



**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

SALINE COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Saline County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Saline County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Brandi Kelly, Saline County Assessor

Table of Contents

2025 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

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.

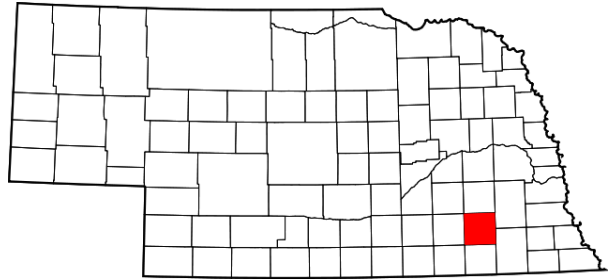
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

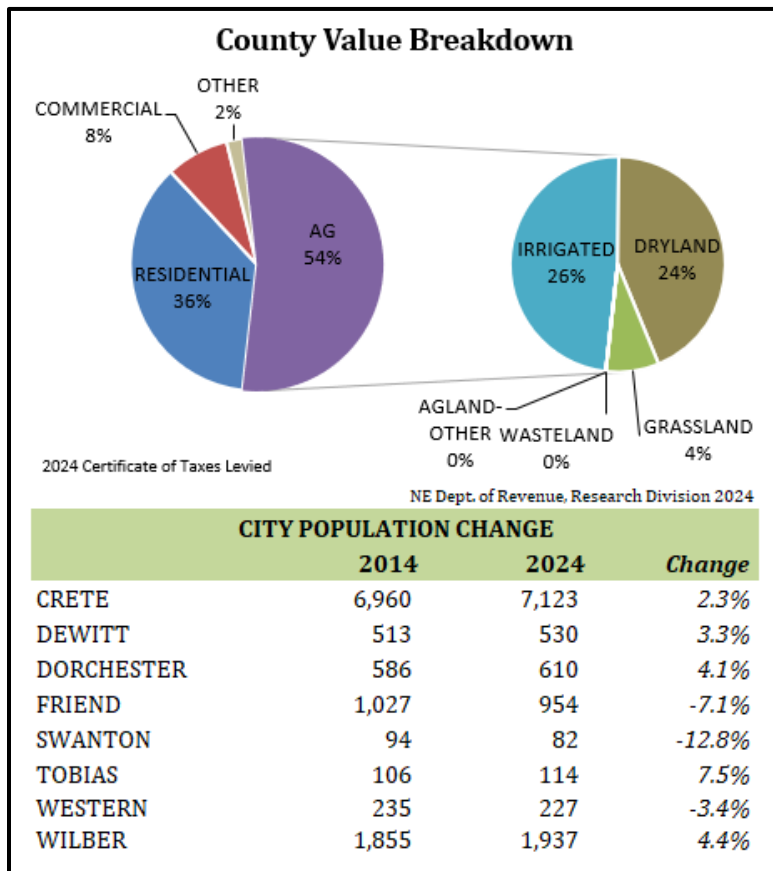
**Further information may be found in Exhibit 94*

County Overview

With a total area of 574 square miles, Saline County has 14,555 residents, per the Census Bureau Quick Facts for 2023, representing a 2% decline in population as reported in the 2020 U.S. Census. Reports indicated that 74% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$169,354 (2024 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 325 employer establishments with total employment of 5,284, a 7% 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).

2025 Residential Correlation for Saline County

Assessment Practices & Actions

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

A sales verification summary review revealed that Saline County Assessor qualified sales were above the state average usability rate. Sales were not qualified if property was sold privately, not on the open market, sold to relatives, or located next to the buyer's property. Review supports that all arm's-length sales have been utilized for the measurement of the residential class.

The Saline County Assessor uses nine valuation groups to identify the economic areas and geographic locations within the county. Valuation Groups 1 through 5 represent the larger municipalities, while Valuation Group 6 combines several small villages. Valuation Group 9 is recreational parcels. Valuation groups 11 through 13 represent the rural residential acreages in the different agricultural market areas.

The assessor is in compliance with the six-year inspection and review cycle after a hard push to get parcels inspected and reevaluated for this assessment year. The assessor does have a written valuation methodology on file. The range of dates has improved to 2021-2025 from 2015-2023.

2025 Residential Assessment Details for Saline County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Wilber	2025*	2024*	2025*	2025*	
2	Crete	2025*	2024*	2025*	2025*	
4	Dorchester	2023*	2021	2021	2021	
5	Friend	2023*	2021	2022	2022	
6	DeWitt, Swanton, Tobias and Western	2024*	2024*	2024	2024*	
9	IOLL Cabins/recreational parcels	2023*	2019-2020	N/A	2024*	
11	Rural Res Area 4500	2023*	2019	2024*	2024*	
12	Rural Res Area 4505	2023*	2019	2024*	2024*	
13	Rural Res Area 4510	2023*	2019	2024*	2024*	
Additional comments: Rural Res will be moved to 2023 costing next year when it is reappraised.						
* = assessment action for current year						

2025 Residential Correlation for Saline County

Description of Analysis

Review of the statistical profile indicates that there are 285 sales with all three measures of central tendency within the acceptable range; qualitative statistics support assessment uniformity and a 95% Median Confidence Interval supporting a level of value in the acceptable range.

Review of the individual valuation groups shows that Valuation Group 1 through 6 have medians within the acceptable range and qualitative statistics that support assessment uniformity.

Valuation Group 9, with 7 sales, is high in two of three measures of central tendency and has qualitative statistics above the acceptable range. Valuation Group 9 is recreational cabins, with the lowest average selling prices of any valuation groups. The median ratio at 106% is immediately surrounded by a 94% ratio and a 118% ratio in the ratio array, suggesting that the statistic is not reliable.

Valuation Group 11, with 14 sales, represents the rural residential parcels closest to Lancaster County with the highest average sale price of all valuation groups at over \$440,000. The valuation group has measures of central tendency that are all low and correlate closely, and qualitative statistics support assessment uniformity. The 95% median confidence interval is wide at 72% to 103%; however, the sample is small lending less credibility to the calculated confidence interval. An 8% increase is needed to bring the median into the midpoint of the acceptable range. The adjustment has no impact on the qualitative statistics of the valuation group but does slightly improve the COD and PRD in the overall sample and further narrows the 95% median confidence interval of the overall class. Three statistics can be found in the appendix of this report related to Valuation Group 11, a substat before and after adjustment, as well as statistical profile of the class after adjustment.

Valuation Group 12 has six sales and the lowest median of all valuation groups. Four of six sales are low ranging from 37% to 75%, with two sales in the low end of the acceptable range. Due to the wide spread of ratios in the small sample, the COD is 34% and the median is calculated by averaging a ratio at 51% and 75%, lending little reliability to the statistics. A 52% increase to this valuation group would be required to bring it to the midpoint of the acceptable range. The adjustment slightly improves the PRD of the overall class but does not have a significant impact on the COD or the 95% median confidence interval of the overall class. Three statistics can be found in the appendix of this report related to Valuation Group 12: a substat before and after adjustments well as a statistical profile of the class after adjustment.

Valuation Group 13 has 8 sales with measures of central tendency correlated between 74% to 78%; the COD is high and the 95% Median Confidence interval is very broad. Of these sales, six are low and two are above the range, the ratios range from 31% to 122% with the median being calculated by averaging a 73% ratio and an 83% ratio. A 23% increase to this valuation group

2025 Residential Correlation for Saline County

would be required to bring it to the midpoint of the acceptable range, the adjustment has no significant impact on the qualitative statistics or the 95% median confidence interval of the overall class. Three statistics can be found in the appendix of this report related to Valuation Group 13, a substat before and after adjustment as well as a statistical profile of the class after adjustment.

A final residential statistic in the appendix shows the impact of all three hypothetical adjustments to the overall residential class. This statistic produces the best qualitative statistics and narrowest confidence interval of any of the reviewed adjustments. Valuation Groups 11 through 13 all represent rural residential property so it was important to give each subclass full consideration for a recommendation as they are subject to similar economic influences. However, the average sale price of each valuation group does support that there are some economic differences and there is not one adjustment that would significantly improve equalization in all three valuation groups. Though Valuation Groups 12 and 13 are believed to be low, their statistics are not reliable enough to support a recommended adjustment. Only the 8% adjustment to Valuation Group 11 will be recommended. The county assessor should prioritize a review and reinspection of rural residential property throughout the county for 2026.

The sales reflects a 14% change in the residential class from preliminary to final statistics, which is the same as the change in the abstract as reflected by the 2025 County Abstract of Assessment, Form 45 Compared with the 2024 Certificate of Taxes Levied (CTL) Report, supporting that the sales file is representative of the population and that valuation adjustments have been uniformly applied.

Equalization and Quality of Assessment

Based on the analysis of all available information, rural residential property in the county has been under assessed, therefore values are not equalized. The quality of assessment of residential property in Saline County does not meet generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the residential property in Saline County is 97%. To achieve equalization in Saline County, the non-binding recommendation of the PTA is that an 8% increase to total value in Valuation Group 11 should be made. With the increase to this valuation group, the median of the valuation group will move to the midpoint of the acceptable range, and the level of value for the entire residential class will remain at 97%.

2025 Residential Correlation for Saline County

76 - Saline COUNTY			PAD 2025 R&O Statistics			
RESIDENTIAL IMPROVED			Type : C			
Number of Sales :	285	Median :	97			
Total Sales Price :	64,095,446	Wgt. Mean :	97			
Total Adj. Sales Price :	64,095,446	Mean :	97	Avg. Abs		
Total Assessed Value :	61,851,658					
Avg. Adj. Sales Price :	224,896	COD :	15.52	MAX Sales P		
Avg. Assessed Value :	217,023	PRD :	100.86	MIN Sales P		
<u>VALUATION GROUP</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	50	96.09	95.90	96.93	14.36	98.94
2	130	98.57	101.92	101.42	13.55	100.49
4	12	91.54	95.69	95.28	19.74	100.43
5	32	94.81	93.32	92.36	12.90	101.04
6	26	97.98	95.94	93.79	13.52	102.29
9	7	106.27	107.14	95.10	26.52	112.66
11	14	96.08	93.70	93.85	17.66	99.84
12	6	62.99	66.01	64.16	33.89	102.88
13	8	78.14	75.96	74.47	32.76	102.00

2025 Commercial Correlation for Saline County

Assessment Practices & Actions

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

Sales verification and usability is reviewed. The usability percentage for the commercial class is below the statewide average, however, review of the non-qualified sales rosters supports all arm's-length sales have been utilized for the measurement of the class. The county assessor utilizes sales questionnaires for each sale.

The county assessor uses six valuation groups in Saline County. Most parallel the assessor locations in the county. Valuation Group 6 combines four small villages. There are too few sales in most locations to warrant individual analysis.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. The contract appraiser completes the on-site inspections to verify measurements, classifications and conditions of existing properties. New photos are also taken.

2025 Commercial Assessment Details for Saline County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Wilber	2023*	2023*	2022	2022	
2	Crete	2023*	2023*	2019	2024*	
4	Dorchester	2023*	2023*	2022	2022	
5	Friend	2023*	2023*	2022	2022	
6	DeWitt, Swanton, Tobias, Western	2023*	2023*	2021	2021	
9	Rural Commercial	2023*	2023*	2017-2022	2019-2022	
Additional comments: Pickup work was completed and all industrial properties county wide were reevaluated by a contract appraiser.						
* = assessment action for current year						

Description of Analysis

There are 18 qualified sales in this study period. Analysis of the commercial properties in the study period shows all three measures of central tendency are within the acceptable range. The COD and PRD is within the IAAO recommended range. When further stratified into groups, only Valuation Group 2 has a sufficient number of sales for measurement purposes and is in the acceptable range.

The 2025 County Abstract of Assessment as Compared to the 2024 Certificate of Taxes Levied (CTL) indicates that all properties increased uniformly and support the stated actions of the county assessor.

2025 Commercial Correlation for Saline County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	5	93.03	89.92	90.45	06.22	99.41
2	10	98.35	95.08	95.85	12.79	99.20
4	1	112.02	112.02	112.02	00.00	100.00
5	1	93.16	93.16	93.16	00.00	100.00
6	1	124.67	124.67	124.67	00.00	100.00
____ALL____	18	95.90	96.12	95.42	12.38	100.73

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Saline County is 96%.

2025 Agricultural Correlation for Saline County

Assessment Practices & Actions

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

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 ground water for irrigation. 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.

The county assessor continues to identify Conservation Reserve (CRP) acres in the northern part of the county. Chicken barns are identified as intensive use in Saline County.

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

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Middle portion of the county	2024*	Dryland increased approximately 8%,
2	Southern Portion of the county	2024*	Irrigated decreased approximately (-5%) and dryland increased approximately 25%
3	Northern Portion of the county	2024*	Irrigated increased approximately 20% and dryland decreased approximately (-5%)
Additional comments: Pickup work was completed.			
* = assessment action for current year			

2025 Agricultural Correlation for Saline County

Description of Analysis

There are 29 qualified sales in the sample. All three measures of central tendency are within the acceptable range. The COD and PRD are both within the acceptable parameters. All market areas are also within the acceptable range.

Further stratification of the agricultural sales into 80% Majority Land Use (MLU) results in small sample sizes, although most are in the acceptable range. Overall, 80% MLU dryland has enough sales for measurement and is within the acceptable range. Additional analysis through the Average Acre Value Comparison table shows the Saline County agricultural values in all the market areas are comparable to those neighboring counties that adjoin.

The reported assessment actions are reflected in the 2025 County Abstract of Assessment for Real Property, Form 45, Compared with the 2024 Certificate of Taxes Levied Report (CTL).

Equalization and Quality of Assessment

Review of the statistics and assessment practices of Saline County reveal that the values established by the county assessor have achieved equalization. When compared to the surrounding counties, the values set in Saline County demonstrate similar comparability.

For the current assessment year, the county assessor intended to update both rural residential and agricultural homesites but ran out of time to do so. Although there is a difference in the valuation, agricultural homesites are believed to be valued at market value.

The quality of assessment of agricultural property in Saline County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	6	73.26	73.00	69.28	14.91	105.37
2	1	73.12	73.12	73.12	00.00	100.00
3	5	73.40	72.98	68.60	17.78	106.38
____ Dry ____						
County	12	71.96	72.67	71.80	05.74	101.21
1	9	72.11	72.99	72.16	06.59	101.15
2	1	70.33	70.33	70.33	00.00	100.00
3	2	72.43	72.43	71.96	03.45	100.65
____ Grass ____						
County	1	63.79	63.79	63.79	00.00	100.00
3	1	63.79	63.79	63.79	00.00	100.00
____ ALL ____	29	71.81	72.27	69.87	11.34	103.43

Level of Value

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

2025 Opinions of the Property Tax Administrator for Saline County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Does not meet generally accepted mass appraisal techniques.	Valuation Grouping # 11, an adjustment of 8%
Commercial Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



A handwritten signature in black ink, appearing to read "Sarah Scott", written over a horizontal line.

Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Saline County

Residential Real Property - Current

Number of Sales	285	Median	97.04
Total Sales Price	\$64,095,446	Mean	96.99
Total Adj. Sales Price	\$64,095,446	Wgt. Mean	95.83
Total Assessed Value	\$61,422,510	Average Assessed Value of the Base	\$156,310
Avg. Adj. Sales Price	\$224,896	Avg. Assessed Value	\$215,518

Confidence Interval - Current

95% Median C.I	94.22 to 98.78
95% Wgt. Mean C.I	93.38 to 98.28
95% Mean C.I	94.61 to 99.37
% of Value of the Class of all Real Property Value in the County	33.25
% of Records Sold in the Study Period	4.67
% of Value Sold in the Study Period	6.44

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	313	91	93.46
2023	328	91	90.91
2022	336	93	92.93
2021	315	93	93.02

2025 Commission Summary for Saline County

Commercial Real Property - Current

Number of Sales	18	Median	95.90
Total Sales Price	\$2,370,366	Mean	96.12
Total Adj. Sales Price	\$2,370,366	Wgt. Mean	95.42
Total Assessed Value	\$2,261,775	Average Assessed Value of the Base	\$265,215
Avg. Adj. Sales Price	\$131,687	Avg. Assessed Value	\$125,654

Confidence Interval - Current

95% Median C.I	88.40 to 101.87
95% Wgt. Mean C.I	82.68 to 108.16
95% Mean C.I	87.61 to 104.63
% of Value of the Class of all Real Property Value in the County	7.29
% of Records Sold in the Study Period	2.28
% of Value Sold in the Study Period	1.08

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	26	98	97.03
2023	28	98	98.20
2022	27	96	95.87
2021	23	92	92.44

76 Saline
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 285	MEDIAN : 97	COV : 21.16	95% Median C.I. : 94.22 to 98.78
Total Sales Price : 64,095,446	WGT. MEAN : 96	STD : 20.52	95% Wgt. Mean C.I. : 93.38 to 98.28
Total Adj. Sales Price : 64,095,446	MEAN : 97	Avg. Abs. Dev : 15.12	95% Mean C.I. : 94.61 to 99.37
Total Assessed Value : 61,422,510			
Avg. Adj. Sales Price : 224,896	COD : 15.58	MAX Sales Ratio : 182.64	
Avg. Assessed Value : 215,518	PRD : 101.21	MIN Sales Ratio : 30.80	

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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>Qtrts</u>											
01-OCT-22 To 31-DEC-22	46	99.01	99.31	95.66	14.85	103.82	30.80	149.56	92.53 to 104.09	188,661	180,473
01-JAN-23 To 31-MAR-23	15	101.25	103.27	98.29	15.18	105.07	42.07	136.65	93.17 to 120.50	241,333	237,214
01-APR-23 To 30-JUN-23	41	101.48	101.64	102.78	16.11	98.89	59.91	145.56	89.70 to 107.48	227,826	234,162
01-JUL-23 To 30-SEP-23	38	97.18	97.44	98.51	12.13	98.91	63.11	144.73	89.80 to 103.97	213,300	210,131
01-OCT-23 To 31-DEC-23	36	97.01	101.30	95.32	20.16	106.27	45.49	182.64	89.78 to 109.57	188,795	179,967
01-JAN-24 To 31-MAR-24	22	87.66	84.96	85.35	16.34	99.54	39.05	112.32	72.91 to 97.08	210,555	179,710
01-APR-24 To 30-JUN-24	48	92.55	92.28	94.46	14.85	97.69	37.04	125.31	83.97 to 99.46	241,123	227,756
01-JUL-24 To 30-SEP-24	39	95.49	95.14	93.52	13.66	101.73	51.45	134.29	89.12 to 100.61	290,976	272,109
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	140	98.91	99.91	98.99	14.72	100.93	30.80	149.56	96.43 to 102.72	212,462	210,325
01-OCT-23 To 30-SEP-24	145	94.10	94.18	93.09	16.33	101.17	37.04	182.64	90.26 to 97.50	236,902	220,531
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	130	98.16	100.51	99.14	16.21	101.38	42.07	182.64	96.43 to 103.59	214,330	212,482
<u>ALL</u>	285	97.04	96.99	95.83	15.58	101.21	30.80	182.64	94.22 to 98.78	224,896	215,518

