

NEBRASKA

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DEPARTMENT OF REVENUE

**2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

SALINE COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Saline 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 Saline 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 "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Brandi Kelly, Saline 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.

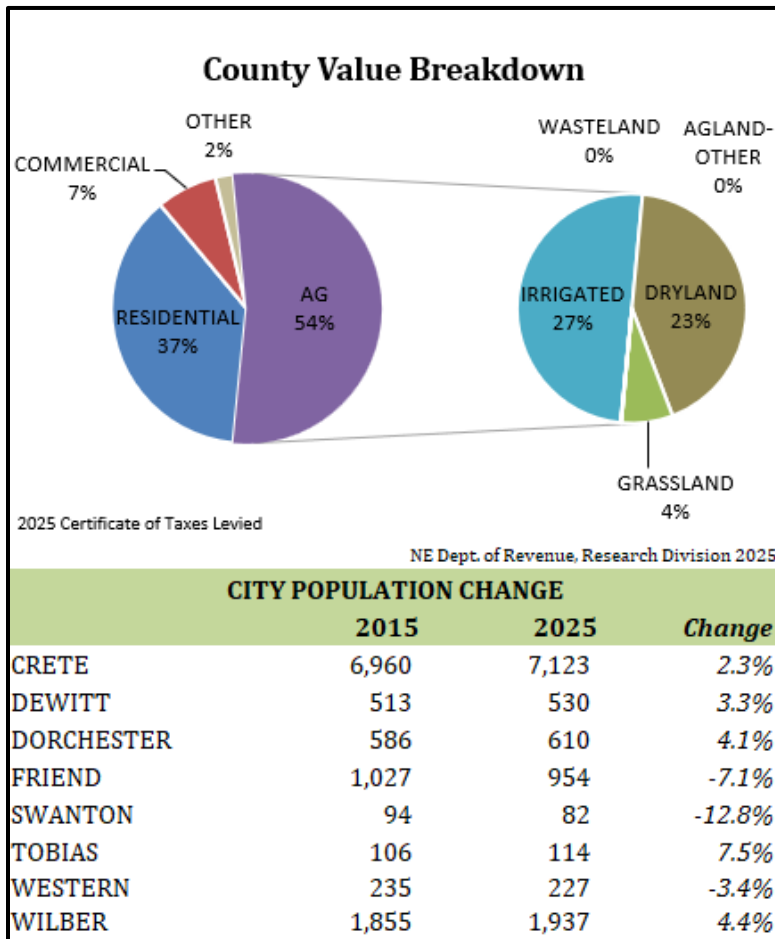
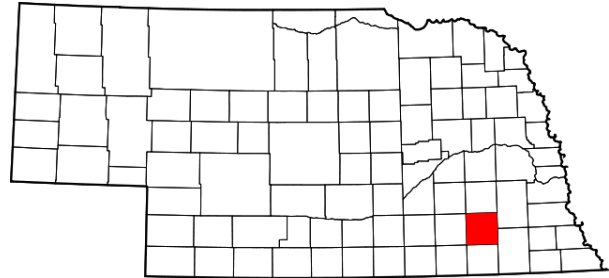
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 574 square miles, Saline County has 14,740 residents, a slight decrease in population compared to the 2020 U.S. Census.¹ The report indicates that 76% of county housing is owner occupied and 88% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$192,825.²



The majority of the commercial properties in Saline County are located in and around Crete, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there are 321 employer establishments with a total employment figure of 5,375. This represents a 2% increase in total employment from 2022-2023.¹

Agricultural land makes up approximately 54% of the county's valuation base. A mixture of dry and irrigated land makes up the majority of the agricultural land in the county. Saline County is included in both the Lower Big Blue and Upper Big Blue Natural Resource Districts (NRD).

¹ *QuickFacts Saline County, Nebraska.* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/salinecountynebraska>

² *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 Residential Correlation for Saline County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification process was reviewed and indicated that the Saline County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows no bias in qualifications and that all arm's length transactions have been made available for measurement. A phone call is made to buyer and seller if there are questions about the sale.

Saline County utilized nine valuation groups based on geographic and economic characteristics. Valuation Groups 1, 2, 4, and 5 represent the larger cities, Valuation Group 6 is comprised of the smaller villages, Valuation Group 9 is the recreational parcels and Valuation Groups 11, 12, and 13 are rural residential parcels.

The inspection cycle is in compliance with the six-year inspection and review requirement and is completed by the assessor and staff.

The Saline County Assessor does not have a written valuation methodology on file; to improve the transparency in the valuation process one should be written for the current assessment year.

2026 Residential Assessment Details for Saline County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Wilber	2025	2024	2025	2025	Improvements increased 10%
2	Crete	2025	2024	2025	2025	
4	Dorchester	2023	2021	2021	2021	
5	Friend	2023	2021	2022	2022	Improvements increased 15%
6	DeWitt, Swanton, Tobias and Western	2025*	2025*	2024	2024-2025*	Swanton and Western reappraised. DeWitt improvements increased 10%
9	IOLL Cabins Recreational parcels	2023	2025*	N/A	2024-2026*	Blue River Cabins increased 25%
11	Rural Res Area 4500	2023	2025*	2024	2026*	
12	Rural Res Area 4505	2023	2025*	2024	2026*	
13	Rural Res Area 4510	2023	2025*	2024	2026*	
Additional comments: Pick-up work completed. Rural Residential properties were reappraised and adjustments made. Data entry county-wide did not get completed for 2026 but will be done for 2027 with updated costing and depreciation tables.						
* = assessment action for current year						

Description of Analysis

All measures of central tendency are within the acceptable range and correlate well. The qualitative statistics support assessment uniformity. All valuation groups with a sufficient number of sales

2026 Residential Correlation for Saline County

have a median within the acceptable range. Valuation Group 4 has a high COD; this valuation group contains the oldest inspection dates and will need to be reviewed during 2027. The COD and PRD are high in Valuation Group 6 and 9. Valuation Group 6 is impacted by several outliers, but the sample does not display a regressive pattern. Valuation Group 9 is a small sample with outliers, it looks regressive, as the lowest five sales have ratios in or above the acceptable range and the highest four ratios are all low; however, making determinations of assessment uniformity on small samples is problematic. The county assessor should monitor this area for future adjustments. A substat of Valuation Groups 6 and 9 can be found in the appendix of this report.

The 2026 Abstract of Assessment, Form 45 Compared to the Certificate of Taxes Levied (CTL) Report when evaluated against the change in the sales file supports that all properties changed at a similar rate.

Equalization and Quality of Assessment

Review of both the statistics and the assessment actions support that residential valuations in Saline County are equalized within the statutorily required range. The quality of assessment meets generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	50	94.75	97.39	97.77	15.07	99.61
2	135	95.49	96.92	94.65	14.72	102.40
4	15	93.38	94.43	97.71	26.25	96.64
5	42	95.31	94.01	94.55	13.12	99.43
6	26	95.09	102.15	95.44	23.15	107.03
9	9	93.40	100.43	83.11	39.66	120.84
11	14	94.26	98.09	94.76	22.99	103.51
12	1	97.53	97.53	97.53	00.00	100.00
13	3	87.54	96.28	87.26	22.94	110.34
____ALL____	295	94.76	97.07	95.21	17.14	101.95

Level of Value

Based on analysis of all available information, the level of value for the residential property in Saline County is 95%.

2026 Commercial Correlation for Saline County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification processes were reviewed and indicate that the Saline County Assessor qualifies sales at a rate below the statewide average rate. A review of the sales roster indicated that while there was not a bias towards the level of value, the under utilization of sales did skew the qualitative statistics, many sales were coded out merely because they were outliers. The Division coded a number of sales back into the sample, as a result all arm's-length transactions were utilized.

The commercial class is stratified into six valuation groups. Valuation Groups 1, 2, 4, and 5 are each individual towns, Valuation Group 6 combines four small villages and Valuation Group 9 is the rural commercial. However, only Valuation Group 2 has sufficient sales for statistical analysis.

The county assessor is in compliance with the six-year inspection and review cycle. A contract appraiser is hired to complete the reviews.

2026 Commercial Assessment Details for Saline County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Wilber	2023	2023	2022	2022	Improvements increased 6%
2	Crete	2025*	2025*	2025*	2024-2026*	
4	Dorchester	2023	2023	2022	2022	
5	Friend	2023	2023	2022	2022	
6	DeWitt, Swanton, Tobias, Western	2023	2023	2021	2021	
9	Rural Commercial	2023	2023	2020-2022	2020-2026*	
<u>Additional comments:</u> Pickup work was completed. Industrial properties were also reviewed.						
* = assessment action for current year						

Description of Analysis

The statistical profile for the commercial class in Saline County contains 29 sales for measurement purposes. Only the median and the COD are within the acceptable range; the mean and weighted mean are low and the PRD is high; however, the sample is not regressive. Outlier testing improves the qualitative statistics but does not substantially improve the mean or weighted mean; however, all testing supports that the median is stable and the COD supports its use as an indicator of the level of value.

2026 Commercial Correlation for Saline County

Review of the 2026 Abstract of Assessment, Form 45 Compared to the Certificate of Taxes Levied (CTL) Report indicates that the abstract increased approximately 14%. The sales file increased seven percentage points more than the abstract did, however, a single sale accounts for over half of the disparity. Further review of individual sales and the abstract both reflect the stated assessment actions.

Equalization and Quality of Assessment

A review of the statistics, along with all other information available, suggests that assessments within the county are valued within the acceptable ranges. The quality of assessment of the commercial property in Saline County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	5	88.85	84.60	78.73	16.07	107.46
2	15	96.08	89.72	80.68	18.74	111.20
4	1	70.99	70.99	70.99	00.00	100.00
5	5	93.14	77.44	70.24	18.05	110.25
6	2	127.75	127.75	105.63	23.42	120.94
9	1	102.21	102.21	102.21	00.00	100.00
____ALL____	29	94.99	89.13	81.28	19.37	109.66

Level of Value

Based on analysis of all available information, the level of value for commercial property in Saline County is 95%.

2026 Agricultural Correlation for Saline County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification process was reviewed and indicates that the Saline County Assessor qualifies sales at a rate below the statewide average rate. Review of the sales roster shows a large number of family sales and partial interest sales which supports that all arm's-length transactions were made available for measurement.

There are three market areas used for the analysis of agricultural land in Saline County. Market Area 1 is the middle portion of the county and mostly dryland, Market Area 2 is the southern portion of the county and is primarily irrigated land, and Market Area 3 is the northern portion of the county and is grassland. The county assessor is in compliance with the six-year inspection and review cycle. The county assessor and staff complete the review work.

2026 Agricultural Assessment Details for Saline County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2023	2025*	2024	2024	
AB DW	Agricultural dwellings	2023	2025*	2024	2024	
<u>Additional comments:</u> Pickup work was completed.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Middle portion of the county	2025*	
2	Southern Portion of the county	2025*	Dryland increased 10%
3	Northern Portion of the county	2025*	Irrigated increased 20%
<u>Additional comments:</u> Pickup work was completed.			
* = assessment action for current year			

2026 Agricultural Correlation for Saline County

Description of Analysis

The statistical analysis for the agricultural class in Saline County includes 23 sales for measurement purposes. All measures of central tendency and the COD are in the acceptable range.

Further analysis by the 80% MLU By Market Area indicates both dryland and irrigated land have a median in the acceptable range. All market areas are also in the acceptable range.

The 2026 County Abstract of Assessment for Real Property Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor and that the sales file and abstract changed at similar rates.

Saline County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report. There are no sales within the school district boundary. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and have been valued at the statutory level of value. Agricultural land values are equalized at uniform portions of market value; all values are within the acceptable range and are comparable to adjoining counties. The quality of assessment of agricultural land complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	6	70.87	72.87	74.13	18.72	98.30
1	1	43.83	43.83	43.83	00.00	100.00
2	1	74.13	74.13	74.13	00.00	100.00
3	4	70.87	79.82	79.62	17.41	100.25
<u>Dry</u>						
County	12	71.96	73.79	73.98	08.71	99.74
1	9	71.81	73.90	73.75	09.93	100.20
2	2	72.73	72.73	74.40	05.46	97.76
3	1	74.93	74.93	74.93	00.00	100.00
<u>ALL</u>	23	70.94	72.17	71.86	12.43	100.43

Level of Value

Based on analysis of all available information, the level of value for the agricultural land in Saline County is 71%.

2026 Agricultural Correlation for Saline County

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land value in Saline County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Saline County is determined to be at the statutory level of 50% of market value.

2026 Opinions of the Property Tax Administrator for Saline 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	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	50	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, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Saline County

Residential Real Property - Current

Number of Sales	295	Median	94.76
Total Sales Price	\$66,415,186	Mean	97.07
Total Adj. Sales Price	\$66,415,186	Wgt. Mean	95.21
Total Assessed Value	\$63,232,320	Average Assessed Value of the Base	\$160,993
Avg. Adj. Sales Price	\$225,136	Avg. Assessed Value	\$214,347

Confidence Interval - Current

95% Median C.I	92.00 to 96.95
95% Wgt. Mean C.I	93.08 to 97.33
95% Mean C.I	94.31 to 99.83
% of Value of the Class of all Real Property Value in the County	32.12
% of Records Sold in the Study Period	4.84
% of Value Sold in the Study Period	6.44

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	285	97	97.04
2024	313	93	93.46
2023	328	91	90.91
2022	336	93	92.93

2026 Commission Summary for Saline County

Commercial Real Property - Current

Number of Sales	29	Median	94.99
Total Sales Price	\$6,601,157	Mean	89.13
Total Adj. Sales Price	\$6,601,157	Wgt. Mean	81.28
Total Assessed Value	\$5,365,720	Average Assessed Value of the Base	\$304,317
Avg. Adj. Sales Price	\$227,626	Avg. Assessed Value	\$185,025

Confidence Interval - Current

95% Median C.I	84.81 to 98.03
95% Wgt. Mean C.I	63.88 to 98.68
95% Mean C.I	78.17 to 100.09
% of Value of the Class of all Real Property Value in the County	7.86
% of Records Sold in the Study Period	3.68
% of Value Sold in the Study Period	2.23

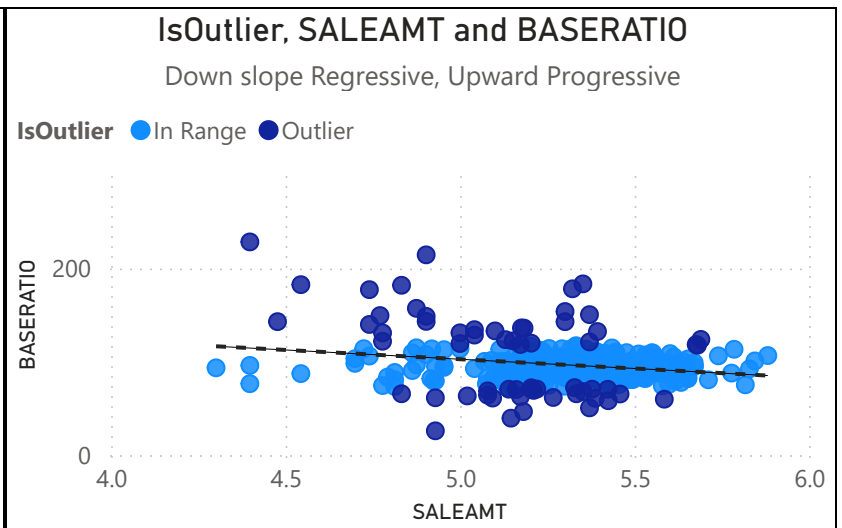
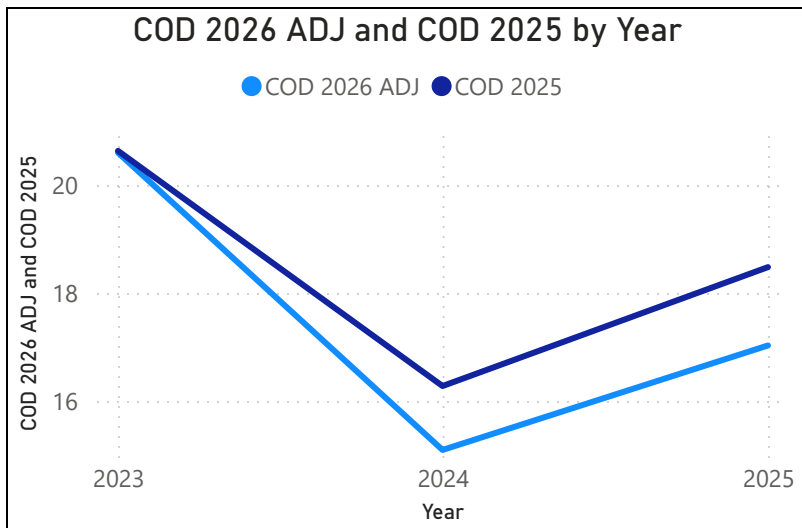
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	46	96	95.90
2024	26	97	97.03
2023	28	98	98.20
2022	27	96	95.87

Saline Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	50	94.75	87.16	8.70%	97.39	90.53	7.58%	97.77	90.78	7.70%
2	135	95.49	95.49	-0.00%	96.92	97.28	-0.37%	94.65	95.29	-0.67%
4	15	93.38	93.38	0.00%	94.43	94.43	0.00%	97.71	97.71	0.00%
5	42	95.31	84.35	13.00%	94.01	82.97	13.30%	94.55	83.29	13.52%
6	26	95.09	86.98	9.32%	102.14	94.10	8.55%	95.44	88.76	7.53%
9	9	93.40	74.73	24.99%	100.43	80.34	25.00%	83.11	66.48	25.00%
11	14	94.26	92.25	2.18%	98.09	93.66	4.73%	94.76	91.26	3.84%
12	1	97.53	92.95	4.93%	97.53	92.95	4.93%	97.53	92.95	4.93%
13	3	87.54	83.44	4.91%	96.27	86.46	11.34%	87.26	80.38	8.55%
Total	295	94.76	90.44	4.77%	97.07	92.86	4.54%	95.21	92.07	3.41%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	50	15.07	15.22	-0.96%	99.61	99.72	-0.11%	50.49	46.58	8.40%	157.14	146.05	7.59%
2	135	14.73	15.20	-3.09%	102.39	102.09	0.30%	60.76	60.76	0.00%	214.44	214.44	0.00%
4	15	26.24	26.24	0.00%	96.64	96.64	0.00%	46.51	46.51	0.00%	183.34	183.34	0.00%
5	42	13.11	12.67	3.47%	99.42	99.62	-0.20%	39.46	38.89	1.45%	132.96	117.23	13.42%
6	26	23.14	25.50	-9.25%	107.02	106.02	0.94%	68.00	50.62	34.34%	182.51	172.76	5.65%
9	9	39.66	39.65	0.01%	120.84	120.85	-0.00%	25.92	20.74	24.99%	228.30	182.64	25.00%
11	14	22.99	23.66	-2.81%	103.50	102.63	0.86%	58.15	50.44	15.29%	178.05	172.21	3.39%
12	1	0.00	0.00	0.00%	100.00	100.00	-0.00%	97.53	92.95	4.93%	97.53	92.95	4.93%
13	3	22.94	19.45	17.98%	110.33	107.56	2.57%	70.52	63.64	10.80%	130.77	112.32	16.43%
Total	295	17.14	18.17	-5.69%	101.96	100.85	1.10%	25.92	20.74	24.99%	228.30	214.44	6.46%



