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DEPARTMENT OF REVENUE

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

PAWNEE COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for 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 Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

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

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

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

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

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

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

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

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

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

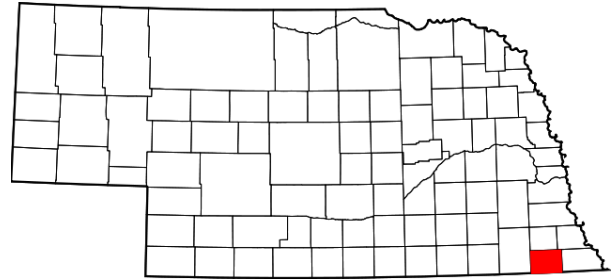
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

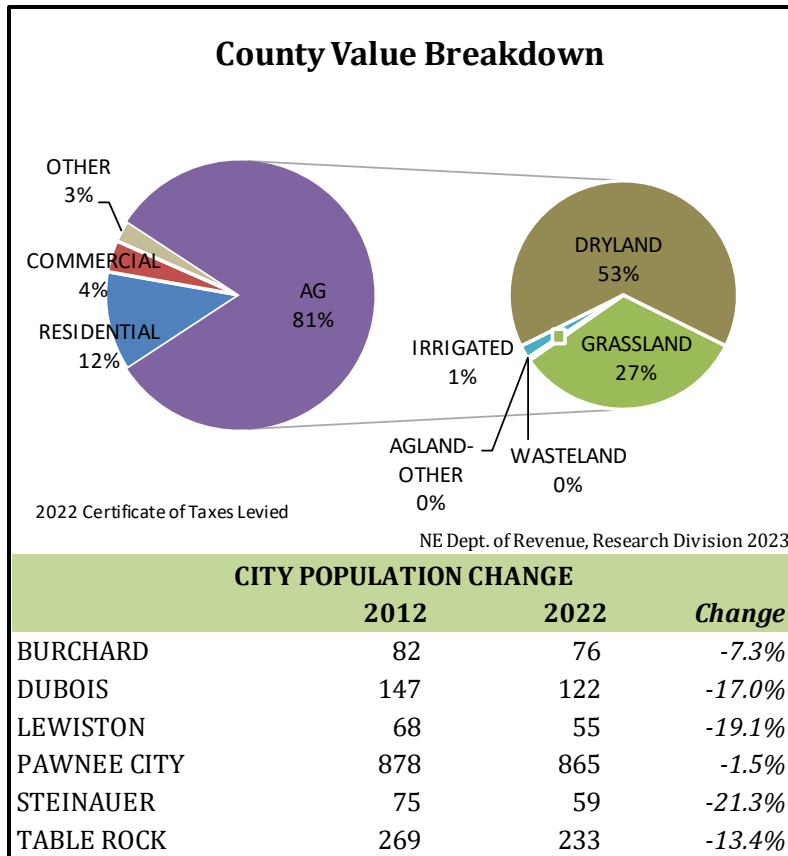
**Further information may be found in Exhibit 94*

County Overview

With a total area of 431 square miles, Pawnee County has 2,548 residents, per the Census Bureau Quick Facts for 2021, a slight population increase from the 2020 U.S. Census. Reports indicate that 84% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$60,871 (2022 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 72 employer establishments with total employment of 637, for a 4% increase 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).

2023 Residential Correlation for Pawnee County

Assessment Actions

For 2023, The Pawnee County Assessor added new costing and depreciation tables to Valuation Groups 1, 2, 3, 6 and 8. A physical review and reappraisal of Valuation Group 2, 3, 6 and 8 was also conducted by the county assessor.

The assessor conducted physical inspections of all pick-up work and changed all records accordingly.

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 utilized physical inspections, Pictometry ChangeFinder and questionnaires when verifying residential sales. The comments on each disqualified sale typically provided an explanation as to why the sales were disqualified. All arm's-length sales available for the measurement of real property.

The county assessor's inspection and review cycle for all real property was discussed with the county assessor. The county assessor and her staff have a systematic plan to physically inspect each parcel and continue to meet the six-year inspection and review cycle. The costing tables and depreciation were updated to 2020, with the exception of rural residential in 2017. . The county assessor uses replacement cost new less depreciation to estimate market value of residential parcels. Vacant land review shows the land to building ratio is below the recommended level. The county uses a square foot basis which is derived from a market study and sales analysis.

There are eight valuation groups in the residential class. Valuation Group 1 is Pawnee City, the County Seat and predominate trade area for the county. Burchard is a smaller village with an elevator it is Valuation Group 2. Valuation Group 3 is Dubois, a small village with limited amenities. Frazier's Lake is Valuation Group 4 and is predominately comprised of mobile homes as cabins. Valuation Group 5 is Rural, the area outside of any municipality. Valuation Group 6 Steinauer is a small population village with no retail to offer. Valuation Group 7 is Table Rock, it has limited retail. Valuation Group 8- Lewiston, has no retail but is home to the high school.

The Pawnee County Assessor has a valuation methodology on file.

Description of Analysis

There are eight valuation groups in the residential class of property based on geographic location.

2023 Residential Correlation for Pawnee County

Valuation Group	Description
1	Pawnee City, Pawnee City Sub
2	Burchard
3	Dubois
4	Frazier's Lake
5	Rural Residential
6	Steinauer
7	Table Rock
8	Lewiston

The statistical profile includes 38 qualified sales representing all valuation groups. Review of the overall statistical sample shows that all three levels of central tendency are within the acceptable range and correlate closely, indicating the uniformity of assessed values. The COD is within the IAAO recommended range. The PRD is high and is impacted by extreme ratios at both sides of the sale price display, but does not display a clearly regressive pattern.

Analysis of the eight valuation groups indicates only Valuation Group 1 has a reliable sample and is within the acceptable range. Although the other valuation groups are insufficiently small, the county assessor applied adjustments in all valuation groups to reflect the market; ensuring that all valuation groups are equalized.

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

Equalization and Quality of Assessment

Based on the analysis of the statistics and the assessment practices all the valuation groups have been valued within the acceptable range. The quality of assessment of residential property in Pawnee County complies with generally accepted mass appraisal techniques.

VALUATION GROUP							
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	
1	23	93.50	94.16	85.61	21.53	109.99	
2	1	94.94	94.94	94.94	00.00	100.00	
3	2	108.50	108.50	99.98	09.86	108.52	
5	5	83.34	109.53	84.56	56.85	129.53	
6	3	96.98	125.60	95.71	43.84	131.23	
7	2	98.37	98.37	97.15	08.55	101.26	
8	2	78.78	78.78	70.89	13.92	111.13	
____ALL____	38	94.22	98.85	86.44	25.66	114.36	

2023 Residential Correlation for Pawnee County

Level of Value

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

2023 Commercial Correlation for Pawnee County

Assessment Actions

For 2023, the Pawnee County Assessor analyzed the commercial parcels countywide including a lot value study. New costing and depreciation tables were implemented.

The pick-up work was completed timely.

Assessment Practice Review

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

One of the areas addressed includes sales verification. The county assessor qualified sales at a rate slightly less than the statewide average. However, the review revealed that no apparent bias existed in the qualification determination of its commercial properties.

For commercial property, the county assessor continues to meet the six-year review cycle and has a plan in place to continue to do so. The county assessor hires a third-party appraiser for the physical inspection of the commercial properties due to limited staffing.

The latest commercial lot studies were completed in 2021 by the contracted commercial appraiser, a market approach in determining lot values and generally values them using a square foot basis. The date of the costing and depreciation tables for all commercial valuation groups is 2022. Depreciation tables are developed on the valuation groups when there are enough sales. The county develops tables for different occupancy codes within the valuation groups.

There are two commercial valuation groups in Pawnee County, Pawnee City the County Seat and the small towns that make up the remainder of the county. The county assessor has adequately identified economic areas for the commercial property class.

Description of Analysis

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

Valuation Group	Description
1	Pawnee City
3	Remainder of the County

The statistical profile shows 9 qualified sales. Only the median is within the acceptable range, the mean and weighted mean are both too high. The COD generally supports the median, and the PRD is untypically low. Neither valuation group has a sufficient sample of sales. Based on the size of the sample and the lack of correlation in the measures of central tendency the median will not be used as the basis of the level of value.

2023 Commercial Correlation for Pawnee County

Despite the low number of commercial sales, Chart 2 – Real Property Growth & Valuations shows that commercial property has increased slightly higher than residential property in Pawnee County, when growth is excluded. This supports that commercial property has been adjusted with the market.

Comparison of the changes of sold parcels and the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) support that commercial values have been applied uniformly.

Equalization and Quality of Assessment

Based on all relevant information, the quality of assessment of the commercial property class adheres to generally accepted mass appraisal standards.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	3	98.45	96.96	98.13	02.92	98.81
3	6	105.85	115.01	134.99	23.93	85.20
____ALL____	9	98.45	109.00	129.89	18.13	83.92

Level of Value

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

2023 Agricultural Correlation for Pawnee County

Assessment Actions

The Pawnee County Assessor increased the farm home sites for rural properties from \$12,500 to \$16,500 and farm sites from \$2,300 to \$2,500. A sales study was conducted and grassland was increased by 4%. A land study was completed utilizing aerial imagery.

All pick-up work was done timely in Pawnee County.

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.

Only one market area is used in the county, no market data exists to warrant separating into more. All agricultural permits for improvements are physically reviewed every year. The cost tables are dated 2020 and Computer-Assisted Mass Appraisal (CAMA) system derived depreciation is dated 2020. Home sites are valued at \$16,500 for the first acre, and farm sites are valued at \$2500 per acre. Rural residential sites are valued at the same rate as farm home sites. There are no special value applications in Pawnee County.

The county is reviewed in sections to determine if the inspections on agricultural land parcels are current and up to date. The county assessor and staff are current with the six-year inspection cycle and have a plan in place to stay in compliance.

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

Description of Analysis

The agricultural statistical sample consists of 30 agricultural sales. Two out of the three measures of central tendency are within the acceptable range, the weighted mean is low. The COD supports the use of the median as an indicator of the level of value.

Review of the 80% Majority Land Use (MLU) substrata shows both dryland and grassland are within the acceptable range.

The changes made to agricultural land values are demonstrated in the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL).

Equalization and Quality of Assessment

The same processes are used to value agricultural improvements and site acres to rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed withing the acceptable range.

2023 Agricultural Correlation for Pawnee County

Based on all available information, the Pawnee County Assessor has achieved equalization. The quality of assessment in the agricultural land class of property 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	13	74.91	70.95	62.27	11.17	113.94
1	13	74.91	70.95	62.27	11.17	113.94
____Grass____						
County	9	69.06	71.46	61.66	24.73	115.89
1	9	69.06	71.46	61.66	24.73	115.89
____ALL____	30	75.06	72.26	63.60	19.08	113.62

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Pawnee County is 75%.

