

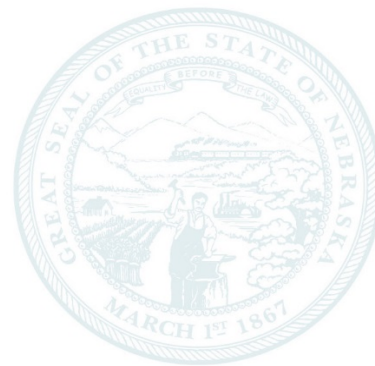
NEBRASKA

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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

PAWNEE COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 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,

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

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

cc: Vickie Wiers, Pawnee County Deputy 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.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor'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 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. The Division considers this chart and the analyses of factors impacting the COD 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:

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 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 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.

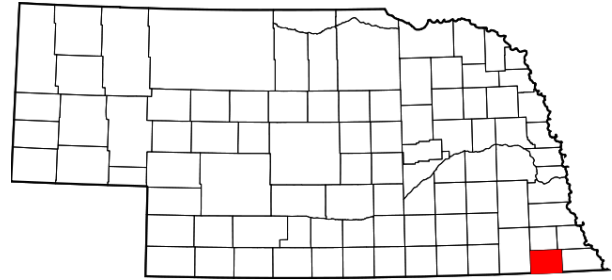
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality 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 found 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. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

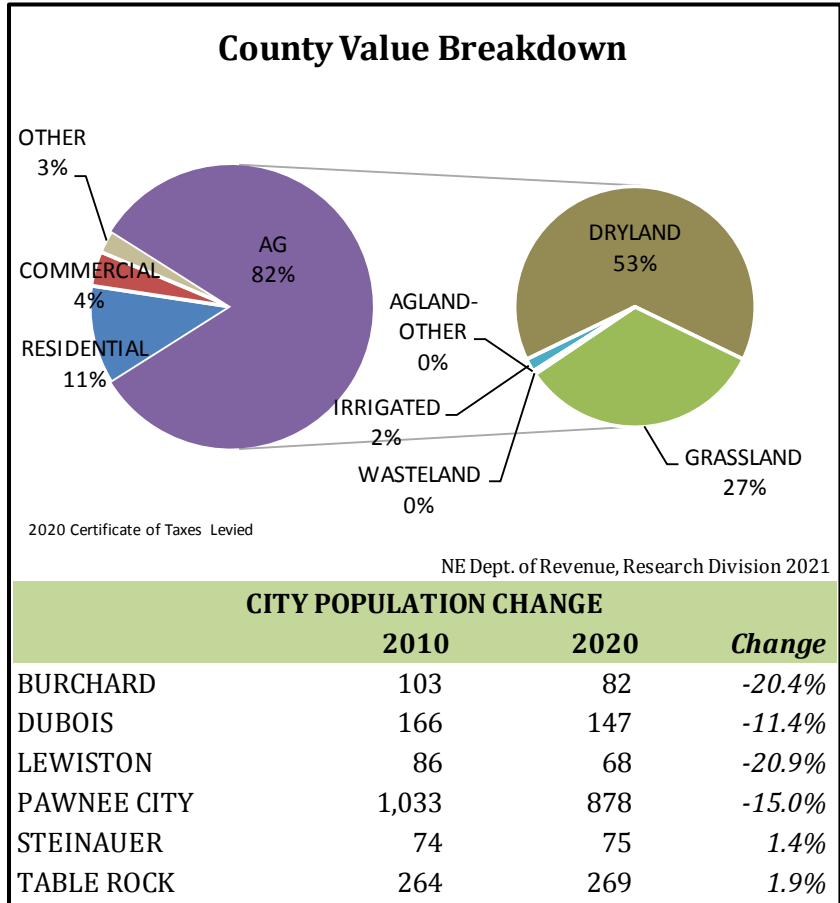
**Further information may be found in Exhibit 94*

County Overview

With a total area of 431 square miles, Pawnee County has 2,613 residents, per the Census Bureau Quick Facts for 2019, a 6% population decline from the 2010 U.S. Census. Reports indicate that 84% of county residents are homeowners and 92% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$54,111 (2020 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 to the latest information available from the U.S. Census Bureau, there are 65 employer establishments with total employment of 448, for a 3% decrease in total employment.



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).

2021 Residential Correlation for Pawnee County

Assessment Action

The Pawnee County Assessor reviewed and inspected residential property in Pawnee City and the rural residential class of property. Pawnee City was updated as part of the six-year inspection and review cycle. New costing as well as new depreciation was applied. The county assessor also conducted a market analysis of all residential properties. The county assessor also completed all pick-up and permit work for the residential class.

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.

One area of review is the county assessor's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement purposes. The Pawnee County Assessor is familiar with the properties and has sufficient comments for disqualified sales.

Currently there are eight valuation groups recognized by the county assessor based on the assessor locations. These valuation groups each reflect differing economic areas based on proximity to amenities available in the area.

The Pawnee County Assessor is current with the required six-year physical inspection and review cycle, and 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 has not submitted a written valuation methodology for Pawnee County.

2021 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
8	Lewiston

The residential statistical profile has 53 qualified sales representing seven of the valuation groups. Analysis shows that of the measures of central tendency, the mean is above the acceptable range for the residential class as a whole. Valuation Group 1 is the largest of the county and has 30 sales. The median is 99% while the mean is 107%. Of the qualitative measures, the COD is within the range for a more rural area with the PRD being above the range. The PRD is affected by a large percentage of low dollar sales in the sample. Over 25% of the sample have sale prices under \$15,000 dollars.

Valuation Group 7 has eight sales, and, with a calculated median below the range, additional analysis was conducted. The COD displays the largest dispersion of any value group. Additional review of these sales show a range of assessment to sale price ratios from 46% to 198% with no sale having a sales assessment ratio within the range. Based on the dispersion, the statistics are not reliable for measurement purposes.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

2021 Residential Correlation for Pawnee County

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	30	99.18	104.53	97.29	17.43	107.44
3	3	58.89	58.19	59.14	02.07	98.39
4	3	79.63	74.81	72.56	09.02	103.10
5	5	100.93	91.53	82.27	28.21	111.26
6	1	138.25	138.25	138.25	00.00	100.00
7	8	90.20	107.33	104.25	40.83	102.95
8	3	171.42	135.44	101.88	22.56	132.94
<u>ALL</u>	53	97.77	101.81	92.61	26.91	109.93

Level of Value

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

2021 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 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 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. Valuation Group 1 consists of Pawnee City, the county seat. Valuation Group 3 encompasses of the remainder of the county.

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. Land tables were adjusted by analyzing vacant lot sales. The depreciation table is dated 2018 and the costing table index being utilized for the commercial properties is dated 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. The statistical profile shows 13 qualified sales. Nine of the sales are in Valuation Group 1, which consists of all parcels within Pawnee City.

Valuation Group	Description
1	Pawnee City
3	Remainder of the County

2021 Commercial Correlation for Pawnee County

All three measures of central tendency are below the range. The sale prices range from \$7,000 to \$87,000. All commercial properties are valued using the cost approach. The calculated median for Valuation Group 1 suggests that the assessments may be appropriate.

A historical review of valuation changes over the past decade show the county increased at a rate higher than adjoining counties.

An inspection and review for the commercial properties is scheduled for 2022. Review of the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows a flat valuation of the commercial class.

Equalization and Quality of Assessment

The size of the statistical sample of the commercial class is considered too small to be statistically reliable. Review of the assessment practices demonstrate that the assessments are uniform and equalized. The quality of assessment for the commercial class of Pawnee County complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	9	94.25	87.80	87.21	11.41	100.68
3	4	74.17	68.72	66.60	11.78	103.18
____ALL____	13	77.94	81.93	82.09	16.81	99.81

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%

2021 Agricultural Correlation for Pawnee County

Assessment Actions

An agricultural sales study was conducted for the 2021 assessment year. Valuation changes were the result of land use changes reported for individual parcels. 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 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 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 comparing aerial imagery 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 has a 2017 date and the depreciation 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 42 agricultural sales. All three measures of central tendency are within the acceptable range with a spread of one percentage point between all three, demonstrating strong support of each other.

Review of the 80% Majority Land Use (MLU) substrata of the dryland, and grassland with sufficient representation are within the acceptable range. It is believed that Pawnee County has achieved an acceptable level of value.

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.