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	50	96.09	95.90	96.93	14.36	98.94	59.91	130.71	86.70 to 104.57	213,692	207,130
2	130	98.57	101.92	101.42	13.55	100.49	64.14	153.73	97.09 to 102.37	244,720	248,194
4	12	91.54	95.69	95.28	19.74	100.43	61.31	148.53	74.53 to 118.09	156,933	149,524
5	32	94.81	93.32	92.36	12.90	101.04	66.42	132.65	84.65 to 101.16	192,584	177,878
6	26	97.98	95.94	93.79	13.52	102.29	50.62	133.25	87.26 to 103.72	113,731	106,668
9	7	106.27	107.14	95.10	26.52	112.66	50.63	182.64	50.63 to 182.64	57,914	55,077
11	14	88.97	86.76	86.90	17.66	99.84	39.05	132.09	72.15 to 103.35	440,921	383,169
12	6	62.99	66.01	64.16	33.89	102.88	37.04	94.57	37.04 to 94.57	322,500	206,919
13	8	78.14	75.96	74.47	32.76	102.00	30.80	122.21	30.80 to 122.21	260,125	193,704
<u>ALL</u>	285	97.04	96.99	95.83	15.58	101.21	30.80	182.64	94.22 to 98.78	224,896	215,518

76 Saline
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 285	MEDIAN : 97	COV : 21.16	95% Median C.I. : 94.22 to 98.78
Total Sales Price : 64,095,446	WGT. MEAN : 96	STD : 20.52	95% Wgt. Mean C.I. : 93.38 to 98.28
Total Adj. Sales Price : 64,095,446	MEAN : 97	Avg. Abs. Dev : 15.12	95% Mean C.I. : 94.61 to 99.37
Total Assessed Value : 61,422,510			
Avg. Adj. Sales Price : 224,896	COD : 15.58	MAX Sales Ratio : 182.64	
Avg. Assessed Value : 215,518	PRD : 101.21	MIN Sales Ratio : 30.80	

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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	282	96.99	96.67	95.79	15.29	100.92	30.80	153.73	94.22 to 98.35	226,814	217,259
06	3	119.53	126.91	116.02	29.02	109.39	78.57	182.64	N/A	44,667	51,823
07											
<u>ALL</u>	<u>285</u>	97.04	96.99	95.83	15.58	101.21	30.80	182.64	94.22 to 98.78	224,896	215,518

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	1	182.64	182.64	182.64	00.00	100.00	182.64	182.64	N/A	25,000	45,660
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	285	97.04	96.99	95.83	15.58	101.21	30.80	182.64	94.22 to 98.78	224,896	215,518
Greater Than 14,999	285	97.04	96.99	95.83	15.58	101.21	30.80	182.64	94.22 to 98.78	224,896	215,518
Greater Than 29,999	284	96.99	96.69	95.80	15.33	100.93	30.80	153.73	94.10 to 98.78	225,600	216,116
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	182.64	182.64	182.64	00.00	100.00	182.64	182.64	N/A	25,000	45,660
30,000 TO 59,999	14	100.14	97.49	98.38	16.51	99.10	63.11	133.25	74.53 to 119.53	46,179	45,428
60,000 TO 99,999	21	107.30	103.68	103.27	18.15	100.40	61.31	149.56	84.53 to 115.88	75,810	78,285
100,000 TO 149,999	46	98.60	96.79	96.60	19.15	100.20	50.62	136.65	82.96 to 106.21	127,526	123,193
150,000 TO 249,999	97	95.49	97.22	97.22	14.56	100.00	30.80	153.73	92.53 to 98.91	197,064	191,588
250,000 TO 499,999	101	97.32	94.65	94.49	12.97	100.17	37.04	136.88	93.34 to 98.35	331,570	313,309
500,000 TO 999,999	5	92.18	95.09	95.23	10.85	99.85	76.83	113.29	N/A	672,400	640,349
1,000,000 +											
<u>ALL</u>	<u>285</u>	97.04	96.99	95.83	15.58	101.21	30.80	182.64	94.22 to 98.78	224,896	215,518

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	7	Median :	106	COV :	38.41	95% Median C.I. :	50.63 to 182.64
Total Sales Price :	405,400	Wgt. Mean :	95	STD :	41.15	95% Wgt. Mean C.I. :	58.49 to 131.71
Total Adj. Sales Price :	405,400	Mean :	107	Avg.Abs.Dev :	28.18	95% Mean C.I. :	69.08 to 145.20
Total Assessed Value :	385,540						
Avg. Adj. Sales Price :	57,914	COD :	26.52	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	55,077	PRD :	112.66	MIN Sales Ratio :	50.63		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2022 To 12/31/2022	2	106.18	106.18	106.28	11.42	99.91	94.05	118.31	N/A	59,500	63,238
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	1	106.27	106.27	106.27		100.00	106.27	106.27	N/A	47,500	50,480
10/01/2023 To 12/31/2023	2	151.09	151.09	138.32	20.89	109.23	119.53	182.64	N/A	42,000	58,093
01/01/2024 To 03/31/2024	1	50.63	50.63	50.63		100.00	50.63	50.63	N/A	104,900	53,115
04/01/2024 To 06/30/2024	1	78.57	78.57	78.57		100.00	78.57	78.57	N/A	50,000	39,285
07/01/2024 To 09/30/2024											
____Study Yrs____											
10/01/2022 To 09/30/2023	3	106.27	106.21	106.28	07.61	99.93	94.05	118.31	N/A	55,500	58,985
10/01/2023 To 09/30/2024	4	99.05	107.84	87.31	43.65	123.51	50.63	182.64	N/A	59,725	52,146
____Calendar Yrs____											
01/01/2023 To 12/31/2023	3	119.53	136.15	126.74	21.30	107.42	106.27	182.64	N/A	43,833	55,555

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
9	7	106.27	107.14	95.10	26.52	112.66	50.63	182.64	50.63 to 182.64	57,914	55,077

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	7	Median :	106	COV :	38.41	95% Median C.I. :	50.63 to 182.64
Total Sales Price :	405,400	Wgt. Mean :	95	STD :	41.15	95% Wgt. Mean C.I. :	58.49 to 131.71
Total Adj. Sales Price :	405,400	Mean :	107	Avg.Abs.Dev :	28.18	95% Mean C.I. :	69.08 to 145.20
Total Assessed Value :	385,540						
Avg. Adj. Sales Price :	57,914	COD :	26.52	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	55,077	PRD :	112.66	MIN Sales Ratio :	50.63		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	4	100.16	92.32	84.77	19.95	108.91	50.63	118.31	N/A	67,850	57,518
06	3	119.53	126.91	116.02	29.02	109.39	78.57	182.64	N/A	44,667	51,823
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	182.64	182.64	182.64		100.00	182.64	182.64	N/A	25,000	45,660
__Ranges Excl. Low \$__											
Greater Than 4,999	7	106.27	107.14	95.10	26.52	112.66	50.63	182.64	50.63 to 182.64	57,914	55,077
Greater Than 15,000	7	106.27	107.14	95.10	26.52	112.66	50.63	182.64	50.63 to 182.64	57,914	55,077
Greater Than 30,000	6	100.16	94.56	89.35	20.11	105.83	50.63	119.53	50.63 to 119.53	63,400	56,647
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	182.64	182.64	182.64		100.00	182.64	182.64	N/A	25,000	45,660
30,000 TO 59,999	4	100.16	99.61	100.13	13.28	99.48	78.57	119.53	N/A	53,875	53,945
60,000 TO 99,999	1	118.31	118.31	118.31		100.00	118.31	118.31	N/A	60,000	70,985
100,000 TO 149,999	1	50.63	50.63	50.63		100.00	50.63	50.63	N/A	104,900	53,115
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

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

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	89	COV :	25.93	95% Median C.I. :	72.15 to 103.35
Total Sales Price :	6,172,900	Wgt. Mean :	87	STD :	22.50	95% Wgt. Mean C.I. :	75.50 to 98.31
Total Adj. Sales Price :	6,172,900	Mean :	87	Avg.Abs.Dev :	15.71	95% Mean C.I. :	73.77 to 99.75
Total Assessed Value :	5,364,370						
Avg. Adj. Sales Price :	440,921	COD :	17.66	MAX Sales Ratio :	132.09		
Avg. Assessed Value :	383,169	PRD :	99.84	MIN Sales Ratio :	39.05		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2022 To 12/31/2022	2	80.15	80.15	83.04	09.98	96.52	72.15	88.14	N/A	352,500	292,700
01/01/2023 To 03/31/2023	2	89.83	89.83	90.37	02.62	99.40	87.48	92.18	N/A	480,500	434,210
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	2	68.48	68.48	66.14	17.60	103.54	56.43	80.52	N/A	322,500	213,303
01/01/2024 To 03/31/2024	2	66.37	66.37	65.41	41.16	101.47	39.05	93.68	N/A	430,000	281,280
04/01/2024 To 06/30/2024	1	103.35	103.35	103.35		100.00	103.35	103.35	N/A	762,000	787,525
07/01/2024 To 09/30/2024	5	101.59	100.34	95.27	14.44	105.32	73.59	132.09	N/A	447,980	426,772
____Study Yrs____											
10/01/2022 To 09/30/2023	4	87.81	84.99	87.26	05.89	97.40	72.15	92.18	N/A	416,500	363,455
10/01/2023 To 09/30/2024	10	91.74	87.47	86.77	21.36	100.81	39.05	132.09	56.43 to 104.63	450,690	391,055
____Calendar Yrs____											
01/01/2023 To 12/31/2023	4	84.00	79.15	80.64	12.71	98.15	56.43	92.18	N/A	401,500	323,756

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
11	14	88.97	86.76	86.90	17.66	99.84	39.05	132.09	72.15 to 103.35	440,921	383,169

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	89	COV :	25.93	95% Median C.I. :	72.15 to 103.35
Total Sales Price :	6,172,900	Wgt. Mean :	87	STD :	22.50	95% Wgt. Mean C.I. :	75.50 to 98.31
Total Adj. Sales Price :	6,172,900	Mean :	87	Avg.Abs.Dev :	15.71	95% Mean C.I. :	73.77 to 99.75
Total Assessed Value :	5,364,370						
Avg. Adj. Sales Price :	440,921	COD :	17.66	MAX Sales Ratio :	132.09		
Avg. Assessed Value :	383,169	PRD :	99.84	MIN Sales Ratio :	39.05		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	14	88.97	86.76	86.90	17.66	99.84	39.05	132.09	72.15 to 103.35	440,921	383,169
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	14	88.97	86.76	86.90	17.66	99.84	39.05	132.09	72.15 to 103.35	440,921	383,169
Greater Than 15,000	14	88.97	86.76	86.90	17.66	99.84	39.05	132.09	72.15 to 103.35	440,921	383,169
Greater Than 30,000	14	88.97	86.76	86.90	17.66	99.84	39.05	132.09	72.15 to 103.35	440,921	383,169
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	2	102.12	102.12	100.36	29.35	101.75	72.15	132.09	N/A	212,500	213,260
250,000 TO 499,999	9	87.48	80.57	80.32	17.58	100.31	39.05	104.63	56.43 to 101.59	399,544	320,908
500,000 TO 999,999	3	92.18	95.11	95.25	04.90	99.85	89.79	103.35	N/A	717,333	683,225
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	11	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	96	COV :	25.93	95% Median C.I. :	77.92 to 111.62
Total Sales Price :	6,172,900	Wgt. Mean :	94	STD :	24.30	95% Wgt. Mean C.I. :	81.54 to 106.17
Total Adj. Sales Price :	6,172,900	Mean :	94	Avg. Abs. Dev :	16.97	95% Mean C.I. :	79.67 to 107.73
Total Assessed Value :	5,793,518						
Avg. Adj. Sales Price :	440,921	COD :	17.66	MAX Sales Ratio :	142.66		
Avg. Assessed Value :	413,823	PRD :	99.84	MIN Sales Ratio :	42.18		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Qrtrs____											
10/01/2022 To 12/31/2022	2	86.56	86.56	89.68	09.98	96.52	77.92	95.19	N/A	352,500	316,116
01/01/2023 To 03/31/2023	2	97.02	97.02	97.60	02.62	99.41	94.48	99.56	N/A	480,500	468,947
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	2	73.95	73.95	71.43	17.59	103.53	60.94	86.96	N/A	322,500	230,367
01/01/2024 To 03/31/2024	2	71.68	71.68	70.65	41.16	101.46	42.18	101.18	N/A	430,000	303,782
04/01/2024 To 06/30/2024	1	111.62	111.62	111.62		100.00	111.62	111.62	N/A	762,000	850,527
07/01/2024 To 09/30/2024	5	109.72	108.37	102.89	14.44	105.33	79.48	142.66	N/A	447,980	460,914
____Study Yrs____											
10/01/2022 To 09/30/2023	4	94.84	91.79	94.25	05.89	97.39	77.92	99.56	N/A	416,500	392,532
10/01/2023 To 09/30/2024	10	99.08	94.47	93.71	21.37	100.81	42.18	142.66	60.94 to 113.00	450,690	422,339
____Calendar Yrs____											
01/01/2023 To 12/31/2023	4	90.72	85.49	87.09	12.72	98.16	60.94	99.56	N/A	401,500	349,657

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
11	14	96.08	93.70	93.85	17.66	99.84	42.18	142.66	77.92 to 111.62	440,921	413,823

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	96	COV :	25.93	95% Median C.I. :	77.92 to 111.62
Total Sales Price :	6,172,900	Wgt. Mean :	94	STD :	24.30	95% Wgt. Mean C.I. :	81.54 to 106.17
Total Adj. Sales Price :	6,172,900	Mean :	94	Avg.Abs.Dev :	16.97	95% Mean C.I. :	79.67 to 107.73
Total Assessed Value :	5,793,518						
Avg. Adj. Sales Price :	440,921	COD :	17.66	MAX Sales Ratio :	142.66		
Avg. Assessed Value :	413,823	PRD :	99.84	MIN Sales Ratio :	42.18		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	14	96.08	93.70	93.85	17.66	99.84	42.18	142.66	77.92 to 111.62	440,921	413,823
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	14	96.08	93.70	93.85	17.66	99.84	42.18	142.66	77.92 to 111.62	440,921	413,823
Greater Than 15,000	14	96.08	93.70	93.85	17.66	99.84	42.18	142.66	77.92 to 111.62	440,921	413,823
Greater Than 30,000	14	96.08	93.70	93.85	17.66	99.84	42.18	142.66	77.92 to 111.62	440,921	413,823
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	2	110.29	110.29	108.39	29.35	101.75	77.92	142.66	N/A	212,500	230,321
250,000 TO 499,999	9	94.48	87.01	86.74	17.58	100.31	42.18	113.00	60.94 to 109.72	399,544	346,581
500,000 TO 999,999	3	99.56	102.72	102.86	04.90	99.86	96.97	111.62	N/A	717,333	737,883
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	11	Total	Increase	8%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	285	Median :	97	COV :	21.06	95% Median C.I. :	95.19 to 98.95
Total Sales Price :	64,095,446	Wgt. Mean :	97	STD :	20.50	95% Wgt. Mean C.I. :	94.05 to 98.95
Total Adj. Sales Price :	64,095,446	Mean :	97	Avg. Abs. Dev :	15.07	95% Mean C.I. :	94.95 to 99.71
Total Assessed Value :	61,851,658						
Avg. Adj. Sales Price :	224,896	COD :	15.52	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	217,023	PRD :	100.86	MIN Sales Ratio :	30.80		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Qrtrs____											
10/01/2022 To 12/31/2022	46	99.01	99.59	96.20	14.56	103.52	30.80	149.56	94.05 to 104.09	188,661	181,491
01/01/2023 To 03/31/2023	15	101.25	104.22	100.21	14.23	104.00	42.07	136.65	97.41 to 120.50	241,333	241,846
04/01/2023 To 06/30/2023	41	101.48	101.64	102.78	16.11	98.89	59.91	145.56	89.70 to 107.48	227,826	234,162
07/01/2023 To 09/30/2023	38	97.18	97.44	98.51	12.13	98.91	63.11	144.73	89.80 to 103.97	213,300	210,131
10/01/2023 To 12/31/2023	36	97.01	101.61	95.83	19.85	106.03	45.49	182.64	89.78 to 109.57	188,795	180,915
01/01/2024 To 03/31/2024	22	87.66	85.44	86.32	16.56	98.98	42.18	112.32	72.91 to 97.09	210,555	181,755
04/01/2024 To 06/30/2024	48	92.55	92.45	95.00	15.04	97.32	37.04	125.31	83.97 to 99.46	241,123	229,069
07/01/2024 To 09/30/2024	39	96.97	96.17	95.02	13.85	101.21	51.45	142.66	89.12 to 100.61	290,976	276,486
____Study Yrs____											
10/01/2022 To 09/30/2023	140	99.51	100.10	99.39	14.44	100.71	30.80	149.56	96.62 to 102.72	212,462	211,156
10/01/2023 To 09/30/2024	145	94.90	94.66	94.00	16.33	100.70	37.04	182.64	90.45 to 97.63	236,902	222,688
____Calendar Yrs____											
01/01/2023 To 12/31/2023	130	98.48	100.70	99.51	15.98	101.20	42.07	182.64	96.69 to 103.59	214,330	213,279

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	285	Median :	97	COV :	21.06	95% Median C.I. :	95.19 to 98.95
Total Sales Price :	64,095,446	Wgt. Mean :	97	STD :	20.50	95% Wgt. Mean C.I. :	94.05 to 98.95
Total Adj. Sales Price :	64,095,446	Mean :	97	Avg.Abs.Dev :	15.07	95% Mean C.I. :	94.95 to 99.71
Total Assessed Value :	61,851,658						
Avg. Adj. Sales Price :	224,896	COD :	15.52	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	217,023	PRD :	100.86	MIN Sales Ratio :	30.80		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	50	96.09	95.90	96.93	14.36	98.94	59.91	130.71	86.70 to 104.57	213,692	207,130
2	130	98.57	101.92	101.42	13.55	100.49	64.14	153.73	97.09 to 102.37	244,720	248,194
4	12	91.54	95.69	95.28	19.74	100.43	61.31	148.53	74.53 to 118.09	156,933	149,524
5	32	94.81	93.32	92.36	12.90	101.04	66.42	132.65	84.65 to 101.16	192,584	177,878
6	26	97.98	95.94	93.79	13.52	102.29	50.62	133.25	87.26 to 103.72	113,731	106,668
9	7	106.27	107.14	95.10	26.52	112.66	50.63	182.64	50.63 to 182.64	57,914	55,077
11	14	96.08	93.70	93.85	17.66	99.84	42.18	142.66	77.92 to 111.62	440,921	413,823
12	6	62.99	66.01	64.16	33.89	102.88	37.04	94.57	37.04 to 94.57	322,500	206,919
13	8	78.14	75.96	74.47	32.76	102.00	30.80	122.21	30.80 to 122.21	260,125	193,704

