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DEPARTMENT OF REVENUE

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

SALINE COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for 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 "Ruth A. Sorensen".

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

cc: Brandi Kelly, Saline County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

calculation regardless of the assessed value or the selling price.

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

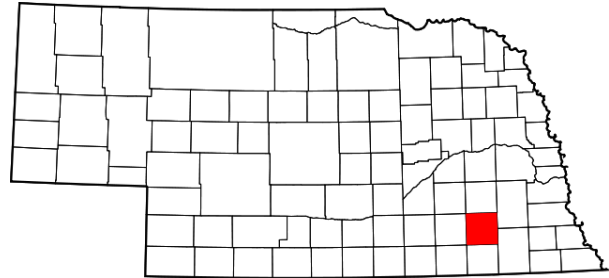
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

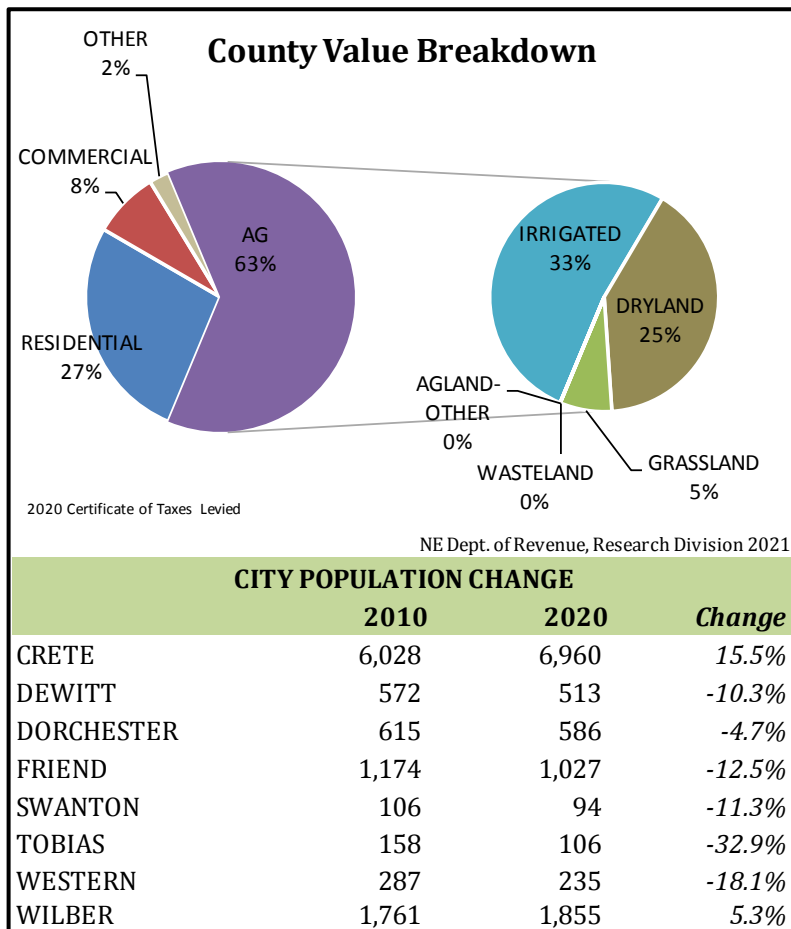
**Further information may be found in Exhibit 94*

County Overview

With a total area of 574 square miles, Saline County has 14,224 residents, per the Census Bureau Quick Facts for 2019, representing a nominal change in population as reported in the 2010 U.S. Census. Reports indicated that 70% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$107,249 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 302 employer establishments with total employment of 5,963, a 1 % increase in employment.



Agricultural land makes up approximately 63% of the county's valuation base. A mix of dry and irrigated land makes up the majority of the land in the county. Saline County is included in both the Lower Big Blue and Upper Big Blue Natural Resource Districts (NRD).

2021 Residential Correlation for Saline County

Assessment Actions

The Saline County Assessor conducted on-site inspections of residential property in the communities of Swanton and Western. All residential parcels were physically reviewed for changes to structures, correct or incorrect measurements, and discrepancies in data utilized by the county assessor. Records, photos, and data used for assessment purposes were corrected and updated. New costing, depreciation, and lot value adjustments were implemented as needed. Sales verification and analysis in all eight residential communities in Saline County was conducted by the Saline County Assessor and staff, resulting in valuation adjustments to residential improvements in the communities of Crete (15% increase), Wilber (9% increase), DeWitt (5% increase) and Friend (2% increase). All pick-up work was completed. Subsequently, records were updated and adjustments made to the value of the parcels accordingly.

Assessment Practice Review

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

The non-qualified sales were reviewed and no apparent bias existed in the qualification determination. All arm's-length sales were made available for the measurement of real property. Review and analysis indicates that the county assessor has adequately identified economic areas and geographic locations within the county with the nine assigned valuation groups being used for the residential class. The county assessor is up-to-date with the six-year inspection and review cycle. Lot values are reviewed during the six-year inspection and review cycle when the subclass of property was reviewed. Cost tables are updated after the review of the valuation groups. The county assessor used the Computer-Assisted Mass Appraisal (CAMA) cost tables and a market derived depreciation model to establish values.

The Saline County Assessor has a written valuation methodology on file.

The county assessor meets all the statutory reporting schedules by the statutory due dates.

2021 Residential Correlation for Saline County

Description of Analysis

Residential property in Saline County is divided into nine valuation groups.

Valuation Group	Description
1	Wilber
2	Crete
4	Dorchester
5	Friend
6	Small Towns: DeWitt, Swanton, Tobias, Western
9	Cabins: Blue River Lodge, Y-Cabin
11	Rural Residential: 4500, Area 3
12	Rural Residential: 4505, Area 2
13	Rural Residential: 4510, Area 1

All three measures of central tendency are within range for the residential sales study period. The COD and PRD are within the required range. When stratified by valuation group, there are enough sales for measurement in Valuation Groups 1, 2, 4, 5 and 6. All of these groups have a median within the range. A small number of sales in Valuation Groups 9, 11, 12 and 13 indicate that statistics alone should not be a measure of sales assessment uniformity.

Comparison of the statistics and the 2021 County Abstract of Assessment for Real Property, Form 45 Compared to the 2020 Certificate of Taxes Levied Report (CTL) indicated that both the sold properties and the abstract changed similarly. The residential class increased approximately 6% excluding growth this year.

2021 Residential Correlation for Saline County

Equalization and Quality of Assessment

Based on the statistical sample and review of the assessment practices, the quality of assessment of the residential class of real property complies with generally accepted mass appraisal techniques. Although four valuation groups have an insufficient number of sales for measurement, the residential properties in the entire county are subject to the same appraisal techniques as the valuation groups with reliable statistical analysis and are at an acceptable level of value.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	55	91.80	92.78	95.07	15.09	97.59
2	160	93.54	94.37	93.39	14.93	101.05
4	15	91.68	94.77	92.35	20.12	102.62
5	39	92.69	101.39	91.79	21.85	110.46
6	29	92.16	99.05	93.22	20.35	106.25
9	2	93.13	93.13	89.27	23.12	104.32
11	8	91.62	88.24	88.82	17.05	99.35
12	2	67.10	67.10	67.02	04.40	100.12
13	5	84.92	86.77	79.77	19.67	108.78
____ALL____	315	93.02	94.96	92.71	16.81	102.43

Level of Value

Based on analysis of all available information, the level of value for the residential property in Saline County is 93%

2021 Commercial Correlation for Saline County

Assessment Actions

For 2021, the Saline County Assessor and staff reviewed permits and completed all pick-up work including data entry for commercial records as needed. On-site and off-site inspections were conducted for 75 foundations in the Milligan 1 Wind Project with assistance from the Saline County Road Superintendent. In addition, Section 42 properties were revalued according to statutory regulations. After conducting a process of sales verification and analysis of the eight commercial communities within the county, the Saline County Assessor made no adjustments to the value of commercial communities.

Assessment Practice Review

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

The review of the sales verification and qualification indicates the usability is comparable to state averages for the commercial class. All non-qualified sales have sound documentation for disqualification reason. Based on the analysis no apparent bias exists in the qualification of sales.

The valuation groups are represented in the nine economic locations. These define distinct differences within the county. The county is up-to-date with their six-year inspection and review cycle. The cost approach is used for the value of commercial properties in the county. The income approach was used on most subclasses in Crete. Unique commercial property is appraised by a contracted appraiser. Lot values are appraised by square foot or by the acres for the larger parcels. Computer-Assisted Mass Appraisal (CAMA) depreciation tables are used; however, local market adjustment are applied when needed.

The depreciation tables are dated 2015 except for the rural commercial properties, which have a 2014 depreciation table. The costing dates range by valuation group from 2014, 2015 or 2018.

2021 Commercial Correlation for Saline County

Description of Analysis

There are nine valuation groups for commercial property in Saline County.

Valuation Group	Description
1	Wilber
2	Crete
3	DeWitt
4	Dorchester
5	Friend
6	Swanton
7	Tobias
8	Western
9	Rural

Analysis of the commercial properties sold in the study period shows that two of the three measure of central tendency are within range. The COD is within the IAAO recommended range and the PRD is high. When further stratified into groups, only Valuation Group 2 has a sufficient number of sales for measurement and it is in range.

The 2021 County Abstract of Assessment as Compared to the 2020 Certificate of Taxes Levied (CTL) parallel the reported assessment actions of routine maintenance. Additionally, the report indicates that the population changed in a similar manner to sales.

Equalization and Quality of Assessment

Although all but one valuation groups have an insufficient number of sales for measurement, analysis of the county commercial statistics and assessment practices indicate the assessments appear to be uniform and proportionate across the commercial class.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	4	89.06	87.94	88.61	05.27	99.24
2	11	93.28	91.98	89.06	09.22	103.28
3	3	93.48	85.91	56.18	27.15	152.92
4	1	84.46	84.46	84.46	00.00	100.00
5	3	89.78	99.15	98.19	16.12	100.98
8	1	132.31	132.31	132.31	00.00	100.00
____ ALL ____	23	92.44	92.85	87.80	13.71	105.75

2021 Commercial Correlation for Saline County

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Saline County is determined to be 92% of market value.

2021 Agricultural Correlation for Saline County

Assessment Actions

Assessment actions for agricultural properties in Saline County included the review of parcels, utilizing aerial imagery, maps, owners' documentation and certifications, to determine land use for the 2021 assessment year. Photos, records and maps were updated accordingly. Pick-up work was completed for rural residential parcels and records updated. A market analysis of sales representing Saline County's three agricultural market areas was conducted resulting in the Saline County Assessor's decrease of irrigated land values by 2% in Market Area 3.

Assessment Practice Review

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

A review of the sales verification and qualification indicated that all non-qualified sales have documentation as to the reason for disqualification. Saline County has three agricultural market areas and currently there is no evidence that indicate the need for any additional. The county does have special value applications; however, through sales analysis over several years, a non-agricultural influence has not been identified as affecting the value of the property. The taxable value is calculated in the same manner as with all other agricultural land in Saline County.

The county reviews all available information, such as certifications, NRD maps and Farm Services Agency (FSA) maps. The aerial imagery is the primary source for the land use verification and is monitored for changes. Farm home sites and rural residential homes are valued the same within the rural valuation group. Farm homes and agricultural outbuildings as well as all other improvement in the county use 2014 Marshall & Swift costing in conjunction with the six-year inspection and review cycle.

Description of Analysis

The sample of agricultural sales shows the median, weighted mean and mean are within range. The COD is within the IAEO recommended range. All three market areas also have all three measures of central tendency within range. Further stratification of the agricultural sales into 80% Majority Land Use (MLU) by market area results in small sample sizes. Only Market Area 3 80% MLU irrigated land and Market Area 1 80% MLU dryland have enough sales for measurement and both are within range.

Additional analysis through the Average Acre Value Comparison table shows the Saline County agricultural values are comparable to those of neighboring counties.

2021 Agricultural Correlation for Saline County

Equalization and Quality of Assessment

Review of the statistics and assessment practices reveal that the values established by the county assessor have achieved equalization. When compared to the surrounding counties, the values set in Saline County demonstrate similar comparability. Agricultural homes and outbuildings are valued using the same processes and tables that other like property in the county is valued with; therefore they are equalized and at an acceptable portion of market value. The quality of assessment of the agricultural class complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	16	74.39	74.78	73.15	09.54	102.23
2	6	71.08	73.77	72.32	12.41	102.00
3	10	74.40	75.39	73.60	08.16	102.43
<u>Dry</u>						
County	15	72.57	74.34	71.64	10.87	103.77
1	11	72.54	75.43	72.76	13.50	103.67
2	3	73.67	70.95	68.38	04.34	103.76
3	1	72.57	72.57	72.57	00.00	100.00
<u>Grass</u>						
County	1	55.16	55.16	55.16	00.00	100.00
1	1	55.16	55.16	55.16	00.00	100.00
<u>ALL</u>						
	46	73.29	75.01	73.22	11.22	102.44

Level of Value

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

2021 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	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Saline County

Residential Real Property - Current

Number of Sales	315	Median	93.02
Total Sales Price	\$44,065,138	Mean	94.96
Total Adj. Sales Price	\$44,065,138	Wgt. Mean	92.71
Total Assessed Value	\$40,853,815	Average Assessed Value of the Base	\$104,961
Avg. Adj. Sales Price	\$139,889	Avg. Assessed Value	\$129,695

Confidence Interval - Current

95% Median C.I	90.97 to 95.52
95% Wgt. Mean C.I	90.66 to 94.77
95% Mean C.I	92.65 to 97.27
% of Value of the Class of all Real Property Value in the County	25.75
% of Records Sold in the Study Period	5.84
% of Value Sold in the Study Period	7.22

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	291	93	93.06
2019	263	93	93.11
2018	276	96	95.86
2017	282	96	96.23

2021 Commission Summary for Saline County

Commercial Real Property - Current

Number of Sales	23	Median	92.44
Total Sales Price	\$2,176,315	Mean	92.85
Total Adj. Sales Price	\$2,176,315	Wgt. Mean	87.80
Total Assessed Value	\$1,910,895	Average Assessed Value of the Base	\$233,122
Avg. Adj. Sales Price	\$94,622	Avg. Assessed Value	\$83,082