2021 Agricultural Correlation for Pawnee County

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	15	71.20	71.38	70.16	08.44	101.74
1	15	71.20	71.38	70.16	08.44	101.74
____ Grass ____						
County	20	70.19	72.81	71.57	14.69	101.73
1	20	70.19	72.81	71.57	14.69	101.73
____ ALL ____	42	72.10	73.31	71.59	11.69	102.40

Level of Value

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

2021 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Pawnee County

Residential Real Property - Current

Number of Sales	53	Median	97.77
Total Sales Price	\$2,806,570	Mean	101.81
Total Adj. Sales Price	\$2,806,570	Wgt. Mean	92.61
Total Assessed Value	\$2,599,145	Average Assessed Value of the Base	\$34,429
Avg. Adj. Sales Price	\$52,954	Avg. Assessed Value	\$49,040

Confidence Interval - Current

95% Median C.I	89.43 to 104.93
95% Wgt. Mean C.I	84.89 to 100.33
95% Mean C.I	92.22 to 111.40
% of Value of the Class of all Real Property Value in the County	6.55
% of Records Sold in the Study Period	3.74
% of Value Sold in the Study Period	5.33

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	59	98	97.61
2019	80	95	94.70
2018	65	98	97.91
2017	63	98	97.58

2021 Commission Summary for Pawnee County

Commercial Real Property - Current

Number of Sales	13	Median	77.94
Total Sales Price	\$452,577	Mean	81.93
Total Adj. Sales Price	\$452,577	Wgt. Mean	82.09
Total Assessed Value	\$371,510	Average Assessed Value of the Base	\$114,334
Avg. Adj. Sales Price	\$34,814	Avg. Assessed Value	\$28,578

Confidence Interval - Current

95% Median C.I	71.36 to 99.49
95% Wgt. Mean C.I	69.58 to 94.59
95% Mean C.I	72.13 to 91.73
% of Value of the Class of all Real Property Value in the County	3.93
% of Records Sold in the Study Period	5.08
% of Value Sold in the Study Period	1.27

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	15	100	91.17
2019	21	100	98.62
2018	13	100	93.08
2017	6	100	98.31

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PAD 2021 R&O Statistics (Using 2021 Values)

RESIDENTIAL

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 53
 Total Sales Price : 2,806,570
 Total Adj. Sales Price : 2,806,570
 Total Assessed Value : 2,599,145
 Avg. Adj. Sales Price : 52,954
 Avg. Assessed Value : 49,040

MEDIAN : 98
 WGT. MEAN : 93
 MEAN : 102
 COD : 26.91
 PRD : 109.93

COV : 34.99
 STD : 35.62
 Avg. Abs. Dev : 26.31
 MAX Sales Ratio : 197.56
 MIN Sales Ratio : 46.42

95% Median C.I. : 89.43 to 104.93
 95% Wgt. Mean C.I. : 84.89 to 100.33
 95% Mean C.I. : 92.22 to 111.40

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	2	137.55	137.55	131.73	11.93	104.42	121.14	153.95	N/A	15,500	20,418	
01-JAN-19 To 31-MAR-19	4	119.89	114.43	108.62	19.34	105.35	79.69	138.25	N/A	40,125	43,584	
01-APR-19 To 30-JUN-19	11	90.97	89.85	83.72	26.60	107.32	56.00	147.58	58.89 to 143.47	42,636	35,696	
01-JUL-19 To 30-SEP-19	7	91.71	101.90	94.26	24.21	108.11	71.54	140.50	71.54 to 140.50	48,000	45,244	
01-OCT-19 To 31-DEC-19	8	91.17	88.45	83.17	21.04	106.35	52.88	125.00	52.88 to 125.00	69,563	57,854	
01-JAN-20 To 31-MAR-20	6	117.63	124.08	104.99	37.14	118.18	66.45	197.56	66.45 to 197.56	51,728	54,308	
01-APR-20 To 30-JUN-20	7	100.93	122.12	103.67	26.36	117.80	89.43	186.15	89.43 to 186.15	52,243	54,158	
01-JUL-20 To 30-SEP-20	8	97.63	81.80	87.76	18.11	93.21	46.42	101.77	46.42 to 101.77	72,188	63,353	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	24	96.10	101.44	92.78	26.91	109.33	56.00	153.95	79.63 to 136.99	41,521	38,522	
01-OCT-19 To 30-SEP-20	29	99.01	102.12	92.52	26.81	110.38	46.42	197.56	87.00 to 104.98	62,416	57,745	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	30	93.53	95.57	88.47	24.61	108.03	52.88	147.58	79.69 to 104.93	50,733	44,885	
<u>ALL</u>	53	97.77	101.81	92.61	26.91	109.93	46.42	197.56	89.43 to 104.93	52,954	49,040	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	30	99.18	104.53	97.29	17.43	107.44	52.88	186.15	95.82 to 104.98	61,303	59,639	
3	3	58.89	58.19	59.14	02.07	98.39	56.00	59.67	N/A	75,333	44,550	
4	3	79.63	74.81	72.56	09.02	103.10	61.64	83.17	N/A	4,167	3,023	
5	5	100.93	91.53	82.27	28.21	111.26	53.15	136.99	N/A	87,400	71,901	
6	1	138.25	138.25	138.25	00.00	100.00	138.25	138.25	N/A	14,000	19,355	
7	8	90.20	107.33	104.25	40.83	102.95	46.42	197.56	46.42 to 197.56	27,371	28,534	
8	3	171.42	135.44	101.88	22.56	132.94	59.45	175.45	N/A	19,667	20,037	
<u>ALL</u>	53	97.77	101.81	92.61	26.91	109.93	46.42	197.56	89.43 to 104.93	52,954	49,040	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	50	98.79	103.43	92.70	26.80	111.57	46.42	197.56	91.71 to 104.98	55,881	51,802	
06	3	79.63	74.81	72.56	09.02	103.10	61.64	83.17	N/A	4,167	3,023	
07												
<u>ALL</u>	53	97.77	101.81	92.61	26.91	109.93	46.42	197.56	89.43 to 104.93	52,954	49,040	

**67 Pawnee
RESIDENTIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 53
 Total Sales Price : 2,806,570
 Total Adj. Sales Price : 2,806,570
 Total Assessed Value : 2,599,145
 Avg. Adj. Sales Price : 52,954
 Avg. Assessed Value : 49,040

MEDIAN : 98
 WGT. MEAN : 93
 MEAN : 102
 COD : 26.91
 PRD : 109.93

COV : 34.99
 STD : 35.62
 Avg. Abs. Dev : 26.31
 MAX Sales Ratio : 197.56
 MIN Sales Ratio : 46.42

95% Median C.I. : 89.43 to 104.93
 95% Wgt. Mean C.I. : 84.89 to 100.33
 95% Mean C.I. : 92.22 to 111.40

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000	2	81.40	81.40	81.14	02.17	100.32	79.63	83.17	N/A	3,500	2,840	
Less Than 15,000	12	140.86	131.85	139.41	28.03	94.58	61.64	197.56	79.63 to 175.45	8,723	12,160	
Less Than 30,000	22	108.76	115.27	108.21	35.49	106.52	46.42	197.56	79.63 to 143.47	14,280	15,453	
___Ranges Excl. Low \$___												
Greater Than 4,999	51	98.57	102.61	92.64	27.07	110.76	46.42	197.56	91.71 to 104.93	54,894	50,852	
Greater Than 14,999	41	96.38	93.02	90.80	19.82	102.44	46.42	147.58	87.00 to 100.93	65,900	59,835	
Greater Than 29,999	31	97.77	92.25	90.64	17.98	101.78	52.88	147.58	81.95 to 101.77	80,400	72,877	
___Incremental Ranges___												
0 TO 4,999	2	81.40	81.40	81.14	02.17	100.32	79.63	83.17	N/A	3,500	2,840	
5,000 TO 14,999	10	148.71	141.93	143.59	23.52	98.84	61.64	197.56	66.45 to 186.15	9,767	14,024	
15,000 TO 29,999	10	95.58	95.38	92.62	24.41	102.98	46.42	140.50	56.00 to 139.73	20,950	19,404	
30,000 TO 59,999	12	94.74	95.88	96.85	21.60	99.00	52.88	147.58	79.39 to 112.54	44,708	43,300	
60,000 TO 99,999	9	98.57	91.45	91.31	18.71	100.15	53.15	130.28	58.89 to 108.26	74,767	68,269	
100,000 TO 149,999	10	96.53	88.62	87.70	13.76	101.05	54.05	105.25	59.67 to 104.98	128,300	112,517	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	53	97.77	101.81	92.61	26.91	109.93	46.42	197.56	89.43 to 104.93	52,954	49,040	

**67 Pawnee
COMMERCIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 13
 Total Sales Price : 452,577
 Total Adj. Sales Price : 452,577
 Total Assessed Value : 371,510
 Avg. Adj. Sales Price : 34,814
 Avg. Assessed Value : 28,578

MEDIAN : 78
 WGT. MEAN : 82
 MEAN : 82
 COD : 16.81
 PRD : 99.81

COV : 19.79
 STD : 16.21
 Avg. Abs. Dev : 13.10
 MAX Sales Ratio : 101.76
 MIN Sales Ratio : 48.59

95% Median C.I. : 71.36 to 99.49
 95% Wgt. Mean C.I. : 69.58 to 94.59
 95% Mean C.I. : 72.13 to 91.73

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DATE OF SALE *	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-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	3	94.56	89.68	88.21	10.24	101.67	72.72	101.76	N/A	43,359	38,247
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	1	48.59	48.59	48.59	00.00	100.00	48.59	48.59	N/A	40,000	19,435
01-APR-19 To 30-JUN-19	1	62.58	62.58	62.58	00.00	100.00	62.58	62.58	N/A	47,500	29,725
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
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	1	77.94	77.94	77.94	00.00	100.00	77.94	77.94	N/A	8,000	6,235
01-JUL-20 To 30-SEP-20	1	100.53	100.53	100.53	00.00	100.00	100.53	100.53	N/A	7,500	7,540
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	7	76.97	83.97	83.91	13.04	100.07	71.36	101.76	71.36 to 101.76	31,797	26,681
01-OCT-18 To 30-SEP-19	4	75.36	74.70	79.70	25.36	93.73	48.59	99.49	N/A	53,625	42,741
01-OCT-19 To 30-SEP-20	2	89.24	89.24	88.87	12.66	100.42	77.94	100.53	N/A	7,750	6,888
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	7	94.25	87.19	90.87	11.45	95.95	71.36	101.76	71.36 to 101.76	36,011	32,724
01-JAN-19 To 31-DEC-19	3	62.58	66.43	66.20	21.06	100.35	48.59	88.13	N/A	42,500	28,137
<u>ALL</u>	13	77.94	81.93	82.09	16.81	99.81	48.59	101.76	71.36 to 99.49	34,814	28,578