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	282	97.09	97.02	96.46	15.22	100.58	30.80	153.73	95.19 to 98.91	226,814	218,781
06	3	119.53	126.91	116.02	29.02	109.39	78.57	182.64	N/A	44,667	51,823
07											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	285	Median :	97	COV :	21.06	95% Median C.I. :	95.19 to 98.95
Total Sales Price :	64,095,446	Wgt. Mean :	97	STD :	20.50	95% Wgt. Mean C.I. :	94.05 to 98.95
Total Adj. Sales Price :	64,095,446	Mean :	97	Avg.Abs.Dev :	15.07	95% Mean C.I. :	94.95 to 99.71
Total Assessed Value :	61,851,658						
Avg. Adj. Sales Price :	224,896	COD :	15.52	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	217,023	PRD :	100.86	MIN Sales Ratio :	30.80		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	182.64	182.64	182.64		100.00	182.64	182.64	N/A	25,000	45,660
__Ranges Excl. Low \$__											
Greater Than 4,999	285	97.09	97.33	96.50	15.52	100.86	30.80	182.64	95.19 to 98.95	224,896	217,023
Greater Than 15,000	285	97.09	97.33	96.50	15.52	100.86	30.80	182.64	95.19 to 98.95	224,896	217,023
Greater Than 30,000	284	97.09	97.03	96.47	15.26	100.58	30.80	153.73	94.90 to 98.95	225,600	217,627
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	182.64	182.64	182.64		100.00	182.64	182.64	N/A	25,000	45,660
30,000 TO 59,999	14	100.14	97.49	98.38	16.51	99.10	63.11	133.25	74.53 to 119.53	46,179	45,428
60,000 TO 99,999	21	107.30	103.68	103.27	18.15	100.40	61.31	149.56	84.53 to 115.88	75,810	78,285
100,000 TO 149,999	46	98.60	96.79	96.60	19.15	100.20	50.62	136.65	82.96 to 106.21	127,526	123,193
150,000 TO 249,999	97	95.49	97.39	97.40	14.60	99.99	30.80	153.73	92.53 to 98.91	197,064	191,940
250,000 TO 499,999	101	97.41	95.23	95.18	12.77	100.05	37.04	136.88	94.48 to 98.95	331,570	315,596
500,000 TO 999,999	5	99.56	99.65	100.11	10.27	99.54	76.83	113.29	N/A	672,400	673,144
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	11	Total	Increase	8%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	6	Median :	63	COV :	37.63	95% Median C.I. :	37.04 to 94.57
Total Sales Price :	1,935,000	Wgt. Mean :	64	STD :	24.84	95% Wgt. Mean C.I. :	38.09 to 90.24
Total Adj. Sales Price :	1,935,000	Mean :	66	Avg.Abs.Dev :	21.35	95% Mean C.I. :	39.94 to 92.08
Total Assessed Value :	1,241,515						
Avg. Adj. Sales Price :	322,500	COD :	33.89	MAX Sales Ratio :	94.57		
Avg. Assessed Value :	206,919	PRD :	102.88	MIN Sales Ratio :	37.04		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2022 To 12/31/2022	2	84.55	84.55	84.21	11.85	100.40	74.53	94.57	N/A	372,500	313,695
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	45.49	45.49	45.49		100.00	45.49	45.49	N/A	220,000	100,085
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	37.04	37.04	37.04		100.00	37.04	37.04	N/A	400,000	148,150
07/01/2024 To 09/30/2024	2	72.20	72.20	64.19	28.74	112.48	51.45	92.95	N/A	285,000	182,945
____Study Yrs____											
10/01/2022 To 09/30/2023	2	84.55	84.55	84.21	11.85	100.40	74.53	94.57	N/A	372,500	313,695
10/01/2023 To 09/30/2024	4	48.47	56.73	51.61	31.92	109.92	37.04	92.95	N/A	297,500	153,531
____Calendar Yrs____											
01/01/2023 To 12/31/2023	1	45.49	45.49	45.49		100.00	45.49	45.49	N/A	220,000	100,085

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
12	6	62.99	66.01	64.16	33.89	102.88	37.04	94.57	37.04 to 94.57	322,500	206,919

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	6	Median :	63	COV :	37.63	95% Median C.I. :	37.04 to 94.57
Total Sales Price :	1,935,000	Wgt. Mean :	64	STD :	24.84	95% Wgt. Mean C.I. :	38.09 to 90.24
Total Adj. Sales Price :	1,935,000	Mean :	66	Avg.Abs.Dev :	21.35	95% Mean C.I. :	39.94 to 92.08
Total Assessed Value :	1,241,515						
Avg. Adj. Sales Price :	322,500	COD :	33.89	MAX Sales Ratio :	94.57		
Avg. Assessed Value :	206,919	PRD :	102.88	MIN Sales Ratio :	37.04		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	6	62.99	66.01	64.16	33.89	102.88	37.04	94.57	37.04 to 94.57	322,500	206,919
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	6	62.99	66.01	64.16	33.89	102.88	37.04	94.57	37.04 to 94.57	322,500	206,919
Greater Than 15,000	6	62.99	66.01	64.16	33.89	102.88	37.04	94.57	37.04 to 94.57	322,500	206,919
Greater Than 30,000	6	62.99	66.01	64.16	33.89	102.88	37.04	94.57	37.04 to 94.57	322,500	206,919
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	2	69.22	69.22	66.52	34.28	104.06	45.49	92.95	N/A	197,500	131,375
250,000 TO 499,999	4	62.99	64.40	63.56	31.99	101.32	37.04	94.57	N/A	385,000	244,691
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	12	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	6	Median :	96	COV :	37.64	95% Median C.I. :	56.30 to 143.74
Total Sales Price :	1,935,000	Wgt. Mean :	98	STD :	37.76	95% Wgt. Mean C.I. :	57.89 to 137.16
Total Adj. Sales Price :	1,935,000	Mean :	100	Avg.Abs.Dev :	32.45	95% Mean C.I. :	60.70 to 139.96
Total Assessed Value :	1,887,103						
Avg. Adj. Sales Price :	322,500	COD :	33.89	MAX Sales Ratio :	143.74		
Avg. Assessed Value :	314,517	PRD :	102.88	MIN Sales Ratio :	56.30		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2022 To 12/31/2022	2	128.52	128.52	128.00	11.85	100.41	113.29	143.74	N/A	372,500	476,817
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	69.15	69.15	69.15		100.00	69.15	69.15	N/A	220,000	152,129
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	56.30	56.30	56.30		100.00	56.30	56.30	N/A	400,000	225,188
07/01/2024 To 09/30/2024	2	109.75	109.75	97.57	28.75	112.48	78.20	141.29	N/A	285,000	278,077
____Study Yrs____											
10/01/2022 To 09/30/2023	2	128.52	128.52	128.00	11.85	100.41	113.29	143.74	N/A	372,500	476,817
10/01/2023 To 09/30/2024	4	73.68	86.24	78.44	31.91	109.94	56.30	141.29	N/A	297,500	233,368
____Calendar Yrs____											
01/01/2023 To 12/31/2023	1	69.15	69.15	69.15		100.00	69.15	69.15	N/A	220,000	152,129

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
12	6	95.75	100.33	97.52	33.89	102.88	56.30	143.74	56.30 to 143.74	322,500	314,517

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	6	Median :	96	COV :	37.64	95% Median C.I. :	56.30 to 143.74
Total Sales Price :	1,935,000	Wgt. Mean :	98	STD :	37.76	95% Wgt. Mean C.I. :	57.89 to 137.16
Total Adj. Sales Price :	1,935,000	Mean :	100	Avg.Abs.Dev :	32.45	95% Mean C.I. :	60.70 to 139.96
Total Assessed Value :	1,887,103						
Avg. Adj. Sales Price :	322,500	COD :	33.89	MAX Sales Ratio :	143.74		
Avg. Assessed Value :	314,517	PRD :	102.88	MIN Sales Ratio :	56.30		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	6	95.75	100.33	97.52	33.89	102.88	56.30	143.74	56.30 to 143.74	322,500	314,517
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	6	95.75	100.33	97.52	33.89	102.88	56.30	143.74	56.30 to 143.74	322,500	314,517
Greater Than 15,000	6	95.75	100.33	97.52	33.89	102.88	56.30	143.74	56.30 to 143.74	322,500	314,517
Greater Than 30,000	6	95.75	100.33	97.52	33.89	102.88	56.30	143.74	56.30 to 143.74	322,500	314,517
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	2	105.22	105.22	101.11	34.28	104.06	69.15	141.29	N/A	197,500	199,690
250,000 TO 499,999	4	95.75	97.88	96.61	31.99	101.31	56.30	143.74	N/A	385,000	371,931
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	12	Total	Increase	52%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	285	Median :	97	COV :	20.85	95% Median C.I. :	94.90 to 99.38
Total Sales Price :	64,095,446	Wgt. Mean :	97	STD :	20.37	95% Wgt. Mean C.I. :	94.44 to 99.23
Total Adj. Sales Price :	64,095,446	Mean :	98	Avg. Abs. Dev :	15.14	95% Mean C.I. :	95.35 to 100.07
Total Assessed Value :	62,068,098						
Avg. Adj. Sales Price :	224,896	COD :	15.57	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	217,783	PRD :	100.90	MIN Sales Ratio :	30.80		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Qrtrs____											
10/01/2022 To 12/31/2022	46	101.19	101.22	99.42	15.05	101.81	30.80	149.56	94.05 to 105.14	188,661	187,565
01/01/2023 To 03/31/2023	15	101.25	103.27	98.29	15.18	105.07	42.07	136.65	93.17 to 120.50	241,333	237,214
04/01/2023 To 06/30/2023	41	101.48	101.64	102.78	16.11	98.89	59.91	145.56	89.70 to 107.48	227,826	234,162
07/01/2023 To 09/30/2023	38	97.18	97.44	98.51	12.13	98.91	63.11	144.73	89.80 to 103.97	213,300	210,131
10/01/2023 To 12/31/2023	36	97.01	101.96	96.09	19.49	106.11	56.43	182.64	89.78 to 109.57	188,795	181,413
01/01/2024 To 03/31/2024	22	87.66	84.96	85.35	16.34	99.54	39.05	112.32	72.91 to 97.08	210,555	179,710
04/01/2024 To 06/30/2024	48	92.55	92.68	95.12	14.41	97.43	50.62	125.31	83.97 to 99.46	241,123	229,361
07/01/2024 To 09/30/2024	39	97.50	97.06	95.19	13.75	101.96	55.73	141.29	89.12 to 101.59	290,976	276,987
____Study Yrs____											
10/01/2022 To 09/30/2023	140	100.29	100.53	100.09	14.72	100.44	30.80	149.56	96.69 to 103.62	212,462	212,656
10/01/2023 To 09/30/2024	145	94.57	94.99	94.02	16.07	101.03	39.05	182.64	90.26 to 97.63	236,902	222,733
____Calendar Yrs____											
01/01/2023 To 12/31/2023	130	98.16	100.69	99.32	16.02	101.38	42.07	182.64	96.43 to 103.59	214,330	212,882

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	285	Median :	97	COV :	20.85	95% Median C.I. :	94.90 to 99.38
Total Sales Price :	64,095,446	Wgt. Mean :	97	STD :	20.37	95% Wgt. Mean C.I. :	94.44 to 99.23
Total Adj. Sales Price :	64,095,446	Mean :	98	Avg. Abs. Dev :	15.14	95% Mean C.I. :	95.35 to 100.07
Total Assessed Value :	62,068,098						
Avg. Adj. Sales Price :	224,896	COD :	15.57	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	217,783	PRD :	100.90	MIN Sales Ratio :	30.80		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	50	96.09	95.90	96.93	14.36	98.94	59.91	130.71	86.70 to 104.57	213,692	207,130
2	130	98.57	101.92	101.42	13.55	100.49	64.14	153.73	97.09 to 102.37	244,720	248,194
4	12	91.54	95.69	95.28	19.74	100.43	61.31	148.53	74.53 to 118.09	156,933	149,524
5	32	94.81	93.32	92.36	12.90	101.04	66.42	132.65	84.65 to 101.16	192,584	177,878
6	26	97.98	95.94	93.79	13.52	102.29	50.62	133.25	87.26 to 103.72	113,731	106,668
9	7	106.27	107.14	95.10	26.52	112.66	50.63	182.64	50.63 to 182.64	57,914	55,077
11	14	88.97	86.76	86.90	17.66	99.84	39.05	132.09	72.15 to 103.35	440,921	383,169
12	6	95.75	100.33	97.52	33.89	102.88	56.30	143.74	56.30 to 143.74	322,500	314,517
13	8	78.14	75.96	74.47	32.76	102.00	30.80	122.21	30.80 to 122.21	260,125	193,704

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	282	97.18	97.40	96.80	15.29	100.62	30.80	153.73	94.90 to 98.95	226,814	219,548
06	3	119.53	126.91	116.02	29.02	109.39	78.57	182.64	N/A	44,667	51,823
07											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	285	Median :	97	COV :	20.85	95% Median C.I. :	94.90 to 99.38
Total Sales Price :	64,095,446	Wgt. Mean :	97	STD :	20.37	95% Wgt. Mean C.I. :	94.44 to 99.23
Total Adj. Sales Price :	64,095,446	Mean :	98	Avg. Abs. Dev :	15.14	95% Mean C.I. :	95.35 to 100.07
Total Assessed Value :	62,068,098						
Avg. Adj. Sales Price :	224,896	COD :	15.57	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	217,783	PRD :	100.90	MIN Sales Ratio :	30.80		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	182.64	182.64	182.64		100.00	182.64	182.64	N/A	25,000	45,660
__Ranges Excl. Low \$__											
Greater Than 4,999	285	97.26	97.71	96.84	15.57	100.90	30.80	182.64	94.90 to 99.38	224,896	217,783
Greater Than 15,000	285	97.26	97.71	96.84	15.57	100.90	30.80	182.64	94.90 to 99.38	224,896	217,783
Greater Than 30,000	284	97.18	97.42	96.80	15.33	100.64	30.80	153.73	94.57 to 99.38	225,600	218,389
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	182.64	182.64	182.64		100.00	182.64	182.64	N/A	25,000	45,660
30,000 TO 59,999	14	100.14	97.49	98.38	16.51	99.10	63.11	133.25	74.53 to 119.53	46,179	45,428
60,000 TO 99,999	21	107.30	103.68	103.27	18.15	100.40	61.31	149.56	84.53 to 115.88	75,810	78,285
100,000 TO 149,999	46	98.60	96.79	96.60	19.15	100.20	50.62	136.65	82.96 to 106.21	127,526	123,193
150,000 TO 249,999	97	95.52	97.96	97.94	14.76	100.02	30.80	153.73	92.53 to 99.38	197,064	192,997
250,000 TO 499,999	101	97.50	95.98	96.01	12.84	99.97	39.05	143.74	93.42 to 99.40	331,570	318,348
500,000 TO 999,999	5	92.18	95.09	95.23	10.85	99.85	76.83	113.29	N/A	672,400	640,349
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	12	Total	Increase	52%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	78	COV :	42.44	95% Median C.I. :	30.80 to 122.21
Total Sales Price :	2,081,000	Wgt. Mean :	74	STD :	32.24	95% Wgt. Mean C.I. :	44.61 to 104.33
Total Adj. Sales Price :	2,081,000	Mean :	76	Avg.Abs.Dev :	25.60	95% Mean C.I. :	49.00 to 102.92
Total Assessed Value :	1,549,630						
Avg. Adj. Sales Price :	260,125	COD :	32.76	MAX Sales Ratio :	122.21		
Avg. Assessed Value :	193,704	PRD :	102.00	MIN Sales Ratio :	30.80		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2022 To 12/31/2022	3	72.83	63.97	65.15	26.31	98.19	30.80	88.28	N/A	256,667	167,215
01/01/2023 To 03/31/2023	1	42.07	42.07	42.07		100.00	42.07	42.07	N/A	306,000	128,735
04/01/2023 To 06/30/2023	1	122.21	122.21	122.21		100.00	122.21	122.21	N/A	385,000	470,520
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	1	112.32	112.32	112.32		100.00	112.32	112.32	N/A	60,000	67,390
04/01/2024 To 06/30/2024	1	83.44	83.44	83.44		100.00	83.44	83.44	N/A	250,000	208,590
07/01/2024 To 09/30/2024	1	55.73	55.73	55.73		100.00	55.73	55.73	N/A	310,000	172,750
____Study Yrs____											
10/01/2022 To 09/30/2023	5	72.83	71.24	75.35	37.79	94.55	30.80	122.21	N/A	292,200	220,180
10/01/2023 To 09/30/2024	3	83.44	83.83	72.38	22.60	115.82	55.73	112.32	N/A	206,667	149,577
____Calendar Yrs____											
01/01/2023 To 12/31/2023	2	82.14	82.14	86.72	48.78	94.72	42.07	122.21	N/A	345,500	299,628

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
13	8	78.14	75.96	74.47	32.76	102.00	30.80	122.21	30.80 to 122.21	260,125	193,704

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	78	COV :	42.44	95% Median C.I. :	30.80 to 122.21
Total Sales Price :	2,081,000	Wgt. Mean :	74	STD :	32.24	95% Wgt. Mean C.I. :	44.61 to 104.33
Total Adj. Sales Price :	2,081,000	Mean :	76	Avg.Abs.Dev :	25.60	95% Mean C.I. :	49.00 to 102.92
Total Assessed Value :	1,549,630						
Avg. Adj. Sales Price :	260,125	COD :	32.76	MAX Sales Ratio :	122.21		
Avg. Assessed Value :	193,704	PRD :	102.00	MIN Sales Ratio :	30.80		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	8	78.14	75.96	74.47	32.76	102.00	30.80	122.21	30.80 to 122.21	260,125	193,704
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	8	78.14	75.96	74.47	32.76	102.00	30.80	122.21	30.80 to 122.21	260,125	193,704
Greater Than 15,000	8	78.14	75.96	74.47	32.76	102.00	30.80	122.21	30.80 to 122.21	260,125	193,704
Greater Than 30,000	8	78.14	75.96	74.47	32.76	102.00	30.80	122.21	30.80 to 122.21	260,125	193,704
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	112.32	112.32	112.32		100.00	112.32	112.32	N/A	60,000	67,390
100,000 TO 149,999											
150,000 TO 249,999	1	30.80	30.80	30.80		100.00	30.80	30.80	N/A	240,000	73,920
250,000 TO 499,999	6	78.14	77.43	79.07	26.30	97.93	42.07	122.21	42.07 to 122.21	296,833	234,720
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	13	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	96	COV :	42.45	95% Median C.I. :	37.88 to 150.32
Total Sales Price :	2,081,000	Wgt. Mean :	92	STD :	39.66	95% Wgt. Mean C.I. :	54.86 to 128.32
Total Adj. Sales Price :	2,081,000	Mean :	93	Avg.Abs.Dev :	31.49	95% Mean C.I. :	60.27 to 126.59
Total Assessed Value :	1,906,047						
Avg. Adj. Sales Price :	260,125	COD :	32.76	MAX Sales Ratio :	150.32		
Avg. Assessed Value :	238,256	PRD :	102.01	MIN Sales Ratio :	37.88		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2022 To 12/31/2022	3	89.58	78.68	80.13	26.31	98.19	37.88	108.59	N/A	256,667	205,675
01/01/2023 To 03/31/2023	1	51.75	51.75	51.75		100.00	51.75	51.75	N/A	306,000	158,344
04/01/2023 To 06/30/2023	1	150.32	150.32	150.32		100.00	150.32	150.32	N/A	385,000	578,740
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	1	138.15	138.15	138.15		100.00	138.15	138.15	N/A	60,000	82,890
04/01/2024 To 06/30/2024	1	102.63	102.63	102.63		100.00	102.63	102.63	N/A	250,000	256,566
07/01/2024 To 09/30/2024	1	68.54	68.54	68.54		100.00	68.54	68.54	N/A	310,000	212,483
____Study Yrs____											
10/01/2022 To 09/30/2023	5	89.58	87.62	92.68	37.80	94.54	37.88	150.32	N/A	292,200	270,822
10/01/2023 To 09/30/2024	3	102.63	103.11	89.02	22.61	115.83	68.54	138.15	N/A	206,667	183,980
____Calendar Yrs____											
01/01/2023 To 12/31/2023	2	101.04	101.04	106.67	48.78	94.72	51.75	150.32	N/A	345,500	368,542