2023 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	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Pawnee County

Residential Real Property - Current

Number of Sales	38	Median	94.22
Total Sales Price	\$3,413,900	Mean	98.85
Total Adj. Sales Price	\$3,413,900	Wgt. Mean	86.44
Total Assessed Value	\$2,951,065	Average Assessed Value of the Base	\$42,918
Avg. Adj. Sales Price	\$89,839	Avg. Assessed Value	\$77,660

Confidence Interval - Current

95% Median C.I	83.34 to 101.51
95% Wgt. Mean C.I	74.91 to 97.97
95% Mean C.I	86.57 to 111.13
% of Value of the Class of all Real Property Value in the County	7.89
% of Records Sold in the Study Period	2.62
% of Value Sold in the Study Period	4.74

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	52	95	94.69
2021	53	98	97.77
2020	59	98	97.61
2019	80	95	94.70

2023 Commission Summary for Pawnee County

Commercial Real Property - Current

Number of Sales	9	Median	98.45
Total Sales Price	\$465,423	Mean	109.00
Total Adj. Sales Price	\$465,423	Wgt. Mean	129.89
Total Assessed Value	\$604,540	Average Assessed Value of the Base	\$127,657
Avg. Adj. Sales Price	\$51,714	Avg. Assessed Value	\$67,171

Confidence Interval - Current

95% Median C.I	91.91 to 124.20
95% Wgt. Mean C.I	69.87 to 189.91
95% Mean C.I	85.42 to 132.58
% of Value of the Class of all Real Property Value in the County	4.09
% of Records Sold in the Study Period	3.56
% of Value Sold in the Study Period	1.87

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	9	100	88.13
2021	13	100	77.94
2020	15	100	91.17
2019	21	100	98.62

**67 Pawnee
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 38
 Total Sales Price : 3,413,900
 Total Adj. Sales Price : 3,413,900
 Total Assessed Value : 2,951,065
 Avg. Adj. Sales Price : 89,839
 Avg. Assessed Value : 77,660

MEDIAN : 94
 WGT. MEAN : 86
 MEAN : 99
 COD : 25.66
 PRD : 114.36

COV : 39.06
 STD : 38.61
 Avg. Abs. Dev : 24.18
 MAX Sales Ratio : 244.75
 MIN Sales Ratio : 51.63

95% Median C.I. : 83.34 to 101.51
 95% Wgt. Mean C.I. : 74.91 to 97.97
 95% Mean C.I. : 86.57 to 111.13

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	5	94.94	93.11	95.02	06.60	97.99	76.13	103.17	N/A	82,600	78,488	
01-JAN-21 To 31-MAR-21	3	96.98	129.31	100.40	40.03	128.79	87.25	203.70	N/A	51,833	52,040	
01-APR-21 To 30-JUN-21	9	89.96	90.91	85.52	21.60	106.30	58.79	125.00	67.74 to 119.20	89,056	76,159	
01-JUL-21 To 30-SEP-21	4	95.78	101.59	65.79	30.33	154.42	55.32	159.47	N/A	117,750	77,470	
01-OCT-21 To 31-DEC-21	3	83.34	73.70	79.73	13.80	92.44	51.63	86.14	N/A	131,500	104,843	
01-JAN-22 To 31-MAR-22	3	92.35	137.34	123.55	61.30	111.16	74.92	244.75	N/A	90,000	111,197	
01-APR-22 To 30-JUN-22	6	98.51	90.53	81.47	17.98	111.12	54.92	116.72	54.92 to 116.72	108,317	88,251	
01-JUL-22 To 30-SEP-22	5	98.73	100.40	88.81	25.30	113.05	67.81	154.53	N/A	51,700	45,914	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	21	94.94	98.95	83.86	22.36	117.99	55.32	203.70	81.12 to 103.17	87,667	73,518	
01-OCT-21 To 30-SEP-22	17	92.35	98.72	89.47	29.95	110.34	51.63	244.75	67.81 to 109.56	92,524	82,776	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	19	89.75	96.50	80.44	27.15	119.97	51.63	203.70	69.03 to 105.84	95,921	77,156	
<u>ALL</u>	38	94.22	98.85	86.44	25.66	114.36	51.63	244.75	83.34 to 101.51	89,839	77,660	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	23	93.50	94.16	85.61	21.53	109.99	51.63	159.47	74.92 to 101.80	98,496	84,323	
2	1	94.94	94.94	94.94	00.00	100.00	94.94	94.94	N/A	38,500	36,550	
3	2	108.50	108.50	99.98	09.86	108.52	97.80	119.20	N/A	61,250	61,238	
5	5	83.34	109.53	84.56	56.85	129.53	54.92	244.75	N/A	142,100	120,161	
6	3	96.98	125.60	95.71	43.84	131.23	76.13	203.70	N/A	53,833	51,525	
7	2	98.37	98.37	97.15	08.55	101.26	89.96	106.78	N/A	29,250	28,415	
8	2	78.78	78.78	70.89	13.92	111.13	67.81	89.75	N/A	28,500	20,203	
<u>ALL</u>	38	94.22	98.85	86.44	25.66	114.36	51.63	244.75	83.34 to 101.51	89,839	77,660	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	38	94.22	98.85	86.44	25.66	114.36	51.63	244.75	83.34 to 101.51	89,839	77,660	
06												
07												
<u>ALL</u>	38	94.22	98.85	86.44	25.66	114.36	51.63	244.75	83.34 to 101.51	89,839	77,660	

**67 Pawnee
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 38
 Total Sales Price : 3,413,900
 Total Adj. Sales Price : 3,413,900
 Total Assessed Value : 2,951,065
 Avg. Adj. Sales Price : 89,839
 Avg. Assessed Value : 77,660

MEDIAN : 94
 WGT. MEAN : 86
 MEAN : 99
 COD : 25.66
 PRD : 114.36

COV : 39.06
 STD : 38.61
 Avg. Abs. Dev : 24.18
 MAX Sales Ratio : 244.75
 MIN Sales Ratio : 51.63

95% Median C.I. : 83.34 to 101.51
 95% Wgt. Mean C.I. : 74.91 to 97.97
 95% Mean C.I. : 86.57 to 111.13

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	3	119.20	137.55	139.18	31.86	98.83	89.75	203.70	N/A	10,167	14,150
Less Than 30,000	8	112.99	116.81	110.00	29.91	106.19	67.74	203.70	67.74 to 203.70	19,125	21,037
Ranges Excl. Low \$											
Greater Than 4,999	38	94.22	98.85	86.44	25.66	114.36	51.63	244.75	83.34 to 101.51	89,839	77,660
Greater Than 14,999	35	93.50	95.53	85.97	23.81	111.12	51.63	244.75	81.12 to 101.21	96,669	83,103
Greater Than 29,999	30	92.93	94.06	85.34	22.30	110.22	51.63	244.75	81.12 to 98.73	108,697	92,759
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	3	119.20	137.55	139.18	31.86	98.83	89.75	203.70	N/A	10,167	14,150
15,000 TO 29,999	5	106.78	104.36	102.73	26.98	101.59	67.74	154.53	N/A	24,500	25,169
30,000 TO 59,999	12	96.84	94.77	92.08	18.59	102.92	51.63	159.47	69.03 to 105.84	45,158	41,582
60,000 TO 99,999	7	93.50	110.63	106.03	36.06	104.34	71.38	244.75	71.38 to 244.75	77,286	81,944
100,000 TO 149,999	3	97.80	97.77	97.77	03.69	100.00	92.35	103.17	N/A	116,667	114,065
150,000 TO 249,999	6	84.74	84.45	85.82	11.84	98.40	58.79	101.51	58.79 to 101.51	195,500	167,778
250,000 TO 499,999	2	55.12	55.12	55.16	00.36	99.93	54.92	55.32	N/A	327,500	180,658
500,000 TO 999,999											
1,000,000 +											
ALL	38	94.22	98.85	86.44	25.66	114.36	51.63	244.75	83.34 to 101.51	89,839	77,660

**67 Pawnee
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 9
 Total Sales Price : 465,423
 Total Adj. Sales Price : 465,423
 Total Assessed Value : 604,540
 Avg. Adj. Sales Price : 51,714
 Avg. Assessed Value : 67,171

MEDIAN : 98
 WGT. MEAN : 130
 MEAN : 109
 COD : 18.13
 PRD : 83.92

COV : 28.14
 STD : 30.67
 Avg. Abs. Dev : 17.85
 MAX Sales Ratio : 182.93
 MIN Sales Ratio : 78.12

95% Median C.I. : 91.91 to 124.20
 95% Wgt. Mean C.I. : 69.87 to 189.91
 95% Mean C.I. : 85.42 to 132.58

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DATE OF SALE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	1	113.91	113.91	113.91	00.00	100.00	113.91	113.91	N/A	22,000	25,060
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
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
01-OCT-20 To 31-DEC-20	1	91.91	91.91	91.91	00.00	100.00	91.91	91.91	N/A	5,500	5,055
01-JAN-21 To 31-MAR-21	1	182.93	182.93	182.93	00.00	100.00	182.93	182.93	N/A	190,000	347,570
01-APR-21 To 30-JUN-21	1	124.20	124.20	124.20	00.00	100.00	124.20	124.20	N/A	5,000	6,210
01-JUL-21 To 30-SEP-21	1	98.45	98.45	98.45	00.00	100.00	98.45	98.45	N/A	51,423	50,625
01-OCT-21 To 31-DEC-21	1	97.79	97.79	97.79	00.00	100.00	97.79	97.79	N/A	80,000	78,235
01-JAN-22 To 31-MAR-22	1	93.13	93.13	93.13	00.00	100.00	93.13	93.13	N/A	20,000	18,625
01-APR-22 To 30-JUN-22	1	78.12	78.12	78.12	00.00	100.00	78.12	78.12	N/A	84,000	65,620
01-JUL-22 To 30-SEP-22											
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	2	107.22	107.22	110.51	06.24	97.02	100.53	113.91	N/A	14,750	16,300
01-OCT-20 To 30-SEP-21	4	111.33	124.37	162.53	26.22	76.52	91.91	182.93	N/A	62,981	102,365
01-OCT-21 To 30-SEP-22	3	93.13	89.68	88.30	07.04	101.56	78.12	97.79	N/A	61,333	54,160
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	2	96.22	96.22	96.88	04.48	99.32	91.91	100.53	N/A	6,500	6,298
01-JAN-21 To 31-DEC-21	4	111.33	125.84	147.86	24.90	85.11	97.79	182.93	N/A	81,606	120,660
<u>ALL</u>	9	98.45	109.00	129.89	18.13	83.92	78.12	182.93	91.91 to 124.20	51,714	67,171