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	9	94.25	87.80	87.21	11.41	100.68	62.58	101.76	72.72 to 100.53	37,786	32,954
3	4	74.17	68.72	66.60	11.78	103.18	48.59	77.94	N/A	28,125	18,731
<u>ALL</u>	13	77.94	81.93	82.09	16.81	99.81	48.59	101.76	71.36 to 99.49	34,814	28,578

**67 Pawnee
COMMERCIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 13
 Total Sales Price : 452,577
 Total Adj. Sales Price : 452,577
 Total Assessed Value : 371,510
 Avg. Adj. Sales Price : 34,814
 Avg. Assessed Value : 28,578

MEDIAN : 78
 WGT. MEAN : 82
 MEAN : 82
 COD : 16.81
 PRD : 99.81

COV : 19.79
 STD : 16.21
 Avg. Abs. Dev : 13.10
 MAX Sales Ratio : 101.76
 MIN Sales Ratio : 48.59

95% Median C.I. : 71.36 to 99.49
 95% Wgt. Mean C.I. : 69.58 to 94.59
 95% Mean C.I. : 72.13 to 91.73

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	13	77.94	81.93	82.09	16.81	99.81	48.59	101.76	71.36 to 99.49	34,814	28,578
04											
<u>ALL</u>	13	77.94	81.93	82.09	16.81	99.81	48.59	101.76	71.36 to 99.49	34,814	28,578

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	86.10	86.02	86.26	13.21	99.72	71.36	100.53	N/A	7,625	6,578
Less Than 30,000	5	77.94	84.05	82.27	12.12	102.16	71.36	100.53	N/A	10,100	8,309
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	13	77.94	81.93	82.09	16.81	99.81	48.59	101.76	71.36 to 99.49	34,814	28,578
Greater Than 14,999	9	76.97	80.11	81.79	17.88	97.95	48.59	101.76	62.58 to 99.49	46,897	38,356
Greater Than 29,999	8	82.55	80.60	82.07	18.64	98.21	48.59	101.76	48.59 to 101.76	50,260	41,246
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	86.10	86.02	86.26	13.21	99.72	71.36	100.53	N/A	7,625	6,578
15,000 TO 29,999	1	76.18	76.18	76.18	00.00	100.00	76.18	76.18	N/A	20,000	15,235
30,000 TO 59,999	7	76.97	77.90	77.25	18.67	100.84	48.59	101.76	48.59 to 101.76	45,011	34,773
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											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	13	77.94	81.93	82.09	16.81	99.81	48.59	101.76	71.36 to 99.49	34,814	28,578

67 Pawnee
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 13
 Total Sales Price : 452,577
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 Avg. Adj. Sales Price : 34,814
 Avg. Assessed Value : 28,578

MEDIAN : 78
 WGT. MEAN : 82
 MEAN : 82
 COD : 16.81
 PRD : 99.81

COV : 19.79
 STD : 16.21
 Avg. Abs. Dev : 13.10
 MAX Sales Ratio : 101.76
 MIN Sales Ratio : 48.59

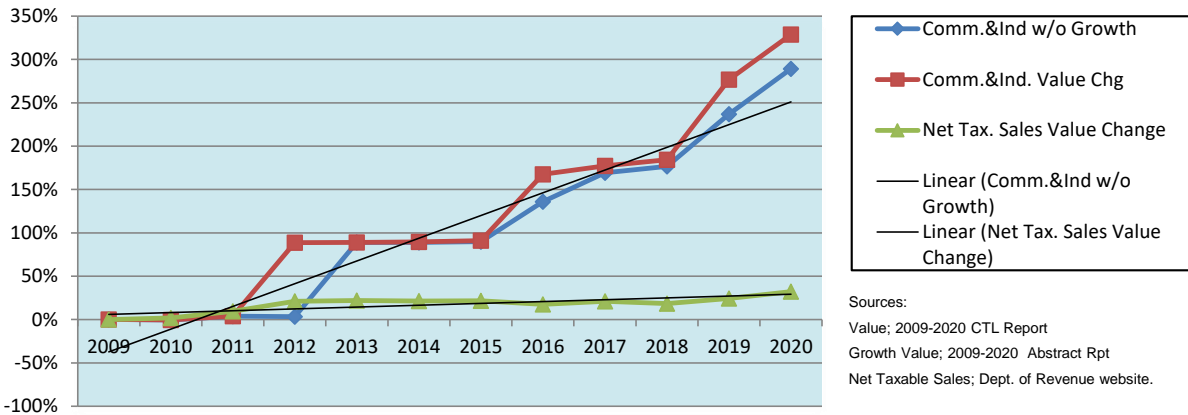
95% Median C.I. : 71.36 to 99.49
 95% Wgt. Mean C.I. : 69.58 to 94.59
 95% Mean C.I. : 72.13 to 91.73

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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
349	1	99.49	99.49	99.49	00.00	100.00	99.49	99.49	N/A	87,000	86,555
353	3	76.18	77.67	69.54	13.86	111.69	62.58	94.25	N/A	25,167	17,500
355	1	100.53	100.53	100.53	00.00	100.00	100.53	100.53	N/A	7,500	7,540
406	2	83.04	83.04	86.43	06.14	96.08	77.94	88.13	N/A	24,000	20,743
442	2	74.85	74.85	74.97	02.85	99.84	72.72	76.97	N/A	54,250	40,673
526	1	71.36	71.36	71.36	00.00	100.00	71.36	71.36	N/A	7,000	4,995
528	2	71.58	71.58	71.30	32.12	100.39	48.59	94.56	N/A	39,539	28,193
531	1	101.76	101.76	101.76	00.00	100.00	101.76	101.76	N/A	40,000	40,705
<u> </u> ALL <u> </u>	13	77.94	81.93	82.09	16.81	99.81	48.59	101.76	71.36 to 99.49	34,814	28,578

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
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%
2020	\$ 28,830,440	\$ 2,652,895	9.20%	\$ 26,177,545	3.33%	\$ 12,388,971	6.40%
Ann %chg	14.18%			Average	4.61%	2.19%	2.28%

Tax Year	Cumulative Change		
	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%
2020	289.32%	328.77%	32.20%

County Number	67
County Name	Pawnee

67 Pawnee
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 42
 Total Sales Price : 19,295,028
 Total Adj. Sales Price : 19,295,028
 Total Assessed Value : 13,812,675
 Avg. Adj. Sales Price : 459,405
 Avg. Assessed Value : 328,873

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 73
 COD : 11.69
 PRD : 102.40

COV : 15.50
 STD : 11.36
 Avg. Abs. Dev : 08.43
 MAX Sales Ratio : 115.79
 MIN Sales Ratio : 55.26

95% Median C.I. : 69.37 to 75.61
 95% Wgt. Mean C.I. : 67.08 to 76.09
 95% Mean C.I. : 69.87 to 76.75

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	7	69.58	72.12	70.14	09.63	102.82	61.16	86.95	61.16 to 86.95	374,507	262,671	
01-JAN-18 To 31-MAR-18	7	75.52	74.62	75.80	04.74	98.44	66.95	81.82	66.95 to 81.82	482,800	365,951	
01-APR-18 To 30-JUN-18	5	74.81	81.15	79.73	22.19	101.78	58.57	115.79	N/A	615,845	491,014	
01-JUL-18 To 30-SEP-18	3	81.28	73.29	70.85	11.52	103.44	55.26	83.33	N/A	368,667	261,217	
01-OCT-18 To 31-DEC-18	5	66.95	65.40	63.51	08.19	102.98	56.69	72.94	N/A	600,538	381,409	
01-JAN-19 To 31-MAR-19	2	66.71	66.71	63.08	06.84	105.75	62.15	71.26	N/A	1,173,983	740,570	
01-APR-19 To 30-JUN-19	3	76.61	77.05	77.24	01.93	99.75	75.05	79.50	N/A	326,000	251,818	
01-JUL-19 To 30-SEP-19												
01-OCT-19 To 31-DEC-19	3	77.63	76.11	74.07	03.57	102.75	71.20	79.50	N/A	335,667	248,628	
01-JAN-20 To 31-MAR-20	2	80.80	80.80	82.36	06.42	98.11	75.61	85.99	N/A	292,500	240,895	
01-APR-20 To 30-JUN-20	3	65.69	71.48	68.59	16.59	104.21	58.03	90.72	N/A	269,667	184,952	
01-JUL-20 To 30-SEP-20	2	65.11	65.11	65.28	02.07	99.74	63.76	66.46	N/A	189,500	123,715	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	22	74.54	75.13	74.99	12.46	100.19	55.26	115.79	66.95 to 81.82	463,017	347,231	
01-OCT-18 To 30-SEP-19	10	71.03	69.16	65.47	08.32	105.64	56.69	79.50	59.63 to 76.61	632,866	414,364	
01-OCT-19 To 30-SEP-20	10	73.41	73.46	73.02	11.48	100.60	58.03	90.72	63.76 to 85.99	278,000	202,996	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	20	73.60	73.75	72.94	12.85	101.11	55.26	115.79	66.95 to 78.56	528,376	385,371	
01-JAN-19 To 31-DEC-19	8	75.83	74.11	68.83	05.54	107.67	62.15	79.50	62.15 to 79.50	541,621	372,810	
<u>ALL</u>	42	72.10	73.31	71.59	11.69	102.40	55.26	115.79	69.37 to 75.61	459,405	328,873	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	42	72.10	73.31	71.59	11.69	102.40	55.26	115.79	69.37 to 75.61	459,405	328,873	
<u>ALL</u>	42	72.10	73.31	71.59	11.69	102.40	55.26	115.79	69.37 to 75.61	459,405	328,873	

