

NEBRASKA

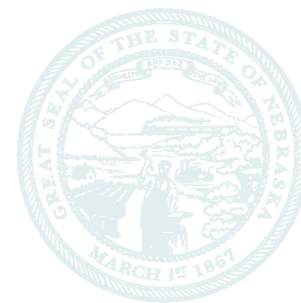
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DEPARTMENT OF REVENUE

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

SALINE COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for 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](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

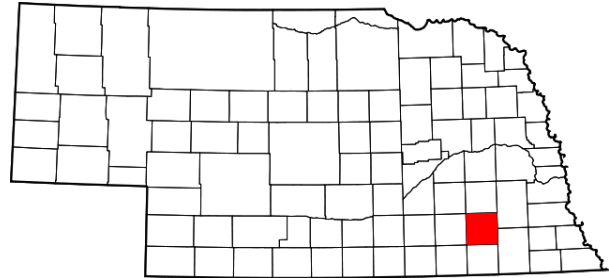
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

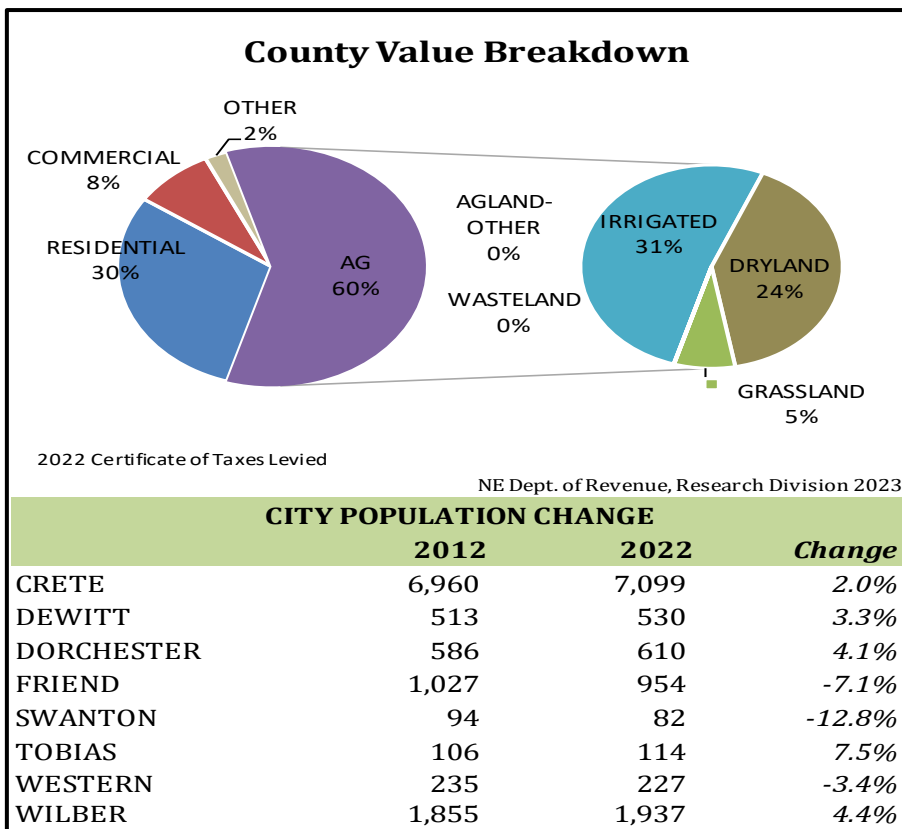
**Further information may be found in Exhibit 94*

County Overview

With a total area of 574 square miles, Saline County has 14,192 residents, per the Census Bureau Quick Facts for 2021, representing a 1% decline in population as reported in the 2020 U.S. Census. Reports indicated that 72% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$124,030 (2022 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 309 employer establishments with total employment of 5,981, a 1% decrease.



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).

2023 Residential Correlation for Saline County

Assessment Actions

The Saline County Assessor completed a reappraisal of Valuation Group 5 which included an onsite inspection, a lot study, and an updated 2021 Marshall & Swift costing tables which were implemented on the improvements, the economic depreciation was also adjusted.

For the remaining valuation groups, a sales study was completed and adjustments to the economic depreciation were made. As a result, Crete increased 18%, Wilber and Western increased 15%, DeWitt and Tobias increased 7% and all rural acreages increased 25%.

The pick-up work was completed timely.

Assessment Practice Review

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

Sales verification is examined during the review. Based on the qualified number of sales presented, the county assessor utilized sales at a rate near the statewide average. All arm's-length sales were available for the measurement of residential real property.

The six-year inspection and review cycle for all real property was discussed with the county assessor. The county assessor continues to meet the six-year inspection and review cycle and the costing tables were updated in Valuation Groups 4 through 9 in 2020 and 2021. The depreciation tables are dated 2014.

Valuation Groups were examined, Valuation Group 1 is Wilber, the county seat. Valuation Group 2 has a significant amount of industry and employment opportunities and is influenced by the closer proximity to Lincoln, Lancaster County. Valuation Groups 4 to 6 contain the small communities based on the amenities each has to offer. Valuation Group 9 is the recreational areas including cabins. Valuation Groups 11 to 13 are aligned with the agricultural market areas geographically. The review and analyses indicate that the county assessor has adequately defined economic areas for the residential property class.

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

2023 Residential Correlation for Saline County

Description of Analysis

Residential property in Saline County is divided into nine valuation groups due to their geographic locations.

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

Review of the statistical profile indicates there are 328 sales reflecting a median that is slightly low while the mean and weighted mean are at the low end of the acceptable range. The COD and PRD are both within the acceptable range recommended by IAAO for rural or small jurisdictions.

Further review of the statistics by valuation group shows the largest two valuation groups, Valuation Groups 2 and 5 are below the acceptable range, impacting the overall median. Both valuation groups have qualitative statistics that support the uniformity of assessments and both are just slightly below the acceptable range. The county assessor adjusted both valuation groups in an attempt to bring them to market value, but fell short of the acceptable range, and could not adjust further before the deadline for the Abstract of Assessment, Form 45 (Abstract).

All other valuation groups with a sufficient sample of sales are within the acceptable range. Valuation Groups 9, 12, and 13 have insufficient sample sizes and medians that are significantly below the acceptable range. Valuation Groups 12 and 13, received the same 25% increase to improvements that Valuation Group 11 received which supports that the values are uniformly and proportionately established. Valuation Group 9 received no adjustment; however, the ratios of this very small sample vary extremely, as indicated by the COD of 61%.

Based on the analysis, and after considering all options to adjust residential value in the county, two preferred options to adjust residential values in Saline County were further analyzed. The first option is to adjust the improvement values in Valuation Groups 2 and 5 to bring each valuation groups to the midpoint of the acceptable range. This adjustment is an 8% increase to improvement values in Valuation Group 2 and a 6% increase to improvement values in Valuation Group 5; the adjustment brings the overall class to 94%, with all three measures of central tendency correlating

2023 Residential Correlation for Saline County

well. It also produces a 95% median confidence interval that is entirely within the acceptable range. There are five additional statistical analyses in the Appendix of this report to demonstrate this adjustment. Those statistics include a substat of each valuation group before adjustment, a substat of each valuation group showing the statistical profile after the proposed adjustment, and a statistical profile of the entire class showing both proposed adjustments.

The second option considered is to adjust all improvements within the residential class by 6%. This adjustment brings both the median and weighted mean to 96%, and the mean to 98%. All valuation groups with a sufficient number of sales remain within the acceptable range, and the 95% confidence interval is also entirely within the acceptable range, though slightly broader than the confidence interval that is reflected under the first option. The qualitative statistics of both options produce similar qualitative measures. A what-if statistic showing the impact of this adjustment can be found in the Appendix of the report.

Both considered adjustments were to improvement value only; adjustments to total value were considered but were not made for three reasons. First, land values in Saline County are calculated from tables in the Computer-Assisted Mass Appraisal (CAMA) system and adjusting the land values by a percent adjustment can be difficult to sustain in subsequent years. Review of the land-to-building ratios in Saline County are near 15% for both valuation groups, suggesting that land values have been appropriately valued, the proposed adjustments would not significantly dilute the land-to-building ratios. Finally, the county assessor has adjusted value to all valuation groups using an economic adjustment already. A further adjustment to improvement values would be consistent with the approach already utilized by the county assessor.

After considering all options, the non-binding recommendation of the Property Tax Administrator is to increase the value of improvements in Valuation Group 2 by 8% and to increase the value of improvements in Valuation Group 5 by 6%.

Comparison of the statistics and the 2023 County Abstract of Assessment for Real Property Form 45 Compared to the 2022 Certificate of Taxes Levied Report (CTL) indicated that both the sold properties and the abstract changed similarly, supporting that the adjustments applied by the county assessor were made uniformly and further supporting that the recommended adjustments are necessary to improve the equalization of residential property in Saline County.

Equalization and Quality of Assessment

The valuation practices of the county assessor have not produced uniform valuations and therefore do not meet generally accepted mass appraisal techniques.

2023 Residential Correlation for Saline County

Level of Value

Based on analysis of all available information, the level of value for the residential property in Saline County is 91%. The non-binding recommendation of the PTA is that to achieve the statutorily required level of value in Saline County an increase of 8% to the improvement value in Valuation Group 2 and an increase of 6% to improvement value in Valuation Group 5 should be made. With these increases to the valuation groups, the median of Valuation Group 2 and 5 will move to the midpoint of the acceptable range, and the level of value for the entire residential class be within the acceptable range at 94%.

Number of Sales :	328	Median :	94	COV :	26.86			
Total Sales Price :	57,668,941	Wgt. Mean :	95	STD :	25.97			
Total Adj. Sales Price :	57,663,941	Mean :	97	Avg.Abs.Dev :	19.49			
Total Assessed Value :	55,065,157							
Avg. Adj. Sales Price :	175,805	COD :	20.80	MAX Sales Ratio :	222.81			
Avg. Assessed Value :	167,882	PRD :	101.24	MIN Sales Ratio :	27.85			
<u>VALUATION GROUP</u>								
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX
1	61	92.93	97.70	98.31	19.64	99.38	55.75	163.73
2	140	96.20	97.80	97.67	21.08	100.13	32.41	186.13
4	27	91.68	91.21	87.55	16.02	104.18	54.76	141.86
5	49	95.86	101.34	102.51	19.35	98.86	61.74	142.74
6	30	92.95	100.08	94.10	22.27	106.35	37.38	222.81
9	3	39.62	56.02	47.17	61.21	118.76	27.85	100.60
11	13	93.22	89.03	87.80	12.99	101.40	67.16	112.71
12	2	76.90	76.90	63.89	38.99	120.36	46.92	106.88
13	3	47.11	48.58	48.25	24.88	100.68	31.74	66.90

2023 Commercial Correlation for Saline County

Assessment Actions

For 2023 the Saline County Assessor reviewed and performed on-site inspections of the properties in Friend, Dorchester, and Wilber. A lot study was also completed. Updated Marshall & Swift costing was implemented on the improvements. A sales study was completed, and adjustments were made in the economic depreciation table. All pick-up work was completed timely.

Assessment Practice Review

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

Sales verification is also addressed during the review. The county assessor qualified sales at only slightly less than the statewide average. The county assessor utilizes inspections, aerial imagery, and questionnaires when verifying residential sales. All arm's-length sales have been available for the measurement of commercial real property.

The inspection and review cycle for all real property was discussed with the county assessor. The county continues to meet the six-year inspection and review cycle by contracting with an appraisal company and reappraising on a systematic schedule geographically. The costing tables are dated between 2018 to 2021. The depreciation tables were created in 2015. Lots are valued by using the square foot method, but the larger commercial and industrial tracts are valued by the acre. The county assessor also reviews similar comparable properties in surrounding counties.

Valuation groups were examined. The county assessor reduced the number of valuation groups this year by combining the small towns into one valuation group. The remaining locations have different economic influences based on their locations.

Description of Analysis

Saline County recognizes six valuation groups based on geographics. There were no sales in the rural valuation group this year.

Valuation Group	Description
1	Wilber
2	Crete
4	Dorchester
5	Friend
6	DeWitt, Swanton, Tobias & Western
9	Rural

There are 28 qualified sales in this study period. Analysis of the commercial properties in the study period shows that two of the three measures of central tendency are within the acceptable range.

2023 Commercial Correlation for Saline County

The mean, which is sensitive to outliers is only slightly high. The COD and PRD is within the IAAO recommended range. When further stratified into groups, only Valuation Group 2 has a sufficient number of sales for measurement purposes, and it is in acceptable range.

The 2023 County Abstract of Assessment as Compared to the 2022 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

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	4	102.16	101.36	101.34	03.53	100.02
2	13	97.70	100.33	100.24	08.88	100.09
4	3	98.69	101.35	103.09	06.31	98.31
5	5	96.36	96.62	95.76	01.62	100.90
6	3	112.74	110.11	101.50	09.38	108.48
____ALL____	28	98.20	100.97	100.13	07.72	100.84

Level of Value

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

2023 Agricultural Correlation for Saline County

Assessment Actions

The Saline County Assessor performed a market study of surrounding counties and implemented increases to the dryland soil types in Market Area 1, from 1% to 3%, and decreases to irrigated soil types in Market Area 2 of 7%.

A land use study was completed in 2022, using aerial imagery.

All agricultural pick-up work was done timely.

Assessment Practice Review

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

A review of the market areas determined that they are defined adequately in recognizing the economic areas in the county. Market Area 1 is predominantly dryland. Market Area 2 is similar to 1 but there is ground water available. Market Area 3 primarily contains irrigated acres. All agricultural improvements were physically reviewed in 2022.

Land use is conducted using aerial imagery and was just completed in 2022. The county assessor has begun working to identify land enrolled in the Conservation Reserve Program (CRP) in the Northern 16 townships.

Four parcels have been approved for special value; however, at the time the county assessor does not recognize non-agricultural influences in the market.

The county is reviewed using aerial imagery to determine if the inspections on agricultural land parcels are current and up to date. Farm homes and agricultural outbuildings as well as all other improvement in the county use 2020 Marshal and Swift costing in conjunction with the six-year inspection and review cycle. The county assessor is current with the six-year inspection cycle. And has a systematic plan to stay current.

Description of Analysis

There are 54 qualified sales. The sample of agricultural sales shows all three measures of central tendency within the acceptable range. The COD is within the IAAO recommended range. All market areas also have medians in the acceptable range.

Further stratification of the agricultural sales into 80% Majority Land Use (MLU) by market area results in small sample sizes. Overall, 80% MLU dryland has enough sales for measurement and is within the acceptable range. However, dryland with nine sales in Market Area 1 is outside the

2023 Agricultural Correlation for Saline County

range; however, review of the Average Acre Comparison chart supports that Saline County's dryland values are comparable to adjacent counties and are equalized at the statutory level.

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

Equalization and Quality of Assessment

Review of the statistics and assessment practices of Saline County 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 as other like properties in other classes; 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	9	71.03	72.51	72.31	06.63	100.28
2	3	70.30	71.59	70.91	05.41	100.96
3	6	72.63	72.98	73.40	06.94	99.43
<u>Dry</u>						
County	17	69.86	68.98	66.31	14.90	104.03
1	9	66.40	68.26	68.44	09.44	99.74
2	3	66.33	65.15	62.83	18.36	103.69
3	5	73.13	72.55	62.82	20.17	115.49
<u>Grass</u>						
County	2	73.89	73.89	71.01	17.73	104.06
3	2	73.89	73.89	71.01	17.73	104.06
<u>ALL</u>	54	71.36	70.74	68.39	13.90	103.44

Level of Value

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

2023 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	91	Does not meet generally accepted mass appraisal techniques.	Valuation Grouping # 2, an adjustment of 8% and # 5, an adjustment of 6%.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Saline County

Residential Real Property - Current

Number of Sales	328	Median	90.91
Total Sales Price	\$57,663,941	Mean	93.18
Total Adj. Sales Price	\$57,663,941	Wgt. Mean	91.63
Total Assessed Value	\$52,839,205	Average Assessed Value of the Base	\$130,504
Avg. Adj. Sales Price	\$175,805	Avg. Assessed Value	\$161,095

Confidence Interval - Current

95% Median C.I	88.80 to 93.73
95% Wgt. Mean C.I	88.89 to 94.37
95% Mean C.I	90.48 to 95.88
% of Value of the Class of all Real Property Value in the County	29.97
% of Records Sold in the Study Period	6.04
% of Value Sold in the Study Period	7.46

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	336	93	92.93
2021	315	93	93.02
2020	291	93	93.06
2019	263	93	93.11

2023 Commission Summary for Saline County

Commercial Real Property - Current

Number of Sales	28	Median	98.20
Total Sales Price	\$3,043,934	Mean	100.97
Total Adj. Sales Price	\$3,043,934	Wgt. Mean	100.13
Total Assessed Value	\$3,047,880	Average Assessed Value of the Base	\$249,626
Avg. Adj. Sales Price	\$108,712	Avg. Assessed Value	\$108,853

Confidence Interval - Current

95% Median C.I	93.70 to 102.04
95% Wgt. Mean C.I	94.47 to 105.79
95% Mean C.I	96.54 to 105.40
% of Value of the Class of all Real Property Value in the County	8.36
% of Records Sold in the Study Period	3.54
% of Value Sold in the Study Period	1.54

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	27	96	95.87
2021	23	92	92.44
2020	23	100	96.88
2019	27	100	103.24

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RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 328
 Total Sales Price : 57,663,941
 Total Adj. Sales Price : 57,663,941
 Total Assessed Value : 52,839,205
 Avg. Adj. Sales Price : 175,805
 Avg. Assessed Value : 161,095