VALUATION GROUP											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	3	98.45	96.96	98.13	02.92	98.81	91.91	100.53	N/A	21,474	21,073
3	6	105.85	115.01	134.99	23.93	85.20	78.12	182.93	78.12 to 182.93	66,833	90,220
<u>ALL</u>	9	98.45	109.00	129.89	18.13	83.92	78.12	182.93	91.91 to 124.20	51,714	67,171

**67 Pawnee
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 9	MEDIAN : 98	COV : 28.14	95% Median C.I. : 91.91 to 124.20
Total Sales Price : 465,423	WGT. MEAN : 130	STD : 30.67	95% Wgt. Mean C.I. : 69.87 to 189.91
Total Adj. Sales Price : 465,423	MEAN : 109	Avg. Abs. Dev : 17.85	95% Mean C.I. : 85.42 to 132.58
Total Assessed Value : 604,540			
Avg. Adj. Sales Price : 51,714	COD : 18.13	MAX Sales Ratio : 182.93	
Avg. Assessed Value : 67,171	PRD : 83.92	MIN Sales Ratio : 78.12	

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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	9	98.45	109.00	129.89	18.13	83.92	78.12	182.93	91.91 to 124.20	51,714	67,171
04											
<u>ALL</u>	9	98.45	109.00	129.89	18.13	83.92	78.12	182.93	91.91 to 124.20	51,714	67,171

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	3	100.53	105.55	104.47	10.70	101.03	91.91	124.20	N/A	6,000	6,268
Less Than 30,000	5	100.53	104.74	104.15	10.55	100.57	91.91	124.20	N/A	12,000	12,498
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	9	98.45	109.00	129.89	18.13	83.92	78.12	182.93	91.91 to 124.20	51,714	67,171
Greater Than 14,999	6	98.12	110.72	130.91	21.44	84.58	78.12	182.93	78.12 to 182.93	74,571	97,623
Greater Than 29,999	4	98.12	114.32	133.70	26.88	85.50	78.12	182.93	N/A	101,356	135,513
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	100.53	105.55	104.47	10.70	101.03	91.91	124.20	N/A	6,000	6,268
15,000 TO 29,999	2	103.52	103.52	104.01	10.04	99.53	93.13	113.91	N/A	21,000	21,843
30,000 TO 59,999	1	98.45	98.45	98.45	00.00	100.00	98.45	98.45	N/A	51,423	50,625
60,000 TO 99,999	2	87.96	87.96	87.72	11.19	100.27	78.12	97.79	N/A	82,000	71,928
100,000 TO 149,999											
150,000 TO 249,999	1	182.93	182.93	182.93	00.00	100.00	182.93	182.93	N/A	190,000	347,570
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	9	98.45	109.00	129.89	18.13	83.92	78.12	182.93	91.91 to 124.20	51,714	67,171

**67 Pawnee
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 9
 Total Sales Price : 465,423
 Total Adj. Sales Price : 465,423
 Total Assessed Value : 604,540
 Avg. Adj. Sales Price : 51,714
 Avg. Assessed Value : 67,171

MEDIAN : 98
 WGT. MEAN : 130
 MEAN : 109
 COD : 18.13
 PRD : 83.92

COV : 28.14
 STD : 30.67
 Avg. Abs. Dev : 17.85
 MAX Sales Ratio : 182.93
 MIN Sales Ratio : 78.12

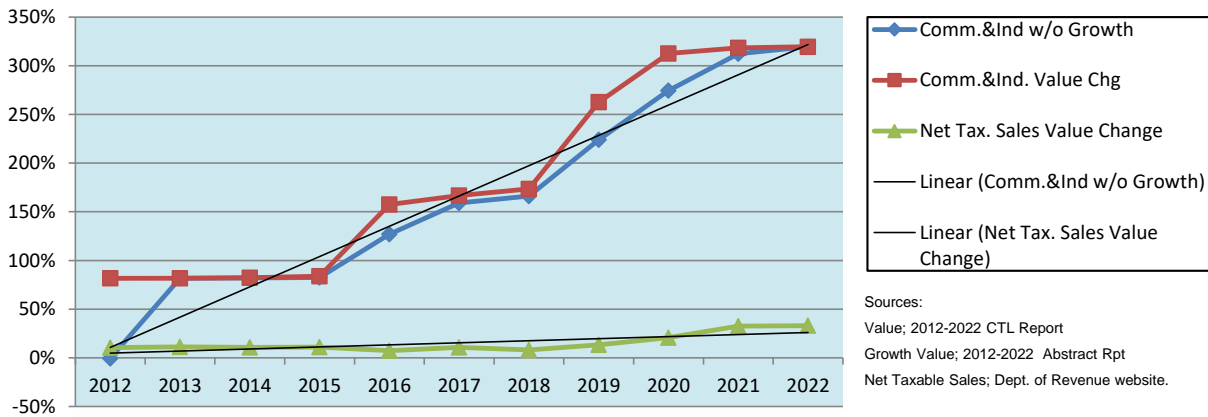
95% Median C.I. : 91.91 to 124.20
 95% Wgt. Mean C.I. : 69.87 to 189.91
 95% Mean C.I. : 85.42 to 132.58

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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
Blank	1	93.13	93.13	93.13	00.00	100.00	93.13	93.13	N/A	20,000	18,625
339	1	182.93	182.93	182.93	00.00	100.00	182.93	182.93	N/A	190,000	347,570
346	1	78.12	78.12	78.12	00.00	100.00	78.12	78.12	N/A	84,000	65,620
353	2	119.06	119.06	115.81	04.33	102.81	113.91	124.20	N/A	13,500	15,635
355	1	100.53	100.53	100.53	00.00	100.00	100.53	100.53	N/A	7,500	7,540
384	1	91.91	91.91	91.91	00.00	100.00	91.91	91.91	N/A	5,500	5,055
470	1	97.79	97.79	97.79	00.00	100.00	97.79	97.79	N/A	80,000	78,235
531	1	98.45	98.45	98.45	00.00	100.00	98.45	98.45	N/A	51,423	50,625
<u>ALL</u>	<u>9</u>	98.45	109.00	129.89	18.13	83.92	78.12	182.93	91.91 to 124.20	51,714	67,171

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 6,987,960	\$ -	0.00%	\$ 6,987,960		\$ 10,262,739	
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%
2021	\$ 29,239,670	\$ 414,505	1.42%	\$ 28,825,165	-0.02%	\$ 13,612,443	9.88%
2022	\$ 29,320,800	\$ -	0.00%	\$ 29,320,800	0.28%	\$ 13,648,616	0.27%
Ann %chg	8.73%			Average	4.16%	1.87%	2.72%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.46%	81.65%	10.48%
2013	81.72%	81.78%	11.32%
2014	81.91%	82.31%	10.83%
2015	82.61%	83.84%	11.10%
2016	127.06%	157.57%	7.34%
2017	159.03%	166.70%	10.66%
2018	166.20%	173.55%	8.12%
2019	224.08%	262.55%	13.46%
2020	274.61%	312.57%	20.72%
2021	312.50%	318.43%	32.64%
2022	319.59%	319.59%	32.99%

County Number	67
County Name	Pawnee

67 Pawnee
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 30
 Total Sales Price : 14,271,858
 Total Adj. Sales Price : 14,271,858
 Total Assessed Value : 9,076,900
 Avg. Adj. Sales Price : 475,729
 Avg. Assessed Value : 302,563

MEDIAN : 75
 WGT. MEAN : 64
 MEAN : 72
 COD : 19.08
 PRD : 113.62

COV : 26.04
 STD : 18.82
 Avg. Abs. Dev : 14.32
 MAX Sales Ratio : 106.26
 MIN Sales Ratio : 36.56

95% Median C.I. : 68.24 to 78.75
 95% Wgt. Mean C.I. : 52.68 to 74.52
 95% Mean C.I. : 65.23 to 79.29

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	3	84.66	82.99	80.23	04.78	103.44	76.08	88.22	N/A	335,667	269,298
01-JAN-20 To 31-MAR-20	1	104.63	104.63	104.63	00.00	100.00	104.63	104.63	N/A	380,000	397,590
01-APR-20 To 30-JUN-20	2	85.49	85.49	78.01	20.18	109.59	68.24	102.73	N/A	289,500	225,835
01-JUL-20 To 30-SEP-20	1	69.06	69.06	69.06	00.00	100.00	69.06	69.06	N/A	214,000	147,790
01-OCT-20 To 31-DEC-20	3	79.59	84.99	78.70	15.55	107.99	69.12	106.26	N/A	264,448	208,108
01-JAN-21 To 31-MAR-21	2	65.52	65.52	64.65	10.62	101.35	58.56	72.47	N/A	332,513	214,955
01-APR-21 To 30-JUN-21	1	76.16	76.16	76.16	00.00	100.00	76.16	76.16	N/A	293,706	223,690
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	6	77.84	80.95	80.21	11.66	100.92	63.06	102.19	63.06 to 102.19	420,997	337,695
01-JAN-22 To 31-MAR-22	7	46.08	55.14	47.11	27.86	117.05	36.56	82.50	36.56 to 82.50	824,229	388,324
01-APR-22 To 30-JUN-22	3	49.23	55.13	55.65	15.50	99.07	46.63	69.52	N/A	487,567	271,330
01-JUL-22 To 30-SEP-22	1	74.91	74.91	74.91	00.00	100.00	74.91	74.91	N/A	581,500	435,605
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	7	84.66	84.80	82.80	13.87	102.42	68.24	104.63	68.24 to 104.63	311,429	257,849
01-OCT-20 To 30-SEP-21	6	74.32	77.03	72.94	13.87	105.61	58.56	106.26	58.56 to 106.26	292,012	212,988
01-OCT-21 To 30-SEP-22	17	69.52	65.41	57.97	22.68	112.83	36.56	102.19	46.08 to 78.75	608,223	352,590
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	7	79.59	85.66	82.46	19.24	103.88	68.24	106.26	68.24 to 106.26	280,906	231,625
01-JAN-21 To 31-DEC-21	9	76.16	76.99	76.90	11.28	100.12	58.56	102.19	63.06 to 89.14	387,190	297,752
<u>ALL</u>	30	75.06	72.26	63.60	19.08	113.62	36.56	106.26	68.24 to 78.75	475,729	302,563