67 Pawnee
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 42
Total Sales Price : 19,295,028
Total Adj. Sales Price : 19,295,028
Total Assessed Value : 13,812,675
Avg. Adj. Sales Price : 459,405
Avg. Assessed Value : 328,873

MEDIAN : 72
WGT. MEAN : 72
MEAN : 73
COD : 11.69
PRD : 102.40

COV : 15.50
STD : 11.36
Avg. Abs. Dev : 08.43
MAX Sales Ratio : 115.79
MIN Sales Ratio : 55.26

95% Median C.I. : 69.37 to 75.61
95% Wgt. Mean C.I. : 67.08 to 76.09
95% Mean C.I. : 69.87 to 76.75

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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
<u> Dry </u>											
County	5	74.26	70.08	67.58	06.61	103.70	62.15	75.55	N/A	866,447	585,512
1	5	74.26	70.08	67.58	06.61	103.70	62.15	75.55	N/A	866,447	585,512
<u> Grass </u>											
County	17	66.46	71.98	71.16	15.87	101.15	56.69	115.79	59.63 to 78.56	397,507	282,852
1	17	66.46	71.98	71.16	15.87	101.15	56.69	115.79	59.63 to 78.56	397,507	282,852
<u> ALL </u>	42	72.10	73.31	71.59	11.69	102.40	55.26	115.79	69.37 to 75.61	459,405	328,873

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
<u> Dry </u>											
County	15	71.20	71.38	70.16	08.44	101.74	55.26	83.80	66.95 to 75.55	644,746	452,363
1	15	71.20	71.38	70.16	08.44	101.74	55.26	83.80	66.95 to 75.55	644,746	452,363
<u> Grass </u>											
County	20	70.19	72.81	71.57	14.69	101.73	56.69	115.79	63.76 to 76.61	363,808	260,368
1	20	70.19	72.81	71.57	14.69	101.73	56.69	115.79	63.76 to 76.61	363,808	260,368
<u> ALL </u>	42	72.10	73.31	71.59	11.69	102.40	55.26	115.79	69.37 to 75.61	459,405	328,873

Pawnee County 2021 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	3526
Gage	2	4180	n/a	3750	3504	3135	n/a	2796	2854	3219
Johnson	1	6850	n/a	6100	5390	3600	3578	3300	2820	5237
Nemaha	1	5475	n/a	4950	4850	n/a	4650	3850	3750	4803
Richardson	44	4485	4380	3990	3985	n/a	3795	2720	2625	3910

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Pawnee	1	3540	3500	3220	3220	2800	2425	2300	2300	2803
Gage	2	3400	3400	3215	3215	n/a	2525	2100	2100	2710
Johnson	1	4450	4000	3650	3300	2900	2599	2400	1950	3106
Nemaha	1	4530	4369	3819	3581	3658	3629	2770	2520	3723
Richardson	44	3850	3770	3540	3465	3125	2795	2055	2055	3034

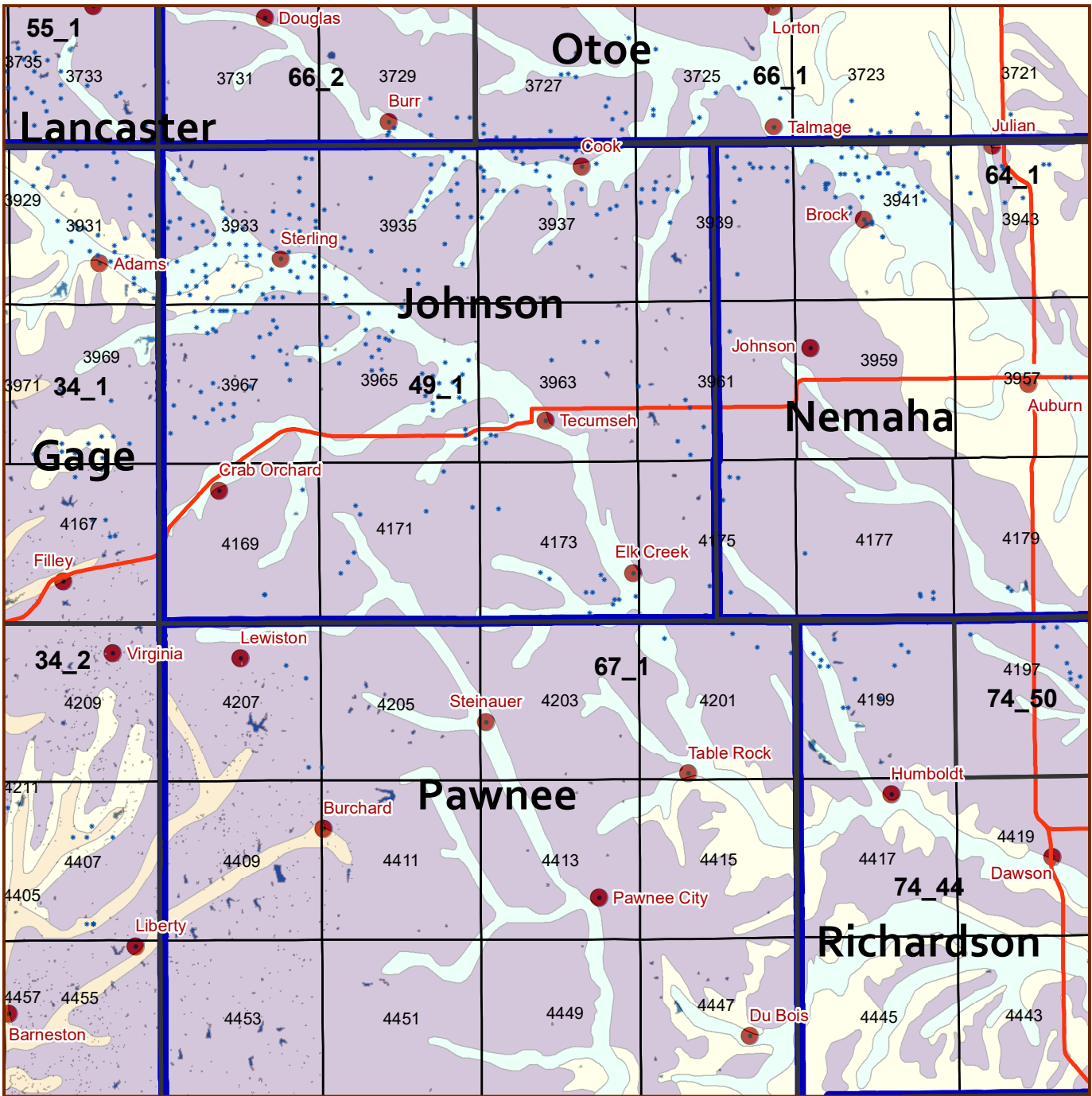
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Pawnee	1	1813	1811	1793	n/a	1733	1683	n/a	1575	1800
Gage	2	1795	1795	1795	n/a	1795	n/a	n/a	1795	1795
Johnson	1	2169	1870	1671	n/a	1600	n/a	1600	1600	2026
Nemaha	1	1600	1600	1600	n/a	1400	1400	n/a	n/a	1571
Richardson	44	1755	1550	1710	n/a	1656	1450	n/a	1400	1726

County	Mkt Area	CRP	TIMBER	WASTE
Pawnee	1	2476	1101	900
Gage	2	2367	1000	200
Johnson	1	2495	1374	130
Nemaha	1	2478	900	99
Richardson	44	2644	783	100






Source: 2021 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



Legend

-  Market_Area
-  County
-  Registered_WellsDNR
-  geocode
-  Federal Roads

Soils CLASS










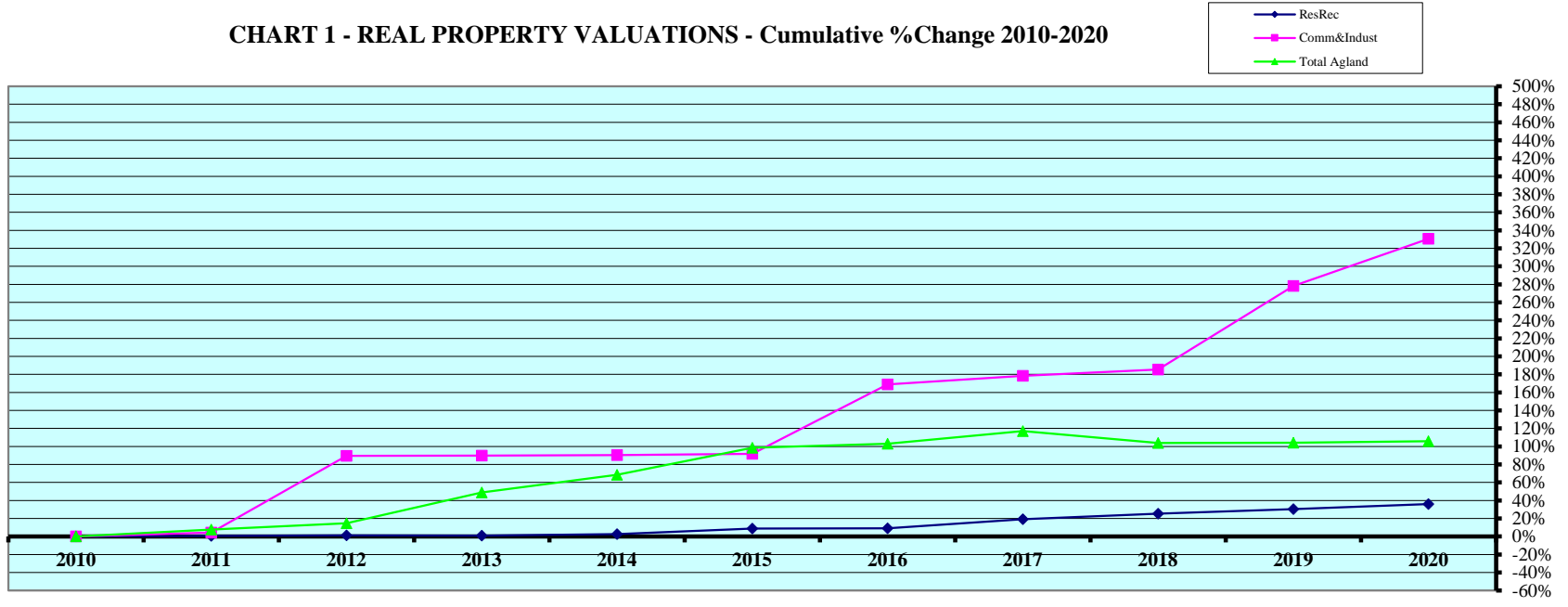
-  Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Well drained silty soils formed 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 2010-2020



