

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2024 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**SALINE COUNTY**

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 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

A handwritten signature in black ink that reads "Sarah Scott".

Sincerely,  
Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Brandi Kelly, Saline County Assessor

# Table of Contents

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## **2024 Reports and Opinions of the Property Tax Administrator:**

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

## **Appendices:**

- Commission Summary

### ***Statistical Reports and Displays:***

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)
  
- Market Area Map
- Valuation History Charts

### ***County Reports:***

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

## Introduction

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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.

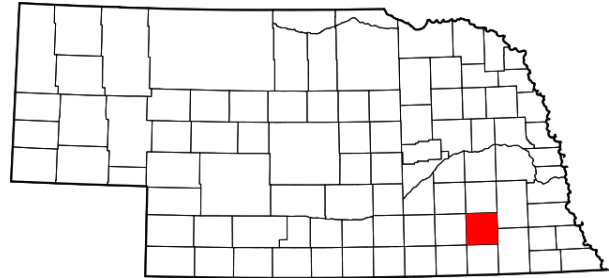
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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*

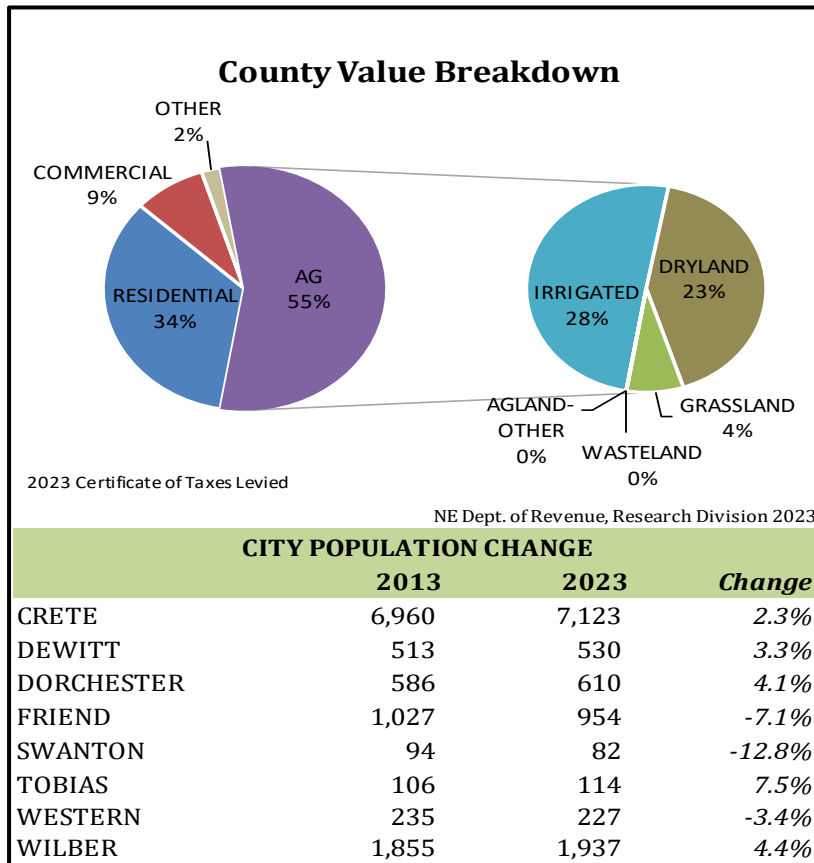


## County Overview

With a total area of 574 square miles, Saline County has 14,116 residents, per the Census Bureau Quick Facts for 2024, representing a 1% decline in population as reported in the 2023 U.S. Census. Reports indicated that 74% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$148,214 (2023 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 318 employer establishments with total employment of 5,703, a 5% 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).

## 2024 Residential Correlation for Saline County

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### *Assessment Actions*

For the 2024 assessment year a portion of the rural residential properties in the south half of the county have been inspected. The inspection will continue in the remaining portion of the south half along with the north half of the county with new assessments put on for 2025. The sales analysis for 2024 indicated percentage adjustments were needed and are as followed:

- Crete improvements increased +10%
- Dorchester improvements increased +5%
- Friend improvements increased +5%
- Swanton improvements increased +35%
- Tobias improvements increased +24%
- Western improvements increased +15%
- Wilber improvements increased +15%
- Y-BRL (Blue River Lodge Cabins) increased +15%
- Acreage 4500 improvements increased +33%
- Acreage 4505 improvements increased +33%
- Acreage 4510 improvements increased +33%

The pick-up work was completed.

### *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 sales qualification review revealed that the Saline County Assessor qualified sales above the State average usability rate. Documentation supports that the non-qualified sales were mainly sales between family members, non-advertised sales, and sales with no consideration. All arm's-length sales have been utilized for the measurement of the residential class.

Review and analysis indicate the county assessor has adequately identified economic areas and geographic locations within the county with the nine valuation groups used for the residential class. Valuation Groups 1 through 5 represent the larger municipalities, while Valuation Group 6 combines several small villages, Valuation Group 9 is recreational parcels and 11 through 13 are rural residential acreages.

Lot studies are conducted using vacant lot sales with the price per square foot calculated. Land to building ratios are currently 13% for the residential class. The dates of the lot studies range from 2014 to 2020 in Valuation Group 6. Valuation Groups 1 to 5 range from 2017 to 2022.

## 2024 Residential Correlation for Saline County

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The six-year inspection and review cycle dates range from 2015 to 2023. Residential depreciation tables used are 2014 and 2015. Costing tables are dated 2014 through 2021. The county assessor has fallen behind in the inspection and revaluation, a work plan needs to be developed to bring the valuation process current.

The Assessor does have a written valuation methodology on file.

### *Description of Analysis*

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

<b>Valuation Group</b>	<b>Description</b>
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

The overall statistical sampling shows all three measures of central tendency are within the acceptable range and correlate. Both the COD and PRD are also in the prescribed parameters. All valuation groups with sufficient number of sales are within the acceptable ranges. Valuation Groups 9, 12 and 13 have insufficient sample of sales. Market adjustments were made to each of these groups supporting they have been uniformly assessed.

A comparison of the value change in the 2024 County Abstract of Assessment, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflects the assessment actions reported by the county assessor.

### *Equalization and Quality of Assessment*

Although, the cyclical appraisal cycle has fallen behind, reviewing the residential statistics as well as the assessment practices in the county indicate that assessments are uniform and proportionate across the residential class. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

## 2024 Residential Correlation for Saline County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	54	95.64	100.11	99.16	19.42	100.96
2	139	92.68	96.22	94.57	18.72	101.74
4	19	93.78	88.21	83.73	17.96	105.35
5	42	93.85	93.29	91.99	15.81	101.41
6	34	94.09	95.81	91.18	19.52	105.08
9	3	92.41	92.36	92.41	07.61	99.95
11	11	92.18	98.10	97.90	18.02	100.20
12	4	72.69	83.19	75.06	29.65	110.83
13	7	56.21	56.00	57.49	32.98	97.41
___ ALL ___	313	93.46	94.93	92.80	19.08	102.30

### *Level of Value*

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

# 2024 Commercial Correlation for Saline County

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## *Assessment Actions*

The pick-up work and general maintenance was completed for the 2024 assessment year.

## *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 usability was determined to be at the lower end of the acceptable range. Non-qualified sales included, family transfers, no compensation on transfer and non-advertising to public. This supports that all arm's-length sales have been utilized for the measurement of the commercial class.

The assessor uses six commercial valuation groups in Saline County. Most parallel the assessor locations in the county. Valuation Group 6 combines four smaller villages.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current appraisal tables show that costing is dated 2018 to 2021 while depreciation is 2015. The county assessor has fallen behind with updating depreciation tables, a work plan needs to be developed to bring these up to date. Lot value studies were performed from 2019-2022 depending on the valuation group.

## *Description of Analysis*

All commercial parcels are analyzed using six unique valuation groups.

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

There are 27 sales in the commercial class of property. The median and mean measures are in the acceptable range, while the weighted mean is slightly under. The COD is within the prescribed parameter while the PRD is only slightly high. Review of the valuation groups indicates that only Valuation Group 2 has a sufficient sample of sales; it is within the acceptable range. The remaining valuation groups have few sales, but generally support that values are equalized.

## 2024 Commercial Correlation for Saline County

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Review of the changes in sold properties as compared to the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicates that all properties increased uniformly and support the stated actions of the county assessor.

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	4	97.75	94.16	96.66	08.18	97.41
2	15	95.87	91.12	89.47	11.08	101.84
4	1	112.02	112.02	112.02	00.00	100.00
5	4	96.34	96.44	95.48	01.76	101.01
6	2	118.71	118.71	121.53	05.03	97.68
____ ALL ____	26	97.03	95.33	91.34	10.26	104.37

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Saline County is 97%.

## 2024 Agricultural Correlation for Saline County

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### *Assessment Actions*

The Saline County Assessor performed a market analysis of agricultural sales and made the following adjustments. In Market Area 1 irrigated increased approximately 12%, dryland 15% and grassland 10%. In Market Area 2 and 3 grassland increased approximately 10%.

The pick-up work was completed and placed on the assessment roll.

### *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 sales qualification review revealed the usability rate was below the statewide average for agricultural sales. The majority of the sales occur between family members or adjacent landowners. Evaluation showed that all arm's-length sales have been utilized for the measurement of the agricultural class.

There are three market areas in Saline County that are based on geographic location and access to irrigation water. Market Area 1 is mostly dryland crop with limited potential for irrigation. Market Area 2 has similar soil types but contains primarily irrigated acres. Market Area 3 is grassland. The review and analysis indicate that the county assessor has adequately identified the area for the agricultural property classes based on geography and economic conditions.

There were four parcels approved for special valuation but there are no non-agricultural influences recognized based on a sales analysis. The county assessor continues to identify Conservation Reserve Program (CRP) acres in the northern part of the county.

Agricultural land use was reviewed using aerial imagery and completed in 2023. Agricultural improvements were physically reviewed between 2017 to 2023. The county assessor has fallen behind in the inspection and revaluation, a work plan needs to be developed to bring the valuation process current.

### *Description of Analysis*

The sample of agricultural sales shows the overall three measures of central tendency are within the acceptable range. All three market areas are also in the prescribed parameters. The COD and PRD are also within the acceptable range.

Further stratification of the agricultural sales into 80% Majority Land Use (MLU) by market area results in small sample sizes for irrigated, dryland and grassland in market area 2 and 3. Dryland in Market Area 1 with 11 sales has a median of 66.53%. However, further 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. Dryland in market 1 received a 15% increase for the 2024 assessment year. One dryland sale that sold for \$9889 per acre is skewing the MLU statistics, hypothetically removing this sale brings the subclass into the acceptable range.

## 2024 Agricultural Correlation for Saline County

Comparison of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the county assessor.

### *Equalization and Quality of Assessment*

Review of the statistics and assessment practices reveal the values established by the county assessor have achieved equalization. Agricultural homes and outbuildings are valued using the same processes and tables that other like property in the county is valued with; therefore, they have achieved equalization. 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	7	71.72	71.95	72.10	04.75	99.79
2	2	72.38	72.38	71.41	02.82	101.36
3	5	71.72	71.79	72.67	05.54	98.79
<u>Dry</u>						
County	16	71.67	70.71	68.05	13.00	103.91
1	11	66.53	68.69	66.52	15.36	103.26
2	2	74.61	74.61	72.16	11.02	103.40
3	3	73.44	75.51	75.22	06.05	100.39
<u>Grass</u>						
County	2	52.43	52.43	50.80	23.61	103.21
2	1	40.05	40.05	40.05	00.00	100.00
3	1	64.81	64.81	64.81	00.00	100.00
<u>ALL</u>	40	71.95	72.19	69.20	15.40	104.32

### *Level of Value*

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



## 2024 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
<b>Residential Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>97</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	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 5th day of April, 2024.



Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2024 Commission Summary for Saline County

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### Residential Real Property - Current

Number of Sales	313	Median	93.46
Total Sales Price	\$59,723,803	Mean	94.93
Total Adj. Sales Price	\$59,723,803	Wgt. Mean	92.80
Total Assessed Value	\$55,421,370	Average Assessed Value of the Base	\$136,470
Avg. Adj. Sales Price	\$190,811	Avg. Assessed Value	\$177,065

### Confidence Interval - Current

95% Median C.I	90.71 to 95.52
95% Wgt. Mean C.I	90.28 to 95.31
95% Mean C.I	92.35 to 97.51
% of Value of the Class of all Real Property Value in the County	32.14
% of Records Sold in the Study Period	5.17
% of Value Sold in the Study Period	6.71

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	328	91	90.91
2022	336	93	92.93
2021	315	93	93.02
2020	291	93	93.06

## 2024 Commission Summary for Saline County

### Commercial Real Property - Current

Number of Sales	26	Median	97.03
Total Sales Price	\$3,382,996	Mean	95.33
Total Adj. Sales Price	\$3,382,996	Wgt. Mean	91.34
Total Assessed Value	\$3,089,920	Average Assessed Value of the Base	\$256,793
Avg. Adj. Sales Price	\$130,115	Avg. Assessed Value	\$118,843

### Confidence Interval - Current

95% Median C.I	93.16 to 101.87
95% Wgt. Mean C.I	83.97 to 98.70
95% Mean C.I	89.53 to 101.13
% of Value of the Class of all Real Property Value in the County	7.79
% of Records Sold in the Study Period	3.34
% of Value Sold in the Study Period	1.54

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	28	98	98.20
2022	27	96	95.87
2021	23	92	92.44
2020	23	100	96.88

**76 Saline**  
**RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 313  
 Total Sales Price : 59,723,803  
 Total Adj. Sales Price : 59,723,803  
 Total Assessed Value : 55,421,370  
 Avg. Adj. Sales Price : 190,811  
 Avg. Assessed Value : 177,065

MEDIAN : 93  
 WGT. MEAN : 93  
 MEAN : 95  
 COD : 19.08  
 PRD : 102.30

COV : 24.55  
 STD : 23.31  
 Avg. Abs. Dev : 17.83  
 MAX Sales Ratio : 165.97  
 MIN Sales Ratio : 27.41

95% Median C.I. : 90.71 to 95.52  
 95% Wgt. Mean C.I. : 90.28 to 95.31  
 95% Mean C.I. : 92.35 to 97.51

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	39	102.00	106.69	104.69	19.95	101.91	63.54	165.97	88.40 to 118.05	157,176	164,547	
01-JAN-22 To 31-MAR-22	26	89.58	86.80	85.93	16.42	101.01	37.38	125.68	77.39 to 98.88	158,874	136,517	
01-APR-22 To 30-JUN-22	46	95.33	97.38	96.44	18.61	100.97	59.38	145.33	84.73 to 106.51	199,836	192,726	
01-JUL-22 To 30-SEP-22	40	95.24	94.12	92.33	14.20	101.94	38.86	139.41	84.76 to 101.12	197,811	182,632	
01-OCT-22 To 31-DEC-22	53	89.56	93.27	89.28	21.10	104.47	27.41	162.51	82.29 to 98.39	178,018	158,942	
01-JAN-23 To 31-MAR-23	17	96.05	96.99	95.29	17.69	101.78	36.76	133.13	87.48 to 116.48	238,235	227,012	
01-APR-23 To 30-JUN-23	50	94.46	96.61	93.41	20.28	103.43	52.44	162.86	86.70 to 102.63	203,279	189,880	
01-JUL-23 To 30-SEP-23	42	84.21	86.41	86.19	17.92	100.26	49.27	162.58	78.17 to 92.41	207,367	178,735	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	151	95.41	97.10	95.51	17.99	101.66	37.38	165.97	92.52 to 99.54	181,228	173,095	
01-OCT-22 To 30-SEP-23	162	91.34	92.91	90.50	19.90	102.66	27.41	162.86	87.48 to 94.53	199,743	180,765	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	165	93.02	93.60	91.76	18.14	102.01	27.41	162.51	88.48 to 95.63	185,882	170,570	
<u>ALL</u>	313	93.46	94.93	92.80	19.08	102.30	27.41	165.97	90.71 to 95.52	190,811	177,065	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	54	95.64	100.11	99.16	19.42	100.96	54.37	165.97	90.40 to 103.90	169,891	168,463	
2	139	92.68	96.22	94.57	18.72	101.74	53.67	162.86	87.95 to 96.40	216,862	205,079	
4	19	93.78	88.21	83.73	17.96	105.35	52.44	127.71	73.03 to 100.31	135,119	113,128	
5	42	93.85	93.29	91.99	15.81	101.41	49.27	144.88	83.69 to 96.94	154,714	142,316	
6	34	94.09	95.81	91.18	19.52	105.08	37.38	157.65	82.71 to 105.80	97,665	89,052	
9	3	92.41	92.36	92.41	07.61	99.95	81.78	102.88	N/A	55,500	51,290	
11	11	92.18	98.10	97.90	18.02	100.20	72.15	125.84	74.86 to 125.42	398,409	390,060	
12	4	72.69	83.19	75.06	29.65	110.83	59.38	128.00	N/A	318,750	239,248	
13	7	56.21	56.00	57.49	32.98	97.41	27.41	98.08	27.41 to 98.08	313,714	180,339	
<u>ALL</u>	313	93.46	94.93	92.80	19.08	102.30	27.41	165.97	90.71 to 95.52	190,811	177,065	

**76 Saline**  
**RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 313  
 Total Sales Price : 59,723,803  
 Total Adj. Sales Price : 59,723,803  
 Total Assessed Value : 55,421,370  
 Avg. Adj. Sales Price : 190,811  
 Avg. Assessed Value : 177,065

MEDIAN : 93  
 WGT. MEAN : 93  
 MEAN : 95  
 COD : 19.08  
 PRD : 102.30

COV : 24.55  
 STD : 23.31  
 Avg. Abs. Dev : 17.83  
 MAX Sales Ratio : 165.97  
 MIN Sales Ratio : 27.41

95% Median C.I. : 90.71 to 95.52  
 95% Wgt. Mean C.I. : 90.28 to 95.31  
 95% Mean C.I. : 92.35 to 97.51

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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	313	93.46	94.93	92.80	19.08	102.30	27.41	165.97	90.71 to 95.52	190,811	177,065
06											
07											
<u>ALL</u>	313	93.46	94.93	92.80	19.08	102.30	27.41	165.97	90.71 to 95.52	190,811	177,065

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	90.32	89.79	89.16	26.01	100.71	59.63	118.88	N/A	17,955	16,009
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	313	93.46	94.93	92.80	19.08	102.30	27.41	165.97	90.71 to 95.52	190,811	177,065
Greater Than 14,999	313	93.46	94.93	92.80	19.08	102.30	27.41	165.97	90.71 to 95.52	190,811	177,065
Greater Than 29,999	309	93.46	95.00	92.80	19.00	102.37	27.41	165.97	90.71 to 95.52	193,048	179,150
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	90.32	89.79	89.16	26.01	100.71	59.63	118.88	N/A	17,955	16,009
30,000 TO 59,999	22	107.42	110.14	107.59	22.84	102.37	63.69	162.58	83.77 to 139.95	43,773	47,094
60,000 TO 99,999	41	100.31	107.13	106.15	21.88	100.92	49.27	165.97	93.05 to 121.90	78,415	83,238
100,000 TO 149,999	57	92.74	90.60	90.92	20.25	99.65	37.38	162.86	81.35 to 96.05	126,341	114,871
150,000 TO 249,999	107	92.77	92.16	92.14	16.37	100.02	27.41	137.59	87.18 to 95.63	192,478	177,343
250,000 TO 499,999	79	91.03	91.87	92.21	16.93	99.63	36.76	131.37	87.48 to 96.94	325,372	300,039
500,000 TO 999,999	3	84.59	85.41	85.25	05.01	100.19	79.46	92.18	N/A	657,667	560,675
1,000,000 +											
<u>ALL</u>	313	93.46	94.93	92.80	19.08	102.30	27.41	165.97	90.71 to 95.52	190,811	177,065

**76 Saline**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 26  
Total Sales Price : 3,382,996  
Total Adj. Sales Price : 3,382,996  
Total Assessed Value : 3,089,920  
Avg. Adj. Sales Price : 130,115  
Avg. Assessed Value : 118,843

MEDIAN : 97  
WGT. MEAN : 91  
MEAN : 95  
COD : 10.26  
PRD : 104.37

COV : 15.05  
STD : 14.35  
Avg. Abs. Dev : 09.96  
MAX Sales Ratio : 124.67  
MIN Sales Ratio : 53.79

95% Median C.I. : 93.16 to 101.87  
95% Wgt. Mean C.I. : 83.97 to 98.70  
95% Mean C.I. : 89.53 to 101.13

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	3	102.04	103.48	105.31	01.52	98.26	101.87	106.53	N/A	163,638	172,330
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	3	96.36	101.66	96.23	05.83	105.64	95.87	112.74	N/A	116,567	112,167
01-OCT-21 To 31-DEC-21	3	97.70	97.81	98.52	03.01	99.28	93.45	102.28	N/A	113,333	111,660
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
01-OCT-22 To 31-DEC-22	2	81.27	81.27	81.19	08.77	100.10	74.14	88.40	N/A	408,068	331,310
01-JAN-23 To 31-MAR-23	3	101.87	95.80	97.61	09.10	98.15	78.86	106.66	N/A	61,972	60,493
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	2	63.40	63.40	60.44	15.16	104.90	53.79	73.01	N/A	130,000	78,575
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	11	96.36	98.01	97.61	06.08	100.41	82.45	112.74	90.26 to 106.53	115,692	112,929
01-OCT-21 To 30-SEP-22	8	100.24	102.97	99.78	07.12	103.20	93.16	124.67	93.16 to 124.67	106,041	105,807
01-OCT-22 To 30-SEP-23	7	78.86	82.39	79.34	17.39	103.84	53.79	106.66	53.79 to 106.66	180,293	143,036
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	11	96.32	96.46	94.52	05.02	102.05	82.45	112.74	90.26 to 102.28	101,973	96,382
01-JAN-22 To 31-DEC-22	7	99.00	98.98	88.65	11.90	111.65	74.14	124.67	74.14 to 124.67	189,209	167,728
<u>ALL</u>	26	97.03	95.33	91.34	10.26	104.37	53.79	124.67	93.16 to 101.87	130,115	118,843

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	4	97.75	94.16	96.66	08.18	97.41	78.86	102.28	N/A	86,250	83,373
2	15	95.87	91.12	89.47	11.08	101.84	53.79	106.66	82.45 to 101.87	179,598	160,684
4	1	112.02	112.02	112.02	00.00	100.00	112.02	112.02	N/A	70,000	78,415
5	4	96.34	96.44	95.48	01.76	101.01	93.16	99.92	N/A	62,625	59,791
6	2	118.71	118.71	121.53	05.03	97.68	112.74	124.67	N/A	11,765	14,298
<u>ALL</u>	26	97.03	95.33	91.34	10.26	104.37	53.79	124.67	93.16 to 101.87	130,115	118,843

**76 Saline**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 26  
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Total Assessed Value : 3,089,920  
Avg. Adj. Sales Price : 130,115  
Avg. Assessed Value : 118,843

MEDIAN : 97  
WGT. MEAN : 91  
MEAN : 95  
COD : 10.26  
PRD : 104.37

COV : 15.05  
STD : 14.35  
Avg. Abs. Dev : 09.96  
MAX Sales Ratio : 124.67  
MIN Sales Ratio : 53.79

95% Median C.I. : 93.16 to 101.87  
95% Wgt. Mean C.I. : 83.97 to 98.70  
95% Mean C.I. : 89.53 to 101.13

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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	26	97.03	95.33	91.34	10.26	104.37	53.79	124.67	93.16 to 101.87	130,115	118,843
04											
<u>ALL</u>	26	97.03	95.33	91.34	10.26	104.37	53.79	124.67	93.16 to 101.87	130,115	118,843

**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	26	97.03	95.33	91.34	10.26	104.37	53.79	124.67	93.16 to 101.87	130,115	118,843
Greater Than 14,999	25	96.36	94.63	91.30	10.08	103.65	53.79	124.67	93.16 to 101.87	135,072	123,317
Greater Than 29,999	23	96.36	93.25	91.09	09.67	102.37	53.79	112.02	90.26 to 101.87	145,107	132,180
<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	3	96.36	91.71	91.78	07.29	99.92	78.86	99.92	N/A	49,500	45,433
60,000 TO 99,999	9	101.87	98.46	97.54	06.65	100.94	73.01	112.02	93.45 to 106.66	76,981	75,086
100,000 TO 149,999	5	93.16	93.17	93.06	05.85	100.12	82.45	102.28	N/A	130,000	120,980
150,000 TO 249,999	2	76.40	76.40	78.23	29.59	97.66	53.79	99.00	N/A	185,000	144,720
250,000 TO 499,999	4	92.14	91.24	90.35	10.82	100.99	74.14	106.53	N/A	369,034	333,430
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>	26	97.03	95.33	91.34	10.26	104.37	53.79	124.67	93.16 to 101.87	130,115	118,843



**76 Saline**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 26  
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 Total Adj. Sales Price : 3,382,996  
 Total Assessed Value : 3,089,920  
 Avg. Adj. Sales Price : 130,115  
 Avg. Assessed Value : 118,843

MEDIAN : 97  
 WGT. MEAN : 91  
 MEAN : 95  
 COD : 10.26  
 PRD : 104.37

COV : 15.05  
 STD : 14.35  
 Avg. Abs. Dev : 09.96  
 MAX Sales Ratio : 124.67  
 MIN Sales Ratio : 53.79

