45AM*

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	55	98.36	108.53	97.11	26.92	111.76	43.73	262.60	92.85 to 103.89	49,988	48,542
06	4	73.52	80.42	74.24	21.63	108.32	61.64	113.00	N/A	5,625	4,176
07											
_____ALL_____	59	97.61	106.62	96.92	27.04	110.01	43.73	262.60	92.60 to 102.53	46,981	45,534

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Low $ Ranges_____											
Less Than 5,000	2	96.32	96.32	93.93	17.33	102.54	79.63	113.00	N/A	3,500	3,288
Less Than 15,000	12	106.50	125.89	133.99	42.48	93.95	61.64	262.60	79.63 to 172.80	9,005	12,066
Less Than 30,000	25	113.00	121.49	120.04	32.08	101.21	56.00	262.60	92.60 to 140.08	15,263	18,321
__Ranges Excl. Low $__											
Greater Than 4,999	57	97.61	106.99	96.93	27.38	110.38	43.73	262.60	92.60 to 102.53	48,506	47,016
Greater Than 14,999	47	95.37	101.70	95.42	22.46	106.58	43.73	178.19	92.60 to 101.56	56,677	54,079
Greater Than 29,999	34	95.00	95.70	93.23	18.93	102.65	43.73	160.21	88.26 to 98.89	70,303	65,544
__Incremental Ranges__											
0 TO 4,999	2	96.32	96.32	93.93	17.33	102.54	79.63	113.00	N/A	3,500	3,288
5,000 TO 14,999	10	119.13	131.81	136.76	42.77	96.38	61.64	262.60	67.40 to 200.89	10,106	13,822
15,000 TO 29,999	13	121.92	117.42	114.52	22.37	102.53	56.00	178.19	92.60 to 141.53	21,038	24,094
30,000 TO 59,999	19	97.61	100.26	100.24	18.35	100.02	56.78	155.89	85.56 to 115.65	43,989	44,093
60,000 TO 99,999	8	93.39	89.05	88.68	14.49	100.42	60.15	111.32	60.15 to 111.32	71,875	63,738
100,000 TO 149,999	6	91.95	90.17	88.79	27.58	101.55	43.73	160.21	43.73 to 160.21	135,083	119,940
150,000 TO 249,999	1	95.37	95.37	95.37	00.00	100.00	95.37	95.37	N/A	169,000	161,170
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
_____ALL_____	59	97.61	106.62	96.92	27.04	110.01	43.73	262.60	92.60 to 102.53	46,981	45,534

PAD 2020 R&O Statistics (Using 2020 Values)

67 Pawnee

COMMERCIAL

Qualified

Date Range: 10/1/2016 To 9/30/2019   Posted on: 1/31/2020

Number of Sales : 15	MEDIAN : 91	COV : 32.22	95% Median C.I. : 76.18 to 101.76
Total Sales Price : 635,102	WGT. MEAN : 77	STD : 29.66	95% Wgt. Mean C.I. : 58.15 to 96.34
Total Adj. Sales Price : 635,102	MEAN : 92	Avg. Abs. Dev : 20.68	95% Mean C.I. : 75.62 to 108.48
Total Assessed Value : 490,580			
Avg. Adj. Sales Price : 42,340	COD : 22.68	MAX Sales Ratio : 161.48	
Avg. Assessed Value : 32,705	PRD : 119.17	MIN Sales Ratio : 42.80	*Printed:3/24/2020 9:18:46AM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-16 To 31-DEC-16	2	124.21	124.21	121.64	12.25	102.11	109.00	139.41	N/A	11,125	13,533
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	3	77.46	75.14	67.33	14.79	111.60	56.79	91.17	N/A	61,225	41,223
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	1	76.97	76.97	76.97	00.00	100.00	76.97	76.97	N/A	57,500	44,260
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	4	98.16	100.15	69.64	32.06	143.81	42.80	161.48	N/A	52,419	36,503
01-JUL-18 To 30-SEP-18	3	76.18	80.60	79.34	10.02	101.59	71.36	94.25	N/A	11,667	9,257
01-OCT-18 To 31-DEC-18	1	99.49	99.49	99.49	00.00	100.00	99.49	99.49	N/A	87,000	86,555
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	1	88.13	88.13	88.13	00.00	100.00	88.13	88.13	N/A	40,000	35,250
_____Study Yrs_____											
01-OCT-16 To 30-SEP-17	5	91.17	94.77	73.20	25.04	129.47	56.79	139.41	N/A	41,185	30,147
01-OCT-17 To 30-SEP-18	8	85.61	89.92	72.16	26.97	124.61	42.80	161.48	42.80 to 161.48	37,772	27,255
01-OCT-18 To 30-SEP-19	2	93.81	93.81	95.91	06.05	97.81	88.13	99.49	N/A	63,500	60,903
_____Calendar Yrs_____											
01-JAN-17 To 31-DEC-17	4	77.22	75.60	69.63	11.29	108.57	56.79	91.17	N/A	60,294	41,983
01-JAN-18 To 31-DEC-18	8	94.41	92.74	78.49	22.87	118.16	42.80	161.48	42.80 to 161.48	41,460	32,542
_____ALL_____	15	91.17	92.05	77.24	22.68	119.17	42.80	161.48	76.18 to 101.76	42,340	32,705

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	8	92.71	90.38	92.92	07.70	97.27	76.18	101.76	76.18 to 101.76	37,594	34,933
3	7	76.97	93.97	63.14	44.34	148.83	42.80	161.48	42.80 to 161.48	47,764	30,160
_____ALL_____	15	91.17	92.05	77.24	22.68	119.17	42.80	161.48	76.18 to 101.76	42,340	32,705

67 Pawnee

COMMERCIAL

Number of Sales : 15	MEDIAN : 91	COV : 32.22	95% Median C.I. : 76.18 to 101.76
Total Sales Price : 635,102	WGT. MEAN : 77	STD : 29.66	95% Wgt. Mean C.I. : 58.15 to 96.34
Total Adj. Sales Price : 635,102	MEAN : 92	Avg. Abs. Dev : 20.68	95% Mean C.I. : 75.62 to 108.48
Total Assessed Value : 490,580			
Avg. Adj. Sales Price : 42,340	COD : 22.68	MAX Sales Ratio : 161.48	
Avg. Assessed Value : 32,705	PRD : 119.17	MIN Sales Ratio : 42.80	*Printed:3/24/2020 9:18:46AM*

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	15	91.17	92.05	77.24	22.68	119.17	42.80	161.48	76.18 to 101.76	42,340	32,705
04											
___ALL___	15	91.17	92.05	77.24	22.68	119.17	42.80	161.48	76.18 to 101.76	42,340	32,705

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
___Low $ Ranges___											
Less Than 5,000											
Less Than 15,000	5	109.00	115.10	118.44	24.83	97.18	71.36	161.48	N/A	9,550	11,311
Less Than 30,000	7	94.25	104.16	98.06	28.02	106.22	71.36	161.48	71.36 to 161.48	13,393	13,133
__Ranges Excl. Low $__											
Greater Than 4,999	15	91.17	92.05	77.24	22.68	119.17	42.80	161.48	76.18 to 101.76	42,340	32,705
Greater Than 14,999	10	82.80	80.53	73.90	17.50	108.97	42.80	101.76	56.79 to 99.49	58,735	43,403
Greater Than 29,999	8	89.65	81.46	73.64	17.06	110.62	42.80	101.76	42.80 to 101.76	67,669	49,831
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	5	109.00	115.10	118.44	24.83	97.18	71.36	161.48	N/A	9,550	11,311
15,000 TO 29,999	2	76.82	76.82	76.90	00.83	99.90	76.18	77.46	N/A	23,000	17,688
30,000 TO 59,999	5	91.17	90.52	89.41	06.84	101.24	76.97	101.76	N/A	43,450	38,850
60,000 TO 99,999	1	99.49	99.49	99.49	00.00	100.00	99.49	99.49	N/A	87,000	86,555
100,000 TO 149,999	2	49.80	49.80	49.70	14.06	100.20	42.80	56.79	N/A	118,550	58,923
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
___ALL___	15	91.17	92.05	77.24	22.68	119.17	42.80	161.48	76.18 to 101.76	42,340	32,705

67 Pawnee

COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019   Posted on: 1/31/2020

Number of Sales : 15	MEDIAN : 91	COV : 32.22	95% Median C.I. : 76.18 to 101.76
Total Sales Price : 635,102	WGT. MEAN : 77	STD : 29.66	95% Wgt. Mean C.I. : 58.15 to 96.34
Total Adj. Sales Price : 635,102	MEAN : 92	Avg. Abs. Dev : 20.68	95% Mean C.I. : 75.62 to 108.48
Total Assessed Value : 490,580			
Avg. Adj. Sales Price : 42,340	COD : 22.68	MAX Sales Ratio : 161.48	
Avg. Assessed Value : 32,705	PRD : 119.17	MIN Sales Ratio : 42.80	Printed:3/24/2020 9:18:46AM