MEDIAN : 91
 WGT. MEAN : 92
 MEAN : 93
 COD : 20.47
 PRD : 101.69

COV : 26.75
 STD : 24.93
 Avg. Abs. Dev : 18.61
 MAX Sales Ratio : 222.81
 MIN Sales Ratio : 27.85

95% Median C.I. : 88.80 to 93.73
 95% Wgt. Mean C.I. : 88.89 to 94.37
 95% Mean C.I. : 90.48 to 95.88

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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-20 To 31-DEC-20	43	101.17	99.23	106.28	20.24	93.37	43.05	154.41	89.84 to 109.80	143,122	152,108	
01-JAN-21 To 31-MAR-21	26	112.72	105.48	102.64	16.68	102.77	51.35	151.26	90.66 to 120.41	171,166	175,686	
01-APR-21 To 30-JUN-21	49	106.82	109.51	106.55	17.76	102.78	68.65	173.25	98.38 to 117.09	175,432	186,924	
01-JUL-21 To 30-SEP-21	54	90.72	90.36	89.50	15.55	100.96	34.78	122.96	85.58 to 96.09	198,124	177,323	
01-OCT-21 To 31-DEC-21	41	91.66	91.36	88.56	19.14	103.16	30.64	145.35	77.08 to 96.79	154,508	136,837	
01-JAN-22 To 31-MAR-22	27	79.54	81.65	76.37	21.85	106.91	37.38	222.81	68.58 to 89.88	154,286	117,831	
01-APR-22 To 30-JUN-22	47	85.36	85.24	83.58	18.77	101.99	39.62	134.14	77.68 to 93.46	197,276	164,887	
01-JUL-22 To 30-SEP-22	41	84.21	81.75	80.76	15.27	101.23	27.85	122.08	75.87 to 89.13	194,926	157,427	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	172	99.60	100.32	99.81	19.00	100.51	34.78	173.25	93.56 to 104.57	173,834	173,507	
01-OCT-21 To 30-SEP-22	156	84.23	85.31	82.83	19.30	102.99	27.85	222.81	81.13 to 89.13	177,977	147,410	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	170	95.23	98.43	96.12	19.31	102.40	30.64	173.25	92.64 to 100.72	176,942	170,076	
<u>ALL</u>	328	90.91	93.18	91.63	20.47	101.69	27.85	222.81	88.80 to 93.73	175,805	161,095	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	61	92.93	97.70	98.31	19.64	99.38	55.75	163.73	87.05 to 101.06	156,522	153,872	
2	140	90.00	91.40	91.18	20.90	100.24	30.64	173.25	85.58 to 95.67	200,018	182,370	
4	27	91.68	91.21	87.55	16.02	104.18	54.76	141.86	79.19 to 96.27	122,595	107,336	
5	49	91.27	96.26	97.27	19.16	98.96	58.83	135.79	86.14 to 106.16	159,290	154,936	
6	30	92.95	100.08	94.10	22.27	106.35	37.38	222.81	84.24 to 113.57	88,394	83,182	
9	3	39.62	56.02	47.17	61.21	118.76	27.85	100.60	N/A	66,333	31,292	
11	13	93.22	89.03	87.80	12.99	101.40	67.16	112.71	74.01 to 98.37	348,654	306,132	
12	2	76.90	76.90	63.89	38.99	120.36	46.92	106.88	N/A	265,000	169,303	
13	3	47.11	48.58	48.25	24.88	100.68	31.74	66.90	N/A	361,667	174,520	
<u>ALL</u>	328	90.91	93.18	91.63	20.47	101.69	27.85	222.81	88.80 to 93.73	175,805	161,095	

76 Saline
RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 328
 Total Sales Price : 57,663,941
 Total Adj. Sales Price : 57,663,941
 Total Assessed Value : 52,839,205
 Avg. Adj. Sales Price : 175,805
 Avg. Assessed Value : 161,095

MEDIAN : 91
 WGT. MEAN : 92
 MEAN : 93
 COD : 20.47
 PRD : 101.69

COV : 26.75
 STD : 24.93
 Avg. Abs. Dev : 18.61
 MAX Sales Ratio : 222.81
 MIN Sales Ratio : 27.85

95% Median C.I. : 88.80 to 93.73
 95% Wgt. Mean C.I. : 88.89 to 94.37
 95% Mean C.I. : 90.48 to 95.88

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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	324	90.97	93.59	91.81	20.23	101.94	30.64	222.81	88.85 to 93.74	177,145	162,640
06	3	39.62	56.02	47.17	61.21	118.76	27.85	100.60	N/A	66,333	31,292
07	1	71.59	71.59	71.59	00.00	100.00	71.59	71.59	N/A	70,000	50,110
<u>ALL</u>	<u>328</u>	<u>90.91</u>	<u>93.18</u>	<u>91.63</u>	<u>20.47</u>	<u>101.69</u>	<u>27.85</u>	<u>222.81</u>	<u>88.80 to 93.73</u>	<u>175,805</u>	<u>161,095</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	91.33	91.33	91.33	00.00	100.00	91.33	91.33	N/A	4,900	4,475
Less Than 15,000	1	91.33	91.33	91.33	00.00	100.00	91.33	91.33	N/A	4,900	4,475
Less Than 30,000	8	103.68	103.23	106.62	23.03	96.82	64.47	156.16	64.47 to 156.16	21,465	22,886
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	327	90.90	93.19	91.63	20.54	101.70	27.85	222.81	88.80 to 93.73	176,327	161,574
Greater Than 14,999	327	90.90	93.19	91.63	20.54	101.70	27.85	222.81	88.80 to 93.73	176,327	161,574
Greater Than 29,999	320	90.86	92.93	91.59	20.34	101.46	27.85	222.81	88.74 to 93.73	179,663	164,550
<u>Incremental Ranges</u>											
0 TO 4,999	1	91.33	91.33	91.33	00.00	100.00	91.33	91.33	N/A	4,900	4,475
5,000 TO 14,999											
15,000 TO 29,999	7	116.02	104.92	107.07	20.48	97.99	64.47	156.16	64.47 to 156.16	23,831	25,516
30,000 TO 59,999	27	99.16	110.95	109.65	27.37	101.19	47.53	222.81	87.05 to 122.43	45,314	49,686
60,000 TO 99,999	44	92.71	94.27	94.44	25.79	99.82	27.85	164.02	78.99 to 108.63	79,062	74,666
100,000 TO 149,999	69	89.84	89.73	89.62	21.13	100.12	37.38	160.17	81.91 to 95.18	124,837	111,883
150,000 TO 249,999	113	89.17	88.82	88.60	16.03	100.25	30.64	132.86	85.36 to 92.93	189,777	168,141
250,000 TO 499,999	64	96.44	95.57	94.90	17.14	100.71	31.74	154.41	87.40 to 103.47	325,602	309,007
500,000 TO 999,999	3	73.11	83.28	80.99	19.33	102.83	67.16	109.56	N/A	631,000	511,017
1,000,000 +											
<u>ALL</u>	<u>328</u>	<u>90.91</u>	<u>93.18</u>	<u>91.63</u>	<u>20.47</u>	<u>101.69</u>	<u>27.85</u>	<u>222.81</u>	<u>88.80 to 93.73</u>	<u>175,805</u>	<u>161,095</u>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	140	Median :	90	COV :	26.83	95% Median C.I. :	85.58 to 95.67
Total Sales Price :	28,002,502	Wgt. Mean :	91	STD :	24.52	95% Wgt. Mean C.I. :	87.66 to 94.70
Total Adj. Sales Price :	28,002,502	Mean :	91	Avg. Abs. Dev :	18.81	95% Mean C.I. :	87.34 to 95.46
Total Assessed Value :	25,531,865						
Avg. Adj. Sales Price :	200,018	COD :	20.90	MAX Sales Ratio :	173.25		
Avg. Assessed Value :	182,370	PRD :	100.24	MIN Sales Ratio :	30.64		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	20	100.17	93.80	103.57	26.25	90.57	43.05	141.44	76.44 to 121.03	148,388	153,678
01/01/2021 To 03/31/2021	10	112.72	103.27	104.61	15.53	98.72	51.35	128.96	84.24 to 122.66	178,250	186,473
04/01/2021 To 06/30/2021	19	106.82	112.07	106.89	19.89	104.85	71.14	173.25	90.35 to 121.79	191,303	204,482
07/01/2021 To 09/30/2021	25	88.06	88.82	89.28	15.96	99.48	34.78	118.07	83.77 to 100.04	236,005	210,699
10/01/2021 To 12/31/2021	16	86.65	86.11	84.09	22.68	102.40	30.64	122.43	67.44 to 103.58	181,596	152,697
01/01/2022 To 03/31/2022	9	79.54	82.72	80.93	14.58	102.21	66.52	108.63	68.96 to 95.27	198,211	160,411
04/01/2022 To 06/30/2022	20	85.51	83.37	83.80	16.92	99.49	56.76	125.72	65.65 to 97.14	213,045	178,537
07/01/2022 To 09/30/2022	21	82.44	83.27	83.56	14.69	99.65	61.86	120.45	72.02 to 90.81	227,002	189,685
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	74	98.77	98.09	98.64	21.16	99.44	34.78	173.25	89.84 to 107.05	193,042	190,418
10/01/2021 To 09/30/2022	66	83.55	83.91	83.40	17.61	100.61	30.64	125.72	75.87 to 90.41	207,839	173,348
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	70	95.44	96.58	94.64	20.24	102.05	30.64	173.25	88.06 to 103.47	203,184	192,293

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	140	90.00	91.40	91.18	20.90	100.24	30.64	173.25	85.58 to 95.67	200,018	182,370

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	140	Median :	90	COV :	26.83	95% Median C.I. :	85.58 to 95.67
Total Sales Price :	28,002,502	Wgt. Mean :	91	STD :	24.52	95% Wgt. Mean C.I. :	87.66 to 94.70
Total Adj. Sales Price :	28,002,502	Mean :	91	Avg. Abs. Dev :	18.81	95% Mean C.I. :	87.34 to 95.46
Total Assessed Value :	25,531,865						
Avg. Adj. Sales Price :	200,018	COD :	20.90	MAX Sales Ratio :	173.25		
Avg. Assessed Value :	182,370	PRD :	100.24	MIN Sales Ratio :	30.64		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	139	90.11	91.55	91.23	20.89	100.35	30.64	173.25	85.66 to 95.67	200,953	183,322
06											
07	1	71.59	71.59	71.59		100.00	71.59	71.59	N/A	70,000	50,110

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	118.07	118.07	118.07		100.00	118.07	118.07	N/A	27,000	31,880
__ Ranges Excl. Low \$ __											
Greater Than 4,999	140	90.00	91.40	91.18	20.90	100.24	30.64	173.25	85.58 to 95.67	200,018	182,370
Greater Than 15,000	140	90.00	91.40	91.18	20.90	100.24	30.64	173.25	85.58 to 95.67	200,018	182,370
Greater Than 30,000	139	89.88	91.21	91.15	20.86	100.07	30.64	173.25	85.58 to 95.27	201,263	183,453
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	118.07	118.07	118.07		100.00	118.07	118.07	N/A	27,000	31,880
30,000 TO 59,999	6	109.94	108.47	108.34	27.59	100.12	47.53	173.25	47.53 to 173.25	45,588	49,392
60,000 TO 99,999	12	73.73	86.91	87.54	36.23	99.28	45.50	164.02	61.07 to 109.85	75,425	66,028
100,000 TO 149,999	28	85.98	91.18	91.44	27.79	99.72	43.05	160.17	70.28 to 108.02	124,716	114,042
150,000 TO 249,999	57	89.13	87.41	87.39	17.68	100.02	30.64	132.86	83.57 to 94.77	197,260	172,381
250,000 TO 499,999	34	93.75	96.08	95.26	13.95	100.86	70.45	128.96	85.66 to 103.58	317,235	302,189
500,000 TO 999,999	2	91.34	91.34	87.69	19.96	104.16	73.11	109.56	N/A	637,500	559,008
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	140	Median :	96	COV :	27.02	95% Median C.I. :	91.66 to 102.73
Total Sales Price :	28,002,502	Wgt. Mean :	98	STD :	26.43	95% Wgt. Mean C.I. :	93.87 to 101.46
Total Adj. Sales Price :	28,002,502	Mean :	98	Avg. Abs. Dev :	20.28	95% Mean C.I. :	93.42 to 102.18
Total Assessed Value :	27,348,803						
Avg. Adj. Sales Price :	200,018	COD :	21.08	MAX Sales Ratio :	186.13		
Avg. Assessed Value :	195,349	PRD :	100.13	MIN Sales Ratio :	32.41		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	20	106.37	100.11	110.89	26.92	90.28	46.04	151.98	81.64 to 129.88	148,388	164,546
01/01/2021 To 03/31/2021	10	120.90	110.52	112.01	15.49	98.67	54.55	138.20	90.04 to 131.22	178,250	199,660
04/01/2021 To 06/30/2021	19	114.87	120.13	114.64	19.99	104.79	75.81	186.13	96.69 to 130.57	191,303	219,313
07/01/2021 To 09/30/2021	25	94.50	95.03	95.63	15.99	99.37	36.75	124.27	89.64 to 107.64	236,005	225,684
10/01/2021 To 12/31/2021	16	92.57	91.93	89.95	22.59	102.20	32.41	129.01	71.46 to 110.72	181,596	163,344
01/01/2022 To 03/31/2022	9	84.90	88.44	86.53	14.69	102.21	71.09	116.66	73.48 to 101.93	198,211	171,507
04/01/2022 To 06/30/2022	20	91.66	89.33	89.80	17.11	99.48	60.61	135.36	70.26 to 104.08	213,045	191,323
07/01/2022 To 09/30/2022	21	88.46	89.15	89.55	14.84	99.55	65.86	129.16	77.07 to 97.45	227,002	203,272
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	74	105.25	104.94	105.68	21.43	99.30	36.75	186.13	96.12 to 114.87	193,042	204,008
10/01/2021 To 09/30/2022	66	89.36	89.78	89.32	17.73	100.52	32.41	135.36	81.36 to 96.28	207,839	185,640
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	70	102.60	103.35	101.38	20.23	101.94	32.41	186.13	94.50 to 110.72	203,184	205,988

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	140	96.20	97.80	97.67	21.08	100.13	32.41	186.13	91.66 to 102.73	200,018	195,349

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	140	Median :	96	COV :	27.02	95% Median C.I. :	91.66 to 102.73
Total Sales Price :	28,002,502	Wgt. Mean :	98	STD :	26.43	95% Wgt. Mean C.I. :	93.87 to 101.46
Total Adj. Sales Price :	28,002,502	Mean :	98	Avg. Abs. Dev :	20.28	95% Mean C.I. :	93.42 to 102.18
Total Assessed Value :	27,348,803						
Avg. Adj. Sales Price :	200,018	COD :	21.08	MAX Sales Ratio :	186.13		
Avg. Assessed Value :	195,349	PRD :	100.13	MIN Sales Ratio :	32.41		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	139	96.28	97.96	97.72	21.05	100.25	32.41	186.13	91.84 to 102.73	200,953	196,374
06											
07	1	75.48	75.48	75.48		100.00	75.48	75.48	N/A	70,000	52,836

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	123.60	123.60	123.60		100.00	123.60	123.60	N/A	27,000	33,372
__Ranges Excl. Low \$__											
Greater Than 4,999	140	96.20	97.80	97.67	21.08	100.13	32.41	186.13	91.66 to 102.73	200,018	195,349
Greater Than 15,000	140	96.20	97.80	97.67	21.08	100.13	32.41	186.13	91.66 to 102.73	200,018	195,349
Greater Than 30,000	139	96.12	97.61	97.64	21.04	99.97	32.41	186.13	91.66 to 102.04	201,263	196,514
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	123.60	123.60	123.60		100.00	123.60	123.60	N/A	27,000	33,372
30,000 TO 59,999	6	116.37	114.69	114.64	28.57	100.04	47.64	186.13	47.64 to 186.13	45,588	52,263
60,000 TO 99,999	12	78.42	92.67	93.36	36.89	99.26	47.55	175.90	64.52 to 116.82	75,425	70,416
100,000 TO 149,999	28	91.85	97.63	97.91	28.12	99.71	46.04	171.86	74.67 to 116.13	124,716	122,109
150,000 TO 249,999	57	95.56	93.62	93.61	17.77	100.01	32.41	142.70	89.64 to 101.42	197,260	184,647
250,000 TO 499,999	34	100.44	103.00	102.12	14.09	100.86	75.55	138.20	91.84 to 111.04	317,235	323,948
500,000 TO 999,999	2	97.90	97.90	94.01	19.83	104.14	78.49	117.30	N/A	637,500	599,328
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Improvmt	Increase	8%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	49	Median :	91	COV :	21.38	95% Median C.I. :	86.14 to 106.16
Total Sales Price :	7,805,227	Wgt. Mean :	97	STD :	20.58	95% Wgt. Mean C.I. :	90.77 to 103.76
Total Adj. Sales Price :	7,805,227	Mean :	96	Avg. Abs. Dev :	17.49	95% Mean C.I. :	90.50 to 102.02
Total Assessed Value :	7,591,885						
Avg. Adj. Sales Price :	159,290	COD :	19.16	MAX Sales Ratio :	135.79		
Avg. Assessed Value :	154,936	PRD :	98.96	MIN Sales Ratio :	58.83		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	5	95.88	97.18	98.00	10.66	99.16	83.34	112.27	N/A	106,200	104,080
01/01/2021 To 03/31/2021	3	116.76	117.91	116.88	01.58	100.88	115.72	121.24	N/A	230,109	268,953
04/01/2021 To 06/30/2021	11	117.09	112.37	111.73	11.05	100.57	85.42	135.79	88.85 to 126.22	197,291	220,435
07/01/2021 To 09/30/2021	6	92.57	96.73	97.52	20.09	99.19	68.02	122.96	68.02 to 122.96	168,633	164,454
10/01/2021 To 12/31/2021	6	86.36	95.36	95.07	22.86	100.31	70.50	131.21	70.50 to 131.21	101,833	96,814
01/01/2022 To 03/31/2022	1	58.83	58.83	58.83		100.00	58.83	58.83	N/A	160,000	94,135
04/01/2022 To 06/30/2022	6	84.13	88.39	84.07	18.67	105.14	67.45	114.88	67.45 to 114.88	138,667	116,573
07/01/2022 To 09/30/2022	11	86.37	81.75	82.20	09.48	99.45	59.34	96.97	70.24 to 89.99	163,536	134,423
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	25	108.29	106.24	107.62	13.69	98.72	68.02	135.79	95.88 to 120.71	176,133	189,551
10/01/2021 To 09/30/2022	24	85.41	85.86	83.87	16.11	102.37	58.83	131.21	73.62 to 91.27	141,746	118,880
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	26	111.32	105.47	107.05	15.71	98.52	68.02	135.79	88.85 to 121.24	172,436	184,587