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
2010	33,380,245	--	--	--	6,695,410	--	--	--	290,604,355	--	--	--
2011	33,558,530	178,285	0.53%	0.53%	6,987,960	292,550	4.37%	4.37%	312,928,020	22,323,665	7.68%	7.68%
2012	33,785,785	227,255	0.68%	1.21%	12,693,810	5,705,850	81.65%	89.59%	333,259,625	20,331,605	6.50%	14.68%
2013	33,720,375	-65,410	-0.19%	1.02%	12,702,695	8,885	0.07%	89.72%	432,959,075	99,699,450	29.92%	48.99%
2014	34,223,675	503,300	1.49%	2.53%	12,740,080	37,385	0.29%	90.28%	489,500,360	56,541,285	13.06%	68.44%
2015	36,296,100	2,072,425	6.06%	8.74%	12,846,320	106,240	0.83%	91.87%	576,673,485	87,173,125	17.81%	98.44%
2016	36,439,315	143,215	0.39%	9.16%	17,998,655	5,152,335	40.11%	168.82%	590,329,185	13,655,700	2.37%	103.14%
2017	39,812,555	3,373,240	9.26%	19.27%	18,636,890	638,235	3.55%	178.35%	630,804,285	40,475,100	6.86%	117.07%
2018	41,830,170	2,017,615	5.07%	25.31%	19,115,370	478,480	2.57%	185.50%	591,977,350	-38,826,935	-6.16%	103.71%
2019	43,498,750	1,668,580	3.99%	30.31%	25,334,635	6,219,265	32.54%	278.39%	593,539,520	1,562,170	0.26%	104.24%
2020	45,396,675	1,897,925	4.36%	36.00%	28,830,440	3,495,805	13.80%	330.60%	598,269,835	4,730,315	0.80%	105.87%

Rate Annual %chg: Residential & Recreational **3.12%**

Commercial & Industrial **15.72%**

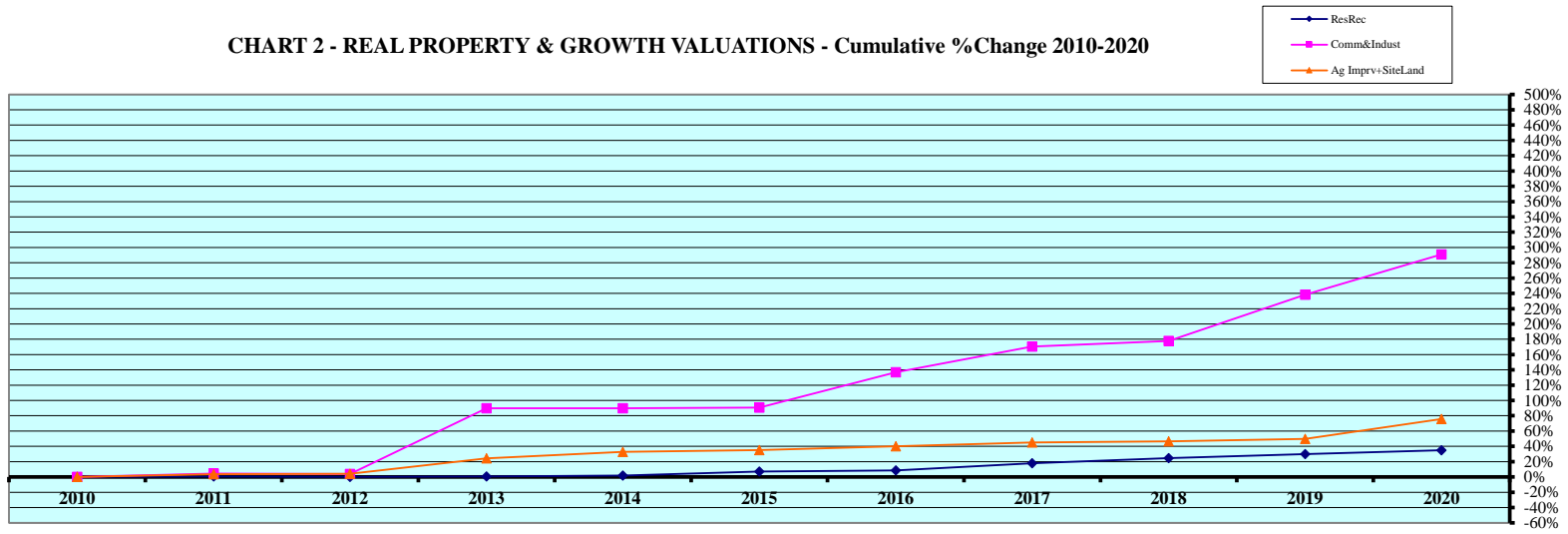
Agricultural Land **7.49%**

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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2010	33,380,245	201,660	0.60%	33,178,585	--	--	6,695,410	0	0.00%	6,695,410	--	--	
2011	33,558,530	0	0.00%	33,558,530	0.53%	0.53%	6,987,960	0	0.00%	6,987,960	4.37%	4.37%	
2012	33,785,785	345,430	1.02%	33,440,355	-0.35%	0.18%	12,693,810	5,737,880	45.20%	6,955,930	-0.46%	3.89%	
2013	33,720,375	150,265	0.45%	33,570,110	-0.64%	0.57%	12,702,695	4,460	0.04%	12,698,235	0.03%	89.66%	
2014	34,223,675	285,765	0.83%	33,937,910	0.65%	1.67%	12,740,080	28,115	0.22%	12,711,965	0.07%	89.86%	
2015	36,296,100	576,590	1.59%	35,719,510	4.37%	7.01%	12,846,320	85,695	0.67%	12,760,625	0.16%	90.59%	
2016	36,439,315	209,220	0.57%	36,230,095	-0.18%	8.54%	17,998,655	2,131,685	11.84%	15,866,970	23.51%	136.98%	
2017	39,812,555	432,145	1.09%	39,380,410	8.07%	17.98%	18,636,890	536,025	2.88%	18,100,865	0.57%	170.35%	
2018	41,830,170	251,895	0.60%	41,578,275	4.44%	24.56%	19,115,370	513,660	2.69%	18,601,710	-0.19%	177.83%	
2019	43,498,750	163,995	0.38%	43,334,755	3.60%	29.82%	25,334,635	2,688,045	10.61%	22,646,590	18.47%	238.24%	
2020	45,396,675	358,330	0.79%	45,038,345	3.54%	34.93%	28,830,440	2,652,895	9.20%	26,177,545	3.33%	290.98%	
Rate Ann%chg	3.12%			Resid & Recreat w/o growth			15.72%			C & I w/o growth			4.99%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	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
2010	21,389,930	10,361,215	31,751,145	636,860	2.01%	31,114,285	--	--
2011	21,970,505	10,937,870	32,908,375	0	0.00%	32,908,375	3.64%	3.64%
2012	23,009,665	11,543,720	34,553,385	1,507,025	4.36%	33,046,360	0.42%	4.08%
2013	26,755,920	14,183,600	40,939,520	1,495,010	3.65%	39,444,510	14.16%	24.23%
2014	28,272,160	14,841,600	43,113,760	973,965	2.26%	42,139,795	2.93%	32.72%
2015	28,921,360	15,643,380	44,564,740	1,667,725	3.74%	42,897,015	-0.50%	35.10%
2016	29,693,055	16,623,305	46,316,360	1,853,545	4.00%	44,462,815	-0.23%	40.04%
2017	29,875,470	17,185,800	47,061,270	958,310	2.04%	46,102,960	-0.46%	45.20%
2018	29,898,055	17,333,740	47,231,795	731,960	1.55%	46,499,835	-1.19%	46.45%
2019	31,060,805	17,684,430	48,745,235	1,235,685	2.53%	47,509,550	0.59%	49.63%
2020	37,371,870	19,119,135	56,491,005	688,310	1.22%	55,802,695	14.48%	75.75%
Rate Ann%chg	5.74%	6.32%	5.93%	Ag Imprv+Site w/o growth			3.38%	