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	30	75.06	72.26	63.60	19.08	113.62	36.56	106.26	68.24 to 78.75	475,729	302,563
<u>ALL</u>	30	75.06	72.26	63.60	19.08	113.62	36.56	106.26	68.24 to 78.75	475,729	302,563

67 Pawnee
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 30
 Total Sales Price : 14,271,858
 Total Adj. Sales Price : 14,271,858
 Total Assessed Value : 9,076,900
 Avg. Adj. Sales Price : 475,729
 Avg. Assessed Value : 302,563

MEDIAN : 75
 WGT. MEAN : 64
 MEAN : 72
 COD : 19.08
 PRD : 113.62

COV : 26.04
 STD : 18.82
 Avg. Abs. Dev : 14.32
 MAX Sales Ratio : 106.26
 MIN Sales Ratio : 36.56

95% Median C.I. : 68.24 to 78.75
 95% Wgt. Mean C.I. : 52.68 to 74.52
 95% Mean C.I. : 65.23 to 79.29

Printed:3/30/2023 2:42:42PM

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	7	75.20	71.22	55.91	15.04	127.38	36.56	89.14	36.56 to 89.14	624,639	349,223
1	7	75.20	71.22	55.91	15.04	127.38	36.56	89.14	36.56 to 89.14	624,639	349,223
<u> Grass </u>											
County	9	69.06	71.46	61.66	24.73	115.89	46.08	106.26	46.63 to 102.73	325,134	200,481
1	9	69.06	71.46	61.66	24.73	115.89	46.08	106.26	46.63 to 102.73	325,134	200,481
<u> ALL </u>	30	75.06	72.26	63.60	19.08	113.62	36.56	106.26	68.24 to 78.75	475,729	302,563

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	13	74.91	70.95	62.27	11.17	113.94	36.56	89.14	63.06 to 79.59	563,305	350,778
1	13	74.91	70.95	62.27	11.17	113.94	36.56	89.14	63.06 to 79.59	563,305	350,778
<u> Grass </u>											
County	9	69.06	71.46	61.66	24.73	115.89	46.08	106.26	46.63 to 102.73	325,134	200,481
1	9	69.06	71.46	61.66	24.73	115.89	46.08	106.26	46.63 to 102.73	325,134	200,481
<u> ALL </u>	30	75.06	72.26	63.60	19.08	113.62	36.56	106.26	68.24 to 78.75	475,729	302,563

Pawnee County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Pawnee	1	4,460	4,410	4,056	4,056	3,528	3,054	2,898	2,898	3,707
Gage	1	5,430	n/a	5,175	5,175	4,480	n/a	4,060	4,060	4,869
Gage	2	4,180	n/a	3,750	3,625	3,135	n/a	2,900	2,900	3,308
Johnson	1	6,550	n/a	5,800	5,100	3,600	3,600	3,300	2,820	4,994
Nemaha	1	6,800	n/a	6,200	6,200	n/a	4,750	3,850	3,850	5,860
Richardson	50	6,331	6,185	5,639	5,628	n/a	5,360	3,839	3,711	5,438
Richardson	44	5,068	4,949	4,509	4,503	n/a	4,288	3,074	2,966	4,392

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Pawnee	1	3,715	3,675	3,380	3,380	2,940	2,545	2,415	2,415	2,941
Gage	1	4,340	4,340	4,165	4,035	3,300	n/a	2,740	2,740	3,548
Gage	2	3,510	3,510	3,505	3,505	n/a	2,600	2,310	2,310	2,952
Johnson	1	4,450	4,000	3,650	3,300	2,900	2,900	2,700	2,400	3,223
Nemaha	1	5,400	5,400	4,495	3,848	3,853	4,123	2,800	2,600	4,272
Richardson	50	5,434	5,325	5,000	4,890	4,414	3,949	2,904	2,904	4,348
Richardson	44	4,351	4,260	4,000	3,915	3,531	3,158	2,322	2,322	3,429

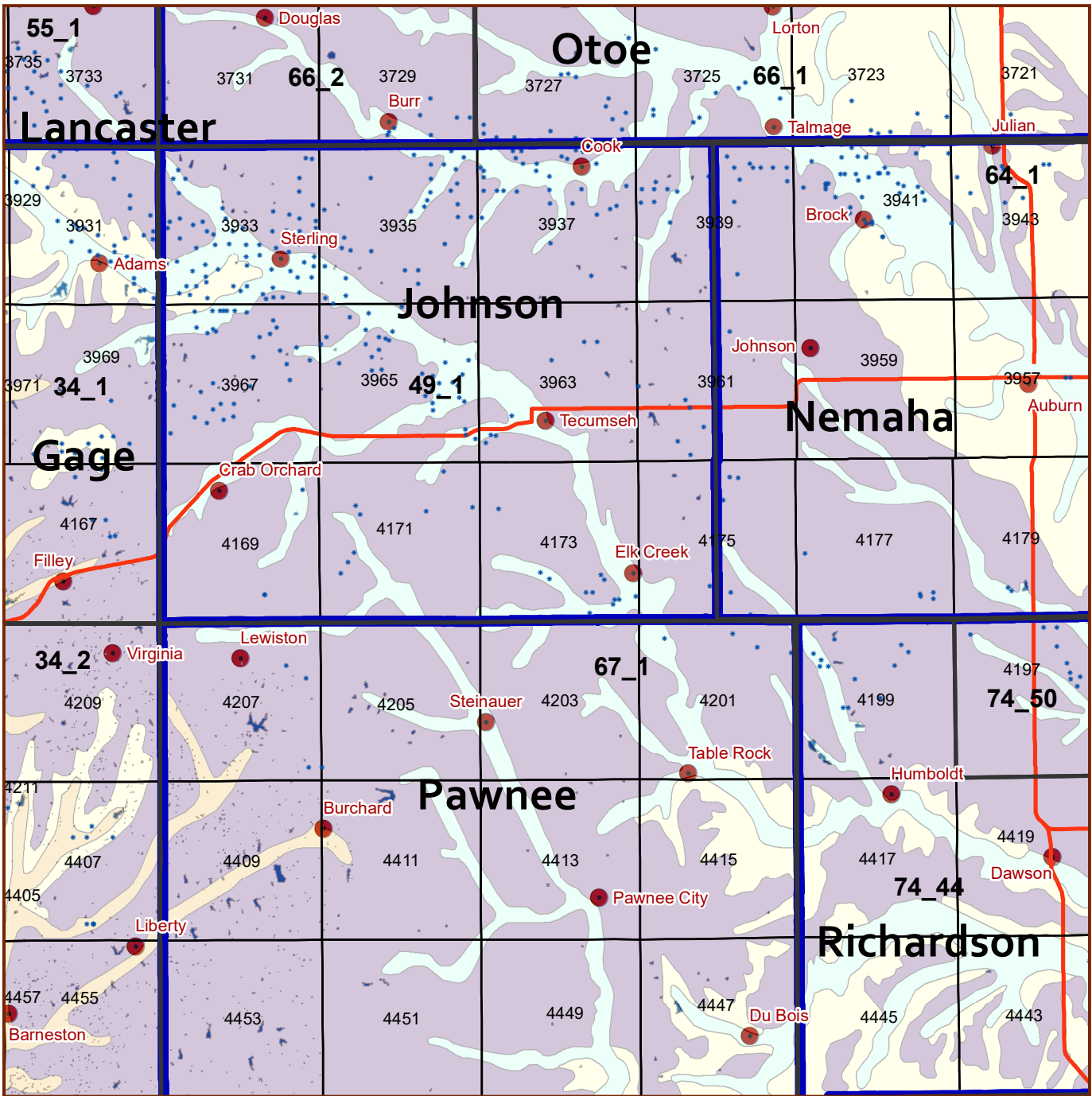
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Pawnee	1	1,876	1,876	1,856	n/a	1,800	1,746	n/a	1,640	1,863
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Gage	2	1,795	1,795	1,795	n/a	1,795	n/a	n/a	1,795	1,795
Johnson	1	2,100	2,020	1,900	n/a	1,900	n/a	1,891	1,900	2,052
Nemaha	1	2,000	2,000	1,600	n/a	1,400	1,400	n/a	1,400	1,914
Richardson	50	1,873	1,640	1,825	n/a	1,875	1,775	n/a	1,500	1,862
Richardson	44	1,755	1,550	1,710	n/a	1,656	1,450	n/a	1,400	1,726

County	Mkt Area	CRP	TIMBER	WASTE
Pawnee	1	2,463	1,071	893
Gage	1	3,031	1,000	200
Gage	2	2,446	1,000	200
Johnson	1	2,435	1,100	130
Nemaha	1	2,671	900	99
Richardson	50	2,781	900	100
Richardson	44	2,644	900	100






Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

PAWNEE COUNTY



Legend

-  Market Area
-  County
-  Registered_WellsDNR
-  geocode
-  Federal Roads

Soils CLASS










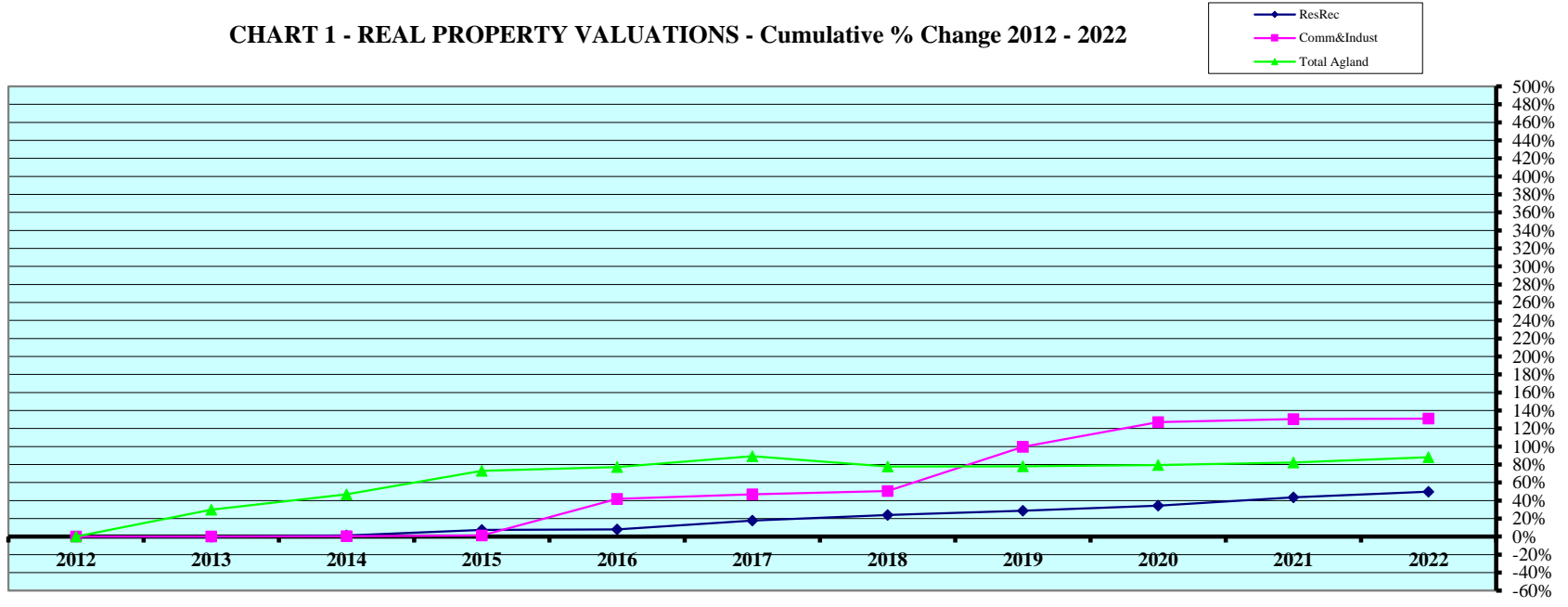
-  Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Well drained silty soils formed 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 2012 - 2022