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	1	139.41	139.41	139.41	00.00	100.00	139.41	139.41	N/A	9,250	12,895
349	1	99.49	99.49	99.49	00.00	100.00	99.49	99.49	N/A	87,000	86,555
353	2	85.22	85.22	81.34	10.61	104.77	76.18	94.25	N/A	14,000	11,388
384	1	109.00	109.00	109.00	00.00	100.00	109.00	109.00	N/A	13,000	14,170
406	2	72.46	72.46	64.77	21.63	111.87	56.79	88.13	N/A	78,500	50,848
434	1	161.48	161.48	161.48	00.00	100.00	161.48	161.48	N/A	10,500	16,955
442	2	84.07	84.07	82.86	08.45	101.46	76.97	91.17	N/A	49,088	40,673
526	2	57.08	57.08	44.37	25.02	128.65	42.80	71.36	N/A	63,550	28,198
528	2	86.01	86.01	87.73	09.94	98.04	77.46	94.56	N/A	32,539	28,545
531	1	101.76	101.76	101.76	00.00	100.00	101.76	101.76	N/A	40,000	40,705
_____ALL_____	15	91.17	92.05	77.24	22.68	119.17	42.80	161.48	76.18 to 101.76	42,340	32,705

Commercial & Industrial Value Change Vs. Net Taxable Sales Change

Sources:
Value; 2009-2019 CTL Report
Growth Value; 2009-2019 Abstract Rpt
Net Taxable Sales; Dept. of Revenue website.
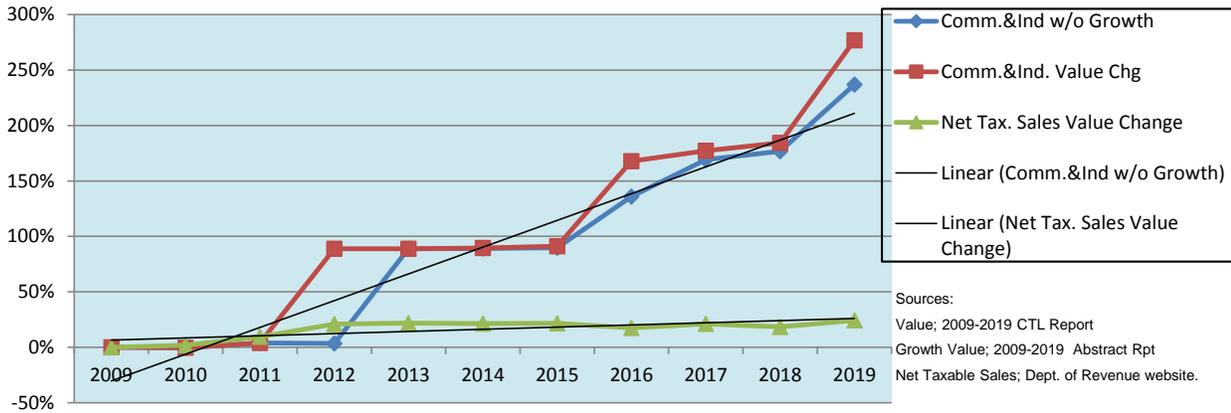
Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	$ 6,656,715	$ 43,265		$ 6,613,450	--	$ 8,397,452	--
2009	$ 6,723,945	$ 104,270	1.55%	$ 6,619,675	--	$ 9,371,573	--
2010	$ 6,695,410	$ -	0.00%	$ 6,695,410	-0.42%	$ 9,551,932	1.92%
2011	$ 6,987,960	$ -	0.00%	$ 6,987,960	4.37%	$ 10,262,739	7.44%
2012	$ 12,693,810	$ 5,737,880	45.20%	$ 6,955,930	-0.46%	$ 11,338,121	10.48%
2013	$ 12,702,695	$ 4,460	0.04%	$ 12,698,235	0.03%	$ 11,424,437	0.76%
2014	$ 12,740,080	$ 28,115	0.22%	$ 12,711,965	0.07%	$ 11,374,684	-0.44%
2015	$ 12,846,320	$ 85,695	0.67%	$ 12,760,625	0.16%	$ 11,401,829	0.24%
2016	$ 17,998,655	$ 2,131,685	11.84%	$ 15,866,970	23.51%	$ 11,016,074	-3.38%
2017	$ 18,636,890	$ 536,025	2.88%	$ 18,100,865	0.57%	$ 11,356,417	3.09%
2018	$ 19,115,370	$ 513,660	2.69%	$ 18,601,710	-0.19%	$ 11,096,390	-2.29%
2019	$ 25,334,635	$ 2,688,045	10.61%	$ 22,646,590	18.47%	$ 11,643,746	4.93%
Ann %chg	14.18%			Average	4.61%	2.19%	2.28%

Cumulative Change			
Tax Year	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.42%	-0.42%	1.92%
2011	3.93%	3.93%	9.51%
2012	3.45%	88.79%	20.98%
2013	88.85%	88.92%	21.91%
2014	89.06%	89.47%	21.37%
2015	89.78%	91.05%	21.66%
2016	135.98%	167.68%	17.55%
2017	169.20%	177.17%	21.18%
2018	176.65%	184.29%	18.40%
2019	236.81%	276.78%	24.25%

County Number	67
County Name	Pawnee

67 Pawnee

PAD 2020 R&O Statistics (Using 2020 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2016 To 9/30/2019   Posted on: 1/31/2020

Number of Sales : 47	MEDIAN : 73	COV : 19.47	95% Median C.I. : 67.90 to 77.24
Total Sales Price : 21,638,525	WGT. MEAN : 72	STD : 14.53	95% Wgt. Mean C.I. : 67.24 to 75.90
Total Adj. Sales Price : 21,638,525	MEAN : 75	Avg. Abs. Dev : 10.90	95% Mean C.I. : 70.47 to 78.77
Total Assessed Value : 15,487,160			
Avg. Adj. Sales Price : 460,394	COD : 14.94	MAX Sales Ratio : 110.37	
Avg. Assessed Value : 329,514	PRD : 104.26	MIN Sales Ratio : 46.71	*Printed:3/24/2020 9:18:47AM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-16 To 31-DEC-16	5	66.46	69.08	64.83	11.24	106.56	58.50	90.24	N/A	296,504	192,215
01-JAN-17 To 31-MAR-17	5	81.21	88.99	84.68	11.49	105.09	78.12	105.99	N/A	367,360	311,068
01-APR-17 To 30-JUN-17	1	108.92	108.92	108.92	00.00	100.00	108.92	108.92	N/A	264,000	287,550
01-JUL-17 To 30-SEP-17	3	75.30	71.47	67.67	20.23	105.62	46.71	92.40	N/A	451,392	305,462
01-OCT-17 To 31-DEC-17	7	69.35	70.84	69.43	10.25	102.03	58.28	84.64	58.28 to 84.64	374,507	260,025
01-JAN-18 To 31-MAR-18	7	74.23	73.50	75.21	04.51	97.73	66.62	81.59	66.62 to 81.59	482,800	363,101
01-APR-18 To 30-JUN-18	6	80.86	82.15	78.16	22.05	105.10	55.83	110.37	55.83 to 110.37	544,204	425,351
01-JUL-18 To 30-SEP-18	3	78.72	72.36	70.47	11.88	102.68	55.16	83.21	N/A	368,667	259,808
01-OCT-18 To 31-DEC-18	5	66.21	63.58	62.17	07.64	102.27	56.38	71.71	N/A	600,538	373,359
01-JAN-19 To 31-MAR-19	2	66.62	66.62	63.06	06.71	105.65	62.15	71.09	N/A	1,173,983	740,325
01-APR-19 To 30-JUN-19	3	73.01	73.92	74.23	02.62	99.58	71.52	77.24	N/A	326,000	241,985
01-JUL-19 To 30-SEP-19											
_____Study Yrs_____											
01-OCT-16 To 30-SEP-17	14	79.28	79.55	75.35	18.30	105.57	46.71	108.92	62.31 to 99.19	352,678	265,739
01-OCT-17 To 30-SEP-18	23	74.23	74.80	74.17	13.32	100.85	55.16	110.37	66.62 to 81.59	450,973	334,496
01-OCT-18 To 30-SEP-19	10	68.94	67.29	64.36	08.15	104.55	56.38	77.24	56.82 to 73.01	632,866	407,340
_____Calendar Yrs_____											
01-JAN-17 To 31-DEC-17	16	79.28	79.01	75.36	16.44	104.84	46.71	108.92	66.45 to 92.40	379,783	286,216
01-JAN-18 To 31-DEC-18	21	72.96	73.45	71.98	14.10	102.04	55.16	110.37	66.21 to 78.72	512,072	368,573
_____ALL_____	47	72.96	74.62	71.57	14.94	104.26	46.71	110.37	67.90 to 77.24	460,394	329,514