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
13	8	96.11	93.43	91.59	32.76	102.01	37.88	150.32	37.88 to 150.32	260,125	238,256

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	96	COV :	42.45	95% Median C.I. :	37.88 to 150.32
Total Sales Price :	2,081,000	Wgt. Mean :	92	STD :	39.66	95% Wgt. Mean C.I. :	54.86 to 128.32
Total Adj. Sales Price :	2,081,000	Mean :	93	Avg.Abs.Dev :	31.49	95% Mean C.I. :	60.27 to 126.59
Total Assessed Value :	1,906,047						
Avg. Adj. Sales Price :	260,125	COD :	32.76	MAX Sales Ratio :	150.32		
Avg. Assessed Value :	238,256	PRD :	102.01	MIN Sales Ratio :	37.88		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	8	96.11	93.43	91.59	32.76	102.01	37.88	150.32	37.88 to 150.32	260,125	238,256
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	8	96.11	93.43	91.59	32.76	102.01	37.88	150.32	37.88 to 150.32	260,125	238,256
Greater Than 15,000	8	96.11	93.43	91.59	32.76	102.01	37.88	150.32	37.88 to 150.32	260,125	238,256
Greater Than 30,000	8	96.11	93.43	91.59	32.76	102.01	37.88	150.32	37.88 to 150.32	260,125	238,256
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	138.15	138.15	138.15		100.00	138.15	138.15	N/A	60,000	82,890
100,000 TO 149,999											
150,000 TO 249,999	1	37.88	37.88	37.88		100.00	37.88	37.88	N/A	240,000	90,922
250,000 TO 499,999	6	96.11	95.24	97.26	26.30	97.92	51.75	150.32	51.75 to 150.32	296,833	288,706
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	13	Total	Increase	23%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	285	Median :	97	COV :	21.07	95% Median C.I. :	94.57 to 98.95
Total Sales Price :	64,095,446	Wgt. Mean :	96	STD :	20.54	95% Wgt. Mean C.I. :	93.91 to 98.86
Total Adj. Sales Price :	64,095,446	Mean :	97	Avg. Abs. Dev :	15.12	95% Mean C.I. :	95.10 to 99.86
Total Assessed Value :	61,778,927						
Avg. Adj. Sales Price :	224,896	COD :	15.57	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	216,768	PRD :	101.13	MIN Sales Ratio :	37.04		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Qrtrs____											
10/01/2022 To 12/31/2022	46	100.42	100.27	96.99	14.07	103.38	37.88	149.56	94.05 to 104.57	188,661	182,981
01/01/2023 To 03/31/2023	15	101.25	103.91	99.11	14.54	104.84	51.75	136.65	93.17 to 120.50	241,333	239,188
04/01/2023 To 06/30/2023	41	101.48	102.32	103.94	16.78	98.44	59.91	150.32	89.70 to 107.48	227,826	236,801
07/01/2023 To 09/30/2023	38	97.18	97.44	98.51	12.13	98.91	63.11	144.73	89.80 to 103.97	213,300	210,131
10/01/2023 To 12/31/2023	36	97.01	101.30	95.32	20.16	106.27	45.49	182.64	89.78 to 109.57	188,795	179,967
01/01/2024 To 03/31/2024	22	87.66	86.13	85.69	17.67	100.51	39.05	138.15	72.91 to 97.08	210,555	180,414
04/01/2024 To 06/30/2024	48	93.02	92.68	94.87	14.79	97.69	37.04	125.31	84.65 to 100.16	241,123	228,756
07/01/2024 To 09/30/2024	39	95.49	95.46	93.87	13.31	101.69	51.45	134.29	89.12 to 100.61	290,976	273,128
____Study Yrs____											
10/01/2022 To 09/30/2023	140	99.57	100.49	99.85	14.57	100.64	37.88	150.32	96.62 to 103.59	212,462	212,134
10/01/2023 To 09/30/2024	145	94.57	94.58	93.39	16.33	101.27	37.04	182.64	90.45 to 97.63	236,902	221,243
____Calendar Yrs____											
01/01/2023 To 12/31/2023	130	98.16	100.80	99.63	16.35	101.17	45.49	182.64	96.43 to 103.59	214,330	213,542

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	285	Median :	97	COV :	21.07	95% Median C.I. :	94.57 to 98.95
Total Sales Price :	64,095,446	Wgt. Mean :	96	STD :	20.54	95% Wgt. Mean C.I. :	93.91 to 98.86
Total Adj. Sales Price :	64,095,446	Mean :	97	Avg.Abs.Dev :	15.12	95% Mean C.I. :	95.10 to 99.86
Total Assessed Value :	61,778,927						
Avg. Adj. Sales Price :	224,896	COD :	15.57	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	216,768	PRD :	101.13	MIN Sales Ratio :	37.04		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	50	96.09	95.90	96.93	14.36	98.94	59.91	130.71	86.70 to 104.57	213,692	207,130
2	130	98.57	101.92	101.42	13.55	100.49	64.14	153.73	97.09 to 102.37	244,720	248,194
4	12	91.54	95.69	95.28	19.74	100.43	61.31	148.53	74.53 to 118.09	156,933	149,524
5	32	94.81	93.32	92.36	12.90	101.04	66.42	132.65	84.65 to 101.16	192,584	177,878
6	26	97.98	95.94	93.79	13.52	102.29	50.62	133.25	87.26 to 103.72	113,731	106,668
9	7	106.27	107.14	95.10	26.52	112.66	50.63	182.64	50.63 to 182.64	57,914	55,077
11	14	88.97	86.76	86.90	17.66	99.84	39.05	132.09	72.15 to 103.35	440,921	383,169
12	6	62.99	66.01	64.16	33.89	102.88	37.04	94.57	37.04 to 94.57	322,500	206,919
13	8	96.11	93.43	91.59	32.76	102.01	37.88	150.32	37.88 to 150.32	260,125	238,256

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	282	97.09	97.17	96.34	15.28	100.86	37.04	153.73	94.57 to 98.91	226,814	218,523
06	3	119.53	126.91	116.02	29.02	109.39	78.57	182.64	N/A	44,667	51,823
07											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	285	Median :	97	COV :	21.07	95% Median C.I. :	94.57 to 98.95
Total Sales Price :	64,095,446	Wgt. Mean :	96	STD :	20.54	95% Wgt. Mean C.I. :	93.91 to 98.86
Total Adj. Sales Price :	64,095,446	Mean :	97	Avg.Abs.Dev :	15.12	95% Mean C.I. :	95.10 to 99.86
Total Assessed Value :	61,778,927						
Avg. Adj. Sales Price :	224,896	COD :	15.57	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	216,768	PRD :	101.13	MIN Sales Ratio :	37.04		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	182.64	182.64	182.64		100.00	182.64	182.64	N/A	25,000	45,660
__Ranges Excl. Low \$__											
Greater Than 4,999	285	97.09	97.48	96.39	15.57	101.13	37.04	182.64	94.57 to 98.95	224,896	216,768
Greater Than 15,000	285	97.09	97.48	96.39	15.57	101.13	37.04	182.64	94.57 to 98.95	224,896	216,768
Greater Than 30,000	284	97.09	97.18	96.35	15.33	100.86	37.04	153.73	94.57 to 98.95	225,600	217,371
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	182.64	182.64	182.64		100.00	182.64	182.64	N/A	25,000	45,660
30,000 TO 59,999	14	100.14	97.49	98.38	16.51	99.10	63.11	133.25	74.53 to 119.53	46,179	45,428
60,000 TO 99,999	21	107.30	104.91	104.24	19.30	100.64	61.31	149.56	84.53 to 118.31	75,810	79,024
100,000 TO 149,999	46	98.60	96.79	96.60	19.15	100.20	50.62	136.65	82.96 to 106.21	127,526	123,193
150,000 TO 249,999	97	95.49	97.29	97.31	14.47	99.98	37.88	153.73	92.53 to 98.91	197,064	191,764
250,000 TO 499,999	101	97.50	95.71	95.46	12.76	100.26	37.04	150.32	93.68 to 99.40	331,570	316,516
500,000 TO 999,999	5	92.18	95.09	95.23	10.85	99.85	76.83	113.29	N/A	672,400	640,349
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	13	Total	Increase	23%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	285	Median :	98	COV :	20.63	95% Median C.I. :	95.55 to 99.56
Total Sales Price :	64,095,446	Wgt. Mean :	98	STD :	20.33	95% Wgt. Mean C.I. :	95.67 to 100.45
Total Adj. Sales Price :	64,095,446	Mean :	99	Avg. Abs. Dev :	15.10	95% Mean C.I. :	96.19 to 100.91
Total Assessed Value :	62,853,663						
Avg. Adj. Sales Price :	224,896	COD :	15.47	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	220,539	PRD :	100.50	MIN Sales Ratio :	37.88		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Qrtrs____											
10/01/2022 To 12/31/2022	46	101.40	102.46	101.29	14.12	101.16	37.88	149.56	95.19 to 105.16	188,661	191,091
01/01/2023 To 03/31/2023	15	101.25	104.87	101.03	13.59	103.80	51.75	136.65	97.41 to 120.50	241,333	243,820
04/01/2023 To 06/30/2023	41	101.48	102.32	103.94	16.78	98.44	59.91	150.32	89.70 to 107.48	227,826	236,801
07/01/2023 To 09/30/2023	38	97.18	97.44	98.51	12.13	98.91	63.11	144.73	89.80 to 103.97	213,300	210,131
10/01/2023 To 12/31/2023	36	97.01	102.27	96.59	19.17	105.88	60.94	182.64	89.78 to 109.57	188,795	182,361
01/01/2024 To 03/31/2024	22	87.66	86.61	86.66	17.90	99.94	42.18	138.15	72.91 to 97.09	210,555	182,460
04/01/2024 To 06/30/2024	48	93.02	93.26	96.08	14.55	97.06	50.62	125.31	84.65 to 100.16	241,123	231,673
07/01/2024 To 09/30/2024	39	97.50	98.42	97.05	13.78	101.41	64.14	142.66	89.12 to 102.68	290,976	282,383
____Study Yrs____											
10/01/2022 To 09/30/2023	140	101.04	101.31	101.33	14.34	99.98	37.88	150.32	97.04 to 103.72	212,462	215,295
10/01/2023 To 09/30/2024	145	95.49	95.87	95.23	16.11	100.67	42.18	182.64	92.00 to 98.11	236,902	225,602
____Calendar Yrs____											
01/01/2023 To 12/31/2023	130	98.48	101.17	100.19	15.94	100.98	51.75	182.64	96.69 to 103.59	214,330	214,739

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	285	Median :	98	COV :	20.63	95% Median C.I. :	95.55 to 99.56
Total Sales Price :	64,095,446	Wgt. Mean :	98	STD :	20.33	95% Wgt. Mean C.I. :	95.67 to 100.45
Total Adj. Sales Price :	64,095,446	Mean :	99	Avg.Abs.Dev :	15.10	95% Mean C.I. :	96.19 to 100.91
Total Assessed Value :	62,853,663						
Avg. Adj. Sales Price :	224,896	COD :	15.47	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	220,539	PRD :	100.50	MIN Sales Ratio :	37.88		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	50	96.09	95.90	96.93	14.36	98.94	59.91	130.71	86.70 to 104.57	213,692	207,130
2	130	98.57	101.92	101.42	13.55	100.49	64.14	153.73	97.09 to 102.37	244,720	248,194
4	12	91.54	95.69	95.28	19.74	100.43	61.31	148.53	74.53 to 118.09	156,933	149,524
5	32	94.81	93.32	92.36	12.90	101.04	66.42	132.65	84.65 to 101.16	192,584	177,878
6	26	97.98	95.94	93.79	13.52	102.29	50.62	133.25	87.26 to 103.72	113,731	106,668
9	7	106.27	107.14	95.10	26.52	112.66	50.63	182.64	50.63 to 182.64	57,914	55,077
11	14	96.08	93.70	93.85	17.66	99.84	42.18	142.66	77.92 to 111.62	440,921	413,823
12	6	95.75	100.33	97.52	33.89	102.88	56.30	143.74	56.30 to 143.74	322,500	314,517
13	8	96.11	93.43	91.59	32.76	102.01	37.88	150.32	37.88 to 150.32	260,125	238,256

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	282	97.57	98.24	98.02	15.18	100.22	37.88	153.73	95.55 to 99.46	226,814	222,334
06	3	119.53	126.91	116.02	29.02	109.39	78.57	182.64	N/A	44,667	51,823
07											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	285	Median :	98	COV :	20.63	95% Median C.I. :	95.55 to 99.56
Total Sales Price :	64,095,446	Wgt. Mean :	98	STD :	20.33	95% Wgt. Mean C.I. :	95.67 to 100.45
Total Adj. Sales Price :	64,095,446	Mean :	99	Avg.Abs.Dev :	15.10	95% Mean C.I. :	96.19 to 100.91
Total Assessed Value :	62,853,663						
Avg. Adj. Sales Price :	224,896	COD :	15.47	MAX Sales Ratio :	182.64		
Avg. Assessed Value :	220,539	PRD :	100.50	MIN Sales Ratio :	37.88		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	182.64	182.64	182.64		100.00	182.64	182.64	N/A	25,000	45,660
__Ranges Excl. Low \$__											
Greater Than 4,999	285	97.63	98.55	98.06	15.47	100.50	37.88	182.64	95.55 to 99.56	224,896	220,539
Greater Than 15,000	285	97.63	98.55	98.06	15.47	100.50	37.88	182.64	95.55 to 99.56	224,896	220,539
Greater Than 30,000	284	97.57	98.25	98.03	15.22	100.22	37.88	153.73	95.52 to 99.56	225,600	221,155
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	182.64	182.64	182.64		100.00	182.64	182.64	N/A	25,000	45,660
30,000 TO 59,999	14	100.14	97.49	98.38	16.51	99.10	63.11	133.25	74.53 to 119.53	46,179	45,428
60,000 TO 99,999	21	107.30	104.91	104.24	19.30	100.64	61.31	149.56	84.53 to 118.31	75,810	79,024
100,000 TO 149,999	46	98.60	96.79	96.60	19.15	100.20	50.62	136.65	82.96 to 106.21	127,526	123,193
150,000 TO 249,999	97	95.52	98.20	98.20	14.73	100.00	37.88	153.73	92.53 to 99.38	197,064	193,524
250,000 TO 499,999	101	97.97	97.61	97.67	12.41	99.94	42.18	150.32	95.79 to 100.60	331,570	323,843
500,000 TO 999,999	5	99.56	99.65	100.11	10.27	99.54	76.83	113.29	N/A	672,400	673,144
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	12	Total	Increase	52%
VALUATION GROUP	13	Total	Increase	23%
VALUATION GROUP	11	Total	Increase	8%

76 Saline
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 18
Total Sales Price : 2,370,366
Total Adj. Sales Price : 2,370,366
Total Assessed Value : 2,261,775
Avg. Adj. Sales Price : 131,687
Avg. Assessed Value : 125,654

MEDIAN : 96
WGT. MEAN : 95
MEAN : 96
COD : 12.38
PRD : 100.73

COV : 17.80
STD : 17.11
Avg. Abs. Dev : 11.87
MAX Sales Ratio : 129.27
MIN Sales Ratio : 53.79

95% Median C.I. : 88.40 to 101.87
95% Wgt. Mean C.I. : 82.68 to 108.16
95% Mean C.I. : 87.61 to 104.63

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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-21 To 31-DEC-21	2	95.58	95.58	95.89	02.23	99.68	93.45	97.70	N/A	100,000	95,893
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	1	88.40	88.40	88.40	00.00	100.00	88.40	88.40	N/A	403,636	356,805
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	1	53.79	53.79	53.79	00.00	100.00	53.79	53.79	N/A	170,000	91,440
01-OCT-23 To 31-DEC-23	1	78.50	78.50	78.50	00.00	100.00	78.50	78.50	N/A	175,000	137,380
01-JAN-24 To 31-MAR-24	2	107.12	107.12	118.06	20.68	90.73	84.97	129.27	N/A	217,500	256,790
01-APR-24 To 30-JUN-24	2	96.17	96.17	95.52	03.27	100.68	93.03	99.31	N/A	91,243	87,158
01-JUL-24 To 30-SEP-24	1	94.10	94.10	94.10	00.00	100.00	94.10	94.10	N/A	110,000	103,515
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	7	99.00	103.07	99.28	07.77	103.82	93.16	124.67	93.16 to 124.67	101,190	100,466
01-OCT-22 To 30-SEP-23	5	88.40	85.92	82.91	17.17	103.63	53.79	106.66	N/A	151,910	125,945
01-OCT-23 To 30-SEP-24	6	93.57	96.53	102.91	11.79	93.80	78.50	129.27	78.50 to 129.27	150,414	154,798
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	6	100.24	103.12	95.21	09.58	108.31	88.40	124.67	88.40 to 124.67	151,994	144,713
01-JAN-23 To 31-DEC-23	5	78.86	83.94	77.28	19.34	108.62	53.79	106.66	N/A	106,183	82,060
<u>ALL</u>	18	95.90	96.12	95.42	12.38	100.73	53.79	129.27	88.40 to 101.87	131,687	125,654

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	93.03	89.92	90.45	06.22	99.41	78.86	99.31	N/A	85,497	77,329
2	10	98.35	95.08	95.85	12.79	99.20	53.79	129.27	78.50 to 106.66	172,555	165,401
4	1	112.02	112.02	112.02	00.00	100.00	112.02	112.02	N/A	70,000	78,415
5	1	93.16	93.16	93.16	00.00	100.00	93.16	93.16	N/A	130,000	121,105
6	1	124.67	124.67	124.67	00.00	100.00	124.67	124.67	N/A	17,330	21,605
<u>ALL</u>	18	95.90	96.12	95.42	12.38	100.73	53.79	129.27	88.40 to 101.87	131,687	125,654

76 Saline
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)
Qualified
Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 18	MEDIAN : 96	COV : 17.80	95% Median C.I. : 88.40 to 101.87
Total Sales Price : 2,370,366	WGT. MEAN : 95	STD : 17.11	95% Wgt. Mean C.I. : 82.68 to 108.16
Total Adj. Sales Price : 2,370,366	MEAN : 96	Avg. Abs. Dev : 11.87	95% Mean C.I. : 87.61 to 104.63
Total Assessed Value : 2,261,775			
Avg. Adj. Sales Price : 131,687	COD : 12.38	MAX Sales Ratio : 129.27	
Avg. Assessed Value : 125,654	PRD : 100.73	MIN Sales Ratio : 53.79	

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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	18	95.90	96.12	95.42	12.38	100.73	53.79	129.27	88.40 to 101.87	131,687	125,654
04											
____ALL____	18	95.90	96.12	95.42	12.38	100.73	53.79	129.27	88.40 to 101.87	131,687	125,654