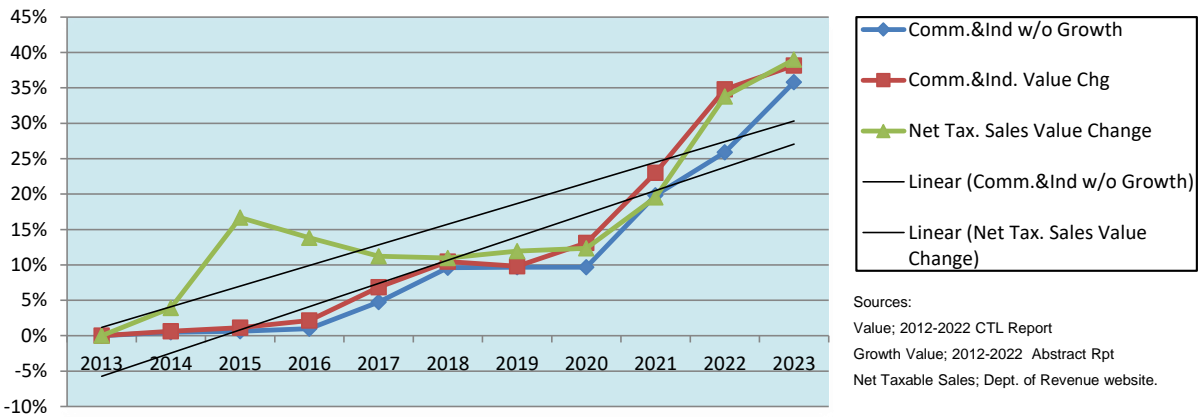
95% Median C.I. : 93.16 to 101.87  
 95% Wgt. Mean C.I. : 83.97 to 98.70  
 95% Mean C.I. : 89.53 to 101.13

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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	3	93.45	87.82	84.37	07.75	104.09	74.14	95.87	N/A	265,833	224,282
340	3	101.87	103.47	103.70	01.57	99.78	101.87	106.66	N/A	65,610	68,035
344	3	99.00	98.25	98.27	02.81	99.98	93.70	102.04	N/A	120,000	117,920
349	1	88.40	88.40	88.40	00.00	100.00	88.40	88.40	N/A	403,636	356,805
352	1	53.79	53.79	53.79	00.00	100.00	53.79	53.79	N/A	170,000	91,440
353	5	90.26	88.21	87.79	06.24	100.48	78.86	96.32	N/A	93,400	81,995
384	1	96.36	96.36	96.36	00.00	100.00	96.36	96.36	N/A	43,500	41,915
406	2	92.88	92.88	75.57	21.39	122.91	73.01	112.74	N/A	48,100	36,350
426	1	102.28	102.28	102.28	00.00	100.00	102.28	102.28	N/A	140,000	143,195
442	2	118.35	118.35	114.53	05.35	103.34	112.02	124.67	N/A	43,665	50,010
444	1	101.48	101.48	101.48	00.00	100.00	101.48	101.48	N/A	91,000	92,350
528	3	99.92	101.38	103.93	02.94	97.55	97.70	106.53	N/A	176,667	183,603
<u>ALL</u>	<u>26</u>	97.03	95.33	91.34	10.26	104.37	53.79	124.67	93.16 to 101.87	130,115	118,843

### 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
2012	\$ 138,908,790	\$ 1,450,340	1.04%	\$ 137,458,450		\$ 77,487,367	
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%
2023	\$ 197,454,365	\$ 465,860	0.24%	\$ 196,988,505	2.64%	\$ 111,439,830	3.46%
<b>Ann %chg</b>	<b>3.52%</b>			<b>Average</b>	<b>1.48%</b>	3.30%	<b>3.47%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	0.47%	0.61%	3.93%
2014	0.63%	1.13%	16.70%
2015	0.97%	2.14%	13.81%
2016	4.76%	6.87%	11.21%
2017	9.58%	10.45%	10.97%
2018	9.68%	9.80%	11.94%
2019	9.68%	13.09%	12.34%
2020	19.82%	23.03%	19.54%
2021	25.91%	34.79%	33.77%
2022	35.82%	38.17%	39.01%
2023	41.81%	42.15%	43.82%

County Number	76
County Name	Saline

**76 Saline**  
**AGRICULTURAL LAND**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 40  
 Total Sales Price : 27,963,217  
 Total Adj. Sales Price : 27,963,217  
 Total Assessed Value : 19,349,715  
 Avg. Adj. Sales Price : 699,080  
 Avg. Assessed Value : 483,743

MEDIAN : 72  
 WGT. MEAN : 69  
 MEAN : 72  
 COD : 15.40  
 PRD : 104.32

COV : 20.54  
 STD : 14.83  
 Avg. Abs. Dev : 11.08  
 MAX Sales Ratio : 106.27  
 MIN Sales Ratio : 38.54

95% Median C.I. : 66.53 to 79.29  
 95% Wgt. Mean C.I. : 64.04 to 74.35  
 95% Mean C.I. : 67.59 to 76.79

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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-20 To 31-DEC-20	4	78.53	78.14	76.91	09.97	101.60	66.39	89.10	N/A	670,687	515,814
01-JAN-21 To 31-MAR-21	5	83.21	81.40	79.39	08.79	102.53	69.89	96.46	N/A	448,424	356,022
01-APR-21 To 30-JUN-21	2	89.23	89.23	85.78	19.11	104.02	72.18	106.27	N/A	690,485	592,315
01-JUL-21 To 30-SEP-21	2	67.37	67.37	69.17	04.42	97.40	64.39	70.34	N/A	1,805,250	1,248,715
01-OCT-21 To 31-DEC-21	7	73.44	72.64	67.80	12.13	107.14	58.90	91.54	58.90 to 91.54	621,569	421,408
01-JAN-22 To 31-MAR-22	7	71.06	74.71	74.29	09.25	100.57	64.43	96.17	64.43 to 96.17	547,244	406,563
01-APR-22 To 30-JUN-22	1	83.73	83.73	83.73	00.00	100.00	83.73	83.73	N/A	681,493	570,600
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	5	66.53	69.36	69.44	11.62	99.88	58.32	80.18	N/A	680,708	472,694
01-JAN-23 To 31-MAR-23	6	45.22	51.01	51.35	25.06	99.34	38.54	74.41	38.54 to 74.41	903,998	464,229
01-APR-23 To 30-JUN-23	1	86.77	86.77	86.77	00.00	100.00	86.77	86.77	N/A	356,175	309,050
01-JUL-23 To 30-SEP-23											
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	13	74.23	79.44	75.89	12.92	104.68	64.39	106.27	69.89 to 89.10	762,795	578,879
01-OCT-21 To 30-SEP-22	15	71.72	74.34	71.83	11.41	103.49	58.90	96.17	64.81 to 81.05	590,879	424,426
01-OCT-22 To 30-SEP-23	12	62.55	61.64	59.43	21.31	103.72	38.54	86.77	40.45 to 79.29	765,308	454,825
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	16	73.58	76.79	72.61	13.21	105.76	58.90	106.27	64.81 to 83.71	724,036	525,752
01-JAN-22 To 31-DEC-22	13	71.06	73.35	73.02	11.02	100.45	58.32	96.17	64.43 to 81.05	608,903	444,616
<u>ALL</u>	40	71.95	72.19	69.20	15.40	104.32	38.54	106.27	66.53 to 79.29	699,080	483,743

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	20	75.04	72.99	67.65	18.94	107.89	38.54	106.27	62.59 to 83.73	620,297	419,655
2	5	70.34	66.80	69.49	14.44	96.13	40.05	82.82	N/A	1,037,099	720,730
3	15	71.72	72.91	70.89	09.58	102.85	58.90	96.46	64.81 to 79.29	691,452	490,197
<u>ALL</u>	40	71.95	72.19	69.20	15.40	104.32	38.54	106.27	66.53 to 79.29	699,080	483,743

**76 Saline**  
**AGRICULTURAL LAND**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 40  
 Total Sales Price : 27,963,217  
 Total Adj. Sales Price : 27,963,217  
 Total Assessed Value : 19,349,715  
 Avg. Adj. Sales Price : 699,080  
 Avg. Assessed Value : 483,743

MEDIAN : 72  
 WGT. MEAN : 69  
 MEAN : 72  
 COD : 15.40  
 PRD : 104.32

COV : 20.54  
 STD : 14.83  
 Avg. Abs. Dev : 11.08  
 MAX Sales Ratio : 106.27  
 MIN Sales Ratio : 38.54

95% Median C.I. : 66.53 to 79.29  
 95% Wgt. Mean C.I. : 64.04 to 74.35  
 95% Mean C.I. : 67.59 to 76.79

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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
<b>_____Irrigated_____</b>											
County	1	74.23	74.23	74.23	00.00	100.00	74.23	74.23	N/A	1,161,300	862,050
3	1	74.23	74.23	74.23	00.00	100.00	74.23	74.23	N/A	1,161,300	862,050
<b>_____Dry_____</b>											
County	8	68.21	68.97	65.75	14.66	104.90	40.45	86.77	40.45 to 86.77	534,778	351,612
1	5	66.53	66.52	63.33	18.10	105.04	40.45	86.77	N/A	603,355	382,113
2	2	74.61	74.61	72.16	11.02	103.40	66.39	82.82	N/A	455,724	328,855
3	1	69.89	69.89	69.89	00.00	100.00	69.89	69.89	N/A	350,000	244,620
<b>_____Grass_____</b>											
County	1	40.05	40.05	40.05	00.00	100.00	40.05	40.05	N/A	338,848	135,725
2	1	40.05	40.05	40.05	00.00	100.00	40.05	40.05	N/A	338,848	135,725
<b>_____ALL_____</b>	<b>40</b>	<b>71.95</b>	<b>72.19</b>	<b>69.20</b>	<b>15.40</b>	<b>104.32</b>	<b>38.54</b>	<b>106.27</b>	<b>66.53 to 79.29</b>	<b>699,080</b>	<b>483,743</b>

**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
<b>_____Irrigated_____</b>											
County	7	71.72	71.95	72.10	04.75	99.79	62.63	79.29	62.63 to 79.29	1,245,622	898,146
2	2	72.38	72.38	71.41	02.82	101.36	70.34	74.41	N/A	1,967,600	1,405,108
3	5	71.72	71.79	72.67	05.54	98.79	62.63	79.29	N/A	956,831	695,362
<b>_____Dry_____</b>											
County	16	71.67	70.71	68.05	13.00	103.91	40.45	86.77	62.59 to 82.82	571,714	389,023
1	11	66.53	68.69	66.52	15.36	103.26	40.45	86.77	58.32 to 83.73	656,803	436,917
2	2	74.61	74.61	72.16	11.02	103.40	66.39	82.82	N/A	455,724	328,855
3	3	73.44	75.51	75.22	06.05	100.39	69.89	83.21	N/A	337,048	253,522
<b>_____Grass_____</b>											
County	2	52.43	52.43	50.80	23.61	103.21	40.05	64.81	N/A	299,424	152,115
2	1	40.05	40.05	40.05	00.00	100.00	40.05	40.05	N/A	338,848	135,725
3	1	64.81	64.81	64.81	00.00	100.00	64.81	64.81	N/A	260,000	168,505
<b>_____ALL_____</b>	<b>40</b>	<b>71.95</b>	<b>72.19</b>	<b>69.20</b>	<b>15.40</b>	<b>104.32</b>	<b>38.54</b>	<b>106.27</b>	<b>66.53 to 79.29</b>	<b>699,080</b>	<b>483,743</b>

## Saline County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	5,265	4,310	4,310	4,310	4,255	4,255	4,090	4,090	4,573
Fillmore	2	7,000	6,900	6,900	6,800	n/a	6,100	6,100	6,050	6,895
Gage	1	n/a	6,330	6,330	6,330	5,245	n/a	5,100	5,100	5,980
Lancaster	1	6,506	6,076	6,076	5,681	5,232	5,038	4,802	4,594	5,577
Saline	2	5,704	5,601	5,601	5,500	5,100	4,900	4,500	4,300	5,464
Fillmore	2	7,000	6,900	6,900	6,800	n/a	6,100	6,100	6,050	6,895
Gage	1	n/a	6,330	6,330	6,330	5,245	n/a	5,100	5,100	5,980
Jefferson	1	7,984	7,704	7,704	6,024	6,023	n/a	5,573	2,746	6,828
Thayer	1	7,450	7,300	7,300	7,195	7,140	6,990	6,850	6,850	7,268
Saline	3	6,085	6,084	6,084	6,020	5,745	5,015	5,013	4,779	5,955
Fillmore	1	7,400	7,300	7,300	7,200	6,200	6,700	6,500	6,450	7,242
Lancaster	1	6,506	6,076	6,076	5,681	5,232	5,038	4,802	4,594	5,577
Seward	1	7,000	6,497	6,497	6,500	6,500	5,600	4,900	4,393	6,453
Seward	2	6,700	6,300	6,300	6,100	5,800	4,900	4,600	3,800	6,248
York	1	8,000	7,299	7,299	7,300	n/a	6,696	6,500	6,500	7,701

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	4,138	4,139	4,025	4,026	3,795	3,776	3,624	3,619	3,990
Fillmore	2	3,955	3,905	3,850	3,700	3,550	3,550	3,450	3,250	3,804
Gage	1	4,870	4,870	4,775	4,775	3,580	n/a	3,300	3,300	4,174
Lancaster	1	5,560	5,027	4,631	4,330	4,138	3,604	3,394	3,281	4,184
Saline	2	3,700	3,600	3,551	3,457	3,300	3,200	3,200	3,150	3,498
Fillmore	2	3,955	3,905	3,850	3,700	3,550	3,550	3,450	3,250	3,804
Gage	1	4,870	4,870	4,775	4,775	3,580	n/a	3,300	3,300	4,174
Jefferson	1	4,010	5,561	5,442	3,234	n/a	3,698	3,058	2,008	4,205
Thayer	1	4,850	4,850	4,700	4,625	4,400	4,300	4,125	4,125	4,628
Saline	3	3,870	3,869	3,555	3,510	3,421	3,399	3,396	3,249	3,596
Fillmore	1	4,355	4,250	4,000	4,000	3,900	3,700	3,700	3,600	4,052
Lancaster	1	5,560	5,027	4,631	4,330	4,138	3,604	3,394	3,281	4,184
Seward	1	5,950	5,875	5,425	5,425	5,425	4,300	4,300	3,200	5,326
Seward	2	5,950	5,875	5,425	5,425	5,425	4,295	4,300	3,200	5,008
York	1	5,399	5,393	4,850	4,849	4,742	n/a	4,750	4,749	5,134