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
5	49	91.27	96.26	97.27	19.16	98.96	58.83	135.79	86.14 to 106.16	159,290	154,936

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	49	Median :	91	COV :	21.38	95% Median C.I. :	86.14 to 106.16
Total Sales Price :	7,805,227	Wgt. Mean :	97	STD :	20.58	95% Wgt. Mean C.I. :	90.77 to 103.76
Total Adj. Sales Price :	7,805,227	Mean :	96	Avg. Abs. Dev :	17.49	95% Mean C.I. :	90.50 to 102.02
Total Assessed Value :	7,591,885						
Avg. Adj. Sales Price :	159,290	COD :	19.16	MAX Sales Ratio :	135.79		
Avg. Assessed Value :	154,936	PRD :	98.96	MIN Sales Ratio :	58.83		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	49	91.27	96.26	97.27	19.16	98.96	58.83	135.79	86.14 to 106.16	159,290	154,936
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	49	91.27	96.26	97.27	19.16	98.96	58.83	135.79	86.14 to 106.16	159,290	154,936
Greater Than 15,000	49	91.27	96.26	97.27	19.16	98.96	58.83	135.79	86.14 to 106.16	159,290	154,936
Greater Than 30,000	49	91.27	96.26	97.27	19.16	98.96	58.83	135.79	86.14 to 106.16	159,290	154,936
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	86.14	94.27	94.15	12.80	100.13	81.79	114.88	N/A	45,667	42,995
60,000 TO 99,999	8	107.49	106.67	105.35	20.42	101.25	77.37	135.79	77.37 to 135.79	83,553	88,026
100,000 TO 149,999	16	89.57	91.84	91.73	15.49	100.12	59.34	124.52	76.98 to 108.29	125,431	115,055
150,000 TO 249,999	15	86.58	89.97	89.56	20.66	100.46	58.83	122.50	70.24 to 106.16	189,093	169,355
250,000 TO 499,999	7	115.72	108.78	110.25	08.49	98.67	84.58	123.42	84.58 to 123.42	308,071	339,641
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	49	Median :	96	COV :	21.50	95% Median C.I. :	90.16 to 112.06
Total Sales Price :	7,805,227	Wgt. Mean :	103	STD :	21.79	95% Wgt. Mean C.I. :	95.64 to 109.37
Total Adj. Sales Price :	7,805,227	Mean :	101	Avg. Abs. Dev :	18.55	95% Mean C.I. :	95.24 to 107.44
Total Assessed Value :	8,000,899						
Avg. Adj. Sales Price :	159,290	COD :	19.35	MAX Sales Ratio :	142.74		
Avg. Assessed Value :	163,284	PRD :	98.86	MIN Sales Ratio :	61.74		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	5	100.87	101.94	102.94	10.92	99.03	87.60	118.16	N/A	106,200	109,325
01/01/2021 To 03/31/2021	3	123.40	124.35	123.27	01.62	100.88	121.83	127.83	N/A	230,109	283,650
04/01/2021 To 06/30/2021	11	123.15	118.46	117.82	11.03	100.54	90.16	142.74	93.53 to 133.00	197,291	232,444
07/01/2021 To 09/30/2021	6	97.81	101.82	102.85	20.38	99.00	71.60	129.55	71.60 to 129.55	168,633	173,432
10/01/2021 To 12/31/2021	6	90.45	100.23	100.00	23.29	100.23	73.99	138.46	73.99 to 138.46	101,833	101,838
01/01/2022 To 03/31/2022	1	61.74	61.74	61.74		100.00	61.74	61.74	N/A	160,000	98,791
04/01/2022 To 06/30/2022	6	88.48	93.10	88.59	18.56	105.09	71.08	120.62	71.08 to 120.62	138,667	122,842
07/01/2022 To 09/30/2022	11	90.91	86.13	86.66	09.46	99.39	62.50	102.48	74.00 to 94.76	163,536	141,725
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	25	113.78	111.87	113.44	13.81	98.62	71.60	142.74	100.87 to 127.46	176,133	199,802
10/01/2021 To 09/30/2022	24	89.88	90.38	88.36	16.17	102.29	61.74	138.46	77.87 to 95.86	141,746	125,244
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	26	117.34	111.09	112.85	15.82	98.44	71.60	142.74	93.53 to 127.83	172,436	194,594

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
5	49	95.86	101.34	102.51	19.35	98.86	61.74	142.74	90.16 to 112.06	159,290	163,284

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	49	Median :	96	COV :	21.50	95% Median C.I. :	90.16 to 112.06
Total Sales Price :	7,805,227	Wgt. Mean :	103	STD :	21.79	95% Wgt. Mean C.I. :	95.64 to 109.37
Total Adj. Sales Price :	7,805,227	Mean :	101	Avg. Abs. Dev :	18.55	95% Mean C.I. :	95.24 to 107.44
Total Assessed Value :	8,000,899						
Avg. Adj. Sales Price :	159,290	COD :	19.35	MAX Sales Ratio :	142.74		
Avg. Assessed Value :	163,284	PRD :	98.86	MIN Sales Ratio :	61.74		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	49	95.86	101.34	102.51	19.35	98.86	61.74	142.74	90.16 to 112.06	159,290	163,284
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	49	95.86	101.34	102.51	19.35	98.86	61.74	142.74	90.16 to 112.06	159,290	163,284
Greater Than 15,000	49	95.86	101.34	102.51	19.35	98.86	61.74	142.74	90.16 to 112.06	159,290	163,284
Greater Than 30,000	49	95.86	101.34	102.51	19.35	98.86	61.74	142.74	90.16 to 112.06	159,290	163,284
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	89.30	98.23	98.10	13.38	100.13	84.77	120.62	N/A	45,667	44,798
60,000 TO 99,999	8	112.98	112.08	110.69	20.74	101.26	80.72	142.74	80.72 to 142.74	83,553	92,482
100,000 TO 149,999	16	94.36	96.71	96.59	15.48	100.12	62.50	131.23	81.09 to 113.78	125,431	121,153
150,000 TO 249,999	15	91.39	94.94	94.50	20.75	100.47	61.74	129.35	74.00 to 112.06	189,093	178,688
250,000 TO 499,999	7	121.83	114.74	116.29	08.46	98.67	89.28	130.22	89.28 to 130.22	308,071	358,268
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Improvmt	Increase	6%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	328	Median :	94	COV :	26.86	95% Median C.I. :	91.66 to 96.28
Total Sales Price :	57,668,941	Wgt. Mean :	95	STD :	25.97	95% Wgt. Mean C.I. :	92.59 to 98.39
Total Adj. Sales Price :	57,663,941	Mean :	97	Avg. Abs. Dev :	19.49	95% Mean C.I. :	93.86 to 99.48
Total Assessed Value :	55,065,157						
Avg. Adj. Sales Price :	175,805	COD :	20.80	MAX Sales Ratio :	222.81		
Avg. Assessed Value :	167,882	PRD :	101.24	MIN Sales Ratio :	27.85		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	43	103.72	102.72	110.24	20.82	93.18	46.04	154.41	90.52 to 115.42	143,122	157,773
01/01/2021 To 03/31/2021	26	118.29	109.02	106.59	16.93	102.28	54.55	151.26	91.68 to 124.95	171,166	182,454
04/01/2021 To 06/30/2021	49	112.71	114.01	111.37	17.90	102.37	68.65	186.13	101.06 to 121.03	175,432	195,371
07/01/2021 To 09/30/2021	54	92.87	93.80	93.51	15.83	100.31	36.75	129.55	89.64 to 102.04	198,124	185,258
10/01/2021 To 12/31/2021	41	92.93	94.34	91.73	19.51	102.85	32.41	145.35	80.83 to 100.57	154,508	141,728
01/01/2022 To 03/31/2022	27	80.03	83.67	78.88	22.17	106.07	37.38	222.81	69.03 to 90.06	154,286	121,703
04/01/2022 To 06/30/2022	47	89.68	88.38	86.75	18.72	101.88	39.62	135.36	78.02 to 95.86	197,276	171,129
07/01/2022 To 09/30/2022	41	88.46	85.94	85.34	15.54	100.70	27.85	129.16	80.20 to 93.95	194,926	166,345
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	172	102.80	104.09	104.03	19.58	100.06	36.75	186.13	96.12 to 107.88	173,834	180,844
10/01/2021 To 09/30/2022	156	88.46	88.49	86.30	19.21	102.54	27.85	222.81	82.41 to 91.66	177,977	153,590
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	170	98.25	102.08	100.17	19.99	101.91	32.41	186.13	93.56 to 106.34	176,942	177,246

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	328	Median :	94	COV :	26.86	95% Median C.I. :	91.66 to 96.28
Total Sales Price :	57,668,941	Wgt. Mean :	95	STD :	25.97	95% Wgt. Mean C.I. :	92.59 to 98.39
Total Adj. Sales Price :	57,663,941	Mean :	97	Avg. Abs. Dev :	19.49	95% Mean C.I. :	93.86 to 99.48
Total Assessed Value :	55,065,157						
Avg. Adj. Sales Price :	175,805	COD :	20.80	MAX Sales Ratio :	222.81		
Avg. Assessed Value :	167,882	PRD :	101.24	MIN Sales Ratio :	27.85		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	61	92.93	97.70	98.31	19.64	99.38	55.75	163.73	87.05 to 101.06	156,522	153,872
2	140	96.20	97.80	97.67	21.08	100.13	32.41	186.13	91.66 to 102.73	200,018	195,349
4	27	91.68	91.21	87.55	16.02	104.18	54.76	141.86	79.19 to 96.27	122,595	107,336
5	49	95.86	101.34	102.51	19.35	98.86	61.74	142.74	90.16 to 112.06	159,290	163,284
6	30	92.95	100.08	94.10	22.27	106.35	37.38	222.81	84.24 to 113.57	88,394	83,182
9	3	39.62	56.02	47.17	61.21	118.76	27.85	100.60	N/A	66,333	31,292
11	13	93.22	89.03	87.80	12.99	101.40	67.16	112.71	74.01 to 98.37	348,654	306,132
12	2	76.90	76.90	63.89	38.99	120.36	46.92	106.88	N/A	265,000	169,303
13	3	47.11	48.58	48.25	24.88	100.68	31.74	66.90	N/A	361,667	174,520

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	324	93.75	97.11	95.69	20.57	101.48	31.74	222.81	91.66 to 96.43	177,145	169,501
06	3	39.62	56.02	47.17	61.21	118.76	27.85	100.60	N/A	66,333	31,292
07	1	75.48	75.48	75.48		100.00	75.48	75.48	N/A	70,000	52,836

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	328	Median :	94	COV :	26.86	95% Median C.I. :	91.66 to 96.28
Total Sales Price :	57,668,941	Wgt. Mean :	95	STD :	25.97	95% Wgt. Mean C.I. :	92.59 to 98.39
Total Adj. Sales Price :	57,663,941	Mean :	97	Avg. Abs. Dev :	19.49	95% Mean C.I. :	93.86 to 99.48
Total Assessed Value :	55,065,157						
Avg. Adj. Sales Price :	175,805	COD :	20.80	MAX Sales Ratio :	222.81		
Avg. Assessed Value :	167,882	PRD :	101.24	MIN Sales Ratio :	27.85		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	1	91.33	91.33	91.33		100.00	91.33	91.33	N/A	4,900	4,475
Less Than 15,000	1	91.33	91.33	91.33		100.00	91.33	91.33	N/A	4,900	4,475
Less Than 30,000	8	103.68	103.92	107.49	23.70	96.68	64.47	156.16	64.47 to 156.16	21,465	23,072
__ Ranges Excl. Low \$ __											
Greater Than 4,999	327	93.74	96.68	95.49	20.84	101.25	27.85	222.81	91.66 to 96.28	176,327	168,381
Greater Than 15,000	327	93.74	96.68	95.49	20.84	101.25	27.85	222.81	91.66 to 96.28	176,327	168,381
Greater Than 30,000	320	93.71	96.49	95.46	20.66	101.08	27.85	222.81	91.66 to 96.28	179,663	171,502
__ Incremental Ranges __											
0 TO 4,999	1	91.33	91.33	91.33		100.00	91.33	91.33	N/A	4,900	4,475
5,000 TO 14,999											
15,000 TO 29,999	7	116.02	105.71	107.96	21.16	97.92	64.47	156.16	64.47 to 156.16	23,831	25,729
30,000 TO 59,999	27	100.60	112.78	111.50	27.91	101.15	47.64	222.81	89.30 to 128.68	45,314	50,525
60,000 TO 99,999	44	93.35	96.83	96.98	26.49	99.85	27.85	175.90	81.36 to 115.55	79,062	76,673
100,000 TO 149,999	69	90.91	93.47	93.38	22.04	100.10	37.38	171.86	85.39 to 96.12	124,837	116,571
150,000 TO 249,999	113	92.21	92.60	92.51	16.42	100.10	32.41	142.70	89.68 to 95.58	189,777	175,567
250,000 TO 499,999	64	98.14	99.90	99.08	17.87	100.83	31.74	154.41	93.09 to 107.88	325,602	322,604
500,000 TO 999,999	3	78.49	87.65	85.25	21.29	102.82	67.16	117.30	N/A	631,000	537,897
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Improvmt	Increase	6%
VALUATION GROUP	2	Improvmt	Increase	8%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	328	Median :	96	COV :	26.88	95% Median C.I. :	93.53 to 98.73
Total Sales Price :	57,668,941	Wgt. Mean :	96	STD :	26.36	95% Wgt. Mean C.I. :	93.58 to 99.40
Total Adj. Sales Price :	57,663,941	Mean :	98	Avg. Abs. Dev :	19.71	95% Mean C.I. :	95.22 to 100.92
Total Assessed Value :	55,638,789						
Avg. Adj. Sales Price :	175,805	COD :	20.58	MAX Sales Ratio :	235.70		
Avg. Assessed Value :	169,630	PRD :	101.64	MIN Sales Ratio :	29.52		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	43	106.80	104.21	111.88	20.36	93.14	45.29	163.03	94.52 to 115.08	143,122	160,120
01/01/2021 To 03/31/2021	26	118.85	110.99	108.05	16.79	102.72	53.75	160.04	95.50 to 126.27	171,166	184,938
04/01/2021 To 06/30/2021	49	112.84	115.36	112.29	17.78	102.73	71.91	182.91	104.04 to 123.15	175,432	197,000
07/01/2021 To 09/30/2021	54	95.65	95.13	94.26	15.70	100.92	36.26	129.55	90.14 to 101.39	198,124	186,742
10/01/2021 To 12/31/2021	41	96.73	96.05	93.18	19.19	103.08	31.97	153.60	80.72 to 101.98	154,508	143,977
01/01/2022 To 03/31/2022	27	83.56	85.92	80.29	22.01	107.01	39.53	235.70	72.10 to 93.85	154,286	123,880
04/01/2022 To 06/30/2022	47	89.94	89.79	87.98	18.80	102.06	41.99	141.97	81.75 to 98.43	197,276	173,559
07/01/2022 To 09/30/2022	41	88.45	86.12	85.12	15.40	101.17	29.52	128.83	79.99 to 93.95	194,926	165,929
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	172	104.97	105.56	105.12	19.12	100.42	36.26	182.91	98.76 to 110.06	173,834	182,736
10/01/2021 To 09/30/2022	156	88.65	89.80	87.19	19.40	102.99	29.52	235.70	85.89 to 93.85	177,977	155,181
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	170	100.31	103.61	101.22	19.41	102.36	31.97	182.91	97.85 to 106.34	176,942	179,109