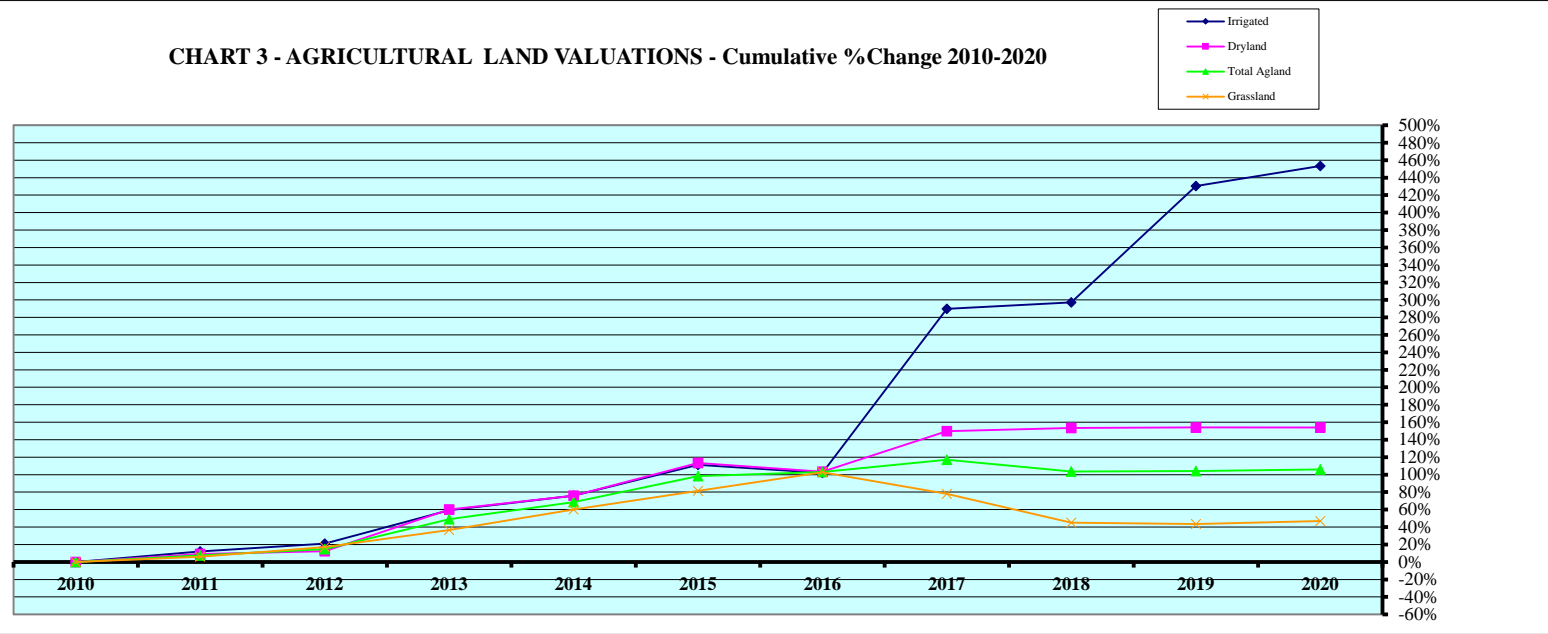
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 67
County PAWNEE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	1,952,555	--	--	--	151,616,935	--	--	--	135,890,430	--	--	--
2011	2,187,380	234,825	12.03%	12.03%	165,469,445	13,852,510	9.14%	9.14%	144,088,070	8,197,640	6.03%	6.03%
2012	2,361,960	174,580	7.98%	20.97%	170,466,175	4,996,730	3.02%	12.43%	159,231,960	15,143,890	10.51%	17.18%
2013	3,108,115	746,155	31.59%	59.18%	242,784,380	72,318,205	42.42%	60.13%	185,470,450	26,238,490	16.48%	36.49%
2014	3,436,080	327,965	10.55%	75.98%	266,614,205	23,829,825	9.82%	75.85%	217,515,410	32,044,960	17.28%	60.07%
2015	4,122,390	686,310	19.97%	111.13%	323,576,535	56,962,330	21.37%	113.42%	246,383,700	28,868,290	13.27%	81.31%
2016	3,944,090	-178,300	-4.33%	102.00%	308,327,600	-15,248,935	-4.71%	103.36%	275,469,495	29,085,795	11.81%	102.71%
2017	7,612,995	3,668,905	93.02%	289.90%	378,555,175	70,227,575	22.78%	149.68%	241,932,310	-33,537,185	-12.17%	78.03%
2018	7,752,855	139,860	1.84%	297.06%	384,107,680	5,552,505	1.47%	153.34%	196,968,525	-44,963,785	-18.59%	44.95%
2019	10,354,165	2,601,310	33.55%	430.29%	385,240,680	1,133,000	0.29%	154.09%	194,830,305	-2,138,220	-1.09%	43.37%
2020	10,804,530	450,365	4.35%	453.35%	384,868,170	-372,510	-0.10%	153.84%	199,738,760	4,908,455	2.52%	46.99%

Rate Ann.%chg: Irrigated **18.66%** Dryland **9.76%** Grassland **3.93%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	1,053,485	--	--	--	90,950	--	--	--	290,604,355	--	--	--
2011	1,092,175	38,690	3.67%	3.67%	90,950	0	0.00%	0.00%	312,928,020	22,323,665	7.68%	7.68%
2012	1,108,580	16,405	1.50%	5.23%	90,950	0	0.00%	0.00%	333,259,625	20,331,605	6.50%	14.68%
2013	1,499,830	391,250	35.29%	42.37%	96,300	5,350	5.88%	5.88%	432,959,075	99,699,450	29.92%	48.99%
2014	1,827,665	327,835	21.86%	73.49%	107,000	10,700	11.11%	17.65%	489,500,360	56,541,285	13.06%	68.44%
2015	2,472,660	644,995	35.29%	134.71%	118,200	11,200	10.47%	29.96%	576,673,485	87,173,125	17.81%	98.44%
2016	2,477,600	4,940	0.20%	135.18%	110,400	-7,800	-6.60%	21.39%	590,329,185	13,655,700	2.37%	103.14%
2017	2,587,425	109,825	4.43%	145.61%	116,380	5,980	5.42%	27.96%	630,804,285	40,475,100	6.86%	117.07%
2018	2,864,290	276,865	10.70%	171.89%	284,000	167,620	144.03%	212.26%	591,977,350	-38,826,935	-6.16%	103.71%
2019	2,831,635	-32,655	-1.14%	168.79%	282,735	-1,265	-0.45%	210.87%	593,539,520	1,562,170	0.26%	104.24%
2020	2,575,645	-255,990	-9.04%	144.49%	282,730	-5	0.00%	210.86%	598,269,835	4,730,315	0.80%	105.87%

Cnty# **67**
County **PAWNEE**

Rate Ann.%chg: Total Agric Land **7.49%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	1,952,555	1,081	1,806			169,760,510	129,884	1,307			81,700,995	133,333	613		
2011	2,187,380	1,081	2,024	12.03%	12.03%	168,081,420	114,846	1,464	11.98%	11.98%	89,688,965	135,300	663	8.18%	9.46%
2012	2,361,960	1,081	2,185	7.98%	20.97%	170,693,120	109,243	1,563	6.76%	19.55%	89,574,800	130,628	686	3.44%	13.24%
2013	3,108,115	1,081	2,875	31.59%	59.18%	242,788,970	109,389	2,219	42.05%	69.81%	97,239,960	127,646	762	11.09%	25.80%
2014	3,436,080	1,081	3,179	10.55%	75.98%	266,346,335	109,368	2,435	9.72%	86.33%	128,539,130	127,483	1,008	32.36%	66.50%
2015	4,122,390	1,081	3,814	19.97%	111.13%	323,751,840	109,708	2,951	21.18%	125.78%	149,636,865	127,257	1,176	16.62%	94.17%
2016	3,944,090	1,081	3,649	-4.33%	102.00%	308,245,545	109,674	2,811	-4.76%	115.04%	164,929,515	127,713	1,291	9.83%	113.25%
2017	6,143,570	1,644	3,738	2.44%	106.93%	377,526,510	128,339	2,942	4.66%	125.06%	174,353,050	127,360	1,369	6.01%	126.06%
2018	7,437,920	2,088	3,562	-4.71%	97.18%	378,575,085	133,999	2,825	-3.96%	116.16%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	9,861,795	2,847	3,463	-2.76%	91.73%	383,372,190	135,988	2,819	-0.21%	115.69%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	10,804,530	3,066	3,524	1.74%	95.07%	384,865,645	137,259	2,804	-0.54%	114.53%	199,903,010	117,780	1,697	31.65%	176.99%

Rate Annual %chg Average Value/Acre:

6.91%

7.93%

10.73%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	205,325	1,467	140			0	0				291,067,520	259,732	1,121		
2011	1,088,360	2,714	401	186.43%	186.43%	90,950	107	850			313,377,820	261,140	1,200	7.08%	7.08%
2012	1,102,340	2,723	405	0.95%	189.14%	90,950	107	850	0.00%		333,288,050	261,085	1,277	6.38%	13.91%
2013	1,489,985	2,740	544	34.35%	288.47%	96,300	107	900	5.88%		333,288,050	261,116	1,657	29.84%	47.90%
2014	1,835,265	2,755	666	22.50%	375.85%	107,000	107	1,000	11.11%		489,425,990	261,385	1,872	12.97%	67.09%
2015	2,449,260	2,730	897	34.67%	540.84%	128,400	107	1,200	20.00%		576,813,480	261,374	2,207	17.86%	96.93%
2016	2,476,560	2,751	900	0.34%	543.04%	110,400	92	1,200	0.00%		590,348,225	261,380	2,259	2.34%	101.54%
2017	2,657,590	2,823	942	4.59%	572.54%	116,380	92	1,265	5.42%		631,859,920	260,986	2,421	7.19%	116.04%
2018	2,761,585	2,806	984	4.52%	602.95%	284,000	225	1,265	0.00%		589,902,855	261,176	2,259	-6.71%	101.55%
2019	2,831,775	2,860	990	0.60%	607.19%	282,735	224	1,265	0.00%		592,640,840	261,186	2,269	0.46%	102.48%
2020	2,575,645	2,861	900	-9.05%	543.16%	282,735	224	1,265	0.00%		598,431,565	261,190	2,291	0.98%	104.45%