Confidence Interval - Current

95% Median C.I	88.71 to 98.34
95% Wgt. Mean C.I	75.43 to 100.18
95% Mean C.I	84.53 to 101.17
% of Value of the Class of all Real Property Value in the County	8.35
% of Records Sold in the Study Period	2.92
% of Value Sold in the Study Period	1.04

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	23	100	96.88
2019	27	100	103.24
2018	27	96	95.96
2017	18	94	94.34

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RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 315
 Total Sales Price : 44,065,138
 Total Adj. Sales Price : 44,065,138
 Total Assessed Value : 40,853,815
 Avg. Adj. Sales Price : 139,889
 Avg. Assessed Value : 129,695

MEDIAN : 93
 WGT. MEAN : 93
 MEAN : 95
 COD : 16.81
 PRD : 102.43

COV : 22.05
 STD : 20.94
 Avg. Abs. Dev : 15.64
 MAX Sales Ratio : 187.06
 MIN Sales Ratio : 56.31

95% Median C.I. : 90.97 to 95.52
 95% Wgt. Mean C.I. : 90.66 to 94.77
 95% Mean C.I. : 92.65 to 97.27

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	39	91.80	93.86	93.09	15.10	100.83	60.22	141.04	87.14 to 96.69	138,242	128,685	
01-JAN-19 To 31-MAR-19	24	97.93	101.90	98.88	19.52	103.05	62.70	184.07	88.08 to 116.39	123,438	122,055	
01-APR-19 To 30-JUN-19	40	94.42	94.05	91.35	16.30	102.96	59.14	166.06	88.44 to 97.58	127,620	116,587	
01-JUL-19 To 30-SEP-19	50	98.59	98.72	97.48	13.80	101.27	61.11	139.80	92.16 to 102.01	138,844	135,347	
01-OCT-19 To 31-DEC-19	39	90.63	94.06	92.74	16.32	101.42	56.31	144.47	82.29 to 100.46	132,580	122,951	
01-JAN-20 To 31-MAR-20	32	90.62	91.68	88.47	15.93	103.63	59.71	123.72	79.34 to 103.84	136,871	121,084	
01-APR-20 To 30-JUN-20	46	96.81	97.78	94.67	17.82	103.29	58.75	164.51	85.06 to 102.23	164,736	155,954	
01-JUL-20 To 30-SEP-20	45	86.70	89.03	86.16	16.46	103.33	58.86	187.06	80.64 to 92.19	145,241	125,140	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	153	95.31	96.76	94.99	16.05	101.86	59.14	184.07	92.03 to 97.58	133,339	126,659	
01-OCT-19 To 30-SEP-20	162	90.80	93.25	90.75	17.27	102.75	56.31	187.06	86.51 to 93.52	146,075	132,561	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	153	96.10	96.81	94.92	16.11	101.99	56.31	184.07	92.16 to 97.96	131,896	125,198	
<u>ALL</u>	315	93.02	94.96	92.71	16.81	102.43	56.31	187.06	90.97 to 95.52	139,889	129,695	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	55	91.80	92.78	95.07	15.09	97.59	59.71	128.64	83.54 to 97.98	138,018	131,216	
2	160	93.54	94.37	93.39	14.93	101.05	58.86	144.47	90.63 to 95.53	156,885	146,518	
4	15	91.68	94.77	92.35	20.12	102.62	62.70	142.04	72.07 to 105.43	113,687	104,992	
5	39	92.69	101.39	91.79	21.85	110.46	61.11	187.06	84.99 to 105.68	112,950	103,671	
6	29	92.16	99.05	93.22	20.35	106.25	56.31	166.06	81.78 to 101.70	64,200	59,850	
9	2	93.13	93.13	89.27	23.12	104.32	71.60	114.65	N/A	37,750	33,700	
11	8	91.62	88.24	88.82	17.05	99.35	58.75	112.29	58.75 to 112.29	252,625	224,373	
12	2	67.10	67.10	67.02	04.40	100.12	64.15	70.04	N/A	243,750	163,363	
13	5	84.92	86.77	79.77	19.67	108.78	61.83	118.32	N/A	163,274	130,243	
<u>ALL</u>	315	93.02	94.96	92.71	16.81	102.43	56.31	187.06	90.97 to 95.52	139,889	129,695	

76 Saline
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 315
 Total Sales Price : 44,065,138
 Total Adj. Sales Price : 44,065,138
 Total Assessed Value : 40,853,815
 Avg. Adj. Sales Price : 139,889
 Avg. Assessed Value : 129,695

MEDIAN : 93
 WGT. MEAN : 93
 MEAN : 95
 COD : 16.81
 PRD : 102.43

COV : 22.05
 STD : 20.94
 Avg. Abs. Dev : 15.64
 MAX Sales Ratio : 187.06
 MIN Sales Ratio : 56.31

95% Median C.I. : 90.97 to 95.52
 95% Wgt. Mean C.I. : 90.66 to 94.77
 95% Mean C.I. : 92.65 to 97.27

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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	315	93.02	94.96	92.71	16.81	102.43	56.31	187.06	90.97 to 95.52	139,889	129,695
06											
07											
<u>ALL</u>	315	93.02	94.96	92.71	16.81	102.43	56.31	187.06	90.97 to 95.52	139,889	129,695

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	10	120.21	120.99	116.70	21.72	103.68	80.64	187.06	88.66 to 166.06	23,270	27,156
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	315	93.02	94.96	92.71	16.81	102.43	56.31	187.06	90.97 to 95.52	139,889	129,695
Greater Than 14,999	315	93.02	94.96	92.71	16.81	102.43	56.31	187.06	90.97 to 95.52	139,889	129,695
Greater Than 29,999	305	92.69	94.10	92.58	16.28	101.64	56.31	184.07	90.63 to 95.16	143,713	133,057
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	10	120.21	120.99	116.70	21.72	103.68	80.64	187.06	88.66 to 166.06	23,270	27,156
30,000 TO 59,999	34	111.50	109.30	109.53	21.18	99.79	61.20	184.07	91.80 to 122.87	42,176	46,198
60,000 TO 99,999	47	96.27	100.28	99.92	18.78	100.36	56.31	144.47	92.71 to 107.01	77,352	77,289
100,000 TO 149,999	94	88.38	88.99	88.71	14.47	100.32	59.14	123.72	83.54 to 92.16	125,033	110,915
150,000 TO 249,999	105	91.93	90.86	90.91	13.15	99.95	58.86	133.45	88.57 to 95.52	183,298	166,629
250,000 TO 499,999	25	94.99	94.68	96.05	13.62	98.57	58.75	119.82	88.95 to 101.78	310,540	298,278
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	315	93.02	94.96	92.71	16.81	102.43	56.31	187.06	90.97 to 95.52	139,889	129,695

76 Saline
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 23
Total Sales Price : 2,176,315
Total Adj. Sales Price : 2,176,315
Total Assessed Value : 1,910,895
Avg. Adj. Sales Price : 94,622
Avg. Assessed Value : 83,082

MEDIAN : 92
WGT. MEAN : 88
MEAN : 93
COD : 13.71
PRD : 105.75

COV : 20.71
STD : 19.23
Avg. Abs. Dev : 12.67
MAX Sales Ratio : 132.31
MIN Sales Ratio : 44.06

95% Median C.I. : 88.71 to 98.34
95% Wgt. Mean C.I. : 75.43 to 100.18
95% Mean C.I. : 84.53 to 101.17

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	1	120.19	120.19	120.19	00.00	100.00	120.19	120.19	N/A	8,000	9,615
01-JAN-18 To 31-MAR-18	2	107.22	107.22	89.78	23.40	119.43	82.13	132.31	N/A	26,250	23,568
01-APR-18 To 30-JUN-18	3	91.44	93.46	92.08	04.20	101.50	88.71	100.24	N/A	78,333	72,130
01-JUL-18 To 30-SEP-18	2	69.96	69.96	62.17	37.02	112.53	44.06	95.86	N/A	71,500	44,453
01-OCT-18 To 31-DEC-18	5	93.48	98.05	100.36	05.43	97.70	92.39	111.09	N/A	163,800	164,383
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19	2	111.21	111.21	106.84	12.89	104.09	96.88	125.53	N/A	57,500	61,435
01-JUL-19 To 30-SEP-19	1	98.34	98.34	98.34	00.00	100.00	98.34	98.34	N/A	79,000	77,690
01-OCT-19 To 31-DEC-19	1	58.19	58.19	58.19	00.00	100.00	58.19	58.19	N/A	320,000	186,210
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	3	77.78	79.90	79.32	03.00	100.73	77.47	84.46	N/A	77,500	61,477
01-JUL-20 To 30-SEP-20	3	89.78	90.54	90.38	01.12	100.18	89.40	92.44	N/A	57,438	51,912
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	8	93.65	94.37	82.56	18.99	114.30	44.06	132.31	44.06 to 132.31	54,813	45,256
01-OCT-18 To 30-SEP-19	8	97.61	101.37	100.94	07.55	100.43	92.39	125.53	92.39 to 125.53	126,625	127,809
01-OCT-19 To 30-SEP-20	7	84.46	81.36	72.62	09.84	112.04	58.19	92.44	58.19 to 92.44	103,545	75,196
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	12	93.38	93.75	93.99	12.58	99.74	44.06	132.31	88.71 to 100.24	104,125	97,862
01-JAN-19 To 31-DEC-19	4	97.61	94.74	75.25	17.62	125.90	58.19	125.53	N/A	128,500	96,693
<u>ALL</u>	23	92.44	92.85	87.80	13.71	105.75	44.06	132.31	88.71 to 98.34	94,622	83,082

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	4	89.06	87.94	88.61	05.27	99.24	77.78	95.86	N/A	64,375	57,041
2	11	93.28	91.98	89.06	09.22	103.28	58.19	111.09	77.47 to 100.24	145,801	129,845
3	3	93.48	85.91	56.18	27.15	152.92	44.06	120.19	N/A	39,167	22,005
4	1	84.46	84.46	84.46	00.00	100.00	84.46	84.46	N/A	60,000	50,675
5	3	89.78	99.15	98.19	16.12	100.98	82.13	125.53	N/A	43,167	42,387
8	1	132.31	132.31	132.31	00.00	100.00	132.31	132.31	N/A	8,000	10,585
<u>ALL</u>	23	92.44	92.85	87.80	13.71	105.75	44.06	132.31	88.71 to 98.34	94,622	83,082

76 Saline
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 23
Total Sales Price : 2,176,315
Total Adj. Sales Price : 2,176,315
Total Assessed Value : 1,910,895
Avg. Adj. Sales Price : 94,622
Avg. Assessed Value : 83,082

MEDIAN : 92
WGT. MEAN : 88
MEAN : 93
COD : 13.71
PRD : 105.75

COV : 20.71
STD : 19.23
Avg. Abs. Dev : 12.67
MAX Sales Ratio : 132.31
MIN Sales Ratio : 44.06

95% Median C.I. : 88.71 to 98.34
95% Wgt. Mean C.I. : 75.43 to 100.18
95% Mean C.I. : 84.53 to 101.17

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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	22	92.42	92.52	84.17	13.96	109.92	44.06	132.31	84.46 to 98.34	76,196	64,132
04	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	500,000	500,000
<u>ALL</u>	23	92.44	92.85	87.80	13.71	105.75	44.06	132.31	88.71 to 98.34	94,622	83,082

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	2	126.25	126.25	126.25	04.80	100.00	120.19	132.31	N/A	8,000	10,100
Less Than 30,000	3	120.19	115.33	109.62	10.77	105.21	93.48	132.31	N/A	10,833	11,875
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	23	92.44	92.85	87.80	13.71	105.75	44.06	132.31	88.71 to 98.34	94,622	83,082
Greater Than 14,999	21	92.39	89.66	87.52	11.53	102.45	44.06	125.53	84.46 to 96.88	102,872	90,033
Greater Than 29,999	20	91.92	89.47	87.47	12.11	102.29	44.06	125.53	84.46 to 96.88	107,191	93,764
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	126.25	126.25	126.25	04.80	100.00	120.19	132.31	N/A	8,000	10,100
15,000 TO 29,999	1	93.48	93.48	93.48	00.00	100.00	93.48	93.48	N/A	16,500	15,425
30,000 TO 59,999	8	92.86	94.63	94.46	09.80	100.18	77.78	125.53	77.78 to 125.53	44,289	41,834
60,000 TO 99,999	6	89.06	83.64	82.43	12.61	101.47	44.06	98.34	44.06 to 98.34	79,083	65,188
100,000 TO 149,999	4	91.92	93.10	93.59	09.40	99.48	77.47	111.09	N/A	123,750	115,816
150,000 TO 249,999											
250,000 TO 499,999	1	58.19	58.19	58.19	00.00	100.00	58.19	58.19	N/A	320,000	186,210
500,000 TO 999,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	500,000	500,000
1,000,000 +											
<u>ALL</u>	23	92.44	92.85	87.80	13.71	105.75	44.06	132.31	88.71 to 98.34	94,622	83,082

76 Saline
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 23
 Total Sales Price : 2,176,315
 Total Adj. Sales Price : 2,176,315
 Total Assessed Value : 1,910,895
 Avg. Adj. Sales Price : 94,622
 Avg. Assessed Value : 83,082

MEDIAN : 92
 WGT. MEAN : 88
 MEAN : 93
 COD : 13.71
 PRD : 105.75

COV : 20.71
 STD : 19.23
 Avg. Abs. Dev : 12.67
 MAX Sales Ratio : 132.31
 MIN Sales Ratio : 44.06