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	328	Median :	96	COV :	26.88	95% Median C.I. :	93.53 to 98.73
Total Sales Price :	57,668,941	Wgt. Mean :	96	STD :	26.36	95% Wgt. Mean C.I. :	93.58 to 99.40
Total Adj. Sales Price :	57,663,941	Mean :	98	Avg. Abs. Dev :	19.71	95% Mean C.I. :	95.22 to 100.92
Total Assessed Value :	55,638,789						
Avg. Adj. Sales Price :	175,805	COD :	20.58	MAX Sales Ratio :	235.70		
Avg. Assessed Value :	169,630	PRD :	101.64	MIN Sales Ratio :	29.52		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	61	97.85	102.65	103.48	19.72	99.20	58.24	172.41	91.10 to 106.53	156,522	161,976
2	140	94.68	96.20	96.04	21.03	100.17	31.97	182.91	90.14 to 100.96	200,018	192,104
4	27	96.73	96.04	92.31	16.05	104.04	57.53	149.06	82.18 to 101.11	122,595	113,165
5	49	95.86	101.34	102.51	19.35	98.86	61.74	142.74	90.16 to 112.06	159,290	163,284
6	30	98.21	105.83	99.59	22.28	106.27	39.53	235.70	89.18 to 120.24	88,394	88,030
9	3	41.99	59.38	50.00	61.23	118.76	29.52	106.64	N/A	66,333	33,169
11	13	97.90	93.24	91.94	13.15	101.41	69.45	118.72	77.23 to 103.25	348,654	320,537
12	2	80.46	80.46	66.97	38.63	120.14	49.38	111.54	N/A	265,000	177,472
13	3	48.90	50.58	50.23	25.03	100.70	33.06	69.77	N/A	361,667	181,674

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	324	95.83	98.50	96.68	20.33	101.88	31.97	235.70	93.71 to 98.76	177,145	171,257
06	3	41.99	59.38	50.00	61.23	118.76	29.52	106.64	N/A	66,333	33,169
07	1	74.51	74.51	74.51		100.00	74.51	74.51	N/A	70,000	52,155

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	328	Median :	96	COV :	26.88	95% Median C.I. :	93.53 to 98.73
Total Sales Price :	57,668,941	Wgt. Mean :	96	STD :	26.36	95% Wgt. Mean C.I. :	93.58 to 99.40
Total Adj. Sales Price :	57,663,941	Mean :	98	Avg. Abs. Dev :	19.71	95% Mean C.I. :	95.22 to 100.92
Total Assessed Value :	55,638,789						
Avg. Adj. Sales Price :	175,805	COD :	20.58	MAX Sales Ratio :	235.70		
Avg. Assessed Value :	169,630	PRD :	101.64	MIN Sales Ratio :	29.52		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	1	96.38	96.38	96.39		99.99	96.38	96.38	N/A	4,900	4,723
Less Than 15,000	1	96.38	96.38	96.39		99.99	96.38	96.38	N/A	4,900	4,723
Less Than 30,000	8	109.30	108.20	111.60	22.78	96.95	67.87	163.33	67.87 to 163.33	21,465	23,956
__ Ranges Excl. Low \$ __											
Greater Than 4,999	327	95.76	98.07	96.49	20.63	101.64	29.52	235.70	93.53 to 98.73	176,327	170,135
Greater Than 15,000	327	95.76	98.07	96.49	20.63	101.64	29.52	235.70	93.53 to 98.73	176,327	170,135
Greater Than 30,000	320	95.74	97.81	96.44	20.44	101.42	29.52	235.70	93.17 to 98.73	179,663	173,272
__ Incremental Ranges __											
0 TO 4,999	1	96.38	96.38	96.39		99.99	96.38	96.38	N/A	4,900	4,723
5,000 TO 14,999											
15,000 TO 29,999	7	122.22	109.88	112.05	20.27	98.06	67.87	163.33	67.87 to 163.33	23,831	26,703
30,000 TO 59,999	27	102.83	116.13	114.75	28.12	101.20	47.61	235.70	91.10 to 127.37	45,314	51,998
60,000 TO 99,999	44	97.26	99.23	99.40	26.03	99.83	29.52	172.93	83.59 to 114.66	79,062	78,591
100,000 TO 149,999	69	94.24	94.48	94.37	21.37	100.12	39.53	168.94	86.22 to 100.07	124,837	117,809
150,000 TO 249,999	113	93.97	93.58	93.35	16.08	100.25	31.97	140.24	89.94 to 97.85	189,777	177,166
250,000 TO 499,999	64	101.43	100.67	99.95	17.26	100.72	33.06	163.03	92.25 to 108.93	325,602	325,452
500,000 TO 999,999	3	77.14	87.32	84.93	19.83	102.81	69.45	115.36	N/A	631,000	535,907
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ALL		Improvmt	Increase	6%

What IF

76 Saline
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 28
Total Sales Price : 3,043,934
Total Adj. Sales Price : 3,043,934
Total Assessed Value : 3,047,880
Avg. Adj. Sales Price : 108,712
Avg. Assessed Value : 108,853

MEDIAN : 98
WGT. MEAN : 100
MEAN : 101
COD : 07.72
PRD : 100.84

COV : 11.32
STD : 11.43
Avg. Abs. Dev : 07.58
MAX Sales Ratio : 139.97
MIN Sales Ratio : 82.45

95% Median C.I. : 93.70 to 102.04
95% Wgt. Mean C.I. : 94.47 to 105.79
95% Mean C.I. : 96.54 to 105.40

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	1	92.61	92.61	92.61	00.00	100.00	92.61	92.61	N/A	320,000	296,345
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	1	98.69	98.69	98.69	00.00	100.00	98.69	98.69	N/A	60,000	59,215
01-JUL-20 To 30-SEP-20	3	107.66	105.30	105.91	04.20	99.42	97.34	110.91	N/A	57,438	60,832
01-OCT-20 To 31-DEC-20	4	101.96	100.95	104.47	03.28	96.63	93.34	106.53	N/A	131,979	137,881
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21	5	93.70	92.53	89.98	05.03	102.83	82.45	99.92	N/A	86,400	77,745
01-JUL-21 To 30-SEP-21	4	104.55	111.24	110.25	14.46	100.90	95.87	139.97	N/A	128,675	141,861
01-OCT-21 To 31-DEC-21	5	93.45	95.67	96.46	03.22	99.18	91.99	102.28	N/A	101,735	98,131
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	1	93.16	93.16	93.16	00.00	100.00	93.16	93.16	N/A	130,000	121,105
01-JUL-22 To 30-SEP-22	4	106.75	109.29	103.18	08.48	105.92	99.00	124.67	N/A	94,583	97,593
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	5	98.69	101.44	97.42	05.80	104.13	92.61	110.91	N/A	110,463	107,611
01-OCT-20 To 30-SEP-21	13	96.36	100.87	102.24	08.87	98.66	82.45	139.97	93.34 to 106.53	113,432	115,977
01-OCT-21 To 30-SEP-22	10	98.35	100.87	98.54	07.14	102.36	91.99	124.67	92.93 to 112.02	101,700	100,213
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	8	101.96	102.30	104.34	04.40	98.04	93.34	110.91	93.34 to 110.91	95,029	99,154
01-JAN-21 To 31-DEC-21	14	96.10	99.00	99.41	07.77	99.59	82.45	139.97	91.99 to 102.28	103,955	103,345
<u>ALL</u>	28	98.20	100.97	100.13	07.72	100.84	82.45	139.97	93.70 to 102.04	108,712	108,853

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	4	102.16	101.36	101.34	03.53	100.02	93.45	107.66	N/A	93,125	94,375
2	13	97.70	100.33	100.24	08.88	100.09	82.45	139.97	91.99 to 106.53	163,877	164,272
4	3	98.69	101.35	103.09	06.31	98.31	93.34	112.02	N/A	55,667	57,388
5	5	96.36	96.62	95.76	01.62	100.90	93.16	99.92	N/A	59,100	56,594
6	3	112.74	110.11	101.50	09.38	108.48	92.93	124.67	N/A	26,177	26,568
<u>ALL</u>	28	98.20	100.97	100.13	07.72	100.84	82.45	139.97	93.70 to 102.04	108,712	108,853

76 Saline
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 28
Total Sales Price : 3,043,934
Total Adj. Sales Price : 3,043,934
Total Assessed Value : 3,047,880
Avg. Adj. Sales Price : 108,712
Avg. Assessed Value : 108,853

MEDIAN : 98
WGT. MEAN : 100
MEAN : 101
COD : 07.72
PRD : 100.84

COV : 11.32
STD : 11.43
Avg. Abs. Dev : 07.58
MAX Sales Ratio : 139.97
MIN Sales Ratio : 82.45

95% Median C.I. : 93.70 to 102.04
95% Wgt. Mean C.I. : 94.47 to 105.79
95% Mean C.I. : 96.54 to 105.40

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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	28	98.20	100.97	100.13	07.72	100.84	82.45	139.97	93.70 to 102.04	108,712	108,853
04											
<u>ALL</u>	28	98.20	100.97	100.13	07.72	100.84	82.45	139.97	93.70 to 102.04	108,712	108,853

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	1	112.74	112.74	112.74	00.00	100.00	112.74	112.74	N/A	6,200	6,990
Less Than 30,000	3	112.74	111.24	109.35	08.38	101.73	96.32	124.67	N/A	15,177	16,595
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	28	98.20	100.97	100.13	07.72	100.84	82.45	139.97	93.70 to 102.04	108,712	108,853
Greater Than 14,999	27	97.70	100.54	100.10	07.48	100.44	82.45	139.97	93.45 to 102.04	112,509	112,626
Greater Than 29,999	25	97.70	99.74	99.99	06.92	99.75	82.45	139.97	93.45 to 101.87	119,936	119,924
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	112.74	112.74	112.74	00.00	100.00	112.74	112.74	N/A	6,200	6,990
15,000 TO 29,999	2	110.50	110.50	108.81	12.83	101.55	96.32	124.67	N/A	19,665	21,398
30,000 TO 59,999	6	96.85	98.47	98.69	04.40	99.78	92.93	110.91	92.93 to 110.91	47,553	46,928
60,000 TO 99,999	8	101.68	101.36	101.03	04.46	100.33	93.45	112.02	93.45 to 112.02	75,552	76,334
100,000 TO 149,999	6	92.58	92.97	92.90	05.12	100.08	82.45	102.28	82.45 to 102.28	127,279	118,244
150,000 TO 249,999	2	119.49	119.49	117.52	17.15	101.68	99.00	139.97	N/A	182,500	214,473
250,000 TO 499,999	3	95.87	98.34	98.72	04.84	99.62	92.61	106.53	N/A	326,667	322,482
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	28	98.20	100.97	100.13	07.72	100.84	82.45	139.97	93.70 to 102.04	108,712	108,853

76 Saline
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 28
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 Total Assessed Value : 3,047,880
 Avg. Adj. Sales Price : 108,712
 Avg. Assessed Value : 108,853

MEDIAN : 98
 WGT. MEAN : 100
 MEAN : 101
 COD : 07.72
 PRD : 100.84

COV : 11.32
 STD : 11.43
 Avg. Abs. Dev : 07.58
 MAX Sales Ratio : 139.97
 MIN Sales Ratio : 82.45

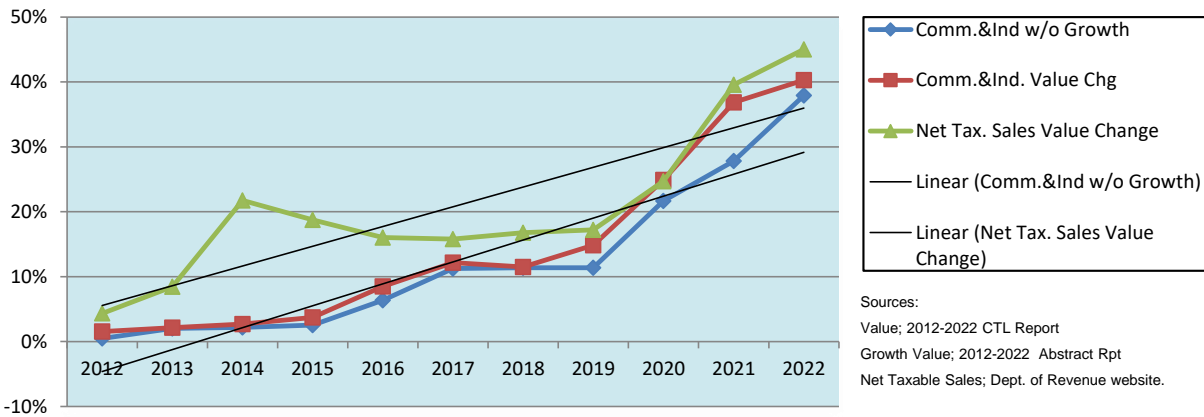
95% Median C.I. : 93.70 to 102.04
 95% Wgt. Mean C.I. : 94.47 to 105.79
 95% Mean C.I. : 96.54 to 105.40

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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
297	2	94.66	94.66	95.33	01.28	99.30	93.45	95.87	N/A	192,500	183,515
340	1	101.87	101.87	101.87	00.00	100.00	101.87	101.87	N/A	60,915	62,055
341	1	91.99	91.99	91.99	00.00	100.00	91.99	91.99	N/A	113,674	104,565
344	5	97.34	96.94	95.71	03.03	101.29	92.61	102.04	N/A	145,000	138,782
353	5	93.16	94.62	91.21	07.41	103.74	82.45	110.91	N/A	93,363	85,159
384	1	96.36	96.36	96.36	00.00	100.00	96.36	96.36	N/A	43,500	41,915
406	2	103.04	103.04	96.12	09.41	107.20	93.34	112.74	N/A	21,600	20,763
426	1	102.28	102.28	102.28	00.00	100.00	102.28	102.28	N/A	140,000	143,195
442	3	124.67	125.55	131.16	07.48	95.72	112.02	139.97	N/A	84,110	110,322
444	1	101.48	101.48	101.48	00.00	100.00	101.48	101.48	N/A	91,000	92,350
476	1	92.93	92.93	92.93	00.00	100.00	92.93	92.93	N/A	55,000	51,110
494	1	107.66	107.66	107.66	00.00	100.00	107.66	107.66	N/A	77,500	83,440
528	3	99.92	101.38	103.93	02.94	97.55	97.70	106.53	N/A	176,667	183,603
582	1	98.69	98.69	98.69	00.00	100.00	98.69	98.69	N/A	60,000	59,215
<u>ALL</u>	<u>28</u>	98.20	100.97	100.13	07.72	100.84	82.45	139.97	93.70 to 102.04	108,712	108,853

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 136,799,780	\$ 2,821,470	2.06%	\$ 133,978,310		\$ 74,265,090	
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%
2021	\$ 187,236,600	\$ 12,341,425	6.59%	\$ 174,895,175	2.34%	\$ 103,658,247	11.91%
2022	\$ 191,925,145	\$ 3,261,580	1.70%	\$ 188,663,565	0.76%	\$ 107,711,712	3.91%
Ann %chg	3.29%			Average	1.29%	3.35%	3.55%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.48%	1.54%	4.34%
2013	2.02%	2.16%	8.44%
2014	2.19%	2.69%	21.77%
2015	2.53%	3.71%	18.75%
2016	6.37%	8.51%	16.03%
2017	11.27%	12.15%	15.78%
2018	11.37%	11.50%	16.80%
2019	11.37%	14.84%	17.21%
2020	21.66%	24.92%	24.72%
2021	27.85%	36.87%	39.58%
2022	37.91%	40.30%	45.04%

County Number	76
County Name	Saline

76 Saline
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 54
 Total Sales Price : 33,886,577
 Total Adj. Sales Price : 33,886,577
 Total Assessed Value : 23,175,135
 Avg. Adj. Sales Price : 627,529
 Avg. Assessed Value : 429,169

MEDIAN : 71
 WGT. MEAN : 68
 MEAN : 71
 COD : 13.90
 PRD : 103.44

COV : 18.22
 STD : 12.89
 Avg. Abs. Dev : 09.92
 MAX Sales Ratio : 98.48
 MIN Sales Ratio : 38.09

95% Median C.I. : 66.54 to 76.28
 95% Wgt. Mean C.I. : 64.86 to 71.92
 95% Mean C.I. : 67.30 to 74.18

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	1	61.18	61.18	61.18	00.00	100.00	61.18	61.18	N/A	400,000	244,720
01-JAN-20 To 31-MAR-20	5	77.06	76.87	71.77	06.36	107.11	67.33	86.98	N/A	621,349	445,915
01-APR-20 To 30-JUN-20	5	75.95	70.92	69.83	07.91	101.56	57.75	77.94	N/A	559,571	390,775
01-JUL-20 To 30-SEP-20	1	76.28	76.28	76.28	00.00	100.00	76.28	76.28	N/A	204,000	155,610
01-OCT-20 To 31-DEC-20	9	78.43	77.44	77.24	07.94	100.26	62.79	92.09	66.33 to 83.86	643,045	496,677
01-JAN-21 To 31-MAR-21	6	81.00	78.82	76.19	09.67	103.45	64.33	93.10	64.33 to 93.10	419,103	319,301
01-APR-21 To 30-JUN-21	2	83.00	83.00	80.81	13.04	102.71	72.18	93.81	N/A	690,485	557,998
01-JUL-21 To 30-SEP-21	3	64.21	64.68	67.82	05.59	95.37	59.53	70.30	N/A	1,390,167	942,792
01-OCT-21 To 31-DEC-21	11	64.07	65.60	58.98	17.34	111.22	38.09	98.48	47.54 to 80.38	669,844	395,093
01-JAN-22 To 31-MAR-22	7	70.18	68.94	69.60	08.63	99.05	56.21	85.19	56.21 to 85.19	547,244	380,885
01-APR-22 To 30-JUN-22	4	47.95	52.40	53.70	18.73	97.58	40.55	73.16	N/A	581,373	312,219
01-JUL-22 To 30-SEP-22											
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	12	76.12	73.04	70.43	07.75	103.71	57.75	86.98	66.54 to 77.94	542,383	381,982
01-OCT-20 To 30-SEP-21	20	78.15	76.49	74.57	10.66	102.57	59.53	93.81	69.86 to 83.21	692,675	516,513
01-OCT-21 To 30-SEP-22	22	65.24	64.27	61.08	16.78	105.22	38.09	98.48	56.21 to 71.52	614,749	375,504
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	20	76.74	75.61	74.05	07.61	102.11	57.75	92.09	74.08 to 78.53	594,800	440,458
01-JAN-21 To 31-DEC-21	22	70.08	70.66	66.13	15.72	106.85	38.09	98.48	62.60 to 80.38	701,562	463,918
<u>ALL</u>	54	71.36	70.74	68.39	13.90	103.44	38.09	98.48	66.54 to 76.28	627,529	429,169

