

NEBRASKA

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DEPARTMENT OF REVENUE

**2017 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

SAUNDERS COUNTY



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Saunders 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 Saunders County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

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

cc: Cathy Gusman, Saunders County Assessor

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Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

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

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

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

Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. 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. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds’ records 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 county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

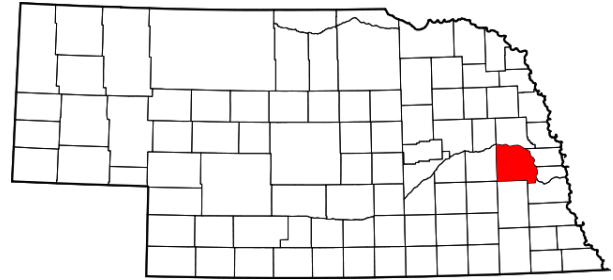
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

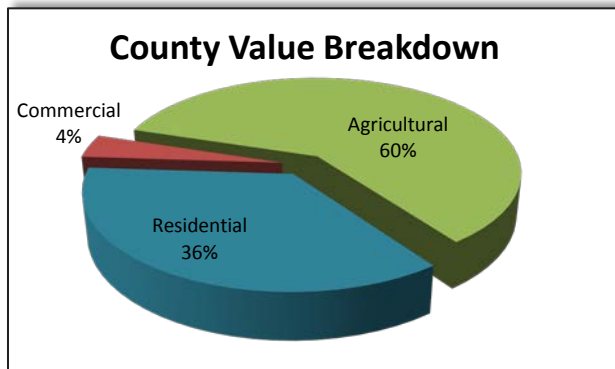
**Further information may be found in Exhibit 94*

County Overview

With a total area of 750 square miles, Saunders had 21,016 residents, per the Census Bureau Quick Facts for 2015, a slight population increase over the 2010 US Census. In a review of the past fifty-five years, Saunders has seen a steady rise in population of 22% (Nebraska Department of Economic Development). Reports indicated that 78% of county residents were homeowners and 88% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Saunders convene in and around Wahoo, the county seat, as well as Ashland, due to Ashland’s proximity to the interstate. Per the latest information available from the U.S. Census Bureau, there were 535 employer establishments in Saunders. Countywide employment was at 10,709 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE

	2006	2016	Change
ASHLAND	2,262	2,453	8%
CEDAR BLUFFS	615	610	-1%
CERESCO	920	889	-3%
COLON	138	110	-20%
ITHACA	168	148	-12%
LESHARA	111	112	1%
MALMO	109	120	10%
MEAD	564	569	1%
MEMPHIS	106	114	8%
MORSE BLUFF	134	135	1%
PRAGUE	346	303	-12%
VALPARAISO	563	570	1%
WAHOO	3,942	4,510	14%
WESTON	310	324	5%
YUTAN	1,216	1,174	-3%

Simultaneously, the agricultural economy has remained another strong anchor for Saunders that has fortified the local rural area economies. Saunders is included in both the Lower Platte North and Lower Platte South Natural Resource Districts (NRD). Dry land makes up the majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Saunders ranks second in soybeans for grain. (USDA AgCensus).

An ethanol plant located in Mead also contributes to the local economy.

2017 Residential Correlation for Saunders County

Assessment Actions

For the current assessment year, the County conducted a statistical analysis of the residential class of properties. The county adjusted values for numerous rural subs, including the ones in proximity to Fremont, Yutan, and Ashland Lakes. The county continued with their inspection and review for the original portion of Wahoo, and the towns of Valparaiso, Mead, Cedar Bluffs, and Colon. For all of the mentioned areas the county implemented new costing and conducted lot studies. The county also completed all pickup and review work.

Description of Analysis

Residential parcels are valued utilizing fourteen valuation groups, which are based on the county assessor locations and combinations of county assessor locations with similar market influences. The statistical profile includes 594 qualified sales. Nearly 45% of the sales are concentrated in Wahoo (11) and Ashland (02).

Valuation Grouping	Assessor Locations
01	Ashland Lake/River Area
02	Ashland
03	Ceresco
04	East Lake/River
05	Fremont area subs
06	Lakes and Rivers(Morse Bluff-Wolfs, Whitetail, Hidden Cove
07	Mead and Cedar Bluffs
08	Small town Wahoo area
10	Valparaiso
11	Wahoo
12	West area small towns, Morse Bluff, Prague, Weston, Touhy
13	Woodcliff subdivision
14	Yutan
15	Rural Residential

All measures of central tendency are within the range and show strong support for each other with only three points separating them. The quality statistics are also within the recommended range and all of the valuation groups with an adequate number of sales have median that fall within the range.

The residential market is increasing in the county as evidenced by the drop in the medians over the study period.

2017 Residential Correlation for Saunders County

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes, and any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The county assessor has developed a consistent procedure for both sales qualification and verification. The county assessor's office reviews all sales and a questionnaire is provided to both the seller and buyer of a sold property, as deemed necessary, to gather additional information. The County utilizes the sales questionnaire to aid in the verification of all the residential sales. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Saunders County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county accomplished the inspection requirement by completing Wahoo for this year. The county assessor's appraisal staff conducts all of the inspections and updates the information on the property record cards. The county does incorporate aerial photography to aid in the assessment of the residential class and relies on the physical inspections for the review of the properties.

Valuation groups are examined to ensure that the groupings defined are equally subject to a set of economic forces that affect the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the residential property class. The groupings reflect the county assessor locations and combination of county assessor locations in the county as well as the appraisal schedule that the county follows.

The county assessor meets all of statutory reporting schedules as well as consistently transfers sales on a monthly basis. Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

2017 Residential Correlation for Saunders County

Equalization and Quality of Assessment

A review of both the statistics and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	17	94.89	97.01	94.41	08.81	102.75
02	107	93.54	94.10	90.20	13.38	104.32
03	29	95.82	93.90	90.95	12.04	103.24
04	3	73.08	69.90	68.39	07.02	102.21
05	16	94.74	96.33	95.22	08.92	101.17
06	6	95.34	86.33	81.02	13.56	106.55
07	35	94.34	100.77	96.93	11.33	103.96
08	25	94.79	98.28	89.27	24.63	110.09
10	11	94.38	96.61	95.35	05.03	101.32
11	160	94.02	96.83	94.24	10.63	102.75
12	22	98.39	93.55	89.30	17.69	104.76
13	36	93.89	92.13	90.38	09.27	101.94
14	57	93.86	92.84	92.40	06.98	100.48
15	70	91.72	94.16	88.35	17.06	106.58
____ALL____	594	94.18	95.13	91.57	12.30	103.89

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Saunders County is 94%.