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	47	72.96	74.62	71.57	14.94	104.26	46.71	110.37	67.90 to 77.24	460,394	329,514
_____ALL_____	47	72.96	74.62	71.57	14.94	104.26	46.71	110.37	67.90 to 77.24	460,394	329,514

67 Pawnee

<div align="center">

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019   Posted on: 1/31/2020

</div>

AGRICULTURAL LAND

Number of Sales : 47	MEDIAN : 73	COV : 19.47	95% Median C.I. : 67.90 to 77.24
Total Sales Price : 21,638,525	WGT. MEAN : 72	STD : 14.53	95% Wgt. Mean C.I. : 67.24 to 75.90
Total Adj. Sales Price : 21,638,525	MEAN : 75	Avg. Abs. Dev : 10.90	95% Mean C.I. : 70.47 to 78.77
Total Assessed Value : 15,487,160			
Avg. Adj. Sales Price : 460,394	COD : 14.94	MAX Sales Ratio : 110.37	
Avg. Assessed Value : 329,514	PRD : 104.26	MIN Sales Ratio : 46.71	*Printed:3/24/2020 9:18:47AM*

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
_____Dry_____											
County	8	71.79	69.53	68.17	08.52	102.00	58.50	78.12	58.50 to 78.12	796,404	542,879
1	8	71.79	69.53	68.17	08.52	102.00	58.50	78.12	58.50 to 78.12	796,404	542,879
_____Grass_____											
County	16	72.27	74.36	71.79	17.48	103.58	55.83	110.37	58.28 to 86.91	443,369	318,307
1	16	72.27	74.36	71.79	17.48	103.58	55.83	110.37	58.28 to 86.91	443,369	318,307
_____ALL_____	47	72.96	74.62	71.57	14.94	104.26	46.71	110.37	67.90 to 77.24	460,394	329,514

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
_____Dry_____											
County	20	70.52	71.01	69.63	11.83	101.98	46.71	90.24	66.62 to 78.12	565,534	393,810
1	20	70.52	71.01	69.63	11.83	101.98	46.71	90.24	66.62 to 78.12	565,534	393,810
_____Grass_____											
County	18	72.27	75.30	72.05	18.06	104.51	55.83	110.37	62.32 to 86.91	411,217	296,274
1	18	72.27	75.30	72.05	18.06	104.51	55.83	110.37	62.32 to 86.91	411,217	296,274
_____ALL_____	47	72.96	74.62	71.57	14.94	104.26	46.71	110.37	67.90 to 77.24	460,394	329,514

Pawnee County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Pawnee	1	4250	4200	3860	3860	3360	2910	2760	2760	**3524**
Gage	2	4180	n/a	3750	3504	3135	n/a	2796	2854	**3219**
Johnson	1	6850	n/a	6100	5392	3600	3581	3300	2820	**5236**
Nemaha	1	3857	n/a	2975	4387	n/a	4650	3847	3750	**3655**
Richardson	50	5239	5325	3742	4540	n/a	4570	3284	3195	**4207**

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Pawnee	1	3540	3500	3220	3220	2800	2425	2300	2300	**2804**
Gage	2	3400	3400	3215	3215	n/a	2525	2100	2100	**2712**
Johnson	1	4450	4000	3650	3300	2900	2599	2400	1950	**3107**
Nemaha	1	4530	4368	3040	3750	2328	3549	2770	2516	**3561**
Richardson	50	4586	4585	3815	4210	3374	3398	2499	2497	**3672**

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Pawnee	1	1727	1725	1707	n/a	1653	1603	n/a	1500	**1714**
Gage	2	2000	2000	1875	n/a	1685	n/a	n/a	1565	**1959**
Johnson	1	2169	1870	1671	n/a	1600	n/a	1600	1600	**2026**
Nemaha	1	1981	1924	1800	n/a	1600	1600	n/a	n/a	**1918**
Richardson	50	1875	1643	1825	n/a	1875	1775	n/a	1500	**1864**

County	Mkt Area	CRP	TIMBER	WASTE
Pawnee	1	2477	1043	900
Gage	2	2803	1000	200
Johnson	1	2495	1374	130
Nemaha	1	2955	885	99
Richardson	50	2752	828	100

Source: 2020 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.
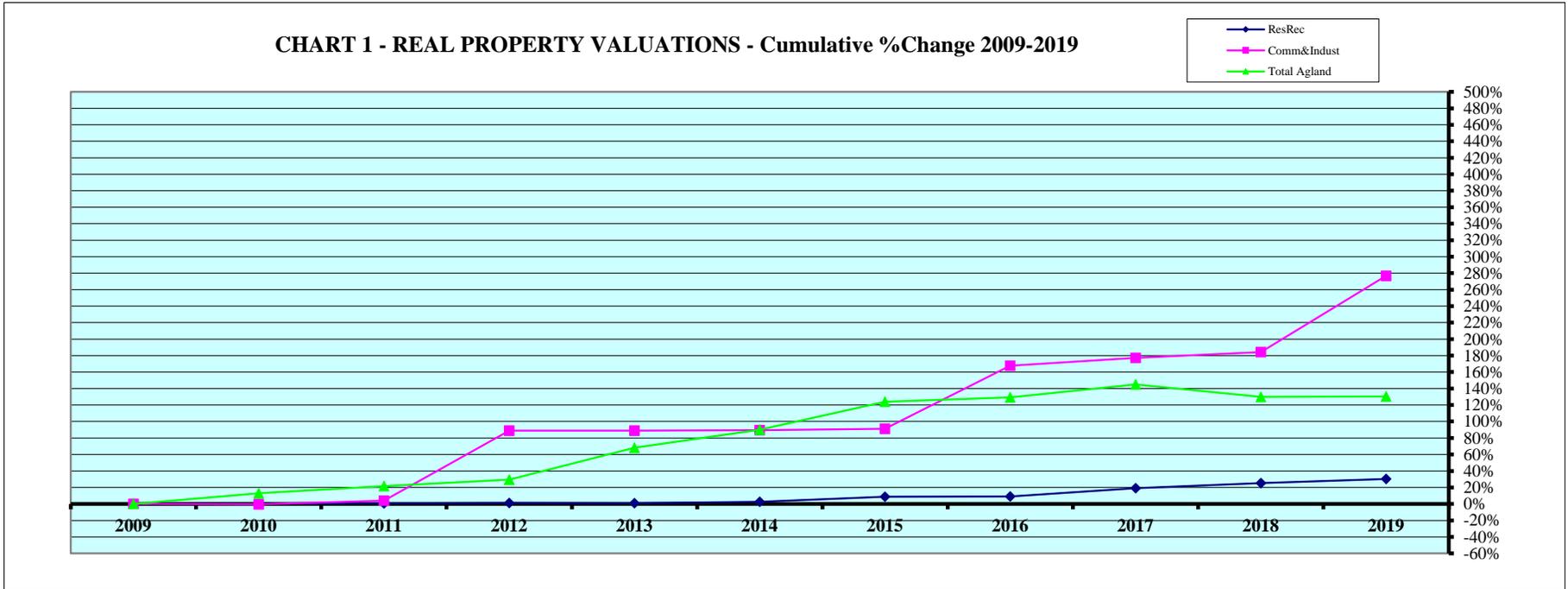
PAWNEE COUNTY

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2009-2019

Legend: ResRec, Comm&Indust, Total Agland

Tax Year	Residential & Recreational [1]				Commercial & Industrial [1]				Total Agricultural Land [1]			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	33,390,570	--	--	--	6,723,945	--	--	--	257,488,455	--	--	--
2010	33,380,245	-10,325	-0.03%	-0.03%	6,695,410	-28,535	-0.42%	-0.42%	290,604,355	33,115,900	12.86%	12.86%
2011	33,558,530	178,285	0.53%	0.50%	6,987,960	292,550	4.37%	3.93%	312,928,020	22,323,665	7.68%	21.53%
2012	33,785,785	227,255	0.68%	1.18%	12,693,810	5,705,850	81.65%	88.79%	333,259,625	20,331,605	6.50%	29.43%
2013	33,720,375	-65,410	-0.19%	0.99%	12,702,695	8,885	0.07%	88.92%	432,959,075	99,699,450	29.92%	68.15%
2014	34,223,675	503,300	1.49%	2.50%	12,740,080	37,385	0.29%	89.47%	489,500,360	56,541,285	13.06%	90.11%
2015	36,296,100	2,072,425	6.06%	8.70%	12,846,320	106,240	0.83%	91.05%	576,673,485	87,173,125	17.81%	123.96%
2016	36,439,315	143,215	0.39%	9.13%	17,998,655	5,152,335	40.11%	167.68%	590,329,185	13,655,700	2.37%	129.26%
2017	39,812,555	3,373,240	9.26%	19.23%	18,636,890	638,235	3.55%	177.17%	630,804,285	40,475,100	6.86%	144.98%
2018	41,830,170	2,017,615	5.07%	25.28%	19,115,370	478,480	2.57%	184.29%	591,977,350	-38,826,935	-6.16%	129.90%
2019	43,498,750	1,668,580	3.99%	30.27%	25,334,635	6,219,265	32.54%	276.78%	593,539,520	1,562,170	0.26%	130.51%