76 Saline
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 295
 Total Sales Price : 66,415,186
 Total Adj. Sales Price : 66,415,186
 Total Assessed Value : 63,232,320
 Avg. Adj. Sales Price : 225,136
 Avg. Assessed Value : 214,347

MEDIAN : 95
 WGT. MEAN : 95
 MEAN : 97
 COD : 17.14
 PRD : 101.95

COV : 24.91
 STD : 24.18
 Avg. Abs. Dev : 16.24
 MAX Sales Ratio : 228.30
 MIN Sales Ratio : 25.92

95% Median C.I. : 92.00 to 96.95
 95% Wgt. Mean C.I. : 93.08 to 97.33
 95% Mean C.I. : 94.31 to 99.83

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	36	104.51	110.86	101.37	20.60	109.36	59.80	228.30	93.82 to 114.12	183,656	186,165
01-JAN-24 To 31-MAR-24	21	92.89	91.44	93.11	13.52	98.21	61.31	130.77	80.50 to 97.09	199,390	185,655
01-APR-24 To 30-JUN-24	47	98.21	97.58	99.87	11.24	97.71	62.67	135.95	90.26 to 100.60	237,743	237,443
01-JUL-24 To 30-SEP-24	37	99.40	100.41	99.17	12.33	101.25	64.14	142.84	95.49 to 104.54	269,948	267,717
01-OCT-24 To 31-DEC-24	39	92.57	97.38	97.10	22.67	100.29	39.46	183.34	83.29 to 99.72	175,367	170,278
01-JAN-25 To 31-MAR-25	26	90.97	90.17	89.56	13.19	100.68	60.76	128.47	82.46 to 96.95	257,904	230,979
01-APR-25 To 30-JUN-25	48	86.07	91.79	88.02	17.79	104.28	58.15	177.16	80.89 to 93.40	242,525	213,459
01-JUL-25 To 30-SEP-25	41	93.89	94.54	93.59	17.67	101.02	25.92	214.44	88.68 to 101.93	226,059	211,559
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	141	98.21	100.80	99.08	14.98	101.74	59.80	228.30	95.50 to 100.61	226,672	224,582
01-OCT-24 To 30-SEP-25	154	91.08	93.66	91.62	18.52	102.23	25.92	214.44	87.58 to 93.66	223,730	204,976
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	144	96.78	97.36	98.19	15.10	99.15	39.46	183.34	92.89 to 98.86	223,531	219,479
<u>ALL</u>	295	94.76	97.07	95.21	17.14	101.95	25.92	228.30	92.00 to 96.95	225,136	214,347

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	50	94.75	97.39	97.77	15.07	99.61	50.49	157.14	90.18 to 103.73	237,440	232,151
2	135	95.49	96.92	94.65	14.72	102.40	60.76	214.44	90.55 to 97.64	250,032	236,662
4	15	93.38	94.43	97.71	26.25	96.64	46.51	183.34	65.62 to 98.79	146,667	143,308
5	42	95.31	94.01	94.55	13.12	99.43	39.46	132.96	86.33 to 101.14	190,467	180,086
6	26	95.09	102.15	95.44	23.15	107.03	68.00	182.51	80.42 to 113.72	126,173	120,423
9	9	93.40	100.43	83.11	39.66	120.84	25.92	228.30	63.29 to 149.42	61,544	51,147
11	14	94.26	98.09	94.76	22.99	103.51	58.15	178.05	75.17 to 108.63	436,421	413,573
12	1	97.53	97.53	97.53	00.00	100.00	97.53	97.53	N/A	175,000	170,680
13	3	87.54	96.28	87.26	22.94	110.34	70.52	130.77	N/A	156,667	136,708
<u>ALL</u>	295	94.76	97.07	95.21	17.14	101.95	25.92	228.30	92.00 to 96.95	225,136	214,347

76 Saline
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 295
 Total Sales Price : 66,415,186
 Total Adj. Sales Price : 66,415,186
 Total Assessed Value : 63,232,320
 Avg. Adj. Sales Price : 225,136
 Avg. Assessed Value : 214,347

MEDIAN : 95
 WGT. MEAN : 95
 MEAN : 97
 COD : 17.14
 PRD : 101.95

COV : 24.91
 STD : 24.18
 Avg. Abs. Dev : 16.24
 MAX Sales Ratio : 228.30
 MIN Sales Ratio : 25.92

95% Median C.I. : 92.00 to 96.95
 95% Wgt. Mean C.I. : 93.08 to 97.33
 95% Mean C.I. : 94.31 to 99.83

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	289	94.57	96.59	95.17	16.68	101.49	25.92	214.44	91.83 to 96.95	228,620	217,575
06	6	97.10	120.21	102.68	39.58	117.07	68.75	228.30	68.75 to 228.30	57,333	58,870
07											
<u>ALL</u>	295	94.76	97.07	95.21	17.14	101.95	25.92	228.30	92.00 to 96.95	225,136	214,347

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											
Less Than 30,000	4	94.69	123.52	125.11	40.79	98.73	76.40	228.30	N/A	23,750	29,713
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	295	94.76	97.07	95.21	17.14	101.95	25.92	228.30	92.00 to 96.95	225,136	214,347
Greater Than 14,999	295	94.76	97.07	95.21	17.14	101.95	25.92	228.30	92.00 to 96.95	225,136	214,347
Greater Than 29,999	291	94.76	96.71	95.16	16.81	101.63	25.92	214.44	91.83 to 96.96	227,904	216,885
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	94.69	123.52	125.11	40.79	98.73	76.40	228.30	N/A	23,750	29,713
30,000 TO 59,999	10	126.88	130.03	129.80	22.34	100.18	87.20	182.51	98.21 to 177.16	47,700	61,914
60,000 TO 99,999	28	95.22	104.34	104.08	29.07	100.25	25.92	214.44	81.83 to 113.72	75,839	78,934
100,000 TO 149,999	41	85.47	91.91	91.20	21.96	100.78	39.46	134.29	80.30 to 100.30	129,551	118,151
150,000 TO 249,999	109	95.67	97.12	97.48	16.17	99.63	46.51	183.34	91.70 to 101.14	196,897	191,935
250,000 TO 499,999	95	93.42	92.68	93.07	10.28	99.58	58.15	123.86	89.25 to 96.92	335,550	312,299
500,000 TO 999,999	8	96.50	95.32	95.69	11.81	99.61	75.17	113.29	75.17 to 113.29	633,625	606,334
1,000,000 +											
<u>ALL</u>	295	94.76	97.07	95.21	17.14	101.95	25.92	228.30	92.00 to 96.95	225,136	214,347

PAD 2026 R&O Statistics 2026 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	26	Median :	95	COV :	29.69	95% Median C.I. :	80.42 to 113.72
Total Sales Price :	3,280,500	Wgt. Mean :	95	STD :	30.33	95% Wgt. Mean C.I. :	86.05 to 104.84
Total Adj. Sales Price :	3,280,500	Mean :	102	Avg. Abs. Dev :	22.01	95% Mean C.I. :	89.90 to 114.40
Total Assessed Value :	3,130,990						
Avg. Adj. Sales Price :	126,173	COD :	23.15	MAX Sales Ratio :	182.51		
Avg. Assessed Value :	120,423	PRD :	107.03	MIN Sales Ratio :	68.00		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	6	109.86	121.07	102.12	22.11	118.56	80.42	182.51	80.42 to 182.51	128,833	131,559
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	3	83.83	82.46	81.11	04.31	101.66	76.36	87.20	N/A	94,667	76,787
07/01/2024 To 09/30/2024	4	93.37	95.30	99.74	14.76	95.55	79.54	114.90	N/A	110,500	110,213
10/01/2024 To 12/31/2024	5	113.89	112.71	102.43	25.23	110.04	72.67	181.85	N/A	92,500	94,746
01/01/2025 To 03/31/2025	1	93.53	93.53	93.53		100.00	93.53	93.53	N/A	213,000	199,210
04/01/2025 To 06/30/2025	3	77.53	93.90	89.62	29.30	104.78	68.00	136.17	N/A	183,333	164,312
07/01/2025 To 09/30/2025	4	92.54	90.50	90.75	11.92	99.72	70.51	106.39	N/A	139,000	126,138
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	13	103.25	104.23	97.44	20.13	106.97	76.36	182.51	80.42 to 114.90	115,308	112,351
10/01/2024 To 09/30/2025	13	93.53	100.06	93.77	24.05	106.71	68.00	181.85	72.67 to 114.84	137,038	128,494
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	12	85.52	99.34	96.33	23.36	103.12	72.67	181.85	79.54 to 114.84	99,042	95,412
<u>ALL</u>											
10/01/2023 To 09/30/2025	26	95.09	102.15	95.44	23.15	107.03	68.00	182.51	80.42 to 113.72	126,173	120,423

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
6	26	95.09	102.15	95.44	23.15	107.03	68.00	182.51	80.42 to 113.72	126,173	120,423
<u>ALL</u>											
10/01/2023 To 09/30/2025	26	95.09	102.15	95.44	23.15	107.03	68.00	182.51	80.42 to 113.72	126,173	120,423

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	26	Median :	95	COV :	29.69	95% Median C.I. :	80.42 to 113.72
Total Sales Price :	3,280,500	Wgt. Mean :	95	STD :	30.33	95% Wgt. Mean C.I. :	86.05 to 104.84
Total Adj. Sales Price :	3,280,500	Mean :	102	Avg. Abs. Dev :	22.01	95% Mean C.I. :	89.90 to 114.40
Total Assessed Value :	3,130,990						
Avg. Adj. Sales Price :	126,173	COD :	23.15	MAX Sales Ratio :	182.51		
Avg. Assessed Value :	120,423	PRD :	107.03	MIN Sales Ratio :	68.00		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	26	95.09	102.15	95.44	23.15	107.03	68.00	182.51	80.42 to 113.72	126,173	120,423
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	26	95.09	102.15	95.44	23.15	107.03	68.00	182.51	80.42 to 113.72	126,173	120,423

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	26	Median :	95	COV :	29.69	95% Median C.I. :	80.42 to 113.72
Total Sales Price :	3,280,500	Wgt. Mean :	95	STD :	30.33	95% Wgt. Mean C.I. :	86.05 to 104.84
Total Adj. Sales Price :	3,280,500	Mean :	102	Avg. Abs. Dev :	22.01	95% Mean C.I. :	89.90 to 114.40
Total Assessed Value :	3,130,990						
Avg. Adj. Sales Price :	126,173	COD :	23.15	MAX Sales Ratio :	182.51		
Avg. Assessed Value :	120,423	PRD :	107.03	MIN Sales Ratio :	68.00		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	26	95.09	102.15	95.44	23.15	107.03	68.00	182.51	80.42 to 113.72	126,173	120,423
Greater Than 15,000	26	95.09	102.15	95.44	23.15	107.03	68.00	182.51	80.42 to 113.72	126,173	120,423
Greater Than 30,000	26	95.09	102.15	95.44	23.15	107.03	68.00	182.51	80.42 to 113.72	126,173	120,423
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	5	113.89	125.89	124.46	22.69	101.15	87.20	182.51	N/A	46,600	57,998
60,000 TO 99,999	6	105.19	111.68	110.72	23.88	100.87	79.54	181.85	79.54 to 181.85	74,667	82,673
100,000 TO 149,999	6	78.33	83.10	83.57	12.66	99.44	70.51	114.90	70.51 to 114.90	133,083	111,223
150,000 TO 249,999	8	98.39	97.15	95.69	15.53	101.53	68.00	136.17	68.00 to 136.17	187,625	179,546
250,000 TO 499,999	1	80.42	80.42	80.42		100.00	80.42	80.42	N/A	300,000	241,260
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	26	95.09	102.15	95.44	23.15	107.03	68.00	182.51	80.42 to 113.72	126,173	120,423

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	6	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	93	COV :	58.01	95% Median C.I. :	63.29 to 149.42
Total Sales Price :	553,900	Wgt. Mean :	83	STD :	58.26	95% Wgt. Mean C.I. :	48.86 to 117.35
Total Adj. Sales Price :	553,900	Mean :	100	Avg. Abs. Dev :	37.04	95% Mean C.I. :	55.65 to 145.21
Total Assessed Value :	460,325						
Avg. Adj. Sales Price :	61,544	COD :	39.66	MAX Sales Ratio :	228.30		
Avg. Assessed Value :	51,147	PRD :	120.84	MIN Sales Ratio :	25.92		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	2	188.86	188.86	172.89	20.88	109.24	149.42	228.30	N/A	42,000	72,615
01/01/2024 To 03/31/2024	1	63.29	63.29	63.29		100.00	63.29	63.29	N/A	104,900	66,395
04/01/2024 To 06/30/2024	1	98.21	98.21	98.21		100.00	98.21	98.21	N/A	50,000	49,105
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025	2	81.08	81.08	72.27	15.21	112.19	68.75	93.40	N/A	70,000	50,590
07/01/2025 To 09/30/2025	3	80.60	67.50	56.24	28.97	120.02	25.92	95.98	N/A	58,333	32,805
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	4	123.82	134.81	109.14	43.66	123.52	63.29	228.30	N/A	59,725	65,183
10/01/2024 To 09/30/2025	5	80.60	72.93	63.36	23.50	115.10	25.92	95.98	N/A	63,000	39,919
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	2	80.75	80.75	74.56	21.62	108.30	63.29	98.21	N/A	77,450	57,750
<u>ALL</u>											
10/01/2023 To 09/30/2025	9	93.40	100.43	83.11	39.66	120.84	25.92	228.30	63.29 to 149.42	61,544	51,147

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
9	9	93.40	100.43	83.11	39.66	120.84	25.92	228.30	63.29 to 149.42	61,544	51,147
<u>ALL</u>											
10/01/2023 To 09/30/2025	9	93.40	100.43	83.11	39.66	120.84	25.92	228.30	63.29 to 149.42	61,544	51,147

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	93	COV :	58.01	95% Median C.I. :	63.29 to 149.42
Total Sales Price :	553,900	Wgt. Mean :	83	STD :	58.26	95% Wgt. Mean C.I. :	48.86 to 117.35
Total Adj. Sales Price :	553,900	Mean :	100	Avg. Abs. Dev :	37.04	95% Mean C.I. :	55.65 to 145.21
Total Assessed Value :	460,325						
Avg. Adj. Sales Price :	61,544	COD :	39.66	MAX Sales Ratio :	228.30		
Avg. Assessed Value :	51,147	PRD :	120.84	MIN Sales Ratio :	25.92		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	3	63.29	60.87	51.03	35.53	119.28	25.92	93.40	N/A	69,967	35,702
06	6	97.10	120.21	102.68	39.58	117.07	68.75	228.30	68.75 to 228.30	57,333	58,870
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	9	93.40	100.43	83.11	39.66	120.84	25.92	228.30	63.29 to 149.42	61,544	51,147

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	93	COV :	58.01	95% Median C.I. :	63.29 to 149.42
Total Sales Price :	553,900	Wgt. Mean :	83	STD :	58.26	95% Wgt. Mean C.I. :	48.86 to 117.35
Total Adj. Sales Price :	553,900	Mean :	100	Avg. Abs. Dev :	37.04	95% Mean C.I. :	55.65 to 145.21
Total Assessed Value :	460,325						
Avg. Adj. Sales Price :	61,544	COD :	39.66	MAX Sales Ratio :	228.30		
Avg. Assessed Value :	51,147	PRD :	120.84	MIN Sales Ratio :	25.92		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	3	95.98	139.23	142.50	46.85	97.71	93.40	228.30	N/A	23,333	33,250
__ Ranges Excl. Low \$__											
Greater Than 4,999	9	93.40	100.43	83.11	39.66	120.84	25.92	228.30	63.29 to 149.42	61,544	51,147
Greater Than 15,000	9	93.40	100.43	83.11	39.66	120.84	25.92	228.30	63.29 to 149.42	61,544	51,147
Greater Than 30,000	6	74.68	81.03	74.51	38.00	108.75	25.92	149.42	25.92 to 149.42	80,650	60,096
__ Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	95.98	139.23	142.50	46.85	97.71	93.40	228.30	N/A	23,333	33,250
30,000 TO 59,999	2	123.82	123.82	125.93	20.68	98.32	98.21	149.42	N/A	54,500	68,630
60,000 TO 99,999	2	53.26	53.26	49.61	51.33	107.36	25.92	80.60	N/A	75,000	37,210
100,000 TO 149,999	2	66.02	66.02	66.20	04.14	99.73	63.29	68.75	N/A	112,450	74,448
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
____ ALL _____											
10/01/2023 To 09/30/2025	9	93.40	100.43	83.11	39.66	120.84	25.92	228.30	63.29 to 149.42	61,544	51,147

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

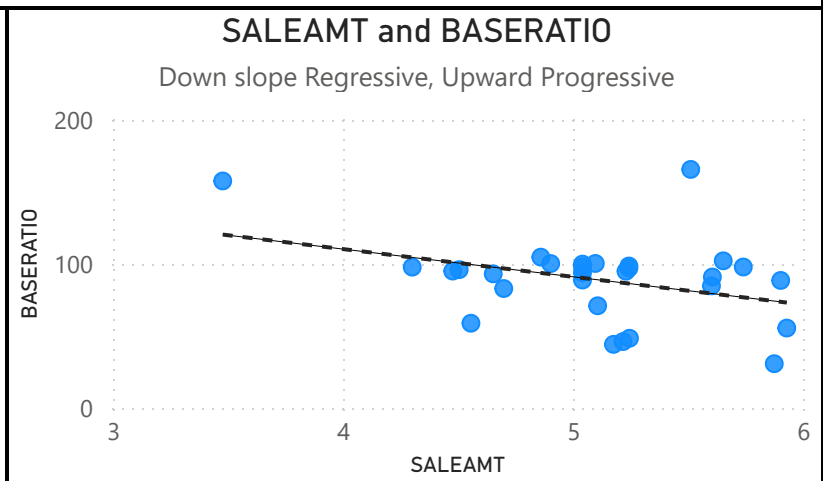
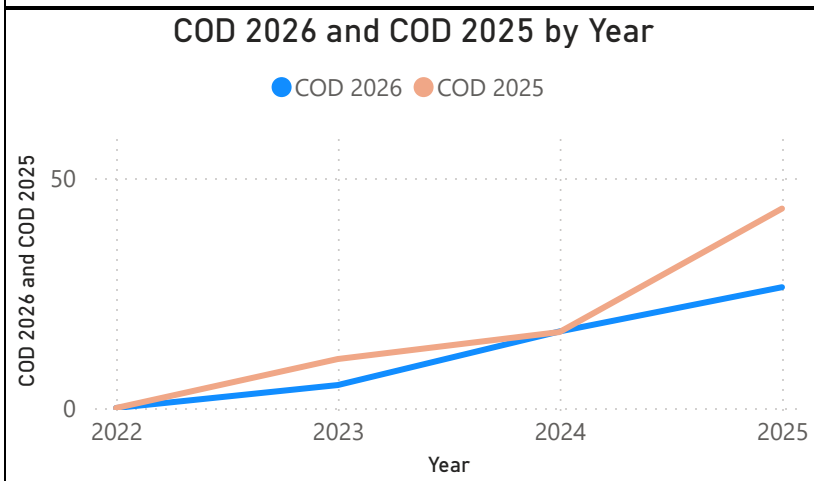
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	9	Total	Increase	0%