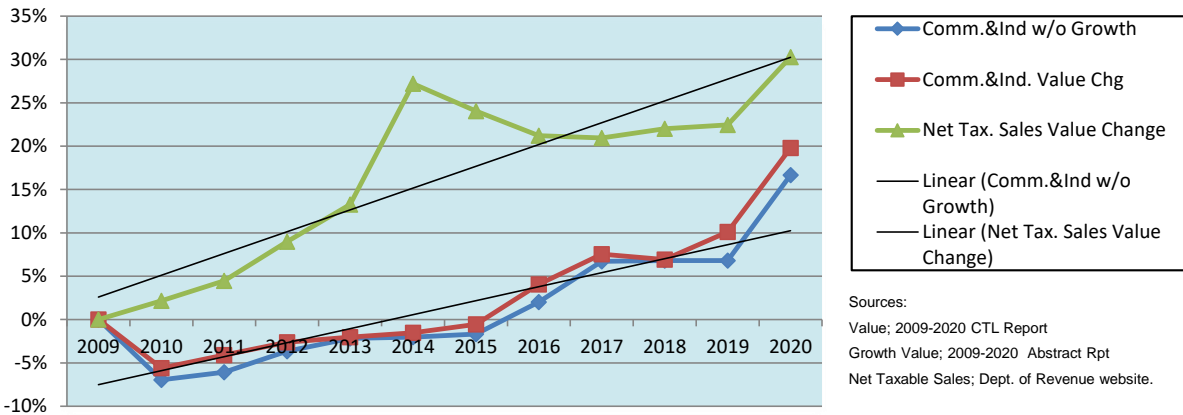
95% Median C.I. : 88.71 to 98.34
 95% Wgt. Mean C.I. : 75.43 to 100.18
 95% Mean C.I. : 84.53 to 101.17

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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
306	1	88.71	88.71	88.71	00.00	100.00	88.71	88.71	N/A	90,000	79,840
344	4	85.96	85.44	84.93	06.56	100.60	77.47	92.39	N/A	85,500	72,616
349	1	125.53	125.53	125.53	00.00	100.00	125.53	125.53	N/A	40,000	50,210
350	1	111.09	111.09	111.09	00.00	100.00	111.09	111.09	N/A	142,500	158,310
353	6	91.94	85.85	76.10	10.92	112.81	58.19	98.34	58.19 to 98.34	110,636	84,193
384	1	120.19	120.19	120.19	00.00	100.00	120.19	120.19	N/A	8,000	9,615
386	1	100.24	100.24	100.24	00.00	100.00	100.24	100.24	N/A	45,000	45,110
406	1	132.31	132.31	132.31	00.00	100.00	132.31	132.31	N/A	8,000	10,585
494	3	93.28	94.23	98.23	03.78	95.93	89.40	100.00	N/A	205,833	202,198
528	1	93.48	93.48	93.48	00.00	100.00	93.48	93.48	N/A	16,500	15,425
557	1	95.86	95.86	95.86	00.00	100.00	95.86	95.86	N/A	50,000	47,930
582	2	64.26	64.26	59.90	31.43	107.28	44.06	84.46	N/A	76,500	45,825
<u>ALL</u>	<u>23</u>	<u>92.44</u>	<u>92.85</u>	<u>87.80</u>	<u>13.71</u>	<u>105.75</u>	<u>44.06</u>	<u>132.31</u>	<u>88.71 to 98.34</u>	<u>94,622</u>	<u>83,082</u>

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 138,602,720	\$ 4,679,971		\$ 133,922,749	--	\$ 73,251,249	--
2009	\$ 142,660,170	\$ 4,927,525	3.45%	\$ 137,732,645	--	\$ 71,092,515	--
2010	\$ 134,682,920	\$ 1,943,570	1.44%	\$ 132,739,350	-6.95%	\$ 72,627,788	2.16%
2011	\$ 136,799,780	\$ 2,821,470	2.06%	\$ 133,978,310	-0.52%	\$ 74,265,090	2.25%
2012	\$ 138,908,790	\$ 1,450,340	1.04%	\$ 137,458,450	0.48%	\$ 77,487,367	4.34%
2013	\$ 139,759,575	\$ 192,570	0.14%	\$ 139,567,005	0.47%	\$ 80,534,652	3.93%
2014	\$ 140,474,985	\$ 685,740	0.49%	\$ 139,789,245	0.02%	\$ 90,429,706	12.29%
2015	\$ 141,876,320	\$ 1,615,050	1.14%	\$ 140,261,270	-0.15%	\$ 88,190,883	-2.48%
2016	\$ 148,447,250	\$ 2,927,435	1.97%	\$ 145,519,815	2.57%	\$ 86,172,649	-2.29%
2017	\$ 153,426,780	\$ 1,208,540	0.79%	\$ 152,218,240	2.54%	\$ 85,985,758	-0.22%
2018	\$ 152,526,290	\$ 174,495	0.11%	\$ 152,351,795	-0.70%	\$ 86,739,339	0.88%
2019	\$ 157,095,795	\$ 4,736,230	3.01%	\$ 152,359,565	-0.11%	\$ 87,049,626	0.36%
2020	\$ 170,895,795	\$ 4,461,055	2.61%	\$ 166,434,740	5.94%	\$ 92,626,660	6.41%
Ann %chg	0.97%			Average	-0.24%	2.05%	2.12%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-6.95%	-5.59%	2.16%
2011	-6.09%	-4.11%	4.46%
2012	-3.65%	-2.63%	9.00%
2013	-2.17%	-2.03%	13.28%
2014	-2.01%	-1.53%	27.20%
2015	-1.68%	-0.55%	24.05%
2016	2.00%	4.06%	21.21%
2017	6.70%	7.55%	20.95%
2018	6.79%	6.92%	22.01%
2019	6.80%	10.12%	22.45%
2020	16.67%	19.79%	30.29%

County Number	76
County Name	Saline

76 Saline
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 46
Total Sales Price : 32,014,743
Total Adj. Sales Price : 32,014,743
Total Assessed Value : 23,442,515
Avg. Adj. Sales Price : 695,973
Avg. Assessed Value : 509,620

MEDIAN : 73
WGT. MEAN : 73
MEAN : 75
COD : 11.22
PRD : 102.44

COV : 15.22
STD : 11.42
Avg. Abs. Dev : 08.22
MAX Sales Ratio : 105.80
MIN Sales Ratio : 51.00

95% Median C.I. : 70.03 to 75.12
95% Wgt. Mean C.I. : 70.13 to 76.32
95% Mean C.I. : 71.71 to 78.31

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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	Asstd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	2	87.28	87.28	88.19	08.94	98.97	79.48	95.07	N/A	725,000	639,370	
01-JAN-18 To 31-MAR-18	8	84.19	79.40	75.53	14.68	105.12	55.16	100.45	55.16 to 100.45	642,078	484,988	
01-APR-18 To 30-JUN-18	4	71.59	73.23	73.19	08.33	100.05	65.05	84.71	N/A	887,144	649,331	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18	8	73.77	77.17	73.01	10.95	105.70	64.79	93.18	64.79 to 93.18	913,986	667,276	
01-JAN-19 To 31-MAR-19	5	71.66	71.23	70.74	03.64	100.69	66.64	74.76	N/A	819,308	579,593	
01-APR-19 To 30-JUN-19	4	70.43	76.77	76.32	17.63	100.59	60.41	105.80	N/A	337,315	257,440	
01-JUL-19 To 30-SEP-19	2	71.06	71.06	70.04	04.76	101.46	67.68	74.44	N/A	851,925	596,648	
01-OCT-19 To 31-DEC-19	2	66.38	66.38	66.07	12.08	100.47	58.36	74.39	N/A	385,250	254,538	
01-JAN-20 To 31-MAR-20	5	71.93	69.40	68.28	09.18	101.64	51.00	78.92	N/A	729,130	497,865	
01-APR-20 To 30-JUN-20	5	73.27	74.38	74.32	05.60	100.08	66.54	81.63	N/A	559,571	415,873	
01-JUL-20 To 30-SEP-20	1	73.31	73.31	73.31	00.00	100.00	73.31	73.31	N/A	204,000	149,555	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	14	81.19	78.76	76.53	13.79	102.91	55.16	100.45	65.05 to 93.71	723,943	553,998	
01-OCT-18 To 30-SEP-19	19	72.57	74.88	72.32	09.82	103.54	60.41	105.80	67.68 to 74.78	761,133	550,486	
01-OCT-19 To 30-SEP-20	13	73.27	71.15	70.47	07.44	100.96	51.00	81.63	66.54 to 77.94	570,616	402,102	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	20	74.23	77.27	73.86	13.86	104.62	55.16	100.45	69.17 to 85.48	799,854	590,772	
01-JAN-19 To 31-DEC-19	13	71.66	72.16	71.09	09.18	101.51	58.36	105.80	66.64 to 74.44	609,242	433,084	
<u>ALL</u>	46	73.29	75.01	73.22	11.22	102.44	51.00	105.80	70.03 to 75.12	695,973	509,620	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	18	73.04	75.43	72.61	15.62	103.88	51.00	105.80	67.68 to 87.38	426,471	309,672	
2	11	74.39	74.30	72.73	09.32	102.16	60.92	95.07	64.79 to 82.89	769,806	559,896	
3	17	72.57	75.01	73.78	07.61	101.67	65.05	93.71	69.17 to 81.63	933,553	688,798	
<u>ALL</u>	46	73.29	75.01	73.22	11.22	102.44	51.00	105.80	70.03 to 75.12	695,973	509,620	

76 Saline
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 46
 Total Sales Price : 32,014,743
 Total Adj. Sales Price : 32,014,743
 Total Assessed Value : 23,442,515
 Avg. Adj. Sales Price : 695,973
 Avg. Assessed Value : 509,620

MEDIAN : 73
 WGT. MEAN : 73
 MEAN : 75
 COD : 11.22
 PRD : 102.44

COV : 15.22
 STD : 11.42
 Avg. Abs. Dev : 08.22
 MAX Sales Ratio : 105.80
 MIN Sales Ratio : 51.00

95% Median C.I. : 70.03 to 75.12
 95% Wgt. Mean C.I. : 70.13 to 76.32
 95% Mean C.I. : 71.71 to 78.31

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	4	79.31	76.91	74.47	05.35	103.28	67.40	81.63	N/A	738,250	549,798
2	2	72.67	72.67	70.54	07.25	103.02	67.40	77.94	N/A	926,000	653,225
3	2	81.15	81.15	81.08	00.59	100.09	80.67	81.63	N/A	550,500	446,370
_____Dry_____											
County	8	73.22	74.46	74.43	07.54	100.04	60.41	92.36	60.41 to 92.36	448,626	333,903
1	5	72.76	75.01	74.82	11.38	100.25	60.41	92.36	N/A	497,323	372,104
2	2	74.03	74.03	74.04	00.49	99.99	73.67	74.39	N/A	364,350	269,750
3	1	72.57	72.57	72.57	00.00	100.00	72.57	72.57	N/A	373,697	271,205
_____Grass_____											
County	1	55.16	55.16	55.16	00.00	100.00	55.16	55.16	N/A	180,000	99,295
1	1	55.16	55.16	55.16	00.00	100.00	55.16	55.16	N/A	180,000	99,295
_____ALL_____	46	73.29	75.01	73.22	11.22	102.44	51.00	105.80	70.03 to 75.12	695,973	509,620

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	16	74.39	74.78	73.15	09.54	102.23	60.92	95.07	66.64 to 81.63	963,730	704,958
2	6	71.08	73.77	72.32	12.41	102.00	60.92	95.07	60.92 to 95.07	913,000	660,324
3	10	74.40	75.39	73.60	08.16	102.43	65.05	85.48	66.64 to 84.71	994,169	731,738
_____Dry_____											
County	15	72.57	74.34	71.64	10.87	103.77	58.36	100.45	67.68 to 79.48	490,933	351,706
1	11	72.54	75.43	72.76	13.50	103.67	58.36	100.45	60.41 to 92.36	465,178	338,484
2	3	73.67	70.95	68.38	04.34	103.76	64.79	74.39	N/A	624,447	427,020
3	1	72.57	72.57	72.57	00.00	100.00	72.57	72.57	N/A	373,697	271,205
_____Grass_____											
County	1	55.16	55.16	55.16	00.00	100.00	55.16	55.16	N/A	180,000	99,295
1	1	55.16	55.16	55.16	00.00	100.00	55.16	55.16	N/A	180,000	99,295
_____ALL_____	46	73.29	75.01	73.22	11.22	102.44	51.00	105.80	70.03 to 75.12	695,973	509,620

Saline County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	4700	4700	3847	3850	3800	3800	3650	3650	4075
Fillmore	2	6500	6300	6200	6100	n/a	5400	5400	5350	6194
Lancaster	1	6975	6188	5771	5400	4987	4789	4573	4387	5302
Gage	1	5306	n/a	5062	5078	4393	n/a	3981	3980	4771
Saline	2	5697	5699	5594	5499	5035	4900	4497	4293	5465
Gage	1	5306	n/a	5062	5078	4393	n/a	3981	3980	4771
Jefferson	1	4430	6513	6214	4102	4095	n/a	4242	2546	5277
Thayer	1	6025	5875	5775	5625	5425	5275	5150	5150	5688
Fillmore	2	6500	6300	6200	6100	n/a	5400	5400	5350	6194
Saline	3	6660	6540	6534	6465	6175	5390	5384	5099	6402
Seward	1	7000	6850	6297	6299	6300	5350	4600	4192	6279
Seward	2	6800	6700	6300	6100	5800	4900	4600	3800	6243
Lancaster	1	6975	6188	5771	5400	4987	4789	4573	4387	5302
Fillmore	1	6500	6300	6200	6100	5899	5600	5400	5350	6142
York	1	6600	6600	6000	6000	n/a	5800	5800	5800	6395