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Low \$ Ranges____											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	124.67	124.67	124.67	00.00	100.00	124.67	124.67	N/A	17,330	21,605
____Ranges Excl. Low \$____											
Greater Than 4,999	18	95.90	96.12	95.42	12.38	100.73	53.79	129.27	88.40 to 101.87	131,687	125,654
Greater Than 14,999	18	95.90	96.12	95.42	12.38	100.73	53.79	129.27	88.40 to 101.87	131,687	125,654
Greater Than 29,999	17	94.10	94.45	95.20	11.45	99.21	53.79	129.27	84.97 to 101.87	138,414	131,775
____Incremental Ranges____											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	124.67	124.67	124.67	00.00	100.00	124.67	124.67	N/A	17,330	21,605
30,000 TO 59,999	1	78.86	78.86	78.86	00.00	100.00	78.86	78.86	N/A	50,000	39,430
60,000 TO 99,999	6	101.68	102.47	102.16	04.32	100.30	93.45	112.02	93.45 to 112.02	75,733	77,373
100,000 TO 149,999	5	93.16	92.59	92.65	02.96	99.94	84.97	97.70	N/A	115,000	106,553
150,000 TO 249,999	3	78.50	77.10	78.32	19.20	98.44	53.79	99.00	N/A	181,667	142,273
250,000 TO 499,999	2	108.84	108.84	106.63	18.78	102.07	88.40	129.27	N/A	364,318	388,460
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 +											
____ALL____	18	95.90	96.12	95.42	12.38	100.73	53.79	129.27	88.40 to 101.87	131,687	125,654

76 Saline
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

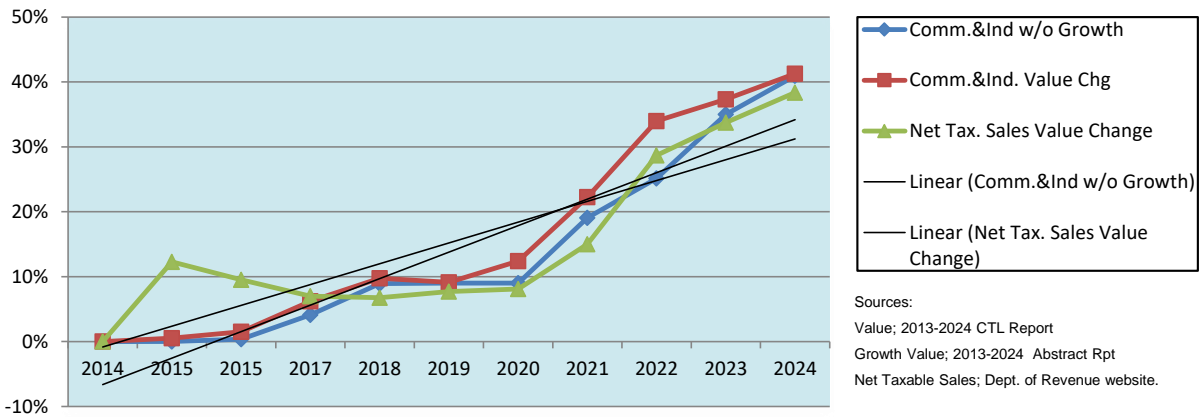
Number of Sales : 18	MEDIAN : 96	COV : 17.80	95% Median C.I. : 88.40 to 101.87
Total Sales Price : 2,370,366	WGT. MEAN : 95	STD : 17.11	95% Wgt. Mean C.I. : 82.68 to 108.16
Total Adj. Sales Price : 2,370,366	MEAN : 96	Avg. Abs. Dev : 11.87	95% Mean C.I. : 87.61 to 104.63
Total Assessed Value : 2,261,775			
Avg. Adj. Sales Price : 131,687	COD : 12.38	MAX Sales Ratio : 129.27	
Avg. Assessed Value : 125,654	PRD : 100.73	MIN Sales Ratio : 53.79	

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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	1	93.45	93.45	93.45	00.00	100.00	93.45	93.45	N/A	85,000	79,435
340	2	104.27	104.27	104.51	02.30	99.77	101.87	106.66	N/A	67,958	71,025
341	2	86.30	86.30	84.52	09.04	102.11	78.50	94.10	N/A	142,500	120,448
344	1	99.00	99.00	99.00	00.00	100.00	99.00	99.00	N/A	200,000	198,000
349	1	88.40	88.40	88.40	00.00	100.00	88.40	88.40	N/A	403,636	356,805
353	3	78.86	75.27	71.99	16.64	104.56	53.79	93.16	N/A	116,667	83,992
406	2	89.00	89.00	89.00	04.53	100.00	84.97	93.03	N/A	110,000	97,898
407	1	129.27	129.27	129.27	00.00	100.00	129.27	129.27	N/A	325,000	420,115
442	3	112.02	112.00	107.63	07.54	104.06	99.31	124.67	N/A	53,272	57,335
444	1	101.48	101.48	101.48	00.00	100.00	101.48	101.48	N/A	91,000	92,350
528	1	97.70	97.70	97.70	00.00	100.00	97.70	97.70	N/A	115,000	112,350
<u>ALL</u>	18	95.90	96.12	95.42	12.38	100.73	53.79	129.27	88.40 to 101.87	131,687	125,654

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
2013	\$ 139,759,575	\$ 192,570	0.14%	\$ 139,567,005		\$ 80,534,652	
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%
2015	\$ 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%
2024	\$ 200,042,055	\$ 1,523,860	0.76%	\$ 198,518,195	0.54%	\$ 110,144,096	-1.16%
Ann %chg	3.60%			Average	1.49%	1.99%	3.01%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	0.02%	0.51%	12.29%
2015	0.36%	1.51%	9.51%
2016	4.12%	6.22%	7.00%
2017	8.91%	9.78%	6.77%
2018	9.01%	9.13%	7.70%
2019	9.02%	12.40%	8.09%
2020	19.09%	22.28%	15.01%
2021	25.14%	33.97%	28.71%
2022	34.99%	37.33%	33.75%
2023	40.95%	41.28%	38.38%
2024	42.04%	43.13%	36.77%

County Number	76
County Name	Saline

76 Saline**AGRICULTURAL LAND****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 29
 Total Sales Price : 19,914,461
 Total Adj. Sales Price : 19,914,461
 Total Assessed Value : 13,915,025
 Avg. Adj. Sales Price : 686,706
 Avg. Assessed Value : 479,828

MEDIAN : 72
 WGT. MEAN : 70
 MEAN : 72
 COD : 11.34
 PRD : 103.43

COV : 15.58
 STD : 11.26
 Avg. Abs. Dev : 08.14
 MAX Sales Ratio : 97.40
 MIN Sales Ratio : 47.21

95% Median C.I. : 67.41 to 74.93
 95% Wgt. Mean C.I. : 64.75 to 74.99
 95% Mean C.I. : 67.99 to 76.55

*Printed:3/27/2025 11:32:38AM***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-21 To 31-DEC-21	7	73.40	76.94	74.01	12.47	103.96	63.79	97.40	63.79 to 97.40	621,569	460,024
01-JAN-22 To 31-MAR-22	5	75.38	77.36	78.98	08.50	97.95	69.22	86.79	N/A	442,141	349,224
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	4	79.12	79.77	82.96	12.84	96.15	67.41	93.41	N/A	620,472	514,726
01-JAN-23 To 31-MAR-23	2	67.86	67.86	67.86	07.77	100.00	62.59	73.12	N/A	1,033,245	701,203
01-APR-23 To 30-JUN-23	1	47.21	47.21	47.21	00.00	100.00	47.21	47.21	N/A	488,000	230,385
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	70.33	70.33	70.33	00.00	100.00	70.33	70.33	N/A	1,250,000	879,075
01-JAN-24 To 31-MAR-24	8	67.17	65.89	61.24	10.54	107.59	55.73	74.93	55.73 to 74.93	818,574	501,327
01-APR-24 To 30-JUN-24	1	70.94	70.94	70.94	00.00	100.00	70.94	70.94	N/A	517,800	367,350
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	12	74.39	77.12	75.69	10.98	101.89	63.79	97.40	69.22 to 84.95	546,807	413,858
01-OCT-22 To 30-SEP-23	7	71.81	71.71	73.30	15.07	97.83	47.21	93.41	47.21 to 93.41	719,483	527,385
01-OCT-23 To 30-SEP-24	10	70.64	66.84	63.21	08.10	105.74	55.73	74.93	57.39 to 72.72	831,640	525,704
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	9	75.38	78.43	81.09	10.71	96.72	67.41	93.41	69.22 to 86.79	521,399	422,781
01-JAN-23 To 31-DEC-23	4	66.46	63.31	66.02	12.65	95.90	47.21	73.12	N/A	951,123	627,966
<u>ALL</u>	29	71.81	72.27	69.87	11.34	103.43	47.21	97.40	67.41 to 74.93	686,706	479,828

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	15	72.11	75.62	74.15	10.14	101.98	62.22	97.40	69.22 to 84.75	489,108	362,697
2	3	70.33	67.79	67.68	06.26	100.16	59.91	73.12	N/A	1,144,583	774,690
3	11	69.93	68.92	67.26	13.80	102.47	47.21	93.41	55.73 to 84.95	831,281	559,137
<u>ALL</u>	29	71.81	72.27	69.87	11.34	103.43	47.21	97.40	67.41 to 74.93	686,706	479,828

76 Saline
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 29	MEDIAN : 72	COV : 15.58	95% Median C.I. : 67.41 to 74.93
Total Sales Price : 19,914,461	WGT. MEAN : 70	STD : 11.26	95% Wgt. Mean C.I. : 64.75 to 74.99
Total Adj. Sales Price : 19,914,461	MEAN : 72	Avg. Abs. Dev : 08.14	95% Mean C.I. : 67.99 to 76.55
Total Assessed Value : 13,915,025			
Avg. Adj. Sales Price : 686,706	COD : 11.34	MAX Sales Ratio : 97.40	
Avg. Assessed Value : 479,828	PRD : 103.43	MIN Sales Ratio : 47.21	

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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
____Dry____											
County	6	72.11	73.11	74.11	03.70	98.65	67.41	82.49	67.41 to 82.49	508,626	376,933
1	6	72.11	73.11	74.11	03.70	98.65	67.41	82.49	67.41 to 82.49	508,626	376,933
____ALL____	29	71.81	72.27	69.87	11.34	103.43	47.21	97.40	67.41 to 74.93	686,706	479,828

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	6	73.26	73.00	69.28	14.91	105.37	55.73	93.41	55.73 to 93.41	1,148,427	795,589
2	1	73.12	73.12	73.12	00.00	100.00	73.12	73.12	N/A	1,035,200	756,945
3	5	73.40	72.98	68.60	17.78	106.38	55.73	93.41	N/A	1,171,072	803,318
____Dry____											
County	12	71.96	72.67	71.80	05.74	101.21	62.59	86.43	69.22 to 74.93	561,754	403,355
1	9	72.11	72.99	72.16	06.59	101.15	62.59	86.43	67.41 to 82.49	544,561	392,956
2	1	70.33	70.33	70.33	00.00	100.00	70.33	70.33	N/A	1,250,000	879,075
3	2	72.43	72.43	71.96	03.45	100.65	69.93	74.93	N/A	295,000	212,293
____Grass____											
County	1	63.79	63.79	63.79	00.00	100.00	63.79	63.79	N/A	260,000	165,855
3	1	63.79	63.79	63.79	00.00	100.00	63.79	63.79	N/A	260,000	165,855
____ALL____	29	71.81	72.27	69.87	11.34	103.43	47.21	97.40	67.41 to 74.93	686,706	479,828

76 County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	5,265	5,265	4,309	4,310	4,255	4,255	4,090	4,090	4,573
Fillmore	2	7,490	7,280	7,175	7,070	n/a	6,345	6,345	6,290	7,171
Gage	1	8,260	n/a	8,250	8,250	6,830	n/a	6,645	6,645	7,792
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	7,507
Saline	2	5,416	5,415	5,320	5,225	4,845	4,655	4,275	4,085	5,190
Fillmore	2	7,490	7,280	7,175	7,070	n/a	6,345	6,345	6,290	7,171
Gage	1	8,260	n/a	8,250	8,250	6,830	n/a	6,645	6,645	7,792
Jefferson	1	7,475	9,087	9,058	6,933	6,904	n/a	6,105	3,756	7,913
Thayer	1	7,975	7,800	7,600	7,400	7,350	7,100	6,950	6,950	7,536
Saline	3	7,440	7,297	7,299	7,225	6,895	6,020	6,018	5,733	7,144
Fillmore	1	7,830	7,620	7,520	7,415	6,200	6,900	6,695	6,645	7,459
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	7,507
Seward	1	8,249	8,100	7,197	7,199	7,000	6,199	5,800	5,091	7,379
Seward	2	7,200	7,000	6,700	6,500	6,200	5,000	4,800	4,000	6,601
York	1	9,496	9,500	8,698	8,700	n/a	8,292	8,000	8,000	9,182

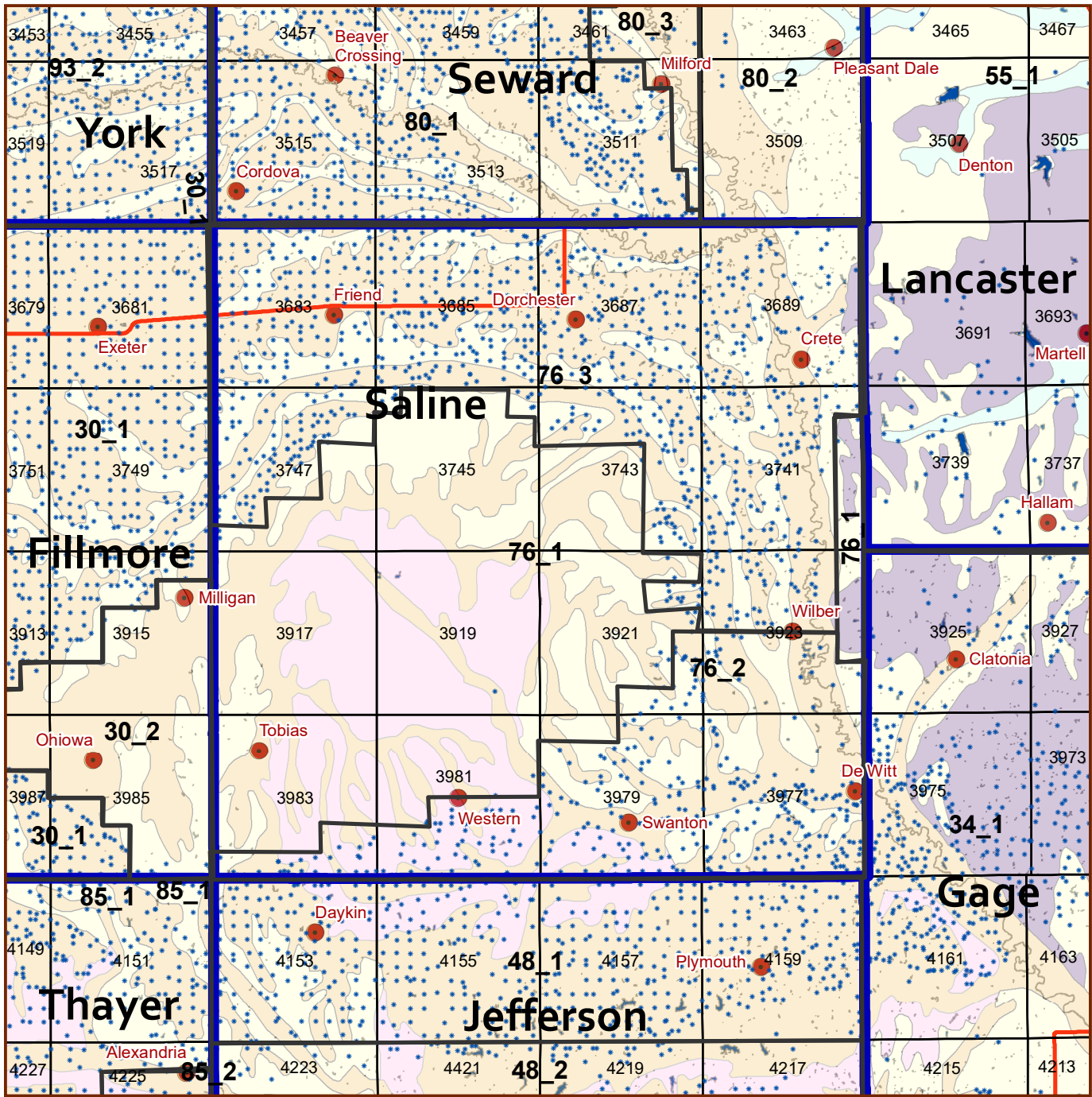
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	4,468	4,469	4,350	4,350	4,100	4,079	3,914	3,909	4,310
Fillmore	2	4,115	4,060	4,005	3,850	3,690	3,690	3,590	3,380	3,956
Gage	1	6,196	6,200	5,890	5,890	4,490	n/a	4,195	4,195	5,209
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,694	5,362	5,024	6,211
Saline	2	4,625	4,500	4,437	4,322	4,125	4,000	4,000	3,940	4,372
Fillmore	2	4,115	4,060	4,005	3,850	3,690	3,690	3,590	3,380	3,956
Gage	1	6,196	6,200	5,890	5,890	4,490	n/a	4,195	4,195	5,209
Jefferson	1	5,355	6,477	6,349	3,961	n/a	4,409	2,899	2,557	4,934
Thayer	1	5,200	5,000	4,800	4,700	4,500	4,350	4,175	4,175	4,764
Saline	3	3,675	3,674	3,376	3,335	3,252	3,229	3,226	3,089	3,415
Fillmore	1	4,485	4,380	4,120	4,120	4,020	3,810	3,810	3,710	4,173
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,694	5,362	5,024	6,211
Seward	1	6,400	6,400	6,350	6,200	6,100	5,500	5,350	4,300	6,047
Seward	2	6,400	6,400	6,350	6,200	6,100	5,494	5,350	4,300	5,858
York	1	5,699	5,692	5,200	5,197	5,087	n/a	5,100	5,098	5,455

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	1,992	1,994	1,975	n/a	1,925	1,280	1,255	1,565	1,980
Fillmore	2	1,750	1,750	1,650	n/a	n/a	n/a	n/a	n/a	1,698
Gage	1	2,335	2,335	2,335	2,335	2,335	2,335	n/a	2,335	2,335
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	2,996
Saline	2	1,995	1,995	1,970	n/a	1,925	n/a	n/a	1,565	1,981
Fillmore	2	1,750	1,750	1,650	n/a	n/a	n/a	n/a	n/a	1,698
Gage	1	2,335	2,335	2,335	2,335	2,335	2,335	n/a	2,335	2,335
Jefferson	1	2,479	2,501	2,465	n/a	n/a	n/a	n/a	2,250	2,477
Thayer	1	1,895	1,895	1,895	n/a	1,895	1,895	n/a	1,895	1,895
Saline	3	1,993	1,998	1,975	1,480	1,846	1,280	1,255	1,304	1,982
Fillmore	1	1,750	1,750	1,650	n/a	n/a	n/a	n/a	n/a	1,711
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	2,996
Seward	1	2,948	2,950	2,799	n/a	2,800	n/a	n/a	2,400	2,909
Seward	2	2,949	2,950	2,800	n/a	2,800	n/a	n/a	2,400	2,900
York	1	1,698	1,655	1,688	1,700	n/a	n/a	n/a	1,314	1,684






County	Mkt Area	CRP	TIMBER	WASTE
Saline	1	1,983	516	100
Fillmore	2	1,659	n/a	796
Gage	1	-	-	200
Lancaster	1	3,008	1,250	750
Saline	2	1,981	513	105
Fillmore	2	1,659	n/a	796
Gage	1	-	-	200
Jefferson	1	n/a	1,171	440
Thayer	1	3,225	700	500
Saline	3	1,979	516	100
Fillmore	1	1,678	n/a	478
Lancaster	1	3,008	1,250	750
Seward	1	3,022	802	100
Seward	2	3,044	816	101
York	1	800	n/a	601

Source: 2025 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.