What IF

Saline Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	5	88.85	84.97	4.57%	84.60	80.44	5.18%	78.73	74.87	5.15%
2	15	96.08	76.49	25.61%	89.72	72.31	24.08%	80.68	62.76	28.56%
4	1	70.99	70.99	0.00%	70.99	70.99	0.00%	70.99	70.99	0.00%
5	5	93.14	93.14	0.00%	77.44	77.44	0.00%	70.24	70.24	0.00%
6	2	127.75	127.75	0.00%	127.75	127.75	0.00%	105.63	105.63	0.00%
9	1	102.21	102.21	0.00%	102.21	102.21	0.00%	102.21	102.21	0.00%
Total	29	94.99	82.38	15.30%	89.13	79.41	12.25%	81.28	67.15	21.06%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	5	16.07	15.88	1.22%	107.46	107.43	5.18%	48.43	46.03	5.22%	104.75	99.31	5.48%
2	15	18.75	26.68	-29.74%	111.21	115.22	24.08%	30.75	23.04	33.48%	165.68	129.27	28.17%
4	1	0.00	0.00	0.00%	100.00	100.00	0.00%	70.99	70.99	0.00%	70.99	70.99	0.00%
5	5	18.05	18.05	0.00%	110.25	110.25	0.00%	46.13	46.13	0.00%	95.08	95.08	0.00%
6	2	23.42	23.42	0.00%	120.94	120.94	0.00%	97.83	97.83	0.00%	157.67	157.67	0.00%
9	1	0.00	0.00	0.00%	100.00	100.00	0.00%	102.21	102.21	0.00%	102.21	102.21	0.00%
Total	29	19.37	25.39	-23.73%	109.65	118.26	12.25%	30.75	23.04	33.48%	165.68	157.67	5.09%



76 Saline
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 29
Total Sales Price : 6,601,157
Total Adj. Sales Price : 6,601,157
Total Assessed Value : 5,365,720
Avg. Adj. Sales Price : 227,626
Avg. Assessed Value : 185,025

MEDIAN : 95
WGT. MEAN : 81
MEAN : 89
COD : 19.37
PRD : 109.66

COV : 32.33
STD : 28.82
Avg. Abs. Dev : 18.40
MAX Sales Ratio : 165.68
MIN Sales Ratio : 30.75

95% Median C.I. : 84.81 to 98.03
95% Wgt. Mean C.I. : 63.88 to 98.68
95% Mean C.I. : 78.17 to 100.09

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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-22 To 31-DEC-22	1	90.96	90.96	90.96	00.00	100.00	90.96	90.96	N/A	403,636	367,165
01-JAN-23 To 31-MAR-23	1	82.96	82.96	82.96	00.00	100.00	82.96	82.96	N/A	50,000	41,480
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	1	94.99	94.99	94.99	00.00	100.00	94.99	94.99	N/A	170,000	161,475
01-OCT-23 To 31-DEC-23	1	97.18	97.18	97.18	00.00	100.00	97.18	97.18	N/A	175,000	170,060
01-JAN-24 To 31-MAR-24	2	127.27	127.27	146.26	30.19	87.02	88.85	165.68	N/A	217,500	318,105
01-APR-24 To 30-JUN-24	2	101.39	101.39	100.70	03.31	100.69	98.03	104.75	N/A	91,243	91,883
01-JUL-24 To 30-SEP-24	1	99.95	99.95	99.95	00.00	100.00	99.95	99.95	N/A	110,000	109,940
01-OCT-24 To 31-DEC-24	8	96.99	84.39	90.82	16.29	92.92	48.43	102.21	48.43 to 102.21	197,130	179,024
01-JAN-25 To 31-MAR-25	5	88.58	71.44	63.34	26.81	112.79	30.75	98.61	N/A	381,000	241,329
01-APR-25 To 30-JUN-25	5	84.81	88.39	63.39	36.28	139.44	46.13	157.67	N/A	287,600	182,301
01-JUL-25 To 30-SEP-25	2	93.56	93.56	93.73	00.45	99.82	93.14	93.97	N/A	77,500	72,643
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	3	90.96	89.64	91.42	04.41	98.05	82.96	94.99	N/A	207,879	190,040
01-OCT-23 To 30-SEP-24	6	98.99	109.07	121.88	14.54	89.49	88.85	165.68	88.85 to 165.68	150,414	183,329
01-OCT-24 To 30-SEP-25	20	93.56	83.07	72.82	22.37	114.08	30.75	157.67	58.86 to 97.90	253,752	184,781
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	3	94.99	91.71	94.43	04.99	97.12	82.96	97.18	N/A	131,667	124,338
01-JAN-24 To 31-DEC-24	13	98.03	94.80	102.50	16.65	92.49	48.43	165.68	70.99 to 102.21	177,271	181,700
<u>ALL</u>	29	94.99	89.13	81.28	19.37	109.66	30.75	165.68	84.81 to 98.03	227,626	185,025

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	88.85	84.60	78.73	16.07	107.46	48.43	104.75	N/A	103,704	81,647
2	15	96.08	89.72	80.68	18.74	111.20	30.75	165.68	84.81 to 99.95	339,709	274,084
4	1	70.99	70.99	70.99	00.00	100.00	70.99	70.99	N/A	128,000	90,870
5	5	93.14	77.44	70.24	18.05	110.25	46.13	95.08	N/A	77,200	54,222
6	2	127.75	127.75	105.63	23.42	120.94	97.83	157.67	N/A	11,500	12,148
9	1	102.21	102.21	102.21	00.00	100.00	102.21	102.21	N/A	450,000	459,955
<u>ALL</u>	29	94.99	89.13	81.28	19.37	109.66	30.75	165.68	84.81 to 98.03	227,626	185,025

76 Saline
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 29
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Avg. Adj. Sales Price : 227,626
Avg. Assessed Value : 185,025

MEDIAN : 95
WGT. MEAN : 81
MEAN : 89
COD : 19.37
PRD : 109.66

COV : 32.33
STD : 28.82
Avg. Abs. Dev : 18.40
MAX Sales Ratio : 165.68
MIN Sales Ratio : 30.75

95% Median C.I. : 84.81 to 98.03
95% Wgt. Mean C.I. : 63.88 to 98.68
95% Mean C.I. : 78.17 to 100.09

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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	29	94.99	89.13	81.28	19.37	109.66	30.75	165.68	84.81 to 98.03	227,626	185,025
04											
<u>ALL</u>	29	94.99	89.13	81.28	19.37	109.66	30.75	165.68	84.81 to 98.03	227,626	185,025

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	1	157.67	157.67	157.67	00.00	100.00	157.67	157.67	N/A	3,000	4,730
Less Than 15,000	1	157.67	157.67	157.67	00.00	100.00	157.67	157.67	N/A	3,000	4,730
Less Than 30,000	2	127.75	127.75	105.63	23.42	120.94	97.83	157.67	N/A	11,500	12,148
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	28	94.48	86.68	81.25	17.80	106.68	30.75	165.68	84.81 to 97.90	235,648	191,464
Greater Than 14,999	28	94.48	86.68	81.25	17.80	106.68	30.75	165.68	84.81 to 97.90	235,648	191,464
Greater Than 29,999	27	93.97	86.27	81.20	18.41	106.24	30.75	165.68	82.96 to 98.03	243,635	197,831
<u>Incremental Ranges</u>											
0 TO 4,999	1	157.67	157.67	157.67	00.00	100.00	157.67	157.67	N/A	3,000	4,730
5,000 TO 14,999											
15,000 TO 29,999	1	97.83	97.83	97.83	00.00	100.00	97.83	97.83	N/A	20,000	19,565
30,000 TO 59,999	5	93.14	85.22	84.90	10.60	100.38	58.86	96.08	N/A	38,600	32,771
60,000 TO 99,999	2	102.53	102.53	102.42	02.17	100.11	100.31	104.75	N/A	76,243	78,088
100,000 TO 149,999	6	96.00	92.03	91.66	07.73	100.40	70.99	100.36	70.99 to 100.36	115,500	105,868
150,000 TO 249,999	6	71.71	71.59	72.38	35.34	98.91	44.19	98.61	44.19 to 98.61	168,506	121,959
250,000 TO 499,999	4	96.59	110.92	107.99	23.84	102.71	84.81	165.68	N/A	394,659	426,205
500,000 TO 999,999	4	72.05	68.19	66.09	34.78	103.18	30.75	97.90	N/A	737,500	487,404
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>	29	94.99	89.13	81.28	19.37	109.66	30.75	165.68	84.81 to 98.03	227,626	185,025

76 Saline
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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 Avg. Assessed Value : 185,025

MEDIAN : 95
 WGT. MEAN : 81
 MEAN : 89
 COD : 19.37
 PRD : 109.66

COV : 32.33
 STD : 28.82
 Avg. Abs. Dev : 18.40
 MAX Sales Ratio : 165.68
 MIN Sales Ratio : 30.75

95% Median C.I. : 84.81 to 98.03
 95% Wgt. Mean C.I. : 63.88 to 98.68
 95% Mean C.I. : 78.17 to 100.09

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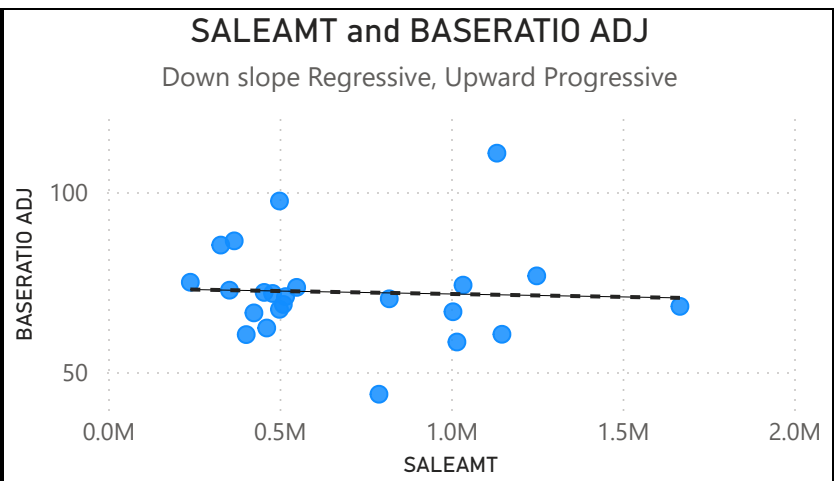
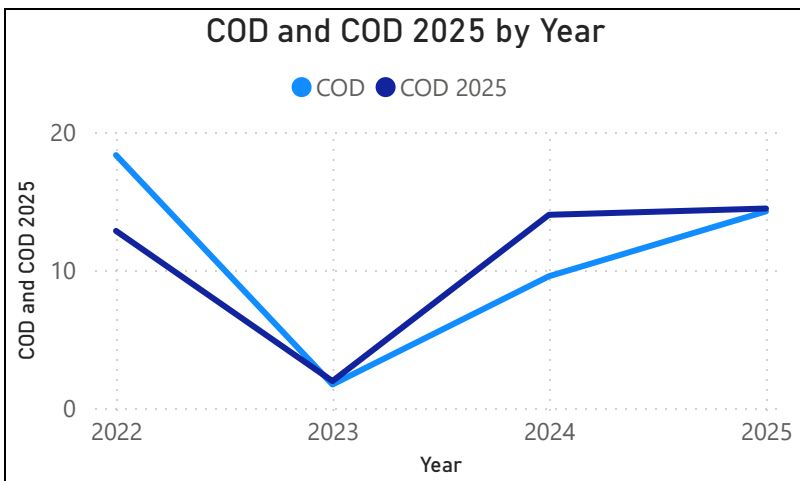
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	44.19	44.19	44.19	00.00	100.00	44.19	44.19	N/A	150,000	66,290
341	2	98.57	98.57	98.25	01.41	100.33	97.18	99.95	N/A	142,500	140,000
344	1	102.21	102.21	102.21	00.00	100.00	102.21	102.21	N/A	450,000	459,955
349	2	89.77	89.77	89.38	01.33	100.44	88.58	90.96	N/A	601,818	537,895
350	1	48.43	48.43	48.43	00.00	100.00	48.43	48.43	N/A	176,036	85,255
352	1	55.51	55.51	55.51	00.00	100.00	55.51	55.51	N/A	850,000	471,875
353	6	94.48	97.84	92.80	20.37	105.43	58.86	157.67	58.86 to 157.67	90,667	84,135
384	1	93.14	93.14	93.14	00.00	100.00	93.14	93.14	N/A	45,000	41,915
386	1	70.99	70.99	70.99	00.00	100.00	70.99	70.99	N/A	128,000	90,870
406	4	96.56	95.57	95.25	03.73	100.34	88.85	100.31	N/A	82,500	78,585
407	2	131.79	131.79	123.08	25.72	107.08	97.90	165.68	N/A	437,500	538,475
442	1	104.75	104.75	104.75	00.00	100.00	104.75	104.75	N/A	72,485	75,930
494	1	84.81	84.81	84.81	00.00	100.00	84.81	84.81	N/A	400,000	339,225
526	1	30.75	30.75	30.75	00.00	100.00	30.75	30.75	N/A	750,000	230,640
528	3	96.08	80.86	72.15	18.82	112.07	46.13	100.36	N/A	107,333	77,437
582	1	97.83	97.83	97.83	00.00	100.00	97.83	97.83	N/A	20,000	19,565
<u>ALL</u>	29	94.99	89.13	81.28	19.37	109.66	30.75	165.68	84.81 to 98.03	227,626	185,025

Saline Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Wgt Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	14	70.64	70.64	0.00%	70.41	70.33	0.10%	68.05	67.99	0.09%
2	4	71.45	66.45	7.52%	70.02	66.48	5.32%	70.27	67.02	4.85%
3	5	73.51	61.66	19.20%	78.84	68.28	15.47%	79.38	66.96	18.55%
Total	23	70.94	70.33	0.88%	72.17	69.22	4.27%	71.86	67.45	6.54%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	14	12.93	13.03	-0.80%	103.46	103.45	0.02%
2	4	7.55	7.89	-4.21%	99.63	99.20	0.44%
3	5	13.81	18.47	-25.24%	99.32	101.97	-2.60%
Total	23	12.43	13.32	-6.71%	100.43	102.61	-2.13%



76 Saline
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 23
Total Sales Price : 15,964,627
Total Adj. Sales Price : 15,964,627
Total Assessed Value : 11,472,490
Avg. Adj. Sales Price : 694,114
Avg. Assessed Value : 498,804

MEDIAN : 71
WGT. MEAN : 72
MEAN : 72
COD : 12.43
PRD : 100.43

COV : 18.75
STD : 13.53
Avg. Abs. Dev : 08.82
MAX Sales Ratio : 110.79
MIN Sales Ratio : 43.83

95% Median C.I. : 66.73 to 74.13
95% Wgt. Mean C.I. : 64.38 to 79.35
95% Mean C.I. : 66.32 to 78.02

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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-22 To 31-DEC-22	4	79.12	84.11	90.90	18.33	92.53	67.41	110.79	N/A	620,472	563,994	
01-JAN-23 To 31-MAR-23	1	74.13	74.13	74.13	00.00	100.00	74.13	74.13	N/A	1,035,200	767,395	
01-APR-23 To 30-JUN-23												
01-JUL-23 To 30-SEP-23												
01-OCT-23 To 31-DEC-23	1	76.70	76.70	76.70	00.00	100.00	76.70	76.70	N/A	1,250,000	958,755	
01-JAN-24 To 31-MAR-24	6	70.17	68.45	66.68	06.85	102.65	60.48	74.93	60.48 to 74.93	721,384	481,002	
01-APR-24 To 30-JUN-24	1	70.94	70.94	70.94	00.00	100.00	70.94	70.94	N/A	517,800	367,350	
01-JUL-24 To 30-SEP-24												
01-OCT-24 To 31-DEC-24	4	67.75	72.83	69.33	15.20	105.05	58.33	97.50	N/A	758,573	525,904	
01-JAN-25 To 31-MAR-25	4	63.41	61.04	58.87	14.08	103.69	43.83	73.51	N/A	542,113	319,116	
01-APR-25 To 30-JUN-25	1	70.33	70.33	70.33	00.00	100.00	70.33	70.33	N/A	820,000	576,700	
01-JUL-25 To 30-SEP-25	1	85.26	85.26	85.26	00.00	100.00	85.26	85.26	N/A	328,690	280,225	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	5	74.13	82.11	85.96	15.65	95.52	67.41	110.79	N/A	703,418	604,674	
01-OCT-23 To 30-SEP-24	8	71.53	69.79	69.10	06.04	101.00	60.48	76.70	60.48 to 76.70	762,013	526,514	
01-OCT-24 To 30-SEP-25	10	67.75	69.11	66.71	14.72	103.60	43.83	97.50	58.33 to 85.26	635,143	423,701	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	2	75.42	75.42	75.54	01.71	99.84	74.13	76.70	N/A	1,142,600	863,075	
01-JAN-24 To 31-DEC-24	11	68.76	70.27	67.98	09.54	103.37	58.33	97.50	60.48 to 74.93	716,400	486,998	
<u>ALL</u>	23	70.94	72.17	71.86	12.43	100.43	43.83	110.79	66.73 to 74.13	694,114	498,804	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	14	70.64	70.41	68.05	12.92	103.47	43.83	97.50	60.39 to 85.26	530,179	360,784	
2	4	71.45	70.02	70.27	07.56	99.64	60.48	76.70	N/A	986,230	693,069	
3	5	73.51	78.84	79.38	13.81	99.32	66.73	110.79	N/A	919,441	729,849	
<u>ALL</u>	23	70.94	72.17	71.86	12.43	100.43	43.83	110.79	66.73 to 74.13	694,114	498,804	

76 Saline
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 23
 Total Sales Price : 15,964,627
 Total Adj. Sales Price : 15,964,627
 Total Assessed Value : 11,472,490
 Avg. Adj. Sales Price : 694,114
 Avg. Assessed Value : 498,804