2017 Commercial Correlation for Saunders County

Assessment Actions

The county completed a sales study and analysis for the commercial class of property. They reviewed properties in Wahoo, Ashland and Mead. This review consisted of a physical inspection of the property as well as updating the property record card for observed changes and updating the condition of the improvements. New photos were added to the file and measurements were verified. The county also reviewed low-income housing, specifically those housing units qualifying as Section 42 housing with the Internal Revenue Service. The county completed all permit and pickup work for the commercial class.

Description of Analysis

Commercial parcels are grouped into four valuation groups, the two largest towns and then the remaining towns and rural area geographically the east and west areas of the county. 42% of sales are in the county seat of Wahoo.

Valuation Grouping	Assessor Locations
01	Ashland
02	East
03	West
04	Wahoo

The statistical profile includes 57 qualified sales during the three-year study period. Of the measures of central tendency, only the median is in the range but with only four points separating them they offer moderate support of each other. The quality statistics are both within the recommended range. Each of the value groups with an adequate sample display a median that is within the statutory range. The market trend reflected in the statistical profile appears relatively flat in the county.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes, and any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The county assessor has developed a consistent procedure for both sales qualification and verification. The county assessor's office reviews all sales and a questionnaire is provided to both the seller and buyer of a sold property, the appraisal staff will gather additional information if needed from the parties of the transactions or if the questionnaire is not returned. The counties appraisal staff is

2017 Commercial Correlation for Saunders County

knowledgeable of the local market and physically verifies each of the commercial sales. The Division’s review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and the verification documentation is reviewed. The review of Saunders County revealed that no apparent bias existed in the qualification determination and that all arm’s-length sales were made available for the measurement of real property.

The county’s inspection and review cycle for all real property was discussed with the county assessor. The only area of concern for inspections was in the commercial properties in Wahoo and as noted in the assessment actions, those have been brought up to date. The county assessor’s appraisal staff conducts all of the inspections and updates the information on the property record cards.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that affect the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the commercial property class.

The county assessor meets all of statutory reporting schedules as well as consistently transfers sales on a monthly basis. Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

A review of both the statistics and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	12	94.09	97.49	96.51	06.00	101.02
02	16	93.17	85.43	80.95	19.52	105.53
03	5	86.75	90.98	90.95	07.23	100.01
04	24	94.01	92.35	91.21	07.86	101.25
<u>ALL</u>	57	94.07	91.37	90.34	10.73	101.14

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Saunders County is 94%.

2017 Agricultural Correlation for Saunders County

Assessment Actions

The county completed a sales analyses and adjusted values by LCG by market area in the county. The changes in value ranged in increases in irrigated land and grassland with decreases for dry cropland. Value adjustments, by majority land use (MLU) varied by LCG, within each class of agricultural land. They also updated the property record cards for any irrigation changes as reported from the natural resource district.

Description of Analysis

The statistical profile for the agricultural class of property consists 68 agricultural sales. There is a spread of two points in the measures of central tendency. In examining the MLU 80% by market area there are a limited number of irrigated sales in market area two and three but the calculated median is within the acceptable range. For the dry land category, area one is within the range, area three under the range, and area two has few sales. For grass land there is also a limited number of sales.

Additional analysis was conducted on the dryland sample of sales to determine if the values the county established are appropriate. As evidenced by the statistical profile one can see where the overall median for the study years shows a dramatic increase for the most recent year of the study, an increase of approximately 12 points. In reviewing the MLU 80% dry for area three there are as many sales in the middle year as the other two years combined and one can see where the median for the middle year of the study is the lowest of the three years. In comparing the schedule of values for the county by market area as well as those of surrounding counties values, there is evidence that the values for area three have moved generally the same.

An analysis that broadened the sample brought in comparable sales from the surrounding counties with comparable agricultural markets substantiated that the counties values appear appropriate. There were 125 sales in this analysis; the MLU 80% dry indicates a median that is within the range for areas one and three. In this sample there was not as great of disparity in the number of sales in each of the study years. This provides further confidence that the county has achieved values that are within the statistical range.

Assessment Practice Review

Annually, the Division conducts a comprehensive review of assessment practices for each county. The purpose of the review is to examine the specific assessment practices of the county to ensure that these produce uniform and proportion valuation of all property.

In this review the county's sales qualification and verification is analyzed to determine if the county utilizes all available arms-length sales. The review substantiated that the county has developed a procedure for the verification and documents the reason for the exclusion of the non-qualified sales. Further, sales are reviewed to ensure that those sales deemed qualified were not affected by non-agricultural influences or special conditions that would cause a premium to be

2017 Agricultural Correlation for Saunders County

paid for the land. The counties process has established a stable utilization rate for the county. Sales are consistently reviewed and in a timely manner. The county submits sales and supplemental information both timely and accurately.

The Division also examined the county's inspection and review cycle for agricultural land and improvements. The county completed a land use study in 2016 for the agricultural land. Market areas are reviewed by the county during their analysis and there is no evidence that suggests that the market area designation is causing uniformity concerns.

The review of the counties procedure for identifying rural residential and recreational land from agricultural is a portion of the assessment practices review. The county identifies land by its primary use and monitors this for any changes along with the verification of the sales.

Equalization

Dwellings and outbuilding on agricultural land are valued using 2014 costing. With land values that are similar to neighboring counties.