Legend

-  Market_Area
 County
 Registered_We
 geocode
 Federal Roads

Soils CLASS










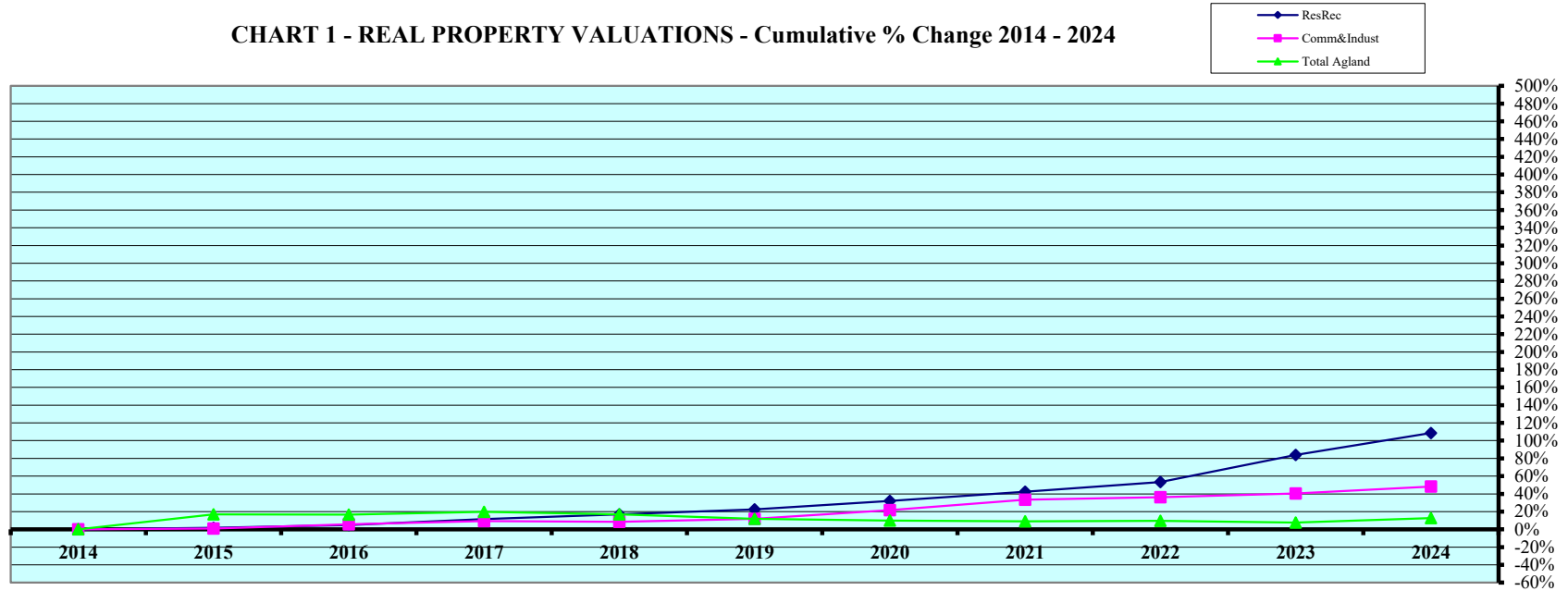
- | | |
|---|---|
|  | Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills |
|  | Excessively drained sandy soils formed in eolian sands on uplands in sandhills |
|  | Moderately well drained silty soils on uplands and in depressions formed in loess |
|  | 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 2014 - 2024



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	396,876,925	-	-	-	140,474,985	-	-	-	1,226,866,655	-	-	-
2015	403,531,380	6,654,455	1.68%	1.68%	141,876,320	1,401,335	1.00%	1.00%	1,434,951,555	208,084,900	16.96%	16.96%
2016	416,533,790	13,002,410	3.22%	4.95%	148,447,250	6,570,930	4.63%	5.68%	1,429,729,605	-5,221,950	-0.36%	16.54%
2017	442,602,695	26,068,905	6.26%	11.52%	153,426,780	4,979,530	3.35%	9.22%	1,468,899,855	39,170,250	2.74%	19.73%
2018	464,357,910	21,755,215	4.92%	17.00%	152,526,290	-900,490	-0.59%	8.58%	1,433,969,370	-34,930,485	-2.38%	16.88%
2019	486,056,890	21,698,980	4.67%	22.47%	157,095,795	4,569,505	3.00%	11.83%	1,373,394,725	-60,574,645	-4.22%	11.94%
2020	524,378,995	38,322,105	7.88%	32.13%	170,895,795	13,800,000	8.78%	21.66%	1,347,878,475	-25,516,250	-1.86%	9.86%
2021	564,836,225	40,457,230	7.72%	42.32%	187,236,600	16,340,805	9.56%	33.29%	1,336,583,295	-11,295,180	-0.84%	8.94%
2022	608,757,945	43,921,720	7.78%	53.39%	191,308,470	4,071,870	2.17%	36.19%	1,346,048,700	9,465,405	0.71%	9.71%
2023	729,385,810	120,627,865	19.82%	83.78%	197,313,495	6,005,025	3.14%	40.46%	1,319,890,680	-26,158,020	-1.94%	7.58%
2024	828,055,265	98,669,455	13.53%	108.64%	208,212,085	10,898,590	5.52%	48.22%	1,383,067,020	63,176,340	4.79%	12.73%

Rate Annual %chg: Residential & Recreational **7.63%**

Commercial & Industrial **4.01%**

Agricultural Land **1.21%**

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

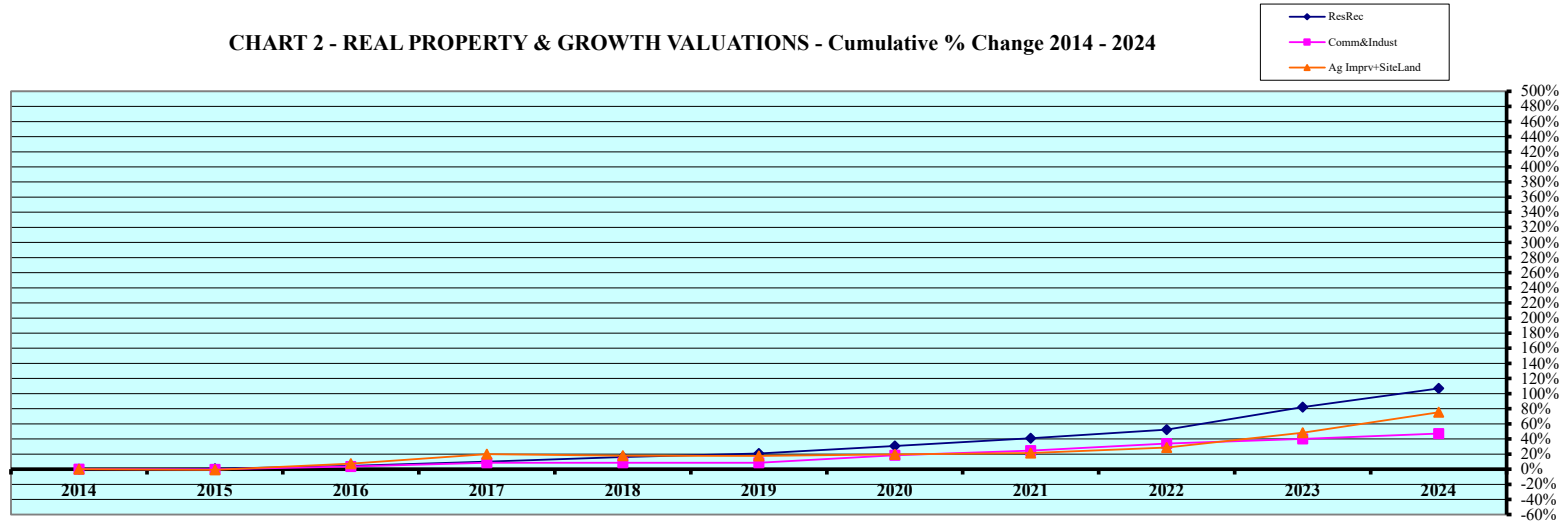
CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Residential & Recreational (1)						Commercial & Industrial (1)					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	396,876,925	2,356,060	0.59%	394,520,865	--	--	140,474,985	685,740	0.49%	139,789,245	--	--
2015	403,531,380	4,248,001	1.05%	399,283,379	0.61%	0.61%	141,876,320	1,615,050	1.14%	140,261,270	-0.15%	-0.15%
2016	416,533,790	2,616,330	0.63%	413,917,460	2.57%	4.29%	148,447,250	2,927,435	1.97%	145,519,815	2.57%	3.59%
2017	442,602,695	6,199,725	1.40%	436,402,970	4.77%	9.96%	153,426,780	1,208,540	0.79%	152,218,240	2.54%	8.36%
2018	464,357,910	4,052,625	0.87%	460,305,285	4.00%	15.98%	152,526,290	174,495	0.11%	152,351,795	-0.70%	8.45%
2019	486,056,890	6,289,155	1.29%	479,767,735	3.32%	20.89%	157,095,795	4,736,230	3.01%	152,359,565	-0.11%	8.46%
2020	524,378,995	6,192,500	1.18%	518,186,495	6.61%	30.57%	170,895,795	4,461,055	2.61%	166,434,740	5.94%	18.48%
2021	564,836,225	5,524,465	0.98%	559,311,760	6.66%	40.93%	187,236,600	12,341,425	6.59%	174,895,175	2.34%	24.50%
2022	608,757,945	3,907,075	0.64%	604,850,870	7.08%	52.40%	191,308,470	3,261,580	1.70%	188,046,890	0.43%	33.87%
2023	729,385,810	6,408,415	0.88%	722,977,395	18.76%	82.17%	197,313,495	465,860	0.24%	196,847,635	2.90%	40.13%
2024	828,055,265	7,250,620	0.88%	820,804,645	12.53%	106.82%	208,212,085	1,523,860	0.73%	206,688,225	4.75%	47.14%
Rate Ann%chg	7.63%	Resid & Recreat w/o growth				6.69%	4.01%	C & I w/o growth				2.05%

Tax Year	Ag Improvements & Site Land (1)							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2014	55,660,580	35,210,495	90,871,075	1,897,605	2.09%	88,973,470	--	--
2015	55,362,765	35,775,975	91,138,740	1,075,110	1.18%	90,063,630	-0.89%	-0.89%
2016	55,608,215	43,668,000	99,276,215	1,728,400	1.74%	97,547,815	7.03%	7.35%
2017	58,328,120	52,742,535	111,070,655	2,145,320	1.93%	108,925,335	9.72%	19.87%
2018	57,505,260	50,884,210	108,389,470	1,376,625	1.27%	107,012,845	-3.65%	17.76%
2019	57,767,935	51,093,615	108,861,550	1,923,295	1.77%	106,938,255	-1.34%	17.68%
2020	58,611,965	51,838,295	110,450,260	1,695,860	1.54%	108,754,400	-0.10%	19.68%
2021	59,392,220	52,408,005	111,800,225	1,491,950	1.33%	110,308,275	-0.13%	21.39%
2022	69,045,970	53,861,950	122,907,920	5,970,165	4.86%	116,937,755	4.60%	28.69%
2023	84,397,405	52,031,405	136,428,810	1,671,230	1.22%	134,757,580	9.64%	48.30%
2024	107,767,510	53,052,425	160,819,935	1,547,890	0.96%	159,272,045	16.74%	75.27%
Rate Ann%chg	6.83%	4.18%	5.87%	Ag Imprv+Site w/o growth			4.16%	

(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; 2014 - 2024 CTL
Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.
Prepared as of 02/11/2025

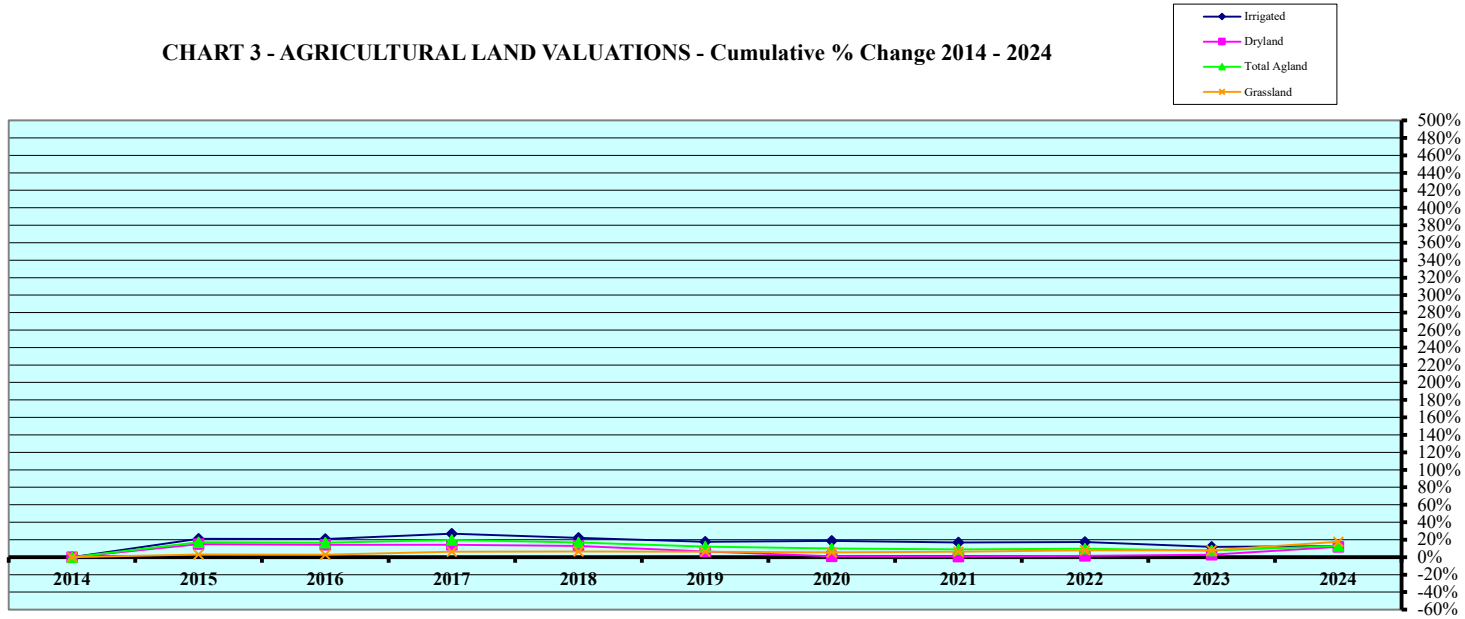
Cnty#
County

76
SALINE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	593,429,715	-	-	-	539,453,225	-	-	-	93,704,715	-	-	-
2015	718,088,220	124,658,505	21.01%	21.01%	619,974,260	80,521,035	14.93%	14.93%	96,595,850	2,891,135	3.09%	3.09%
2016	717,461,610	-626,610	-0.09%	20.90%	615,675,600	-4,298,660	-0.69%	14.13%	96,291,900	-303,950	-0.31%	2.76%
2017	752,997,260	35,535,650	4.95%	26.89%	616,043,420	367,820	0.06%	14.20%	99,491,915	3,200,015	3.32%	6.18%
2018	725,086,280	-27,910,980	-3.71%	22.19%	608,826,295	-7,217,125	-1.17%	12.86%	99,746,010	254,095	0.26%	6.45%
2019	698,276,370	-26,809,910	-3.70%	17.67%	575,226,905	-33,599,390	-5.52%	6.63%	99,572,820	-173,190	-0.17%	6.26%
2020	703,671,390	5,395,020	0.77%	18.58%	544,938,520	-30,288,385	-5.27%	1.02%	98,955,730	-617,090	-0.62%	5.60%
2021	693,252,135	-10,419,255	-1.48%	16.82%	543,435,400	-1,503,120	-0.28%	0.74%	99,578,255	622,525	0.63%	6.27%
2022	696,216,405	2,964,270	0.43%	17.32%	548,037,370	4,601,970	0.85%	1.59%	101,131,330	1,553,075	1.56%	7.93%
2023	663,903,270	-32,313,135	-4.64%	11.88%	554,212,615	6,175,245	1.13%	2.74%	101,169,145	37,815	0.04%	7.97%
2024	668,773,760	4,870,490	0.73%	12.70%	603,451,595	49,238,980	8.88%	11.86%	110,229,815	9,060,670	8.96%	17.64%

Rate Ann.%chg: Irrigated **1.20%** Dryland **1.13%** Grassland **1.64%**

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	225,270	-	-	-	53,730	-	-	-	1,226,866,655	-	-	-
2015	240,715	15,445	6.86%	6.86%	52,510	-1,220	-2.27%	-2.27%	1,434,951,555	208,084,900	16.96%	16.96%
2016	247,985	7,270	3.02%	10.08%	52,510	0	0.00%	-2.27%	1,429,729,605	-5,221,950	-0.36%	16.54%
2017	314,750	66,765	26.92%	39.72%	52,510	0	0.00%	-2.27%	1,468,899,855	39,170,250	2.74%	19.73%
2018	259,535	-55,215	-17.54%	15.21%	51,250	-1,260	-2.40%	-4.62%	1,433,969,370	-34,930,485	-2.38%	16.88%
2019	267,380	7,845	3.02%	18.69%	51,250	0	0.00%	-4.62%	1,373,394,725	-60,574,645	-4.22%	11.94%
2020	261,585	-5,795	-2.17%	16.12%	51,250	0	0.00%	-4.62%	1,347,878,475	-25,516,250	-1.86%	9.86%
2021	266,255	4,670	1.79%	18.19%	51,250	0	0.00%	-4.62%	1,336,583,295	-11,295,180	-0.84%	8.94%
2022	267,745	1,490	0.56%	18.86%	395,850	344,600	672.39%	636.74%	1,346,048,700	9,465,405	0.71%	9.71%
2023	260,850	-6,895	-2.58%	15.79%	344,800	-51,050	-12.90%	541.73%	1,319,890,680	-26,158,020	-1.94%	7.58%
2024	267,050	6,200	2.38%	18.55%	344,800	0	0.00%	541.73%	1,383,067,020	63,176,340	4.79%	12.73%