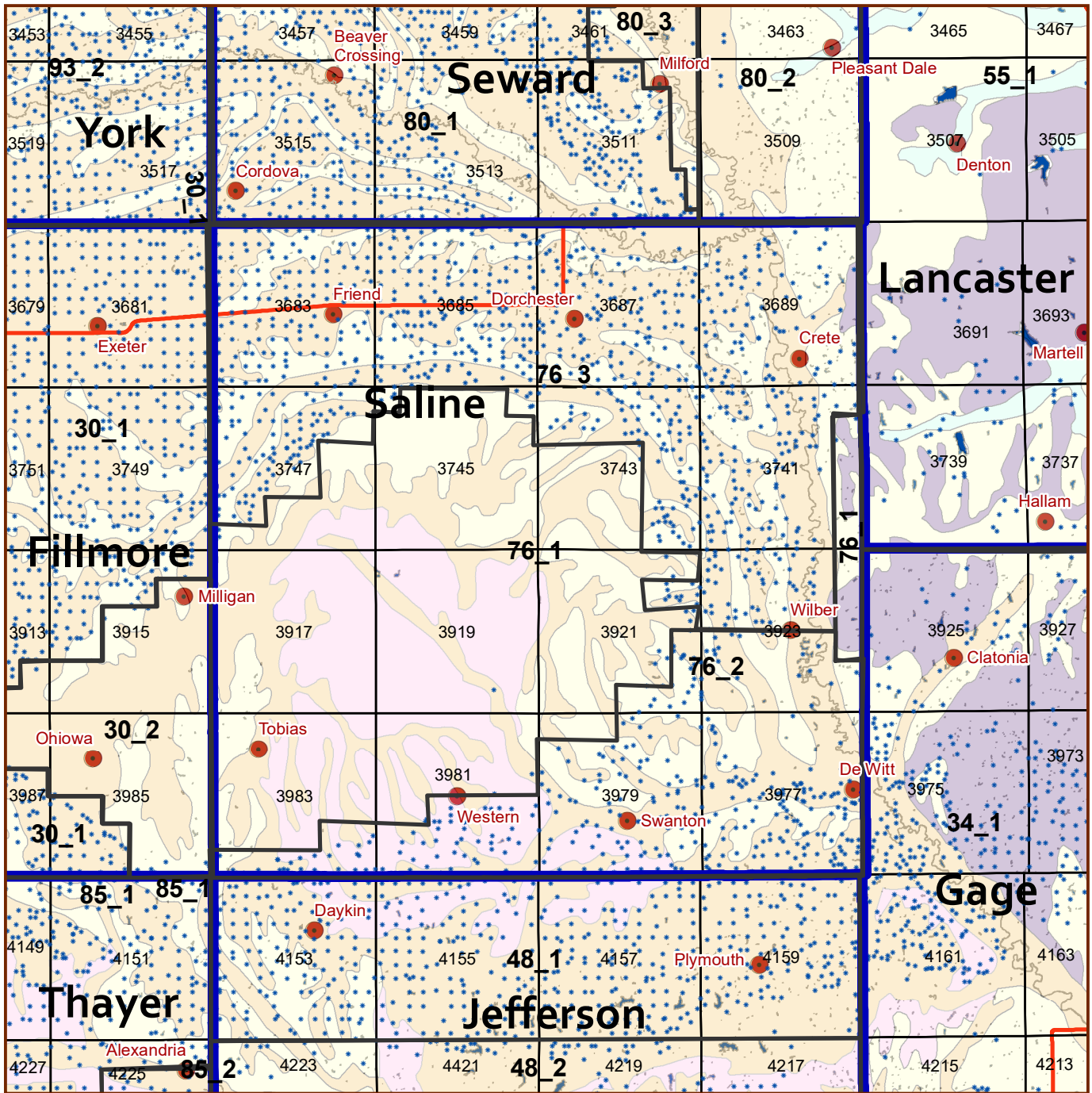
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	3398	3399	3298	3299	3200	3180	3000	2988	3278
Fillmore	2	3455	3405	3350	3200	3050	3050	2950	2750	3304
Lancaster	1	5400	4869	4495	4193	4006	3524	3297	3185	4065
Gage	1	4000	4000	3720	3720	3040	n/a	2490	2490	3230
Saline	2	3699	3598	3548	3446	3300	3189	3198	3145	3493
Gage	1	4000	4000	3720	3720	3040	n/a	2490	2490	3230
Jefferson	1	3245	4770	4627	2620	n/a	2620	2731	1626	3527
Thayer	1	3300	3300	3110	3110	2745	2745	2645	2645	3072
Fillmore	2	3455	3405	3350	3200	3050	3050	2950	2750	3304
Saline	3	3857	3863	3549	3508	3445	3398	3392	3199	3592
Seward	1	5300	5200	4750	4750	4700	3500	3200	2900	4598
Seward	2	5300	5200	4750	4750	4700	3496	3200	2900	4251
Lancaster	1	5400	4869	4495	4193	4006	3524	3297	3185	4065
Fillmore	1	3755	3650	3400	3400	3300	3100	3100	3000	3451
York	1	4800	4800	4500	4500	4397	n/a	4400	4400	4643

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	1809	1814	1795	n/a	n/a	n/a	n/a	1425	1801
Fillmore	2	1500	1500	1400	n/a	n/a	n/a	n/a	n/a	1448
Lancaster	1	2156	2147	2101	n/a	2072	2007	2099	1957	2138
Gage	1	1915	1915	1915	1915	1915	1915	n/a	1915	1915
Saline	2	1817	1815	1795	n/a	n/a	n/a	n/a	1425	1805
Gage	1	1915	1915	1915	1915	1915	1915	n/a	1915	1915
Jefferson	1	1579	1566	1600	1600	n/a	n/a	n/a	1600	1586
Thayer	1	1370	1370	1370	n/a	1370	1370	n/a	1370	1370
Fillmore	2	1500	1500	1400	n/a	n/a	n/a	n/a	n/a	1448
Saline	3	1810	1815	1794	n/a	n/a	n/a	n/a	1425	1802
Seward	1	1800	1800	1700	n/a	1500	n/a	n/a	1500	1774
Seward	2	1799	1800	1700	n/a	1500	n/a	n/a	1500	1714
Lancaster	1	2156	2147	2101	n/a	2072	2007	2099	1957	2138
Fillmore	1	1500	1500	1400	n/a	n/a	1400	n/a	n/a	1461
York	1	1525	1534	1511	1500	n/a	n/a	n/a	1310	1517

County	Mkt Area	CRP	TIMBER	WASTE
Saline	1	n/a	516	100
Fillmore	2	1409	n/a	626
Lancaster	1	n/a	n/a	748
Gage	1	2784	1000	200
Saline	2	n/a	516	100
Gage	1	2784	1000	200
Jefferson	1	n/a	646	200
Thayer	1	2290	500	200
Fillmore	2	1409	n/a	626
Saline	3	n/a	518	107
Seward	1	2548	602	100
Seward	2	2568	600	101
Lancaster	1	n/a	n/a	748
Fillmore	1	1429	n/a	388
York	1	n/a	n/a	600

Source: 2021 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

SALINE COUNTY



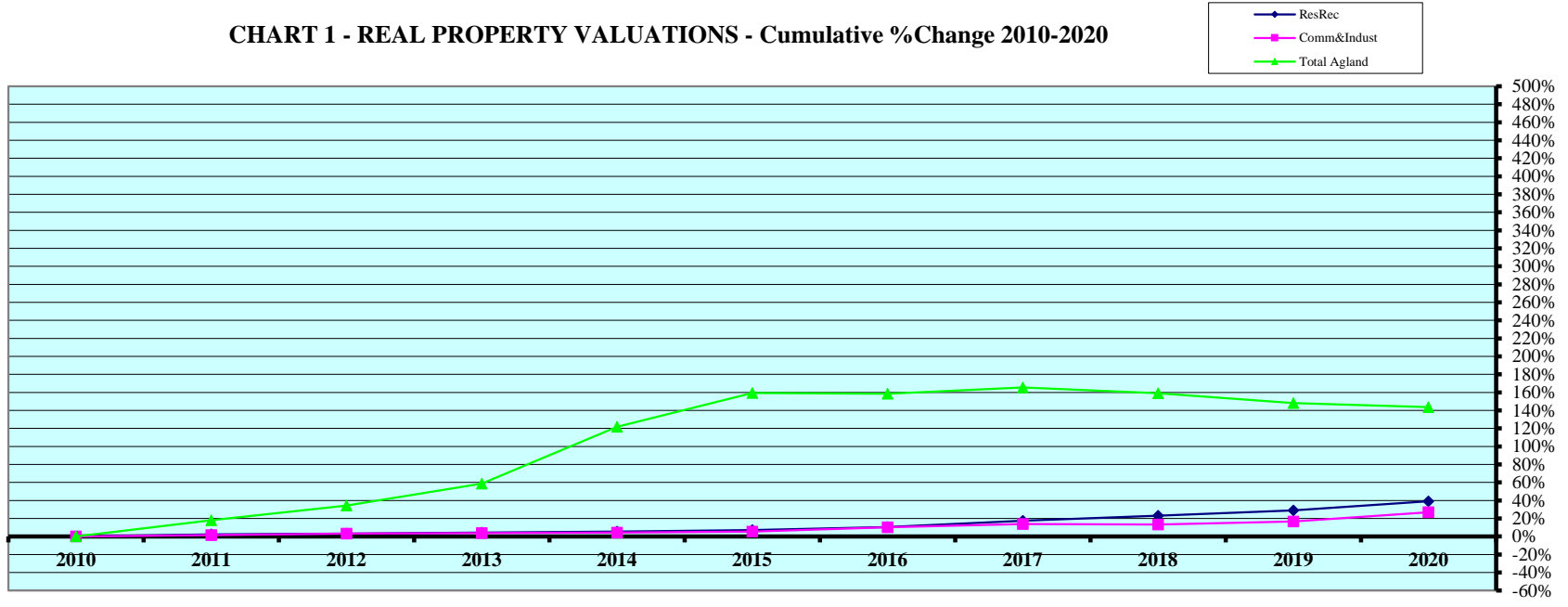
Legend

- 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 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	376,910,295	--	--	--	134,682,920	--	--	--	553,261,535	--	--	--
2011	385,834,030	8,923,735	2.37%	2.37%	136,799,780	2,116,860	1.57%	1.57%	653,180,160	99,918,625	18.06%	18.06%
2012	388,505,640	2,671,610	0.69%	3.08%	138,908,790	2,109,010	1.54%	3.14%	743,360,555	90,180,395	13.81%	34.36%
2013	392,760,430	4,254,790	1.10%	4.21%	139,759,575	850,785	0.61%	3.77%	878,189,585	134,829,030	18.14%	58.73%
2014	396,876,925	4,116,495	1.05%	5.30%	140,474,985	715,410	0.51%	4.30%	1,226,866,655	348,677,070	39.70%	121.75%
2015	403,531,380	6,654,455	1.68%	7.06%	141,876,320	1,401,335	1.00%	5.34%	1,434,951,555	208,084,900	16.96%	159.36%
2016	416,533,790	13,002,410	3.22%	10.51%	148,447,250	6,570,930	4.63%	10.22%	1,429,729,605	-5,221,950	-0.36%	158.42%
2017	442,602,695	26,068,905	6.26%	17.43%	153,426,780	4,979,530	3.35%	13.92%	1,468,899,855	39,170,250	2.74%	165.50%
2018	464,357,910	21,755,215	4.92%	23.20%	152,526,290	-900,490	-0.59%	13.25%	1,433,969,370	-34,930,485	-2.38%	159.18%
2019	486,056,890	21,698,980	4.67%	28.96%	157,095,795	4,569,505	3.00%	16.64%	1,373,394,725	-60,574,645	-4.22%	148.24%
2020	524,378,995	38,322,105	7.88%	39.13%	170,895,795	13,800,000	8.78%	26.89%	1,347,878,475	-25,516,250	-1.86%	143.62%

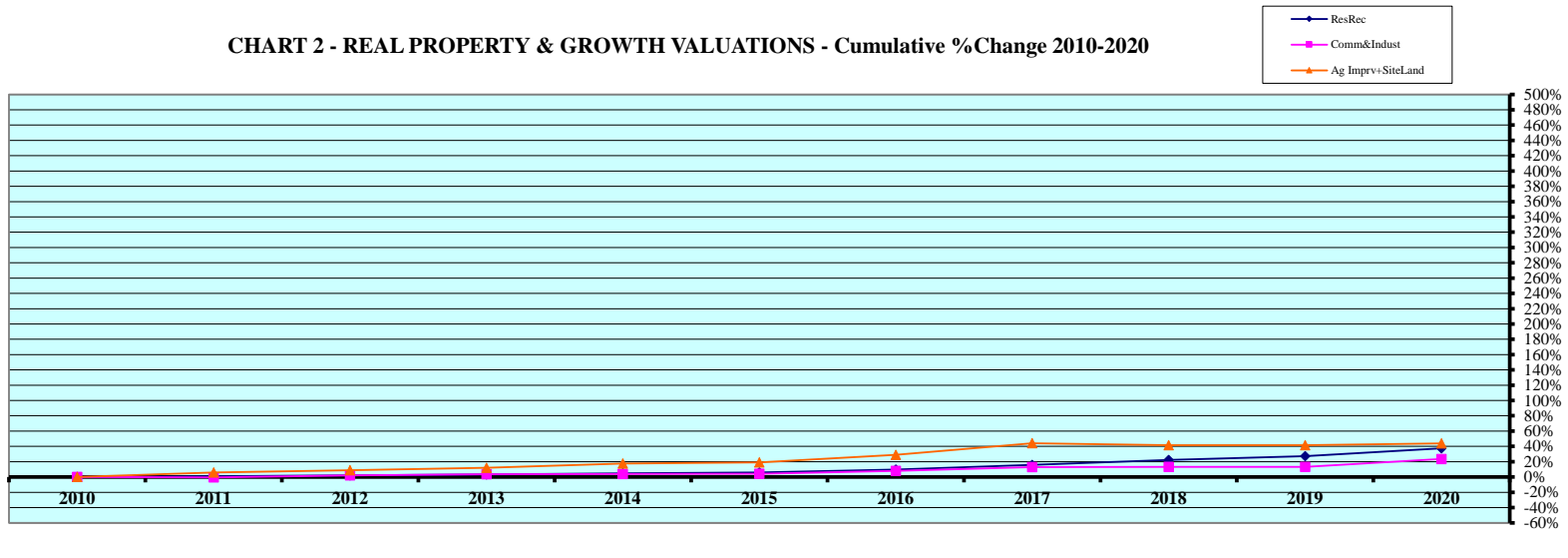
Rate Annual %chg: Residential & Recreational **3.36%** Commercial & Industrial **2.41%** Agricultural Land **9.31%**

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.