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PAWNEE

Rate Annual %chg Average Value/Acre:

7.41%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 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	14,804,400	5,962,607	17,425,415	44,952,780	19,679,735	9,150,705	443,895	598,269,835	37,371,870	19,119,135	0	767,180,377
cnty sectorvalue % of total value:		1.93%	0.78%	2.27%	5.86%	2.57%	1.19%	0.06%	77.96%	4.87%	2.49%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
82	BURCHARD	27,165	46,429	2,194	1,251,300	4,419,480	0	0	0	0	0	0	5,746,568
2.96%	%sector of county sector	0.18%	0.78%	0.01%	2.78%	22.46%							0.75%
	%sector of municipality	0.47%	0.81%	0.04%	21.77%	76.91%							100.00%
147	DUBOIS	57,970	48,448	2,289	3,299,560	696,760	0	0	0	0	0	0	4,105,027
5.30%	%sector of county sector	0.39%	0.81%	0.01%	7.34%	3.54%							0.54%
	%sector of municipality	1.41%	1.18%	0.06%	80.38%	16.97%							100.00%
68	LEWISTON	16,965	7,706	364	1,091,675	65,330	0	0	0	0	0	0	1,182,040
2.45%	%sector of county sector	0.11%	0.13%	0.00%	2.43%	0.33%							0.15%
	%sector of municipality	1.44%	0.65%	0.03%	92.36%	5.53%							100.00%
878	PAWNEE CITY	905,175	724,768	448,855	19,280,235	6,625,710	0	0	0	0	0	0	27,984,743
31.66%	%sector of county sector	6.11%	12.16%	2.58%	42.89%	33.67%							3.65%
	%sector of municipality	3.23%	2.59%	1.60%	68.90%	23.68%							100.00%
75	STEINAUER	11,130	37,285	1,762	1,494,305	100,785	0	0	0	0	0	0	1,645,267
2.70%	%sector of county sector	0.08%	0.63%	0.01%	3.32%	0.51%							0.21%
	%sector of municipality	0.68%	2.27%	0.11%	90.82%	6.13%							100.00%
269	TABLE ROCK	233,020	338,880	1,513,865	6,578,885	1,272,840	19,975	0	67,615	0	0	0	10,025,080
9.70%	%sector of county sector	1.57%	5.68%	8.69%	14.64%	6.47%	0.22%		0.01%				1.31%
	%sector of municipality	2.32%	3.38%	15.10%	65.62%	12.70%	0.20%		0.67%				100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
1,519	Total Municipalities	1,251,425	1,203,516	1,969,329	32,995,960	13,180,905	19,975	0	67,615	0	0	0	50,688,725
54.78%	%all municip.sectors of cnty	8.45%	20.18%	11.30%	73.40%	66.98%	0.22%		0.01%				6.61%

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Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 4,119	Value : 743,832,690	Growth 1,448,120	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	217	745,455	22	229,995	102	1,091,840	341	2,067,290	
02. Res Improve Land	838	2,675,315	23	268,575	102	1,233,950	963	4,177,840	
03. Res Improvements	845	31,483,715	25	1,708,180	112	8,864,655	982	42,056,550	
04. Res Total	1,062	34,904,485	47	2,206,750	214	11,190,445	1,323	48,301,680	795,065
% of Res Total	80.27	72.26	3.55	4.57	16.18	23.17	32.12	6.49	54.90
05. Com UnImp Land	44	120,170	5	35,815	3	34,635	52	190,620	
06. Com Improve Land	171	594,815	6	111,845	8	60,135	185	766,795	
07. Com Improvements	181	12,617,170	10	810,880	10	5,733,225	201	19,161,275	
08. Com Total	225	13,332,155	15	958,540	13	5,827,995	253	20,118,690	414,505
% of Com Total	88.93	66.27	5.93	4.76	5.14	28.97	6.14	2.70	28.62
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	1.23	0.00
13. Rec UnImp Land	0	0	0	0	54	110,955	54	110,955	
14. Rec Improve Land	0	0	0	0	37	121,940	37	121,940	
15. Rec Improvements	0	0	0	0	39	217,080	39	217,080	
16. Rec Total	0	0	0	0	93	449,975	93	449,975	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	1,062	34,904,485	47	2,206,750	307	11,640,420	1,416	48,751,655	795,065
% of Res & Rec Total	75.00	71.60	3.32	4.53	21.68	23.88	34.38	6.55	54.90
Com & Ind Total	226	13,352,130	16	9,892,320	14	6,024,945	256	29,269,395	414,505
% of Com & Ind Total	88.28	45.62	6.25	33.80	5.47	20.58	6.22	3.93	28.62
17. Taxable Total	1,288	48,256,615	63	12,099,070	321	17,665,365	1,672	78,021,050	1,209,570
% of Taxable Total	77.03	61.85	3.77	15.51	19.20	22.64	40.59	10.49	83.53

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

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	109	17	90	216

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	205,255	31	3,663,830	1,529	353,842,870	1,562	357,711,955
28. Ag-Improved Land	0	0	12	2,030,955	852	256,205,835	864	258,236,790
29. Ag Improvements	0	0	12	1,114,130	873	48,748,765	885	49,862,895

30. Ag Total					2,447	665,811,640
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	12,500	
32. HomeSite Improv Land	0	0.00	0	9	9.00	112,500	
33. HomeSite Improvements	0	0.00	0	9	0.00	630,365	
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	483,765	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	25	45.99	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	25	25.50	318,750	26	26.50	331,250	
32. HomeSite Improv Land	462	462.00	5,775,000	471	471.00	5,887,500	
33. HomeSite Improvements	486	0.00	32,335,700	495	0.00	32,966,065	95,870
34. HomeSite Total				521	497.50	39,184,815	
35. FarmSite UnImp Land	25	16.95	38,985	25	16.95	38,985	
36. FarmSite Improv Land	755	1,056.65	2,430,300	764	1,069.65	2,460,200	
37. FarmSite Improvements	848	0.00	16,413,065	858	0.00	16,896,830	142,680
38. FarmSite Total				883	1,086.60	19,396,015	
39. Road & Ditches	2,026	5,213.10	0	2,051	5,259.09	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,404	6,843.19	58,580,830	238,550

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	2,409,680	10	1,407.98	2,409,680

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	308.81	9.68%	1,312,445	11.67%	4,250.01
46. 1A	108.25	3.39%	454,650	4.04%	4,200.00
47. 2A1	212.00	6.64%	818,320	7.27%	3,860.00
48. 2A	1,239.37	38.85%	4,783,970	42.52%	3,860.00
49. 3A1	234.25	7.34%	787,080	7.00%	3,360.00
50. 3A	612.86	19.21%	1,783,425	15.85%	2,910.00
51. 4A1	453.00	14.20%	1,250,280	11.11%	2,760.00
52. 4A	22.00	0.69%	60,720	0.54%	2,760.00
53. Total	3,190.54	100.00%	11,250,890	100.00%	3,526.33
Dry					
54. 1D1	3,726.27	2.71%	13,190,995	3.42%	3,540.00
55. 1D	11,466.08	8.34%	40,131,280	10.41%	3,500.00
56. 2D1	11,999.29	8.72%	38,637,715	10.02%	3,220.00
57. 2D	30,372.31	22.08%	97,798,840	25.37%	3,220.00
58. 3D1	9,725.15	7.07%	27,230,430	7.06%	2,800.00
59. 3D	55,711.27	40.51%	135,098,470	35.04%	2,424.98
60. 4D1	10,711.54	7.79%	24,636,535	6.39%	2,300.00
61. 4D	3,826.35	2.78%	8,800,610	2.28%	2,300.00
62. Total	137,538.26	100.00%	385,524,875	100.00%	2,803.04
Grass					
63. 1G1	67,915.08	57.91%	124,507,070	59.97%	1,833.28
64. 1G	18,634.10	15.89%	33,600,850	16.18%	1,803.19
65. 2G1	14,406.01	12.28%	24,926,290	12.01%	1,730.27
66. 2G	0.80	0.00%	1,920	0.00%	2,400.00
67. 3G1	11,668.43	9.95%	17,380,110	8.37%	1,489.50
68. 3G	4,643.48	3.96%	7,164,680	3.45%	1,542.95
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	18.13	0.02%	28,790	0.01%	1,587.98
71. Total	117,286.03	100.00%	207,609,710	100.00%	1,770.11
Irrigated Total					
Irrigated Total	3,190.54	1.22%	11,250,890	1.85%	3,526.33
Dry Total					
Dry Total	137,538.26	52.68%	385,524,875	63.49%	2,803.04
Grass Total					
Grass Total	117,286.03	44.92%	207,609,710	34.19%	1,770.11
72. Waste	2,871.23	1.10%	2,584,110	0.43%	900.00
73. Other	206.50	0.08%	261,225	0.04%	1,265.01
74. Exempt	80.06	0.03%	0	0.00%	0.00
75. Market Area Total	261,092.56	100.00%	607,230,810	100.00%	2,325.73

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	78.00	269,380	3,112.54	10,981,510	3,190.54	11,250,890
77. Dry Land	43.63	104,915	1,628.00	4,383,660	135,866.63	381,036,300	137,538.26	385,524,875
78. Grass	68.50	100,340	513.45	879,145	116,704.08	206,630,225	117,286.03	207,609,710
79. Waste	0.00	0	14.00	7,700	2,857.23	2,576,410	2,871.23	2,584,110
80. Other	0.00	0	0.00	0	206.50	261,225	206.50	261,225
81. Exempt	0.00	0	7.51	0	72.55	0	80.06	0
82. Total	112.13	205,255	2,233.45	5,539,885	258,746.98	601,485,670	261,092.56	607,230,810