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
2012	33,785,785	-	-	-	12,693,810	-	-	-	333,259,625	-	-	-
2013	33,720,375	-65,410	-0.19%	-0.19%	12,702,695	8,885	0.07%	0.07%	432,959,075	99,699,450	29.92%	29.92%
2014	34,223,675	503,300	1.49%	1.30%	12,740,080	37,385	0.29%	0.36%	489,500,360	56,541,285	13.06%	46.88%
2015	36,296,100	2,072,425	6.06%	7.43%	12,846,320	106,240	0.83%	1.20%	576,673,485	87,173,125	17.81%	73.04%
2016	36,439,315	143,215	0.39%	7.85%	17,998,655	5,152,335	40.11%	41.79%	590,329,185	13,655,700	2.37%	77.14%
2017	39,812,555	3,373,240	9.26%	17.84%	18,636,890	638,235	3.55%	46.82%	630,804,285	40,475,100	6.86%	89.28%
2018	41,830,170	2,017,615	5.07%	23.81%	19,115,370	478,480	2.57%	50.59%	591,977,350	-38,826,935	-6.16%	77.63%
2019	43,498,750	1,668,580	3.99%	28.75%	25,334,635	6,219,265	32.54%	99.58%	593,539,520	1,562,170	0.26%	78.10%
2020	45,396,675	1,897,925	4.36%	34.37%	28,830,440	3,495,805	13.80%	127.12%	598,269,835	4,730,315	0.80%	79.52%
2021	48,470,800	3,074,125	6.77%	43.47%	29,239,670	409,230	1.42%	130.35%	607,092,180	8,822,345	1.47%	82.17%
2022	50,632,000	2,161,200	4.46%	49.86%	29,319,205	79,535	0.27%	130.97%	627,101,795	20,009,615	3.30%	88.17%

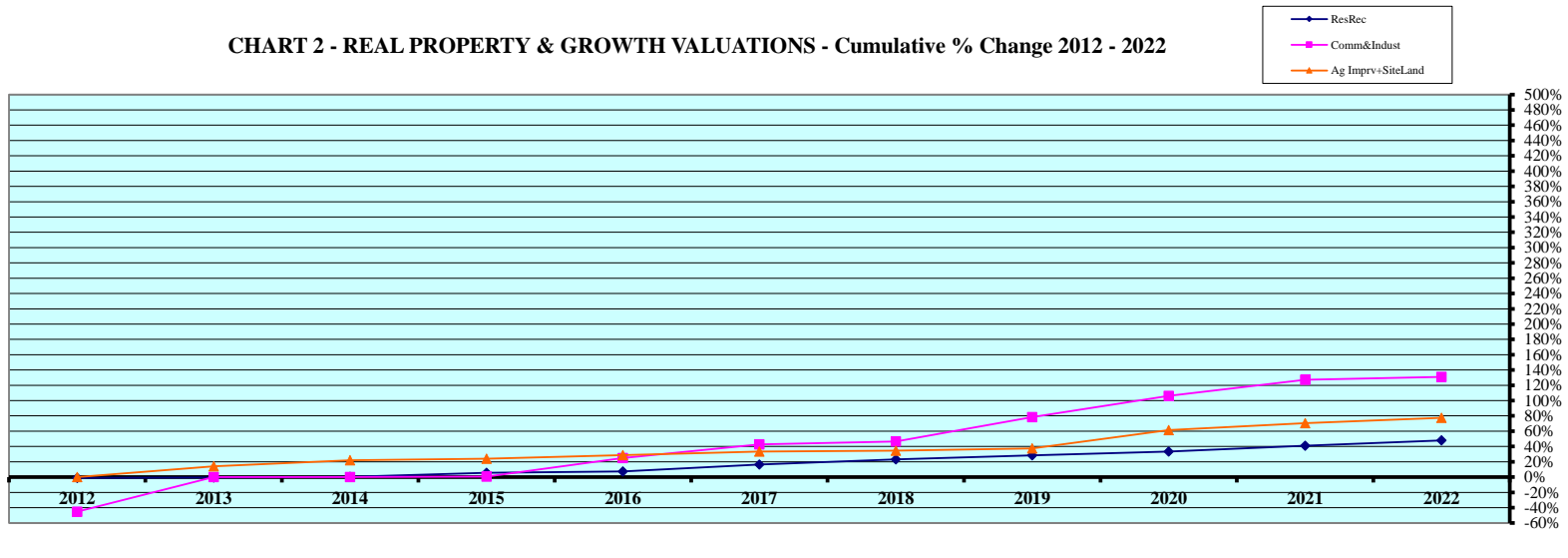
Rate Annual %chg: Residential & Recreational **4.13%** Commercial & Industrial **8.73%** Agricultural Land **6.53%**

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 2012 - 2022



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
2012	33,785,785	345,430	1.02%	33,440,355	-	-1.02%	12,693,810	5,737,880	45.20%	6,955,930	-	-45.20%
2013	33,720,375	150,265	0.45%	33,570,110	-0.64%	-0.64%	12,702,695	4,460	0.04%	12,698,235	0.03%	0.03%
2014	34,223,675	285,765	0.83%	33,937,910	0.65%	0.45%	12,740,080	28,115	0.22%	12,711,965	0.07%	0.14%
2015	36,296,100	576,590	1.59%	35,719,510	4.37%	5.72%	12,846,320	85,695	0.67%	12,760,625	0.16%	0.53%
2016	36,439,315	209,220	0.57%	36,230,095	-0.18%	7.23%	17,998,655	2,131,685	11.84%	15,866,970	23.51%	25.00%
2017	39,812,555	432,145	1.09%	39,380,410	8.07%	16.56%	18,636,890	536,025	2.88%	18,100,865	0.57%	42.60%
2018	41,830,170	251,895	0.60%	41,578,275	4.44%	23.06%	19,115,370	513,660	2.69%	18,601,710	-0.19%	46.54%
2019	43,498,750	163,995	0.38%	43,334,755	3.60%	28.26%	25,334,635	2,688,045	10.61%	22,646,590	18.47%	78.41%
2020	45,396,675	358,330	0.79%	45,038,345	3.54%	33.31%	28,830,440	2,652,895	9.20%	26,177,545	3.33%	106.22%
2021	48,470,800	795,065	1.64%	47,675,735	5.02%	41.11%	29,239,670	414,505	1.42%	28,825,165	-0.02%	127.08%
2022	50,632,000	652,760	1.29%	49,979,240	3.11%	47.93%	29,319,205	0	0.00%	29,319,205	0.27%	130.97%
Rate Ann%chg	4.13%			Resid & Recreat w/o growth 3.20%			8.73%			C & I w/o growth 4.62%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	23,009,665	11,543,720	34,553,385	1,507,025	4.36%	33,046,360	-	-
2013	26,755,920	14,183,600	40,939,520	1,495,010	3.65%	39,444,510	14.16%	14.16%
2014	28,272,160	14,841,600	43,113,760	973,965	2.26%	42,139,795	2.93%	21.96%
2015	28,921,360	15,643,380	44,564,740	1,667,725	3.74%	42,897,015	-0.50%	24.15%
2016	29,693,055	16,623,305	46,316,360	1,853,545	4.00%	44,462,815	-0.23%	28.68%
2017	29,875,470	17,185,800	47,061,270	958,310	2.04%	46,102,960	-0.46%	33.43%
2018	29,898,055	17,333,740	47,231,795	731,960	1.55%	46,499,835	-1.19%	34.57%
2019	31,060,805	17,684,430	48,745,235	1,235,685	2.53%	47,509,550	0.59%	37.50%
2020	37,371,870	19,119,135	56,491,005	688,310	1.22%	55,802,695	14.48%	61.50%
2021	39,586,670	19,554,870	59,141,540	238,550	0.40%	58,902,990	4.27%	70.47%
2022	41,887,275	20,272,925	62,160,200	836,270	1.35%	61,323,930	3.69%	77.48%
Rate Ann%chg	6.17%	5.79%	6.05%	Ag Imprv+Site w/o growth 3.77%				