MEDIAN : 71
 WGT. MEAN : 72
 MEAN : 72
 COD : 12.43
 PRD : 100.43

COV : 18.75
 STD : 13.53
 Avg. Abs. Dev : 08.82
 MAX Sales Ratio : 110.79
 MIN Sales Ratio : 43.83

95% Median C.I. : 66.73 to 74.13
 95% Wgt. Mean C.I. : 64.38 to 79.35
 95% Mean C.I. : 66.32 to 78.02

Printed: 4/6/2026 8:34:44AM

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
Irrigated											
County	1	66.73	66.73	66.73	00.00	100.00	66.73	66.73	N/A	1,005,810	671,220
3	1	66.73	66.73	66.73	00.00	100.00	66.73	66.73	N/A	1,005,810	671,220
Dry											
County	5	71.81	68.89	68.92	04.75	99.96	60.39	72.72	N/A	438,491	302,192
1	5	71.81	68.89	68.92	04.75	99.96	60.39	72.72	N/A	438,491	302,192
ALL	23	70.94	72.17	71.86	12.43	100.43	43.83	110.79	66.73 to 74.13	694,114	498,804

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
Irrigated											
County	6	70.87	72.87	74.13	18.72	98.30	43.83	110.79	43.83 to 110.79	1,030,401	763,838
1	1	43.83	43.83	43.83	00.00	100.00	43.83	43.83	N/A	790,000	346,225
2	1	74.13	74.13	74.13	00.00	100.00	74.13	74.13	N/A	1,035,200	767,395
3	4	70.87	79.82	79.62	17.41	100.25	66.73	110.79	N/A	1,089,301	867,353
Dry											
County	12	71.96	73.79	73.98	08.71	99.74	60.39	97.50	67.41 to 76.70	525,590	388,825
1	9	71.81	73.90	73.75	09.93	100.20	60.39	97.50	66.42 to 86.43	478,435	352,869
2	2	72.73	72.73	74.40	05.46	97.76	68.76	76.70	N/A	880,584	655,120
3	1	74.93	74.93	74.93	00.00	100.00	74.93	74.93	N/A	240,000	179,835
ALL	23	70.94	72.17	71.86	12.43	100.43	43.83	110.79	66.73 to 74.13	694,114	498,804

Saline County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	5,265	5,265	4,310	4,310	4,255	4,255	4,090	4,090	4,573
Fillmore	2	8,240	8,010	7,890	7,780	n/a	6,980	6,980	6,920	7,888
Gage	1	8,425	n/a	8,413	8,413	6,830	n/a	6,775	6,775	7,945
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	7,493
Saline	2	5,416	5,415	5,320	5,225	4,845	4,655	4,275	4,085	5,189
Fillmore	2	8,240	8,010	7,890	7,780	n/a	6,980	6,980	6,920	7,888
Gage	1	8,425	n/a	8,413	8,413	6,830	n/a	6,775	6,775	7,945
Jefferson	1	7,600	9,253	9,211	7,054	7,024	n/a	6,210	3,821	8,052
Thayer	1	8,855	8,760	8,475	8,210	7,875	7,625	7,465	7,385	8,336
Saline	3	8,930	8,759	8,759	8,670	8,275	7,225	7,223	6,882	8,574
Fillmore	1	8,610	8,380	8,270	8,155	6,200	7,590	7,365	7,310	8,203
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	7,493
Seward	1	9,858	9,860	9,196	9,199	8,375	8,373	7,375	6,088	9,122
Seward	2	7,200	7,000	6,700	6,700	6,300	6,300	6,300	4,900	6,810
York	1	9,898	9,900	9,100	9,100	n/a	8,694	8,400	8,400	9,583

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	4,468	4,469	4,350	4,350	4,100	4,079	3,914	3,908	4,310
Fillmore	2	4,525	4,465	4,405	4,235	4,060	4,060	3,950	3,720	4,352
Gage	1	6,445	6,450	6,240	6,240	4,670	n/a	4,445	4,445	5,513
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,692	5,362	5,024	6,209
Saline	2	5,090	4,950	4,881	4,752	4,535	4,400	4,400	4,335	4,809
Fillmore	2	4,525	4,465	4,405	4,235	4,060	4,060	3,950	3,720	4,352
Gage	1	6,445	6,450	6,240	6,240	4,670	n/a	4,445	4,445	5,513
Jefferson	1	5,445	6,584	6,452	4,026	n/a	4,456	2,942	2,601	5,024
Thayer	1	6,000	5,850	5,500	5,275	4,900	4,600	4,420	4,395	5,398
Saline	3	3,675	3,674	3,375	3,335	3,252	3,229	3,226	3,089	3,415
Fillmore	1	4,935	4,820	4,530	4,572	4,420	4,190	4,190	4,080	4,597
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,692	5,362	5,024	6,209
Seward	1	6,600	6,600	6,500	6,500	6,150	6,150	6,150	4,700	6,358
Seward	2	6,600	6,600	6,500	6,488	6,150	6,143	6,150	4,700	6,274
York	1	5,900	5,892	5,400	5,400	5,295	n/a	5,300	5,300	5,658

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	1,992	1,994	1,975	n/a	1,925	1,280	1,255	1,565	1,980
Fillmore	2	1,925	1,925	1,815	n/a	n/a	n/a	n/a	n/a	1,868
Gage	1	2,360	2,360	2,360	2,360	2,360	2,360	n/a	2,360	2,360
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	2,996
Saline	2	1,995	1,995	1,970	n/a	1,925	n/a	n/a	1,565	1,981
Fillmore	2	1,925	1,925	1,815	n/a	n/a	n/a	n/a	n/a	1,868
Gage	1	2,360	2,360	2,360	2,360	2,360	2,360	n/a	2,360	2,360
Jefferson	1	2,519	2,544	2,505	2,505	n/a	n/a	n/a	2,290	2,517
Thayer	1	1,895	1,895	1,895	n/a	1,895	1,895	n/a	1,895	1,895
Saline	3	1,993	1,995	1,975	1,480	1,846	1,280	1,255	1,304	1,982
Fillmore	1	1,925	1,925	1,815	n/a	n/a	n/a	n/a	n/a	1,883
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	2,996
Seward	1	2,948	2,950	2,799	n/a	2,800	n/a	n/a	2,400	2,910
Seward	2	2,949	2,950	2,800	n/a	2,800	n/a	n/a	2,400	2,900

County	Mkt Area	CRP	TIMBER	WASTE
Saline	1	1,982	516	100
Fillmore	2	1,825	n/a	796
Gage	1	4,504	1,000	200
Lancaster	1	3,008	1,250	750
Saline	2	1,981	513	105
Fillmore	2	1,825	n/a	796
Gage	1	4,504	1,000	200
Jefferson	1	n/a	1,215	450
Thayer	1	3,225	850	650
Saline	3	1,982	516	100
Fillmore	1	1,846	n/a	478
Lancaster	1	3,008	1,250	750
Seward	1	3,022	1,000	350
Seward	2	3,043	1,000	350
York	1	800	n/a	600

Source: 2026 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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/31/2026

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024											
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023											
01/01/2024 To 12/31/2024											
<u>ALL</u>											
10/01/2022 To 09/30/2025											

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

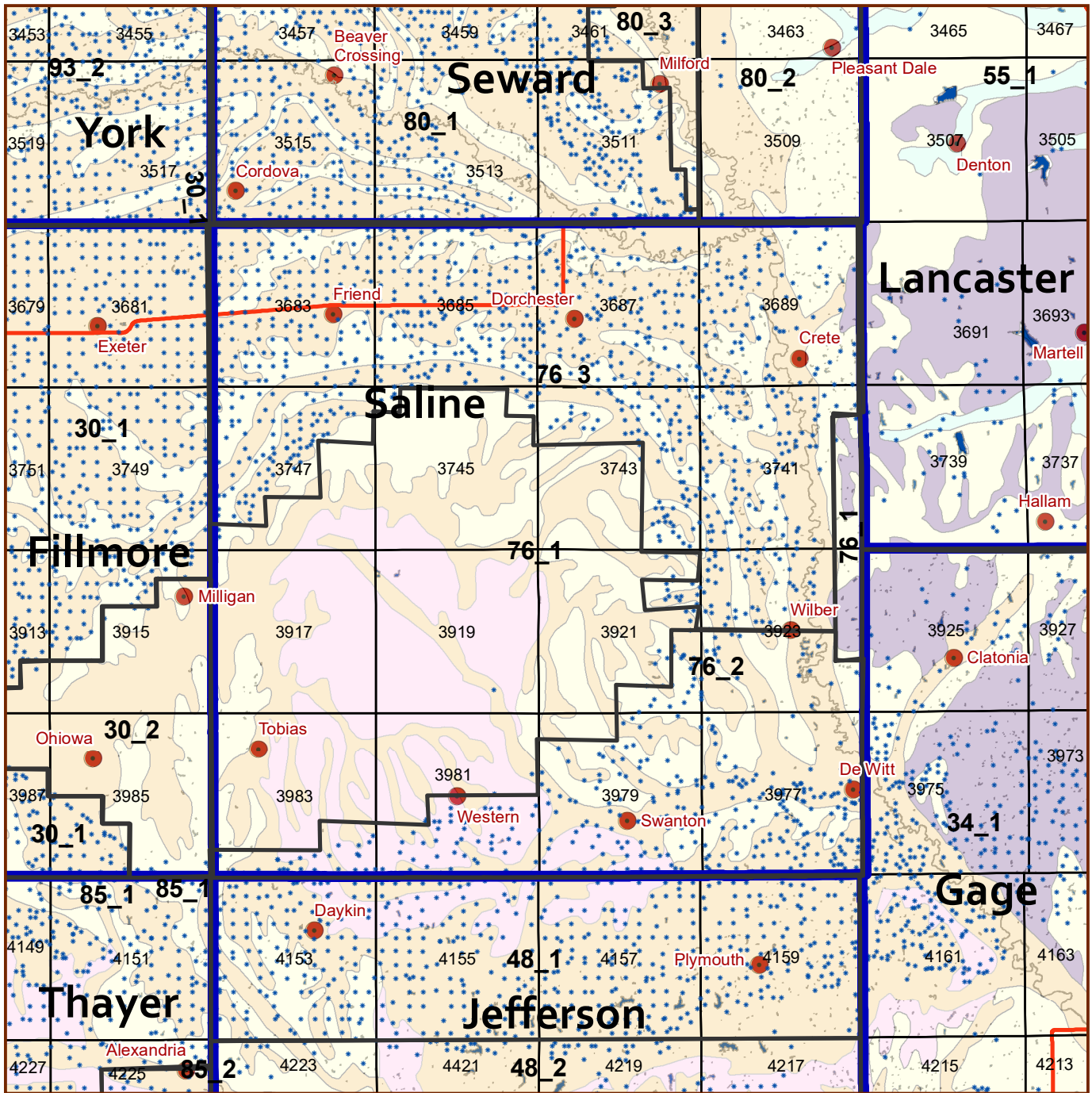
Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/31/2026

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
300001											
480300											
480303											
760002											
760044											
760068											
760082											
800005											
<u>ALL</u>											
10/01/2022 To 09/30/2025											

SALINE COUNTY



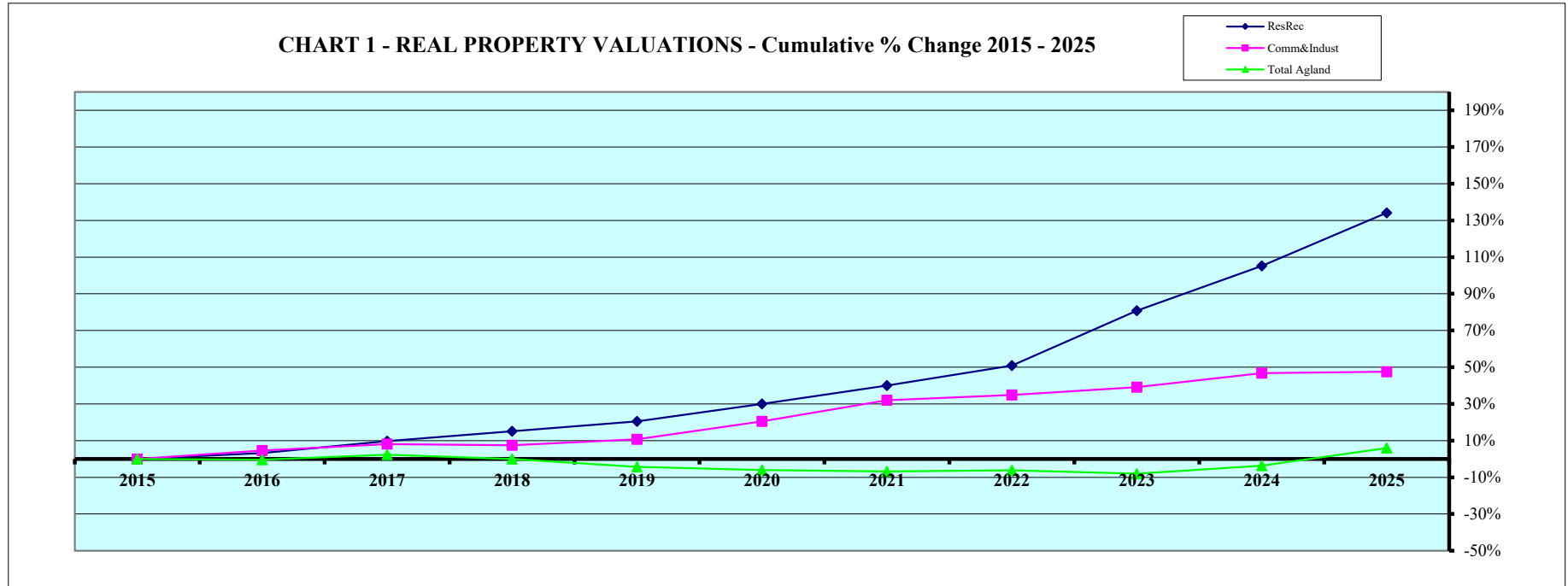
Legend

- 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 2015 - 2025



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
2015	403,531,380	-	-	-	141,876,320	-	-	-	1,434,951,555	-	-	-
2016	416,533,790	13,002,410	3.22%	3.22%	148,447,250	6,570,930	4.63%	4.63%	1,429,729,605	-5,221,950	-0.36%	-0.36%
2017	442,602,695	26,068,905	6.26%	9.68%	153,426,780	4,979,530	3.35%	8.14%	1,468,899,855	39,170,250	2.74%	2.37%
2018	464,357,910	21,755,215	4.92%	15.07%	152,526,290	-900,490	-0.59%	7.51%	1,433,969,370	-34,930,485	-2.38%	-0.07%
2019	486,056,890	21,698,980	4.67%	20.45%	157,095,795	4,569,505	3.00%	10.73%	1,373,394,725	-60,574,645	-4.22%	-4.29%
2020	524,378,995	38,322,105	7.88%	29.95%	170,895,795	13,800,000	8.78%	20.45%	1,347,878,475	-25,516,250	-1.86%	-6.07%
2021	564,836,225	40,457,230	7.72%	39.97%	187,236,600	16,340,805	9.56%	31.97%	1,336,583,295	-11,295,180	-0.84%	-6.86%
2022	608,757,945	43,921,720	7.78%	50.86%	191,308,470	4,071,870	2.17%	34.84%	1,346,048,700	9,465,405	0.71%	-6.20%
2023	729,385,810	120,627,865	19.82%	80.75%	197,313,495	6,005,025	3.14%	39.07%	1,319,890,680	-26,158,020	-1.94%	-8.02%
2024	828,055,265	98,669,455	13.53%	105.20%	208,212,085	10,898,590	5.52%	46.76%	1,383,067,020	63,176,340	4.79%	-3.62%
2025	944,901,045	116,845,780	14.11%	134.16%	209,338,555	1,126,470	0.54%	47.55%	1,520,209,605	137,142,585	9.92%	5.94%

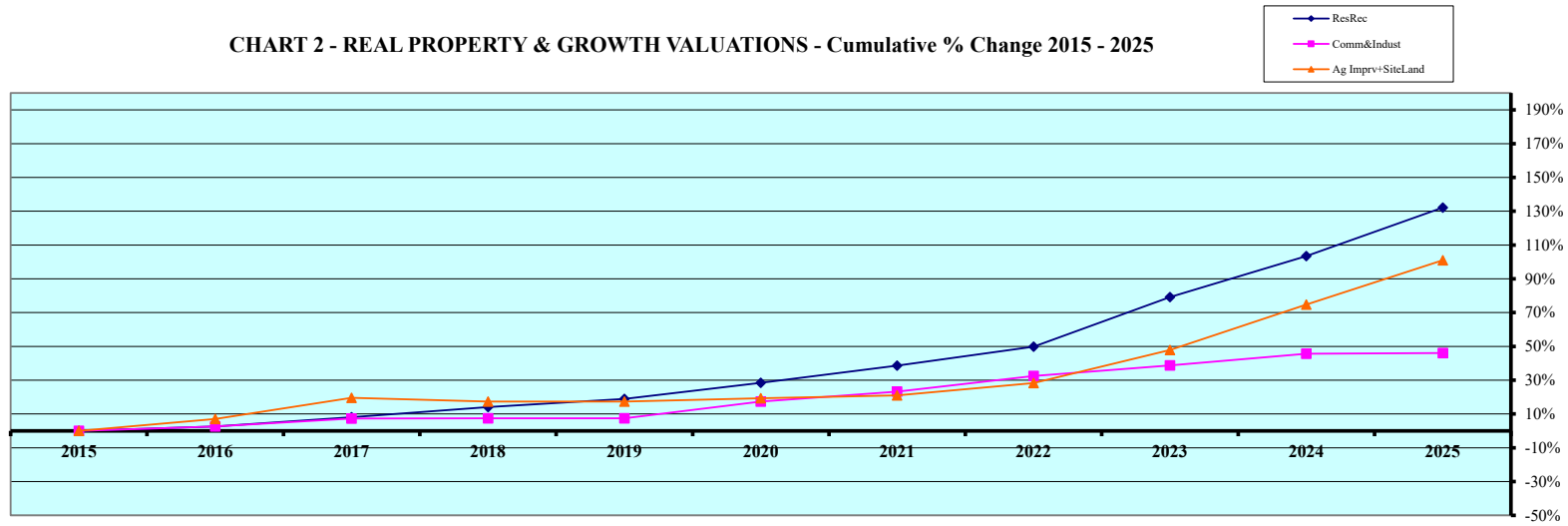
Rate Annual %chg: Residential & Recreational **8.88%** Commercial & Industrial **3.97%** Agricultural Land **0.58%**