Subclasses with an adequate sample are within the acceptable range, and it is believed that the quality of assessment of agricultural land is valued by generally acceptable mass appraisal standards.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u> Irrigated </u>						
County	14	68.77	66.59	65.22	09.57	102.10
1	4	67.25	66.34	67.62	09.13	98.11
2	4	68.89	67.13	62.50	08.97	107.41
3	6	70.18	66.40	65.69	10.17	101.08
<u> Dry </u>						
County	75	70.48	73.18	70.86	15.00	103.27
1	30	71.51	73.86	71.38	13.75	103.47
2	2	62.76	62.76	62.85	00.30	99.86
3	43	69.61	73.19	71.16	16.00	102.85
<u> Grass </u>						
County	9	54.76	57.88	57.55	24.89	100.57
1	8	57.58	59.68	58.45	24.18	102.10
3	1	43.50	43.50	43.50		100.00
<u> ALL </u>						
10/01/2013 To 09/30/2016	125	69.43	71.56	68.39	16.53	104.64

2017 Agricultural Correlation for Saunders County

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Saunders County is 69%

Special Valuation

A review of agricultural land value in Saunders County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of market area one where no non-agricultural influences exist. Therefore, it is the opinion of the PTA that the level of value for Special Valuation of agricultural land is 69%

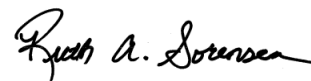
2017 Opinions of the Property Tax Administrator for Saunders County

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 (Cum. Supp. 2016). 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	94	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	69	Meets generally accepted mass appraisal practices.	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, 2017.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2017 Commission Summary for Saunders County

Residential Real Property - Current

Number of Sales	594	Median	94.18
Total Sales Price	\$104,975,475	Mean	95.13
Total Adj. Sales Price	\$105,114,110	Wgt. Mean	91.57
Total Assessed Value	\$96,256,801	Average Assessed Value of the Base	\$147,636
Avg. Adj. Sales Price	\$176,960	Avg. Assessed Value	\$162,048

Confidence Interval - Current

95% Median C.I	93.37 to 94.74
95% Wgt. Mean C.I	90.17 to 92.98
95% Mean C.I	93.59 to 96.67
% of Value of the Class of all Real Property Value in the County	36.15
% of Records Sold in the Study Period	6.69
% of Value Sold in the Study Period	7.34

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	588	95	95.30
2015	543	96	96.03
2014	501	96	96.26
2013	454	96	96.35

2017 Commission Summary for Saunders County

Commercial Real Property - Current

Number of Sales	57	Median	94.07
Total Sales Price	\$7,148,199	Mean	91.37
Total Adj. Sales Price	\$7,148,199	Wgt. Mean	90.34
Total Assessed Value	\$6,457,950	Average Assessed Value of the Base	\$159,171
Avg. Adj. Sales Price	\$125,407	Avg. Assessed Value	\$113,297

Confidence Interval - Current

95% Median C.I	91.13 to 96.81
95% Wgt. Mean C.I	85.49 to 95.20
95% Mean C.I	87.26 to 95.48
% of Value of the Class of all Real Property Value in the County	3.84
% of Records Sold in the Study Period	6.51
% of Value Sold in the Study Period	4.64

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	62	95	94.84
2015	69	100	96.20
2014	50	96	95.96
2013	50	93	92.93

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PAD 2017 R&O Statistics (Using 2017 Values)

RESIDENTIAL

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 594
 Total Sales Price : 104,975,475
 Total Adj. Sales Price : 105,114,110
 Total Assessed Value : 96,256,801
 Avg. Adj. Sales Price : 176,960
 Avg. Assessed Value : 162,048

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 95
 COD : 12.30
 PRD : 103.89

COV : 20.12
 STD : 19.14
 Avg. Abs. Dev : 11.58
 MAX Sales Ratio : 250.85
 MIN Sales Ratio : 19.48

95% Median C.I. : 93.37 to 94.74
 95% Wgt. Mean C.I. : 90.17 to 92.98
 95% Mean C.I. : 93.59 to 96.67

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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-14 To 31-DEC-14	61	97.82	99.49	96.31	10.84	103.30	53.05	250.85	94.75 to 99.32	148,993	143,495
01-JAN-15 To 31-MAR-15	43	98.75	98.55	95.90	08.80	102.76	62.51	122.26	95.75 to 103.19	167,923	161,046
01-APR-15 To 30-JUN-15	86	95.64	95.08	91.67	10.62	103.72	60.65	182.03	93.50 to 96.53	196,519	180,144
01-JUL-15 To 30-SEP-15	93	94.65	97.77	94.91	11.95	103.01	52.45	167.39	91.63 to 95.92	149,068	141,474
01-OCT-15 To 31-DEC-15	65	94.66	97.05	95.25	10.15	101.89	65.82	129.81	92.74 to 99.25	163,950	156,160
01-JAN-16 To 31-MAR-16	42	94.37	95.75	95.51	09.94	100.25	65.10	135.73	92.12 to 98.47	162,323	155,035
01-APR-16 To 30-JUN-16	93	90.56	90.66	87.71	13.13	103.36	19.48	191.03	87.29 to 93.68	196,167	172,055
01-JUL-16 To 30-SEP-16	111	90.20	91.61	86.31	15.73	106.14	20.34	215.94	88.18 to 92.14	201,109	173,570
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	283	95.81	97.44	94.17	11.05	103.47	52.45	250.85	94.78 to 97.09	166,337	156,635
01-OCT-15 To 30-SEP-16	311	92.14	93.02	89.47	13.16	103.97	19.48	215.94	90.99 to 93.54	186,627	166,975
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	287	95.27	96.92	94.00	10.84	103.11	52.45	182.03	94.60 to 96.48	169,482	159,320
<u>ALL</u>	594	94.18	95.13	91.57	12.30	103.89	19.48	250.85	93.37 to 94.74	176,960	162,048

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	17	94.89	97.01	94.41	06.81	102.75	81.76	120.50	91.28 to 97.76	461,194	435,410
02	107	93.54	94.10	90.20	13.38	104.32	19.48	191.03	89.86 to 96.39	156,611	141,270
03	29	95.82	93.90	90.95	12.04	103.24	51.48	121.61	89.16 to 99.97	125,420	114,067
04	3	73.08	69.90	68.39	07.02	102.21	60.62	76.00	N/A	339,667	232,307
05	16	94.74	96.33	95.22	08.92	101.17	80.99	129.81	87.36 to 103.11	218,888	208,414
06	6	95.34	86.33	81.02	13.56	106.55	50.39	101.97	50.39 to 101.97	151,525	122,762
07	35	94.34	100.77	96.93	11.33	103.96	82.84	197.90	92.01 to 97.78	108,040	104,728
08	25	94.79	98.28	89.27	24.63	110.09	52.45	215.94	80.60 to 106.08	90,852	81,104
10	11	94.38	96.61	95.35	05.03	101.32	89.35	110.67	91.43 to 104.79	126,945	121,045
11	160	94.02	96.83	94.24	10.63	102.75	63.38	250.85	92.57 to 96.06	148,555	140,001
12	22	98.39	93.55	89.30	17.69	104.76	57.71	134.86	72.95 to 107.64	62,455	55,770
13	36	93.89	92.13	90.38	09.27	101.94	67.52	123.69	87.37 to 97.55	311,589	281,607
14	57	93.86	92.84	92.40	06.98	100.48	20.34	136.39	91.68 to 94.87	196,588	181,646
15	70	91.72	94.16	88.35	17.06	106.58	53.05	167.39	88.72 to 95.49	234,774	207,421
<u>ALL</u>	594	94.18	95.13	91.57	12.30	103.89	19.48	250.85	93.37 to 94.74	176,960	162,048