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

Rate Ann.%chg: Total Agric Land **1.21%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	592,771,350	108,026	5,487			540,489,190	167,796	3,221			93,488,445	63,655	1,469		
2015	717,897,770	110,943	6,471	17.92%	17.92%	620,806,625	164,812	3,767	16.94%	16.94%	96,528,110	63,660	1,516	3.24%	3.24%
2016	717,938,630	111,725	6,426	-0.69%	17.11%	616,162,955	163,807	3,762	-0.14%	16.78%	96,120,780	63,618	1,511	-0.36%	2.88%
2017	752,250,205	111,877	6,724	4.64%	22.54%	617,620,810	163,449	3,779	0.46%	17.31%	99,015,545	63,698	1,554	2.88%	5.84%
2018	725,621,690	112,612	6,444	-4.17%	17.43%	610,290,225	162,466	3,756	-0.59%	16.62%	99,213,840	63,968	1,551	-0.22%	5.60%
2019	698,788,235	113,066	6,180	-4.09%	12.63%	575,419,435	161,604	3,561	-5.21%	10.54%	99,437,475	64,133	1,550	-0.03%	5.57%
2020	703,171,185	113,589	6,190	0.16%	12.81%	545,414,070	161,333	3,381	-5.06%	4.95%	99,024,810	63,856	1,551	0.02%	5.59%
2021	693,561,135	113,785	6,095	-1.54%	11.08%	543,250,305	160,678	3,381	0.01%	4.96%	99,548,065	64,170	1,551	0.04%	5.63%
2022	696,832,255	114,325	6,095	0.00%	11.08%	547,709,990	159,050	3,444	1.85%	6.91%	101,142,985	65,173	1,552	0.04%	5.67%
2023	663,902,005	114,928	5,777	-5.23%	5.27%	554,199,140	158,310	3,501	1.66%	8.68%	101,174,715	65,232	1,551	-0.06%	5.60%
2024	668,173,315	115,446	5,788	0.19%	5.48%	603,807,075	157,867	3,825	9.26%	18.74%	110,225,140	65,060	1,694	9.23%	15.36%

Rate Annual %chg Average Value/Acre:

1.20%

1.11%

1.66%

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
2014	222,450	2,144	104			0	0				1,226,971,435	341,620	3,592		
2015	229,775	2,217	104	-0.12%	-0.12%	0	0				1,435,462,280	341,631	4,202	16.99%	16.99%
2016	245,605	2,373	104	-0.14%	-0.26%	0	0				1,430,467,970	341,523	4,188	-0.32%	16.62%
2017	247,760	2,396	103	-0.08%	-0.33%	0	0				1,469,134,320	341,420	4,303	2.73%	19.81%
2018	258,720	2,505	103	-0.15%	-0.48%	0	0				1,435,384,475	341,551	4,203	-2.33%	17.01%
2019	259,835	2,516	103	-0.01%	-0.50%	0	0				1,373,904,980	341,320	4,025	-4.22%	12.07%
2020	261,330	2,531	103	-0.02%	-0.52%	0	0				1,347,871,395	341,310	3,949	-1.89%	9.95%
2021	262,455	2,543	103	-0.01%	-0.53%	0	0				1,336,621,960	341,175	3,918	-0.80%	9.08%
2022	267,835	2,596	103	-0.06%	-0.59%	344,800	63	5,476			1,346,297,865	341,207	3,946	0.71%	9.86%
2023	267,565	2,594	103	0.00%	-0.59%	344,800	63	5,476	0.00%		1,319,888,225	341,126	3,869	-1.94%	7.73%
2024	262,050	2,583	101	-1.65%	-2.23%	344,800	63	5,476	0.00%		1,382,812,380	341,018	4,055	4.80%	12.90%

76
SALINE

Rate Annual %chg Average Value/Acre:

1.20%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
 Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
14,292	SALINE	163,870,120	43,982,380	36,193,774	823,175,740	157,496,875	50,715,210	4,879,525	1,383,067,020	107,767,510	53,052,425	0	2,824,200,579
cnty sectorvalue % of total value:		5.80%	1.56%	1.28%	29.15%	5.58%	1.80%	0.17%	48.97%	3.82%	1.88%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
7,123	CRETE	19,545,020	4,098,267	4,763,906	348,339,980	66,030,815	7,550,385	290,195	462,165	0	8,260	0	451,088,993
49.84%	%sector of county sector	11.93%	9.32%	13.16%	42.32%	41.93%	14.89%	5.95%	0.03%		0.02%		15.97%
	%sector of municipality	4.33%	0.91%	1.06%	77.22%	14.64%	1.67%	0.06%	0.10%		0.00%		100.00%
530	DEWITT	415,297	511,906	475,722	28,425,775	1,756,035	1,500,000	0	7,200	0	0	0	33,091,935
3.71%	%sector of county sector	0.25%	1.16%	1.31%	3.45%	1.11%	2.96%		0.00%				1.17%
	%sector of municipality	1.25%	1.55%	1.44%	85.90%	5.31%	4.53%		0.02%				100.00%
610	DORCHESTER	4,162,974	567,000	701,714	31,372,015	15,160,220	0	0	203,440	0	0	0	52,167,363
4.27%	%sector of county sector	2.54%	1.29%	1.94%	3.81%	9.63%			0.01%				1.85%
	%sector of municipality	7.98%	1.09%	1.35%	60.14%	29.06%			0.39%				100.00%
954	FRIEND	3,431,473	1,292,747	1,739,943	72,139,965	14,041,960	1,391,115	49,950	16,640	0	0	0	94,103,793
6.68%	%sector of county sector	2.09%	2.94%	4.81%	8.76%	8.92%	2.74%	1.02%	0.00%				3.33%
	%sector of municipality	3.65%	1.37%	1.85%	76.66%	14.92%	1.48%	0.05%	0.02%				100.00%
82	SWANTON	688,367	204,694	3,573	3,839,865	1,719,735	0	0	54,210	0	0	0	6,510,444
0.57%	%sector of county sector	0.42%	0.47%	0.01%	0.47%	1.09%			0.00%				0.23%
	%sector of municipality	10.57%	3.14%	0.05%	58.98%	26.42%			0.83%				100.00%
114	TOBIAS	27,269	145,858	4,457	2,811,830	137,745	0	0	36,205	0	4,345	0	3,167,709
0.80%	%sector of county sector	0.02%	0.33%	0.01%	0.34%	0.09%			0.00%		0.01%		0.11%
	%sector of municipality	0.86%	4.60%	0.14%	88.77%	4.35%			1.14%		0.14%		100.00%
227	WESTERN	151,299	219,068	10,022	9,399,615	908,230	0	0	247,935	0	3,160	0	10,939,329
1.59%	%sector of county sector	0.09%	0.50%	0.03%	1.14%	0.58%			0.02%		0.01%		0.39%
	%sector of municipality	1.38%	2.00%	0.09%	85.92%	8.30%			2.27%		0.03%		100.00%
1,937	WILBER	926,125	1,210,525	371,450	127,423,515	13,462,600	0	0	7,340	0	21,665	0	143,423,220
13.55%	%sector of county sector	0.57%	2.75%	1.03%	15.48%	8.55%			0.00%		0.04%		5.08%
	%sector of municipality	0.65%	0.84%	0.26%	88.84%	9.39%			0.01%		0.02%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
11,578	Total Municipalities	29,347,824	8,250,065	8,070,787	623,752,567	113,217,342	10,441,500	340,145	1,035,135	0	37,430	0	794,492,794
81.01%	%all municip.sectors of cnty	17.91%	18.76%	22.30%	75.77%	71.89%	20.59%	6.97%	0.07%		0.07%		28.13%

Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division

NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 10,850	Value : 2,869,444,620	Growth 12,185,345	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	542	10,950,855	225	6,745,785	479	15,598,265	1,246	33,294,905	
02. Res Improve Land	3,889	99,207,875	202	4,347,175	462	8,911,360	4,553	112,466,410	
03. Res Improvements	4,032	621,729,065	236	49,913,840	501	131,469,855	4,769	803,112,760	
04. Res Total	4,574	731,887,795	461	61,006,800	980	155,979,480	6,015	948,874,075	8,038,165
% of Res Total	76.04	77.13	7.66	6.43	16.29	16.44	55.44	33.07	65.97
05. Com UnImp Land	97	1,143,480	10	509,035	0	0	107	1,652,515	
06. Com Improve Land	513	12,585,485	31	1,584,820	8	255,575	552	14,425,880	
07. Com Improvements	523	94,886,035	33	29,354,710	112	18,263,015	668	142,503,760	
08. Com Total	620	108,615,000	43	31,448,565	112	18,518,590	775	158,582,155	2,069,520
% of Com Total	80.00	68.49	5.55	19.83	14.45	11.68	7.14	5.53	16.98
09. Ind UnImp Land	0	0	4	43,500	0	0	4	43,500	
10. Ind Improve Land	5	678,440	4	1,175,785	1	1,149,945	10	3,004,170	
11. Ind Improvements	5	8,635,105	4	22,273,480	1	16,716,145	10	47,624,730	
12. Ind Total	5	9,313,545	8	23,492,765	1	17,866,090	14	50,672,400	11,315
% of Ind Total	35.71	18.38	57.14	46.36	7.14	35.26	0.13	1.77	0.09
13. Rec UnImp Land	1	8,065	10	50,575	12	166,475	23	225,115	
14. Rec Improve Land	4	130,640	7	357,065	9	1,234,435	20	1,722,140	
15. Rec Improvements	4	201,440	47	2,264,320	15	830,625	66	3,296,385	
16. Rec Total	5	340,145	57	2,671,960	27	2,231,535	89	5,243,640	0
% of Rec Total	5.62	6.49	64.04	50.96	30.34	42.56	0.82	0.18	0.00
Res & Rec Total	4,579	732,227,940	518	63,678,760	1,007	158,211,015	6,104	954,117,715	8,038,165
% of Res & Rec Total	75.02	76.74	8.49	6.67	16.50	16.58	56.26	33.25	65.97
Com & Ind Total	625	117,928,545	51	54,941,330	113	36,384,680	789	209,254,555	2,080,835
% of Com & Ind Total	79.21	56.36	6.46	26.26	14.32	17.39	7.27	7.29	17.08
17. Taxable Total	5,204	850,156,485	569	118,620,090	1,120	194,595,695	6,893	1,163,372,270	10,119,000
% of Taxable Total	75.50	73.08	8.25	10.20	16.25	16.73	63.53	40.54	83.04

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	56	2,534,985	3,902,280		0	0	0
19. Commercial	12	4,959,690	13,011,885		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		56	2,534,985	3,902,280
19. Commercial	0	0	0		12	4,959,690	13,011,885
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					68	7,494,675	16,914,165

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	498	147	431	1,076

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	26	992,295	402	136,926,565	2,393	937,309,430	2,821	1,075,228,290
28. Ag-Improved Land	2	197,415	142	65,414,125	912	420,479,795	1,056	486,091,335
29. Ag Improvements	7	305,840	148	17,700,280	981	126,746,605	1,136	144,752,725

30. Ag Total				3,957	1,706,072,350
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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	30	26.53	503,315	
32. HomeSite Improv Land	1	1.00	30,000	75	75.30	1,979,000	
33. HomeSite Improvements	1	0.00	213,470	75	0.00	13,912,940	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	10	9.75	118,215	
36. FarmSite Improv Land	1	0.50	3,250	107	303.28	2,906,850	
37. FarmSite Improvements	7	0.00	92,370	146	0.00	3,787,340	
38. FarmSite Total							
39. Road & Ditches	7	6.91	0	380	771.17	0	
40. Other- Non Ag Use	1	0.34	140	11	54.86	39,915	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	144	139.00	2,596,955	174	165.53	3,100,270	
32. HomeSite Improv Land	493	503.87	12,171,900	569	580.17	14,180,900	
33. HomeSite Improvements	520	0.00	92,749,845	596	0.00	106,876,255	479,640
34. HomeSite Total				770	745.70	124,157,425	
35. FarmSite UnImp Land	68	75.80	633,370	78	85.55	751,585	
36. FarmSite Improv Land	796	2,366.02	19,497,115	904	2,669.80	22,407,215	
37. FarmSite Improvements	953	0.00	33,996,760	1,106	0.00	37,876,470	1,586,705
38. FarmSite Total				1,184	2,755.35	61,035,270	
39. Road & Ditches	2,869	6,642.95	0	3,256	7,421.03	0	
40. Other- Non Ag Use	26	127.86	84,910	38	183.06	124,965	
41. Total Section VI				1,954	11,105.14	185,317,660	2,066,345

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	310.77	868,555	2	310.77	868,555

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	1	74.25	394,980
44. Market Value	0	0.00	0	1	74.25	394,980
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	175.65	980,060	4	249.90	1,375,040
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	343.25	11.14%	1,807,215	12.83%	5,265.01
46. 1A	593.59	19.26%	3,125,240	22.18%	5,264.98
47. 2A1	825.89	26.80%	3,558,990	25.26%	4,309.28
48. 2A	856.80	27.80%	3,692,815	26.21%	4,310.01
49. 3A1	93.11	3.02%	396,180	2.81%	4,254.97
50. 3A	9.00	0.29%	38,295	0.27%	4,255.00
51. 4A1	313.22	10.16%	1,281,070	9.09%	4,090.00
52. 4A	46.65	1.51%	190,795	1.35%	4,089.92
53. Total	3,081.51	100.00%	14,090,600	100.00%	4,572.63
Dry					
54. 1D1	1,854.91	1.89%	8,287,960	1.96%	4,468.12
55. 1D	24,758.64	25.26%	110,647,900	26.19%	4,469.06
56. 2D1	22,077.28	22.52%	96,033,930	22.73%	4,349.90
57. 2D	32,434.24	33.09%	141,077,900	33.39%	4,349.66
58. 3D1	411.26	0.42%	1,686,165	0.40%	4,100.00
59. 3D	1,470.09	1.50%	5,996,480	1.42%	4,078.99
60. 4D1	13,077.27	13.34%	51,188,250	12.12%	3,914.29
61. 4D	1,929.42	1.97%	7,541,160	1.79%	3,908.51
62. Total	98,013.11	100.00%	422,459,745	100.00%	4,310.24
Grass					
63. 1G1	12,359.39	34.95%	19,509,160	31.00%	1,578.49
64. 1G	3,201.46	9.05%	5,876,700	9.34%	1,835.63
65. 2G1	19,677.09	55.64%	37,334,815	59.33%	1,897.37
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	56.56	0.16%	108,890	0.17%	1,925.21
68. 3G	47.03	0.13%	60,200	0.10%	1,280.03
69. 4G1	3.04	0.01%	3,815	0.01%	1,254.93
70. 4G	19.75	0.06%	30,910	0.05%	1,565.06
71. Total	35,364.32	100.00%	62,924,490	100.00%	1,779.32
Irrigated Total	3,081.51	2.25%	14,090,600	2.82%	4,572.63
Dry Total	98,013.11	71.41%	422,459,745	84.46%	4,310.24
Grass Total	35,364.32	25.77%	62,924,490	12.58%	1,779.32
72. Waste	669.17	0.49%	66,900	0.01%	99.97
73. Other	124.02	0.09%	659,785	0.13%	5,319.99
74. Exempt	176.98	0.13%	718,510	0.14%	4,059.84
75. Market Area Total	137,252.13	100.00%	500,201,520	100.00%	3,644.40

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,440.99	11.17%	18,636,715	11.66%	5,416.09
46. 1A	6,538.63	21.22%	35,406,695	22.15%	5,415.00
47. 2A1	9,355.64	30.37%	49,771,985	31.13%	5,320.00
48. 2A	7,435.26	24.13%	38,849,305	24.30%	5,225.01
49. 3A1	238.23	0.77%	1,154,230	0.72%	4,845.02
50. 3A	47.25	0.15%	219,950	0.14%	4,655.03
51. 4A1	2,706.74	8.79%	11,571,375	7.24%	4,275.02
52. 4A	1,044.90	3.39%	4,268,430	2.67%	4,085.01
53. Total	30,807.64	100.00%	159,878,685	100.00%	5,189.58
Dry					
54. 1D1	2,266.84	8.75%	10,484,235	9.26%	4,625.04
55. 1D	6,072.97	23.45%	27,328,375	24.14%	4,500.00
56. 2D1	6,824.45	26.35%	30,282,760	26.75%	4,437.39
57. 2D	7,014.53	27.09%	30,315,920	26.77%	4,321.87
58. 3D1	55.85	0.22%	230,380	0.20%	4,124.98
59. 3D	102.98	0.40%	411,920	0.36%	4,000.00
60. 4D1	2,549.73	9.85%	10,198,920	9.01%	4,000.00
61. 4D	1,008.38	3.89%	3,972,995	3.51%	3,939.98
62. Total	25,895.73	100.00%	113,225,505	100.00%	4,372.36
Grass					
63. 1G1	5,743.75	51.08%	7,744,915	43.02%	1,348.41
64. 1G	473.82	4.21%	767,760	4.26%	1,620.36
65. 2G1	5,015.91	44.61%	9,471,710	52.62%	1,888.33
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	3.00	0.03%	5,775	0.03%	1,925.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	7.32	0.07%	11,460	0.06%	1,565.57
71. Total	11,243.80	100.00%	18,001,620	100.00%	1,601.03
Irrigated Total	30,807.64	44.77%	159,878,685	54.84%	5,189.58
Dry Total	25,895.73	37.63%	113,225,505	38.84%	4,372.36
Grass Total	11,243.80	16.34%	18,001,620	6.17%	1,601.03
72. Waste	798.59	1.16%	83,635	0.03%	104.73
73. Other	62.96	0.09%	344,800	0.12%	5,476.49
74. Exempt	8.06	0.01%	17,010	0.01%	2,110.42
75. Market Area Total	68,808.72	100.00%	291,534,245	100.00%	4,236.88

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,387.91	13.90%	84,726,045	14.47%	7,440.00
46. 1A	16,746.97	20.44%	122,200,750	20.87%	7,296.89
47. 2A1	31,137.07	38.00%	227,280,415	38.82%	7,299.35
48. 2A	12,234.93	14.93%	88,391,940	15.10%	7,224.56
49. 3A1	510.25	0.62%	3,518,165	0.60%	6,894.98
50. 3A	1,029.81	1.26%	6,199,450	1.06%	6,019.99
51. 4A1	7,321.57	8.93%	44,060,545	7.53%	6,017.91
52. 4A	1,580.32	1.93%	9,059,955	1.55%	5,732.99
53. Total	81,948.83	100.00%	585,437,265	100.00%	7,143.94
Dry					
54. 1D1	3,649.93	10.92%	13,413,490	11.75%	3,675.00
55. 1D	5,669.28	16.96%	20,830,940	18.24%	3,674.35
56. 2D1	9,603.46	28.72%	32,416,500	28.39%	3,375.50
57. 2D	8,219.29	24.58%	27,411,420	24.00%	3,335.01
58. 3D1	370.65	1.11%	1,205,245	1.06%	3,251.71
59. 3D	739.10	2.21%	2,386,585	2.09%	3,229.04
60. 4D1	3,798.54	11.36%	12,254,525	10.73%	3,226.11
61. 4D	1,385.74	4.14%	4,280,570	3.75%	3,089.01
62. Total	33,435.99	100.00%	114,199,275	100.00%	3,415.46
Grass					
63. 1G1	9,484.91	51.57%	12,740,125	43.62%	1,343.20
64. 1G	1,245.96	6.77%	2,068,520	7.08%	1,660.18
65. 2G1	7,616.38	41.41%	14,336,140	49.09%	1,882.28
66. 2G	2.76	0.02%	4,085	0.01%	1,480.07
67. 3G1	6.77	0.04%	12,500	0.04%	1,846.38
68. 3G	1.48	0.01%	1,895	0.01%	1,280.41
69. 4G1	6.87	0.04%	8,625	0.03%	1,255.46
70. 4G	26.30	0.14%	34,290	0.12%	1,303.80
71. Total	18,391.43	100.00%	29,206,180	100.00%	1,588.03
Irrigated Total	81,948.83	60.75%	585,437,265	80.30%	7,143.94
Dry Total	33,435.99	24.79%	114,199,275	15.66%	3,415.46
Grass Total	18,391.43	13.63%	29,206,180	4.01%	1,588.03
72. Waste	1,110.22	0.82%	111,195	0.02%	100.16
73. Other	12.22	0.01%	65,010	0.01%	5,319.97
74. Exempt	57.04	0.04%	190,275	0.03%	3,335.82
75. Market Area Total	134,898.69	100.00%	729,018,925	100.00%	5,404.20