Cnty# **76**
County **SALINE**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.
Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	403,531,380	4,248,001	1.05%	399,283,379	--	--	141,876,320	1,615,050	1.14%	140,261,270	--	--
2016	416,533,790	2,616,330	0.63%	413,917,460	2.57%	2.57%	148,447,250	2,927,435	1.97%	145,519,815	2.57%	2.57%
2017	442,602,695	6,199,725	1.40%	436,402,970	4.77%	8.15%	153,426,780	1,208,540	0.79%	152,218,240	2.54%	7.29%
2018	464,357,910	4,052,625	0.87%	460,305,285	4.00%	14.07%	152,526,290	174,495	0.11%	152,351,795	-0.70%	7.38%
2019	486,056,890	6,289,155	1.29%	479,767,735	3.32%	18.89%	157,095,795	4,736,230	3.01%	152,359,565	-0.11%	7.39%
2020	524,378,995	6,192,500	1.18%	518,186,495	6.61%	28.41%	170,895,795	4,461,055	2.61%	166,434,740	5.94%	17.31%
2021	564,836,225	5,524,465	0.98%	559,311,760	6.66%	38.60%	187,236,600	12,341,425	6.59%	174,895,175	2.34%	23.27%
2022	608,757,945	3,907,075	0.64%	604,850,870	7.08%	49.89%	191,308,470	3,261,580	1.70%	188,046,890	0.43%	32.54%
2023	729,385,810	6,408,415	0.88%	722,977,395	18.76%	79.16%	197,313,495	465,860	0.24%	196,847,635	2.90%	38.75%
2024	828,055,265	7,250,620	0.88%	820,804,645	12.53%	103.41%	208,212,085	1,523,860	0.73%	206,688,225	4.75%	45.68%
2025	944,901,045	8,038,165	0.85%	936,862,880	13.14%	132.17%	209,338,555	2,080,835	0.99%	207,257,720	-0.46%	46.08%
Rate Ann%chg	8.88%	Resid & Recreat w/o growth				7.95%	C & I w/o growth				2.02%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	55,362,765	35,775,975	91,138,740	1,075,110	1.18%	90,063,630	--	--
2016	55,608,215	43,668,000	99,276,215	1,728,400	1.74%	97,547,815	7.03%	7.03%
2017	58,328,120	52,742,535	111,070,655	2,145,320	1.93%	108,925,335	9.72%	19.52%
2018	57,505,260	50,884,210	108,389,470	1,376,625	1.27%	107,012,845	-3.65%	17.42%
2019	57,767,935	51,093,615	108,861,550	1,923,295	1.77%	106,938,255	-1.34%	17.34%
2020	58,611,965	51,838,295	110,450,260	1,695,860	1.54%	108,754,400	-0.10%	19.33%
2021	59,392,220	52,408,005	111,800,225	1,491,950	1.33%	110,308,275	-0.13%	21.03%
2022	69,045,970	53,861,950	122,907,920	5,970,165	4.86%	116,937,755	4.60%	28.31%
2023	84,397,405	52,031,405	136,428,810	1,671,230	1.22%	134,757,580	9.64%	47.86%
2024	107,767,510	53,052,425	160,819,935	1,547,890	0.96%	159,272,045	16.74%	74.76%
2025	124,100,170	61,149,940	185,250,110	2,066,345	1.12%	183,183,765	13.91%	100.99%
Rate Ann%chg	8.41%	5.51%	7.35%	Ag Imprv+Site w/o growth		5.64%		

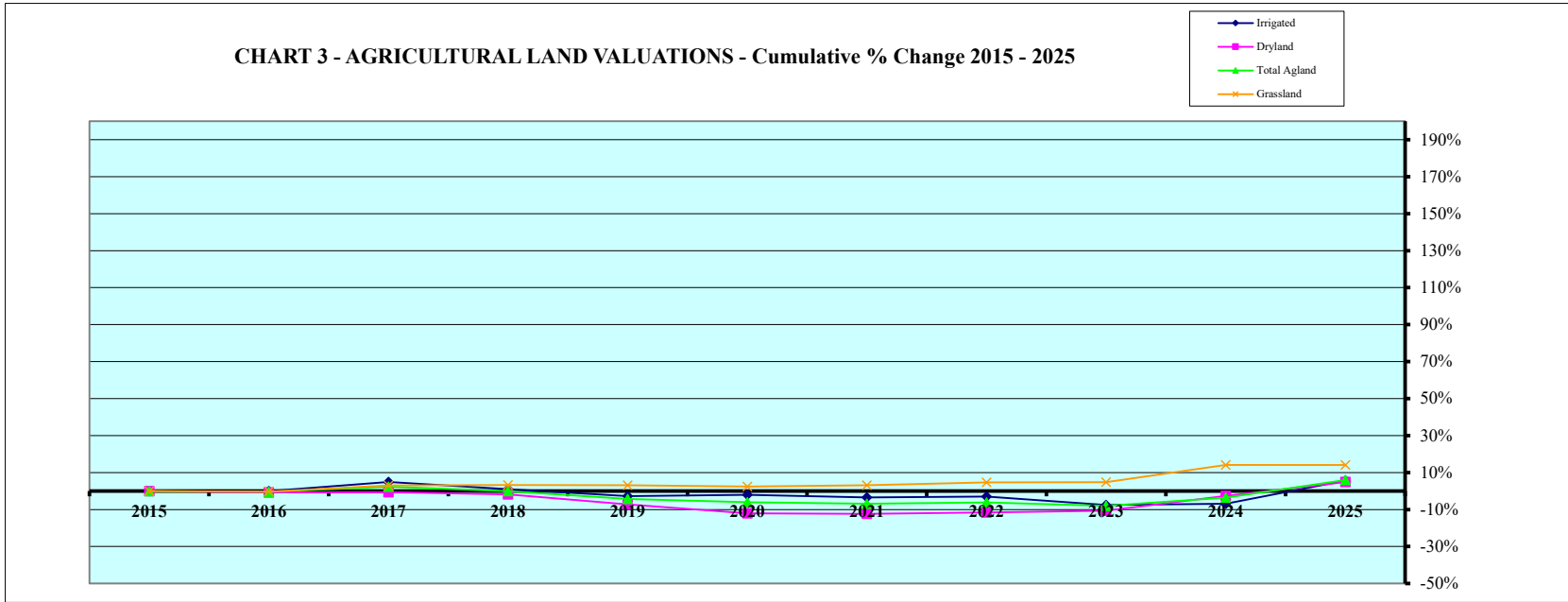
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2015 - 2025 CTL Growth Value; 2015 - 2025 Abstract of Asmnt Rpt. Prepared as of 02/24/2026

Cnty# 76
County SALINE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	718,088,220	-	-	-	619,974,260	-	-	-	96,595,850	-	-	-
2016	717,461,610	-626,610	-0.09%	-0.09%	615,675,600	-4,298,660	-0.69%	-0.69%	96,291,900	-303,950	-0.31%	-0.31%
2017	752,997,260	35,535,650	4.95%	4.86%	616,043,420	367,820	0.06%	-0.63%	99,491,915	3,200,015	3.32%	3.00%
2018	725,086,280	-27,910,980	-3.71%	0.97%	608,826,295	-7,217,125	-1.17%	-1.80%	99,746,010	254,095	0.26%	3.26%
2019	698,276,370	-26,809,910	-3.70%	-2.76%	575,226,905	-33,599,390	-5.52%	-7.22%	99,572,820	-173,190	-0.17%	3.08%
2020	703,671,390	5,395,020	0.77%	-2.01%	544,938,520	-30,288,385	-5.27%	-12.10%	98,955,730	-617,090	-0.62%	2.44%
2021	693,252,135	-10,419,255	-1.48%	-3.46%	543,435,400	-1,503,120	-0.28%	-12.35%	99,578,255	622,525	0.63%	3.09%
2022	696,216,405	2,964,270	0.43%	-3.05%	548,037,370	4,601,970	0.85%	-11.60%	101,131,330	1,553,075	1.56%	4.70%
2023	663,903,270	-32,313,135	-4.64%	-7.55%	554,212,615	6,175,245	1.13%	-10.61%	101,169,145	37,815	0.04%	4.73%
2024	668,773,760	4,870,490	0.73%	-6.87%	603,451,595	49,238,980	8.88%	-2.67%	110,229,815	9,060,670	8.96%	14.11%
2025	758,662,990	89,889,230	13.44%	5.65%	650,005,820	46,554,225	7.71%	4.84%	110,209,405	-20,410	-0.02%	14.09%

Rate Ann.%chg: Irrigated **0.55%** Dryland **0.47%** Grassland **1.33%**

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
2015	240,715	-	-	-	52,510	-	-	-	1,434,951,555	-	-	-
2016	247,985	7,270	3.02%	3.02%	52,510	0	0.00%	0.00%	1,429,729,605	-5,221,950	-0.36%	-0.36%
2017	314,750	66,765	26.92%	30.76%	52,510	0	0.00%	0.00%	1,468,899,855	39,170,250	2.74%	2.37%
2018	259,535	-55,215	-17.54%	7.82%	51,250	-1,260	-2.40%	-2.40%	1,433,969,370	-34,930,485	-2.38%	-0.07%
2019	267,380	7,845	3.02%	11.08%	51,250	0	0.00%	-2.40%	1,373,394,725	-60,574,645	-4.22%	-4.29%
2020	261,585	-5,795	-2.17%	8.67%	51,250	0	0.00%	-2.40%	1,347,878,475	-25,516,250	-1.86%	-6.07%
2021	266,255	4,670	1.79%	10.61%	51,250	0	0.00%	-2.40%	1,336,583,295	-11,295,180	-0.84%	-6.86%
2022	267,745	1,490	0.56%	11.23%	395,850	344,600	672.39%	653.86%	1,346,048,700	9,465,405	0.71%	-6.20%
2023	260,850	-6,895	-2.58%	8.36%	344,800	-51,050	-12.90%	556.64%	1,319,890,680	-26,158,020	-1.94%	-8.02%
2024	267,050	6,200	2.38%	10.94%	344,800	0	0.00%	556.64%	1,383,067,020	63,176,340	4.79%	-3.62%
2025	261,795	-5,255	-1.97%	8.76%	1,069,595	724,795	210.21%	1936.94%	1,520,209,605	137,142,585	9.92%	5.94%

Cnty# **76**
County **SALINE**

Rate Ann.%chg: Total Agric Land **0.58%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (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
2015	717,897,770	110,943	6,471			620,806,625	164,812	3,767			96,528,110	63,660	1,516		
2016	717,938,630	111,725	6,426	-0.69%	-0.69%	616,162,955	163,807	3,762	-0.14%	-0.14%	96,120,780	63,618	1,511	-0.36%	-0.36%
2017	752,250,205	111,877	6,724	4.64%	-3.91%	617,620,810	163,449	3,779	0.46%	0.32%	99,015,545	63,698	1,554	2.88%	2.52%
2018	725,621,690	112,612	6,444	-4.17%	-0.42%	610,290,225	162,466	3,756	-0.59%	-0.27%	99,213,840	63,968	1,551	-0.22%	2.29%
2019	698,788,235	113,066	6,180	-4.09%	-4.49%	575,419,435	161,604	3,561	-5.21%	-5.47%	99,437,475	64,133	1,550	-0.03%	2.25%
2020	703,171,185	113,589	6,190	0.16%	-4.33%	545,414,070	161,333	3,381	-5.06%	-10.25%	99,024,810	63,856	1,551	0.02%	2.27%
2021	693,561,135	113,785	6,095	-1.54%	-5.80%	543,250,305	160,678	3,381	0.01%	-10.24%	99,548,065	64,170	1,551	0.04%	2.31%
2022	696,832,255	114,325	6,095	0.00%	-5.81%	547,709,990	159,050	3,444	1.85%	-8.58%	101,142,985	65,173	1,552	0.04%	2.35%
2023	663,902,005	114,928	5,777	-5.23%	-10.73%	554,199,140	158,310	3,501	1.66%	-7.06%	101,174,715	65,232	1,551	-0.06%	2.29%
2024	668,173,315	115,446	5,788	0.19%	-10.56%	603,807,075	157,867	3,825	9.26%	1.54%	110,225,140	65,060	1,694	9.23%	11.73%
2025	759,406,550	115,838	6,556	13.27%	1.31%	649,884,525	157,345	4,130	7.99%	9.65%	110,132,290	65,000	1,694	0.01%	11.74%

Rate Annual %chg Average Value/Acre: 0.56%

0.46%

1.33%

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
2015	229,775	2,217	104			0	0				1,435,462,280	341,631	4,202		
2016	245,605	2,373	104	-0.14%	-0.14%	0	0				1,430,467,970	341,523	4,188	-0.32%	-0.32%
2017	247,760	2,396	103	-0.08%	-0.21%	0	0				1,469,134,320	341,420	4,303	2.73%	2.41%
2018	258,720	2,505	103	-0.15%	-0.36%	0	0				1,435,384,475	341,551	4,203	-2.33%	0.02%
2019	259,835	2,516	103	-0.01%	-0.37%	0	0				1,373,904,980	341,320	4,025	-4.22%	-4.20%
2020	261,330	2,531	103	-0.02%	-0.40%	0	0				1,347,871,395	341,310	3,949	-1.89%	-6.01%
2021	262,455	2,543	103	-0.01%	-0.41%	0	0				1,336,621,960	341,175	3,918	-0.80%	-6.76%
2022	267,835	2,596	103	-0.06%	-0.47%	344,800	63	5,476			1,346,297,865	341,207	3,946	0.71%	-6.09%
2023	267,565	2,594	103	0.00%	-0.47%	344,800	63	5,476	0.00%		1,319,888,225	341,126	3,869	-1.94%	-7.92%
2024	262,050	2,583	101	-1.65%	-2.11%	344,800	63	5,476	0.00%		1,382,812,380	341,018	4,055	4.80%	-3.49%
2025	261,730	2,578	102	0.06%	-2.05%	1,069,595	199	5,369	-1.95%		1,520,754,690	340,960	4,460	9.99%	6.15%

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Rate Annual %chg Average Value/Acre: 0.58%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 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
14,292	SALINE	164,191,987	47,844,038	34,699,710	939,657,405	158,666,155	50,672,400	5,243,640	1,520,209,605	124,100,170	61,149,940	0	3,106,435,050
cnty sectorvalue % of total value:		5.29%	1.54%	1.12%	30.25%	5.11%	1.63%	0.17%	48.94%	3.99%	1.97%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
7,123	CRETE	16,373,443	5,850,042	4,342,140	426,515,805	290,195	0	66,818,570	7,507,700	449,360	10,760	0	528,158,015
49.84%	%sector of county sector	9.97%	12.23%	12.51%	45.39%	0.18%		1274.28%	0.49%	0.36%	0.02%		17.00%
	%sector of municipality	3.10%	1.11%	0.82%	80.76%	0.05%		12.65%	1.42%	0.09%	0.00%		100.00%
530	DEWITT	559,922	580,185	428,486	29,435,750	0	0	1,756,035	1,500,000	9,000	0	0	34,269,378
3.71%	%sector of county sector	0.34%	1.21%	1.23%	3.13%			33.49%	0.10%	0.01%			1.10%
	%sector of municipality	1.63%	1.69%	1.25%	85.90%			5.12%	4.38%	0.03%			100.00%
610	DORCHESTER	3,369,496	558,460	638,733	36,968,200	0	0	15,152,385	0	239,615	0	0	56,926,889
4.27%	%sector of county sector	2.05%	1.17%	1.84%	3.93%			288.97%		0.19%			1.83%
	%sector of municipality	5.92%	0.98%	1.12%	64.94%			26.62%		0.42%			100.00%
954	FRIEND	2,755,572	1,308,301	1,574,976	78,808,955	49,950	0	14,014,375	1,391,115	15,805	0	0	99,919,049
6.68%	%sector of county sector	1.68%	2.73%	4.54%	8.39%	0.03%		267.26%	0.09%	0.01%			3.22%
	%sector of municipality	2.76%	1.31%	1.58%	78.87%	0.05%		14.03%	1.39%	0.02%			100.00%
82	SWANTON	1,015,895	190,914	3,485	4,925,085	0	0	1,922,900	0	67,365	0	0	8,125,644
0.57%	%sector of county sector	0.62%	0.40%	0.01%	0.52%			36.67%		0.05%			0.26%
	%sector of municipality	12.50%	2.35%	0.04%	60.61%			23.66%		0.83%			100.00%
114	TOBIAS	54,905	138,531	4,347	3,614,430	0	0	134,900	0	38,755	6,680	0	3,992,548
0.80%	%sector of county sector	0.03%	0.29%	0.01%	0.38%			2.57%		0.03%	0.01%		0.13%
	%sector of municipality	1.38%	3.47%	0.11%	90.53%			3.38%		0.97%	0.17%		100.00%
227	WESTERN	122,225	209,169	8,531	12,020,280	0	0	905,500	0	275,420	3,910	0	13,545,035
1.59%	%sector of county sector	0.07%	0.44%	0.02%	1.28%			17.27%		0.22%	0.01%		0.44%
	%sector of municipality	0.90%	1.54%	0.06%	88.74%			6.69%		2.03%	0.03%		100.00%
1,937	WILBER	1,209,654	1,155,315	331,305	132,298,375	0	0	13,436,185	0	7,340	23,165	0	148,461,339
13.55%	%sector of county sector	0.74%	2.41%	0.95%	14.08%			256.24%		0.01%	0.04%		4.78%
	%sector of municipality	0.81%	0.78%	0.22%	89.11%			9.05%		0.00%	0.02%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
11,578	Total Municipalities	25,461,112	9,990,917	7,332,003	724,586,887	340,145	0	114,140,873	10,398,815	1,102,660	44,515	0	893,397,905
81.01%	%all municip.sectors of cnty	15.51%	20.88%	21.13%	77.11%	0.21%		2176.75%	0.68%	0.89%	0.07%		28.76%

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Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 10,847	Value : 3,055,130,980	Growth 588,010	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	534	10,602,155	228	8,757,515	479	20,408,900	1,241	39,768,570	
02. Res Improve Land	3,893	99,280,855	201	5,453,930	461	11,760,655	4,555	116,495,440	
03. Res Improvements	4,031	637,149,400	234	50,594,060	500	131,618,740	4,765	819,362,200	
04. Res Total	4,565	747,032,410	462	64,805,505	979	163,788,295	6,006	975,626,210	19,065
% of Res Total	76.01	76.57	7.69	6.64	16.30	16.79	55.37	31.93	3.24
05. Com UnImp Land	97	1,219,495	11	551,410	0	0	108	1,770,905	
06. Com Improve Land	514	12,755,160	30	1,549,250	8	281,515	552	14,585,925	
07. Com Improvements	524	104,974,345	32	30,140,155	112	18,263,015	668	153,377,515	
08. Com Total	621	118,949,000	43	32,240,815	112	18,544,530	776	169,734,345	530,535
% of Com Total	80.03	70.08	5.54	18.99	14.43	10.93	7.15	5.56	90.23
09. Ind UnImp Land	0	0	4	43,500	0	0	4	43,500	
10. Ind Improve Land	5	678,440	3	1,120,535	1	1,149,945	9	2,948,920	
11. Ind Improvements	5	9,135,105	3	41,528,250	1	16,716,145	9	67,379,500	
12. Ind Total	5	9,813,545	7	42,692,285	1	17,866,090	13	70,371,920	0
% of Ind Total	38.46	13.95	53.85	60.67	7.69	25.39	0.12	2.30	0.00
13. Rec UnImp Land	1	8,065	10	50,575	12	166,475	23	225,115	
14. Rec Improve Land	4	130,640	7	363,565	9	1,277,090	20	1,771,295	
15. Rec Improvements	4	204,035	47	2,596,500	15	830,625	66	3,631,160	
16. Rec Total	5	342,740	57	3,010,640	27	2,274,190	89	5,627,570	0
% of Rec Total	5.62	6.09	64.04	53.50	30.34	40.41	0.82	0.18	0.00
Res & Rec Total	4,570	747,375,150	519	67,816,145	1,006	166,062,485	6,095	981,253,780	19,065
% of Res & Rec Total	74.98	76.17	8.52	6.91	16.51	16.92	56.19	32.12	3.24
Com & Ind Total	626	128,762,545	50	74,933,100	113	36,410,620	789	240,106,265	530,535
% of Com & Ind Total	79.34	53.63	6.34	31.21	14.32	15.16	7.27	7.86	90.23
17. Taxable Total	5,196	876,137,695	569	142,749,245	1,119	202,473,105	6,884	1,221,360,045	549,600
% of Taxable Total	75.48	71.73	8.27	11.69	16.26	16.58	63.46	39.98	93.47