Rate Annual %chg: Residential & Recreational **2.68%**   Commercial & Industrial **14.18%**   Agricultural Land **8.71%**
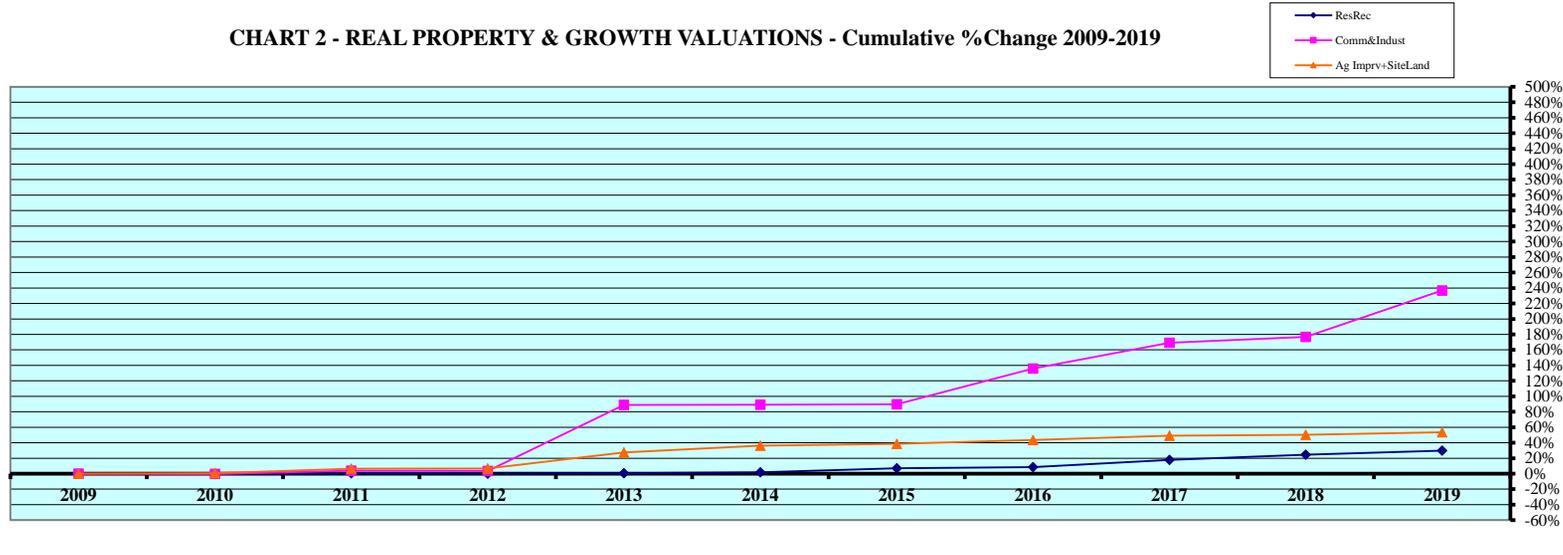
Cnty#	67
County	PAWNEE

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.

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL   NE Dept. of Revenue, Property Assessment Division   Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019

Legend: ResRec — Comm&Indust — Ag Imprv+SiteLand

Tax Year	Residential & Recreational [1] Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Commercial & Industrial [1] Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2009	33,390,570	803,650	2.41%	32,586,920	--	--	6,723,945	104,270	1.55%	6,619,675	--	--
2010	33,380,245	201,660	0.60%	33,178,585	-0.63%	-0.63%	6,695,410	0	0.00%	6,695,410	-0.42%	-0.42%
2011	33,558,530	0	0.00%	33,558,530	0.53%	0.50%	6,987,960	0	0.00%	6,987,960	4.37%	3.93%
2012	33,785,785	345,430	1.02%	33,440,355	-0.35%	0.15%	12,693,810	5,737,880	45.20%	6,955,930	-0.46%	3.45%
2013	33,720,375	150,265	0.45%	33,570,110	-0.64%	0.54%	12,702,695	4,460	0.04%	12,698,235	0.03%	88.85%
2014	34,223,675	285,765	0.83%	33,937,910	0.65%	1.64%	12,740,080	28,115	0.22%	12,711,965	0.07%	89.06%
2015	36,296,100	576,590	1.59%	35,719,510	4.37%	6.97%	12,846,320	85,695	0.67%	12,760,625	0.16%	89.78%
2016	36,439,315	209,220	0.57%	36,230,095	-0.18%	8.50%	17,998,655	2,131,685	11.84%	15,866,970	23.51%	135.98%
2017	39,812,555	432,145	1.09%	39,380,410	8.07%	17.94%	18,636,890	536,025	2.88%	18,100,865	0.57%	169.20%
2018	41,830,170	251,895	0.60%	41,578,275	4.44%	24.52%	19,115,370	513,660	2.69%	18,601,710	-0.19%	176.65%
2019	43,498,750	163,995	0.38%	43,334,755	3.60%	29.78%	25,334,635	2,688,045	10.61%	22,646,590	18.47%	236.81%
Rate Ann%chg	**2.68%**					**1.98%**	**14.18%**			C & I w/o growth	**4.61%**	

Tax Year	Ag Improvements & Site Land [1] Agric. Dwelling & Homesite Value	Agoutbldg & 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
2009	20,688,555	10,255,695	30,944,250	45,155	0.15%	30,899,095	--	--
2010	21,389,930	10,361,215	31,751,145	636,860	2.01%	31,114,285	0.55%	0.55%
2011	21,970,505	10,937,870	32,908,375	0	0.00%	32,908,375	3.64%	6.35%
2012	23,009,665	11,543,720	34,553,385	1,507,025	4.36%	33,046,360	0.42%	6.79%
2013	26,755,920	14,183,600	40,939,520	1,495,010	3.65%	39,444,510	14.16%	27.47%
2014	28,272,160	14,841,600	43,113,760	973,965	2.26%	42,139,795	2.93%	36.18%
2015	28,921,360	15,643,380	44,564,740	1,667,725	3.74%	42,897,015	-0.50%	38.63%
2016	29,693,055	16,623,305	46,316,360	1,853,545	4.00%	44,462,815	-0.23%	43.69%
2017	29,875,470	17,185,800	47,061,270	958,310	2.04%	46,102,960	-0.46%	48.99%
2018	29,898,055	17,333,740	47,231,795	731,960	1.55%	46,499,835	-1.19%	50.27%
2019	31,060,805	17,684,430	48,745,235	1,235,685	2.53%	47,509,550	0.59%	53.53%
Rate Ann%chg	**4.15%**	**5.60%**	**4.65%**		Ag Imprv+Site w/o growth		**1.99%**	

Cnty#	67
County	PAWNEE

(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; 2009 - 2019 CTL
Growth Value; 2009-2019 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2020

CHART 2

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CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019
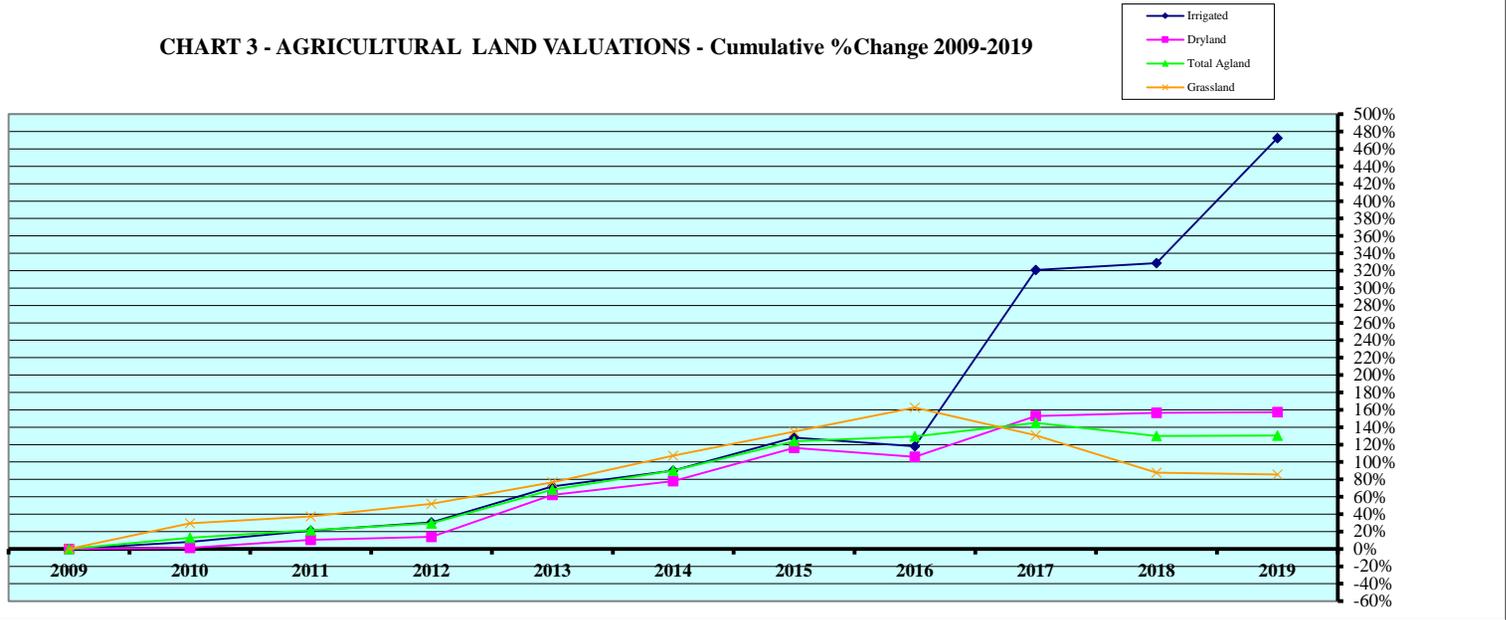
Legend: Irrigated, Dryland, Total Agland, Grassland