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,190.54	1.22%	11,250,890	1.85%	3,526.33
Dry Land	137,538.26	52.68%	385,524,875	63.49%	2,803.04
Grass	117,286.03	44.92%	207,609,710	34.19%	1,770.11
Waste	2,871.23	1.10%	2,584,110	0.43%	900.00
Other	206.50	0.08%	261,225	0.04%	1,265.01
Exempt	80.06	0.03%	0	0.00%	0.00
Total	261,092.56	100.00%	607,230,810	100.00%	2,325.73

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 Burchard	27	32,530	59	77,625	60	1,144,735	87	1,254,890	0
83.2 Co Recreation	1	9,500	1	11,645	1	11,560	2	32,705	0
83.3 Dubois	32	136,175	92	169,885	93	2,993,500	125	3,299,560	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	10	20,145	36	88,455	36	985,975	46	1,094,575	0
83.7 Pawnee City	75	342,040	447	1,863,660	452	18,998,640	527	21,204,340	45,025
83.8 Pawnee City Sub	19	221,450	21	254,375	22	1,581,175	41	2,057,000	0
83.9 Rural	1	24,510	1	12,500	1	146,150	2	183,160	0
83.10 Rural Farm	5	233,615	5	116,795	6	572,180	11	922,590	346,410
83.11 Rural Residential	94	858,000	97	1,181,845	106	8,235,230	200	10,275,075	403,630
83.12 Steinauer	30	90,680	47	99,600	47	1,369,490	77	1,559,770	0
83.13 Table Rock	48	162,950	159	379,895	160	6,038,980	208	6,581,825	0
84 Residential Total	395	2,178,245	1,000	4,299,780	1,021	42,273,630	1,416	48,751,655	795,065

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	Burchard	6	6,490	13	34,750	15	4,382,800	21	4,424,040	0
85.2	Dubois	9	23,940	20	53,475	22	619,345	31	696,760	0
85.3	Lewiston	1	2,490	9	14,620	9	55,485	10	72,595	0
85.4	Pawnee City	12	43,770	91	517,510	96	15,619,030	108	16,180,310	305,210
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	6,021,810	10	6,144,555	109,295
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	1,439,440	69	1,611,915	0
86	Commercial Total	52	190,620	188	841,935	204	28,236,840	256	29,269,395	414,505

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	57,850.51	59.99%	104,869,195	60.42%	1,812.76
88. 1G	16,193.65	16.79%	29,331,420	16.90%	1,811.29
89. 2G1	12,124.67	12.57%	21,736,440	12.52%	1,792.74
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	7,020.16	7.28%	12,169,130	7.01%	1,733.45
92. 3G	3,222.22	3.34%	5,422,875	3.12%	1,682.96
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	17.63	0.02%	27,765	0.02%	1,574.87
95. Total	96,428.84	100.00%	173,556,825	100.00%	1,799.84
CRP					
96. 1C1	6,024.80	74.72%	15,062,000	75.43%	2,500.00
97. 1C	1,144.45	14.19%	2,803,900	14.04%	2,450.00
98. 2C1	462.80	5.74%	1,110,720	5.56%	2,400.00
99. 2C	0.80	0.01%	1,920	0.01%	2,400.00
100. 3C1	195.31	2.42%	449,215	2.25%	2,300.01
101. 3C	234.96	2.91%	540,410	2.71%	2,300.01
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.50	0.01%	1,025	0.01%	2,050.00
104. Total	8,063.62	100.00%	19,969,190	100.00%	2,476.45
Timber					
105. 1T1	4,039.77	31.58%	4,575,875	32.49%	1,132.71
106. 1T	1,296.00	10.13%	1,465,530	10.41%	1,130.81
107. 2T1	1,818.54	14.21%	2,079,130	14.76%	1,143.30
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	4,452.96	34.81%	4,761,765	33.81%	1,069.35
110. 3T	1,186.30	9.27%	1,201,395	8.53%	1,012.72
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	12,793.57	100.00%	14,083,695	100.00%	1,100.84
<hr/>					
Grass Total	96,428.84	82.22%	173,556,825	83.60%	1,799.84
CRP Total	8,063.62	6.88%	19,969,190	9.62%	2,476.45
Timber Total	12,793.57	10.91%	14,083,695	6.78%	1,100.84
<hr/>					
114. Market Area Total	117,286.03	100.00%	207,609,710	100.00%	1,770.11

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

67 Pawnee

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	44,952,780	48,301,680	3,348,900	7.45%	795,065	5.68%
02. Recreational	443,895	449,975	6,080	1.37%	0	1.37%
03. Ag-Homesite Land, Ag-Res Dwelling	37,371,870	39,184,815	1,812,945	4.85%	95,870	4.59%
04. Total Residential (sum lines 1-3)	82,768,545	87,936,470	5,167,925	6.24%	890,935	5.17%
05. Commercial	19,679,735	20,118,690	438,955	2.23%	414,505	0.12%
06. Industrial	9,150,705	9,150,705	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	28,830,440	29,269,395	438,955	1.52%	414,505	0.08%
08. Ag-Farmsite Land, Outbuildings	19,119,135	19,396,015	276,880	1.45%	142,680	0.70%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	19,119,135	19,396,015	276,880	1.45%	142,680	0.70%
12. Irrigated	10,804,530	11,250,890	446,360	4.13%		
13. Dryland	384,868,170	385,524,875	656,705	0.17%		
14. Grassland	199,738,760	207,609,710	7,870,950	3.94%		
15. Wasteland	2,575,645	2,584,110	8,465	0.33%		
16. Other Agland	282,730	261,225	-21,505	-7.61%		
17. Total Agricultural Land	598,269,835	607,230,810	8,960,975	1.50%		
18. Total Value of all Real Property (Locally Assessed)	728,987,955	743,832,690	14,844,735	2.04%	1,448,120	1.84%

2021 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:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$95,722.96
7.	Adopted budget, or granted budget if different from above:
	Same.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$6,400
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:
	\$9,700 for MIPS programing is budgeted out of the county general fund. (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:
	\$750
12.	Amount of last year's assessor's budget not used:
	\$4,000

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	County Assessor
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes. https://pawnee.gworks.com/
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks, Google Earth, Google Street View, ArcView
10.	When was the aerial imagery last updated?
	gWorks 2020, Google Earth 7/2019, and Streetview 2016.

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:
	None.
2.	GIS Services:
	gWorks.
3.	Other services:
	None.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Listing services - Kevin Gutshall, Brian Elliot of Central States Valuation Inc.
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

2021 Residential Assessment Survey for Pawnee County

1.	Valuation data collection done by:																				
	County Assessor and Kevin Gutshall or Brian Elliot																				
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																				
	<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>Pawnee City – County Seat and predominate trade area for the County</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Burchard – Smaller village</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Dubois – Small village, limited commercial offerings</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Fraziers Lake – Recreational area predominately comprised of mobile homes</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural – Area of the county outside of any municipal jurisdiction</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Steinauer- No retail</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Table Rock- Limited retail</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Lewiston-High School, no retail</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>AG Improvements</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	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	8	Lewiston-High School, no retail	AG	AG Improvements
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7	Table Rock- Limited retail																				
8	Lewiston-High School, no retail																				
AG	AG Improvements																				
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 depreciation 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?																				
	Rural residential site values are currently developed by market study, attempting to perceive potential development costs.																				
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?

Vacant lots are valued 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	2020	2019	2020	2020
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
8	2014	2013	2014	2014
AG	2019	2017	2019	2015-2019

The County defines these valuation groups by the availability of similar amenities to each and by the determination that each location reflects unique variable market influences. In addition, the inspection and review schedule also influences the definition of the current valuation groups.

2021 Commercial Assessment Survey for Pawnee County

1.	Valuation data collection done by:																		
	County Assessor and lister(s)																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
	<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>Pawnee City – County seat and predominate trade center for the county.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>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</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	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									
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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.																		
	A market approach developed from a depreciated cost basis is used in valuing commercial properties. In addition, the county analyzes sales from similar counties to aid in determining the market for various occupancies. The state sales file is used by the county to locate sales which are then verified through data available from 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 depreciation 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 and county's occupancy sales designated commercial are all tools utilized. Sales tables are built.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	Depreciation tables are developed on the valuation groups, however, the county develops tables for different occupancy codes within 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.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Date of Depreciation</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</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	2018	2015	2015	2015	3	2018	2015	2015	2015
<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	2018	2015	2015	2015															
3	2018	2015	2015	2015															
	Presently, these valuation groups represent the appraisal cycle of the county. Typically Pawnee City is reviewed in one year and the balance of the county reviewed during another year.																		

2021 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.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are no noted characteristics to differentiate more than one market area in the County</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	There are no noted characteristics to differentiate more than one market area in the County	2018	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	There are no noted characteristics to differentiate more than one market area 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 determine 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.							
	Pawnee County utilizes a process which could be described as classifying by the present use of the property. Land that is not used for recreation, residential or commercial purposes is considered agricultural land. In addition, this process of identification and classification 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?							
	No intensive use identified.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A - Currently, there are no WRP parcels in the county.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	No							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							
	There are no parcels with a special valuation application on file.							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	NA							

	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	NA
8d.	Where is the influenced area located within the county?
	NA
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	NA

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

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

2026: Pawnee City residential

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 statutes 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