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	62	2,546,985	5,543,600	0	0	0
19. Commercial	12	4,959,690	12,920,170	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	62	2,546,985	5,543,600
19. Commercial	0	0	0	12	4,959,690	12,920,170
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				74	7,506,675	18,463,770

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	503	146	431	1,080

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	26	1,058,680	407	154,408,030	2,408	1,020,286,155	2,841	1,175,752,865
28. Ag-Improved Land	2	200,965	141	70,536,215	902	442,938,455	1,045	513,675,635
29. Ag Improvements	7	305,840	146	17,449,170	969	126,587,425	1,122	144,342,435

30. Ag Total				3,963	1,833,770,935
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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	31	27.53	533,315	
32. HomeSite Improv Land	1	1.00	30,000	74	74.30	1,956,500	
33. HomeSite Improvements	1	0.00	213,470	74	0.00	13,648,050	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	9	9.64	117,500	
36. FarmSite Improv Land	1	0.50	3,250	106	301.32	2,924,615	
37. FarmSite Improvements	7	0.00	92,370	144	0.00	3,801,120	
38. FarmSite Total							
39. Road & Ditches	7	6.91	0	382	771.71	0	
40. Other- Non Ag Use	1	0.34	140	11	54.86	39,915	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	144	138.81	2,571,955	175	166.34	3,105,270	
32. HomeSite Improv Land	491	502.83	12,146,900	566	578.13	14,133,400	
33. HomeSite Improvements	518	0.00	92,651,205	593	0.00	106,512,725	0
34. HomeSite Total				768	744.47	123,751,395	
35. FarmSite UnImp Land	69	77.22	620,415	78	86.86	737,915	
36. FarmSite Improv Land	790	2,360.35	19,482,530	897	2,662.17	22,410,395	
37. FarmSite Improvements	942	0.00	33,936,220	1,093	0.00	37,829,710	38,410
38. FarmSite Total				1,171	2,749.03	60,978,020	
39. Road & Ditches	2,873	6,642.40	0	3,262	7,421.02	0	
40. Other- Non Ag Use	27	127.86	84,910	39	183.06	124,965	
41. Total Section VI				1,939	11,097.58	184,854,380	38,410

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	2	310.77	868,555	2	310.77	868,555

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	3	175.65	1,134,575	3	175.65	1,134,575
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	343.25	11.14%	1,807,215	12.83%	5,265.01
46. 1A	593.59	19.26%	3,125,240	22.18%	5,264.98
47. 2A1	825.89	26.80%	3,559,600	25.26%	4,310.02
48. 2A	856.80	27.80%	3,692,815	26.21%	4,310.01
49. 3A1	93.11	3.02%	396,180	2.81%	4,254.97
50. 3A	9.00	0.29%	38,295	0.27%	4,255.00
51. 4A1	313.22	10.16%	1,281,070	9.09%	4,090.00
52. 4A	46.65	1.51%	190,795	1.35%	4,089.92
53. Total	3,081.51	100.00%	14,091,210	100.00%	4,572.83
Dry					
54. 1D1	1,854.80	1.89%	8,287,470	1.96%	4,468.12
55. 1D	24,752.12	25.27%	110,618,755	26.20%	4,469.06
56. 2D1	22,078.28	22.54%	96,038,935	22.75%	4,349.93
57. 2D	32,398.43	33.07%	140,922,140	33.37%	4,349.66
58. 3D1	411.26	0.42%	1,686,165	0.40%	4,100.00
59. 3D	1,470.09	1.50%	5,996,480	1.42%	4,078.99
60. 4D1	13,071.14	13.34%	51,164,255	12.12%	3,914.29
61. 4D	1,925.82	1.97%	7,527,065	1.78%	3,908.50
62. Total	97,961.94	100.00%	422,241,265	100.00%	4,310.26
Grass					
63. 1G1	12,366.49	34.92%	19,513,825	30.98%	1,577.96
64. 1G	3,201.46	9.04%	5,876,700	9.33%	1,835.63
65. 2G1	19,721.55	55.69%	37,403,865	59.37%	1,896.60
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	56.56	0.16%	108,890	0.17%	1,925.21
68. 3G	47.03	0.13%	60,200	0.10%	1,280.03
69. 4G1	3.04	0.01%	3,815	0.01%	1,254.93
70. 4G	19.75	0.06%	30,910	0.05%	1,565.06
71. Total	35,415.88	100.00%	62,998,205	100.00%	1,778.81
Irrigated Total					
	3,081.51	2.25%	14,091,210	2.82%	4,572.83
Dry Total					
	97,961.94	71.37%	422,241,265	84.44%	4,310.26
Grass Total					
	35,415.88	25.80%	62,998,205	12.60%	1,778.81
72. Waste	670.47	0.49%	67,030	0.01%	99.97
73. Other	124.02	0.09%	674,670	0.13%	5,440.01
74. Exempt	176.98	0.13%	718,510	0.14%	4,059.84
75. Market Area Total	137,253.82	100.00%	500,072,380	100.00%	3,643.41

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,440.99	11.18%	18,636,715	11.67%	5,416.09
46. 1A	6,535.51	21.23%	35,389,800	22.15%	5,415.00
47. 2A1	9,339.58	30.34%	49,686,550	31.10%	5,320.00
48. 2A	7,431.56	24.14%	38,829,970	24.31%	5,225.01
49. 3A1	238.23	0.77%	1,154,230	0.72%	4,845.02
50. 3A	47.25	0.15%	219,950	0.14%	4,655.03
51. 4A1	2,706.74	8.79%	11,571,375	7.24%	4,275.02
52. 4A	1,044.90	3.39%	4,268,430	2.67%	4,085.01
53. Total	30,784.76	100.00%	159,757,020	100.00%	5,189.48
Dry					
54. 1D1	2,271.84	8.76%	11,563,675	9.28%	5,090.00
55. 1D	6,075.10	23.44%	30,071,875	24.12%	4,950.02
56. 2D1	6,838.59	26.38%	33,376,745	26.77%	4,880.65
57. 2D	7,019.56	27.08%	33,355,640	26.76%	4,751.81
58. 3D1	55.85	0.22%	253,280	0.20%	4,535.00
59. 3D	102.98	0.40%	453,110	0.36%	4,399.98
60. 4D1	2,549.73	9.84%	11,218,835	9.00%	4,400.01
61. 4D	1,008.38	3.89%	4,371,320	3.51%	4,334.99
62. Total	25,922.03	100.00%	124,664,480	100.00%	4,809.21
Grass					
63. 1G1	5,735.03	51.05%	7,727,520	42.97%	1,347.42
64. 1G	473.82	4.22%	767,760	4.27%	1,620.36
65. 2G1	5,015.23	44.64%	9,470,365	52.66%	1,888.32
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	3.00	0.03%	5,775	0.03%	1,925.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	7.32	0.07%	11,460	0.06%	1,565.57
71. Total	11,234.40	100.00%	17,982,880	100.00%	1,600.70
Irrigated Total					
Irrigated Total	30,784.76	44.74%	159,757,020	52.75%	5,189.48
Dry Total					
Dry Total	25,922.03	37.67%	124,664,480	41.17%	4,809.21
Grass Total					
Grass Total	11,234.40	16.33%	17,982,880	5.94%	1,600.70
72. Waste	811.04	1.18%	84,880	0.03%	104.66
73. Other	62.96	0.09%	344,800	0.11%	5,476.49
74. Exempt	8.06	0.01%	17,145	0.01%	2,127.17
75. Market Area Total	68,815.19	100.00%	302,834,060	100.00%	4,400.69

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,387.91	13.90%	101,694,035	14.48%	8,930.00
46. 1A	16,741.06	20.44%	146,640,825	20.88%	8,759.35
47. 2A1	31,106.41	37.98%	272,467,920	38.80%	8,759.22
48. 2A	12,236.20	14.94%	106,084,180	15.11%	8,669.70
49. 3A1	510.25	0.62%	4,222,315	0.60%	8,274.99
50. 3A	1,029.81	1.26%	7,440,400	1.06%	7,225.02
51. 4A1	7,306.07	8.92%	52,770,585	7.51%	7,222.84
52. 4A	1,590.48	1.94%	10,945,095	1.56%	6,881.63
53. Total	81,908.19	100.00%	702,265,355	100.00%	8,573.81
Dry					
54. 1D1	3,649.93	10.89%	13,413,490	11.72%	3,675.00
55. 1D	5,685.36	16.96%	20,890,040	18.25%	3,674.36
56. 2D1	9,631.36	28.74%	32,506,760	28.40%	3,375.10
57. 2D	8,239.17	24.58%	27,477,715	24.01%	3,335.01
58. 3D1	370.65	1.11%	1,205,245	1.05%	3,251.71
59. 3D	739.10	2.21%	2,386,585	2.09%	3,229.04
60. 4D1	3,812.92	11.38%	12,300,975	10.75%	3,226.13
61. 4D	1,385.73	4.13%	4,280,535	3.74%	3,089.01
62. Total	33,514.22	100.00%	114,461,345	100.00%	3,415.31
Grass					
63. 1G1	9,472.61	51.68%	12,734,310	43.75%	1,344.33
64. 1G	1,246.04	6.80%	2,065,280	7.10%	1,657.47
65. 2G1	7,567.36	41.28%	14,245,005	48.94%	1,882.43
66. 2G	2.76	0.02%	4,085	0.01%	1,480.07
67. 3G1	6.77	0.04%	12,500	0.04%	1,846.38
68. 3G	1.48	0.01%	1,895	0.01%	1,280.41
69. 4G1	6.87	0.04%	8,625	0.03%	1,255.46
70. 4G	26.30	0.14%	34,290	0.12%	1,303.80
71. Total	18,330.19	100.00%	29,105,990	100.00%	1,587.87
Irrigated Total					
Irrigated Total	81,908.19	60.73%	702,265,355	83.01%	8,573.81
Dry Total					
Dry Total	33,514.22	24.85%	114,461,345	13.53%	3,415.31
Grass Total					
Grass Total	18,330.19	13.59%	29,105,990	3.44%	1,587.87
72. Waste	1,109.56	0.82%	110,950	0.01%	99.99
73. Other	12.22	0.01%	66,475	0.01%	5,439.85
74. Exempt	76.75	0.06%	208,925	0.02%	2,722.15
75. Market Area Total	134,874.38	100.00%	846,010,115	100.00%	6,272.58

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	36.90	323,175	18,645.49	147,401,595	97,092.07	728,388,815	115,774.46	876,113,585
77. Dry Land	183.97	713,790	15,400.23	61,826,875	141,813.99	598,826,425	157,398.19	661,367,090
78. Grass	70.26	122,800	6,051.06	10,036,895	58,859.15	99,927,380	64,980.47	110,087,075
79. Waste	0.15	15	487.59	52,525	2,103.33	210,320	2,591.07	262,860
80. Other	12.22	66,475	10.02	54,510	176.96	964,960	199.20	1,085,945
81. Exempt	5.89	21,075	75.61	198,715	180.29	724,790	261.79	944,580
82. Total	303.50	1,226,255	40,594.39	219,372,400	300,045.50	1,428,317,900	340,943.39	1,648,916,555

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	115,774.46	33.96%	876,113,585	53.13%	7,567.42
Dry Land	157,398.19	46.17%	661,367,090	40.11%	4,201.87
Grass	64,980.47	19.06%	110,087,075	6.68%	1,694.16
Waste	2,591.07	0.76%	262,860	0.02%	101.45
Other	199.20	0.06%	1,085,945	0.07%	5,451.53
Exempt	261.79	0.08%	944,580	0.06%	3,608.16
Total	340,943.39	100.00%	1,648,916,555	100.00%	4,836.34

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 4500	346	17,815,755	344	10,061,565	347	97,844,080	693	125,721,400	2,915
83.2 4505	130	3,982,585	122	2,955,415	131	34,777,325	261	41,715,325	3,080
83.3 4510	179	6,061,535	160	3,266,930	175	38,467,550	354	47,796,015	500
83.4 Area 1	12	549,845	11	807,545	19	4,021,480	31	5,378,870	0
83.5 Area 2	8	151,320	6	737,420	11	1,801,420	19	2,690,160	0
83.6 Area 3	12	200,845	6	151,860	14	1,965,260	26	2,317,965	0
83.7 Crete	204	6,726,380	1,827	67,887,075	1,812	349,624,535	2,016	424,237,990	0
83.8 Dewitt	48	972,720	257	4,985,740	258	26,097,245	306	32,055,705	0
83.9 Dorchester	37	342,295	264	2,721,185	261	33,836,140	298	36,899,620	0
83.10 Friend	101	1,326,610	476	7,234,825	476	81,007,520	577	89,568,955	12,570
83.11 Swanton	16	60,970	72	322,510	72	4,573,240	88	4,956,720	0
83.12 Tobias	66	158,630	94	137,695	94	3,334,615	160	3,630,940	0
83.13 Western	24	110,950	167	739,105	167	13,244,055	191	14,094,110	0
83.14 Wilber	81	1,533,245	769	16,257,865	771	127,046,400	852	144,837,510	0
83.15 X-mobile Home	0	0	0	0	155	2,185,300	155	2,185,300	0
83.16 Y-b.r.l.	0	0	0	0	62	2,979,110	62	2,979,110	0
83.17 Y-cabin	0	0	0	0	6	188,085	6	188,085	0
84 Residential Total	1,264	39,993,685	4,575	118,266,735	4,831	822,993,360	6,095	981,253,780	19,065

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	4500	0	0	1	103,240	1	147,880	1	251,120	0
85.2	Area 1	0	0	1	45,000	102	15,978,815	102	16,023,815	0
85.3	Area 2	0	0	2	42,460	2	290,475	2	332,935	0
85.4	Area 3	0	0	1	129,000	3	1,726,205	3	1,855,205	0
85.5	Crete	50	1,498,885	281	12,622,555	279	130,630,490	329	144,751,930	530,535
85.6	Dewitt	7	47,200	21	225,730	21	3,776,230	28	4,049,160	0
85.7	Dorchester	7	68,195	28	277,615	31	16,358,540	38	16,704,350	0
85.8	Friend	11	76,475	90	1,494,225	95	17,576,525	106	19,147,225	0
85.9	Rural	0	0	5	1,220,480	6	16,999,095	6	18,219,575	0
85.10	Swanton	7	11,010	11	65,715	11	1,851,060	18	1,927,785	0
85.11	Tobias	8	4,780	11	7,950	12	121,535	20	134,265	0
85.12	Western	13	37,815	25	45,025	28	822,660	41	905,500	0
85.13	Wilber	9	70,045	84	1,255,850	86	14,477,505	95	15,803,400	0
86	Commercial Total	112	1,814,405	561	17,534,845	677	220,757,015	789	240,106,265	530,535

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	8,542.93	29.54%	17,021,530	29.73%	1,992.47
88. 1G	2,608.70	9.02%	5,201,430	9.08%	1,993.88
89. 2G1	17,639.60	61.00%	34,830,600	60.83%	1,974.57
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	56.56	0.20%	108,890	0.19%	1,925.21
92. 3G	47.03	0.16%	60,200	0.11%	1,280.03
93. 4G1	3.04	0.01%	3,815	0.01%	1,254.93
94. 4G	19.73	0.07%	30,880	0.05%	1,565.13
95. Total	28,917.59	100.00%	57,257,345	100.00%	1,980.02
CRP					
96. 1C1	350.67	21.53%	699,605	21.67%	1,995.05
97. 1C	249.99	15.35%	498,745	15.45%	1,995.06
98. 2C1	1,027.94	63.12%	2,030,205	62.88%	1,975.02
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.02	0.00%	30	0.00%	1,500.00
104. Total	1,628.62	100.00%	3,228,585	100.00%	1,982.41
Timber					
105. 1T1	3,472.89	71.32%	1,792,690	71.36%	516.20
106. 1T	342.77	7.04%	176,525	7.03%	515.00
107. 2T1	1,054.01	21.64%	543,060	21.62%	515.23
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	4,869.67	100.00%	2,512,275	100.00%	515.90
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Grass Total	28,917.59	81.65%	57,257,345	90.89%	1,980.02
CRP Total	1,628.62	4.60%	3,228,585	5.12%	1,982.41
Timber Total	4,869.67	13.75%	2,512,275	3.99%	515.90
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114. Market Area Total	35,415.88	100.00%	62,998,205	100.00%	1,778.81

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,075.67	39.14%	6,136,035	39.43%	1,995.02
88. 1G	346.79	4.41%	691,855	4.45%	1,995.03
89. 2G1	4,424.89	56.32%	8,716,940	56.02%	1,969.98
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	3.00	0.04%	5,775	0.04%	1,925.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	6.82	0.09%	10,675	0.07%	1,565.25
95. Total	7,857.17	100.00%	15,561,280	100.00%	1,980.52
CRP					
96. 1C1	153.27	32.71%	305,770	32.93%	1,994.98
97. 1C	7.08	1.51%	14,125	1.52%	1,995.06
98. 2C1	307.78	65.68%	607,890	65.47%	1,975.08
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.50	0.11%	785	0.08%	1,570.00
104. Total	468.63	100.00%	928,570	100.00%	1,981.46
Timber					
105. 1T1	2,506.09	86.16%	1,285,715	86.11%	513.04
106. 1T	119.95	4.12%	61,780	4.14%	515.05
107. 2T1	282.56	9.71%	145,535	9.75%	515.06
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	2,908.60	100.00%	1,493,030	100.00%	513.32
<hr/>					
Grass Total	7,857.17	69.94%	15,561,280	86.53%	1,980.52
CRP Total	468.63	4.17%	928,570	5.16%	1,981.46
Timber Total	2,908.60	25.89%	1,493,030	8.30%	513.32
<hr/>					
114. Market Area Total	11,234.40	100.00%	17,982,880	100.00%	1,600.70