Tax Year	Irrigated Land Value	Value Chg	Ann%chg	Cmltv%chg	Dryland Value	Value Chg	Ann%chg	Cmltv%chg	Grassland Value	Value Chg	Ann%chg	Cmltv%chg
2009	1,808,695	--	--	--	149,742,675	--	--	--	104,929,775	--	--	--
2010	1,952,555	143,860	7.95%	7.95%	151,616,935	1,874,260	1.25%	1.25%	135,890,430	30,960,655	29.51%	29.51%
2011	2,187,380	234,825	12.03%	20.94%	165,469,445	13,852,510	9.14%	10.50%	144,088,070	8,197,640	6.03%	37.32%
2012	2,361,960	174,580	7.98%	30.59%	170,466,175	4,996,730	3.02%	13.84%	159,231,960	15,143,890	10.51%	51.75%
2013	3,108,115	746,155	31.59%	71.84%	242,784,380	72,318,205	42.42%	62.13%	185,470,450	26,238,490	16.48%	76.76%
2014	3,436,080	327,965	10.55%	89.98%	266,614,205	23,829,825	9.82%	78.05%	217,515,410	32,044,960	17.28%	107.30%
2015	4,122,390	686,310	19.97%	127.92%	323,576,535	56,962,330	21.37%	116.09%	246,383,700	28,868,290	13.27%	134.81%
2016	3,944,090	-178,300	-4.33%	118.06%	308,327,600	-15,248,935	-4.71%	105.90%	275,469,495	29,085,795	11.81%	162.53%
2017	7,612,995	3,668,905	93.02%	320.91%	378,555,175	70,227,575	22.78%	152.80%	241,932,310	-33,537,185	-12.17%	130.57%
2018	7,752,855	139,860	1.84%	328.64%	384,107,680	5,552,505	1.47%	156.51%	196,968,525	-44,963,785	-18.59%	87.71%
2019	10,354,165	2,601,310	33.55%	472.47%	385,240,680	1,133,000	0.29%	157.27%	194,830,305	-2,138,220	-1.09%	85.68%

Rate Ann.%chg: Irrigated 19.06% — Dryland 9.91% — Grassland 6.38%

Tax Year	Waste Land [1] Value	Value Chg	Ann%chg	Cmltv%chg	Other Agland [1] Value	Value Chg	Ann%chg	Cmltv%chg	Total Agricultural Value	Value Chg	Ann%chg	Cmltv%chg
2009	916,360	--	--	--	90,950	--	--	--	257,488,455	--	--	--
2010	1,053,485	137,125	14.96%	14.96%	90,950	0	0.00%	0.00%	290,604,355	33,115,900	12.86%	12.86%
2011	1,092,175	38,690	3.67%	19.19%	90,950	0	0.00%	0.00%	312,928,020	22,323,665	7.68%	21.53%
2012	1,108,580	16,405	1.50%	20.98%	90,950	0	0.00%	0.00%	333,259,625	20,331,605	6.50%	29.43%
2013	1,499,830	391,250	35.29%	63.67%	96,300	5,350	5.88%	5.88%	432,959,075	99,699,450	29.92%	68.15%
2014	1,827,665	327,835	21.86%	99.45%	107,000	10,700	11.11%	17.65%	489,500,360	56,541,285	13.06%	90.11%
2015	2,472,660	644,995	35.29%	169.83%	118,200	11,200	10.47%	29.96%	576,673,485	87,173,125	17.81%	123.96%
2016	2,477,600	4,940	0.20%	170.37%	110,400	-7,800	-6.60%	21.39%	590,329,185	13,655,700	2.37%	129.26%
2017	2,587,425	109,825	4.43%	182.36%	116,380	5,980	5.42%	27.96%	630,804,285	40,475,100	6.86%	144.98%
2018	2,864,290	276,865	10.70%	212.57%	284,000	167,620	144.03%	212.26%	591,977,350	-38,826,935	-6.16%	129.90%
2019	2,831,635	-32,655	-1.14%	209.01%	282,735	-1,265	-0.45%	210.87%	593,539,520	1,562,170	0.26%	130.51%

Cnty# 67
County PAWNEE

Rate Ann.%chg: Total Agric Land 8.71%

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL   NE Dept. of Revenue, Property Assessment Division   Prepared as of 03/01/2020   CHART 3

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019   (from County Abstract Reports)[1]

Tax Year	IRRIGATED LAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	DRYLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	GRASSLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	1,808,695	1,081	1,673			150,067,265	129,996	1,154			104,686,750	127,214	823		
2010	1,952,555	1,081	1,806	7.95%	7.95%	169,760,510	129,884	1,307	13.22%	13.22%	119,149,130	127,301	936	13.74%	13.74%
2011	2,187,380	1,081	2,024	12.03%	20.94%	168,081,420	114,846	1,464	11.98%	26.78%	141,929,710	142,392	997	6.49%	21.12%
2012	2,361,960	1,081	2,185	7.98%	30.59%	170,693,120	109,243	1,563	6.76%	35.35%	159,039,680	147,931	1,075	7.86%	30.64%
2013	3,108,115	1,081	2,875	31.59%	71.84%	242,788,970	109,389	2,219	42.05%	92.26%	185,298,540	147,799	1,254	16.61%	52.35%
2014	3,436,080	1,081	3,179	10.55%	89.98%	266,346,335	109,368	2,435	9.72%	110.96%	217,701,310	148,074	1,470	17.27%	78.66%
2015	4,122,390	1,081	3,814	19.97%	127.92%	323,751,840	109,708	2,951	21.18%	155.63%	246,361,590	147,748	1,667	13.41%	102.62%
2016	3,944,090	1,081	3,649	-4.33%	118.06%	308,245,545	109,674	2,811	-4.76%	143.47%	275,571,630	147,782	1,865	11.83%	126.60%
2017	6,143,570	1,644	3,738	2.44%	123.39%	377,526,510	128,339	2,942	4.66%	154.82%	245,415,870	128,088	1,916	2.75%	132.83%
2018	7,437,920	2,088	3,562	-4.71%	112.86%	378,575,085	133,999	2,825	-3.96%	144.73%	200,844,265	122,058	1,645	-14.12%	99.96%
2019	9,861,795	2,847	3,463	-2.76%	106.98%	383,372,190	135,988	2,819	-0.21%	144.21%	196,292,345	119,267	1,646	0.02%	100.00%

Rate Annual %chg Average Value/Acre: Irrigated 7.55%   Dryland 9.34%   Grassland 7.18%

Tax Year	WASTE LAND [2] Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	OTHER AGLAND [2] Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	TOTAL AGRICULTURAL LAND [1] Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	915,160	2,714	337			0	0				257,477,870	261,004	986		
2010	205,325	1,467	140	-58.49%	-58.49%	0	0				291,067,520	259,732	1,121	13.60%	13.60%
2011	1,088,360	2,714	401	186.43%	18.90%	90,950	107	850			313,377,820	261,140	1,200	7.08%	21.65%
2012	1,102,340	2,723	405	0.95%	20.03%	90,950	107	850	0.00%		333,288,050	261,085	1,277	6.38%	29.40%
2013	1,489,985	2,740	544	34.35%	61.26%	96,300	107	900	5.88%		432,781,910	261,116	1,657	29.84%	68.01%
2014	1,835,265	2,755	666	22.50%	97.53%	107,000	107	1,000	11.11%		489,425,990	261,385	1,872	12.97%	89.81%
2015	2,449,260	2,730	897	34.67%	166.02%	128,400	107	1,200	20.00%		576,813,480	261,374	2,207	17.86%	123.71%
2016	2,476,560	2,751	900	0.34%	166.93%	110,400	92	1,200	0.00%		590,348,225	261,380	2,259	2.34%	128.95%
2017	2,657,590	2,823	942	4.59%	179.18%	116,380	92	1,265	5.42%		631,859,920	260,986	2,421	7.19%	145.42%
2018	2,761,585	2,806	984	4.52%	191.80%	284,000	225	1,265	0.00%		589,902,855	261,176	2,259	-6.71%	128.96%
2019	2,831,775	2,860	990	0.60%	193.56%	282,735	224	1,265	0.00%		592,640,840	261,186	2,269	0.46%	130.01%