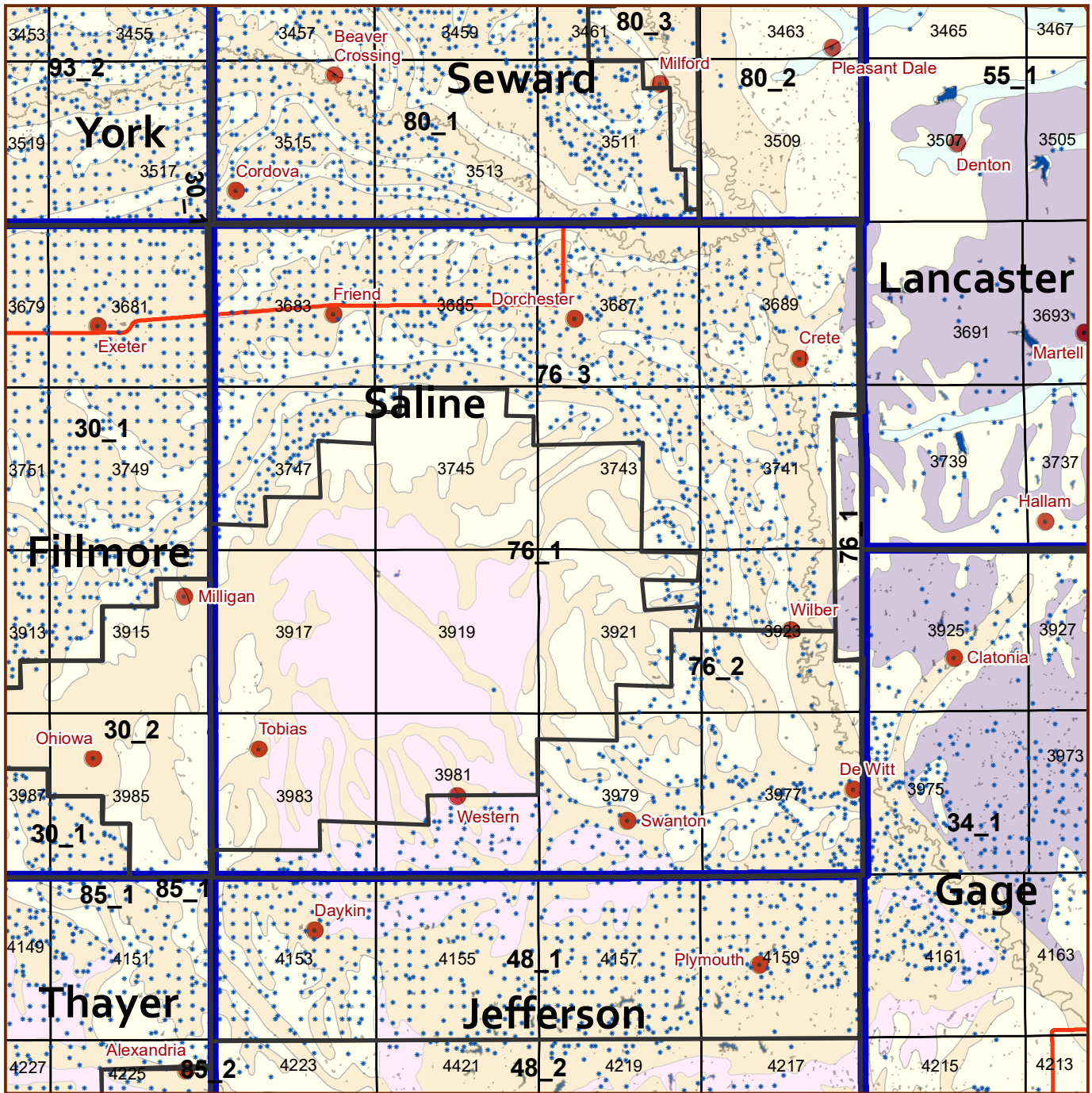
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	890	903	830	831	785	692	665	646	784
Fillmore	2	1,700	1,700	1,600	n/a	n/a	n/a	n/a	n/a	1,648
Gage	1	2,210	2,210	2,210	2,210	2,210	2,210	n/a	2,210	2,210
Lancaster	1	2,387	2,355	2,333	n/a	2,279	2,240	2,255	2,168	2,358
Saline	2	1,992	1,994	1,973	n/a	1,925	1,280	1,255	1,565	1,979
Fillmore	2	1,700	1,700	1,600	n/a	n/a	n/a	n/a	n/a	1,648
Gage	1	2,210	2,210	2,210	2,210	2,210	2,210	n/a	2,210	2,210
Jefferson	1	2,164	2,189	2,150	2,150	n/a	n/a	n/a	1,795	2,162
Thayer	1	1,795	1,795	1,795	n/a	1,795	1,795	n/a	1,795	1,795
Saline	3	1,995	1,995	1,969	n/a	1,925	n/a	n/a	1,565	1,980
Fillmore	1	1,700	1,700	1,600	n/a	n/a	1,600	n/a	n/a	1,661
Lancaster	1	2,387	2,355	2,333	n/a	2,279	2,240	2,255	2,168	2,358
Seward	1	2,648	2,650	2,549	n/a	2,550	n/a	n/a	2,200	2,622
Seward	2	2,649	2,650	2,550	n/a	2,550	n/a	n/a	2,200	2,616
York	1	1,622	1,623	1,606	1,600	n/a	n/a	n/a	1,315	1,611

County	Mkt Area	CRP	TIMBER	WASTE
Saline	1	1,983	516	100
Fillmore	2	1,609	n/a	796
Gage	1	3,404	1,000	200
Lancaster	1	3,011	n/a	750
Saline	2	1,981	514	105
Fillmore	2	1,609	n/a	796
Gage	1	3,404	1,000	200
Jefferson	1		1,021	330
Thayer	1	3,132	700	350
Saline	3	1,979	516	100
Fillmore	1	1,628	n/a	478
Lancaster	1	3,011	n/a	750
Seward	1	2,748	804	100
Seward	2	2,767	828	101
York	1	800	n/a	601

Source: 2024 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

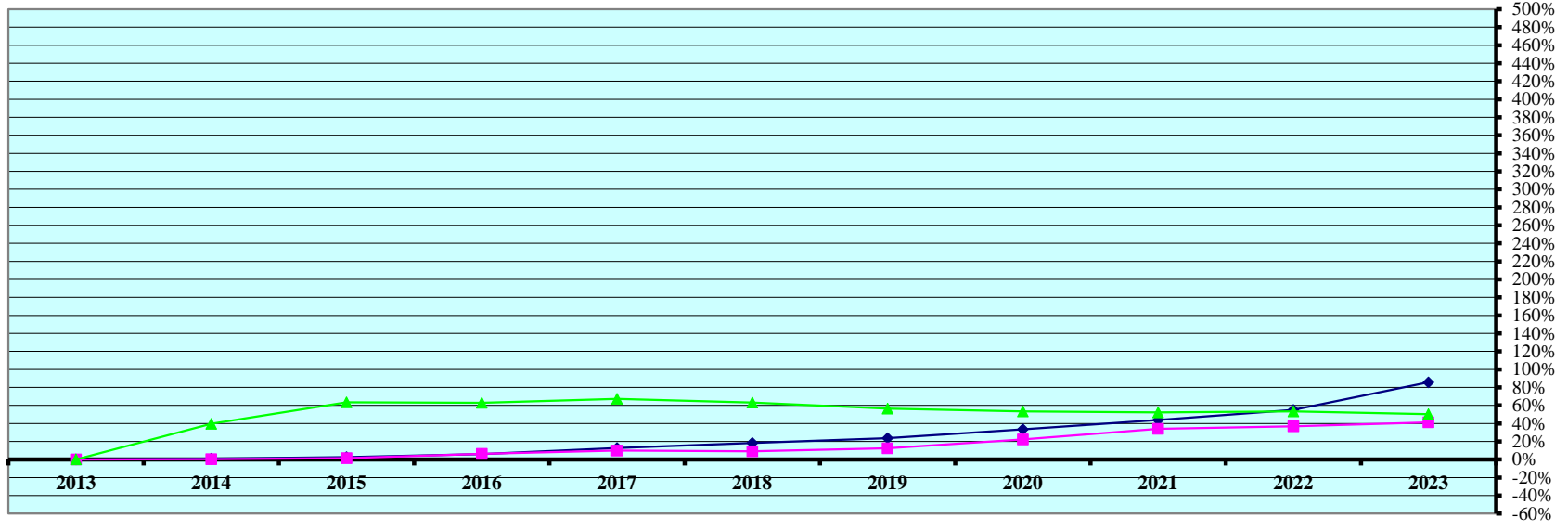
- Market Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

## 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 2013 - 2023**

ResRec  
Comm&Indust  
Total Agland



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	392,760,430	-	-	-	139,759,575	-	-	-	878,189,585	-	-	-
2014	396,876,925	4,116,495	1.05%	1.05%	140,474,985	715,410	0.51%	0.51%	1,226,866,655	348,677,070	39.70%	39.70%
2015	403,531,380	6,654,455	1.68%	2.74%	141,876,320	1,401,335	1.00%	1.51%	1,434,951,555	208,084,900	16.96%	63.40%
2016	416,533,790	13,002,410	3.22%	6.05%	148,447,250	6,570,930	4.63%	6.22%	1,429,729,605	-5,221,950	-0.36%	62.80%
2017	442,602,695	26,068,905	6.26%	12.69%	153,426,780	4,979,530	3.35%	9.78%	1,468,899,855	39,170,250	2.74%	67.26%
2018	464,357,910	21,755,215	4.92%	18.23%	152,526,290	-900,490	-0.59%	9.13%	1,433,969,370	-34,930,485	-2.38%	63.29%
2019	486,056,890	21,698,980	4.67%	23.75%	157,095,795	4,569,505	3.00%	12.40%	1,373,394,725	-60,574,645	-4.22%	56.39%
2020	524,378,995	38,322,105	7.88%	33.51%	170,895,795	13,800,000	8.78%	22.28%	1,347,878,475	-25,516,250	-1.86%	53.48%
2021	564,836,225	40,457,230	7.72%	43.81%	187,236,600	16,340,805	9.56%	33.97%	1,336,583,295	-11,295,180	-0.84%	52.20%
2022	608,757,945	43,921,720	7.78%	54.99%	191,308,470	4,071,870	2.17%	36.88%	1,346,048,700	9,465,405	0.71%	53.28%
2023	729,385,810	120,627,865	19.82%	85.71%	197,313,495	6,005,025	3.14%	41.18%	1,319,890,680	-26,158,020	-1.94%	50.30%

Rate Annual %chg: Residential & Recreational **6.39%** Commercial & Industrial **3.51%** Agricultural Land **4.16%**