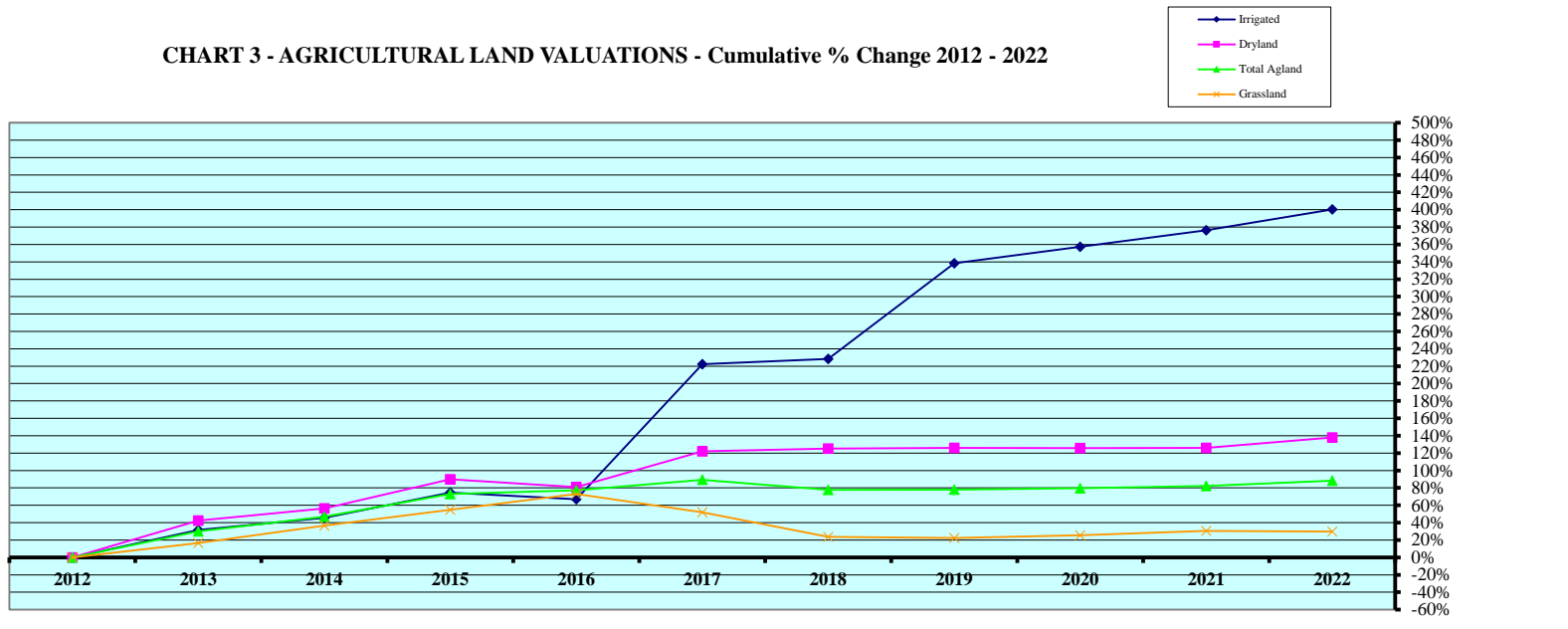
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 67
County PAWNEE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	2,361,960	-	-	-	170,466,175	-	-	-	159,231,960	-	-	-
2013	3,108,115	746,155	31.59%	31.59%	242,784,380	72,318,205	42.42%	42.42%	185,470,450	26,238,490	16.48%	16.48%
2014	3,436,080	327,965	10.55%	45.48%	266,614,205	23,829,825	9.82%	56.40%	217,515,410	32,044,960	17.28%	36.60%
2015	4,122,390	686,310	19.97%	74.53%	323,576,535	56,962,330	21.37%	89.82%	246,383,700	28,868,290	13.27%	54.73%
2016	3,944,090	-178,300	-4.33%	66.98%	308,327,600	-15,248,935	-4.71%	80.87%	275,469,495	29,085,795	11.81%	73.00%
2017	7,612,995	3,668,905	93.02%	222.32%	378,555,175	70,227,575	22.78%	122.07%	241,932,310	-33,537,185	-12.17%	51.94%
2018	7,752,855	139,860	1.84%	228.24%	384,107,680	5,552,505	1.47%	125.33%	196,968,525	-44,963,785	-18.59%	23.70%
2019	10,354,165	2,601,310	33.55%	338.37%	385,240,680	1,133,000	0.29%	125.99%	194,830,305	-2,138,220	-1.09%	22.36%
2020	10,804,530	450,365	4.35%	357.44%	384,868,170	-372,510	-0.10%	125.77%	199,738,760	4,908,455	2.52%	25.44%
2021	11,250,890	446,360	4.13%	376.34%	385,125,350	257,180	0.07%	125.92%	207,870,605	8,131,845	4.07%	30.55%
2022	11,816,105	565,215	5.02%	400.27%	405,649,905	20,524,555	5.33%	137.97%	206,788,250	-1,082,355	-0.52%	29.87%

Rate Ann.%chg: Irrigated Dryland Grassland

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
2012	1,108,580	-	-	-	90,950	-	-	-	333,259,625	-	-	-
2013	1,499,830	391,250	35.29%	35.29%	96,300	5,350	5.88%	5.88%	432,959,075	99,699,450	29.92%	29.92%
2014	1,827,665	327,835	21.86%	64.87%	107,000	10,700	11.11%	17.65%	489,500,360	56,541,285	13.06%	46.88%
2015	2,472,660	644,995	35.29%	123.05%	118,200	11,200	10.47%	29.96%	576,673,485	87,173,125	17.81%	73.04%
2016	2,477,600	4,940	0.20%	123.49%	110,400	-7,800	-6.60%	21.39%	590,329,185	13,655,700	2.37%	77.14%
2017	2,587,425	109,825	4.43%	133.40%	116,380	5,980	5.42%	27.96%	630,804,285	40,475,100	6.86%	89.28%
2018	2,864,290	276,865	10.70%	158.37%	284,000	167,620	144.03%	212.26%	591,977,350	-38,826,935	-6.16%	77.63%
2019	2,831,635	-32,655	-1.14%	155.43%	282,735	-1,265	-0.45%	210.87%	593,539,520	1,562,170	0.26%	78.10%
2020	2,575,645	-255,990	-9.04%	132.34%	282,730	-5	0.00%	210.86%	598,269,835	4,730,315	0.80%	79.52%
2021	2,584,110	8,465	0.33%	133.10%	261,225	-21,505	-7.61%	187.22%	607,092,180	8,822,345	1.47%	82.17%
2022	2,586,310	2,200	0.09%	133.30%	261,225	0	0.00%	187.22%	627,101,795	20,009,615	3.30%	88.17%

Cnty#
County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	2,361,960	1,081	2,185			170,693,120	109,243	1,563			159,039,680	147,931	1,075		
2013	3,108,115	1,081	2,875	31.59%	31.59%	242,788,970	109,389	2,219	42.05%	42.05%	185,298,540	147,799	1,254	16.61%	16.61%
2014	3,436,080	1,081	3,179	10.55%	45.48%	266,346,335	109,368	2,435	9.72%	55.86%	217,701,310	148,074	1,470	17.27%	36.75%
2015	4,122,390	1,081	3,814	19.97%	74.53%	323,751,840	109,708	2,951	21.18%	88.86%	246,361,590	147,748	1,667	13.41%	55.10%
2016	3,944,090	1,081	3,649	-4.33%	66.98%	308,245,545	109,674	2,811	-4.76%	79.87%	275,571,630	147,782	1,865	11.83%	73.45%
2017	6,143,570	1,644	3,738	2.44%	71.07%	377,526,510	128,339	2,942	4.66%	88.26%	245,415,870	128,088	1,916	2.75%	78.22%
2018	7,437,920	2,088	3,562	-4.71%	63.00%	378,575,085	133,999	2,825	-3.96%	80.81%	200,844,265	122,058	1,645	-14.12%	53.05%
2019	9,861,795	2,847	3,463	-2.76%	58.50%	383,372,190	135,988	2,819	-0.21%	80.43%	196,292,345	119,267	1,646	0.02%	53.09%
2020	10,804,530	3,066	3,524	1.74%	61.26%	384,865,645	137,259	2,804	-0.54%	79.45%	199,903,010	117,780	1,697	3.13%	57.87%
2021	11,250,890	3,191	3,526	0.08%	61.38%	385,524,875	137,538	2,803	-0.03%	79.39%	207,609,710	117,286	1,770	4.29%	64.65%
2022	11,816,105	3,191	3,703	5.02%	69.49%	406,145,795	138,067	2,942	4.95%	88.26%	206,445,370	116,780	1,768	-0.13%	64.43%

Rate Annual %chg Average Value/Acre: 5.42%

6.53%

5.10%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	1,102,340	2,723	405			90,950	107	850			333,288,050	261,085	1,277		
2013	1,489,985	2,740	544	34.35%	34.35%	96,300	107	900	5.88%	5.88%	432,781,910	261,116	1,657	29.84%	29.84%
2014	1,835,265	2,755	666	22.50%	64.57%	107,000	107	1,000	11.11%	17.65%	489,425,990	261,385	1,872	12.97%	46.68%
2015	2,449,260	2,730	897	34.67%	121.64%	128,400	107	1,200	20.00%	41.18%	576,813,480	261,374	2,207	17.86%	72.88%
2016	2,476,560	2,751	900	0.34%	122.40%	110,400	92	1,200	0.00%	41.18%	590,348,225	261,380	2,259	2.34%	76.93%
2017	2,657,590	2,823	942	4.59%	132.60%	116,380	92	1,265	5.42%	48.82%	631,859,920	260,986	2,421	7.19%	89.66%
2018	2,761,585	2,806	984	4.52%	143.12%	284,000	225	1,265	0.00%	48.83%	589,902,855	261,176	2,259	-6.71%	76.93%
2019	2,831,775	2,860	990	0.60%	144.58%	282,735	224	1,265	0.00%	48.83%	592,640,840	261,186	2,269	0.46%	77.75%
2020	2,575,645	2,861	900	-9.05%	122.44%	282,735	224	1,265	0.00%	48.83%	598,431,565	261,190	2,291	0.98%	79.48%
2021	2,584,110	2,871	900	-0.04%	122.34%	261,225	207	1,265	0.00%	48.82%	607,230,810	261,093	2,326	1.51%	82.19%
2022	2,584,660	2,872	900	-0.01%	122.31%	261,225	207	1,265	0.00%	48.82%	627,253,155	261,117	2,402	3.29%	88.18%

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PAWNEE

Rate Annual %chg Average Value/Acre: 6.53%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,544	PAWNEE	16,330,930	8,793,235	20,507,889	50,176,060	20,168,500	9,150,705	455,940	627,101,795	41,887,275	20,272,925	0	814,845,254
cnty sector/value % of total value:		2.00%	1.08%	2.52%	6.16%	2.48%	1.12%	0.06%	76.96%	5.14%	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	25,450	137,461	5,769	1,284,780	4,419,480	0	0	0	0	0	0	5,872,940
3.22%	%sector of county sector	0.16%	1.56%	0.03%	2.56%	21.91%							0.72%
	%sector of municipality	0.43%	2.34%	0.10%	21.88%	75.25%							100.00%
147	DUBOIS	39,770	143,441	6,020	3,301,830	696,760	0	0	0	0	0	0	4,187,821
5.78%	%sector of county sector	0.24%	1.63%	0.03%	6.58%	3.45%							0.51%
	%sector of municipality	0.95%	3.43%	0.14%	78.84%	16.64%							100.00%
68	LEWISTON	18,700	22,814	957	1,093,065	72,595	0	0	0	0	0	0	1,208,131
2.67%	%sector of county sector	0.11%	0.26%	0.00%	2.18%	0.36%							0.15%
	%sector of municipality	1.55%	1.89%	0.08%	90.48%	6.01%							100.00%
878	PAWNEE CITY	506,525	1,254,322	502,908	21,543,205	6,927,720	0	0	0	0	0	0	30,734,680
34.51%	%sector of county sector	3.10%	14.26%	2.45%	42.94%	34.35%							3.77%
	%sector of municipality	1.65%	4.08%	1.64%	70.09%	22.54%							100.00%
75	STEINAUER	67,060	110,391	4,633	1,845,365	100,785	0	0	0	0	0	0	2,128,234
2.95%	%sector of county sector	0.41%	1.26%	0.02%	3.68%	0.50%							0.26%
	%sector of municipality	3.15%	5.19%	0.22%	86.71%	4.74%							100.00%
269	TABLE ROCK	163,060	522,850	1,768,925	7,622,645	1,343,415	19,975	0	70,985	0	0	0	11,511,855
10.57%	%sector of county sector	1.00%	5.95%	8.63%	15.19%	6.66%	0.22%		0.01%	6.66%	0.22%		1.41%
	%sector of municipality	1.42%	4.54%	15.37%	66.22%	11.67%	0.17%		0.62%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
1,520	Total Municipalities	820,565	2,191,279	2,289,212	36,690,895	13,560,757	19,975	0	70,985	0	0	0	55,643,667
59.73%	%all municip.sectors of cnty	5.02%	24.92%	11.16%	73.12%	67.24%	0.22%		0.01%				6.83%