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PAWNEE

Rate Annual %chg Average Value/Acre: 8.69%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports

Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75%   NE Dept. of Revenue, Property Assessment Division   Prepared as of 03/01/2020

CHART 4

CHART 5 - 2019 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
2,773	PAWNEE	15,714,435	5,564,843	16,152,142	43,055,825	16,183,930	9,150,705	442,925	593,539,520	31,060,805	17,684,430	0	748,549,560
cnty sectorvalue % of total value:		2.10%	0.74%	2.16%	5.75%	2.16%	1.22%	0.06%	79.29%	4.15%	2.36%		100.00%

Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
82	BURCHARD	42,305	46,756	2,501	1,251,250	4,419,480	0	0	0	0	0	0	5,762,292
2.96%	%sector of county sector	0.27%	0.84%	0.02%	2.91%	27.31%							0.77%
	%sector of municipality	0.73%	0.81%	0.04%	21.71%	76.70%							100.00%
147	DUBOIS	82,175	48,790	2,610	3,303,400	686,890	0	0	0	0	0	0	4,123,865
5.30%	%sector of county sector	0.52%	0.88%	0.02%	7.67%	4.24%							0.55%
	%sector of municipality	1.99%	1.18%	0.06%	80.10%	16.66%							100.00%
68	LEWISTON	45,600	7,760	415	1,091,675	63,670	0	0	0	0	0	0	1,209,120
2.45%	%sector of county sector	0.29%	0.14%	0.00%	2.54%	0.39%							0.16%
	%sector of municipality	3.77%	0.64%	0.03%	90.29%	5.27%							100.00%
878	PAWNEE CITY	978,930	635,696	400,892	19,051,470	5,680,955	0	0	0	0	0	0	26,747,943
31.66%	%sector of county sector	6.23%	11.42%	2.48%	44.25%	35.10%							3.57%
	%sector of municipality	3.66%	2.38%	1.50%	71.23%	21.24%							100.00%
75	STEINAUER	8,205	37,549	2,008	1,490,400	100,785	0	0	0	0	0	0	1,638,947
2.70%	%sector of county sector	0.05%	0.67%	0.01%	3.46%	0.62%							0.22%
	%sector of municipality	0.50%	2.29%	0.12%	90.94%	6.15%							100.00%
269	TABLE ROCK	187,150	327,965	1,404,465	6,572,405	1,266,605	19,975	0	51,925	0	0	0	9,830,490
9.70%	%sector of county sector	1.19%	5.89%	8.70%	15.26%	7.83%	0.22%		0.01%				1.31%
	%sector of municipality	1.90%	3.34%	14.29%	66.86%	12.88%	0.20%		0.53%				100.00%
1,519	Total Municipalities	1,344,365	1,104,516	1,812,891	32,760,600	12,218,385	19,975	0	51,925	0	0	0	49,312,657
54.78%	%all municip.sectors of cnty	8.55%	19.85%	11.22%	76.09%	75.50%	0.22%		0.01%				6.59%

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Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division   NE Dept. of Revenue, Property Assessment Division   Prepared as of 03/01/2020   CHART 5

Total Real Property
Sum Lines 17, 25, & 30   Records :   4,119   Value :   736,480,715   Growth   3,699,535   Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	218	741,755	22	221,605	96	873,745	336	1,837,105	
02. Res Improve Land	843	2,697,150	23	193,850	97	847,000	963	3,738,000	
03. Res Improvements	849	29,452,955	25	1,530,440	107	7,169,940	981	38,153,335	
04. Res Total	1,067	32,891,860	47	1,945,895	203	8,890,685	1,317	43,728,440	358,330
% of Res Total	81.02	75.22	3.57	4.45	15.41	20.33	31.97	5.94	9.69
05. Com UnImp Land	47	115,715	5	32,365	3	34,635	55	182,715	
06. Com Improve Land	169	540,830	6	111,845	8	60,135	183	712,810	
07. Com Improvements	178	11,524,640	10	810,880	10	5,623,520	198	17,959,040	
08. Com Total	225	12,181,185	15	955,090	13	5,718,290	253	18,854,565	2,652,895
% of Com Total	88.93	64.61	5.93	5.07	5.14	30.33	6.14	2.56	71.71
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	8,455	1	48,000	1	18,685	3	75,140	
11. Ind Improvements	1	11,520	1	8,885,780	1	178,265	3	9,075,565	
12. Ind Total	1	19,975	1	8,933,780	1	196,950	3	9,150,705	0
% of Ind Total	33.33	0.22	33.33	97.63	33.33	2.15	0.07	1.24	0.00
13. Rec UnImp Land	0	0	0	0	54	107,935	54	107,935	
14. Rec Improve Land	0	0	0	0	37	118,880	37	118,880	
15. Rec Improvements	0	0	0	0	39	217,335	39	217,335	
16. Rec Total	0	0	0	0	93	444,150	93	444,150	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	2.26	0.06	0.00
Res & Rec Total	1,067	32,891,860	47	1,945,895	296	9,334,835	1,410	44,172,590	358,330
% of Res & Rec Total	75.67	74.46	3.33	4.41	20.99	21.13	34.23	6.00	9.69
Com & Ind Total	226	12,201,160	16	9,888,870	14	5,915,240	256	28,005,270	2,652,895
% of Com & Ind Total	88.28	43.57	6.25	35.31	5.47	21.12	6.22	3.80	71.71
17. Taxable Total	1,293	45,093,020	63	11,834,765	310	15,250,075	1,666	72,177,860	3,011,225
% of Taxable Total	77.61	62.47	3.78	16.40	18.61	21.13	40.45	9.80	81.39

Schedule II : Tax Increment Financing (TIF)

	Urban Records	Value Base	Value Excess	SubUrban Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	26,385	812,590	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0

	Rural Records	Value Base	Value Excess	Total Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	26,385	812,590
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	26,385	812,590

Schedule III : Mineral Interest Records

Mineral Interest	Urban Records	Value	SubUrban Records	Value	Rural Records	Value	Total Records	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	109	16	91	216

Schedule V : Agricultural Records

	Urban Records	Value	SubUrban Records	Value	Rural Records	Value	Total Records	Value
27. Ag-Vacant Land	2	208,630	30	3,463,940	1,538	349,711,020	1,570	353,383,590
28. Ag-Improved Land	0	0	12	1,633,235	849	250,421,675	861	252,054,910
29. Ag Improvements	0	0	12	1,229,330	871	57,635,025	883	58,864,355

30. Ag Total				2,453	664,302,855

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	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	10	10.00	90,000	
33. HomeSite Improvements	0	0.00	0	10	0.00	683,190	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	9	13.00	29,900	
37. FarmSite Improvements	0	0.00	0	10	0.00	546,140	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	25	44.94	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	

	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	21	21.50	193,500	21	21.50	193,500	
32. HomeSite Improv Land	470	470.00	4,230,000	480	480.00	4,320,000	
33. HomeSite Improvements	495	0.00	32,142,100	505	0.00	32,825,290	315,865
34. HomeSite Total				526	501.50	37,338,790	
35. FarmSite UnImp Land	23	17.95	41,285	23	17.95	41,285	
36. FarmSite Improv Land	755	1,053.15	2,422,250	764	1,066.15	2,452,150	
37. FarmSite Improvements	845	0.00	25,492,925	855	0.00	26,039,065	372,445
38. FarmSite Total				878	1,084.10	28,532,500	
39. Road & Ditches	2,031	5,218.23	0	2,056	5,263.17	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,404	6,848.77	65,871,290	688,310

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	10	1,407.98	2,330,215	10	1,407.98	2,330,215