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2010	376,910,295	3,733,830	0.99%	373,176,465	--	--	134,682,920	1,943,570	1.44%	132,739,350	--	--						
2011	385,834,030	4,930,990	1.28%	380,903,040	1.06%	1.06%	136,799,780	2,821,470	2.06%	133,978,310	-0.52%	-0.52%						
2012	388,505,640	3,530,050	0.91%	384,975,590	-0.22%	2.14%	138,908,790	1,450,340	1.04%	137,458,450	0.48%	2.06%						
2013	392,760,430	3,434,545	0.87%	389,325,885	0.21%	3.29%	139,759,575	192,570	0.14%	139,567,005	0.47%	3.63%						
2014	396,876,925	2,356,060	0.59%	394,520,865	0.45%	4.67%	140,474,985	685,740	0.49%	139,789,245	0.02%	3.79%						
2015	403,531,380	4,248,001	1.05%	399,283,379	0.61%	5.94%	141,876,320	1,615,050	1.14%	140,261,270	-0.15%	4.14%						
2016	416,533,790	2,616,330	0.63%	413,917,460	2.57%	9.82%	148,447,250	2,927,435	1.97%	145,519,815	2.57%	8.05%						
2017	442,602,695	6,199,725	1.40%	436,402,970	4.77%	15.78%	153,426,780	1,208,540	0.79%	152,218,240	2.54%	13.02%						
2018	464,357,910	4,052,625	0.87%	460,305,285	4.00%	22.13%	152,526,290	174,495	0.11%	152,351,795	-0.70%	13.12%						
2019	486,056,890	6,289,155	1.29%	479,767,735	3.32%	27.29%	157,095,795	4,736,230	3.01%	152,359,565	-0.11%	13.12%						
2020	524,378,995	6,192,500	1.18%	518,186,495	6.61%	37.48%	170,895,795	4,461,055	2.61%	166,434,740	5.94%	23.58%						
Rate Ann%chg	3.36%			Resid & Recreat w/o growth			2.34%			2.41%			C & I w/o growth			1.05%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2010	45,587,865	30,015,400	75,603,265	1,807,080	2.39%	73,796,185	--	--		
2011	51,530,345	31,479,395	83,009,740	2,848,990	3.43%	80,160,750	6.03%	6.03%		
2012	52,185,825	33,043,955	85,229,780	2,918,740	3.42%	82,311,040	-0.84%	8.87%		
2013	53,026,495	34,321,080	87,347,575	2,712,515	3.11%	84,635,060	-0.70%	11.95%		
2014	55,660,580	35,210,495	90,871,075	1,897,605	2.09%	88,973,470	1.86%	17.68%		
2015	55,362,765	35,775,975	91,138,740	1,075,110	1.18%	90,063,630	-0.89%	19.13%		
2016	55,608,215	43,668,000	99,276,215	1,728,400	1.74%	97,547,815	7.03%	29.03%		
2017	58,328,120	52,742,535	111,070,655	2,145,320	1.93%	108,925,335	9.72%	44.07%		
2018	57,505,260	50,884,210	108,389,470	1,376,625	1.27%	107,012,845	-3.65%	41.55%		
2019	57,767,935	51,093,615	108,861,550	1,923,295	1.77%	106,938,255	-1.34%	41.45%		
2020	58,611,965	51,838,295	110,450,260	1,695,860	1.54%	108,754,400	-0.10%	43.85%		
Rate Ann%chg	2.54%		5.62%		3.86%		Ag Imprv+Site w/o growth		1.71%	

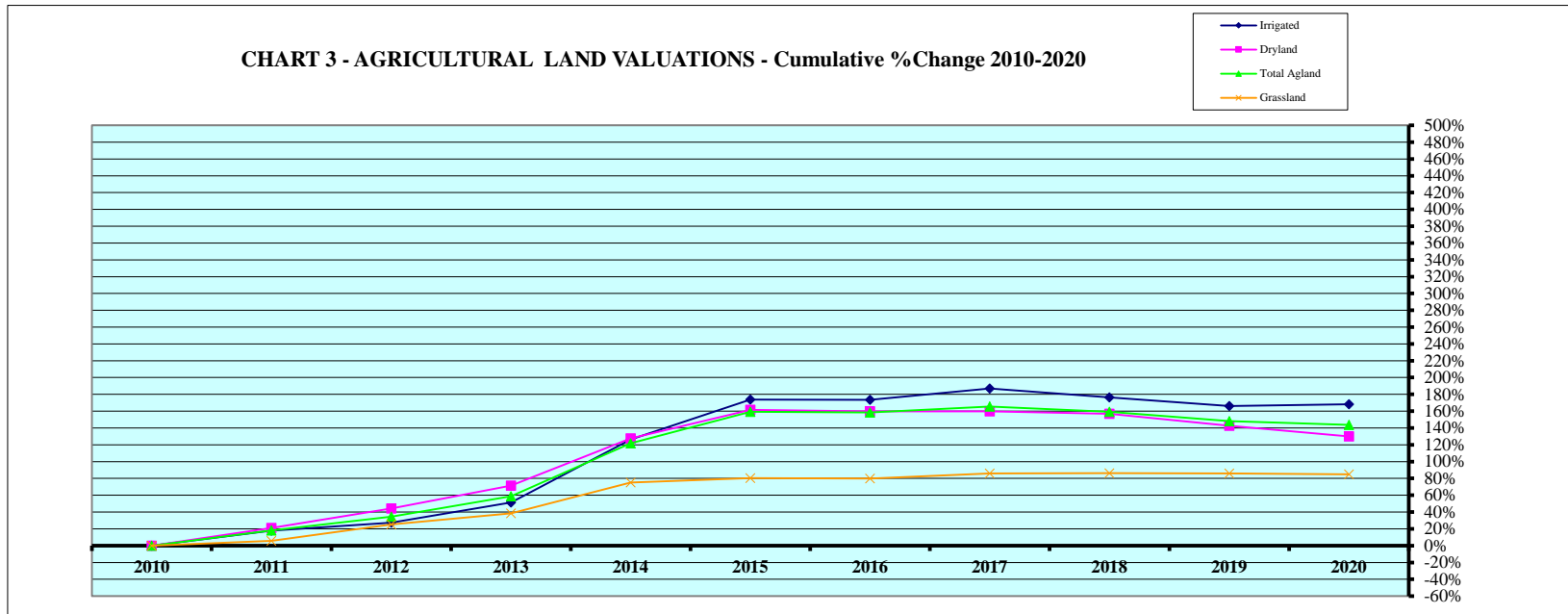
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 76
County SALINE

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	262,398,480	--	--	--	237,054,440	--	--	--	53,547,110	--	--	--
2011	309,260,380	46,861,900	17.86%	17.86%	287,090,455	50,036,015	21.11%	21.11%	56,563,970	3,016,860	5.63%	5.63%
2012	334,229,130	24,968,750	8.07%	27.37%	341,750,950	54,660,495	19.04%	44.17%	67,112,845	10,548,875	18.65%	25.33%
2013	397,170,270	62,941,140	18.83%	51.36%	406,663,425	64,912,475	18.99%	71.55%	74,078,515	6,965,670	10.38%	38.34%
2014	593,429,715	196,259,445	49.41%	126.16%	539,453,225	132,789,800	32.65%	127.57%	93,704,715	19,626,200	26.49%	74.99%
2015	718,088,220	124,658,505	21.01%	173.66%	619,974,260	80,521,035	14.93%	161.53%	96,595,850	2,891,135	3.09%	80.39%
2016	717,461,610	-626,610	-0.09%	173.42%	615,675,600	-4,298,660	-0.69%	159.72%	96,291,900	-303,950	-0.31%	79.83%
2017	752,997,260	35,535,650	4.95%	186.97%	616,043,420	367,820	0.06%	159.87%	99,491,915	3,200,015	3.32%	85.80%
2018	725,086,280	-27,910,980	-3.71%	176.33%	608,826,295	-7,217,125	-1.17%	156.83%	99,746,010	254,095	0.26%	86.28%
2019	698,276,370	-26,809,910	-3.70%	166.11%	575,226,905	-33,599,390	-5.52%	142.66%	99,572,820	-173,190	-0.17%	85.95%
2020	703,671,390	5,395,020	0.77%	168.17%	544,938,520	-30,288,385	-5.27%	129.88%	98,955,730	-617,090	-0.62%	84.80%

Rate Ann.%chg: Irrigated **10.37%** Dryland **8.68%** Grassland **6.33%**

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
2010	207,775	--	--	--	53,730	--	--	--	553,261,535	--	--	--
2011	211,625	3,850	1.85%	1.85%	53,730	0	0.00%	0.00%	653,180,160	99,918,625	18.06%	18.06%
2012	213,900	2,275	1.08%	2.95%	53,730	0	0.00%	0.00%	743,360,555	90,180,395	13.81%	34.36%
2013	223,645	9,745	4.56%	7.64%	53,730	0	0.00%	0.00%	878,189,585	134,829,030	18.14%	58.73%
2014	225,270	1,625	0.73%	8.42%	53,730	0	0.00%	0.00%	1,226,866,655	348,677,070	39.70%	121.75%
2015	240,715	15,445	6.86%	15.85%	52,510	-1,220	-2.27%	-2.27%	1,434,951,555	208,084,900	16.96%	159.36%
2016	247,985	7,270	3.02%	19.35%	52,510	0	0.00%	-2.27%	1,429,729,605	-5,221,950	-0.36%	158.42%
2017	314,750	66,765	26.92%	51.49%	52,510	0	0.00%	-2.27%	1,468,899,855	39,170,250	2.74%	165.50%
2018	259,535	-55,215	-17.54%	24.91%	51,250	-1,260	-2.40%	-4.62%	1,433,969,370	-34,930,485	-2.38%	159.18%
2019	267,380	7,845	3.02%	28.69%	51,250	0	0.00%	-4.62%	1,373,394,725	-60,574,645	-4.22%	148.24%
2020	261,585	-5,795	-2.17%	25.90%	51,250	0	0.00%	-4.62%	1,347,878,475	-25,516,250	-1.86%	143.62%

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

Rate Ann.%chg: Total Agric Land **9.31%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	262,051,265	99,718	2,628			237,252,035	175,959	1,348			81,700,995	133,333	613		
2011	308,790,220	100,588	3,070	16.82%	16.82%	287,469,150	175,038	1,642	21.80%	21.80%	89,688,965	135,300	663	8.18%	9.46%
2012	334,263,135	102,799	3,252	5.92%	23.73%	342,328,590	173,126	1,977	20.40%	46.65%	89,574,800	130,628	686	3.44%	13.24%
2013	395,227,155	104,431	3,785	16.39%	44.01%	408,272,670	171,339	2,383	20.51%	76.72%	97,239,960	127,646	762	11.09%	25.80%
2014	592,771,350	108,026	5,487	44.99%	108.81%	540,489,190	167,796	3,221	35.18%	138.90%	128,539,130	127,483	1,008	32.36%	66.50%
2015	717,897,770	110,943	6,471	17.92%	146.23%	620,806,625	164,812	3,767	16.94%	179.36%	149,636,865	127,257	1,176	16.62%	94.17%
2016	717,938,630	111,725	6,426	-0.69%	144.52%	616,162,955	163,807	3,762	-0.14%	178.97%	164,929,515	127,713	1,291	9.83%	113.25%
2017	752,250,205	111,877	6,724	4.64%	155.86%	617,620,810	163,449	3,779	0.46%	180.25%	174,353,050	127,360	1,369	6.01%	126.06%
2018	725,621,690	112,612	6,444	-4.17%	145.20%	610,290,225	162,466	3,756	-0.59%	178.60%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	698,788,235	113,066	6,180	-4.09%	135.18%	575,419,435	161,604	3,561	-5.21%	164.08%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	703,171,185	113,589	6,190	0.16%	135.56%	545,414,070	161,333	3,381	-5.06%	150.73%	99,024,810	63,856	1,551	20.28%	153.08%

Rate Annual %chg Average Value/Acre:

8.95%

9.63%

9.73%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	207,910	1,996	104			0	0				553,107,995	341,770	1,618		
2011	210,795	2,025	104	-0.06%	-0.06%	0	0				652,999,140	341,774	1,911	18.06%	18.06%
2012	210,930	2,026	104	0.00%	-0.06%	0	0				743,596,735	341,855	2,175	13.85%	34.41%
2013	215,405	2,071	104	-0.09%	-0.14%	0	0				743,596,735	341,845	2,568	18.07%	58.70%
2014	222,450	2,144	104	-0.23%	-0.37%	0	0				1,226,971,435	341,620	3,592	39.84%	121.93%
2015	229,775	2,217	104	-0.12%	-0.49%	0	0				1,435,462,280	341,631	4,202	16.99%	159.63%
2016	245,605	2,373	104	-0.14%	-0.63%	0	0				1,430,467,970	341,523	4,188	-0.32%	158.81%
2017	247,760	2,396	103	-0.08%	-0.71%	0	0				1,469,134,320	341,420	4,303	2.73%	165.89%
2018	258,720	2,505	103	-0.15%	-0.85%	0	0				1,435,384,475	341,551	4,203	-2.33%	159.68%
2019	259,835	2,516	103	-0.01%	-0.87%	0	0				1,373,904,980	341,320	4,025	-4.22%	148.73%
2020	261,330	2,531	103	-0.02%	-0.89%	0	0				1,347,871,395	341,310	3,949	-1.89%	144.02%

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SALINE

Rate Annual %chg Average Value/Acre:

9.33%

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

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
14,200	SALINE	115,116,845	56,824,474	32,513,556	520,663,270	122,806,785	48,089,010	3,715,725	1,347,878,475	58,611,965	51,838,295	0	2,358,058,400
cnty sectorvalue % of total value:		4.88%	2.41%	1.38%	22.08%	5.21%	2.04%	0.16%	57.16%	2.49%	2.20%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,960	CRETE	9,054,818	2,644,512	4,167,685	207,553,105	62,842,360	6,932,755	288,990	241,445	0	8,260	0	293,733,930
49.01%	%sector of county sector	7.87%	4.65%	12.82%	39.86%	51.17%	14.42%	7.78%	0.02%		0.02%		12.46%
	%sector of municipality	3.08%	0.90%	1.42%	70.66%	21.39%	2.36%	0.10%	0.08%		0.00%		100.00%
513	DEWITT	5,532,661	359,556	411,725	16,849,120	1,560,605	1,000,000	0	7,200	0	0	0	25,720,867
3.61%	%sector of county sector	4.81%	0.63%	1.27%	3.24%	1.27%	2.08%		0.00%				1.09%
	%sector of municipality	21.51%	1.40%	1.60%	65.51%	6.07%	3.89%		0.03%				100.00%
586	DORCHESTER	1,770,251	387,214	629,440	25,996,775	10,288,715	0	0	221,435	0	0	0	39,293,830
4.13%	%sector of county sector	1.54%	0.68%	1.94%	4.99%	8.38%			0.02%				1.67%
	%sector of municipality	4.51%	0.99%	1.60%	66.16%	26.18%			0.56%				100.00%
1,027	FRIEND	2,560,151	962,359	1,676,077	49,874,880	4,923,925	1,284,220	45,450	16,640	0	0	0	61,343,702
7.23%	%sector of county sector	2.22%	1.69%	5.16%	9.58%	4.01%	2.67%	1.22%	0.00%				2.60%
	%sector of municipality	4.17%	1.57%	2.73%	81.30%	8.03%	2.09%	0.07%	0.03%				100.00%
94	SWANTON	79,005	43,780	2,069	2,597,640	1,219,330	0	0	39,970	0	0	0	3,981,794
0.66%	%sector of county sector	0.07%	0.08%	0.01%	0.50%	0.99%			0.00%				0.17%
	%sector of municipality	1.98%	1.10%	0.05%	65.24%	30.62%			1.00%				100.00%
106	TOBIAS	21,262	54,612	2,580	1,948,295	127,240	0	0	30,100	0	4,345	0	2,188,434
0.75%	%sector of county sector	0.02%	0.10%	0.01%	0.37%	0.10%			0.00%		0.01%		0.09%
	%sector of municipality	0.97%	2.50%	0.12%	89.03%	5.81%			1.38%		0.20%		100.00%
235	WESTERN	47,382	120,202	10,142	7,256,205	776,865	0	0	216,595	0	3,020	0	8,430,411
1.65%	%sector of county sector	0.04%	0.21%	0.03%	1.39%	0.63%			0.18%		0.00%		6.86%
	%sector of municipality	0.56%	1.43%	0.12%	86.07%	9.22%			2.57%		0.04%		100.00%
1,855	WILBER	708,068	796,830	336,432	81,928,145	10,777,730	0	0	6,680	0	21,665	0	94,575,550
13.06%	%sector of county sector	0.62%	1.40%	1.03%	15.74%	8.78%			0.01%		0.05%		196.67%
	%sector of municipality	0.75%	0.84%	0.36%	86.63%	11.40%			0.01%		0.02%		100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
11,376	Total Municipalities	19,773,598	5,369,065	7,236,150	394,004,165	92,516,770	9,216,975	334,440	780,065	0	37,290	0	529,268,518
80.11%	%all municip.sectors of cnty	17.18%	9.45%	22.26%	75.67%	75.34%	19.17%	9.00%	0.06%		0.07%		22.45%

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

CHART 5

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

Total Real Property Sum Lines 17, 25, & 30	Records : 10,081	Value : 2,196,906,235	Growth 19,357,840	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	529	4,761,745	61	724,215	26	1,013,520	616	6,499,480	
02. Res Improve Land	3,791	57,014,210	224	10,344,840	455	22,252,520	4,470	89,611,570	
03. Res Improvements	3,951	370,009,840	252	30,688,460	479	65,216,295	4,682	465,914,595	
04. Res Total	4,480	431,785,795	313	41,757,515	505	88,482,335	5,298	562,025,645	5,524,465
% of Res Total	84.56	76.83	5.91	7.43	9.53	15.74	52.55	25.58	28.54
05. Com UnImp Land	95	1,549,760	14	559,595	1	12,530	110	2,121,885	
06. Com Improve Land	502	11,555,520	30	1,582,895	7	149,525	539	13,287,940	
07. Com Improvements	520	74,269,280	33	27,972,145	110	17,704,640	663	119,946,065	
08. Com Total	615	87,374,560	47	30,114,635	111	17,866,695	773	135,355,890	12,341,425
% of Com Total	79.56	64.55	6.08	22.25	14.36	13.20	7.67	6.16	63.75
09. Ind UnImp Land	0	0	4	43,500	0	0	4	43,500	
10. Ind Improve Land	5	732,440	4	1,175,855	1	1,150,000	10	3,058,295	
11. Ind Improvements	5	8,016,895	4	21,142,320	1	15,850,000	10	45,009,215	
12. Ind Total	5	8,749,335	8	22,361,675	1	17,000,000	14	48,111,010	0
% of Ind Total	35.71	18.19	57.14	46.48	7.14	35.33	0.14	2.19	0.00
13. Rec UnImp Land	1	8,065	10	50,495	13	150,465	24	209,025	
14. Rec Improve Land	4	130,640	7	339,660	9	1,025,150	20	1,495,450	
15. Rec Improvements	4	195,735	47	1,327,555	17	487,210	68	2,010,500	
16. Rec Total	5	334,440	57	1,717,710	30	1,662,825	92	3,714,975	0
% of Rec Total	5.43	9.00	61.96	46.24	32.61	44.76	0.91	0.17	0.00
Res & Rec Total	4,485	432,120,235	370	43,475,225	535	90,145,160	5,390	565,740,620	5,524,465
% of Res & Rec Total	83.21	76.38	6.86	7.68	9.93	15.93	53.47	25.75	28.54
Com & Ind Total	620	96,123,895	55	52,476,310	112	34,866,695	787	183,466,900	12,341,425
% of Com & Ind Total	78.78	52.39	6.99	28.60	14.23	19.00	7.81	8.35	63.75
17. Taxable Total	5,105	528,244,130	425	95,951,535	647	125,011,855	6,177	749,207,520	17,865,890
% of Taxable Total	82.65	70.51	6.88	12.81	10.47	16.69	61.27	34.10	92.29

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	98	3,643,630	1,768,015	0	0	0
19. Commercial	82	4,666,355	11,133,105	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	98	3,643,630	1,768,015
19. Commercial	0	0	0	82	4,666,355	11,133,105
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				180	8,309,985	12,901,120

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	483	146	416	1,045

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	19	635,165	393	122,798,465	2,343	799,667,175	2,755	923,100,805
28. Ag-Improved Land	2	186,245	143	60,001,700	916	384,267,140	1,061	444,455,085
29. Ag Improvements	7	209,100	150	9,742,200	992	70,191,525	1,149	80,142,825

30. Ag Total					3,904	1,447,698,715
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	17,500	
32. HomeSite Improv Land	1	1.00	22,500	76	76.40	1,519,750	
33. HomeSite Improvements	1	1.00	116,730	75	73.40	6,595,870	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	11	30.62	86,280	
36. FarmSite Improv Land	1	0.50	2,500	130	337.87	2,662,850	
37. FarmSite Improvements	7	0.00	92,370	147	0.00	3,146,330	
38. FarmSite Total							
39. Road & Ditches	0	2.84	0	0	773.47	0	
40. Other- Non Ag Use	0	0.37	155	0	33.71	14,160	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	6	5.90	90,000	7	6.90	107,500	
32. HomeSite Improv Land	539	552.24	9,666,050	616	629.64	11,208,300	
33. HomeSite Improvements	526	518.24	40,669,885	602	592.64	47,382,485	1,491,950
34. HomeSite Total				609	636.54	58,698,285	
35. FarmSite UnImp Land	50	59.27	412,775	61	89.89	499,055	
36. FarmSite Improv Land	880	2,508.25	16,402,475	1,011	2,846.62	19,067,825	
37. FarmSite Improvements	969	0.00	29,521,640	1,123	0.00	32,760,340	0
38. FarmSite Total				1,184	2,936.51	52,327,220	
39. Road & Ditches	0	6,669.01	0	0	7,445.32	0	
40. Other- Non Ag Use	0	87.93	36,935	0	122.01	51,250	
41. Total Section VI				1,793	11,140.38	111,076,755	1,491,950

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	707,905	2	310.77	707,905

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	1	76.23	338,305
44. Market Value	0	0.00	0	1	76.23	338,305
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	179.14	885,035	4	255.37	1,223,340
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	282.08	9.76%	1,325,775	11.25%	4,700.00
46. 1A	574.45	19.87%	2,699,915	22.92%	4,700.00
47. 2A1	750.66	25.96%	2,887,930	24.51%	3,847.19
48. 2A	870.71	30.11%	3,351,865	28.45%	3,849.58
49. 3A1	50.69	1.75%	192,620	1.63%	3,799.96
50. 3A	1.00	0.03%	3,800	0.03%	3,800.00
51. 4A1	315.29	10.90%	1,150,815	9.77%	3,650.02
52. 4A	46.44	1.61%	169,510	1.44%	3,650.09
53. Total	2,891.32	100.00%	11,782,230	100.00%	4,075.03
Dry					
54. 1D1	1,942.94	1.95%	6,602,095	2.02%	3,397.99
55. 1D	25,099.82	25.23%	85,325,475	26.17%	3,399.45
56. 2D1	22,547.19	22.66%	74,360,650	22.80%	3,298.00
57. 2D	33,016.45	33.19%	108,925,315	33.40%	3,299.12
58. 3D1	95.59	0.10%	305,890	0.09%	3,200.02
59. 3D	1,362.37	1.37%	4,332,075	1.33%	3,179.81
60. 4D1	13,496.34	13.57%	40,482,420	12.41%	2,999.51
61. 4D	1,922.50	1.93%	5,745,215	1.76%	2,988.41
62. Total	99,483.20	100.00%	326,079,135	100.00%	3,277.73
Grass					
63. 1G1	12,497.61	36.37%	18,163,800	32.59%	1,453.38
64. 1G	3,081.38	8.97%	5,161,275	9.26%	1,674.99
65. 2G1	18,770.54	54.62%	32,385,810	58.11%	1,725.35
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	16.55	0.05%	23,585	0.04%	1,425.08
71. Total	34,366.08	100.00%	55,734,470	100.00%	1,621.79
Irrigated Total					
	2,891.32	2.10%	11,782,230	2.99%	4,075.03
Dry Total					
	99,483.20	72.42%	326,079,135	82.83%	3,277.73
Grass Total					
	34,366.08	25.02%	55,734,470	14.16%	1,621.79
72. Waste	620.52	0.45%	61,935	0.02%	99.81
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	180.89	0.13%	0	0.00%	0.00
75. Market Area Total	137,361.12	100.00%	393,657,770	100.00%	2,865.86

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,518.85	11.72%	20,047,670	12.21%	5,697.22
46. 1A	6,394.38	21.29%	36,441,355	22.20%	5,698.97
47. 2A1	9,226.24	30.72%	51,613,290	31.45%	5,594.18
48. 2A	7,118.25	23.70%	39,141,375	23.85%	5,498.74
49. 3A1	175.14	0.58%	881,745	0.54%	5,034.52
50. 3A	29.39	0.10%	144,010	0.09%	4,899.97
51. 4A1	2,621.88	8.73%	11,790,660	7.18%	4,497.03
52. 4A	949.58	3.16%	4,076,760	2.48%	4,293.22
53. Total	30,033.71	100.00%	164,136,865	100.00%	5,465.09
Dry					
54. 1D1	2,330.07	8.67%	8,618,570	9.18%	3,698.85
55. 1D	6,373.36	23.70%	22,930,405	24.42%	3,597.85
56. 2D1	6,995.37	26.02%	24,820,995	26.43%	3,548.20
57. 2D	7,348.54	27.33%	25,323,095	26.96%	3,446.00
58. 3D1	15.28	0.06%	50,425	0.05%	3,300.07
59. 3D	13.33	0.05%	42,505	0.05%	3,188.67
60. 4D1	2,788.25	10.37%	8,917,575	9.50%	3,198.27
61. 4D	1,022.09	3.80%	3,213,965	3.42%	3,144.50
62. Total	26,886.29	100.00%	93,917,535	100.00%	3,493.14
Grass					
63. 1G1	5,821.05	52.33%	7,304,580	44.46%	1,254.86
64. 1G	382.64	3.44%	613,325	3.73%	1,602.88
65. 2G1	4,917.46	44.21%	8,508,850	51.79%	1,730.33
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	1.60	0.01%	2,280	0.01%	1,425.00
71. Total	11,122.75	100.00%	16,429,035	100.00%	1,477.07
Irrigated Total					
Irrigated Total	30,033.71	43.63%	164,136,865	59.78%	5,465.09
Dry Total					
Dry Total	26,886.29	39.06%	93,917,535	34.21%	3,493.14
Grass Total					
Grass Total	11,122.75	16.16%	16,429,035	5.98%	1,477.07
72. Waste	792.38	1.15%	79,230	0.03%	99.99
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	7.84	0.01%	0	0.00%	0.00
75. Market Area Total	68,835.13	100.00%	274,562,665	100.00%	3,988.70