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Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 4,131	Value : 789,466,965	Growth 2,055,010	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	230	779,730	19	183,915	95	1,030,790	344	1,994,435	
02. Res Improve Land	835	2,674,145	22	337,475	96	1,531,655	953	4,543,275	
03. Res Improvements	842	37,990,315	23	1,518,960	104	9,082,190	969	48,591,465	
04. Res Total	1,072	41,444,190	42	2,040,350	199	11,644,635	1,313	55,129,175	281,330
% of Res Total	81.65	75.18	3.20	3.70	15.16	21.12	31.78	6.98	13.69
05. Com UnImp Land	45	118,520	5	47,595	3	34,635	53	200,750	
06. Com Improve Land	168	586,985	7	111,845	8	60,135	183	758,965	
07. Com Improvements	177	12,938,795	10	1,153,405	10	5,733,225	197	19,825,425	
08. Com Total	222	13,644,300	15	1,312,845	13	5,827,995	250	20,785,140	343,305
% of Com Total	88.80	65.64	6.00	6.32	5.20	28.04	6.05	2.63	16.71
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	8,455	1	48,000	1	18,685	3	75,140	
11. Ind Improvements	1	225,330	1	10,844,650	1	367,045	3	11,437,025	
12. Ind Total	1	233,785	1	10,892,650	1	385,730	3	11,512,165	0
% of Ind Total	33.33	2.03	33.33	94.62	33.33	3.35	0.07	1.46	0.00
13. Rec UnImp Land	0	0	2	136,490	82	3,306,325	84	3,442,815	
14. Rec Improve Land	0	0	0	0	53	2,488,980	53	2,488,980	
15. Rec Improvements	0	0	0	0	55	1,255,325	55	1,255,325	
16. Rec Total	0	0	2	136,490	137	7,050,630	139	7,187,120	3,215
% of Rec Total	0.00	0.00	1.44	1.90	98.56	98.10	3.36	0.91	0.16
Res & Rec Total	1,072	41,444,190	44	2,176,840	336	18,695,265	1,452	62,316,295	284,545
% of Res & Rec Total	73.83	66.51	3.03	3.49	23.14	30.00	35.15	7.89	13.85
Com & Ind Total	223	13,878,085	16	12,205,495	14	6,213,725	253	32,297,305	343,305
% of Com & Ind Total	88.14	42.97	6.32	37.79	5.53	19.24	6.12	4.09	16.71
17. Taxable Total	1,295	55,322,275	60	14,382,335	350	24,908,990	1,705	94,613,600	627,850
% of Taxable Total	75.95	58.47	3.52	15.20	20.53	26.33	41.27	11.98	30.55

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	106	17	90	213

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	213,080	29	3,728,695	1,506	368,768,870	1,537	372,710,645
28. Ag-Improved Land	0	0	15	2,237,525	855	264,475,110	870	266,712,635
29. Ag Improvements	0	0	15	1,380,280	874	54,049,805	889	55,430,085

30. Ag Total				2,426	694,853,365
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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	16,500	
32. HomeSite Improv Land	0	0.00	0	11	11.00	181,500	
33. HomeSite Improvements	0	0.00	0	11	0.00	863,260	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	11	14.50	36,250	
37. FarmSite Improvements	0	0.00	0	13	0.00	517,020	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	25	45.92	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	23	23.50	387,750	24	24.50	404,250	
32. HomeSite Improv Land	457	457.00	7,540,500	468	468.00	7,722,000	
33. HomeSite Improvements	484	0.00	35,163,130	495	0.00	36,026,390	812,605
34. HomeSite Total				519	492.50	44,152,640	
35. FarmSite UnImp Land	26	16.95	42,375	26	16.95	42,375	
36. FarmSite Improv Land	748	1,043.15	2,607,875	759	1,057.65	2,644,125	
37. FarmSite Improvements	850	0.00	18,886,675	863	0.00	19,403,695	614,555
38. FarmSite Total				889	1,074.60	22,090,195	
39. Road & Ditches	2,018	5,185.69	0	2,043	5,231.61	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,408	6,798.71	66,242,835	1,427,160

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	2,493,705	10	1,407.98	2,493,705

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	9.58%	1,377,295	11.53%	4,460.01
46. 1A	108.25	3.36%	477,385	4.00%	4,410.02
47. 2A1	228.50	7.09%	926,800	7.76%	4,056.02
48. 2A	1,254.37	38.93%	5,087,730	42.60%	4,056.00
49. 3A1	234.25	7.27%	826,440	6.92%	3,528.03
50. 3A	612.86	19.02%	1,871,675	15.67%	3,054.00
51. 4A1	453.00	14.06%	1,312,790	10.99%	2,897.99
52. 4A	22.00	0.68%	63,755	0.53%	2,897.95
53. Total	3,222.04	100.00%	11,943,870	100.00%	3,706.93
Dry					
54. 1D1	3,724.27	2.70%	13,836,035	3.41%	3,715.10
55. 1D	11,442.01	8.28%	42,050,750	10.35%	3,675.12
56. 2D1	11,984.22	8.67%	40,506,660	9.97%	3,380.00
57. 2D	30,460.61	22.05%	102,956,870	25.34%	3,380.00
58. 3D1	9,740.10	7.05%	28,635,880	7.05%	2,940.00
59. 3D	56,161.56	40.65%	142,929,565	35.18%	2,544.97
60. 4D1	10,751.04	7.78%	25,965,470	6.39%	2,415.16
61. 4D	3,891.43	2.82%	9,398,960	2.31%	2,415.30
62. Total	138,155.24	100.00%	406,280,190	100.00%	2,940.75
Grass					
63. 1G1	65,903.21	57.79%	124,135,490	59.78%	1,883.60
64. 1G	18,245.86	16.00%	33,914,705	16.33%	1,858.76
65. 2G1	13,885.50	12.18%	24,835,595	11.96%	1,788.60
66. 2G	0.80	0.00%	1,920	0.00%	2,400.00
67. 3G1	11,420.28	10.01%	17,498,440	8.43%	1,532.23
68. 3G	4,561.02	4.00%	7,243,995	3.49%	1,588.24
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	18.13	0.02%	29,940	0.01%	1,651.41
71. Total	114,034.80	100.00%	207,660,085	100.00%	1,821.02
Irrigated Total					
Irrigated Total	3,222.04	1.25%	11,943,870	1.90%	3,706.93
Dry Total					
Dry Total	138,155.24	53.47%	406,280,190	64.63%	2,940.75
Grass Total					
Grass Total	114,034.80	44.13%	207,660,085	33.03%	1,821.02
72. Waste	2,760.23	1.07%	2,465,160	0.39%	893.10
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	258,378.81	100.00%	628,610,530	100.00%	2,432.90

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	109.50	410,740	3,112.54	11,533,130	3,222.04	11,943,870
77. Dry Land	43.63	110,115	1,596.50	4,501,540	136,515.11	401,668,535	138,155.24	406,280,190
78. Grass	68.50	102,965	459.58	811,990	113,506.72	206,745,130	114,034.80	207,660,085
79. Waste	0.00	0	14.00	7,700	2,746.23	2,457,460	2,760.23	2,465,160
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	213,080	2,179.58	5,731,970	256,087.10	622,665,480	258,378.81	628,610,530

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,222.04	1.25%	11,943,870	1.90%	3,706.93
Dry Land	138,155.24	53.47%	406,280,190	64.63%	2,940.75
Grass	114,034.80	44.13%	207,660,085	33.03%	1,821.02
Waste	2,760.23	1.07%	2,465,160	0.39%	893.10
Other	206.50	0.08%	261,225	0.04%	1,265.01
Exempt	80.06	0.03%	0	0.00%	0.00
Total	258,378.81	100.00%	628,610,530	100.00%	2,432.90

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	26	31,900	61	78,675	62	1,457,435	88	1,568,010	9,500
83.2 Co Recreation	1	9,870	2	26,230	2	11,610	3	47,710	3,215
83.3 Dubois	32	136,175	92	169,885	93	3,275,400	125	3,581,460	107,310
83.4 Dubois Suburban	1	2,400	0	0	0	0	1	2,400	0
83.5 Frazier Lake	51	42,750	35	45,000	37	201,875	88	289,625	0
83.6 Lewiston	12	21,800	37	87,025	37	820,975	49	929,800	140,835
83.7 Pawnee City	84	374,525	442	1,851,850	448	23,538,080	532	25,764,455	23,685
83.8 Pawnee City Sub	18	311,860	20	319,275	20	1,383,950	38	2,015,085	0
83.9 Rural	0	0	1	41,970	1	146,220	1	188,190	0
83.10 Rural Farm	34	3,419,870	17	2,363,965	18	1,463,535	52	7,247,370	0
83.11 Rural Residential	88	831,705	94	1,557,865	101	8,571,780	189	10,961,350	0
83.12 Steinauer	32	91,280	45	99,000	45	1,884,925	77	2,075,205	0
83.13 Table Rock	49	163,115	160	391,515	160	7,091,005	209	7,645,635	0
84 Residential Total	428	5,437,250	1,006	7,032,255	1,024	49,846,790	1,452	62,316,295	284,545