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	291.81	9.52%	1,240,195	11.48%	4,250.01
46. 1A	108.25	3.53%	454,650	4.21%	4,200.00
47. 2A1	204.00	6.65%	787,440	7.29%	3,860.00
48. 2A	1,182.37	38.56%	4,563,950	42.24%	3,860.00
49. 3A1	223.25	7.28%	750,120	6.94%	3,360.00
50. 3A	612.86	19.99%	1,783,425	16.51%	2,910.00
51. 4A1	424.25	13.84%	1,170,930	10.84%	2,760.00
52. 4A	19.50	0.64%	53,820	0.50%	2,760.00
53. Total	3,066.29	100.00%	10,804,530	100.00%	3,523.65
Dry					
54. 1D1	3,748.92	2.73%	13,271,180	3.45%	3,540.00
55. 1D	11,467.00	8.35%	40,134,500	10.43%	3,500.00
56. 2D1	11,997.87	8.74%	38,633,130	10.04%	3,220.00
57. 2D	30,345.56	22.11%	97,712,710	25.39%	3,220.00
58. 3D1	9,740.30	7.10%	27,272,850	7.09%	2,800.00
59. 3D	55,487.28	40.43%	134,555,305	34.96%	2,424.98
60. 4D1	10,653.91	7.76%	24,503,990	6.37%	2,300.00
61. 4D	3,818.25	2.78%	8,781,980	2.28%	2,300.00
62. Total	137,259.09	100.00%	384,865,645	100.00%	2,803.94
Grass					
63. 1G1	68,324.62	58.01%	120,377,650	60.22%	1,761.85
64. 1G	18,664.82	15.85%	32,180,000	16.10%	1,724.10
65. 2G1	14,449.73	12.27%	23,887,175	11.95%	1,653.12
66. 2G	0.80	0.00%	1,920	0.00%	2,400.00
67. 3G1	11,677.71	9.91%	16,579,450	8.29%	1,419.75
68. 3G	4,642.34	3.94%	6,847,545	3.43%	1,475.02
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	20.13	0.02%	29,270	0.01%	1,454.05
71. Total	117,780.15	100.00%	199,903,010	100.00%	1,697.26
Irrigated Total	3,066.29	1.17%	10,804,530	1.81%	3,523.65
Dry Total	137,259.09	52.55%	384,865,645	64.31%	2,803.94
Grass Total	117,780.15	45.09%	199,903,010	33.40%	1,697.26
72. Waste	2,860.59	1.10%	2,575,645	0.43%	900.39
73. Other	223.50	0.09%	282,735	0.05%	1,265.03
74. Exempt	80.06	0.03%	0	0.00%	0.00
75. Market Area Total	261,189.62	100.00%	598,431,565	100.00%	2,291.18

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	3.50	10,410	3,062.79	10,794,120	3,066.29	10,804,530
77. Dry Land	0.63	1,765	1,495.16	4,048,410	135,763.30	380,815,470	137,259.09	384,865,645
78. Grass	109.50	204,465	565.04	910,755	117,105.61	198,787,790	117,780.15	199,903,010
79. Waste	2.00	2,400	14.00	7,700	2,844.59	2,565,545	2,860.59	2,575,645
80. Other	0.00	0	0.00	0	223.50	282,735	223.50	282,735
81. Exempt	0.00	0	7.51	0	72.55	0	80.06	0
82. Total	**112.13**	**208,630**	**2,077.70**	**4,977,275**	**258,999.79**	**593,245,660**	**261,189.62**	**598,431,565**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,066.29	1.17%	10,804,530	1.81%	3,523.65
Dry Land	137,259.09	52.55%	384,865,645	64.31%	2,803.94
Grass	117,780.15	45.09%	199,903,010	33.40%	1,697.26
Waste	2,860.59	1.10%	2,575,645	0.43%	900.39
Other	223.50	0.09%	282,735	0.05%	1,265.03
Exempt	80.06	0.03%	0	0.00%	0.00
Total	**261,189.62**	**100.00%**	**598,431,565**	**100.00%**	**2,291.18**

Schedule XI : Residential Records - Assessor Location Detail

Line# IAssessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
83.1 Burchard	27	32,530	59	77,580	60	1,141,140	87	1,251,250	0
83.2 Co Recreation	1	9,050	1	11,645	1	11,560	2	32,255	0
83.3 Dubois	31	134,705	92	170,640	93	2,993,500	124	3,298,845	0
83.4 Dubois Suburban	1	2,400	0	0	0	0	1	2,400	0
83.5 Frazier Lake	52	44,250	35	43,500	37	196,015	89	283,765	0
83.6 Lewiston	11	21,180	36	87,420	36	985,975	47	1,094,575	0
83.7 Pawnee City	77	347,085	451	1,881,950	456	17,052,185	533	19,281,220	234,640
83.8 Pawnee City Sub	19	213,060	21	183,150	22	1,416,725	41	1,812,935	0
83.9 Rural	1	23,355	1	9,000	1	98,855	2	131,210	0
83.10 Rural Farm	1	9,600	1	9,000	2	155,940	3	174,540	0
83.11 Rural Residential	92	862,505	96	899,630	105	6,981,960	197	8,744,095	97,145
83.12 Steinauer	29	89,175	47	99,550	47	1,304,025	76	1,492,750	0
83.13 Table Rock	48	156,145	160	383,815	160	6,032,790	208	6,572,750	26,545
84 Residential Total	390	1,945,040	1,000	3,856,880	1,020	38,370,670	1,410	44,172,590	358,330

Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Burchard	6	6,490	13	34,750	15	4,382,800	21	4,424,040	0
85.2	Dubois	9	20,490	20	53,475	22	618,920	31	692,885	0
85.3	Lewiston	1	2,490	9	13,400	9	49,945	10	65,835	0
85.4	Pawnee City	15	39,315	89	464,745	93	14,541,830	108	15,045,890	110,630
85.5	Pawnee City Sub	1	17,670	1	15,090	1	5,675	2	38,435	0
85.6	Rural	3	34,635	6	88,110	7	5,912,105	10	6,034,850	2,542,265
85.7	Steinauer	0	0	5	7,530	5	93,255	5	100,785	0
85.8	Table Rock	20	61,625	43	110,850	49	1,430,075	69	1,602,550	0
86	Commercial Total	55	182,715	186	787,950	201	27,034,605	256	28,005,270	2,652,895

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	57,783.16	59.96%	99,782,350	60.39%	1,726.84
88. 1G	16,222.92	16.83%	27,978,525	16.93%	1,724.63
89. 2G1	12,117.63	12.57%	20,689,050	12.52%	1,707.35
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	7,023.69	7.29%	11,613,225	7.03%	1,653.44
92. 3G	3,207.84	3.33%	5,141,635	3.11%	1,602.83
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	17.63	0.02%	26,445	0.02%	1,500.00
95. Total	96,372.87	100.00%	165,231,230	100.00%	1,714.50
CRP					
96. 1C1	6,509.98	75.67%	16,274,950	76.36%	2,500.00
97. 1C	1,149.80	13.36%	2,817,010	13.22%	2,450.00
98. 2C1	506.09	5.88%	1,214,615	5.70%	2,400.00
99. 2C	0.80	0.01%	1,920	0.01%	2,400.00
100. 3C1	200.88	2.33%	462,025	2.17%	2,300.00
101. 3C	235.14	2.73%	540,825	2.54%	2,300.01
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.50	0.01%	1,025	0.00%	2,050.00
104. Total	8,603.19	100.00%	21,312,370	100.00%	2,477.26
Timber					
105. 1T1	4,031.48	31.49%	4,320,350	32.34%	1,071.65
106. 1T	1,292.10	10.09%	1,384,465	10.36%	1,071.48
107. 2T1	1,826.01	14.26%	1,983,510	14.85%	1,086.25
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	4,453.14	34.78%	4,504,200	33.72%	1,011.47
110. 3T	1,199.36	9.37%	1,165,085	8.72%	971.42
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	2.00	0.02%	1,800	0.01%	900.00
113. Total	12,804.09	100.00%	13,359,410	100.00%	1,043.37
Grass Total	96,372.87	81.82%	165,231,230	82.66%	1,714.50
CRP Total	8,603.19	7.30%	21,312,370	10.66%	2,477.26
Timber Total	12,804.09	10.87%	13,359,410	6.68%	1,043.37
114. Market Area Total	117,780.15	100.00%	199,903,010	100.00%	1,697.26

2020 County Abstract of Assessment for Real Property, Form 45
Compared with the 2019 Certificate of Taxes Levied Report (CTL)

67   Pawnee

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	43,055,825	43,728,440	672,615	1.56%	358,330	0.73%
02. Recreational	442,925	444,150	1,225	0.28%	0	0.28%
03. Ag-Homesite Land, Ag-Res Dwelling	31,060,805	37,338,790	6,277,985	20.21%	315,865	19.19%
04. Total Residential (sum lines 1-3)	**74,559,555**	**81,511,380**	**6,951,825**	**9.32%**	**674,195**	**8.42%**
05. Commercial	16,183,930	18,854,565	2,670,635	16.50%	2,652,895	0.11%
06. Industrial	9,150,705	9,150,705	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	**25,334,635**	**28,005,270**	**2,670,635**	**10.54%**	**2,652,895**	**0.07%**
08. Ag-Farmsite Land, Outbuildings	17,684,430	28,532,500	10,848,070	61.34%	372,445	59.24%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	**17,684,430**	**28,532,500**	**10,848,070**	**61.34%**	**372,445**	**59.24%**
12. Irrigated	10,354,165	10,804,530	450,365	4.35%		
13. Dryland	385,240,680	384,865,645	-375,035	-0.10%		
14. Grassland	194,830,305	199,903,010	5,072,705	2.60%		
15. Wasteland	2,831,635	2,575,645	-255,990	-9.04%		
16. Other Agland	282,735	282,735	0	0.00%		
17. Total Agricultural Land	**593,539,520**	**598,431,565**	**4,892,045**	**0.82%**		
18. Total Value of all Real Property (Locally Assessed)	**711,118,140**	**736,480,715**	**25,362,575**	**3.57%**	**3,699,535**	**3.05%**

2020 Assessment Survey for Pawnee County

A. Staffing and Funding Information

1.	**Deputy(ies) on staff:**
	1
2.	**Appraiser(s) on staff:**
	0
3.	**Other full-time employees:**
	0
4.	**Other part-time employees:**
	Ron Elliot from Tax Valuation Inc. as a Lister
5.	**Number of shared employees:**
	0
6.	**Assessor's requested budget for current fiscal year:**
	$94,583.96
7.	**Adopted budget, or granted budget if different from above:**
	Same
8.	**Amount of the total assessor's budget set aside for appraisal work:**
	$7,600
9.	**If appraisal/reappraisal budget is a separate levied fund, what is that amount:**
	$0
10.	**Part of the assessor's budget that is dedicated to the computer system:**
	This is budgeted out of county general in the amount of $9,700 for MIPS programing. (Do not know if this is current as new Clerk does not give break down sheet on MIPS costs.)
11.	**Amount of the assessor's budget set aside for education/workshops:**
	$500
12.	**Other miscellaneous funds:**
	$0
13.	**Amount of last year's assessor's budget not used:**
	$6,000 as the reappraisal did not come in.