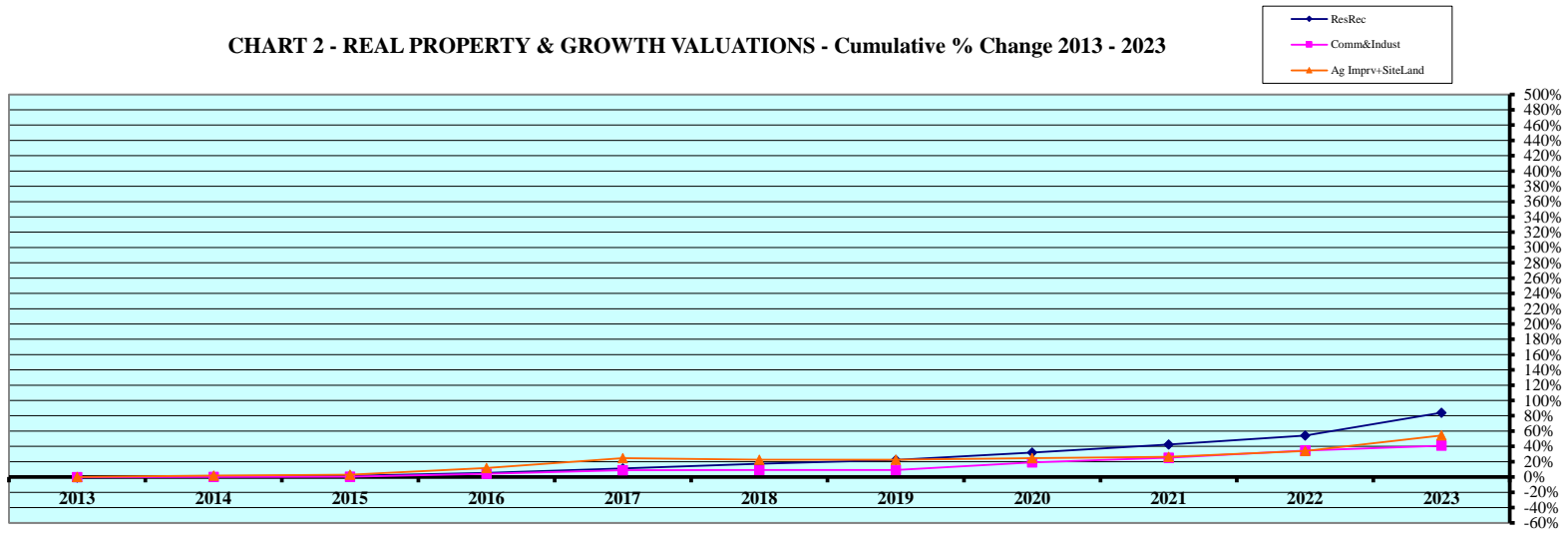
Cnty# **76**  
County **SALINE**

**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 2013 - 2023



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>											
	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						
2013	392,760,430	3,434,545	0.87%	389,325,885	-	-0.87%	139,759,575	192,570	0.14%	139,567,005	-	-0.14%						
2014	396,876,925	2,356,060	0.59%	394,520,865	0.45%	0.45%	140,474,985	685,740	0.49%	139,789,245	0.02%	0.02%						
2015	403,531,380	4,248,001	1.05%	399,283,379	0.61%	1.66%	141,876,320	1,615,050	1.14%	140,261,270	-0.15%	0.36%						
2016	416,533,790	2,616,330	0.63%	413,917,460	2.57%	5.39%	148,447,250	2,927,435	1.97%	145,519,815	2.57%	4.12%						
2017	442,602,695	6,199,725	1.40%	436,402,970	4.77%	11.11%	153,426,780	1,208,540	0.79%	152,218,240	2.54%	8.91%						
2018	464,357,910	4,052,625	0.87%	460,305,285	4.00%	17.20%	152,526,290	174,495	0.11%	152,351,795	-0.70%	9.01%						
2019	486,056,890	6,289,155	1.29%	479,767,735	3.32%	22.15%	157,095,795	4,736,230	3.01%	152,359,565	-0.11%	9.02%						
2020	524,378,995	6,192,500	1.18%	518,186,495	6.61%	31.93%	170,895,795	4,461,055	2.61%	166,434,740	5.94%	19.09%						
2021	564,836,225	5,524,465	0.98%	559,311,760	6.66%	42.41%	187,236,600	12,341,425	6.59%	174,895,175	2.34%	25.14%						
2022	608,757,945	3,907,075	0.64%	604,850,870	7.08%	54.00%	191,308,470	3,261,580	1.70%	188,046,890	0.43%	34.55%						
2023	729,385,810	6,408,415	0.88%	722,977,395	18.76%	84.08%	197,313,495	465,860	0.24%	196,847,635	2.90%	40.85%						
Rate Ann%chg	6.39%			Resid & Recreat w/o growth			5.48%			3.51%			C & I w/o growth			1.58%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	53,026,495	34,321,080	87,347,575	2,712,515	3.11%	84,635,060	-	-		
2014	55,660,580	35,210,495	90,871,075	1,897,605	2.09%	88,973,470	1.86%	1.86%		
2015	55,362,765	35,775,975	91,138,740	1,075,110	1.18%	90,063,630	-0.89%	3.11%		
2016	55,608,215	43,668,000	99,276,215	1,728,400	1.74%	97,547,815	7.03%	11.68%		
2017	58,328,120	52,742,535	111,070,655	2,145,320	1.93%	108,925,335	9.72%	24.70%		
2018	57,505,260	50,884,210	108,389,470	1,376,625	1.27%	107,012,845	-3.65%	22.51%		
2019	57,767,935	51,093,615	108,861,550	1,923,295	1.77%	106,938,255	-1.34%	22.43%		
2020	58,611,965	51,838,295	110,450,260	1,695,860	1.54%	108,754,400	-0.10%	24.51%		
2021	59,392,220	52,408,005	111,800,225	1,491,950	1.33%	110,308,275	-0.13%	26.29%		
2022	69,045,970	53,861,950	122,907,920	5,970,165	4.86%	116,937,755	4.60%	33.88%		
2023	84,397,405	52,031,405	136,428,810	1,671,230	1.22%	134,757,580	9.64%	54.28%		
Rate Ann%chg	4.76%		4.25%		4.56%		Ag Imprv+Site w/o growth		2.67%	

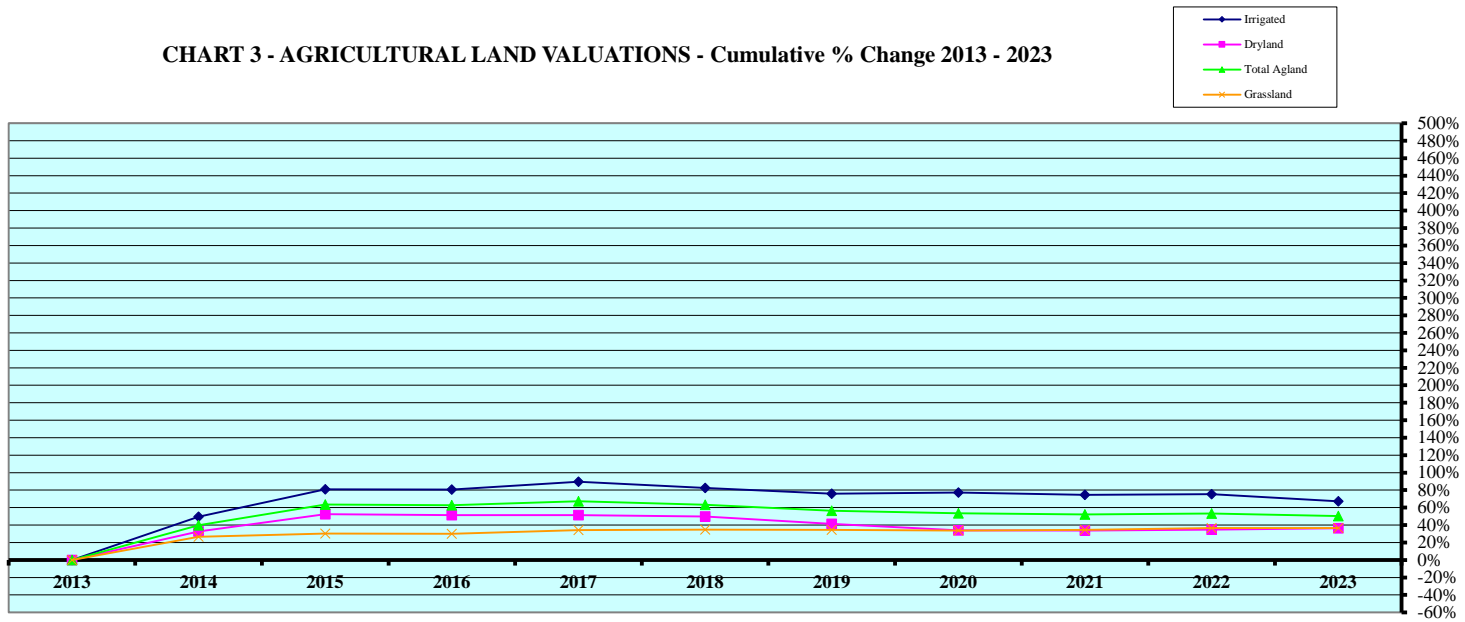
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 76  
County SALINE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	397,170,270	-	-	-	406,663,425	-	-	-	74,078,515	-	-	-
2014	593,429,715	196,259,445	49.41%	49.41%	539,453,225	132,789,800	32.65%	32.65%	93,704,715	19,626,200	26.49%	26.49%
2015	718,088,220	124,658,505	21.01%	80.80%	619,974,260	80,521,035	14.93%	52.45%	96,595,850	2,891,135	3.09%	30.40%
2016	717,461,610	-626,610	-0.09%	80.64%	615,675,600	-4,298,660	-0.69%	51.40%	96,291,900	-303,950	-0.31%	29.99%
2017	752,997,260	35,535,650	4.95%	89.59%	616,043,420	367,820	0.06%	51.49%	99,491,915	3,200,015	3.32%	34.31%
2018	725,086,280	-27,910,980	-3.71%	82.56%	608,826,295	-7,217,125	-1.17%	49.71%	99,746,010	254,095	0.26%	34.65%
2019	698,276,370	-26,809,910	-3.70%	75.81%	575,226,905	-33,599,390	-5.52%	41.45%	99,572,820	-173,190	-0.17%	34.42%
2020	703,671,390	5,395,020	0.77%	77.17%	544,938,520	-30,288,385	-5.27%	34.00%	98,955,730	-617,090	-0.62%	33.58%
2021	693,252,135	-10,419,255	-1.48%	74.55%	543,435,400	-1,503,120	-0.28%	33.63%	99,578,255	622,525	0.63%	34.42%
2022	696,216,405	2,964,270	0.43%	75.29%	548,037,370	4,601,970	0.85%	34.76%	101,131,330	1,553,075	1.56%	36.52%
2023	663,903,270	-32,313,135	-4.64%	67.16%	554,212,615	6,175,245	1.13%	36.28%	101,169,145	37,815	0.04%	36.57%

Rate Ann 73 Irrigated 5.27% Dryland 3.14% Grassland 3.17%

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	223,645	-	-	-	53,730	-	-	-	878,189,585	-	-	-
2014	225,270	1,625	0.73%	0.73%	53,730	0	0.00%	0.00%	1,226,866,655	348,677,070	39.70%	39.70%
2015	240,715	15,445	6.86%	7.63%	52,510	-1,220	-2.27%	-2.27%	1,434,951,555	208,084,900	16.96%	63.40%
2016	247,985	7,270	3.02%	10.88%	52,510	0	0.00%	-2.27%	1,429,729,605	-5,221,950	-0.36%	62.80%
2017	314,750	66,765	26.92%	40.74%	52,510	0	0.00%	-2.27%	1,468,899,855	39,170,250	2.74%	67.26%
2018	259,535	-55,215	-17.54%	16.05%	51,250	-1,260	-2.40%	-4.62%	1,433,969,370	-34,930,485	-2.38%	63.29%
2019	267,380	7,845	3.02%	19.56%	51,250	0	0.00%	-4.62%	1,373,394,725	-60,574,645	-4.22%	56.39%
2020	261,585	-5,795	-2.17%	16.96%	51,250	0	0.00%	-4.62%	1,347,878,475	-25,516,250	-1.86%	53.48%
2021	266,255	4,670	1.79%	19.05%	51,250	0	0.00%	-4.62%	1,336,583,295	-11,295,180	-0.84%	52.20%
2022	267,745	1,490	0.56%	19.72%	395,850	344,600	672.39%	636.74%	1,346,048,700	9,465,405	0.71%	53.28%
2023	260,850	-6,895	-2.58%	16.64%	344,800	-51,050	-12.90%	541.73%	1,319,890,680	-26,158,020	-1.94%	50.30%

Cnty# 76  
County SALINE

Rate Ann.%chg: Total Agric Land 4.16%

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	395,227,155	104,431	3,785			408,272,670	171,339	2,383			74,252,975	64,004	1,160		
2014	592,771,350	108,026	5,487	44.99%	44.99%	540,489,190	167,796	3,221	35.18%	35.18%	93,488,445	63,655	1,469	26.60%	26.60%
2015	717,897,770	110,943	6,471	17.92%	70.98%	620,806,625	164,812	3,767	16.94%	58.08%	96,528,110	63,660	1,516	3.24%	30.70%
2016	717,938,630	111,725	6,426	-0.69%	69.79%	616,162,955	163,807	3,762	-0.14%	57.86%	96,120,780	63,618	1,511	-0.36%	30.24%
2017	752,250,205	111,877	6,724	4.64%	77.67%	617,620,810	163,449	3,779	0.46%	58.58%	99,015,545	63,698	1,554	2.88%	33.99%
2018	725,621,690	112,612	6,444	-4.17%	70.26%	610,290,225	162,466	3,756	-0.59%	57.65%	99,213,840	63,968	1,551	-0.22%	33.69%
2019	698,788,235	113,066	6,180	-4.09%	63.30%	575,419,435	161,604	3,561	-5.21%	49.43%	99,437,475	64,133	1,550	-0.03%	33.65%
2020	703,171,185	113,589	6,190	0.16%	63.57%	545,414,070	161,333	3,381	-5.06%	41.88%	99,024,810	63,856	1,551	0.02%	33.67%
2021	693,561,135	113,785	6,095	-1.54%	61.06%	543,250,305	160,678	3,381	0.01%	41.89%	99,548,065	64,170	1,551	0.04%	33.72%
2022	696,832,255	114,325	6,095	0.00%	61.05%	547,709,990	159,050	3,444	1.85%	44.52%	101,142,985	65,173	1,552	0.04%	33.77%
2023	663,902,005	114,928	5,777	-5.23%	52.64%	554,199,140	158,310	3,501	1.66%	46.91%	101,174,715	65,232	1,551	-0.06%	33.69%