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	18	73.62	72.77	72.31	09.77	100.64	56.21	93.81	64.33 to 77.86	498,821	360,693
2	9	70.30	68.38	65.15	14.51	104.96	46.29	82.82	47.54 to 78.92	819,664	534,028
3	27	70.18	70.18	67.75	16.24	103.59	38.09	98.48	62.60 to 78.43	649,290	439,867
<u>ALL</u>	54	71.36	70.74	68.39	13.90	103.44	38.09	98.48	66.54 to 76.28	627,529	429,169

76 Saline
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 54
 Total Sales Price : 33,886,577
 Total Adj. Sales Price : 33,886,577
 Total Assessed Value : 23,175,135
 Avg. Adj. Sales Price : 627,529
 Avg. Assessed Value : 429,169

MEDIAN : 71
 WGT. MEAN : 68
 MEAN : 71
 COD : 13.90
 PRD : 103.44

COV : 18.22
 STD : 12.89
 Avg. Abs. Dev : 09.92
 MAX Sales Ratio : 98.48
 MIN Sales Ratio : 38.09

95% Median C.I. : 66.54 to 76.28
 95% Wgt. Mean C.I. : 64.86 to 71.92
 95% Mean C.I. : 67.30 to 74.18

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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	3	75.95	76.04	75.54	01.63	100.66	74.23	77.94	N/A	731,100	552,277
2	1	77.94	77.94	77.94	00.00	100.00	77.94	77.94	N/A	552,000	430,230
3	2	75.09	75.09	74.73	01.15	100.48	74.23	75.95	N/A	820,650	613,300
Dry											
County	6	68.13	70.59	69.37	07.32	101.76	64.07	82.82	64.07 to 82.82	565,116	392,018
1	3	66.40	68.18	68.11	05.03	100.10	64.07	74.08	N/A	709,750	483,420
2	2	74.58	74.58	72.12	11.06	103.41	66.33	82.82	N/A	455,724	328,675
3	1	69.86	69.86	69.86	00.00	100.00	69.86	69.86	N/A	350,000	244,495
ALL	54	71.36	70.74	68.39	13.90	103.44	38.09	98.48	66.54 to 76.28	627,529	429,169

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	9	71.03	72.51	72.31	06.63	100.28	62.60	83.86	66.54 to 77.94	1,002,142	724,692
2	3	70.30	71.59	70.91	05.41	100.96	66.54	77.94	N/A	1,312,667	930,807
3	6	72.63	72.98	73.40	06.94	99.43	62.60	83.86	62.60 to 83.86	846,879	621,635
Dry											
County	17	69.86	68.98	66.31	14.90	104.03	38.09	98.48	61.18 to 78.53	512,683	339,957
1	9	66.40	68.26	68.44	09.44	99.74	56.21	78.53	61.18 to 76.42	601,525	411,661
2	3	66.33	65.15	62.83	18.36	103.69	46.29	82.82	N/A	474,482	298,112
3	5	73.13	72.55	62.82	20.17	115.49	38.09	98.48	N/A	375,689	235,998
Grass											
County	2	73.89	73.89	71.01	17.73	104.06	60.79	86.98	N/A	213,235	151,423
3	2	73.89	73.89	71.01	17.73	104.06	60.79	86.98	N/A	213,235	151,423
ALL	54	71.36	70.74	68.39	13.90	103.44	38.09	98.48	66.54 to 76.28	627,529	429,169

Saline County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	4,700	4,700	3,847	3,850	3,800	3,800	3,650	3,650	4,087
Fillmore	2	6,500	6,300	6,200	6,100	n/a	5,400	5,400	5,350	6,195
Lancaster	1	6,975	6,196	5,798	5,413	5,005	4,801	4,584	4,390	5,321
Gage	1	5,430	n/a	5,175	5,175	4,480	n/a	4,060	4,060	4,869
Saline	2	5,697	5,699	5,596	5,499	5,100	4,900	4,498	4,300	5,463
Gage	1	5,430	n/a	5,175	5,175	4,480	n/a	4,060	4,060	4,869
Jefferson	1	5,055	7,733	7,395	5,126	5,125	n/a	4,857	2,916	6,316
Thayer	1	6,500	6,350	6,200	6,075	5,850	5,675	5,500	5,500	6,118
Fillmore	2	6,500	6,300	6,200	6,100	n/a	5,400	5,400	5,350	6,195
Saline	3	6,197	6,085	6,082	6,016	5,745	5,015	5,010	4,779	5,957
Seward	1	7,100	7,000	6,497	6,499	6,500	5,600	4,900	4,391	6,453
Seward	2	6,800	6,700	6,300	6,100	5,800	4,900	4,600	3,800	6,243
Lancaster	1	6,975	6,196	5,798	5,413	5,005	4,801	4,584	4,390	5,321
Fillmore	1	6,800	6,600	6,500	6,400	6,200	5,900	5,700	5,650	6,442
York	1	7,100	7,100	6,700	7,000	n/a	6,197	6,000	6,000	6,945

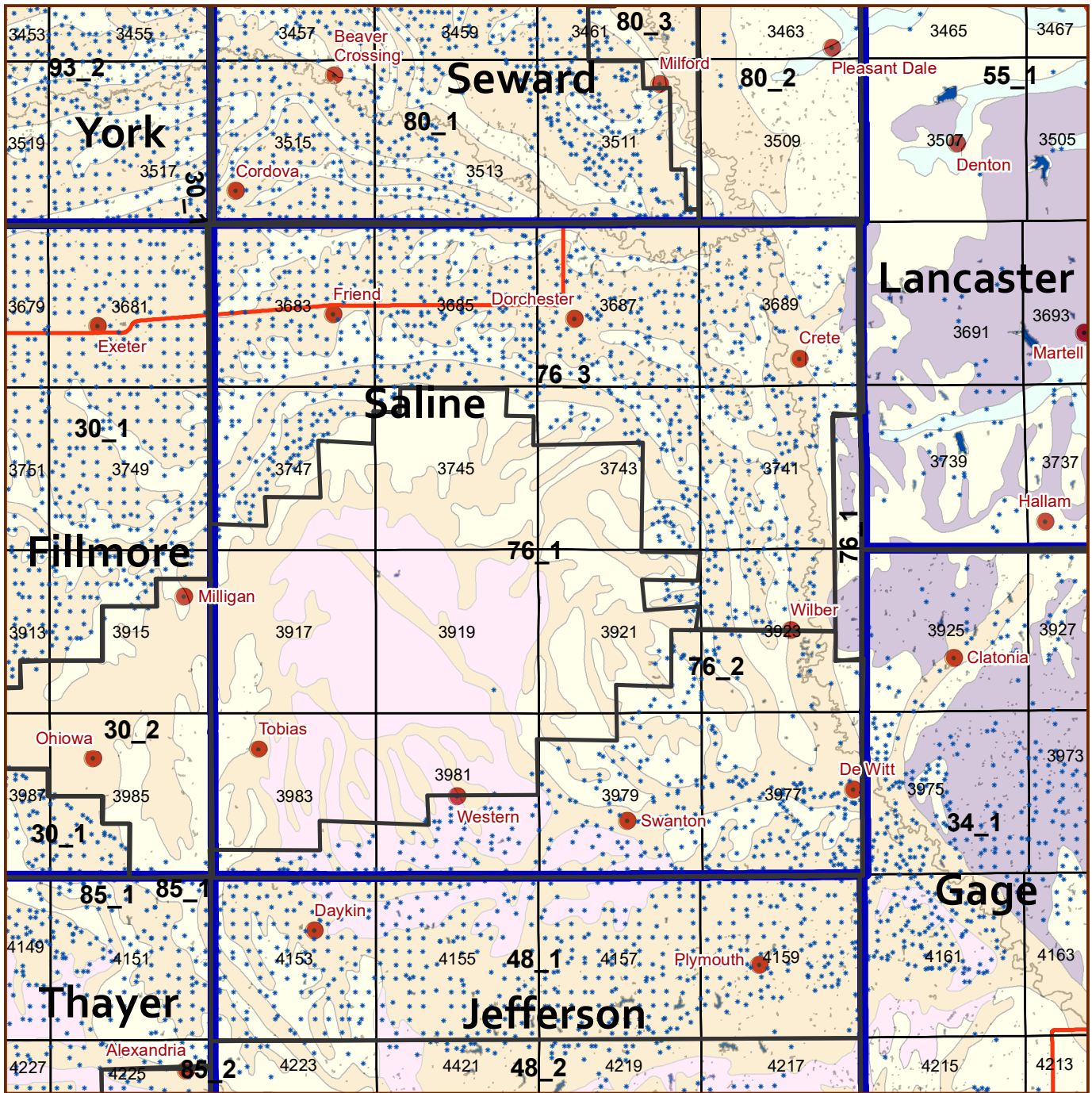
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	3,598	3,599	3,497	3,499	3,300	3,279	3,149	3,141	3,469
Fillmore	2	3,455	3,405	3,350	3,200	3,050	3,050	2,950	2,750	3,304
Lancaster	1	5,403	4,902	4,530	4,217	4,024	3,542	3,320	3,231	4,090
Gage	1	4,340	4,340	4,165	4,035	3,300	n/a	2,740	2,740	3,548
Saline	2	3,699	3,598	3,548	3,447	3,300	3,200	3,199	3,150	3,495
Gage	1	4,340	4,340	4,165	4,035	3,300	n/a	2,740	2,740	3,548
Jefferson	1	3,295	5,478	5,368	3,044	n/a	2,963	3,021	2,037	4,063
Thayer	1	3,850	3,850	3,675	3,675	3,450	3,450	3,150	3,150	3,634
Fillmore	2	3,455	3,405	3,350	3,200	3,050	3,050	2,950	2,750	3,304
Saline	3	3,866	3,863	3,553	3,508	3,445	3,398	3,392	3,249	3,596
Seward	1	5,650	5,600	4,950	4,900	4,900	3,800	3,800	3,000	4,932
Seward	2	5,650	5,600	4,950	4,900	4,900	3,796	3,800	3,000	4,579
Lancaster	1	5,403	4,902	4,530	4,217	4,024	3,542	3,320	3,231	4,090
Fillmore	1	3,755	3,650	3,400	3,400	3,300	3,100	3,100	3,000	3,451
York	1	5,199	5,393	4,850	4,849	4,742	n/a	4,748	4,748	5,069

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	1,808	1,814	1,795	n/a	n/a	n/a	n/a	1,425	1,801
Fillmore	2	1,500	1,500	1,400	n/a	n/a	n/a	n/a	n/a	1,448
Lancaster	1	2,230	2,222	2,219	n/a	2,203	2,187	2,219	2,161	2,224
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Saline	2	1,818	1,815	1,795	n/a	n/a	n/a	n/a	1,425	1,805
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Jefferson	1	1,916	1,849	1,970	1,980	n/a	n/a	n/a	1,665	1,926
Thayer	1	1,425	1,425	1,425	n/a	1,425	1,425	n/a	1,425	1,425
Fillmore	2	1,500	1,500	1,400	n/a	n/a	n/a	n/a	n/a	1,448
Saline	3	1,810	1,815	1,794	n/a	n/a	n/a	n/a	1,425	1,802
Seward	1	2,247	2,248	2,098	n/a	2,100	n/a	n/a	1,500	2,207
Seward	2	2,249	2,250	2,100	n/a	2,100	n/a	n/a	1,500	2,199
Lancaster	1	2,230	2,222	2,219	n/a	2,203	2,187	2,219	2,161	2,224
Fillmore	1	1,500	1,500	1,400	n/a	n/a	1,400	n/a	n/a	1,461
York	1	1,622	1,623	1,606	1,600	n/a	n/a	n/a	1,316	1,611

County	Mkt Area	CRP	TIMBER	WASTE
Saline	1	1,802	516	100
Fillmore	2	1,409	n/a	626
Lancaster	1	3,032	n/a	956
Gage	1	3,031	1,000	200
Saline	2	1,801	516	100
Gage	1	3,031	1,000	200
Jefferson	1	n/a	792	220
Thayer	1	2,800	600	250
Fillmore	2	1,409	n/a	626
Saline	3	1,778	516	107
Seward	1	2,548	801	100
Seward	2	2,568	819	101
Lancaster	1	3,032	n/a	956
Fillmore	1	1,428	n/a	380
York	1	800	n/a	601

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

SALINE COUNTY



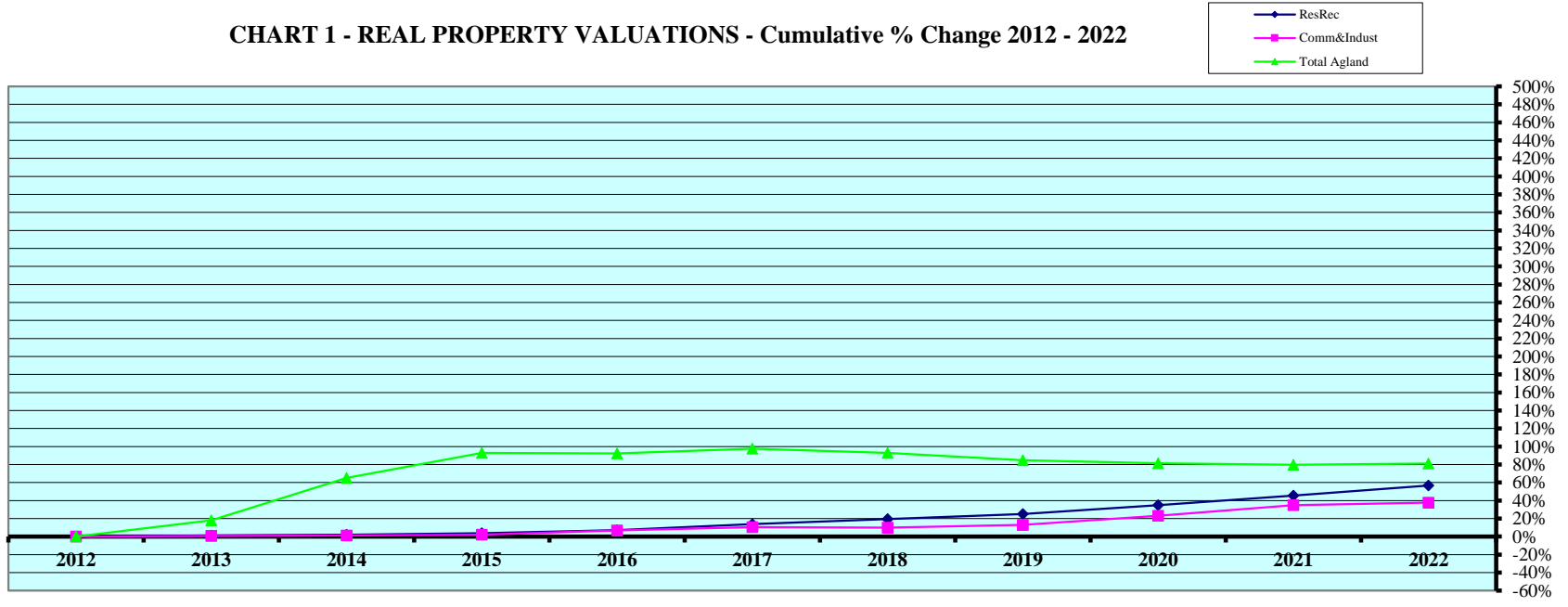
Legend

- 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 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	388,505,640	-	-	-	138,908,790	-	-	-	743,360,555	-	-	-
2013	392,760,430	4,254,790	1.10%	1.10%	139,759,575	850,785	0.61%	0.61%	878,189,585	134,829,030	18.14%	18.14%
2014	396,876,925	4,116,495	1.05%	2.15%	140,474,985	715,410	0.51%	1.13%	1,226,866,655	348,677,070	39.70%	65.04%
2015	403,531,380	6,654,455	1.68%	3.87%	141,876,320	1,401,335	1.00%	2.14%	1,434,951,555	208,084,900	16.96%	93.04%
2016	416,533,790	13,002,410	3.22%	7.21%	148,447,250	6,570,930	4.63%	6.87%	1,429,729,605	-5,221,950	-0.36%	92.33%
2017	442,602,695	26,068,905	6.26%	13.92%	153,426,780	4,979,530	3.35%	10.45%	1,468,899,855	39,170,250	2.74%	97.60%
2018	464,357,910	21,755,215	4.92%	19.52%	152,526,290	-900,490	-0.59%	9.80%	1,433,969,370	-34,930,485	-2.38%	92.90%
2019	486,056,890	21,698,980	4.67%	25.11%	157,095,795	4,569,505	3.00%	13.09%	1,373,394,725	-60,574,645	-4.22%	84.75%
2020	524,378,995	38,322,105	7.88%	34.97%	170,895,795	13,800,000	8.78%	23.03%	1,347,878,475	-25,516,250	-1.86%	81.32%
2021	564,836,225	40,457,230	7.72%	45.39%	187,236,600	16,340,805	9.56%	34.79%	1,336,583,295	-11,295,180	-0.84%	79.80%
2022	608,757,945	43,921,720	7.78%	56.69%	191,308,470	4,071,870	2.17%	37.72%	1,346,048,700	9,465,405	0.71%	81.08%