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,679.49	14.44%	77,790,345	15.03%	6,660.42
46. 1A	16,434.90	20.33%	107,476,130	20.76%	6,539.51
47. 2A1	31,063.94	38.42%	202,971,850	39.21%	6,534.00
48. 2A	11,931.26	14.76%	77,138,175	14.90%	6,465.22
49. 3A1	227.01	0.28%	1,401,790	0.27%	6,175.01
50. 3A	978.94	1.21%	5,276,510	1.02%	5,390.02
51. 4A1	7,085.25	8.76%	38,147,845	7.37%	5,384.12
52. 4A	1,459.08	1.80%	7,439,395	1.44%	5,098.69
53. Total	80,859.87	100.00%	517,642,040	100.00%	6,401.72
Dry					
54. 1D1	3,738.21	10.90%	14,419,230	11.70%	3,857.26
55. 1D	6,054.10	17.65%	23,389,910	18.98%	3,863.48
56. 2D1	9,819.19	28.62%	34,843,905	28.27%	3,548.55
57. 2D	8,465.04	24.67%	29,691,315	24.09%	3,507.52
58. 3D1	207.72	0.61%	715,605	0.58%	3,445.05
59. 3D	672.73	1.96%	2,286,070	1.85%	3,398.20
60. 4D1	4,080.18	11.89%	13,840,300	11.23%	3,392.08
61. 4D	1,271.51	3.71%	4,067,300	3.30%	3,198.80
62. Total	34,308.68	100.00%	123,253,635	100.00%	3,592.49
Grass					
63. 1G1	9,590.54	51.34%	12,007,585	43.85%	1,252.02
64. 1G	1,268.34	6.79%	1,936,460	7.07%	1,526.77
65. 2G1	7,813.23	41.82%	13,428,145	49.04%	1,718.64
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	8.68	0.05%	12,370	0.05%	1,425.12
71. Total	18,680.79	100.00%	27,384,560	100.00%	1,465.92
Irrigated Total					
	80,859.87	59.91%	517,642,040	77.44%	6,401.72
Dry Total					
	34,308.68	25.42%	123,253,635	18.44%	3,592.49
Grass Total					
	18,680.79	13.84%	27,384,560	4.10%	1,465.92
72. Waste	1,129.77	0.84%	121,290	0.02%	107.36
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	31.36	0.02%	0	0.00%	0.00
75. Market Area Total	134,979.11	100.00%	668,401,525	100.00%	4,951.89

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	28.45	186,060	18,486.37	115,199,245	95,270.08	578,175,830	113,784.90	693,561,135
77. Dry Land	148.62	520,925	15,571.22	53,803,855	144,958.33	488,925,525	160,678.17	543,250,305
78. Grass	57.25	89,255	6,196.29	9,449,115	57,916.08	90,009,695	64,169.62	99,548,065
79. Waste	0.15	15	474.12	47,410	2,068.40	215,030	2,542.67	262,455
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	37.46	0	182.63	0	220.09	0
82. Total	234.47	796,255	40,728.00	178,499,625	300,212.89	1,157,326,080	341,175.36	1,336,621,960

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	113,784.90	33.35%	693,561,135	51.89%	6,095.37
Dry Land	160,678.17	47.10%	543,250,305	40.64%	3,380.98
Grass	64,169.62	18.81%	99,548,065	7.45%	1,551.33
Waste	2,542.67	0.75%	262,455	0.02%	103.22
Other	0.00	0.00%	0	0.00%	0.00
Exempt	220.09	0.06%	0	0.00%	0.00
Total	341,175.36	100.00%	1,336,621,960	100.00%	3,917.70

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	25	993,105	338	20,062,585	339	55,030,325	364	76,086,015	646,830
83.2 4505	12	252,380	127	4,845,500	131	17,244,675	143	22,342,555	105,880
83.3 4510	7	143,150	164	6,513,915	164	16,585,435	171	23,242,500	376,530
83.4 Area 1	4	64,755	11	823,680	20	1,617,880	24	2,506,315	24,135
83.5 Area 2	6	78,170	5	570,635	10	824,810	16	1,473,615	0
83.6 Area 3	8	36,715	4	170,740	14	554,755	22	762,210	2,215
83.7 Crete	187	2,583,600	1,768	33,687,830	1,768	200,810,070	1,955	237,081,500	3,401,535
83.8 Dewitt	43	119,035	261	896,820	263	16,634,360	306	17,650,215	15,010
83.9 Dorchester	40	344,545	263	2,717,895	264	23,061,120	304	26,123,560	176,870
83.10 Friend	114	1,164,730	465	6,124,320	466	43,835,710	580	51,124,760	31,125
83.11 Swanton	20	40,035	69	197,590	69	2,626,275	89	2,863,900	10,155
83.12 Tobias	69	58,775	91	45,740	91	1,864,115	160	1,968,630	0
83.13 Western	30	58,470	164	399,290	164	7,370,325	194	7,828,085	76,910
83.14 Wilber	74	771,040	760	14,050,480	762	76,567,230	836	91,388,750	575,135
83.15 X-mobile Home	0	0	0	0	156	1,767,595	156	1,767,595	82,135
83.16 Y-b.r.l.	0	0	0	0	62	1,473,815	62	1,473,815	0
83.17 Y-cabin	1	0	0	0	7	56,600	8	56,600	0
84 Residential Total	640	6,708,505	4,490	91,107,020	4,750	467,925,095	5,390	565,740,620	5,524,465

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	4510	0	0	1	22,250	1	516,040	1	538,290	0
85.2	Area 1	0	0	0	0	100	15,231,350	100	15,231,350	12,341,425
85.3	Area 2	0	0	2	36,460	2	280,265	2	316,725	0
85.4	Area 3	0	0	1	129,000	3	1,724,205	3	1,853,205	0
85.5	Crete	54	1,836,220	266	11,930,970	270	96,526,225	324	110,293,415	0
85.6	Dewitt	6	24,495	22	210,755	23	2,544,145	29	2,779,395	0
85.7	Dorchester	3	29,625	33	319,525	36	10,852,285	39	11,201,435	0
85.8	Friend	11	118,115	85	1,107,895	90	7,666,625	101	8,892,635	0
85.9	Rural	2	12,530	5	1,220,535	6	16,338,130	8	17,571,195	0
85.10	Swanton	9	19,425	10	58,245	10	1,143,990	19	1,221,660	0
85.11	Tobias	8	4,320	14	10,405	16	112,515	24	127,240	0
85.12	Western	12	39,390	26	46,145	30	725,570	42	811,105	0
85.13	Wilber	9	81,265	84	1,254,050	86	11,293,935	95	12,629,250	0
86	Commercial Total	114	2,165,385	549	16,346,235	673	164,955,280	787	183,466,900	12,341,425

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	9,063.06	30.64%	16,390,865	30.77%	1,808.54
88. 1G	2,750.73	9.30%	4,991,005	9.37%	1,814.43
89. 2G1	17,751.90	60.01%	31,860,690	59.81%	1,794.78
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	16.55	0.06%	23,585	0.04%	1,425.08
95. Total	29,582.24	100.00%	53,266,145	100.00%	1,800.61
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	3,434.55	71.79%	1,772,935	71.83%	516.21
106. 1T	330.65	6.91%	170,270	6.90%	514.96
107. 2T1	1,018.64	21.29%	525,120	21.27%	515.51
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	4,783.84	100.00%	2,468,325	100.00%	515.97
<hr/>					
Grass Total	29,582.24	86.08%	53,266,145	95.57%	1,800.61
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,783.84	13.92%	2,468,325	4.43%	515.97
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114. Market Area Total	34,366.08	100.00%	55,734,470	100.00%	1,621.79

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	3,305.44	39.84%	6,007,335	40.12%	1,817.41
88. 1G	320.21	3.86%	581,170	3.88%	1,814.97
89. 2G1	4,669.18	56.28%	8,380,950	55.98%	1,794.95
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	1.60	0.02%	2,280	0.02%	1,425.00
95. Total	8,296.43	100.00%	14,971,735	100.00%	1,804.60
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	2,515.61	89.01%	1,297,245	89.02%	515.68
106. 1T	62.43	2.21%	32,155	2.21%	515.06
107. 2T1	248.28	8.78%	127,900	8.78%	515.14
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	2,826.32	100.00%	1,457,300	100.00%	515.62
<hr/>					
Grass Total	8,296.43	74.59%	14,971,735	91.13%	1,804.60
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,826.32	25.41%	1,457,300	8.87%	515.62
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114. Market Area Total	11,122.75	100.00%	16,429,035	100.00%	1,477.07

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	5,445.66	39.48%	9,856,865	39.66%	1,810.04
88. 1G	987.11	7.16%	1,791,620	7.21%	1,815.02
89. 2G1	7,351.02	53.30%	13,189,960	53.08%	1,794.30
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	8.68	0.06%	12,370	0.05%	1,425.12
95. Total	13,792.47	100.00%	24,850,815	100.00%	1,801.77
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	4,144.88	84.79%	2,150,720	84.88%	518.89
106. 1T	281.23	5.75%	144,840	5.72%	515.02
107. 2T1	462.21	9.46%	238,185	9.40%	515.32
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	4,888.32	100.00%	2,533,745	100.00%	518.33
<hr/>					
Grass Total	13,792.47	73.83%	24,850,815	90.75%	1,801.77
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,888.32	26.17%	2,533,745	9.25%	518.33
<hr/>					
114. Market Area Total	18,680.79	100.00%	27,384,560	100.00%	1,465.92

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

76 Saline

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	520,663,270	562,025,645	41,362,375	7.94%	5,524,465	6.88%
02. Recreational	3,715,725	3,714,975	-750	-0.02%	0	-0.02%
03. Ag-Homesite Land, Ag-Res Dwelling	58,611,965	58,698,285	86,320	0.15%	1,491,950	-2.40%
04. Total Residential (sum lines 1-3)	582,990,960	624,438,905	41,447,945	7.11%	7,016,415	5.91%
05. Commercial	122,806,785	135,355,890	12,549,105	10.22%	12,341,425	0.17%
06. Industrial	48,089,010	48,111,010	22,000	0.05%	0	0.05%
07. Total Commercial (sum lines 5-6)	170,895,795	183,466,900	12,571,105	7.36%	12,341,425	0.13%
08. Ag-Farmsite Land, Outbuildings	51,836,960	52,327,220	490,260	0.95%	0	0.95%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,335	51,250	49,915	3,738.95%		
11. Total Non-Agland (sum lines 8-10)	51,838,295	52,378,470	540,175	1.04%	0	1.04%
12. Irrigated	703,671,390	693,561,135	-10,110,255	-1.44%		
13. Dryland	544,938,520	543,250,305	-1,688,215	-0.31%		
14. Grassland	98,955,730	99,548,065	592,335	0.60%		
15. Wasteland	261,585	262,455	870	0.33%		
16. Other Agland	51,250	0	-51,250	-100.00%		
17. Total Agricultural Land	1,347,878,475	1,336,621,960	-11,256,515	-0.84%		
18. Total Value of all Real Property (Locally Assessed)	2,153,603,525	2,196,906,235	43,302,710	2.01%	19,357,840	1.11%

2021 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:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$351,450
7.	Adopted budget, or granted budget if different from above:
	\$351,450 – 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:
	\$15,000
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:
	\$32,200 is designated for the computer system. This includes \$20,500 for the computer costs and \$11,700 for the 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:
	\$41,989.88 - Excess funds include amounts budgeted for a new server that did not get purchased during budget year and payments for TERC hearings that were not needed.

B. Computer, Automation Information and GIS

1.	Administrative software:
	Aumentum Technologies formerly known as Thomson Reuters
2.	CAMA software:
	Aumentum Technologies formerly known as Thomson Reuters
3.	Personal Property software:
	Aumentum Technologies formerly known as Thomson Reuters
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?
	2019 Eagleview, gWorks 2020

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
4.	When was zoning implemented?
	Zoning was implemented in 1981 and updated in 2018.

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal
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
	Countywide commercial pick-up contracted with Stanard Appraisal for 2021 assessment year.
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 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 is for commercial property. In this capacity, the contractor 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.

2021 Residential Assessment Survey for Saline County

1.	Valuation data collection done by:	
	Office Staff	
2.	List the valuation group recognized by the County and describe the unique characteristics of each:	
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>
	1	Wilber: Wilber is the county seat and is a local trade center.
	2	Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.
	4	Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	5	Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	6	Small Towns: including Assessor Locations DeWitt, Swanton, Tobias and Western are each small communities within Saline County; each has unique characteristics related to location, but the residential growth, schools, commercial businesses and employment opportunities are limited in each town. (DeWitt/Tobias-2017) (Western/Swanton-2013)
	9	Cabin Areas: including Assessor Location Y-BRL; that includes the cabins at Blue River Lodge and Assessor Location Y-Cabin; that includes any other rural cabins with recreational influence. This location also includes any parcel described as Recreational existing in the general area. Rural Cabins 2015-2016. BRL 2014 (Last Inspection)
	11	Rural Residential Area 4500: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4500 corresponds to Ag Market Area 3 which is in the north part of the county.
	12	Rural Residential Area 4505: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4505 corresponds to Ag Market Area 2 which is in the southern part of the county.
	13	Rural Residential Area 4510: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4510 corresponds to Ag Market Area 1 which is in the center part of the county.
	AG	Agricultural homes and outbuildings

3.	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.
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables from the CAMA vendor are used and then adjusted using local market information.
5.	Are individual depreciation tables developed for each valuation group?
	Yes
6.	Describe the methodology used to determine the residential lot values?
	A market analysis is conducted by using vacant lot sales.
7.	How are rural residential site values developed?
	A market analysis is conducted by using unimproved sites within the various market areas.
8.	Are there form 191 applications on file?
	No
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are no subdivisions under development in the county where a discounted cash flow (DCF) methodology has been used to value the undeveloped lots. There have been no individual applications for DCF valuation as provided for in LB 191.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2014	2017	2017	2017
	2	2014	2018	2018	2018
	4	2014	2013	2014	2014
	5	2015	2014	2015	2015
	6	2014	2017-2020	2014-2020	2017-2020
	9	2014	2014	IOLL	2014-2015-2016
	11	2014	2014	2016-2017	2017
	12	2014	2014	2016-2017	2017
	13	2014	2014	2016-2017	2017
	AG	2014	2014	2016-2017	2017

----The county has developed the valuation groups partly based on the original assessor locations and partly on the way they organize their work. They typically inspect, review and analyze each town or valuation group separately. The county has identified characteristics that make each town unique. Those characteristics vary, but are usually related to the population, location, schools, businesses and services in each town.