Rate Annual %chg Average Value/Acre: 4.32%

3.92%

2.95%

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
2013	215,405	2,071	104			0	0				877,968,205	341,845	2,568		
2014	222,450	2,144	104	-0.23%	-0.23%	0	0				1,226,971,435	341,620	3,592	39.84%	39.84%
2015	229,775	2,217	104	-0.12%	-0.35%	0	0				1,435,462,280	341,631	4,202	16.99%	63.60%
2016	245,605	2,373	104	-0.14%	-0.49%	0	0				1,430,467,970	341,523	4,188	-0.32%	63.08%
2017	247,760	2,396	103	-0.08%	-0.56%	0	0				1,469,134,320	341,420	4,303	2.73%	67.54%
2018	258,720	2,505	103	-0.15%	-0.71%	0	0				1,435,384,475	341,551	4,203	-2.33%	63.63%
2019	259,835	2,516	103	-0.01%	-0.73%	0	0				1,373,904,980	341,320	4,025	-4.22%	56.73%
2020	261,330	2,531	103	-0.02%	-0.75%	0	0				1,347,871,395	341,310	3,949	-1.89%	53.76%
2021	262,455	2,543	103	-0.01%	-0.76%	0	0				1,336,621,960	341,175	3,918	-0.80%	52.54%
2022	267,835	2,596	103	-0.06%	-0.82%	344,800	63	5,476			1,346,297,865	341,207	3,946	0.71%	53.63%
2023	267,565	2,594	103	0.00%	-0.82%	344,800	63	5,476	0.00%		1,319,888,225	341,126	3,869	-1.94%	50.65%

76  
SALINE

Rate Annual %chg Average Value/Acre: 4.18%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 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	<b>SALINE</b>	143,449,386	47,178,115	37,747,892	725,054,215	146,981,055	50,332,440	4,331,595	1,319,890,680	84,397,405	52,031,405	0	2,611,394,188
cnty sectorvalue % of total value:		5.49%	1.81%	1.45%	27.77%	5.63%	1.93%	0.17%	50.54%	3.23%	1.99%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
7,123	<b>CRETE</b>	17,319,218	4,027,107	4,995,530	316,555,130	64,619,115	7,550,385	288,990	460,140	0	8,260	0	415,823,875
49.84%	%sector of county sector	12.07%	8.54%	13.23%	43.66%	43.96%	15.00%	6.67%	0.03%		0.02%		15.92%
	%sector of municipality	4.17%	0.97%	1.20%	76.13%	15.54%	1.82%	0.07%	0.11%		0.00%		100.00%
530	<b>DEWITT</b>	150,673	528,813	502,642	28,465,085	1,755,195	1,500,000	0	7,200	0	0	0	32,909,608
3.71%	%sector of county sector	0.11%	1.12%	1.33%	3.93%	1.19%	2.98%		0.00%				1.26%
	%sector of municipality	0.46%	1.61%	1.53%	86.49%	5.33%	4.56%		0.02%				100.00%
610	<b>DORCHESTER</b>	4,147,768	574,323	736,320	29,936,680	15,160,220	0	0	203,440	0	0	0	50,758,751
4.27%	%sector of county sector	2.89%	1.22%	1.95%	4.13%	10.31%			0.02%				1.94%
	%sector of municipality	8.17%	1.13%	1.45%	58.98%	29.87%			0.40%				100.00%
954	<b>FRIEND</b>	3,230,963	1,276,045	1,889,045	65,005,890	5,263,230	1,391,115	49,950	16,640	0	0	0	78,122,878
6.68%	%sector of county sector	2.25%	2.70%	5.00%	8.97%	3.58%	2.76%	1.15%	0.00%				2.99%
	%sector of municipality	4.14%	1.63%	2.42%	83.21%	6.74%	1.78%	0.06%	0.02%				100.00%
82	<b>SWANTON</b>	678,287	224,489	4,572	2,906,620	1,719,245	0	0	54,320	0	0	0	5,587,533
0.57%	%sector of county sector	0.47%	0.48%	0.01%	0.40%	1.17%			0.00%				0.21%
	%sector of municipality	12.14%	4.02%	0.08%	52.02%	30.77%			0.97%				100.00%
114	<b>TOBIAS</b>	35,799	152,390	5,703	2,284,065	137,830	0	0	31,650	0	4,345	0	2,651,782
0.80%	%sector of county sector	0.02%	0.32%	0.02%	0.32%	0.09%			0.00%		0.01%		0.10%
	%sector of municipality	1.35%	5.75%	0.22%	86.13%	5.20%			1.19%		0.16%		100.00%
227	<b>WESTERN</b>	61,998	229,068	12,149	8,242,125	908,230	0	0	224,380	0	3,175	0	9,681,125
1.59%	%sector of county sector	0.04%	0.49%	0.03%	1.14%	0.62%			0.02%		0.01%		0.37%
	%sector of municipality	0.64%	2.37%	0.13%	85.14%	9.38%			2.32%		0.03%		100.00%
1,937	<b>WILBER</b>	824,692	1,261,914	399,176	112,076,925	12,587,500	0	0	6,680	0	21,665	0	127,178,552
13.55%	%sector of county sector	0.57%	2.67%	1.06%	15.46%	8.56%			0.00%		0.04%		4.87%
	%sector of municipality	0.65%	0.99%	0.31%	88.13%	9.90%			0.01%		0.02%		100.00%
	%sector of county sector												
	%sector of municipality												
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11,578	<b>Total Municipalities</b>	26,449,399	8,274,149	8,545,137	565,472,527	102,150,567	10,441,500	338,940	1,004,450	0	37,445	0	722,714,112
81.01%	%all municip.sectors of cnty	18.44%	17.54%	22.64%	77.99%	69.50%	20.75%	7.82%	0.08%		0.07%		27.68%

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 10,774</b>	<b>Value : 2,568,404,220</b>	<b>Growth 10,322,370</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	526	5,197,625	223	6,291,030	476	15,478,105	1,225	26,966,760	
<b>02. Res Improve Land</b>	3,861	65,195,100	201	3,933,615	460	8,844,910	4,522	77,973,625	
<b>03. Res Improvements</b>	4,000	548,364,670	235	47,345,770	500	119,979,485	4,735	715,689,925	
<b>04. Res Total</b>	4,526	618,757,395	458	57,570,415	976	144,302,500	5,960	820,630,310	7,237,680
<b>% of Res Total</b>	75.94	75.40	7.68	7.02	16.38	17.58	55.32	31.95	70.12
<b>05. Com UnImp Land</b>	92	1,091,370	10	512,270	0	0	102	1,603,640	
<b>06. Com Improve Land</b>	511	12,173,045	31	1,595,175	7	178,275	549	13,946,495	
<b>07. Com Improvements</b>	519	86,334,940	33	29,326,635	111	18,115,135	663	133,776,710	
<b>08. Com Total</b>	611	99,599,355	43	31,434,080	111	18,293,410	765	149,326,845	1,141,090
<b>% of Com Total</b>	79.87	66.70	5.62	21.05	14.51	12.25	7.10	5.81	11.05
<b>09. Ind UnImp Land</b>	0	0	4	43,500	0	0	4	43,500	
<b>10. Ind Improve Land</b>	5	732,440	4	1,175,855	1	1,150,000	10	3,058,295	
<b>11. Ind Improvements</b>	5	8,623,790	4	22,273,480	1	16,716,145	10	47,613,415	
<b>12. Ind Total</b>	5	9,356,230	8	23,492,835	1	17,866,145	14	50,715,210	382,770
<b>% of Ind Total</b>	35.71	18.45	57.14	46.32	7.14	35.23	0.13	1.97	3.71
<b>13. Rec UnImp Land</b>	1	8,065	10	50,575	12	161,490	23	220,130	
<b>14. Rec Improve Land</b>	4	130,640	7	342,095	9	1,090,830	20	1,563,565	
<b>15. Rec Improvements</b>	4	201,440	47	2,083,335	15	811,055	66	3,095,830	
<b>16. Rec Total</b>	5	340,145	57	2,476,005	27	2,063,375	89	4,879,525	12,940
<b>% of Rec Total</b>	5.62	6.97	64.04	50.74	30.34	42.29	0.83	0.19	0.13
<b>Res &amp; Rec Total</b>	4,531	619,097,540	515	60,046,420	1,003	146,365,875	6,049	825,509,835	7,250,620
<b>% of Res &amp; Rec Total</b>	74.90	75.00	8.51	7.27	16.58	17.73	56.14	32.14	70.24
<b>Com &amp; Ind Total</b>	616	108,955,585	51	54,926,915	112	36,159,555	779	200,042,055	1,523,860
<b>% of Com &amp; Ind Total</b>	79.08	54.47	6.55	27.46	14.38	18.08	7.23	7.79	14.76
<b>17. Taxable Total</b>	5,147	728,053,125	566	114,973,335	1,115	182,525,430	6,828	1,025,551,890	8,774,480
<b>% of Taxable Total</b>	75.38	70.99	8.29	11.21	16.33	17.80	63.37	39.93	85.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	151	6,188,550	6,970,975	0	0	0
19. Commercial	89	9,041,460	20,806,165	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	151	6,188,550	6,970,975
19. Commercial	0	0	0	89	9,041,460	20,806,165
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				240	15,230,010	27,777,140

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	504	145	428	1,077

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	28	934,595	399	122,405,655	2,378	842,982,895	2,805	966,323,145
28. Ag-Improved Land	2	187,850	143	59,042,695	913	387,905,420	1,058	447,135,965
29. Ag Improvements	7	305,840	149	16,810,945	985	112,276,435	1,141	129,393,220

30. Ag Total				3,946	1,542,852,330
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	31	27.53	391,375	
32. HomeSite Improv Land	1	1.00	22,500	75	75.30	1,482,500	
33. HomeSite Improvements	1	0.00	213,470	75	0.00	13,099,725	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	9	9.01	72,675	
36. FarmSite Improv Land	1	0.50	2,500	108	304.93	2,265,575	
37. FarmSite Improvements	7	0.00	92,370	146	0.00	3,711,220	
38. FarmSite Total							
39. Road & Ditches	8	7.41	0	378	769.62	0	
40. Other- Non Ag Use	1	0.34	140	11	54.86	39,915	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	146	141.99	1,984,175	177	169.52	2,375,550	
32. HomeSite Improv Land	496	506.87	9,133,550	572	583.17	10,638,550	
33. HomeSite Improvements	521	0.00	80,805,375	597	0.00	94,118,570	29,755
34. HomeSite Total				774	752.69	107,132,670	
35. FarmSite UnImp Land	65	72.55	419,630	74	81.56	492,305	
36. FarmSite Improv Land	802	2,377.81	14,747,285	911	2,683.24	17,015,360	
37. FarmSite Improvements	957	0.00	31,471,060	1,110	0.00	35,274,650	1,518,135
38. FarmSite Total				1,184	2,764.80	52,782,315	
39. Road & Ditches	2,860	6,641.78	0	3,246	7,418.81	0	
40. Other- Non Ag Use	26	127.86	84,910	38	183.06	124,965	
41. Total Section VI				1,958	11,119.36	160,039,950	1,547,890

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	827,740	2	310.77	827,740

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	1	74.25	338,370
44. Market Value	0	0.00	0	1	74.25	338,370
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	175.65	851,835	4	249.90	1,190,205
44. Market Value	0	0	0	0	0	0