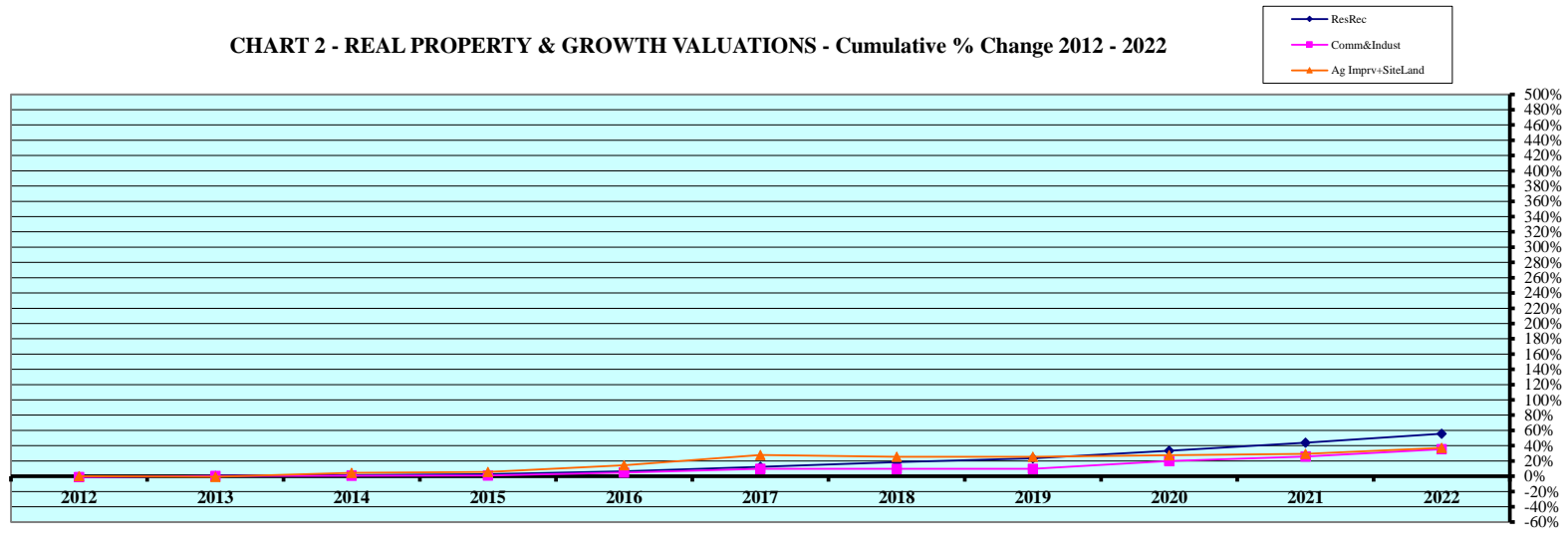
Rate Annual %chg: Residential & Recreational **4.59%** Commercial & Industrial **3.25%** Agricultural Land **6.12%**

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 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	388,505,640	3,530,050	0.91%	384,975,590	-	-0.91%	138,908,790	1,450,340	1.04%	137,458,450	-	-1.04%
2013	392,760,430	3,434,545	0.87%	389,325,885	0.21%	0.21%	139,759,575	192,570	0.14%	139,567,005	0.47%	0.47%
2014	396,876,925	2,356,060	0.59%	394,520,865	0.45%	1.55%	140,474,985	685,740	0.49%	139,789,245	0.02%	0.63%
2015	403,531,380	4,248,001	1.05%	399,283,379	0.61%	2.77%	141,876,320	1,615,050	1.14%	140,261,270	-0.15%	0.97%
2016	416,533,790	2,616,330	0.63%	413,917,460	2.57%	6.54%	148,447,250	2,927,435	1.97%	145,519,815	2.57%	4.76%
2017	442,602,695	6,199,725	1.40%	436,402,970	4.77%	12.33%	153,426,780	1,208,540	0.79%	152,218,240	2.54%	9.58%
2018	464,357,910	4,052,625	0.87%	460,305,285	4.00%	18.48%	152,526,290	174,495	0.11%	152,351,795	-0.70%	9.68%
2019	486,056,890	6,289,155	1.29%	479,767,735	3.32%	23.49%	157,095,795	4,736,230	3.01%	152,359,565	-0.11%	9.68%
2020	524,378,995	6,192,500	1.18%	518,186,495	6.61%	33.38%	170,895,795	4,461,055	2.61%	166,434,740	5.94%	19.82%
2021	564,836,225	5,524,465	0.98%	559,311,760	6.66%	43.96%	187,236,600	12,341,425	6.59%	174,895,175	2.34%	25.91%
2022	608,757,945	3,907,075	0.64%	604,850,870	7.08%	55.69%	191,308,470	3,261,580	1.70%	188,046,890	0.43%	35.37%
Rate Ann%chg	4.59%			Resid & Recreat w/o growth 3.63%			3.25%			C & I w/o growth 1.34%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	52,185,825	33,043,955	85,229,780	2,918,740	3.42%	82,311,040	--	--
2013	53,026,495	34,321,080	87,347,575	2,712,515	3.11%	84,635,060	-0.70%	-0.70%
2014	55,660,580	35,210,495	90,871,075	1,897,605	2.09%	88,973,470	1.86%	4.39%
2015	55,362,765	35,775,975	91,138,740	1,075,110	1.18%	90,063,630	-0.89%	5.67%
2016	55,608,215	43,668,000	99,276,215	1,728,400	1.74%	97,547,815	7.03%	14.45%
2017	58,328,120	52,742,535	111,070,655	2,145,320	1.93%	108,925,335	9.72%	27.80%
2018	57,505,260	50,884,210	108,389,470	1,376,625	1.27%	107,012,845	-3.65%	25.56%
2019	57,767,935	51,093,615	108,861,550	1,923,295	1.77%	106,938,255	-1.34%	25.47%
2020	58,611,965	51,838,295	110,450,260	1,695,860	1.54%	108,754,400	-0.10%	27.60%
2021	59,392,220	52,408,005	111,800,225	1,491,950	1.33%	110,308,275	-0.13%	29.42%
2022	69,045,970	53,861,950	122,907,920	5,970,165	4.86%	116,937,755	4.60%	37.20%
Rate Ann%chg	2.84%	5.01%	3.73%	Ag Imprv+Site w/o growth			1.64%	

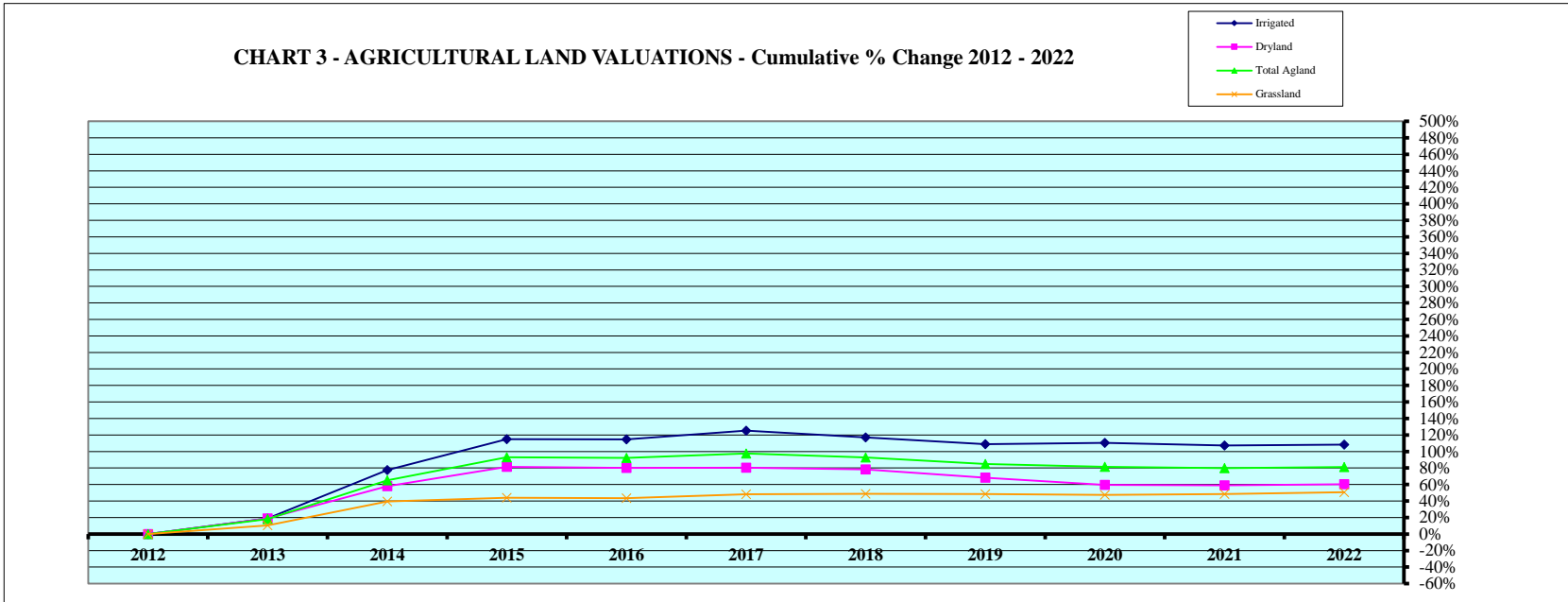
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 76
County SALINE

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	334,229,130	-	-	-	341,750,950	-	-	-	67,112,845	-	-	-
2013	397,170,270	62,941,140	18.83%	18.83%	406,663,425	64,912,475	18.99%	18.99%	74,078,515	6,965,670	10.38%	10.38%
2014	593,429,715	196,259,445	49.41%	77.55%	539,453,225	132,789,800	32.65%	57.85%	93,704,715	19,626,200	26.49%	39.62%
2015	718,088,220	124,658,505	21.01%	114.85%	619,974,260	80,521,035	14.93%	81.41%	96,595,850	2,891,135	3.09%	43.93%
2016	717,461,610	-626,610	-0.09%	114.66%	615,675,600	-4,298,660	-0.69%	80.15%	96,291,900	-303,950	-0.31%	43.48%
2017	752,997,260	35,535,650	4.95%	125.29%	616,043,420	367,820	0.06%	80.26%	99,491,915	3,200,015	3.32%	48.25%
2018	725,086,280	-27,910,980	-3.71%	116.94%	608,826,295	-7,217,125	-1.17%	78.15%	99,746,010	254,095	0.26%	48.62%
2019	698,276,370	-26,809,910	-3.70%	108.92%	575,226,905	-33,599,390	-5.52%	68.32%	99,572,820	-173,190	-0.17%	48.37%
2020	703,671,390	5,395,020	0.77%	110.54%	544,938,520	-30,288,385	-5.27%	59.45%	98,955,730	-617,090	-0.62%	47.45%
2021	693,252,135	-10,419,255	-1.48%	107.42%	543,435,400	-1,503,120	-0.28%	59.02%	99,578,255	622,525	0.63%	48.37%
2022	696,216,405	2,964,270	0.43%	108.31%	548,037,370	4,601,970	0.85%	60.36%	101,131,330	1,553,075	1.56%	50.69%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	213,900	-	-	-	53,730	-	-	-	743,360,555	-	-	-
2013	223,645	9,745	4.56%	4.56%	53,730	0	0.00%	0.00%	878,189,585	134,829,030	18.14%	18.14%
2014	225,270	1,625	0.73%	5.32%	53,730	0	0.00%	0.00%	1,226,866,655	348,677,070	39.70%	65.04%
2015	240,715	15,445	6.86%	12.54%	52,510	-1,220	-2.27%	-2.27%	1,434,951,555	208,084,900	16.96%	93.04%
2016	247,985	7,270	3.02%	15.94%	52,510	0	0.00%	-2.27%	1,429,729,605	-5,221,950	-0.36%	92.33%
2017	314,750	66,765	26.92%	47.15%	52,510	0	0.00%	-2.27%	1,468,899,855	39,170,250	2.74%	97.60%
2018	259,535	-55,215	-17.54%	21.33%	51,250	-1,260	-2.40%	-4.62%	1,433,969,370	-34,930,485	-2.38%	92.90%
2019	267,380	7,845	3.02%	25.00%	51,250	0	0.00%	-4.62%	1,373,394,725	-60,574,645	-4.22%	84.75%
2020	261,585	-5,795	-2.17%	22.29%	51,250	0	0.00%	-4.62%	1,347,878,475	-25,516,250	-1.86%	81.32%
2021	266,255	4,670	1.79%	24.48%	51,250	0	0.00%	-4.62%	1,336,583,295	-11,295,180	-0.84%	79.80%
2022	267,745	1,490	0.56%	25.17%	395,850	344,600	672.39%	636.74%	1,346,048,700	9,465,405	0.71%	81.08%

Cnty#
County

Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	334,263,135	102,799	3,252			342,328,590	173,126	1,977			66,794,080	63,903	1,045		
2013	395,227,155	104,431	3,785	16.39%	16.39%	408,272,670	171,339	2,383	20.51%	20.51%	74,252,975	64,004	1,160	10.99%	10.99%
2014	592,771,350	108,026	5,487	44.99%	68.76%	540,489,190	167,796	3,221	35.18%	62.90%	93,488,445	63,655	1,469	26.60%	40.51%
2015	717,897,770	110,943	6,471	17.92%	99.01%	620,806,625	164,812	3,767	16.94%	90.50%	96,528,110	63,660	1,516	3.24%	45.07%
2016	717,938,630	111,725	6,426	-0.69%	97.62%	616,162,955	163,807	3,762	-0.14%	90.23%	96,120,780	63,618	1,511	-0.36%	44.55%
2017	752,250,205	111,877	6,724	4.64%	106.79%	617,620,810	163,449	3,779	0.46%	91.10%	99,015,545	63,698	1,554	2.88%	48.72%
2018	725,621,690	112,612	6,444	-4.17%	98.17%	610,290,225	162,466	3,756	-0.59%	89.97%	99,213,840	63,968	1,551	-0.22%	48.39%
2019	698,788,235	113,066	6,180	-4.09%	90.07%	575,419,435	161,604	3,561	-5.21%	80.07%	99,437,475	64,133	1,550	-0.03%	48.34%
2020	703,171,185	113,589	6,190	0.16%	90.38%	545,414,070	161,333	3,381	-5.06%	70.97%	99,024,810	63,856	1,551	0.02%	48.36%
2021	693,561,135	113,785	6,095	-1.54%	87.46%	543,250,305	160,678	3,381	0.01%	70.99%	99,548,065	64,170	1,551	0.04%	48.42%
2022	696,832,255	114,325	6,095	0.00%	87.45%	547,709,990	159,050	3,444	1.85%	74.15%	101,142,985	65,173	1,552	0.04%	48.48%

Rate Annual %chg Average Value/Acre: 6.49%

5.70%

4.03%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	210,930	2,026	104			0	0				743,596,735	341,855	2,175		
2013	215,405	2,071	104	-0.09%	-0.09%	0	0				877,968,205	341,845	2,568	18.07%	18.07%
2014	222,450	2,144	104	-0.23%	-0.32%	0	0				1,226,971,435	341,620	3,592	39.84%	65.12%
2015	229,775	2,217	104	-0.12%	-0.44%	0	0				1,435,462,280	341,631	4,202	16.99%	93.17%
2016	245,605	2,373	104	-0.14%	-0.57%	0	0				1,430,467,970	341,523	4,188	-0.32%	92.56%
2017	247,760	2,396	103	-0.08%	-0.65%	0	0				1,469,134,320	341,420	4,303	2.73%	97.82%
2018	258,720	2,505	103	-0.15%	-0.80%	0	0				1,435,384,475	341,551	4,203	-2.33%	93.20%
2019	259,835	2,516	103	-0.01%	-0.81%	0	0				1,373,904,980	341,320	4,025	-4.22%	85.05%
2020	261,330	2,531	103	-0.02%	-0.83%	0	0				1,347,871,395	341,310	3,949	-1.89%	81.55%
2021	262,455	2,543	103	-0.01%	-0.85%	0	0				1,336,621,960	341,175	3,918	-0.80%	80.11%
2022	267,835	2,596	103	-0.06%	-0.91%	344,800	63	5,476			1,346,297,865	341,207	3,946	0.71%	81.40%