**78 Saunders
RESIDENTIAL**

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 594
 Total Sales Price : 104,975,475
 Total Adj. Sales Price : 105,114,110
 Total Assessed Value : 96,256,801
 Avg. Adj. Sales Price : 176,960
 Avg. Assessed Value : 162,048

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 95
 COD : 12.30
 PRD : 103.89

COV : 20.12
 STD : 19.14
 Avg. Abs. Dev : 11.58
 MAX Sales Ratio : 250.85
 MIN Sales Ratio : 19.48

95% Median C.I. : 93.37 to 94.74
 95% Wgt. Mean C.I. : 90.17 to 92.98
 95% Mean C.I. : 93.59 to 96.67

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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	592	94.18	95.01	91.58	12.09	103.75	19.48	250.85	93.37 to 94.74	177,453	162,508
06											
07	2	129.72	129.72	83.53	52.56	155.30	61.54	197.90	N/A	31,000	25,895
<u>ALL</u>	594	94.18	95.13	91.57	12.30	103.89	19.48	250.85	93.37 to 94.74	176,960	162,048

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	197.90	197.90	197.90	00.00	100.00	197.90	197.90	N/A	10,000	19,790
Less Than 30,000	8	120.00	137.75	129.91	28.18	106.03	92.30	215.94	92.30 to 215.94	19,875	25,819
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	594	94.18	95.13	91.57	12.30	103.89	19.48	250.85	93.37 to 94.74	176,960	162,048
Greater Than 14,999	593	94.13	94.96	91.56	12.13	103.71	19.48	250.85	93.37 to 94.72	177,241	162,288
Greater Than 29,999	586	94.06	94.55	91.52	11.83	103.31	19.48	250.85	93.21 to 94.68	179,104	163,908
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	197.90	197.90	197.90	00.00	100.00	197.90	197.90	N/A	10,000	19,790
15,000 TO 29,999	7	110.67	129.16	125.34	23.66	103.05	92.30	215.94	92.30 to 215.94	21,286	26,680
30,000 TO 59,999	34	108.77	115.72	115.50	25.67	100.19	61.54	250.85	99.08 to 119.02	44,474	51,367
60,000 TO 99,999	94	98.41	99.61	99.65	12.33	99.96	57.71	167.39	95.27 to 101.14	79,406	79,129
100,000 TO 149,999	189	93.97	94.04	93.91	09.50	100.14	52.45	154.56	92.01 to 94.74	124,944	117,333
150,000 TO 249,999	144	93.01	92.94	92.83	09.36	100.12	51.48	135.73	91.68 to 95.22	195,646	181,616
250,000 TO 499,999	114	91.00	87.54	87.21	11.12	100.38	19.48	120.50	88.38 to 93.60	318,453	277,731
500,000 TO 999,999	10	93.82	88.85	88.29	07.29	100.63	64.46	97.76	70.92 to 96.18	653,767	577,193
1,000,000 +	1	81.76	81.76	81.76	00.00	100.00	81.76	81.76	N/A	1,350,000	1,103,800
<u>ALL</u>	594	94.18	95.13	91.57	12.30	103.89	19.48	250.85	93.37 to 94.74	176,960	162,048

78 Saunders
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 57
Total Sales Price : 7,148,199
Total Adj. Sales Price : 7,148,199
Total Assessed Value : 6,457,950
Avg. Adj. Sales Price : 125,407
Avg. Assessed Value : 113,297

MEDIAN : 94
WGT. MEAN : 90
MEAN : 91
COD : 10.73
PRD : 101.14

COV : 17.33
STD : 15.83
Avg. Abs. Dev : 10.09
MAX Sales Ratio : 131.97
MIN Sales Ratio : 34.56

95% Median C.I. : 91.13 to 96.81
95% Wgt. Mean C.I. : 85.49 to 95.20
95% Mean C.I. : 87.26 to 95.48

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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-13 To 31-DEC-13	7	96.05	92.03	91.00	05.66	101.13	74.00	99.52	74.00 to 99.52	85,932	78,196
01-JAN-14 To 31-MAR-14	6	93.94	88.64	92.99	07.17	95.32	64.55	97.83	64.55 to 97.83	106,000	98,568
01-APR-14 To 30-JUN-14	3	88.65	91.00	90.94	03.68	100.07	87.28	97.07	N/A	103,500	94,120
01-JUL-14 To 30-SEP-14	7	100.14	97.34	93.96	06.48	103.60	86.72	110.90	86.72 to 110.90	124,091	116,590
01-OCT-14 To 31-DEC-14	4	95.65	83.46	72.90	19.74	114.49	38.04	104.50	N/A	117,441	85,618
01-JAN-15 To 31-MAR-15	4	95.69	91.68	86.53	09.02	105.95	74.93	100.42	N/A	112,250	97,133
01-APR-15 To 30-JUN-15	5	97.70	99.39	103.91	09.59	95.65	79.41	114.19	N/A	116,000	120,530
01-JUL-15 To 30-SEP-15	4	90.33	96.25	91.03	18.58	105.73	72.36	131.97	N/A	176,250	160,448
01-OCT-15 To 31-DEC-15	6	85.47	84.12	80.20	20.98	104.89	34.56	119.89	34.56 to 119.89	154,000	123,515
01-JAN-16 To 31-MAR-16	2	81.46	81.46	81.24	00.37	100.27	81.16	81.76	N/A	46,250	37,575
01-APR-16 To 30-JUN-16	8	95.12	91.88	94.64	06.32	97.08	63.98	100.19	63.98 to 100.19	182,347	172,571
01-JUL-16 To 30-SEP-16	1	92.25	92.25	92.25	00.00	100.00	92.25	92.25	N/A	52,500	48,430
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	23	94.20	92.63	92.58	06.82	100.05	64.55	110.90	88.43 to 97.45	105,072	97,273
01-OCT-14 To 30-SEP-15	17	96.81	93.09	89.64	14.00	103.85	38.04	131.97	79.41 to 104.50	129,633	116,202
01-OCT-15 To 30-SEP-16	17	92.25	87.94	88.82	12.15	99.01	34.56	119.89	81.56 to 97.79	148,693	132,073
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	20	94.15	91.00	88.95	09.74	102.30	38.04	110.90	87.38 to 100.14	114,245	101,619
01-JAN-15 To 31-DEC-15	19	94.07	92.28	89.32	15.46	103.31	34.56	131.97	81.56 to 100.42	139,895	124,951
<u>ALL</u>	57	94.07	91.37	90.34	10.73	101.14	34.56	131.97	91.13 to 96.81	125,407	113,297