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Burchard	6	6,490	13	34,750	15	4,414,495	21	4,455,735	0
85.2	Dubois	9	23,940	20	53,475	22	668,050	31	745,465	0
85.3	Lewiston	2	3,015	9	14,585	9	55,785	11	73,385	0
85.4	Pawnee City	12	41,595	91	511,000	94	17,819,805	106	18,372,400	343,305
85.5	Pawnee City Sub	1	29,450	1	15,090	1	4,885	2	49,425	0
85.6	Rural	3	34,635	6	88,110	7	6,210,590	10	6,333,335	0
85.7	Steinauer	0	0	5	7,530	5	103,545	5	111,075	0
85.8	Table Rock	20	61,625	41	109,565	47	1,985,295	67	2,156,485	0
86	Commercial Total	53	200,750	186	834,105	200	31,262,450	253	32,297,305	343,305

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	56,768.40	59.81%	106,472,635	60.21%	1,875.56
88. 1G	16,015.53	16.87%	30,037,185	16.99%	1,875.50
89. 2G1	11,924.75	12.56%	22,133,060	12.52%	1,856.06
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	6,998.67	7.37%	12,597,600	7.12%	1,800.00
92. 3G	3,189.51	3.36%	5,567,505	3.15%	1,745.57
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	17.63	0.02%	28,915	0.02%	1,640.10
95. Total	94,914.49	100.00%	176,836,900	100.00%	1,863.12
CRP					
96. 1C1	5,502.31	74.00%	13,680,380	74.71%	2,486.30
97. 1C	1,066.15	14.34%	2,604,000	14.22%	2,442.43
98. 2C1	438.14	5.89%	1,043,845	5.70%	2,382.45
99. 2C	0.80	0.01%	1,920	0.01%	2,400.00
100. 3C1	194.06	2.61%	444,345	2.43%	2,289.73
101. 3C	233.46	3.14%	536,960	2.93%	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	7,435.42	100.00%	18,312,475	100.00%	2,462.87
Timber					
105. 1T1	3,632.50	31.09%	3,982,475	31.83%	1,096.35
106. 1T	1,164.18	9.96%	1,273,520	10.18%	1,093.92
107. 2T1	1,522.61	13.03%	1,658,690	13.26%	1,089.37
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	4,227.55	36.18%	4,456,495	35.62%	1,054.16
110. 3T	1,138.05	9.74%	1,139,530	9.11%	1,001.30
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	11,684.89	100.00%	12,510,710	100.00%	1,070.67
<hr/>					
Grass Total	94,914.49	83.23%	176,836,900	85.16%	1,863.12
CRP Total	7,435.42	6.52%	18,312,475	8.82%	2,462.87
Timber Total	11,684.89	10.25%	12,510,710	6.02%	1,070.67
<hr/>					
114. Market Area Total	114,034.80	100.00%	207,660,085	100.00%	1,821.02

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

67 Pawnee

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	50,176,060	55,129,175	4,953,115	9.87%	281,330	9.31%
02. Recreational	455,940	7,187,120	6,731,180	1,476.33%	3,215	1,475.63%
03. Ag-Homesite Land, Ag-Res Dwelling	41,887,275	44,152,640	2,265,365	5.41%	812,605	3.47%
04. Total Residential (sum lines 1-3)	92,519,275	106,468,935	13,949,660	15.08%	1,097,150	13.89%
05. Commercial	20,168,500	20,785,140	616,640	3.06%	343,305	1.36%
06. Industrial	9,150,705	11,512,165	2,361,460	25.81%	0	25.81%
07. Total Commercial (sum lines 5-6)	29,319,205	32,297,305	2,978,100	10.16%	343,305	8.99%
08. Ag-Farmsite Land, Outbuildings	20,272,925	22,090,195	1,817,270	8.96%	614,555	5.93%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	20,272,925	22,090,195	1,817,270	8.96%	614,555	5.93%
12. Irrigated	11,816,105	11,943,870	127,765	1.08%		
13. Dryland	405,649,905	406,280,190	630,285	0.16%		
14. Grassland	206,788,250	207,660,085	871,835	0.42%		
15. Wasteland	2,586,310	2,465,160	-121,150	-4.68%		
16. Other Agland	261,225	261,225	0	0.00%		
17. Total Agricultural Land	627,101,795	628,610,530	1,508,735	0.24%		
18. Total Value of all Real Property (Locally Assessed)	769,213,200	789,466,965	20,253,765	2.63%	2,055,010	2.37%

2023 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:
	\$98,025.62 -(Salaries) =\$90,453.82 leaving \$7571.81 for all other expenses
7.	Adopted budget, or granted budget if different from above:
	Same.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$20,000 2021-2022 and \$10,000 2022-2023 from the General Fund for Commercial Review.
10.	Part of the assessor's budget that is dedicated to the computer system:
	Paid out of the Misc. General Fund
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,160.00 for Dues, Subscriptions & Registrations combined.
12.	Amount of last year's assessor's budget not used:
	\$390.00 was left on 2021-2022 budget

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 and Deputy 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, Websoil Survey, (No Pictometry)
10.	When was the aerial imagery last updated?
	gWorks 2022, Google Earth 7/2019 - West of the Airport and 4/2016 East of the Airport, and Streetview 2016. Websoil Survey has 2022 aerials.

C. Zoning Information

1.	Does the county have zoning?
	Yes.
2.	If so, is the zoning countywide?
	No, not in the small towns. Pawnee City and rural Areas only.

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

D. Contracted Services

1.	Appraisal Services:
	Central Plains Valuations: Kevin Gutshall, Brian Elliot and Travis Buckminster.
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 Plains Valuation
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Advice is given and discussed with the Assessor before values are set.

2023 Residential Assessment Survey for Pawnee County

1.	Valuation data collection done by:																								
	County Assessor and staff																								
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																								
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																								
	RCNLD - replacement cost new less depreciation, 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? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																								
	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, using adjustments for potential local costs for improvement and development. (Increased from \$12,500 to \$16,500)																								

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 by using a square foot basis which is derived from a market study and sales analysis.																																																																
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	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. (considering combining 2, 3 & 8)																																																																

2023 Commercial Assessment Survey for Pawnee County

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	Central Plains Valuations, LLC : Kevin Gutshall or Brian Elliot																		
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	Market Value uses all 3 approaches. Cost Approach is most relevant.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	Use Cost Approach with effective age depreciation. Use Income Approach on certain income producing properties.																		
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 from sales study.																		
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																		
	Depreciation tables are developed on the valuation groups when there are enough sales. 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.																		
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1	2021	2021	2021	2021															
3	2021	2021	2021	2021															
	County completed reappraisal of entire commercial class for 2022, in 2021. Done by Central Plains Valuations : Kevin Gutshall or Brian Elliot																		

2023 Agricultural Assessment Survey for Pawnee County

1.	Valuation data collection done by:						
	County Assessor and Deputy 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="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 60%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 25%; 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;">2020</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	2020
<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	2020					
	The entire county is considered as one market area. Year Land Use Completed: This is an ongoing process utilizing aerial maps, speaking to landowners and observing changes in improvements by driving around the county.						
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.						
	Yes, CRP - valued between dryland and grassland. We also track CRP Expirations and update the expired contracts to determine current use.						
	<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
	<i><u>If your county recognizes a special value, please answer the following</u></i>
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

**PLAN OF ASSESSMENT FOR
PAWNEE COUNTY NEBRASKA**

To: Pawnee County Board of Equalization
NE Dept. of Revenue--Property Assessment Division

As required by Sec. 77-1311.02, R.R.S. Nebr. as amended by 2007 Neb. Laws LB334, and 2011 Neb. Laws LB384, the assessor shall prepare a Plan of Assessment on or before June 15 of each year, which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter and submit such plan to the County Board of Equalization on or before July 31 of each year, and may amend the plan, if necessary, after a budget is approved by the County Board, and submit a copy of the plan and any amendments to the NE Dept. of Revenue-Property Assessment Division on or before October 31 each year. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions.

The following is a plan of assessment for:

Tax Year 2023 - Table Rock, Clear Creek, Steinauer & Turkey Creek Precincts
Agricultural/Horticultural Land-

- * Review preliminary sale statistics, develop in-house and preliminary statistical information received from NE Dept. of Revenue-Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
- * Continue with review and analysis of sales as they occur.
- * Continue land use updates when discovered or identified, and complete pickup work for new agricultural improvements or changes made throughout county prior to January 1, 2024.

Tax Year 2024 – Sheridan, Pawnee, Miles & Plum Creek Precincts

Agricultural/Horticultural Land-

- * Review preliminary sale statistics developed in-house and preliminary statistical information received from NE Dept. of Revenue-Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
- * Continue with review and analysis of sales as they occur.
- * Continue land use updates when discovered or identified, and complete pickup work for new agricultural improvements or changes made throughout county prior to January 1, 2025.

Tax Year 2025 – Sheridan, Pawnee, Miles & Plum Creek Precincts

Agricultural/Horticultural Land-

- * Review preliminary sale statistics developed in-house and preliminary statistical information received from NE Dept. of Revenue-Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
- * Continue with review and analysis of sales as they occur.
- * Continue land use updates when discovered or identified, and complete pickup work for new agricultural improvements or changes made throughout county prior to January 1, 2026.

Property Record Cards

Property record cards are kept on file for every parcel of real property including improvements on leased land. Each card has current owner, address, legal description, situs address book and page of last deed recorded, cadastral map book and page, current property classification code, tax district code and the current plus one or more years of assessed land value and improvements. The exception for the assessed value would be for properties that receive an exemption. Each record card with buildings contains a photo, sketch of the house, and aerial photographs, if available. Also found within each card is land size (square footage or acres) and value. All taxable property record cards are also

entered into the computer CAMA system. The Assessment Administration system is MIPS, which is provided and supported by NACO. This system links with the CAMA system and also the GIS system that will eventually replace our old cadastral maps. Our property record card information has been made accessible through www.nebraskataxesonline.us, and parcel information is available through www.nebraskaassessoronline.us. Updates to this information are made several times throughout the year.

Current Assessment Procedures for Real Property

Copy of real estate cards are made to be used when personnel physically go to the property and inventories the information that is on the card. Any differences are noted, new pictures and measurements (if needed) are taken of the improvements and brought back to the Assessor's office to update the files. If a new structure is identified, a questionnaire letter is sent to ascertain information that is more detailed.

Personnel also uses Gworks, Google Earth and Websoil Survey to verify the agricultural use of the parcels within the precincts. Any changes noted on the aerials, are then physically verified by an on-site inspection.

Pickup Work

Physical inspections of all pickup work and change all records accordingly. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed.

Marshall & Swift Coding

All parcels, as they are being inspected, are being converted to the standardized Marshall & Swift Valuation Coding to be fair and equalized within the county.