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SALINE

Rate Annual %chg Average Value/Acre: 6.14%

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

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
14,292	SALINE	129,216,042	54,984,033	35,577,017	604,750,835	141,239,910	50,068,560	4,007,110	1,346,048,700	69,045,970	53,861,950	0	2,488,800,127
cnty sector/value % of total value:		5.19%	2.21%	1.43%	24.30%	5.68%	2.01%	0.16%	54.08%	2.77%	2.16%		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	11,120,886	4,271,946	4,779,591	254,211,080	64,844,315	7,487,770	288,990	203,460	0	8,260	0	347,216,298
48.70%	%sector of county sector	8.61%	7.77%	13.43%	42.04%	45.91%	14.96%	7.21%	0.02%		0.02%		13.95%
	%sector of municipality	3.20%	1.23%	1.38%	73.21%	18.68%	2.16%	0.08%	0.06%		0.00%		100.00%
513	DEWITT	7,860,849	559,176	469,065	23,121,790	1,755,195	1,500,000	0	7,200	0	0	0	35,273,275
3.59%	%sector of county sector	6.08%	1.02%	1.32%	3.82%	1.24%	3.00%		0.00%				1.42%
	%sector of municipality	22.29%	1.59%	1.33%	65.55%	4.98%	4.25%		0.02%				100.00%
586	DORCHESTER	2,930,106	564,692	687,463	29,810,640	12,478,165	0	0	217,320	0	0	0	46,688,386
4.10%	%sector of county sector	2.27%	1.03%	1.93%	4.93%	8.83%			0.02%				1.88%
	%sector of municipality	6.28%	1.21%	1.47%	63.85%	26.73%			0.47%				100.00%
1,027	FRIEND	2,751,514	1,244,453	1,801,258	52,283,910	4,890,700	1,284,220	45,450	16,640	0	0	0	64,318,145
7.19%	%sector of county sector	2.13%	2.26%	5.06%	8.65%	3.46%	2.56%	1.13%	0.00%				2.58%
	%sector of municipality	4.28%	1.93%	2.80%	81.29%	7.60%	2.00%	0.07%	0.03%				100.00%
94	SWANTON	410,517	243,512	5,440	2,821,950	1,719,245	0	0	54,320	0	0	0	5,254,984
0.66%	%sector of county sector	0.32%	0.44%	0.02%	0.47%	1.22%			0.00%				0.21%
	%sector of municipality	7.81%	4.63%	0.10%	53.70%	32.72%			1.03%				100.00%
106	TOBIAS	25,338	161,690	6,786	2,119,665	137,830	0	0	30,875	0	4,345	0	2,486,529
0.74%	%sector of county sector	0.02%	0.29%	0.02%	0.35%	0.10%			0.00%		0.01%		0.10%
	%sector of municipality	1.02%	6.50%	0.27%	85.25%	5.54%			1.24%		0.17%		100.00%
235	WESTERN	66,818	240,432	13,573	7,223,055	837,125	0	0	220,660	0	3,020	0	8,604,683
1.64%	%sector of county sector	0.05%	0.44%	0.04%	1.19%	0.59%			0.02%		0.01%		0.35%
	%sector of municipality	0.78%	2.79%	0.16%	83.94%	9.73%			2.56%		0.04%		100.00%
1,855	WILBER	737,702	1,321,734	380,774	96,136,345	11,222,580	0	0	6,680	0	21,665	0	109,827,480
12.98%	%sector of county sector	0.57%	2.40%	1.07%	15.90%	7.95%			0.00%		0.04%		4.41%
	%sector of municipality	0.67%	1.20%	0.35%	87.53%	10.22%			0.01%		0.02%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
11,377	Total Municipalities	25,903,731	8,607,635	8,143,950	467,728,442	97,885,157	10,271,990	334,440	757,155	0	37,290	0	619,669,788
79.60%	%all municip.sectors of cnty	20.05%	15.65%	22.89%	77.34%	69.30%	20.52%	8.35%	0.06%		0.07%		24.90%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 10,141	Value : 2,363,234,280	Growth 8,545,505	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	544	5,426,625	56	493,755	28	844,985	628	6,765,365	
02. Res Improve Land	3,819	58,485,785	209	9,918,790	474	23,292,745	4,502	91,697,320	
03. Res Improvements	3,978	478,144,315	237	37,721,950	495	89,716,720	4,710	605,582,985	
04. Res Total	4,522	542,056,725	293	48,134,495	523	113,854,450	5,338	704,045,670	6,357,085
% of Res Total	84.71	76.99	5.49	6.84	9.80	16.17	52.64	29.79	74.39
05. Com UnImp Land	102	1,576,500	11	512,270	0	0	113	2,088,770	
06. Com Improve Land	502	11,615,940	32	1,652,265	7	178,275	541	13,446,480	
07. Com Improvements	519	83,657,140	34	29,814,400	111	18,115,135	664	131,586,675	
08. Com Total	621	96,849,580	45	31,978,935	111	18,293,410	777	147,121,925	371,490
% of Com Total	79.92	65.83	5.79	21.74	14.29	12.43	7.66	6.23	4.35
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	8,623,790	4	21,890,710	1	16,716,145	10	47,230,645	
12. Ind Total	5	9,356,230	8	23,110,065	1	17,866,145	14	50,332,440	94,370
% of Ind Total	35.71	18.59	57.14	45.91	7.14	35.50	0.14	2.13	1.10
13. Rec UnImp Land	1	8,065	10	50,495	13	153,415	24	211,975	
14. Rec Improve Land	4	130,640	7	339,660	9	1,039,595	20	1,509,895	
15. Rec Improvements	4	200,235	47	1,776,025	15	633,465	66	2,609,725	
16. Rec Total	5	338,940	57	2,166,180	28	1,826,475	90	4,331,595	51,330
% of Rec Total	5.56	7.82	63.33	50.01	31.11	42.17	0.89	0.18	0.60
Res & Rec Total	4,527	542,395,665	350	50,300,675	551	115,680,925	5,428	708,377,265	6,408,415
% of Res & Rec Total	83.40	76.57	6.45	7.10	10.15	16.33	53.53	29.97	74.99
Com & Ind Total	626	106,205,810	53	55,089,000	112	36,159,555	791	197,454,365	465,860
% of Com & Ind Total	79.14	53.79	6.70	27.90	14.16	18.31	7.80	8.36	5.45
17. Taxable Total	5,153	648,601,475	403	105,389,675	663	151,840,480	6,219	905,831,630	6,874,275
% of Taxable Total	82.86	71.60	6.48	11.63	10.66	16.76	61.33	38.33	80.44

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	149	6,192,045	5,424,415	0	0	0
19. Commercial	89	9,030,645	20,663,530	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	149	6,192,045	5,424,415
19. Commercial	0	0	0	89	9,030,645	20,663,530
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				238	15,222,690	26,087,945

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	510	142	428	1,080

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	26	907,510	394	119,576,440	2,359	797,554,190	2,779	918,038,140
28. Ag-Improved Land	2	186,245	144	57,789,585	916	374,535,215	1,062	432,511,045
29. Ag Improvements	7	252,875	150	13,661,810	986	92,938,780	1,143	106,853,465

30. Ag Total					3,922	1,457,402,650
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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	160,505	76	72.40	9,989,005	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	11	27.65	71,230	
36. FarmSite Improv Land	1	0.50	2,500	132	339.07	2,709,950	
37. FarmSite Improvements	7	0.00	92,370	147	0.00	3,672,805	
38. FarmSite Total							
39. Road & Ditches	0	7.41	0	0	768.68	0	
40. Other- Non Ag Use	0	0.37	155	0	33.23	13,960	
	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	531	544.50	9,546,550	608	621.90	11,088,800	
33. HomeSite Improvements	521	508.50	62,312,100	598	581.90	72,461,610	1,671,230
34. HomeSite Total				605	628.80	83,657,910	
35. FarmSite UnImp Land	57	65.55	416,675	68	93.20	487,905	
36. FarmSite Improv Land	872	2,472.81	16,213,255	1,005	2,812.38	18,925,705	
37. FarmSite Improvements	958	0.00	30,626,680	1,112	0.00	34,391,855	0
38. FarmSite Total				1,180	2,905.58	53,805,465	
39. Road & Ditches	0	6,638.72	0	0	7,414.81	0	
40. Other- Non Ag Use	0	87.93	36,935	0	121.53	51,050	
41. Total Section VI				1,785	11,070.72	137,514,425	1,671,230

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	732,745	2	310.77	732,745

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	1	76.23	333,360
44. Market Value	0	0.00	0	1	76.23	333,360
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	179.14	839,620	4	255.37	1,172,980
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	343.25	11.48%	1,613,275	13.20%	4,700.00
46. 1A	580.52	19.41%	2,728,450	22.32%	4,700.01
47. 2A1	787.88	26.34%	3,031,230	24.80%	3,847.32
48. 2A	865.02	28.92%	3,329,960	27.24%	3,849.58
49. 3A1	50.69	1.69%	192,620	1.58%	3,799.96
50. 3A	1.00	0.03%	3,800	0.03%	3,800.00
51. 4A1	316.00	10.56%	1,153,410	9.44%	3,650.03
52. 4A	46.65	1.56%	170,275	1.39%	3,650.05
53. Total	2,991.01	100.00%	12,223,020	100.00%	4,086.59
Dry					
54. 1D1	1,865.03	1.90%	6,710,755	1.97%	3,598.20
55. 1D	24,949.17	25.38%	89,803,405	26.34%	3,599.45
56. 2D1	22,485.51	22.88%	78,634,745	23.06%	3,497.13
57. 2D	32,591.55	33.16%	114,021,700	33.44%	3,498.50
58. 3D1	95.59	0.10%	315,445	0.09%	3,299.98
59. 3D	1,288.80	1.31%	4,225,615	1.24%	3,278.72
60. 4D1	13,174.70	13.40%	41,493,270	12.17%	3,149.47
61. 4D	1,834.43	1.87%	5,762,590	1.69%	3,141.35
62. Total	98,284.78	100.00%	340,967,525	100.00%	3,469.18
Grass					
63. 1G1	12,711.91	35.91%	18,499,495	32.18%	1,455.29
64. 1G	3,202.85	9.05%	5,365,990	9.33%	1,675.38
65. 2G1	19,463.53	54.98%	33,601,670	58.44%	1,726.39
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	19.75	0.06%	28,145	0.05%	1,425.06
71. Total	35,398.04	100.00%	57,495,300	100.00%	1,624.25
Irrigated Total					
Irrigated Total	2,991.01	2.18%	12,223,020	2.98%	4,086.59
Dry Total					
Dry Total	98,284.78	71.57%	340,967,525	83.01%	3,469.18
Grass Total					
Grass Total	35,398.04	25.77%	57,495,300	14.00%	1,624.25
72. Waste	662.21	0.48%	66,105	0.02%	99.82
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	182.70	0.13%	0	0.00%	0.00
75. Market Area Total	137,336.04	100.00%	410,751,950	100.00%	2,990.85

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,550.85	11.61%	20,230,060	12.11%	5,697.24
46. 1A	6,507.22	21.27%	37,085,135	22.19%	5,699.08
47. 2A1	9,333.81	30.52%	52,230,075	31.25%	5,595.79
48. 2A	7,293.34	23.84%	40,104,370	24.00%	5,498.77
49. 3A1	166.26	0.54%	847,930	0.51%	5,100.02
50. 3A	29.75	0.10%	145,775	0.09%	4,900.00
51. 4A1	2,689.08	8.79%	12,096,435	7.24%	4,498.35
52. 4A	1,016.81	3.32%	4,372,295	2.62%	4,300.01
53. Total	30,587.12	100.00%	167,112,075	100.00%	5,463.48
Dry					
54. 1D1	2,293.08	8.78%	8,481,705	9.29%	3,698.83
55. 1D	6,213.60	23.79%	22,356,165	24.49%	3,597.94
56. 2D1	6,875.80	26.33%	24,398,535	26.73%	3,548.46
57. 2D	7,110.50	27.22%	24,507,130	26.84%	3,446.61
58. 3D1	15.28	0.06%	50,425	0.06%	3,300.07
59. 3D	12.13	0.05%	38,815	0.04%	3,199.92
60. 4D1	2,655.88	10.17%	8,495,360	9.31%	3,198.70
61. 4D	941.53	3.60%	2,965,860	3.25%	3,150.04
62. Total	26,117.80	100.00%	91,293,995	100.00%	3,495.47
Grass					
63. 1G1	5,770.15	51.25%	7,228,790	43.63%	1,252.79
64. 1G	477.88	4.24%	711,410	4.29%	1,488.68
65. 2G1	5,002.61	44.43%	8,618,600	52.01%	1,722.82
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	7.84	0.07%	11,175	0.07%	1,425.38
71. Total	11,258.48	100.00%	16,569,975	100.00%	1,471.78
Irrigated Total					
Irrigated Total	30,587.12	44.45%	167,112,075	60.68%	5,463.48
Dry Total					
Dry Total	26,117.80	37.95%	91,293,995	33.15%	3,495.47
Grass Total					
Grass Total	11,258.48	16.36%	16,569,975	6.02%	1,471.78
72. Waste	790.72	1.15%	79,080	0.03%	100.01
73. Other	62.96	0.09%	344,800	0.13%	5,476.49
74. Exempt	9.92	0.01%	0	0.00%	0.00
75. Market Area Total	68,817.08	100.00%	275,399,925	100.00%	4,001.91

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,705.38	14.39%	72,536,500	14.97%	6,196.85
46. 1A	16,573.47	20.37%	100,842,290	20.81%	6,084.56
47. 2A1	31,109.16	38.24%	189,194,375	39.04%	6,081.63
48. 2A	12,061.94	14.83%	72,562,785	14.97%	6,015.85
49. 3A1	227.01	0.28%	1,304,170	0.27%	5,744.99
50. 3A	979.19	1.20%	4,910,650	1.01%	5,015.01
51. 4A1	7,241.06	8.90%	36,275,550	7.49%	5,009.70
52. 4A	1,452.40	1.79%	6,940,590	1.43%	4,778.70
53. Total	81,349.61	100.00%	484,566,910	100.00%	5,956.60
Dry					
54. 1D1	3,711.77	10.95%	14,348,730	11.77%	3,865.74
55. 1D	5,926.62	17.48%	22,896,565	18.78%	3,863.34
56. 2D1	9,760.42	28.79%	34,680,570	28.44%	3,553.18
57. 2D	8,356.30	24.64%	29,310,295	24.04%	3,507.57
58. 3D1	209.48	0.62%	721,670	0.59%	3,445.05
59. 3D	672.80	1.98%	2,286,310	1.87%	3,398.20
60. 4D1	3,991.85	11.77%	13,540,890	11.10%	3,392.13
61. 4D	1,278.08	3.77%	4,152,590	3.41%	3,249.08
62. Total	33,907.32	100.00%	121,937,620	100.00%	3,596.20
Grass					
63. 1G1	9,559.21	51.46%	11,909,035	43.93%	1,245.82
64. 1G	1,272.35	6.85%	1,941,220	7.16%	1,525.70
65. 2G1	7,735.37	41.64%	13,246,815	48.86%	1,712.50
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	18,575.61	100.00%	27,109,440	100.00%	1,459.41
Irrigated Total					
Irrigated Total	81,349.61	60.27%	484,566,910	76.46%	5,956.60
Dry Total					
Dry Total	33,907.32	25.12%	121,937,620	19.24%	3,596.20
Grass Total					
Grass Total	18,575.61	13.76%	27,109,440	4.28%	1,459.41
72. Waste	1,140.70	0.85%	122,380	0.02%	107.29
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	32.23	0.02%	0	0.00%	0.00
75. Market Area Total	134,973.24	100.00%	633,736,350	100.00%	4,695.27

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	36.90	224,485	18,530.18	108,966,135	96,360.66	554,711,385	114,927.74	663,902,005
77. Dry Land	199.00	703,250	15,480.29	54,626,595	142,630.61	498,869,295	158,309.90	554,199,140
78. Grass	86.22	140,850	6,162.68	9,393,385	58,983.23	91,640,480	65,232.13	101,174,715
79. Waste	0.15	15	475.18	47,520	2,118.30	220,030	2,593.63	267,565
80. Other	0.00	0	0.00	0	62.96	344,800	62.96	344,800
81. Exempt	0.00	0	37.46	0	187.39	0	224.85	0
82. Total	322.27	1,068,600	40,648.33	173,033,635	300,155.76	1,145,785,990	341,126.36	1,319,888,225

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	114,927.74	33.69%	663,902,005	50.30%	5,776.69
Dry Land	158,309.90	46.41%	554,199,140	41.99%	3,500.72
Grass	65,232.13	19.12%	101,174,715	7.67%	1,551.00
Waste	2,593.63	0.76%	267,565	0.02%	103.16
Other	62.96	0.02%	344,800	0.03%	5,476.49
Exempt	224.85	0.07%	0	0.00%	0.00
Total	341,126.36	100.00%	1,319,888,225	100.00%	3,869.21

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	27	784,405	344	20,436,835	344	74,221,275	371	95,442,515	748,830
83.2 4505	11	235,780	128	4,945,925	132	23,174,600	143	28,356,305	130,705
83.3 4510	6	96,455	171	6,780,170	171	23,236,975	177	30,113,600	126,800
83.4 Area 1	4	67,705	12	909,010	20	2,131,370	24	3,108,085	358,005
83.5 Area 2	7	112,980	6	622,720	10	1,232,235	17	1,967,935	160,490
83.6 Area 3	8	36,715	7	298,575	16	997,935	24	1,333,225	226,075
83.7 Crete	202	2,862,470	1,783	34,133,325	1,783	258,831,435	1,985	295,827,230	2,936,060
83.8 Dewitt	43	119,035	256	878,135	258	27,455,730	301	28,452,900	605
83.9 Dorchester	39	349,730	263	2,724,700	264	27,152,735	303	30,227,165	422,055
83.10 Friend	113	1,386,315	466	6,779,490	467	54,290,190	580	62,455,995	330,185
83.11 Swanton	20	40,035	69	197,590	69	2,867,395	89	3,105,020	84,670
83.12 Tobias	68	58,425	91	46,625	91	2,183,095	159	2,288,145	5,320
83.13 Western	29	57,920	164	399,090	164	7,788,830	193	8,245,840	3,110
83.14 Wilber	74	769,370	762	14,055,025	764	98,457,900	838	113,282,295	824,175
83.15 X-mobile Home	0	0	0	0	155	2,227,535	155	2,227,535	0
83.16 Y-b.r.l.	0	0	0	0	62	1,802,060	62	1,802,060	0
83.17 Y-cabin	1	0	0	0	6	141,415	7	141,415	51,330
84 Residential Total	652	6,977,340	4,522	93,207,215	4,776	608,192,710	5,428	708,377,265	6,408,415