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	12	94.09	97.49	96.51	06.00	101.02	88.49	131.97	92.25 to 98.40	139,164	134,304
02	16	93.17	85.43	80.95	19.52	105.53	34.56	119.89	64.55 to 101.35	90,567	73,313
03	5	86.75	90.96	90.95	07.23	100.01	81.76	100.19	N/A	131,900	119,966
04	24	94.01	92.35	91.21	07.86	101.25	74.00	110.90	87.28 to 97.45	140,403	128,061
<u>ALL</u>	57	94.07	91.37	90.34	10.73	101.14	34.56	131.97	91.13 to 96.81	125,407	113,297

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	57	94.07	91.37	90.34	10.73	101.14	34.56	131.97	91.13 to 96.81	125,407	113,297
04											
<u>ALL</u>	57	94.07	91.37	90.34	10.73	101.14	34.56	131.97	91.13 to 96.81	125,407	113,297

78 Saunders
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

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MIN Sales Ratio : 34.56

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95% Wgt. Mean C.I. : 85.49 to 95.20
95% Mean C.I. : 87.26 to 95.48

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	3	81.76	83.60	82.90	16.29	100.84	64.55	104.50	N/A	11,167	9,257	
Less Than 30,000	6	95.83	90.64	92.73	11.64	97.75	64.55	104.50	64.55 to 104.50	16,750	15,532	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	57	94.07	91.37	90.34	10.73	101.14	34.56	131.97	91.13 to 96.81	125,407	113,297	
Greater Than 14,999	54	94.09	91.80	90.38	10.29	101.57	34.56	131.97	91.17 to 96.81	131,754	119,077	
Greater Than 29,999	51	94.07	91.45	90.31	10.59	101.26	34.56	131.97	91.13 to 96.54	138,190	124,799	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	3	81.76	83.60	82.90	16.29	100.84	64.55	104.50	N/A	11,167	9,257	
15,000 TO 29,999	3	99.52	97.67	97.64	03.08	100.03	92.14	101.35	N/A	22,333	21,807	
30,000 TO 59,999	9	92.25	88.93	89.33	08.55	99.55	63.98	101.09	79.41 to 100.20	47,034	42,018	
60,000 TO 99,999	12	93.53	96.36	95.74	11.37	100.65	72.36	131.97	88.49 to 100.42	81,032	77,579	
100,000 TO 149,999	14	96.48	94.40	94.18	07.29	100.23	74.00	110.90	87.28 to 100.14	124,125	116,906	
150,000 TO 249,999	10	96.48	84.89	85.12	17.51	99.73	34.56	114.19	38.04 to 100.19	190,625	162,265	
250,000 TO 499,999	6	90.14	89.48	89.46	04.69	100.02	82.45	93.82	82.45 to 93.82	334,667	299,385	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	57	94.07	91.37	90.34	10.73	101.14	34.56	131.97	91.13 to 96.81	125,407	113,297	

78 Saunders
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

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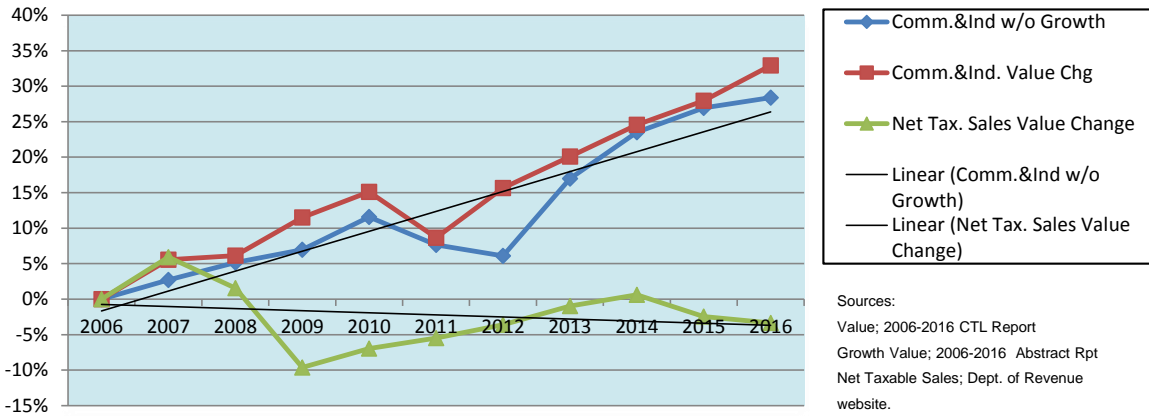
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95% Wgt. Mean C.I. : 85.49 to 95.20
95% Mean C.I. : 87.26 to 95.48