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,301.42	39.64%	10,567,150	39.87%	1,993.27
88. 1G	962.07	7.19%	1,919,035	7.24%	1,994.69
89. 2G1	7,067.20	52.84%	13,955,695	52.66%	1,974.71
90. 2G	2.76	0.02%	4,085	0.02%	1,480.07
91. 3G1	6.77	0.05%	12,500	0.05%	1,846.38
92. 3G	1.48	0.01%	1,895	0.01%	1,280.41
93. 4G1	6.87	0.05%	8,625	0.03%	1,255.46
94. 4G	26.30	0.20%	34,290	0.13%	1,303.80
95. Total	13,374.87	100.00%	26,503,275	100.00%	1,981.57
CRP					
96. 1C1	10.68	33.04%	21,310	33.27%	1,995.32
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	21.64	66.96%	42,745	66.73%	1,975.28
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	32.32	100.00%	64,055	100.00%	1,981.90
Timber					
105. 1T1	4,160.51	84.51%	2,145,850	84.53%	515.77
106. 1T	283.97	5.77%	146,245	5.76%	515.00
107. 2T1	478.52	9.72%	246,565	9.71%	515.27
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	4,923.00	100.00%	2,538,660	100.00%	515.67
<hr/>					
Grass Total	13,374.87	72.97%	26,503,275	91.06%	1,981.57
CRP Total	32.32	0.18%	64,055	0.22%	1,981.90
Timber Total	4,923.00	26.86%	2,538,660	8.72%	515.67
<hr/>					
114. Market Area Total	18,330.19	100.00%	29,105,990	100.00%	1,587.87

**2026 County Abstract of Assessment for Real Property, Form 45
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

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	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	939,657,405	975,626,210	35,968,805	3.83%	19,065	3.83%
02. Recreational	5,243,640	5,627,570	383,930	7.32%	0	7.32%
03. Ag-Homesite Land, Ag-Res Dwelling	124,100,170	123,751,395	-348,775	-0.28%	0	-0.28%
04. Total Residential (sum lines 1-3)	1,069,001,215	1,105,005,175	36,003,960	3.37%	19,065	3.37%
05. Commercial	158,666,155	169,734,345	11,068,190	6.98%	530,535	6.64%
06. Industrial	50,672,400	70,371,920	19,699,520	38.88%	0	38.88%
07. Total Commercial (sum lines 5-6)	209,338,555	240,106,265	30,767,710	14.70%	530,535	14.44%
08. Ag-Farmsite Land, Outbuildings	61,024,975	60,978,020	-46,955	-0.08%	38,410	-0.14%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	124,965	124,965	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	61,149,940	61,102,985	-46,955	-0.08%	38,410	-0.14%
12. Irrigated	758,662,990	876,113,585	117,450,595	15.48%		
13. Dryland	650,005,820	661,367,090	11,361,270	1.75%		
14. Grassland	110,209,405	110,087,075	-122,330	-0.11%		
15. Wasteland	261,795	262,860	1,065	0.41%		
16. Other Agland	1,069,595	1,085,945	16,350	1.53%		
17. Total Agricultural Land	1,520,209,605	1,648,916,555	128,706,950	8.47%		
18. Total Value of all Real Property (Locally Assessed)	2,859,699,315	3,055,130,980	195,431,665	6.83%	588,010	6.81%

2026 Assessment Survey for Saline County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$478,454
7.	Adopted budget, or granted budget if different from above:
	\$478,454 – all health care, retirement and other benefit costs are paid from county general.
8.	Amount of the total assessor's budget set aside for appraisal work:
	Commercial Appraisal and pickup work. \$20,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$40,470 is designated for the computer system. This includes \$28,500 for the Data Processing costs and \$11,970 for GIS.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Amount of last year's assessor's budget not used:
	\$4,3937- TERC hearings that were not needed and down two employees.

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?
	Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, https://saline.gworks.com/
8.	Who maintains the GIS software and maps?
	The maps are maintained by the office staff, the software is maintained by gWorks.
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagleview fka Pictometry. Normally use FSA imagery.
10.	When was the aerial imagery last updated?
	Eagleview imagery was last updated in Spring of 2025 and gWorks was last updated in 2024.

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Crete, DeWitt, Dorchester, Friend, Wilber, Tobias and Western.
4.	When was zoning implemented?
	Zoning was implemented in 1981 and is updated on a 10-year rotation in 2028.

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal is contracted to perform the commercial reappraisals and Mips for the residential reappraisals.
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
	Commercial pickup work was completed by Stanard Appraisal
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county requires that such contracted appraiser be experienced with regards to county mass appraisal processes and must have sufficient appraisal experience to be capable of both appraising and defending values of commercial and/or residential property to governing authorities.
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?

The expectation is that Stanard Appraisal and MIPS our CAMA vendor, will provide the county with requested values per contract including analysis and depreciation countywide. Stanard Appraisal shall provide defense of values to county board/TERC as necessary. The primary responsibility for Stanard Appraisal is for commercial property. For MIPS the focus is residential. In this capacity, the contractor or vendor appraises each parcel and submits a preliminary value to the assessor. The assessor reviews the value and uses or modifies it. Typically, the county uses the contractor's values thus the expectation of representation at County Board of Equalization or TERC proceedings.

2026 Residential Assessment Survey for Saline County

1.	Valuation data collection done by:
	Office Staff and MIPS
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach to value is used in estimating the market value of residential properties.
3.	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?
	Depreciation tables from the MIPS CAMA vendor are used and then adjusted using local market information. Quality of home, life expectancy and economic factors that reflect the local market are used.
4.	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.
	No, economic depreciations are used to differentiate areas.
5.	Describe the methodology used to determine the residential lot values?
	A market analysis is conducted by using vacant lot sales and a price per square foot is calculated. Square foot method. based on a tiered system.
6.	How are rural residential site values developed?
	A market analysis is conducted by using unimproved sites within the various market areas. \$20,000 to \$30,000
7.	Are there form 191 applications on file?
	We received 2 applications in July of 2025
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are no subdivisions under development in the county where a discounted cash flow (DCF) methodology has been used to value the undeveloped lots. We are still working on implementing this for 2026.

2026 Commercial Assessment Survey for Saline County

1.	Valuation data collection done by:
	The contracted appraiser, (Stanard) assessor and the office staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Cost and Sale approaches are used in the county. The income approach was used on most subclasses where applicable in Crete, Dewitt, Swanton, Tobias, Western, Wilber, Dorchester and Friend. Owners apply information as requested
2a.	Describe the process used to determine the value of unique commercial properties.
	Unique commercial property is appraised exclusively by the contract appraiser. He uses the cost approach on all parcels, does additional sales research beyond Saline County, and studies the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.
3.	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 CAMA depreciation tables are used; however, local economic adjustments are applied when needed.
4.	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.
	No, the county utilizes CAMA depreciation tables which differentiates depreciation based on the life expectancy of property, not by it's location.
5.	Describe the methodology used to determine the commercial lot values.
	The square foot method is used but the larger commercial and industrial tracts are valued by the acre. When limited sales of vacant lots are available to establish lot values, a method that abstracts the improvement value from the selling price may be developed. We also review similar comparable properties in surrounding counties.

2026 Agricultural Assessment Survey for Saline County

1.	Valuation data collection done by:
	County assessor and office staff.
2.	Describe the process used to determine and monitor market areas.
	Regular review of parcel use, type, location, geographic characteristics, zoning, parcel size and market characteristics are all factors included in determining market areas. Other variables considered are topography and access to ground water for irrigation development.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Rural residential and recreational parcels are identified and valued by present use, size and location. Is identifying recreational properties and completing a study.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes, farm home sites and rural residential home sites are valued the same within the same rural valuation groups. There are three rural valuation groups, which closely follow the boundaries for agricultural market areas. The primary difference is location. Properties that are within commuting distance to Lincoln and Crete, and properties near Dorchester and Friend, have quicker access to interstate. These typically sell better than the less accessible parts of the county. The values reflect those differences.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Three properties are identified as “intensive” use. Chicken Barns were identified by commercial appraiser. Valued using M & S costing tables. Land was valued similarly to surrounding commercial properties. They were compared to similar properties in surrounding counties.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Presently, the county has one parcel identified since 2009. It has a 30 year easement. The associated acres are valued at 100% of the grass values in the area.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	Yes. The county has areas around NRD dams designated as being in floodways. Floodway acre values are adjusted by 25% due to the risk of yearly flooding.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	No new application on file this year. (3 total on file) They are valued the same as the rest of the ag land in the county. Two are solar farms that fall under Name Plate Capacity Tax.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	Parcels that have applied for special value are reviewed and compared to the surrounding properties to see if there are any properties that have sold or are being used for non-ag. If there are sales in the area, those parcels are reviewed to see if there have been any adjustments to use since the time of sale.

	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2026 Saline County Real Property Valuation Methodology

The Saline County Assessor is required by state law, Neb. Rev. Stat. §77-1303 to prepare an assessment roll of all taxable property on or before March 19 of each year. This valuation methodology document is the process used in setting valuations for ad valorem tax purposes.

The county assessor is responsible for establishing and maintaining data on approximately 11,348 real property parcels within Saline County. This data includes property characteristics and ownership information. Property characteristic data on new construction is updated through building permits, house plans and field inspections. Existing property data is maintained through field review.

The statistical performance measure for overall appraisal level (by real-property subclass) is the median ratio. The acceptable range for statistical compliance to Neb. Rev. Stat. §77-5023 is 92 percent to 100 percent (.92 to 1.00) for all property classes, except for agricultural for which the acceptable range is 69 percent to 75 percent (.69 to .75). The primary performance measure for appraisal uniformity is the coefficient of dispersion (COD). The county is guided by minimum performance criteria established by Property Assessment Division. The measure is expected to be less than 15 to achieve statistical compliance with minimum standards for the residential and 20 for commercial/industrial subclasses.

The price-related differential (PRD) is an additional uniformity measure of vertical equity that the state employs for the residential and commercial/industrial subclasses. This measure is expected to fall in the range of 98 percent to 103 percent (.98 to 1.03).

Some areas might be difficult to attain uniformity performance measures in the county due to lack of valid sales and data-accuracy issues.

Client and intended users:

Mass-appraisal assignment in Nebraska for ad valorem taxation falls under the responsibility of county government.

Intended users, identified below of this mass-appraisal include the State of Nebraska and all of the property-taxing jurisdictions located within Saline County.

We have identified and considered the actual and intended use and intended users of our value opinions and conclusions in order to identify the property to be solved and to understand development and report responsibilities associated with mass-appraisal.

Intended Use:

The results of this mass-appraisal will be used for ad valorem property-tax purposes by the Saline County Assessor and conforms to the standards set forth in Nebraska Administrative Code, Title 350, and Chapter 50. If our real property appraisals are used for other purposes, they will be invalid because they would be outside the scope for which they were developed.

Effective Date of the Appraisal:

The appraisal date for all real property in the county is January 1, 2026.

Date of the Reported Values:

This mass-appraisal assignment was completed on March 19, 2026. Change of Value Notices for real property are sent to property owners by first-class mail at their last known address on or before June 1, 2026.

Type and Definition of Value:

Real property in Nebraska is defined in Neb. Rev. Stat. §77-103. For ad valorem mass-appraisal assignments in Nebraska, the terms actual and market value are viewed as synonymous. Actual value is defined in Neb. Rev. Stat. §77-112. Actual value, defined. Actual value of real property for the purposes of taxation means the market value of real property in the ordinary case of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses to which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

This definition will be used for all classes of real property. Agricultural or horticultural land is defined in Neb. Rev. Stat. §77-1359.

Disclosure of all Assumptions, Limiting Conditions, and Jurisdictional Exceptions:

1. All properties will be assessed as fee simple and free of any and all liens and encumbrances. Each property has been appraised as though under responsible ownership and competent management. A fee-simple estate is absolute ownership of a property unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of police power, eminent domain or escheat and taxation.
2. Surveys of the appraised properties will not be provided. We will rely upon the property ownership map, deeds and other materials to estimate physical dimensions and the acreage associated with subject properties.
3. We assume the utilization of the land and any improvements are located within the boundaries of the property described on the appraisal record. It is assumed that there are no adverse easements, encroachments or trespasses for any parcel that have not already been addressed in the ownership record file or noted in the property record.
4. Property inspections, if necessary, will be made before the appraisal date or prior to the date final values are determined. Saline County will utilize GIS imagery, oblique photography as well as physical inspections to complete the six (6) year inspection requirements.
5. Our goal is to re-inspect every parcel within the county at least once every six (6) years. A property may be inspected more frequently if a building permit has been issued; changes have been noted during neighborhood reviews, or detected through GIS imagery or oblique

photography. The dates of inspection are noted within the county's CAMA (Computer Assisted Mass Appraisal) system along with the listers initials. It is assumed that there has not been any material change in condition since the latest property inspection, unless otherwise documented on the individual property record card.

6. It is assumed that there are no hidden or unapparent conditions associated with the properties, subsoil or structures that would render the properties (land and/or improvements) more or less valuable.
7. It is assumed that the properties and/or the landowners are in full compliance with all applicable federal, state and local environmental regulations and laws.
8. It is assumed that all applicable zoning and use regulations have been complied with.
9. It is assumed that all required licenses, certificated of occupancy, consents or other instruments of legislative or administrative authority from any private, local, state or national governmental entity have been, or could be obtained for any use on which the value opinions contained within this report are based.
10. Land is valued as though vacant and available to develop to its highest and best use.
11. Information, estimates and opinions furnished to us and incorporated into the analysis and final report will be obtained from sources assumed to be reliable and a reasonable effort has been made to verify such information. However, no warranty is given for the reliability of this information.

Valuation Groupings

Wilber – is the county seat and the second largest community in the county. In Wilber, is located a K-12 school system that is consolidated with nearby community of Clatonia (Gage County).

Crete – is in the northeast corner of the county and is the largest community in the county. It is home to Doane University. Crete is influenced by its proximity to Lincoln and has a significant amount of industry and employment opportunities within the community.

Dorchester – is 6 miles west of Crete off of Hwy 33. Dorchester is also abutted to Hwy 15 which allows the community easier access to I-80.

Friend – is in the northwest corner of the county. Friend access to I-80 by accessing NE 80E which goes through Beaver Crossing in Seward County.

Small Towns – consist of the small communities that border the county on the southern side. These include: DeWitt, Swanton, Western and Tobias. DeWitt is located in the southeast corner of the county. By taking Hwy 103 to Hwy 4, there is easy access to Beatrice in Gage County.

Cabin Areas – these areas include the cabins at Blue River Lodge and any other rural cabins with recreational influence. Blue River Lodge is located along the Blue River north of Crete.

Rural Residential Area 4500 – This market area is the closest to Crete, Friend, Dorchester and Lincoln. It is more desirable because of the commuting access and access to the interstate system. This area corresponds closely with Ag Market Area 3 which is in the north part of the county.

Rural Residential Area 4505 – This market areas is the closest to Wilber, DeWitt and Beatrice. It is less desirable than Area 4500 as there is not as easy access to the interstate system. However, it does have access to Hwy 77 through the route of Clatonia or Beatrice. This area corresponds closely with Ag Market Area 2 which the majority portion is in the southeast part of the county.

Rural Residential Area 4510 – This market is close to Western, Swanton and Tobias. It is the least desirable due to the lack of access to interstate. This area corresponds closely with Ag Market Area 1 which the majority portion is in the southwest and central part of the county.

2026 Appraisal Process

Saline County uses a computer assisted mass appraisal (CAMA) software program called MIPS Assessment. All records are maintained in the program which include items such as parcel identification numbers, ownership, sale transactions, property characteristics, values, appeal history. The software includes costs that are imported by the vendor which is formulated from the Marshall Swift manual.

Residential Properties:

We conducted a thorough sales verification and analysis process of all eight communities within the county. The sales study period used was from 10/1/2023 to 09/30/2025. Through this analysis, it was determined that in several communities they were out of compliance, therefore, a value adjustment was needed in the following communities: DeWitt +10%, Friend +15%, Wilber +10%. Value adjustments were also needed in the Y-BRL (Blue River Lodge Cabins) which showed a need of a +25% increase.

The physical inspection of the rural residential properties was completed in 2025. Data entry began in fall of 2025. Unfortunately, data entry did not get completed countywide. For 2026, there were no adjustments to rural residential improvements/outbuildings. The land values have been updated. New costing has been entered into the CAMA and depreciation tables are currently being worked on. It is the county's intention to have this project fully completed for the 2027 assessment year. This inspection and review were completed by office staff/listers.

In order to be in compliance with State of Nebraska's six (6) year inspection and review cycle, we conducted a physical on-site inspection and review of the residential properties in Swanton and Western. This included an on-site inspection of the property using the current property record card to verify measurements, classifications and conditions of the existing improvements. If there was a discrepancy, a new measurement was taken and noted. New improvements were listed and items removed if they were gone. New photos were taken. New costs using Marshall Swift cost manual, new depreciation and lot values were adjusted or affirmed. Property record cards and sketches were updated for any changes. This inspection and review was conducted by MIPS.

All pick-up work of new construction and any remodeling of properties. This included, but is not limited to new construction, additions, alterations, updating or tearing down structures. Permits are inspected by office staff/listers. Entered and reviewed by office staff/listers and reviewed by Assessor

The residential Section 42 housing properties were repriced using the income approach according to Nebraska State Statute 77-1333. Saline County has 4 projects that are considered residential.

Commercial Properties:

Saline County had various commercial construction updates due to permits. This construction and review were picked up by Luis Graterol with Stanard Appraisal. Data entry was completed by the Assessor and then reviewed by the appraiser.

We conducted a thorough sales verification and analysis process of all eight communities within the county. The sales study period used was from 10/1/2022 to 9/30/2025. Through this analysis, it was determined that Wilber appeared to be out of compliance, therefore, a +6% increase was needed.

In order to be in compliance with State of Nebraska's six (6) year inspection and review cycle, we conducted a physical on-site inspection and review of the commercial properties in Crete and reviewed the industrial properties around the county. This included an on-site inspection of the property using the current property record card to verify measurements, classifications and conditions of the existing improvements. If we were unable to get an on-site inspection, we also utilized aerial imagery for our review. If there was a discrepancy, a new measurement was taken and noted. New improvements were listed and items removed if they were gone. New photos were taken. New costs using Marshall Swift cost manual, new depreciation and lot values were adjusted or affirmed. Property record cards and sketches were updated for any changes. This inspection and review was conducted by Stanard Appraisal, Inc.

The commercial Section 42 housing properties were repriced using the income approach according to Nebraska State Statute 77-1333. Saline County has 1 project that is considered commercial.