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Area 1	0	0	1	45,000	102	15,978,815	102	16,023,815	4,360
85.2	Area 2	0	0	2	42,460	2	290,475	2	332,935	0
85.3	Area 3	0	0	1	129,000	3	1,726,205	3	1,855,205	0
85.4	Crete	53	1,796,920	270	11,987,785	274	99,136,795	327	112,921,500	250,500
85.5	Dewitt	7	42,700	22	230,930	22	3,321,595	29	3,595,225	0
85.6	Dorchester	5	45,825	30	294,650	33	16,385,060	38	16,725,535	59,470
85.7	Friend	15	107,855	87	1,162,070	92	9,130,185	107	10,400,110	151,530
85.8	Rural	0	0	5	1,220,535	6	16,999,095	6	18,219,630	0
85.9	Swanton	7	11,955	11	65,715	11	1,646,460	18	1,724,130	0
85.10	Tobias	8	5,205	12	8,160	14	124,465	22	137,830	0
85.11	Western	13	40,545	25	45,025	28	822,660	41	908,230	0
85.12	Wilber	9	81,265	85	1,273,445	87	13,255,510	96	14,610,220	0
86	Commercial Total	117	2,132,270	551	16,504,775	674	178,817,320	791	197,454,365	465,860

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	8,895.90	30.71%	16,088,130	30.85%	1,808.49
88. 1G	2,610.10	9.01%	4,735,755	9.08%	1,814.40
89. 2G1	17,439.01	60.21%	31,299,045	60.02%	1,794.77
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	19.73	0.07%	28,115	0.05%	1,424.99
95. Total	28,964.74	100.00%	52,151,045	100.00%	1,800.50
CRP					
96. 1C1	339.98	21.60%	617,055	21.75%	1,814.97
97. 1C	249.99	15.88%	453,715	15.99%	1,814.93
98. 2C1	983.98	62.52%	1,766,230	62.26%	1,794.99
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.02	0.00%	30	0.00%	1,500.00
104. Total	1,573.97	100.00%	2,837,030	100.00%	1,802.47
Timber					
105. 1T1	3,476.03	71.53%	1,794,310	71.57%	516.20
106. 1T	342.76	7.05%	176,520	7.04%	515.00
107. 2T1	1,040.54	21.41%	536,395	21.39%	515.50
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	4,859.33	100.00%	2,507,225	100.00%	515.96
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Grass Total	28,964.74	81.83%	52,151,045	90.70%	1,800.50
CRP Total	1,573.97	4.45%	2,837,030	4.93%	1,802.47
Timber Total	4,859.33	13.73%	2,507,225	4.36%	515.96
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114. Market Area Total	35,398.04	100.00%	57,495,300	100.00%	1,624.25

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	3,113.71	39.52%	5,659,745	39.81%	1,817.69
88. 1G	350.85	4.45%	636,780	4.48%	1,814.96
89. 2G1	4,407.53	55.94%	7,911,510	55.64%	1,795.00
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	7.34	0.09%	10,460	0.07%	1,425.07
95. Total	7,879.43	100.00%	14,218,495	100.00%	1,804.51
CRP					
96. 1C1	153.27	32.35%	278,205	32.59%	1,815.13
97. 1C	7.08	1.49%	12,850	1.51%	1,814.97
98. 2C1	312.97	66.05%	561,785	65.82%	1,795.01
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.50	0.11%	715	0.08%	1,430.00
104. Total	473.82	100.00%	853,555	100.00%	1,801.43
Timber					
105. 1T1	2,503.17	86.16%	1,290,840	86.18%	515.68
106. 1T	119.95	4.13%	61,780	4.12%	515.05
107. 2T1	282.11	9.71%	145,305	9.70%	515.07
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	2,905.23	100.00%	1,497,925	100.00%	515.60
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Grass Total	7,879.43	69.99%	14,218,495	85.81%	1,804.51
CRP Total	473.82	4.21%	853,555	5.15%	1,801.43
Timber Total	2,905.23	25.80%	1,497,925	9.04%	515.60
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114. Market Area Total	11,258.48	100.00%	16,569,975	100.00%	1,471.78

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	5,381.44	39.65%	9,740,330	39.83%	1,809.99
88. 1G	989.18	7.29%	1,795,380	7.34%	1,815.02
89. 2G1	7,191.40	52.99%	12,904,670	52.77%	1,794.46
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	13,570.70	100.00%	24,452,750	100.00%	1,801.88
CRP					
96. 1C1	10.77	17.93%	19,510	18.27%	1,811.51
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	49.30	82.07%	87,265	81.73%	1,770.08
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	60.07	100.00%	106,775	100.00%	1,777.51
Timber					
105. 1T1	4,167.00	84.27%	2,149,195	84.28%	515.77
106. 1T	283.17	5.73%	145,840	5.72%	515.03
107. 2T1	494.67	10.00%	254,880	10.00%	515.25
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	4,944.84	100.00%	2,549,915	100.00%	515.67
<hr/>					
Grass Total	13,570.70	73.06%	24,452,750	90.20%	1,801.88
CRP Total	60.07	0.32%	106,775	0.39%	1,777.51
Timber Total	4,944.84	26.62%	2,549,915	9.41%	515.67
<hr/>					
114. Market Area Total	18,575.61	100.00%	27,109,440	100.00%	1,459.41

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

76 Saline

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	604,750,835	704,045,670	99,294,835	16.42%	6,357,085	15.37%
02. Recreational	4,007,110	4,331,595	324,485	8.10%	51,330	6.82%
03. Ag-Homesite Land, Ag-Res Dwelling	69,045,970	83,657,910	14,611,940	21.16%	1,671,230	18.74%
04. Total Residential (sum lines 1-3)	677,803,915	792,035,175	114,231,260	16.85%	8,079,645	15.66%
05. Commercial	141,239,910	147,121,925	5,882,015	4.16%	371,490	3.90%
06. Industrial	50,068,560	50,332,440	263,880	0.53%	94,370	0.34%
07. Total Commercial (sum lines 5-6)	191,308,470	197,454,365	6,145,895	3.21%	465,860	2.97%
08. Ag-Farmsite Land, Outbuildings	53,859,155	53,805,465	-53,690	-0.10%	0	-0.10%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,795	51,050	48,255	1,726.48%		
11. Total Non-Agland (sum lines 8-10)	53,861,950	53,856,515	-5,435	-0.01%	0	-0.01%
12. Irrigated	696,216,405	663,902,005	-32,314,400	-4.64%		
13. Dryland	548,037,370	554,199,140	6,161,770	1.12%		
14. Grassland	101,131,330	101,174,715	43,385	0.04%		
15. Wasteland	267,745	267,565	-180	-0.07%		
16. Other Agland	395,850	344,800	-51,050	-12.90%		
17. Total Agricultural Land	1,346,048,700	1,319,888,225	-26,160,475	-1.94%		
18. Total Value of all Real Property (Locally Assessed)	2,269,023,035	2,363,234,280	94,211,245	4.15%	8,545,505	3.78%

2023 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:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$387,307.67
7.	Adopted budget, or granted budget if different from above:
	\$387,307.67– all health care, retirement and other benefit costs are paid from county general.
8.	Amount of the total assessor's budget set aside for appraisal work:
	Commercial Appraisal work \$ 55,740
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:
	\$33,400 is designated for the computer system. This includes \$22,500 for the Data Processing costs and \$11,400 for GIS.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,200
12.	Amount of last year's assessor's budget not used:
	\$19,091.12 - 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?
	Eagleview imagery was last updated in 2022, Eagleview was re-flown Saline County it will be available later in 2022; gWorks was last updated in 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
	Friend, Dorchester, and Wilber commercial properties had appraisals completed by Stanard Appraisal for 2023. As well as countywide commercial pick-up work.
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.

2023 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:																								
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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. Quality of home, life expectancy and economic factors that reflect the local market are used.
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, economic depreciations are used to differentiate areas.
6.	Describe the methodology used to determine the residential lot values?
	A market analysis is conducted by using vacant lot sales and a price per square foot is calculated.
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.

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2023 Commercial Assessment Survey for Saline County

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3.	List and describe the approach(es) used to estimate the market value of commercial properties.															
	Cost and Sale approaches are used in the county. The income approach was used on most subclasses where applicable in Crete, Dewitt, Swanton, Tobias, Western, Wilber, Dorchester and Friend.															
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 economic adjustments are applied when needed.															
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.															

No, the county utilizes CAMA depreciation tables which differentiates depreciation based on the life expectancy of property, not by it's location.

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. We also review similar comparable properties in surrounding counties.

<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	2015	2021	2022	2022
2	2015	2018	2019	2019
4	2015	2021	2022	2022
5	2015	2021	2022	2022
6	2015	2020	2021	2021
9	2015	2018-2021	2017-2022	2019-2022

2023 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.												
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	<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 and recreational parcels are 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?												

	Three properties are identified as “intensive” use. Buildings were listed by commercial appraiser. Valued using M & S costing tables. Land was valued similarly to surrounding commercial properties. They were compared to similar properties in surrounding counties.
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><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	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.
8c.	Describe the non-agricultural influences recognized within the county.

**Saline County Assessor
3 Year Plan of Assessment
June 15, 2022**

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

Real Property Assessment Requirements

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

Assessment levels required for real property are as follows:

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

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

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

The PRD range is 98% to 103%.

Record Count

According to Saline County's Abstract of Assessment, there are 5,334 residential records; 770 commercial records; 14 industrial records; 90 recreational properties and 3,922 agricultural records of which 2,765 are unimproved. According to our CAMA system, we have 11,218 records total.

2022 Level of Value and Assessment Statistics

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

<u>Property Class</u>	<u>Level of Value</u>	<u>COD</u>	<u>PRD</u>
Residential	93%	18.09	102.35
Commercial	96%	13.51	101.67
Agricultural	75%	11.95	101.43

Office Staff

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

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

Software/Mapping

Saline County Assessor's office utilizes the CAMA system 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.

Saline County has worked with EagleView (Pictometry) and imagery has been flown during Spring 2022.

2021 Assessment Actions for 2022 Tax Year

Residential:

For 2022, 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 Blue River Lodge Cabins and Dorchester Village. This included an on-site inspection of the property using the current property record card to verify measurements, classifications and conditions of the existing improvements. If there was a discrepancy, a new measurement was taken and noted. 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. Crete +7%, DeWitt +33%, Friend +3%, Swanton +6%, Tobias +6%, Western -10%, Wilber +10% and Rural Residential +10%. 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:

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

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 commercial properties in DeWitt, Swanton, Tobias and Western. This included an on-site inspection

of the property using the current property record card to verify measurements, classifications, 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 structures. New photos were taken. There were new costs using Marshall Swift cost manual, new depreciation and lot values were adjusted or affirmed. Property record cards and sketches were updated for changes.

Sales reviews are completed by the Assessor.

Agricultural:

For 2022, 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.

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 (10/1/2018 – 9/30/2021) 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 2022, this analysis showed that various classes of dry land should be increased in market area 1.

Area 1: Dry land class 1D1 and 1D increased from 3400/acre to 3500/acre. 2D1 and 2D increased from 3300/acre to 3400/acre. 3D1 and 3D increased from 3200/acre to 3295/acre. 4D1 and 4D increased from 3000/acre to 3090/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 remained at 1815/acre. 2G1 and 2G remained at 1795/acre. 3G1 remained at 1750/acre. 3G remained at 1550/acre. 4G1 remained at 1525/acre. 4G remained at 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 remained at 1815/acre. 2G1 and 2G remained at 1795/acre. 3G1 remained at 1750/acre. 3G remained at 1550/acre. 4G1 remained at 1525/acre. 4G remained at 1425/acre.

Area 3: Irrigated land classes 1A1 remained at 6665/acre. 1A and 2A1 remained at 6540/acre. 2A remained at 6470/acre. 3A1 remained at 6175/acre. 3A and 4A1 remained at 5390/acre. 4A remained at 5145/acre. Dry land classes 1D1 and 1D remained at 3870/acre. 2D1 remained at 3555/acre. 2D remained at 3510/acre. 3D1 remained at 3445/acre. 3D and 4D1 remained at 3400/acre. 4D remained at 3250/acre. Grass land classes 1G1 and 1G remained at 1815/acre. 2G1 and 2G remained at 1795/acre. 3G1 remained at 1750/acre. 3G remained at 1550/acre. 4G1 remained at 1525/acre. 4G remained at 1425/acre.

In order to begin identifying Conservation Reserve Program (CRP) ground in the county, a letter was written to taxpayers who have been identified as having previous CRP contracts with the Farm Service Agency (FSA). A questionnaire was included asking that the taxpayer provide locations, numbers of acres and contract dates. Maps were also requested. Deadline for this request was December 31, 2020. After receiving the requested information, this data was entered into a spreadsheet to track information being returned. Acres began being entered into the GIS program in hopes to be completed for the 2022 assessment year. Only the south sixteen (16) townships in the county had CRP identified in the computer-assisted mass appraisal system (CAMA) for 2022.

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 tools of ConnectExplorer and ConnectAssessment, the office plans to utilize these programs to determine areas of new construction between spring 2019 and spring, 2022.

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

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 (2022) 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.

We will begin on-site inspections/reviews of the Rural Residential properties and rural cabins to be completed for the 2024 assessment year.

2023 work for 2024 Assessment year

We will complete the on-site inspections/reviews of the Rural Residential properties and rural cabins. 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.

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.

2024/2025 work for the 2026 Assessment year

In 2024, we will begin 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.

2026 work for the 2027 Assessment year

In 2026, we will begin an on-site inspection/review of properties in Swanton 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.

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.

2022 work for the 2023 Assessment year

With the continued need for commercial appraisal experience, the Saline County Assessor's office has contracted with a licensed appraisal service to complete the on-site inspections/analysis of Dorchester, Friend and Wilber commercial properties.

Depending on the contract, staff in the Assessor's office will complete the data entry portion of the properties in Dorchester, Friend and Wilber. Lot studies will be completed. Updated Marshall & Swift costing (2022) 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.

2024/2025 work for the 2026 Assessment year

We will complete an on-site inspections/reviews of the properties in Crete and all industrial properties in Saline County. 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 value adjustments in the LVG's. Adjustments are made to values when our analysis shows the median outside of the acceptable range.

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

Saline County currently has three market agricultural market areas. Market Area 1 is predominantly dryland, as irrigation is not feasible in the area. The topography is

rolling. Market Area 2 has similar topography to area 1, but ground water is available for irrigation. Market Area 3 is the flattest area of the county and irrigation is accessible.

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

Acres that have been reported and entered into the GIS program will be implemented into the computer assisted mass-appraisal system (CAMA) in the northern eight (8) townships for the 2023 assessment year. A market analysis of arms-length sales will be completed in each market area. Adjustments will be made to value when our analysis shows the median outside of the acceptable range.

Responsibilities

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

Prepare annually and file the following Administrative Reports

- Approve/deny applicants of the Beginning Farmer Exemption (Feb 1)
- Aircraft Information Report (Feb 1)
- Make recommendation on Permissive Exemption applications (Form 451) to the County Board of Equalization (March 1)
- Notify governmental subdivisions of intent to tax property not used for public purpose and not paying in lieu of tax (March 1)
- County Abstract of Assessment for Real Property (March 19)
- Annual Assessed Value Update (March 19)
- Assessor Survey (March 19)
- Amended Homestead Exemption Summary Certificate (May 30)
- 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)

- Reviews the ownership/use of all cemetery real property and reports to the County Board of Equalization (August 1)
- Certification of Values to Political Subdivisions (August 20)
- School District Taxable Value Report (August 20)
- Homestead Exemption Certification of Average Assessed Value of Single-Family Residential property (September 1)
- Complete/certify the tax list (real and personal) and deliver to the county treasurer (November 22)
- Homestead Exemption Tax Loss (November 30)
- Personal Property Tax Loss (November 30)
- Certificate of Taxes Levied Report (December 1)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Brandi Kelly

June 7, 2022

Brandi Kelly, Saline County Assessor

3 Year Plan - Submitted June 2022

TOWN

		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Crete	2020			Crete Res 2026		
Crete	2020			Crete Comm 2026		
DeWitt	2018		DeWitt 2024			
DeWitt	2022					
Dorchester	2022					
Dorchester	2017	Dorchester Com 2023				
Friend	2016	Friend Res 2023				
Friend	2017	Friend Comm 2023				
Swanton	2021					Swanton 2027
Swanton	2022					
Tobias	2018		Tobias 2024			
Tobias	2022					
Western	2021					Western 2027
Western	2022					
Wilber	2018		Wilber 2024			
Wilber	2017	Wilber Comm 2023				
BRL	2022					
Cabins	2017-2018	Cabins 2024				
Rural Residential	2017-2018	Rural Residential 2024				
Ag Improvements	2017-2018	Ag Improvements 2024				
Industrials	2020				Industrials 2026	

COMMERCIAL
RESIDENTIAL
INDUSTRIAL

SALINE COUNTY ASSESSOR'S OFFICE

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February 17, 2023

Dear Ms. Sorensen,

Saline County has received four applications for Special Value. One application was received in 2009, one was 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