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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
300	1	100.19	100.19	100.19	00.00	100.00	100.19	100.19	N/A	192,000	192,360
304	1	93.82	93.82	93.82	00.00	100.00	93.82	93.82	N/A	260,000	243,920
309	1	97.45	97.45	97.45	00.00	100.00	97.45	97.45	N/A	85,000	82,830
326	2	80.59	80.59	79.90	01.46	100.86	79.41	81.76	N/A	30,000	23,970
336	1	94.07	94.07	94.07	00.00	100.00	94.07	94.07	N/A	145,000	136,400
337	1	104.50	104.50	104.50	00.00	100.00	104.50	104.50	N/A	10,000	10,450
344	1	92.60	92.60	92.60	00.00	100.00	92.60	92.60	N/A	67,000	62,040
346	1	96.42	96.42	96.42	00.00	100.00	96.42	96.42	N/A	229,213	221,010
350	3	110.90	104.53	107.31	07.73	97.41	88.49	114.19	N/A	136,667	146,657
351	1	98.40	98.40	98.40	00.00	100.00	98.40	98.40	N/A	107,250	105,530
352	4	93.43	98.33	91.09	12.50	107.95	86.58	119.89	N/A	254,625	231,935
353	17	92.25	92.97	92.30	10.04	100.73	64.55	131.97	86.75 to 100.42	78,824	72,758
390	1	96.81	96.81	96.81	00.00	100.00	96.81	96.81	N/A	139,000	134,560
391	1	108.86	108.86	108.86	00.00	100.00	108.86	108.86	N/A	116,000	126,280
406	9	94.46	85.77	84.52	11.34	101.48	34.56	97.70	74.00 to 97.07	145,129	122,666
434	1	87.28	87.28	87.28	00.00	100.00	87.28	87.28	N/A	120,000	104,730
442	4	78.05	77.80	77.79	10.70	100.01	63.98	91.13	N/A	98,140	76,348
459	1	100.20	100.20	100.20	00.00	100.00	100.20	100.20	N/A	55,000	55,110
470	1	97.83	97.83	97.83	00.00	100.00	97.83	97.83	N/A	145,000	141,850
471	1	96.54	96.54	96.54	00.00	100.00	96.54	96.54	N/A	175,000	168,950
476	1	97.79	97.79	97.79	00.00	100.00	97.79	97.79	N/A	189,000	184,820
528	1	81.56	81.56	81.56	00.00	100.00	81.56	81.56	N/A	125,000	101,950
531	1	38.04	38.04	38.04	00.00	100.00	38.04	38.04	N/A	196,514	74,760
543	1	93.77	93.77	93.77	00.00	100.00	93.77	93.77	N/A	265,000	248,490
<u> </u> ALL <u> </u>	57	94.07	91.37	90.34	10.73	101.14	34.56	131.97	91.13 to 96.81	125,407	113,297

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
2006	\$ 96,744,710	\$ 465,020	0.48%	\$ 96,279,690	-	\$ 101,210,620	-
2007	\$ 102,112,130	\$ 2,741,530	2.68%	\$ 99,370,600	2.71%	\$ 107,204,762	5.92%
2008	\$ 102,667,780	\$ 939,330	0.91%	\$ 101,728,450	-0.38%	\$ 102,796,325	-4.11%
2009	\$ 107,884,100	\$ 4,400,700	4.08%	\$ 103,483,400	0.79%	\$ 91,472,978	-11.02%
2010	\$ 111,355,830	\$ 3,412,560	3.06%	\$ 107,943,270	0.05%	\$ 94,156,616	2.93%
2011	\$ 105,104,030	\$ 964,240	0.92%	\$ 104,139,790	-6.48%	\$ 95,646,937	1.58%
2012	\$ 111,896,364	\$ 9,244,392	8.26%	\$ 102,651,972	-2.33%	\$ 97,570,002	2.01%
2013	\$ 116,195,356	\$ 3,000,117	2.58%	\$ 113,195,239	1.16%	\$ 100,240,909	2.74%
2014	\$ 120,522,686	\$ 1,044,151	0.87%	\$ 119,478,535	2.83%	\$ 101,830,618	1.59%
2015	\$ 123,782,846	\$ 982,419	0.79%	\$ 122,800,427	1.89%	\$ 98,739,342	-3.04%
2016	\$ 128,589,054	\$ 4,376,128	3.40%	\$ 124,212,926	0.35%	\$ 97,812,870	-0.94%
Ann %chg	2.89%			Average	0.06%	-0.27%	-0.23%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	2.71%	5.55%	5.92%
2008	5.15%	6.12%	1.57%
2009	6.97%	11.51%	-9.62%
2010	11.58%	15.10%	-6.97%
2011	7.64%	8.64%	-5.50%
2012	6.11%	15.66%	-3.60%
2013	17.00%	20.11%	-0.96%
2014	23.50%	24.58%	0.61%
2015	26.93%	27.95%	-2.44%
2016	28.39%	32.92%	-3.36%

County Number: 78
 County Name: Saunders

78 Saunders
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 68
Total Sales Price : 45,807,454
Total Adj. Sales Price : 45,807,454
Total Assessed Value : 30,997,330
Avg. Adj. Sales Price : 673,639
Avg. Assessed Value : 455,843

MEDIAN : 69
WGT. MEAN : 68
MEAN : 70
COD : 17.05
PRD : 103.25

COV : 22.30
STD : 15.58
Avg. Abs. Dev : 11.69
MAX Sales Ratio : 106.88
MIN Sales Ratio : 29.36

95% Median C.I. : 64.17 to 71.86
95% Wgt. Mean C.I. : 63.22 to 72.12
95% Mean C.I. : 66.17 to 73.57

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	3	77.65	74.55	77.94	16.05	95.65	54.31	91.70	N/A	616,152	480,233
01-JAN-14 To 31-MAR-14	6	76.44	75.35	74.65	05.73	100.94	68.55	81.66	68.55 to 81.66	631,815	471,638
01-APR-14 To 30-JUN-14	4	63.75	62.27	61.60	05.29	101.09	55.32	66.27	N/A	543,004	334,510
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14	16	62.39	63.16	59.72	10.77	105.76	46.33	82.98	57.95 to 71.40	819,125	489,187
01-JAN-15 To 31-MAR-15	5	67.19	63.80	64.05	07.64	99.61	54.76	70.72	N/A	625,752	400,820
01-APR-15 To 30-JUN-15	7	70.09	67.85	67.96	10.71	99.84	46.56	82.36	46.56 to 82.36	592,443	402,616
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	14	66.59	73.01	67.50	25.87	108.16	34.45	106.88	53.16 to 95.71	629,708	425,082
01-JAN-16 To 31-MAR-16	5	74.37	71.30	71.70	07.09	99.44	57.52	78.19	N/A	528,122	378,664
01-APR-16 To 30-JUN-16	5	83.80	83.06	79.43	11.55	104.57	62.94	102.07	N/A	1,043,118	828,576
01-JUL-16 To 30-SEP-16	3	91.97	75.87	79.82	27.88	95.05	29.36	106.29	N/A	314,043	250,670
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	13	69.04	71.14	71.80	12.47	99.08	54.31	91.70	62.48 to 79.95	600,874	431,428
01-OCT-14 To 30-SEP-15	28	64.20	64.44	62.06	11.28	103.83	46.33	82.98	59.94 to 70.09	727,923	451,764
01-OCT-15 To 30-SEP-16	27	76.05	74.87	72.32	21.33	103.53	29.36	106.88	62.94 to 87.88	652,379	471,828
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	26	64.62	65.83	62.90	11.51	104.66	46.33	82.98	62.00 to 71.40	733,419	461,341
01-JAN-15 To 31-DEC-15	26	67.59	69.85	66.95	18.35	104.33	34.45	106.88	61.50 to 75.32	618,914	414,368
<u>ALL</u>	68	68.55	69.87	67.67	17.05	103.25	29.36	106.88	64.17 to 71.86	673,639	455,843