Agricultural Properties:

Saline County has 3 Market Areas. (Attachment – 2026 Saline County Agland Market Areas)

Market areas are determined by topography, water availability and the market. Market Area 1 is located in the southwest to central portion of the county and is bordered on the west side by Fillmore County. It is predominantly dryland as irrigation is not feasible in this area. The topography is rolling. Market Area 2 is located predominantly located in the southeast portion of the county that abuts Gage County and a small portion is along the southern border which abuts Jefferson County. The topography is similar to area 1, but ground water is available for irrigation. Market Area 3 is located predominantly located on the northern portion of the county and abuts Seward County on the north, Fillmore County on the west and Lancaster County on the east. Even with some rolling areas, this is the flattest area of the county and irrigation is prolific in this area.

Each year, Saline County reviews GIS imagery, certifications, the NRCS maps and FSA maps that are provided by the owners. When changes are found, off-site reviews are made to verify changes and photos taken of changes, such as addition of pivots. Letters and maps are also mailed out to property owners to

inform them of changes that are found and they are asked to verify acres that have been calculated by drawing the land use changes in GIS. These changes are then implemented into the system.

A market analysis of agricultural land sales was conducted in each market area to determine if any adjustments were needed to comply with statistical measures. Sale dates reviewed were 10/01/2022 to 09/30/2025. After this analysis, it was determined that no changes were needed in Market Area 1. It was determined that Market Area 2 showed that an adjustment needed to be made with the dryland and in Market Area 3 there was a need for an adjustment with the irrigated ground.

The 2026 mass-appraisal was completed by the county assessor, Brandi Kelly. Office staff/lister Daryl Clark completed the pick-up work for residential and rural residential. Daryl Clark also assisted with the commercial pick-up work. County Assessor completed the agland value analysis for 2026.

Change of Valuation Notices / Appeal Process

It is planned to mail the change of value notices to property owners by June 1st. Values will also be made available to the public through the Saline County gWorks website www.saline.gworks.com. Property valuation appeals will be handled through the valuation protest process as indicated in §77-1502. For properties that are appealed, the assessor's office will request a physical interior and exterior inspection of the process prior to the hearing. If there is a discrepancy, new measurements will be taken, and notes will be written. New photos will be taken of the areas of concern for the property owner. This information will be taken into consideration, and the assessor will make the recommendation to the Saline County Board of Equalization for the 2026 valuation to remain the same or will recommend a change based on the information obtained during the protest process.

Respectfully Submitted,

Brandi Kelly

Saline County Assessor

Saline County Assessor 3 Year Plan of Assessment June 15, 2025

Pursuant to Nebraska 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. 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 plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

Real Property Assessment Requirements

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land; and
3. 75% of special value for agricultural land and horticultural land which meets the qualifications for special value under 77-1344.

State of Nebraska laws do not provide acceptable ranges for the Coefficient of Dispersion (COD) or the Price Related Differential (PRD); however, the IAAO Standards on Ratio Studies use the following:

The COD should be less than 15 for residential properties and less than 20 for agricultural land and horticultural land as well as commercial properties.

The PRD range is 98% to 103%.

Record Count

According to Saline County's Abstract of Assessment, there are 6,015 residential records; 775 commercial records; 14 industrial records; 89 recreational properties and 3,957 agricultural records of which 2,821 are unimproved. According to our CAMA system, we have 11,348 records total.

2025 Level of Value and Assessment Statistics

According to the Reports and Opinions of the Property Tax Administrator and Findings and Orders by Tax Equalization and Review Commission (TERC), Saline County's Level of Value and Assessment Statistics are as follows:

<u>Property Class</u>	<u>Level of Value</u>
Residential	97%
Commercial	96%
Agricultural	72%

Office Staff

Saline County Assessor's office staff consist of the assessor, deputy assessor and 1 full-time clerical/lister.

The Assessor, Deputy Assessor and one staff member presently hold their State of Nebraska Assessor's certificate, and all have attended the mandatory educational classes to maintain their certificate. All certificate holders must complete IAAO Course 101 – Fundamentals of Real Property Appraisal and IAAO Course 300 – Fundamentals of Mass Appraisal within the first four years of assuming the office. All certificate holders must obtain 60 hours of approved continuing education within each four-year period.

Software/Mapping

Saline County Assessor's office utilizes the CAMA system, MIPS Assessment. The Marshall & Swift cost manuals are used to estimate the replacement costs of the residential, commercial and agricultural improvements during the reappraisal process.

The office maintains a cadastral mapping system for name changes, property splits and new subdivisions. The cadastral maps are dated 1984. Saline County also implemented a GIS mapping program in 2003.

Saline County has worked with EagleView (Pictometry) and currently has updated imagery which was flown during the spring of 2025.

2024 Assessment Actions for 2025 Tax Year

Residential:

For 2025, we completed all pickup work of new construction and remodeling of properties. This includes, but is not limited to new construction, additions, alterations, updating or tearing down structures.

In order to be in compliance with the State of Nebraska's six (6) year inspection review cycle, we contracted with MIPS to conduct a physical on-site inspection and review of the residential properties in Crete City, Wilber City, DeWitt Village and Tobias Village. This included an on-site inspection of the property using the current property record card to verify measurements, classifications and conditions of the existing improvements. If there was a discrepancy, a new measurement was taken and noted. They also listed new improvements and removed any old buildings. New photos were taken. New cost tables from the Marshall Swift manual were implemented along with new depreciation schedules. Lot values were adjusted based on recent lot studies completed. Property record cards and sketches were updated.

We conducted a thorough sales verification and analysis process of all eight communities within the county. This analysis is completed by compiling residential sales that have occurred during the two year study period (10/1/2022 – 9/30/2024) as established by the Nebraska Dept. of Revenue. Through this analysis, it was determined that a percentage adjustment was needed on the improvements in various communities to comply with the statutory measures of value. Dorchester +20%, Friend +10%, Swanton +30%, Western +30%, Cabins +15%, Acreage 4505 and Rural Residential Market Area 1 +25% and Acreage 4510 and Rural Residential Market Area 2 +18%. All rural residential site acres were adjusted.

Permits are inspected by office staff/lister. Entered and reviewed by office staff/listers and reviewed by the Assessor.

Sales reviews are completed by the Assessor.

Commercial:

We completed all pickup work of new improvements on commercial properties. Permits were completed by Stanard Appraisal, Inc. Information was entered by Assessor and reviewed by Assessor and Stanard Appraisal, Inc.

We conducted a thorough sales verification and analysis process of all eight communities within the county. This analysis is completed by compiling commercial sales that have occurred during the three-year study period (10/1/2021 – 9/30/2024) as established by the Nebraska Dept. of Revenue. Through this analysis, it was determined that all commercial properties were in compliance, therefore, all values were affirmed and unchanged.

Sales reviews are completed by the Assessor.

Agricultural:

For 2025, we completed all pickup work of new construction and remodeling of properties. This includes, but is not limited to new construction, additions, alterations, updating or tearing down structures.

Land classification adjustments were made when reported by landowner, local Natural Resource Districts (NRD) or observed by office staff. Farm Service Agency (FSA) maps were requested of the landowner when adjustments were recognized for accurate classifications.

The Assessor conducted a thorough analysis of agricultural sales by land classification groups and market areas. This analysis is completed by compiling agland sales that have occurred during the three-year study period (10/1/2021 – 9/30/2024) as established by the Nebraska Dept. of Revenue. Each qualified sale is placed in the respective market area based on location of the property. The sales are then broken down into acres within the respective land classifications. Each market area is tested by itself to determine if it falls between the statutory guidelines. The three market areas are then compiled into one final spreadsheet to determine if “county-wide” we still fall within the statutory guidelines and if there is a need for change. For 2025, this analysis showed that various classes of dryland needed to be increased by +8% in market area 1. Various classes of dryland needed to be increased by +25% and various classes of irrigated needed to be decreased by -5% in market area 2. In market area 3, various classes of dryland needed to be decreased by -5% and various classes of irrigated needed to be increased by +20%.

Implemented site values for the land associated with the solar farms and wind farms. This converted the land associated with these types of projects from being assessed as agland at 75% of the market value to non-agricultural land which is 100% of the market value.

Area 1: Dry land class 1D1 and 1D increased from 4100/acre to 4470/acre. 2D1 and 2D increased from 4025/acre to 4350/acre. 3D1 and 3D increased from 3795/acre to 4100/acre. 4D1 and 4D increased from 3625/acre to 3915/acre. Irrigated land classes 1A1 and 1A remained at 5265/acre. 2A1 and 2A remained at 4310/acre. 3A1 and 3A remained at 4255/acre. 4A1 and 4A remained at 4090/acre.

Area 2: Irrigated land class 1A1 and 1A decreased from 5700/acre to 5415/acre. 2A1 decreased from 5600/acre to 5320/acre. 2A decreased from 5500/acre to 5225. 3A1 decreased from 5100/acre to 4845/acre. 3A decreased from 4900/acre to 4655/acre. 4A1 decreased from 4500/acre to 4275/acre. 4A decreased from 4300/acre to 4085/acre. 1D1 increased from 3700/acre to 4625/acre. 1D increased from 3600/acre to 4500/acre. 2D1 increased from 3550/acre to 4440/acre. 2D increased from 3450/acre to 4315/acre. 3D1 increased from 3300/acre to 4125/acre. 3D and 4D1 increased from 3200/acre to 4000/acre. 4D increased from 3150/acre to 3940/acre.

Area 3: Irrigated land class 1A1 increased from 6200/acre to 7440/acre. 1A and 2A1 increased from 6085/acre to 7300/acre. 2A increased from 6020/acre to 7225/acre. 3A1 increased from 5745/acre to 6895/acre. 3A and 4A1 increased from 5015/acre to 6020/acre. 4A increased from 4785/acre to 5740/acre. Dry land classes 1D1 and 1D decreased from 3870/acre to 3675/acre. 2D1 decreased from 3555/acre to 3375/acre. 2D decreased from 3510/acre to 3335/acre. 3D1 decreased from 3445/acre to 3275/acre. 3D and 4D1 decreased from 3400/acre to 3230/acre. 4D decreased from 3250/acre to 3090/acre.

Assessment Plan for Residential Properties

The Saline County Assessor's office will continue to work with the local communities in regard to obtaining building permits on new construction/remodel or destruction of improvements. The Assessor's office also obtains building permits from Saline County Planning/Zoning office. With the additional tools of ConnectExplorer and ConnectAssessment, the office plans to utilize these programs to determine areas of new construction.

The office will continue to review and analyze the real estate transactions.

2025 work for 2026 Assessment year

The Saline County Assessor's office has contracted with MIPS to complete the on-site inspections/analysis of the residential properties of Swanton and Western. The on-site inspection includes using the current property record card to verify measurements, classifications and conditions of existing improvements. If a discrepancy is found, a new measurement will be taken and noted. New improvements will be listed and items removed will be noted that they are gone. New photos will be taken. A lot study will be completed for Swanton and Western. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value. This project has been paid for out of the budget year ending June 30, 2025.

We will complete the on-site inspections/reviews of the Rural Residential properties and rural cabins. The on-site inspection includes using the current property record card to verify measurements, classifications and conditions of existing improvements. If we are unable to access a property due to weather or other factors, such as no trespassing signage, we may rely on the most current aerial imagery. A lot study will be completed for the Rural Residential properties. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

Analysis will also be completed within each market area to determine if the boundary lines are still reliable or if there should be adjustments to the market area boundaries.

2026 work for the 2027 Assessment year

In 2026, we will begin an on-site inspection/review of properties in Dorchester and Friend. The on-site inspection includes using the current property record card to verify measurements, classifications and conditions of existing improvements. If a discrepancy is found, a new measurement will be taken and noted. New improvements will be listed and items removed will be noted that they are gone. New photos will be taken. Lot studies will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value. It is currently planned to have this work also contracted out with MIPS to assist with the reappraisal.

2027 work for the 2028 Assessment year

At this time, there is no residential work scheduled to be completed for the 2028 assessment year, unless the statistics show the need for additional review.

Assessment Plan for Commercial Properties

The Saline County Assessor's office will continue to work with the local communities in regard to obtaining building permits on new construction/remodel or destruction of improvements. The Assessor's office also obtains building permits from Saline County Planning/Zoning office.

The office will continue to review and analyze the real estate transactions.

2025 work for the 2026 Assessment year

With the continued need for commercial appraisal experience, the Saline County Assessor's office has contracted with Stanard Appraisal, Inc to complete the on-site inspections/analysis of Crete commercial properties as well as all of the industrial properties in Saline County. The on-site inspection includes using the current property record card to verify measurements, classifications and conditions of existing improvements. If a discrepancy is found, a new measurement will be taken and noted. New improvements will be listed and items removed will be noted that they are gone. New photos will be taken. Lot studies will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

2026 work for the 2027 Assessment year

At this time, there is no commercial work scheduled to be completed for the 2027 assessment year, unless the statistics show the need for additional review.

2027 work for the 2028 Assessment year

With the continued need for commercial appraisal experience, the Saline County Assessor's office will plan to contract with a licensed appraisal service to complete the on-site inspections/analysis of DeWitt, Swanton, Tobias and Western commercial properties. The on-site inspection includes using the current property record card to verify measurements, classifications and conditions of existing improvements. If a discrepancy is found, a new measurement will be taken and noted. New improvements will be listed and items removed will be noted that they are gone. New photos will be taken. Lot studies will be completed, updated Marshall & Swift costing will be implemented on the improvements. As sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

Assessment Plan for Agricultural Properties

The Saline County Assessor's office annually reviews all agricultural land sales to establish market value for agricultural land. In the review of the sale, the Assessor makes the final determination of which sales are considered arms-length transactions. This information is gathered by the agricultural questionnaire or phone call to the seller, agent or buyer. Analysis is completed in each market area on land value groups (LVG's) to determine if there is any need for value adjustments in the LVG's. Adjustments are made to values when our analysis shows the median outside of the acceptable range.

Analysis is also completed within each market area to determine if the boundary lines are still reliable.

Saline County currently has three market agricultural market areas. Market Area 1 is predominantly dryland, as irrigation is not feasible in the area. The topography is rolling. Market Area 2 has a similar topography to area 1, but ground water is available for irrigation. Market Area 3 is the flattest area of the county and irrigation is accessible.

Saline County will continue identifying Conservation Reserve Program (CRP) ground in the county, by writing follow-up letters to taxpayers who have been identified as having previous CRP contracts with the Farm Service Agency (FSA). A questionnaire will be included asking that the taxpayer provide locations, numbers of acres and contract dates that have been renewed or removed from the program. Maps will also be requested. After receiving the requested information, this data will be entered into a spreadsheet to track the information being returned.

Acres that have been reported and entered into the GIS program will be implemented into the computer assisted mass-appraisal system (CAMA). A market analysis of arms-length sales will be completed in each market area. Adjustments will be made to value when our analysis shows the median outside of the acceptable range.

Responsibilities

Other functions performed by the assessor's office, but not limited to:

Prepare annually and file the following Administrative Reports

- Approve/deny applicants of the Beginning Farmer Exemption (Feb 1)
- Aircraft Information Report (Feb 1)
- Make recommendation on Permissive Exemption applications (Form 451) to the County Board of Equalization (March 1)
- Notify governmental subdivisions of intent to tax property not used for public purpose and not paying in lieu of tax (March 1)
- County Abstract of Assessment for Real Property (March 19)
- Annual Assessed Value Update (March 19)
- Assessor Survey (March 19)
- Amended Homestead Exemption Summary Certificate (May 30)
- Send notice of valuation change to owner of record (as of May 20) of any property whose value increased or decreased (May 31)
- Certify completion of real property assessment roll (June 1) & publish in newspaper (June 6)
- Amend/re-certify Abstract of Assessment, if changes were ordered by TERC (June 5)
- Prepare 3-year plan of assessment (June – July)
- File 3- year plan of assessment with the County Board of Equalization (July 31)
- Reviews the ownership/use of all cemetery real property and reports to the County Board of Equalization (August 1)
- Certification of Values to Political Subdivisions (August 20)
- School District Taxable Value Report (August 20)
- Homestead Exemption Certification of Average Assessed Value of Single-Family Residential property (September 1)
- Complete/certify the tax list (real and personal) and deliver to the county treasurer (November 22)
- Homestead Exemption Tax Loss (November 30)
- Personal Property Tax Loss (November 30)
- Certificate of Taxes Levied Report (December 1)

Homestead Exemptions – Homestead Exemption applications are accepted in the office from February 2nd through June 30th.

Personal Property – All depreciable tangible personal property which is used in a trade or business for the production of income, and has a determined life of longer than 1 year, is subject to personal property tax.

Nebraska Personal Property returns are accepted in the office mid-January through May 1st, without penalty. Returns filed between May 2nd and June 30th receive a 10% penalty. Returns filed after June 30th receive a 25% penalty.

Permissive Exemptions – Permissive Exemption applications are filed in our office November 15 through December 31st.

Taxable Governmental Owned Property – Annual review of government owned property not used for public purpose, sent notices of intent to tax, etc.

Centrally Assessed Properties – Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax lists.

Tax Districts and Tax Rates – Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

Tax Lists – Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

Tax List Corrections – Prepare tax list correction documents for the County Board of Equalization's approval.

County Board of Equalization (CBOE) – Attend CBOE meetings including meetings for valuation appeals. Prepare documentation for meetings, post meeting notifications in county newspapers, mail final CBOE decisions. When possible, physically review properties that have filed valuation appeals.

Tax Equalization and Review Commission (TERC) Appeals – Prepare the information and attend the taxpayer appeals before TERC. Testify in defense of the county's valuation. When possible, physically review properties that have filed valuation appeals.

Tax Equalization and Review Commission (TERC) Statewide Equalization – Attend hearings if applicable to the county, testify in defense of the county's valuations, and to implement TERC's orders.

Tax Increment Financing (TIF) – Establish and maintain TIF district boundaries for tax billing.

Rent-Restricted Housing Projects – Annual review of rent-restricted housing projects filed with the Department of Revenue. Review and analyze the income and expense statements forwarded by the projects. Set valuation of projects using the capitalization rate established by the Rent-Restricted Housing Project Valuation Committee along with the information provided by the housing projects.

I respectfully submit this plan of assessment and request the resources needed to continue with maintaining up-to-date, fair and equitable assessments in achieving the statutory required statistics.

Brandi Kelly

June 15, 2025

Brandi Kelly, Saline County Assessor

SALINE COUNTY ASSESSOR'S OFFICE

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EMAIL: bkelly@salinecountyne.gov



February 27, 2026

Dear Ms. Scott,

Saline County has three applications for Special Value. One application was received in 2009 and two were received in 2019. The applications were approved and will remain on file.

We originally had one other application that had been filed in 2016. That property has changed ownership, and no new application has been made by the current owner. A letter of disapproval on the 2016 application was mailed to the individual today, February 27th.

Presently, we are unable to discern a non-agricultural influence affecting the value of the property. The taxable value is calculated in the same manner as with all other agricultural land in Saline County.

We continue to analyze the sales market and if a difference is noticed, special valuation will be implemented.

Respectfully,

Brandi Kelly

Brandi Kelly
Saline County Assessor