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	343.25	11.14%	1,807,215	12.83%	5,265.01
46. 1A	593.59	19.26%	3,125,240	22.18%	5,264.98
47. 2A1	823.11	26.71%	3,547,620	25.18%	4,310.02
48. 2A	856.80	27.80%	3,692,815	26.21%	4,310.01
49. 3A1	93.11	3.02%	396,180	2.81%	4,254.97
50. 3A	9.00	0.29%	38,295	0.27%	4,255.00
51. 4A1	316.00	10.25%	1,292,440	9.17%	4,090.00
52. 4A	46.65	1.51%	190,795	1.35%	4,089.92
<b>53. Total</b>	<b>3,081.51</b>	<b>100.00%</b>	<b>14,090,600</b>	<b>100.00%</b>	<b>4,572.63</b>
<b>Dry</b>					
54. 1D1	1,854.91	1.89%	7,676,085	1.96%	4,138.25
55. 1D	24,807.20	25.27%	102,684,675	26.22%	4,139.31
56. 2D1	22,103.38	22.52%	88,957,635	22.71%	4,024.62
57. 2D	32,490.39	33.10%	130,794,045	33.40%	4,025.62
58. 3D1	414.26	0.42%	1,572,120	0.40%	3,795.01
59. 3D	1,470.09	1.50%	5,550,395	1.42%	3,775.55
60. 4D1	13,085.46	13.33%	47,424,555	12.11%	3,624.22
61. 4D	1,929.42	1.97%	6,982,575	1.78%	3,619.00
<b>62. Total</b>	<b>98,155.11</b>	<b>100.00%</b>	<b>391,642,085</b>	<b>100.00%</b>	<b>3,990.03</b>
<b>Grass</b>					
63. 1G1	12,381.44	35.00%	19,553,690	31.08%	1,579.27
64. 1G	3,203.66	9.06%	5,881,090	9.35%	1,835.74
65. 2G1	19,662.85	55.59%	37,285,045	59.25%	1,896.22
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	56.56	0.16%	108,890	0.17%	1,925.21
68. 3G	47.03	0.13%	60,200	0.10%	1,280.03
69. 4G1	3.04	0.01%	3,815	0.01%	1,254.93
70. 4G	19.75	0.06%	30,910	0.05%	1,565.06
<b>71. Total</b>	<b>35,374.33</b>	<b>100.00%</b>	<b>62,923,640</b>	<b>100.00%</b>	<b>1,778.79</b>
<b>Irrigated Total</b>					
	3,081.51	2.24%	14,090,600	3.01%	4,572.63
<b>Dry Total</b>					
	98,155.11	71.50%	391,642,085	83.56%	3,990.03
<b>Grass Total</b>					
	35,374.33	25.77%	62,923,640	13.42%	1,778.79
72. Waste	669.75	0.49%	66,960	0.01%	99.98
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	176.98	0.13%	665,905	0.14%	3,762.60
<b>75. Market Area Total</b>	<b>137,280.70</b>	<b>100.00%</b>	<b>468,723,285</b>	<b>100.00%</b>	<b>3,414.34</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,446.56	11.25%	19,645,395	11.73%	5,700.00
46. 1A	6,489.70	21.18%	37,017,435	22.11%	5,704.03
47. 2A1	9,324.90	30.43%	52,229,765	31.19%	5,601.11
48. 2A	7,374.05	24.06%	40,558,980	24.22%	5,500.23
49. 3A1	238.23	0.78%	1,214,980	0.73%	5,100.03
50. 3A	44.75	0.15%	219,275	0.13%	4,900.00
51. 4A1	2,679.48	8.74%	12,057,660	7.20%	4,500.00
52. 4A	1,044.78	3.41%	4,492,570	2.68%	4,300.02
<b>53. Total</b>	<b>30,642.45</b>	<b>100.00%</b>	<b>167,436,060</b>	<b>100.00%</b>	<b>5,464.19</b>
<b>Dry</b>					
54. 1D1	2,266.84	8.70%	8,387,315	9.20%	3,700.00
55. 1D	6,116.38	23.48%	22,018,980	24.16%	3,600.00
56. 2D1	6,849.50	26.29%	24,322,025	26.69%	3,550.92
57. 2D	7,065.18	27.12%	24,424,005	26.80%	3,456.95
58. 3D1	57.85	0.22%	190,905	0.21%	3,300.00
59. 3D	108.98	0.42%	348,735	0.38%	3,199.99
60. 4D1	2,576.57	9.89%	8,245,000	9.05%	3,199.99
61. 4D	1,010.98	3.88%	3,184,630	3.49%	3,150.04
<b>62. Total</b>	<b>26,052.28</b>	<b>100.00%</b>	<b>91,121,595</b>	<b>100.00%</b>	<b>3,497.64</b>
<b>Grass</b>					
63. 1G1	5,739.10	51.04%	7,745,240	43.00%	1,349.56
64. 1G	473.82	4.21%	767,760	4.26%	1,620.36
65. 2G1	5,021.44	44.65%	9,479,980	52.63%	1,887.90
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	3.00	0.03%	5,775	0.03%	1,925.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	7.84	0.07%	12,275	0.07%	1,565.69
<b>71. Total</b>	<b>11,245.20</b>	<b>100.00%</b>	<b>18,011,030</b>	<b>100.00%</b>	<b>1,601.66</b>
<b>Irrigated Total</b>	<b>30,642.45</b>	<b>44.54%</b>	<b>167,436,060</b>	<b>60.45%</b>	<b>5,464.19</b>
<b>Dry Total</b>	<b>26,052.28</b>	<b>37.87%</b>	<b>91,121,595</b>	<b>32.90%</b>	<b>3,497.64</b>
<b>Grass Total</b>	<b>11,245.20</b>	<b>16.34%</b>	<b>18,011,030</b>	<b>6.50%</b>	<b>1,601.66</b>
72. Waste	798.59	1.16%	83,660	0.03%	104.76
73. Other	62.96	0.09%	344,800	0.12%	5,476.49
74. Exempt	8.06	0.01%	16,830	0.01%	2,088.09
<b>75. Market Area Total</b>	<b>68,801.48</b>	<b>100.00%</b>	<b>276,997,145</b>	<b>100.00%</b>	<b>4,026.03</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,383.10	13.93%	70,575,235	14.50%	6,200.00
46. 1A	16,678.91	20.41%	101,486,235	20.85%	6,084.70
47. 2A1	31,069.37	38.02%	189,040,360	38.85%	6,084.46
48. 2A	12,206.16	14.94%	73,478,575	15.10%	6,019.79
49. 3A1	511.66	0.63%	2,939,485	0.60%	5,745.00
50. 3A	1,026.37	1.26%	5,147,260	1.06%	5,015.01
51. 4A1	7,265.88	8.89%	36,427,395	7.49%	5,013.49
52. 4A	1,580.20	1.93%	7,552,110	1.55%	4,779.21
53. Total	81,721.65	100.00%	486,646,655	100.00%	5,954.93
<b>Dry</b>					
54. 1D1	3,658.83	10.87%	14,159,635	11.70%	3,869.99
55. 1D	5,738.26	17.05%	22,203,075	18.34%	3,869.30
56. 2D1	9,665.13	28.71%	34,359,490	28.39%	3,555.00
57. 2D	8,255.54	24.53%	28,976,960	23.94%	3,510.00
58. 3D1	381.03	1.13%	1,303,590	1.08%	3,421.23
59. 3D	739.04	2.20%	2,511,975	2.08%	3,398.97
60. 4D1	3,836.97	11.40%	13,030,115	10.76%	3,395.94
61. 4D	1,384.53	4.11%	4,498,555	3.72%	3,249.16
62. Total	33,659.33	100.00%	121,043,395	100.00%	3,596.13
<b>Grass</b>					
63. 1G1	9,469.94	51.36%	12,718,160	43.42%	1,343.00
64. 1G	1,261.82	6.84%	2,098,525	7.16%	1,663.09
65. 2G1	7,664.06	41.56%	14,412,390	49.21%	1,880.52
66. 2G	2.76	0.01%	4,085	0.01%	1,480.07
67. 3G1	6.77	0.04%	12,500	0.04%	1,846.38
68. 3G	1.48	0.01%	1,895	0.01%	1,280.41
69. 4G1	6.87	0.04%	8,625	0.03%	1,255.46
70. 4G	26.30	0.14%	34,290	0.12%	1,303.80
71. Total	18,440.00	100.00%	29,290,470	100.00%	1,588.42
<b>Irrigated Total</b>					
Irrigated Total	81,721.65	60.56%	486,646,655	76.39%	5,954.93
<b>Dry Total</b>					
Dry Total	33,659.33	24.94%	121,043,395	19.00%	3,596.13
<b>Grass Total</b>					
Grass Total	18,440.00	13.67%	29,290,470	4.60%	1,588.42
72. Waste	1,114.39	0.83%	111,430	0.02%	99.99
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	30.41	0.02%	104,735	0.02%	3,444.10
75. Market Area Total	134,935.37	100.00%	637,091,950	100.00%	4,721.46

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	36.90	224,485	18,673.10	109,835,625	96,735.61	558,113,205	115,445.61	668,173,315
<b>77. Dry Land</b>	196.70	719,560	15,381.60	57,178,100	142,288.42	545,909,415	157,866.72	603,807,075
<b>78. Grass</b>	85.52	153,245	6,109.90	10,131,145	58,864.11	99,940,750	65,059.53	110,225,140
<b>79. Waste</b>	0.15	15	476.76	51,440	2,105.82	210,595	2,582.73	262,050
<b>80. Other</b>	0.00	0	0.00	0	62.96	344,800	62.96	344,800
<b>81. Exempt</b>	0.00	0	36.09	116,820	179.36	670,650	215.45	787,470
<b>82. Total</b>	<b>319.27</b>	<b>1,097,305</b>	<b>40,641.36</b>	<b>177,196,310</b>	<b>300,056.92</b>	<b>1,204,518,765</b>	<b>341,017.55</b>	<b>1,382,812,380</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	115,445.61	33.85%	668,173,315	48.32%	5,787.78
<b>Dry Land</b>	157,866.72	46.29%	603,807,075	43.67%	3,824.79
<b>Grass</b>	65,059.53	19.08%	110,225,140	7.97%	1,694.22
<b>Waste</b>	2,582.73	0.76%	262,050	0.02%	101.46
<b>Other</b>	62.96	0.02%	344,800	0.02%	5,476.49
<b>Exempt</b>	215.45	0.06%	787,470	0.06%	3,655.00
<b>Total</b>	<b>341,017.55</b>	<b>100.00%</b>	<b>1,382,812,380</b>	<b>100.00%</b>	<b>4,054.96</b>

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	344	13,515,315	345	7,622,025	348	97,856,320	692	118,993,660	1,446,820
83.2 4505	130	3,002,480	122	2,156,305	131	29,771,655	261	34,930,440	110,145
83.3 4510	174	4,492,485	158	2,430,430	172	30,346,490	346	37,269,405	347,140
83.4 Area 1	12	477,600	11	715,415	21	3,462,730	33	4,655,745	299,985
83.5 Area 2	8	144,840	6	590,570	11	1,750,620	19	2,486,030	10,675
83.6 Area 3	12	175,720	6	121,610	15	1,972,855	27	2,270,185	129,435
83.7 Crete	178	2,685,540	1,810	40,664,290	1,799	302,872,675	1,977	346,222,505	3,606,865
83.8 Dewitt	49	142,255	256	878,135	258	27,409,955	307	28,430,345	0
83.9 Dorchester	36	330,720	265	2,732,760	262	28,256,400	298	31,319,880	19,430
83.10 Friend	106	1,284,630	475	6,859,785	471	60,752,310	577	68,896,725	803,455
83.11 Swanton	20	40,035	69	197,590	69	3,822,275	89	4,059,900	8,960
83.12 Tobias	68	58,425	92	46,975	92	2,726,765	160	2,832,165	0
83.13 Western	29	57,920	164	399,090	164	8,957,135	193	9,414,145	0
83.14 Wilber	82	778,925	763	14,122,210	765	113,979,040	847	128,880,175	450,810
83.15 X-mobile Home	0	0	0	0	155	2,588,060	155	2,588,060	16,900
83.16 Y-b.r.l.	0	0	0	0	62	2,072,385	62	2,072,385	0
83.17 Y-cabin	0	0	0	0	6	188,085	6	188,085	0
84 Residential Total	1,248	27,186,890	4,542	79,537,190	4,801	718,785,755	6,049	825,509,835	7,250,620

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	0
85.2	Area 2	0	0	2	42,460	2	290,475	2	332,935	0
85.3	Area 3	0	0	2	138,015	4	2,026,205	4	2,164,220	0
85.4	Crete	47	1,341,825	275	12,442,880	274	100,924,585	321	114,709,290	1,224,990
85.5	Dewitt	5	42,700	22	230,930	22	3,321,595	27	3,595,225	0
85.6	Dorchester	5	45,825	30	299,800	33	16,603,765	38	16,949,390	290,765
85.7	Friend	12	77,820	89	1,192,825	91	9,111,225	103	10,381,870	0
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	13	124,380	21	137,745	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	13,540,865	96	14,895,575	8,105
86	Commercial Total	106	1,647,140	559	17,004,790	673	181,390,125	779	200,042,055	1,523,860

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	8,575.37	29.62%	17,086,220	29.82%	1,992.48
88. 1G	2,610.90	9.02%	5,205,820	9.09%	1,993.88
89. 2G1	17,637.51	60.92%	34,804,830	60.74%	1,973.34
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	56.56	0.20%	108,890	0.19%	1,925.21
92. 3G	47.03	0.16%	60,200	0.11%	1,280.03
93. 4G1	3.04	0.01%	3,815	0.01%	1,254.93
94. 4G	19.73	0.07%	30,880	0.05%	1,565.13
95. Total	28,950.14	100.00%	57,300,655	100.00%	1,979.29
<b>CRP</b>					
96. 1C1	339.98	21.60%	678,280	21.74%	1,995.06
97. 1C	249.99	15.88%	498,745	15.98%	1,995.06
98. 2C1	983.98	62.52%	1,943,385	62.28%	1,975.02
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.02	0.00%	30	0.00%	1,500.00
104. Total	1,573.97	100.00%	3,120,440	100.00%	1,982.53
<b>Timber</b>					
105. 1T1	3,466.09	71.46%	1,789,190	71.49%	516.20
106. 1T	342.77	7.07%	176,525	7.05%	515.00
107. 2T1	1,041.36	21.47%	536,830	21.45%	515.51
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	4,850.22	100.00%	2,502,545	100.00%	515.97
<hr/>					
Grass Total	28,950.14	81.84%	57,300,655	91.06%	1,979.29
CRP Total	1,573.97	4.45%	3,120,440	4.96%	1,982.53
Timber Total	4,850.22	13.71%	2,502,545	3.98%	515.97
<hr/>					
114. Market Area Total	35,374.33	100.00%	62,923,640	100.00%	1,778.79