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	22	70.24	69.49	67.27	21.53	103.30	29.36	106.26	55.32 to 82.21	479,569	322,599
2	12	66.42	68.86	63.51	16.52	108.42	46.33	106.88	58.24 to 78.19	1,127,528	716,042
3	34	67.59	70.46	70.46	14.22	100.00	50.52	106.29	62.48 to 75.32	639,018	450,225
<u>ALL</u>	68	68.55	69.87	67.67	17.05	103.25	29.36	106.88	64.17 to 71.86	673,639	455,843

78 Saunders
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

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MEDIAN : 69
WGT. MEAN : 68
MEAN : 70
COD : 17.05
PRD : 103.25

COV : 22.30
STD : 15.58
Avg. Abs. Dev : 11.69
MAX Sales Ratio : 106.88
MIN Sales Ratio : 29.36

95% Median C.I. : 64.17 to 71.86
95% Wgt. Mean C.I. : 63.22 to 72.12
95% Mean C.I. : 66.17 to 73.57

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	69.04	69.04	69.04	00.00	100.00	69.04	69.04	N/A	582,500	402,150
2	1	69.04	69.04	69.04	00.00	100.00	69.04	69.04	N/A	582,500	402,150
_____Dry_____											
County	27	67.19	70.72	68.93	13.83	102.60	54.31	106.29	62.57 to 76.05	616,681	425,070
1	6	74.88	73.95	71.46	12.06	103.48	55.32	91.97	55.32 to 91.97	601,365	429,713
2	2	62.76	62.76	62.85	00.30	99.86	62.57	62.94	N/A	950,180	597,235
3	19	67.19	70.54	69.15	13.56	102.01	54.31	106.29	62.00 to 76.48	586,412	405,481
_____Grass_____											
County	4	50.66	48.71	50.90	21.22	95.70	29.36	64.17	N/A	433,060	220,415
1	4	50.66	48.71	50.90	21.22	95.70	29.36	64.17	N/A	433,060	220,415
_____ALL_____	68	68.55	69.87	67.67	17.05	103.25	29.36	106.88	64.17 to 71.86	673,639	455,843

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	68.89	68.64	65.87	07.75	104.21	53.16	77.58	53.16 to 77.58	983,160	647,602
2	4	68.89	67.13	62.50	08.97	107.41	53.16	77.58	N/A	947,740	592,298
3	2	71.66	71.66	71.94	05.12	99.61	67.99	75.32	N/A	1,054,000	758,210
_____Dry_____											
County	42	68.55	70.87	69.67	16.18	101.72	34.45	106.29	62.98 to 75.30	617,835	430,470
1	12	74.41	72.49	69.46	14.97	104.36	34.45	95.45	65.01 to 82.98	564,039	391,772
2	2	62.76	62.76	62.85	00.30	99.86	62.57	62.94	N/A	950,180	597,235
3	28	66.73	70.76	70.51	16.18	100.35	50.52	106.29	62.00 to 76.48	617,151	435,144
_____Grass_____											
County	6	53.55	58.91	57.97	30.18	101.62	29.36	106.26	29.36 to 106.26	384,540	222,937
1	6	53.55	58.91	57.97	30.18	101.62	29.36	106.26	29.36 to 106.26	384,540	222,937
_____ALL_____	68	68.55	69.87	67.67	17.05	103.25	29.36	106.88	64.17 to 71.86	673,639	455,843

Saunders County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saunders	1	6320	6104	5844	5455	5270	4466	3910	3670	5152
Saunders	2	7251	7097	6725	6230	5959	5530	5078	4891	6905
Saunders	3	6930	6691	6453	5910	5740	5016	4516	4060	6083
Burt	1	6646	6685	5899	5895	4695	5030	4450	3106	5418
Butler	1	7324	6525	6315	6172	6168	6115	5305	5173	6604
Cass	1	6340	6130	4768	5565	3680	4900	3649	4248	5100
Dodge	1	6737	6521	6302	6100	5869	5670	5455	5240	6214
Douglas	1	6400	6250	6100	5750	5400	5000	4600	4300	5727
Lancaster	1	7125	6746	6367	6023	5597	5218	4834	4486	6131
Seward	1	7600	7500	7200	7149	6900	n/a	5300	4789	7066
Washington	1	6720	6690	6095	5905	5655	5565	4470	3470	5785

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saunders	1	5834	5605	5400	4858	4655	3917	3506	3253	4404
Saunders	2	6405	6289	5966	5538	5220	4839	4094	3849	6010
Saunders	3	5883	5656	5438	5036	4821	4100	3708	3492	4831
Burt	1	6764	6515	5544	5790	4835	4875	4425	3004	5307
Butler	1	6300	5300	5199	5076	4598	4298	3400	3300	4795
Cass	1	5253	5099	4979	4600	4147	4304	3997	3775	4611
Dodge	1	6634	6411	6205	5454	5745	5559	5343	5132	6027
Douglas	1	6200	5800	5400	5100	4900	4400	4100	3875	5069
Lancaster	1	5689	5343	4974	4630	4496	3747	3369	3364	4620