----Comments relating to Dates in the Survey Tables: The dates in the table are reported as follows: The date of Depreciation Tables, the date of Lot Value Study, and the date of Last Inspection are all reported based on the working year or years, (March 19 through March 19) rather than the tax year they are first used. The date of Costing reported is the date of the cost tables used in the county's costing system

----A lot value study is completed each time a valuation grouping is reappraised. At this time, the current values are either affirmed or the lot values are updated if the study indicates that a change is needed.

---- New cost tables are established for individual valuation groupings each time a reappraisal is completed.

----Depreciation tables are established for individual valuation groupings each time a reappraisal is completed.

----Valuation Group 9 are cabin area locations where the lots are leased land so there is no lot value. The table above has been marked IOLL. Beginning in 2016, the Areas formerly called Y-BRL (Blue River Lodge) and Y-Cabins have been combined into a single valuation group #9.

----Beginning in 2016, the Areas formerly called Valuation Groups 3 (DeWitt); 6 (Swanton); 7 (Tobias); and 8 (Western) have all been combined into a single valuation group #6 called "Small Towns".

----Swanton and Western were reviewed and inspected for 2021. New costing (2020) implemented for 2021.

2021 Commercial Assessment Survey for Saline County

1.	Valuation data collection done by:																				
	The contracted appraiser, assessor and the office staff																				
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Wilber: Wilber is the county seat and is a local trade center.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>DeWitt: DeWitt has recently experienced a depressed market due to lingering effects of the loss of a major industrial employer.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Rural: The rural valuation grouping contains all commercial properties that do not lie within one of the towns of Saline County.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Wilber: Wilber is the county seat and is a local trade center.	2	Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.	3	DeWitt: DeWitt has recently experienced a depressed market due to lingering effects of the loss of a major industrial employer.	4	Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	5	Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	6	Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	7	Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	8	Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	9	Rural: The rural valuation grouping contains all commercial properties that do not lie within one of the towns of Saline County.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																				
1	Wilber: Wilber is the county seat and is a local trade center.																				
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3	DeWitt: DeWitt has recently experienced a depressed market due to lingering effects of the loss of a major industrial employer.																				
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8	Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.																				
9	Rural: The rural valuation grouping contains all commercial properties that do not lie within one of the towns of Saline County.																				
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																				
	Cost approach is used in the county. The income approach was used on most subclasses in Crete.																				
3a.	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.																				
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																				

The CAMA depreciation tables are used; however, local market adjustments are applied when needed.

5. Are individual depreciation tables developed for each valuation grouping?

Yes, if the depreciation is close to market we will use the CAMA tables, but if they are not, we will make our own tables.

6. 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.

<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2015	2015	2016	2016
2	2015	2018	2019	2019
3	2015	2014	2015	2015
4	2015	2015	2016	2016
5	2015	2015	2016	2016
6	2015	2014	2015	2015
7	2015	2014	2015	2015
8	2015	2014	2015	2015
9	2014	2015	2016-2017	2016-2018

Saline County has identified the valuation groups as the same as the Assessor Locations since they were created using the unique characteristics described.

---Comments relating to Dates in the Survey Tables: The dates in the table are reported as follows: The date of Depreciation Tables, the date of Lot Value Study, and the date of Last Inspection are all reported based on the working year or years, (March 19 through March 19) rather than the tax year they are first used. The date of Costing reported is the date of the cost tables used in the county's costing system.

---A lot value study is completed each time a valuation grouping is reappraised. At this time, the current values are either affirmed or the lot values are updated if the study indicates that a change is needed.

2021 Agricultural Assessment Survey for Saline County

1.	Valuation data collection done by:													
	County assessor and office staff.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.</td> <td style="text-align: center;">2019-2020</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Market area 2; has topography similar to area 1, but ground water is available for irrigation.</td> <td style="text-align: center;">2019-2020</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market area 3; is the flattest area of the county and irrigation is prolific in this area.</td> <td style="text-align: center;">2019-2020</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.	2019-2020	2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	2019-2020	3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2019-2020
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.	2019-2020												
2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	2019-2020												
3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2019-2020												
	<p>---The county process of updating the use of agricultural land is a continuous one. Every year, the certifications, NRCS maps and FSA maps provided by farmers are reviewed. The GIS photo base is the primary resource for land use verification and is regularly monitored for changes. When land use changes are discovered, the county drives by the parcel to verify the change, and take photos as necessary. This includes taking photographs to document when a pivot is added. At the time the county inspects and reviews the improvements in rural areas, observable land use is also reviewed and updated. Dates posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year, as this process of review is ongoing.</p>													
3.	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.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	Rural residential property is identified and valued by present use, size and location.													
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
	Yes, 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.													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	At this time, there are not any properties identified as “intensive” use.													

7.	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.
7a.	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>If your county has special value applications, please answer the following</i>
8a.	How many parcels have a special valuation application on file?
	Four parcels have an approved application on file. Currently these parcels are valued the same as the rest of the ag land in the county.
8b.	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.
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	None recognized where parcels with special valuation applications on file are located. However, the northeast corner of the county, close in proximity to Seward and Lancaster counties, indicate non-agricultural influences are present due to the purchase and development of real property for residential use.
8d.	Where is the influenced area located within the county?
	Located between Crete and Wilber
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A - parcels with special valuation applications on file are not located in or near non-ag influenced area.

Saline County Assessor 3 Year Plan of Assessment June 15, 2020

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.

Record Count

According to Saline County’s Abstract of Assessment, there are 5,285 residential records; 773 commercial records; 13 industrial records; 91 recreational properties and 3,889 agricultural records of which 2,727 are unimproved. According to our CAMA system, we have 11,102 records total.

2020 Level of Value

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 are as follows:

<u>Property Class</u>	<u>Level of Value</u>
Residential	93%
Commercial	100%
Agricultural	73%

Office Staff

Saline County Assessor's office staff consist of the assessor, deputy assessor and 3 full-time clerical/listers.

The Assessor and Deputy Assessor presently hold their State of Nebraska Assessor's certificate and both 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 provided by Aumentum Technologies. The Marshall & Swift costing 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 has also implemented a GIS mapping program in 2003.

Connect Explorer by EagleView was implemented in 2019. With this tool, the county has updated 2019 imagery flown by EagleView (Pictometry). This tool will be used to help identify changes on properties from the previous years. It will provide a clearer image of both urban and suburban properties.

2019 Assessment Actions for 2020 Tax Year

Residential:

For 2020, we completed all pickup work of new construction and any 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 and review cycle, we conducted a physical on-site inspection and review of the residential properties in Crete City. 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. We also listed new improvements and removed any houses or buildings. New photos were taken. There were new costs using Marshall Swift cost manual, new depreciation and the lot values were adjusted or affirmed. Property record cards and sketches were updated for any changes.

We conducted a thorough sales verification and analysis process of all eight communities within the county. 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. DeWitt +20%, Dorchester +30%, Friend +6%, Western +26%, Wilber +14% and Market Area 4500 +25%. The land values were affirmed and unchanged.

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

Sales reviews are completed by the Assessor.

Commercial:

In order to be in compliance with the State of Nebraska's six (6) year inspection and review cycle, we hired Stanard Appraisal, Inc. to conduct a physical on-site inspection and review of the commercial properties in Crete City. 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. There were new costs using Marshall Swift cost manual, new depreciation and the lot values were adjusted or affirmed. Property record cards and sketches were updated for any changes.

We completed all pick up work of new improvements on commercial properties. Permits were completed by the office staff/listers and Stanard Appraisal, Inc. Information was entered by Assessor and reviewed by Assessor and Stanard Appraisal Inc.

Sales reviews are completed by the Assessor.

Agricultural:

For 2020, we completed all pickup work of new construction and any remodeling of properties. This includes, but is not limited to new construction, additions, alterations, updating or tearing down structures.

The land capability groupings conversion was implemented per requirement in LB 372. Land classification adjustments were made when reported by land owner, local Natural Resource Districts (NRD) or observed by office staff. Farm Service Agency (FSA) maps were requested of the land owner 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 (10/1/2016 – 9/30/2019) as established by the Nebraska Dept. of Revenue. Each qualified sale is placed into 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 2020, this analysis showed that various classes in dryland should be decreased in the three different market areas. After implementing the land capability grouping reconfigurations, the analysis showed that the grass land values should be decreased. In order to be consistent with the grass land, we chose to change the values uniformly in all three market areas.

Area 1: Dry land class 1D1 decreased from 3625/acre to 3400/acre. 1D decreased from 3550/acre to 3400/acre. 2D1 decreased from 3450/acre to 3300/acre. 2D decreased from 3400/acre to 3300/acre. 3D1 decreased from 3375/acre to 3200/acre. 3D decreased from 3325/acre to 3200/acre. 4D1 decreased from 3225/acre to 3000/acre. 4D decreased from 3125/acre to 3000/acre. Irrigated land classes 1A1 and 1A remained at 4700/acre. 2A1 and 2A remained at 3850/acre. 3A1 and 3A remained at 3800/acre. 4A1 and 4A remained at 3650/acre. Grass land classes 1G1 and 1G decreased from 2000/acre to 1815/acre. 2G1 and 2G decreased from 1975/acre to 1795/acre. 3G1 decreased from 1925/acre to 1750/acre. 3G decreased from 1725/acre to 1550/acre. 4G1 decreased from 1700/acre to 1525/acre. 4G decreased from 1600/acre to 1425/acre.

Area 2: Irrigated land class 1A1 and 1A remained at 5700/acre. 2A1 remained at 5600/acre. 2A remained at 5500/acre. 3A1 remained at 5100/acre. 3A remained at 4900/acre. 4A1 remained at 4500/acre. 4A remained at 4300/acre. 1D1 remained at 3700/acre. 1D remained at 3600/acre. 2D1 remained at 3550/acre. 2D remained at 3450/acre. 3D1 remained at 3300/acre. 3D and 4D1 remained at 3200/acre. 4D remained at 3150/acre. Grass land classes 1G1 and 1G decreased from 2000/acre to 1815/acre. 2G1 and 2G decreased from 1975/acre to 1795/acre. 3G1 decreased from 1925/acre to 1750/acre. 3G decreased from 1725/acre to 1550/acre. 4G1 decreased from 1700/acre to 1525/acre. 4G decreased from 1600/acre to 1425/acre.

Area 3: Irrigated land classes 1A1 remained at 6800/acre. 1A and 2A1 remained at 6675/acre. 2A remained at 6600/acre. 3A1 remained at 6300/acre. 3A and 4A1 remained at 5500/acre. 4A remained at 5250/acre. Dry land classes 1D1 and 1D decreased from 4300/acre to 3870/acre. 2D1 decreased from 3950/acre to 3555/acre. 2D decreased from 3900/acre to 3510/acre. 3D1 decreased from 3825/acre to 3445/acre. 3D and 4D1 remained the same at 3400/acre. 4D remained the same at 3250/acre. Grass land classes 1G1 and 1G decreased from 2000/acre to 1815/acre. 2G1 and 2G decreased from 1975/acre to 1795/acre. 3G1 decreased from 1925/acre to 1750/acre. 3G decreased from 1725/acre to 1550/acre. 4G1 decreased from 1700/acre to 1525/acre. 4G decreased from 1600/acre to 1425/acre.

Assessment Plan for Residential Properties

The Saline County Assessor's office will continue to work with the local communities in regards 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 tool of ConnectExplorer, the office plans to utilize this program to determine areas of new construction between spring 2019 and Spring, 2021.

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

2020 work for 2021 Assessment year

We will complete on-site inspections/reviews of the properties in Swanton and Western. Lot studies in each community will be completed. Updated Marshall & Swift costing (2020) will be implemented on 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.

We will begin the on-site inspections of the properties in Dorchester.

2021 work for 2022 Assessment year

We will complete on-site inspections/reviews of the properties in Dorchester. Lot studies will be completed. 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.

2022 work for 2023 Assessment year

We will begin on-site inspections/reviews of the properties of Friend. A lot study will be completed for Friend. 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.

2023 work for 2024 Assessment year

We will begin on-site inspections/reviews of properties in DeWitt, Tobias and Wilber. A lot study will be completed for the different communities. 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.

2023/2024 work for 2025 Assessment year

We will begin on-site inspections/reviews of the Rural Residential properties, rural cabins and Blue River Lodge. A lot study will be completed for the Rural Residential. 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.

Assessment Plan for Commercial Properties

The Saline County Assessor's office will continue to work with the local communities in regards 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.

2021 work for the 2022 Assessment year

With the continued need for commercial appraisal experience, the Saline County Assessor's office will hire a licensed appraisal service to complete the on-site inspections/analysis of the DeWitt, Swanton, Tobias and Western commercial properties.

Depending on the contract, staff in the Assessor's office may complete the data entry portion of the properties in DeWitt, Swanton, Tobias and Western. 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.

2022 work for the 2023 Assessment year

We will complete an on-site inspections/reviews of the properties in Dorchester, Friend and Wilber. 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.

2023/2024 work for the 2025 Assessment year

We will complete an on-site inspections/reviews of the properties in Crete. 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.

Assessment Plan for Agricultural Properties

The Saline County Assessor's office annually reviews all agricultural land sales to establish market values 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 are any needs for 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 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.

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)
- 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)
- Amended Personal Property Tax Loss Summary Certificate (May 30)
- Certify completion of real property assessment roll (June 1) & publish in newspaper (June 6)
- Send notice of valuation change to owner of record (as of May 20) of any property whose value increased or decreased (May 31)
- 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)
- Certify Personal Property Abstract Report (July 20)
- 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.

**Executive Order No. 20-17 was issued by Governor Ricketts, as of April 9, 2020, waiving the penalties on returns filed as of December 31, 2020.

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, 2020

Brandi Kelly, Saline County Assessor

SALINE COUNTY ASSESSOR'S OFFICE

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February 19, 2021

Dear Ms. Sorensen,

Saline County has received four applications for Special Value. One application was received in 2009, two were received in 2016 and two were received in 2019. The applications were approved and will remain on file.

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 noted, Special valuation will be implemented.

Respectfully,

Brandi Kelly

Saline County Assessor