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,084.29	39.20%	6,153,230	39.50%	1,995.02
88. 1G	346.79	4.41%	691,855	4.44%	1,995.03
89. 2G1	4,426.36	56.26%	8,716,535	55.95%	1,969.23
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	3.00	0.04%	5,775	0.04%	1,925.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	7.34	0.09%	11,490	0.07%	1,565.40
95. Total	7,867.78	100.00%	15,578,885	100.00%	1,980.09
<b>CRP</b>					
96. 1C1	153.27	32.35%	305,770	32.57%	1,994.98
97. 1C	7.08	1.49%	14,125	1.50%	1,995.06
98. 2C1	312.97	66.05%	618,140	65.84%	1,975.08
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.50	0.11%	785	0.08%	1,570.00
104. Total	473.82	100.00%	938,820	100.00%	1,981.39
<b>Timber</b>					
105. 1T1	2,501.54	86.15%	1,286,240	86.13%	514.18
106. 1T	119.95	4.13%	61,780	4.14%	515.05
107. 2T1	282.11	9.72%	145,305	9.73%	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	2,903.60	100.00%	1,493,325	100.00%	514.30
<hr/>					
<b>Grass Total</b>	7,867.78	69.97%	15,578,885	86.50%	1,980.09
<b>CRP Total</b>	473.82	4.21%	938,820	5.21%	1,981.39
<b>Timber Total</b>	2,903.60	25.82%	1,493,325	8.29%	514.30
<hr/>					
114. Market Area Total	11,245.20	100.00%	18,011,030	100.00%	1,601.66



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	5,292.18	39.38%	10,547,585	39.61%	1,993.05
88. 1G	979.04	7.29%	1,952,890	7.33%	1,994.70
89. 2G1	7,122.85	53.00%	14,065,585	52.82%	1,974.71
90. 2G	2.76	0.02%	4,085	0.02%	1,480.07
91. 3G1	6.77	0.05%	12,500	0.05%	1,846.38
92. 3G	1.48	0.01%	1,895	0.01%	1,280.41
93. 4G1	6.87	0.05%	8,625	0.03%	1,255.46
94. 4G	26.30	0.20%	34,290	0.13%	1,303.80
95. Total	13,438.25	100.00%	26,627,455	100.00%	1,981.47
<b>CRP</b>					
96. 1C1	10.70	18.69%	21,350	18.85%	1,995.33
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	46.54	81.31%	91,925	81.15%	1,975.18
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	57.24	100.00%	113,275	100.00%	1,978.95
<b>Timber</b>					
105. 1T1	4,167.06	84.28%	2,149,225	84.29%	515.77
106. 1T	282.78	5.72%	145,635	5.71%	515.01
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	4,944.51	100.00%	2,549,740	100.00%	515.67
<hr/>					
Grass Total	13,438.25	72.88%	26,627,455	90.91%	1,981.47
CRP Total	57.24	0.31%	113,275	0.39%	1,978.95
Timber Total	4,944.51	26.81%	2,549,740	8.71%	515.67
<hr/>					
114. Market Area Total	18,440.00	100.00%	29,290,470	100.00%	1,588.42

**2024 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

76 Saline

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	725,054,215	820,630,310	95,576,095	13.18%	7,237,680	12.18%
02. Recreational	4,331,595	4,879,525	547,930	12.65%	12,940	12.35%
03. Ag-Homesite Land, Ag-Res Dwelling	84,397,405	107,132,670	22,735,265	26.94%	29,755	26.90%
<b>04. Total Residential (sum lines 1-3)</b>	<b>813,783,215</b>	<b>932,642,505</b>	<b>118,859,290</b>	<b>14.61%</b>	<b>7,280,375</b>	<b>13.71%</b>
05. Commercial	146,981,055	149,326,845	2,345,790	1.60%	1,141,090	0.82%
06. Industrial	50,332,440	50,715,210	382,770	0.76%	382,770	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>197,313,495</b>	<b>200,042,055</b>	<b>2,728,560</b>	<b>1.38%</b>	<b>1,523,860</b>	<b>0.61%</b>
08. Ag-Farmsite Land, Outbuildings	51,943,480	52,782,315	838,835	1.61%	1,518,135	-1.31%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	87,925	124,965	37,040	42.13%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>52,031,405</b>	<b>52,907,280</b>	<b>875,875</b>	<b>1.68%</b>	<b>1,518,135</b>	<b>-1.23%</b>
12. Irrigated	663,903,270	668,173,315	4,270,045	0.64%		
13. Dryland	554,212,615	603,807,075	49,594,460	8.95%		
14. Grassland	101,169,145	110,225,140	9,055,995	8.95%		
15. Wasteland	260,850	262,050	1,200	0.46%		
16. Other Agland	344,800	344,800	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>1,319,890,680</b>	<b>1,382,812,380</b>	<b>62,921,700</b>	<b>4.77%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,383,018,795</b>	<b>2,568,404,220</b>	<b>185,385,425</b>	<b>7.78%</b>	<b>10,322,370</b>	<b>7.35%</b>

## 2024 Assessment Survey for Saline County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$479,358.35
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$479,358.35– all health care, retirement and other benefit costs are paid from county general.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Commercial Appraisal and pickup work. \$132,320.00
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$36,770 is designated for the computer system. This includes \$24,800 for the Data Processing costs and \$11,970 for GIS.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$40,504 - TERC hearings that were not needed and down one employee

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Office Staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="https://saline.gworks.com/">https://saline.gworks.com/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	The maps are maintained by the office staff, the software is maintained by gWorks.
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Eagleview fka Pictometry. Normally use FSA imagery.
10.	<b>When was the aerial imagery last updated?</b>
	Eagleview imagery was last updated in 2022 and gWorks was last updated in 2020.

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes.
2.	<b>If so, is the zoning countywide?</b>
	Yes.

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Crete, DeWitt, Dorchester, Friend, Wilber
<b>4.</b>	<b>When was zoning implemented?</b>
	Zoning was implemented in 1981 and updated in 2018.

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Commercial pickup work was completed by Stanard Appraisal
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	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.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>

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.

## 2024 Residential Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>																								
	Office Staff																								
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																								
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																								
	The cost approach to value is used in estimating the market value of residential properties.																								

**4. For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?**

Depreciation tables from the MIPS CAMA vendor are used and then adjusted using local market information. Quality of home, life expectancy and economic factors that reflect the local market are used.

**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. Square foot method. based on a tiered system.

**7. How are rural residential site values developed?**

A market analysis is conducted by using unimproved sites within the various market areas. \$15,000 to \$22,500

**8. Are there form 191 applications on file?**

No

**9. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

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.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2014	2017	2017	2017
2	2014	2018	2018	2018
4	2014	2021	2021	2021
5	2015	2021	2022	2022
6	2014	2017-2020	2014-2020	2017-2020
9	2014	2014 -2020	N/A	2015-2016-2021
11	2014	2014	2016-2017	2017-2023
12	2014	2014	2016-2017	2017-2023
13	2014	2014	2016-2017	2017
AG OB	2014	2014	2016-2017	2017-2023
AG DW	2014	2014	2016-2017	2017



## 2024 Commercial Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>															
	The contracted appraiser, (Stanard) assessor and the office staff															
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>															
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>															
	Cost and Sale approaches are used in the county. The income approach was used on most subclasses where applicable in Crete, Dewitt, Swanton, Tobias, Western, Wilber, Dorchester and Friend. Owners apply information as requested															
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>															
	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.															
<b>4.</b>	<b>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?</b>															
	The CAMA depreciation tables are used; however, local economic adjustments are applied when needed.															
<b>5.</b>	<b>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.</b>															

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

## 2024 Agricultural Assessment Survey for Saline County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	County assessor and office staff.													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.</td> <td style="text-align: center;">2023</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Market area 2; has topography similar to area 1, but ground water is available for irrigation.</td> <td style="text-align: center;">2023</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market area 3; is the flattest area of the county and irrigation is prolific in this area.</td> <td style="text-align: center;">2023</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.	2023	2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	2023	3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2023
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.	2023												
2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	2023												
3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2023												
	<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>													
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	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.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	Rural residential and recreational parcels are identified and valued by present use, size and location. Is identifying recreational properties and completing a study.													
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>													
	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.													
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>													

	Three properties are identified as “intensive” use. Chicken Barns were identified by commercial appraiser. Valued using M & S costing tables. Land was valued similarly to surrounding commercial properties. They were compared to similar properties in surrounding counties.
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	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.
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	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.
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	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.
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	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.
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>

# **Saline County Assessor 3 Year Plan of Assessment June 15, 2023**

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 5,339 residential records; 777 commercial records; 14 industrial records; 90 recreational properties and 3,922 agricultural records of which 2,779 are unimproved. According to our CAMA system, we have 11,242 records total.

## **2023 Level of Value and Assessment Statistics**

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

<u>Property Class</u>	<u>Level of Value</u>
Residential	94%
Commercial	98%
Agricultural	71%

## **Office Staff**

Saline County Assessor's office staff consist of the assessor, deputy assessor and 2 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 has recently converted from the Aumentum Technologies CAMA system to MIPS Assessment. 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.

## **2022 Assessment Actions for 2023 Tax Year**

### **Residential:**

For 2023, 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 Friend City. This included an on-site inspection of the property using the current property record card to verify measurements, classifications and conditions of the existing improvements. If there was a discrepancy, a new measurement was taken and noted. We also listed new improvements and removed any houses or buildings. New photos were taken. There were new costs using Marshall Swift cost manual, new depreciation and the lot values were adjusted or affirmed. Property record cards and sketches were updated for any changes.

We conducted a thorough sales verification and analysis process of all eight communities within the county. Through this analysis, it was determined that a percentage adjustment was needed on the improvements in various communities to comply with the statutory measures of value. Crete +18%, DeWitt +25%, Tobias +7%, Western +15%, Wilber +15% and Rural Residential +25%. The land values in Crete were also adjusted +18%. The remaining communities were affirmed and unchanged.

TERC did issue an Order to increase the improvements/buildings an additional +6% in the community of Friend. They also issued an Order to increase the improvements/buildings an additional +5%, as well as +18% increase to the improved land in the community of Crete.

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 Friend, Dorchester and Wilber. 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 2023, 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 (10/1/2019 – 9/30/2022) 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 2023, this analysis showed that various classes of dry land should be increased in market area 1 and that various classes of irrigation should be decreased in market area 3.

Area 1: Dry land class 1D1 and 1D increased from 3500/acre to 3600/acre. 2D1 and 2D increased from 3400/acre to 3500/acre. 3D1 and 3D increased from 3295/acre to 3300/acre. 4D1 and 4D increased from 3090/acre to 3150/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 decreased from 6665/acre to 6200/acre. 1A and 2A1 decreased from 6540/acre to 6085/acre. 2A decreased from 6470/acre to 6020/acre. 3A1 decreased from 6175/acre to 5745/acre. 3A and 4A1 decreased from 5390/acre to 5015/acre. 4A decreased from 5145/acre to 4785/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.

## **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.

### **2023/2024 work for 2025 Assessment year**

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

### **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.

### **2024/2025 work for the 2026 Assessment year**

With the continued need for commercial appraisal experience, the Saline County Assessor's office will plan to contract with a licensed appraisal service to complete the on-site inspections/analysis of Crete commercial properties as well as all of the industrial properties in Saline County.

Depending on the contract, staff in the Assessor's office will complete the data entry portion of the properties in Crete. Lot studies will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

### **Assessment Plan for Agricultural Properties**

The Saline County Assessor's office annually reviews all agricultural land sales to establish market values for agricultural land. In the review of the sale, the Assessor makes the final determination of which sales are considered arms-length transactions. This information is gathered by the agricultural questionnaire or phone call to the seller, agent or buyer. Analysis is completed in each market area on land value groups (LVG's) to determine if there are any needs for 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 will also be requested. After receiving the requested information, this data will be 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).. 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 2<sup>nd</sup> through June 30<sup>th</sup>.

**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 1<sup>st</sup>, without penalty. Returns filed between May 2<sup>nd</sup> and June 30<sup>th</sup> receive a 10% penalty. Returns filed after June 30<sup>th</sup> receive a 25% penalty.

**Permissive Exemptions** – Permissive Exemption applications are filed in our office November 15 through December 31<sup>st</sup>.

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

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

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

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

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

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

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

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

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

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

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

*Brandi Kelly*

*June 15, 2023*

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Brandi Kelly, Saline County Assessor

3 Year Plan - Submitted June 2023

TOWN

		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Crete	2020		Crete Res 2026			
Crete	2020		Crete Comm 2026			
DeWitt	2018		DeWitt 2025			
DeWitt	2022					
Dorchester	2022					Dorchester 2028
Dorchester	2023					
Friend	2023					
Friend	2023					
Swanton	2021				Swanton 2027	
Swanton	2022					Swanton 2028
Tobias	2018		Tobias 2025			
Tobias	2022					Tobias 2028
Western	2021				Western 2027	
Western	2022					Western 2028
Wilber	2018		Wilber 2025			
Wilber	2023					
BRL	2022					BRL 2028
Cabins	2017-2018	Cabins 2025				
Rural Residential	2017-2018	Rural Residential 2025				
Ag Improvements	2017-2018	Ag Improvements 2025				
Industrials	2020			Industrials 2026		

COMMERCIAL  
RESIDENTIAL  
INDUSTRIAL