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	36.90	269,310	18,643.45	126,191,430	97,157.63	632,945,810	115,837.98	759,406,550
77. Dry Land	183.97	699,185	15,377.01	60,363,560	141,783.85	588,821,780	157,344.83	649,884,525
78. Grass	70.26	122,800	6,110.32	10,133,575	58,818.97	99,875,915	64,999.55	110,132,290
79. Waste	0.15	15	475.80	51,525	2,102.03	210,190	2,577.98	261,730
80. Other	12.22	65,010	10.02	53,305	176.96	951,280	199.20	1,069,595
81. Exempt	5.89	21,075	55.90	180,030	180.29	724,690	242.08	925,795
82. Total	303.50	1,156,320	40,616.60	196,793,395	300,039.44	1,322,804,975	340,959.54	1,520,754,690

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	115,837.98	33.97%	759,406,550	49.94%	6,555.76
Dry Land	157,344.83	46.15%	649,884,525	42.73%	4,130.32
Grass	64,999.55	19.06%	110,132,290	7.24%	1,694.35
Waste	2,577.98	0.76%	261,730	0.02%	101.53
Other	199.20	0.06%	1,069,595	0.07%	5,369.45
Exempt	242.08	0.07%	925,795	0.06%	3,824.33
Total	340,959.54	100.00%	1,520,754,690	100.00%	4,460.22

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	13,470,800	345	7,626,975	348	98,175,735	692	119,273,510	655,100
83.2 4505	130	3,002,485	122	2,156,305	131	34,782,645	261	39,941,435	89,730
83.3 4510	179	4,615,050	161	2,475,430	176	38,710,420	355	45,800,900	115,860
83.4 Area 1	12	535,795	11	801,045	19	3,304,975	31	4,641,815	53,530
83.5 Area 2	8	144,840	6	692,265	11	1,801,420	19	2,638,525	2,770
83.6 Area 3	12	197,995	6	136,860	15	1,970,210	27	2,305,065	0
83.7 Crete	203	7,123,985	1,827	68,229,995	1,816	356,304,415	2,019	431,658,395	6,767,135
83.8 Dewitt	47	964,175	258	5,018,115	260	23,822,260	307	29,804,550	2,715
83.9 Dorchester	36	330,720	265	2,732,760	262	33,947,555	298	37,011,035	9,975
83.10 Friend	105	1,370,360	476	7,234,825	476	70,725,000	581	79,330,185	301,990
83.11 Swanton	20	40,035	69	197,590	69	4,902,995	89	5,140,620	0
83.12 Tobias	65	157,430	95	137,695	95	3,351,480	160	3,646,605	0
83.13 Western	29	58,940	163	398,070	163	11,592,300	192	12,049,310	840
83.14 Wilber	79	1,507,410	769	16,350,620	771	118,304,255	850	136,162,285	38,520
83.15 X-mobile Home	0	0	0	0	155	2,142,135	155	2,142,135	0
83.16 Y-b.r.l.	0	0	0	0	62	2,383,260	62	2,383,260	0
83.17 Y-cabin	0	0	0	0	6	188,085	6	188,085	0
84 Residential Total	1,269	33,520,020	4,573	114,188,550	4,835	806,409,145	6,104	954,117,715	8,038,165

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	4500	0	0	1	77,300	1	147,880	1	225,180	0
85.2	Area 1	0	0	1	45,000	102	15,978,815	102	16,023,815	0
85.3	Area 2	0	0	2	42,460	2	290,475	2	332,935	0
85.4	Area 3	0	0	1	129,000	3	1,726,205	3	1,855,205	0
85.5	Crete	47	1,364,015	280	12,526,045	278	101,375,785	325	115,265,845	2,001,660
85.6	Dewitt	6	43,540	22	230,930	22	3,321,595	28	3,596,065	0
85.7	Dorchester	6	57,310	29	288,500	32	16,377,040	38	16,722,850	0
85.8	Friend	12	101,485	90	1,499,740	95	17,578,890	107	19,180,115	0
85.9	Rural	0	0	5	1,220,480	6	16,999,095	6	18,219,575	0
85.10	Swanton	8	12,445	11	65,715	11	1,851,060	19	1,929,220	0
85.11	Tobias	9	5,415	11	7,950	12	121,535	21	134,900	0
85.12	Western	13	37,815	25	45,025	28	822,660	41	905,500	0
85.13	Wilber	10	73,990	84	1,251,905	86	13,537,455	96	14,863,350	79,175
86	Commercial Total	111	1,696,015	562	17,430,050	678	190,128,490	789	209,254,555	2,080,835

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	8,553.04	29.55%	17,041,690	29.74%	1,992.47
88. 1G	2,608.70	9.01%	5,201,430	9.08%	1,993.88
89. 2G1	17,651.75	60.99%	34,854,600	60.83%	1,974.57
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	56.56	0.20%	108,890	0.19%	1,925.21
92. 3G	47.03	0.16%	60,200	0.11%	1,280.03
93. 4G1	3.04	0.01%	3,815	0.01%	1,254.93
94. 4G	19.73	0.07%	30,880	0.05%	1,565.13
95. Total	28,939.85	100.00%	57,301,505	100.00%	1,980.02
CRP					
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
Timber					
105. 1T1	3,466.37	71.46%	1,789,190	71.49%	516.16
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	4,850.50	100.00%	2,502,545	100.00%	515.94
Grass Total	28,939.85	81.83%	57,301,505	91.06%	1,980.02
CRP Total	1,573.97	4.45%	3,120,440	4.96%	1,982.53
Timber Total	4,850.50	13.72%	2,502,545	3.98%	515.94
114. Market Area Total	35,364.32	100.00%	62,924,490	100.00%	1,779.32

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	3,084.39	39.21%	6,153,430	39.50%	1,995.02
88. 1G	346.79	4.41%	691,855	4.44%	1,995.03
89. 2G1	4,425.57	56.26%	8,718,285	55.96%	1,969.98
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	3.00	0.04%	5,775	0.04%	1,925.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	6.82	0.09%	10,675	0.07%	1,565.25
95. Total	7,866.57	100.00%	15,580,020	100.00%	1,980.54
CRP					
96. 1C1	153.27	32.71%	305,770	32.93%	1,994.98
97. 1C	7.08	1.51%	14,125	1.52%	1,995.06
98. 2C1	307.78	65.68%	607,890	65.47%	1,975.08
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.50	0.11%	785	0.08%	1,570.00
104. Total	468.63	100.00%	928,570	100.00%	1,981.46
Timber					
105. 1T1	2,506.09	86.16%	1,285,715	86.11%	513.04
106. 1T	119.95	4.12%	61,780	4.14%	515.05
107. 2T1	282.56	9.71%	145,535	9.75%	515.06
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	2,908.60	100.00%	1,493,030	100.00%	513.32
Grass Total	7,866.57	69.96%	15,580,020	86.55%	1,980.54
CRP Total	468.63	4.17%	928,570	5.16%	1,981.46
Timber Total	2,908.60	25.87%	1,493,030	8.29%	513.32
114. Market Area Total	11,243.80	100.00%	18,001,620	100.00%	1,601.03

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,301.44	39.58%	10,566,055	39.80%	1,993.05
88. 1G	962.02	7.18%	1,922,290	7.24%	1,998.18
89. 2G1	7,087.20	52.91%	13,996,085	52.72%	1,974.84
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	13,394.84	100.00%	26,545,825	100.00%	1,981.79
CRP					
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
Timber					
105. 1T1	4,172.77	84.48%	2,152,720	84.52%	515.90
106. 1T	283.94	5.75%	146,230	5.74%	515.00
107. 2T1	482.64	9.77%	248,130	9.74%	514.11
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	4,939.35	100.00%	2,547,080	100.00%	515.67
Grass Total	13,394.84	72.83%	26,545,825	90.89%	1,981.79
CRP Total	57.24	0.31%	113,275	0.39%	1,978.95
Timber Total	4,939.35	26.86%	2,547,080	8.72%	515.67
114. Market Area Total	18,391.43	100.00%	29,206,180	100.00%	1,588.03

2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)

76 Saline

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	823,175,740	948,874,075	125,698,335	15.27%	8,038,165	14.29%
02. Recreational	4,879,525	5,243,640	364,115	7.46%	0	7.46%
03. Ag-Homesite Land, Ag-Res Dwelling	107,767,510	124,157,425	16,389,915	15.21%	479,640	14.76%
04. Total Residential (sum lines 1-3)	935,822,775	1,078,275,140	142,452,365	15.22%	8,517,805	14.31%
05. Commercial	157,496,875	158,582,155	1,085,280	0.69%	2,069,520	-0.62%
06. Industrial	50,715,210	50,672,400	-42,810	-0.08%	11,315	-0.11%
07. Total Commercial (sum lines 5-6)	208,212,085	209,254,555	1,042,470	0.50%	2,080,835	-0.50%
08. Ag-Farmsite Land, Outbuildings	52,927,460	61,035,270	8,107,810	15.32%	1,586,705	12.32%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	124,965	124,965	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	53,052,425	61,160,235	8,107,810	15.28%	1,586,705	12.29%
12. Irrigated	668,773,760	759,406,550	90,632,790	13.55%		
13. Dryland	603,451,595	649,884,525	46,432,930	7.69%		
14. Grassland	110,229,815	110,132,290	-97,525	-0.09%		
15. Wasteland	267,050	261,730	-5,320	-1.99%		
16. Other Agland	344,800	1,069,595	724,795	210.21%		
17. Total Agricultural Land	1,383,067,020	1,520,754,690	137,687,670	9.96%		
18. Total Value of all Real Property (Locally Assessed)	2,580,154,305	2,869,444,620	289,290,315	11.21%	12,185,345	10.74%

2025 Assessment Survey for Saline County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$489,021.00
7.	Adopted budget, or granted budget if different from above:
	\$489,021.00 – all health care, retirement and other benefit costs are paid from county general.
8.	Amount of the total assessor's budget set aside for appraisal work:
	Commercial Appraisal and pickup work. \$39,000.00
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$38,510.00 is designated for the computer system. This includes \$26,854 for the Data Processing costs and \$11,970 for GIS.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,200
12.	Amount of last year's assessor's budget not used:
	\$54,285 - TERC hearings that were not needed and down two employees.

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, https://saline.gworks.com/
8.	Who maintains the GIS software and maps?
	The maps are maintained by the office staff, the software is maintained by gWorks.
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagleview fka Pictometry. Normally use FSA imagery.
10.	When was the aerial imagery last updated?
	Eagleview imagery was last updated in Spring of 2025 and gWorks was last updated in 2024.

C. Zoning Information

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

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

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal is contracted to perform the commercial reappraisals and Mips for the residential reappraisals.
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Commercial pickup work was completed by Stanard Appraisal
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county requires that such contracted appraiser be experienced with regards to county mass appraisal processes and must have sufficient appraisal experience to be capable of both appraising and defending values of commercial and/or residential property to governing authorities.
4.	Have the existing contracts been approved by the PTA?
	Yes.
5.	Does the appraisal or listing service providers establish assessed values for the county?

	<p>The expectation is that Stanard Appraisal and MIPS our CAMA vendor, will provide the county with requested values per contract including analysis and depreciation countywide. Stanard Appraisal shall provide defense of values to county board/TERC as necessary. The primary responsibility for Stanard Appraisal is for commercial property. For MIPS the focus is residential. In this capacity, the contractor or vendor appraises each parcel and submits a preliminary value to the assessor. The assessor reviews the value and uses or modifies it. Typically, the county uses the contractor's values thus the expectation of representation at County Board of Equalization or TERC proceedings.</p>
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2025 Residential Assessment Survey for Saline County

1.	Valuation data collection done by:
	Office Staff and MIPS
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach to value is used in estimating the market value of residential properties.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables from the MIPS CAMA vendor are used and then adjusted using local market information. Quality of home, life expectancy and economic factors that reflect the local market are used.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, economic depreciations are used to differentiate areas.
5.	Describe the methodology used to determine the residential lot values?
	A market analysis is conducted by using vacant lot sales and a price per square foot is calculated. Square foot method. based on a tiered system.
6.	How are rural residential site values developed?
	A market analysis is conducted by using unimproved sites within the various market areas. \$15,000 to \$22,500
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are no subdivisions under development in the county where a discounted cash flow (DCF) methodology has been used to value the undeveloped lots. There have been no individual applications for DCF valuation as provided for in LB 191.

2025 Commercial Assessment Survey for Saline County

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

2025 Agricultural Assessment Survey for Saline County

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

7c.	Describe the non-agricultural influences recognized within the county.
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Saline County Assessor 3 Year Plan of Assessment June 15, 2024

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 5,960 residential records; 765 commercial records; 14 industrial records; 89 recreational properties and 3,946 agricultural records of which 2,805 are unimproved. According to our CAMA system, we have 11,289 records total.

2024 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:

Property Class	Level of Value
Residential	93%
Commercial	97%
Agricultural	72%

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 utilizes the CAMA system, 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 is working with EagleView (Pictometry) to prepare to have new imagery flown during spring 2025. At this time, the resolution has not been determined.

2023 Assessment Actions for 2024 Tax Year

Residential:

For 2024, 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.

We conducted a thorough sales verification and analysis process of all eight communities within the county. This analysis is completed by compiling residential sales that have occurred during the two year study period (10/1/2021 – 9/30/2023) as established by the Nebraska Dept. of Revenue. Through this analysis, it was determined that a percentage adjustment was needed on the improvements in various communities to comply with the statutory measures of value. Crete +10%, Dorchester +5%, Friend +5%, Swanton +35%, Tobias +24%, Western +15%, Wilber +15% and Rural Residential +33%. The remaining communities were affirmed and unchanged.

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

Sales reviews are completed by the Assessor.

Commercial:

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

We conducted a thorough sales verification and analysis process of all eight communities within the county. This analysis is completed by compiling commercial sales that have occurred during the three year study period (10/1/2020 – 9/30/2023) as established by the Nebraska Dept. of Revenue. Through this analysis, it was determined that all commercial properties were in compliance, therefore, all values were affirmed and unchanged.

Sales reviews are completed by the Assessor.

Agricultural:

For 2024, 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 (10/1/2020 – 9/30/2023) 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 2024, this analysis showed that various classes of dry needed to be increased by +15%, various classes of irrigated needed to be increased by 12% and grass land should be increased by +10% in market area 1. Further analysis shows that grass land should be increased by +10% also in market areas 2 and 3.

Area 1: Dry land class 1D1 and 1D increased from 3600/acre to 4100/acre. 2D1 and 2D increased from 3500/acre to 4025/acre. 3D1 and 3D increased from 3300/acre to 3795/acre. 4D1 and 4D increased from 3150/acre to 3625/acre. Irrigated land classes 1A1 and 1A increased from 4700/acre to 5265/acre. 2A1 and 2A increased from 3850/acre to 4310/acre. 3A1 and 3A increased from 3800/acre to 4255/acre. 4A1 and 4A increased from 3650/acre to 4090/acre. Grass land classes 1G1 and 1G increased from 1815/acre to 1995/acre. 2G1 and 2G increased from 1795/acre to 1975/acre. 3G1 increased from 1750/acre to 1925/acre. 3G increased from 1550/acre to 1705/acre. 4G1 increased from 1525/acre to 1675/acre. 4G increased from 1425/acre to 1565/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 increased from 1815/acre to 1995/acre. 2G1 and 2G increased from 1795/acre to 1975/acre. 3G1 increased from 1750/acre to 1925/acre. 3G increased from 1550/acre to 1705/acre. 4G1 increased from 1525/acre to 1675/acre. 4G increased from 1425/acre to 1565/acre.

Area 3: Irrigated land classes 1A1 remained at 6200/acre. 1A and 2A1 remained at 6085/acre. 2A remained at 6020/acre. 3A1 remained at 5745/acre. 3A and 4A1 remained at 5015/acre. 4A remained at 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 increased from 1815/acre to 1995/acre. 2G1 and 2G increased from 1795/acre to 1975/acre. 3G1 increased from 1750/acre to 1925/acre. 3G increased from 1550/acre to 1705/acre. 4G1 increased from 1525/acre to 1675/acre. 4G increased from 1425/acre to 1565/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.

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

2024 work for 2025 Assessment year

The Saline County Assessor's office has contracted with MIPS to complete the on-site inspections/analysis of the residential properties of DeWitt, Tobias and Wilber. The on-site inspection includes using the current property record card to verify measurements, classifications and conditions of existing improvements. If a discrepancy is found, a new measurement will be taken and noted. New improvements will be listed and items removed will be noted that they are gone. New photos will be taken. A lot study will be completed for 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. Monies for this service has been placed in the updated budget request.

Also included in the above contract is the on-site inspection/analysis of the residential properties in Crete. At this time, the plan is to begin the on-site inspections of the properties, but that the analysis and values may not be completed until 2026. The on-site inspection includes using the current property record card to verify measurements, classifications and conditions of existing improvements. If a discrepancy is found, a new measurement will be taken and noted. New improvements will be listed and items removed will be noted that they are gone. New photos will be taken. A lot study will be completed for Crete. 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. Monies for this service has been placed in the updated budget request.

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.

2025 work for the 2026 Assessment year

If not already completed for 2025, we will complete the on-site inspection/analysis of the residential properties in Crete. A lot study will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

2026 work for the 2027 Assessment year

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

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 has contracted with Stanard Appraisal, Inc to complete the on-site inspections/analysis of Crete commercial properties as well as all of the industrial properties in Saline County. The on-site inspection includes using the current property record card to verify measurements, classifications and conditions of existing improvements. If a discrepancy is found, a new measurement will be taken and noted. New improvements will be listed and items removed will be noted that they are gone. New photos will be taken. Lot studies will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be done and adjustments in

the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

2027 work for the 2028 Assessment year

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

Assessment Plan for Agricultural Properties

The Saline County Assessor's office annually reviews all agricultural land sales to establish market 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 2nd through June 30th.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Brandi Kelly

June 15, 2024

Brandi Kelly, Saline County Assessor

3 Year Plan - Submitted June 2024

TOWN

		2024	2025	2026	2027	2028
Crete	2020	Crete Res 2026				
Crete	2020	Crete Comm 2026				
DeWitt	2018	DeWitt 2025				
DeWitt	2022				DeWitt 2028	
Dorchester	2022				Dorchester 2028	
Dorchester	2023					Dorchester 2029
Friend	2023					Friend 2029
Friend	2023					Friend 2029
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 2029
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