B. Computer, Automation Information and GIS

1.	**Administrative software:**
	MIPS
2.	**CAMA software:**
	MIPS
3.	**Are cadastral maps currently being used?**
	Yes
4.	**If so, who maintains the Cadastral Maps?**
	County Assessor
5.	**Does the county have GIS software?**
	Yes
6.	**Is GIS available to the public? If so, what is the web address?**
	https://pawnee.gworks.com/
7.	**Who maintains the GIS software and maps?**
	gWorks
8.	**What type of aerial imagery is used in the cyclical review of properties?**
	gWorks , Google Earth, Streetview, Arc view.
9.	**When was the aerial imagery last updated?**
	gWorks 2018, Google Earth 7/2019, and Streetview 2016.
10.	**Personal Property software:**
	MIPS

C. Zoning Information

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

3.	**What municipalities in the county are zoned?**
	Pawnee City
4.	**When was zoning implemented?**
	2001

D. Contracted Services

1.	**Appraisal Services:**
	Tax Valuation Inc. for listing only.
2.	**GIS Services:**
	gWorks
3.	**Other services:**
	None

E. Appraisal /Listing Services

1.	**Does the county employ outside help for appraisal or listing services?**
	Yes, for listing services.
2.	**If so, is the appraisal or listing service performed under contract?**
	No
3.	**What appraisal certifications or qualifications does the County require?**
	None
4.	**Have the existing contracts been approved by the PTA?**
	N/A
5.	**Does the appraisal or listing service providers establish assessed values for the county?**
	No

2020 Residential Assessment Survey for Pawnee County

1.	**Valuation data collection done by:**
	County Assessor and Ron Elliot.
2.	**List the valuation group recognized by the County and describe the unique characteristics of each:**

Valuation Group	Description of unique characteristics
1	Pawnee City – County Seat and predominate trade area for the County
2	Burchard – Smaller village
3	Dubois – Small village, limited commercial offerings
4	Fraziers Lake – Recreational area predominately comprised of mobile homes
5	Rural – Area of the county outside of any municipal jurisdiction
6	Steinauer- No retail
7	Table Rock- Limited retail

3.	**List and describe the approach(es) used to estimate the market value of residential properties.**
	RCNLD using market study for each valuation group.
4.	**For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?**
	The County develops depreciation tables based on local market information.
5.	**Are individual depreciation tables developed for each valuation group?**
	Yes
6.	**Describe the methodology used to determine the residential lot values?**
	The county uses a square foot basis which is derived from a market study and sales analysis.
7.	**How are rural residential site values developed?**
	Currently by market study trying to look at what developement costs might be.
8.	**Are there form 191 applications on file?**
	No.
9.	**Describe the methodology used to determine value for vacant lots being held for sale or resale?**
	Currently vacant lots are valued at current market value.

10.	Valuation Group	Date of Depreciation Tables	Date of Costing	Date of Lot Value Study	Date of Last Inspection
	1	2013	2013	2013	2013
	2	2014	2013	2014	2014
	3	2014	2013	2014	2014
	4	2014	2013	2014	2013
	5	2019	2017	2019	2015-2019
	6	2014	2013	2014	2014
	7	2018	2013	2014	2014

The County relies on these valuation groups because of the similar amenities available and has determined that the unique location reflects the variable market influences. The inspection and review schedule also influences the groupings.

2020 Commercial Assessment Survey for Pawnee County

1.	**Valuation data collection done by:**
	County Assessor and lister
2.	**List the valuation group recognized in the County and describe the unique characteristics of each:**

Valuation Group	Description of unique characteristics
1	Pawnee City – County seat and predominate trade center for the county.
3	Remainder of the County, comprised of the small towns of Lewiston, DuBois, Steinauer, and Table Rock. This grouping also includes the various commercial properties located in rural Pawnee County

3.	**List and describe the approach(es) used to estimate the market value of commercial properties.**
	Market approach developed from a depreciated cost basis is used in valuing commercial properties. The county also analyzes sales from other similar counties to aid in determining the market for various occupancies. The county used the state sales file to locate sales and verified with the individual counties web sites.
3a.	**Describe the process used to determine the value of unique commercial properties.**
	The County uses Marshall & Swift costing in their CAMA system and the county assessor will use sales from other counties to help substantiate market value.
4.	**For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?**
	The county develops a depreciation study from the local market information. Sales studies, borrowed sales, county's occupancy sales for commercial, and we build sales table.
5.	**Are individual depreciation tables developed for each valuation grouping?**
	Depreciation tables are developed on the valuation groups. But the county develops tables for different occupancy codeswithin the valuation groups.
6.	**Describe the methodology used to determine the commercial lot values.**
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.

7.	Valuation Group	Date of Depreciation	Date of Costing	Date of Lot Value Study	Date of Last Inspection
	1	2018	2015	2015	2015
	3	2018	2015	2015	2015

The valuation groups represent the appraisal cycle of the County. They have typically reviewed Pawnee City in one year and will then review the balance of the county during another year.

2020 Agricultural Assessment Survey for Pawnee County

1.	**Valuation data collection done by:**
	County Assessor
2.	**List each market area, and describe the location and the specific characteristics that make each unique.**

Market Area	Description of unique characteristics	Year Land Use Completed
1	There are no noted characteristics to differentiate more than one market are in the County	2018

	The entire county is considered as one market area.
3.	**Describe the process used to determine and monitor market areas.**
	The County Assessor conducts a sales analysis by majority land use to see if the sales trends are generally the same for each geographic area of the County.
4.	**Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.**
	Any land that is not used for recreation, residential or commercial use in the county is considered agricultural land. This could be described as classifying by the present use of the property. This generally follows the zoning that is allowed in the county.
5.	**Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?**
	Yes
6.	**What separate market analysis has been conducted where intensive use is identified in the county?**
	Do not really have any intensive use.
7.	**If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.**
	Currently there are no WRP parcels in the county.
	If your county has special value applications, please answer the following
8a.	**How many parcels have a special valuation application on file?**
	None
8b.	**What process was used to determine if non-agricultural influences exist in the county?**
	N/A
	If your county recognizes a special value, please answer the following
8c.	**Describe the non-agricultural influences recognized within the county.**

	None
8d.	**Where is the influenced area located within the county?**
	N/A
8e.	**Describe in detail how the special values were arrived at in the influenced area(s).**
	No special values.

8d.	**Where is the influenced area located within the county?**

PAWNEE COUNTY ASSESSOR'S OFFICE

PAWNEE CITY, NE

In accordance with 77-1311 section 9, as amended by LB 263, the Pawnee County Assessor's office has made a six–year plan to inspect properties in Pawnee County. The schedule of inspections is to be as follows

2020: Pawnee City residential

2021: Burchard, Du Bois, Lewiston, Steinauer and Table Rock residential

2022: County wide Commercial

2023: Residential in Townships of Turkey Creek, Steinauer, Clear Creek and Table Rock

2024: Residential in Townships of Mission Creek, West Branch, Clay and South Fork

2025: Residential in Townships of Plum Creek, Miles, Pawnee and Sheridan

The purpose of the inspections is to make sure all information on the property record card of each parcel is correct and to correct any information that is needed and to take an updated picture of the parcel. The Assessor's office shall then make any changes that are needed to have all parcels comply with the ruling and guidelines set forth by the statues of the Legislative body and the Department of Revenue, Property Tax Division.

This may include updated Marshall & Swift pricing, either Marshall & Swift or in house depreciation schedules, based on the study of sales rosters, that will give a uniform level of assessment to all classes and subclasses of property.

This schedule of events may change based on the need of the properties to meet the level of assessment set forth by the state or if the budgeted amount needed to make these inspections may change on a yearly basis.

Jonathan Bailey

Pawnee County Assessor