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saunders	1	1923	2602	2067	2501	2036	2223	1727	2105	2003
Saunders	2	2685	2684	2061	2605	2312	2350	1736	2299	2300
Saunders	3	1901	2607	1962	2501	2171	2256	1661	2119	2131
Burt	1	2470	2380	1860	1965	1873	1830	1765	1581	1863
Butler	1	2646	2597	2556	2543	2493	2448	2373	2348	2419
Cass	1	2420	2368	2267	2200	1958	2084	1870	1615	2035
Dodge	1	2460	2460	2355	2355	2245	2245	2144	2140	2274
Douglas	1	2400	2325	2250	2200	2100	2050	1975	1925	2108
Lancaster	1	2555	2762	2669	2396	2177	1815	1431	1368	2005
Seward	1	2101	2096	2002	2000	1799	1800	1701	1600	1743

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	125	Median :	69	COV :	23.32	95% Median C.I. :	67.99 to 71.40
Total Sales Price :	77,434,930	Wgt. Mean :	68	STD :	16.69	95% Wgt. Mean C.I. :	64.62 to 72.16
Total Adj. Sales Price :	77,434,930	Mean :	72	Avg. Abs.Dev :	11.48	95% Mean C.I. :	68.63 to 74.49
Total Assessed Value :	52,956,994						
Avg. Adj. Sales Price :	619,479	COD :	16.53	MAX Sales Ratio :	137.89		
Avg. Assessed Value :	423,656	PRD :	104.64	MIN Sales Ratio :	29.36		

Printed : 03/22/2017

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2013 To 12/31/2013	11	70.99	70.89	72.07	09.14	98.36	54.31	91.70	57.89 to 77.65	513,506	370,070
01/01/2014 To 03/31/2014	11	77.58	82.31	70.09	16.62	117.43	61.42	137.89	68.55 to 103.89	1,159,353	812,617
04/01/2014 To 06/30/2014	10	65.60	66.57	64.71	07.90	102.87	55.32	86.70	60.44 to 71.51	608,986	394,051
07/01/2014 To 09/30/2014											
10/01/2014 To 12/31/2014	19	62.57	63.12	59.59	12.32	105.92	43.61	82.98	57.95 to 71.86	787,198	469,103
01/01/2015 To 03/31/2015	12	70.08	72.36	70.77	12.59	102.25	54.76	107.64	63.57 to 79.87	460,109	325,611
04/01/2015 To 06/30/2015	10	70.57	69.88	70.15	12.12	99.62	46.56	83.72	60.40 to 82.36	551,510	386,908
07/01/2015 To 09/30/2015	4	72.48	78.25	71.37	22.75	109.64	54.72	113.31	N/A	787,250	561,839
10/01/2015 To 12/31/2015	16	66.59	71.33	67.41	25.65	105.82	34.45	106.88	53.16 to 95.45	586,704	395,498
01/01/2016 To 03/31/2016	12	70.00	68.34	69.10	07.16	98.90	55.12	78.19	63.57 to 74.37	439,519	303,698
04/01/2016 To 06/30/2016	12	72.25	75.57	77.27	20.61	97.80	40.94	113.96	62.94 to 87.88	533,407	412,141
07/01/2016 To 09/30/2016	8	77.76	80.90	78.57	24.77	102.97	29.36	123.68	29.36 to 123.68	342,385	269,019
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	32	69.83	73.46	69.21	13.62	106.14	54.31	137.89	66.27 to 76.88	765,353	529,690
10/01/2014 To 09/30/2015	45	68.54	68.43	64.98	14.09	105.31	43.61	113.31	62.98 to 71.40	647,603	420,816
10/01/2015 To 09/30/2016	48	70.44	73.24	71.72	20.44	102.12	29.36	123.68	65.43 to 76.48	495,864	355,629
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	40	67.18	69.26	64.48	14.84	107.41	43.61	137.89	62.57 to 71.51	844,988	544,807
01/01/2015 To 12/31/2015	42	69.76	71.94	69.37	18.21	103.70	34.45	113.31	64.43 to 75.57	561,254	389,327

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	125	Median :	69	COV :	23.32	95% Median C.I. :	67.99 to 71.40
Total Sales Price :	77,434,930	Wgt. Mean :	68	STD :	16.69	95% Wgt. Mean C.I. :	64.62 to 72.16
Total Adj. Sales Price :	77,434,930	Mean :	72	Avg. Abs. Dev :	11.48	95% Mean C.I. :	68.63 to 74.49
Total Assessed Value :	52,956,994						
Avg. Adj. Sales Price :	619,479	COD :	16.53	MAX Sales Ratio :	137.89		
Avg. Assessed Value :	423,656	PRD :	104.64	MIN Sales Ratio :	29.36		

Printed : 03/22/2017

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	57	70.61	72.61	69.13	17.76	105.03	29.36	137.89	68.08 to 75.30	610,861	422,307
2	12	66.42	68.86	63.51	16.52	108.42	46.33	106.88	58.24 to 78.19	1,127,528	716,042
3	56	69.05	71.08	69.77	15.05	101.88	43.50	123.68	65.42 to 72.16	519,384	362,375

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 Value
<u>_____Irrigated_____</u>											
County	5	65.69	61.20	58.78	13.29	104.12	43.61	72.95	N/A	639,532	375,927
1	2	60.21	60.21	59.50	09.12	101.19	54.72	65.69	N/A	632,200	376,146
2	1	69.04	69.04	69.04		100.00	69.04	69.04	N/A	582,500	402,150
3	2	58.28	58.28	53.69	25.17	108.55	43.61	72.95	N/A	675,380	362,597
<u>_____Dry_____</u>											
County	42	69.96	74.12	70.35	15.28	105.36	54.31	123.68	65.47 to 75.30	499,567	351,464
1	12	72.54	74.97	72.86	13.76	102.90	55.32	107.64	65.43 to 81.66	467,768	340,834
2	2	62.76	62.76	62.85	00.30	99.86	62.57	62.94	N/A	950,180	597,235
3	28	69.96	74.57	70.37	15.99	105.97	54.31	123.68	64.43 to 76.40	481,009	338,465
<u>_____Grass_____</u>											
County	7	54.76	51.76	52.07	17.93	99.40	29.36	64.17	29.36 to 64.17	326,094	169,811
1	6	57.58	53.14	52.77	16.64	100.70	29.36	64.17	29.36 to 64.17	351,883	185,689
3	1	43.50	43.50	43.50		100.00	43.50	43.50	N/A	171,360	74,540
<u>_____ALL_____</u>											
10/01/2013 To 09/30/2016	125	69.43	71.56	68.39	16.53	104.64	29.36	137.89	67.99 to 71.40	619,479	423,656

AGRICULTURAL SAMPLE

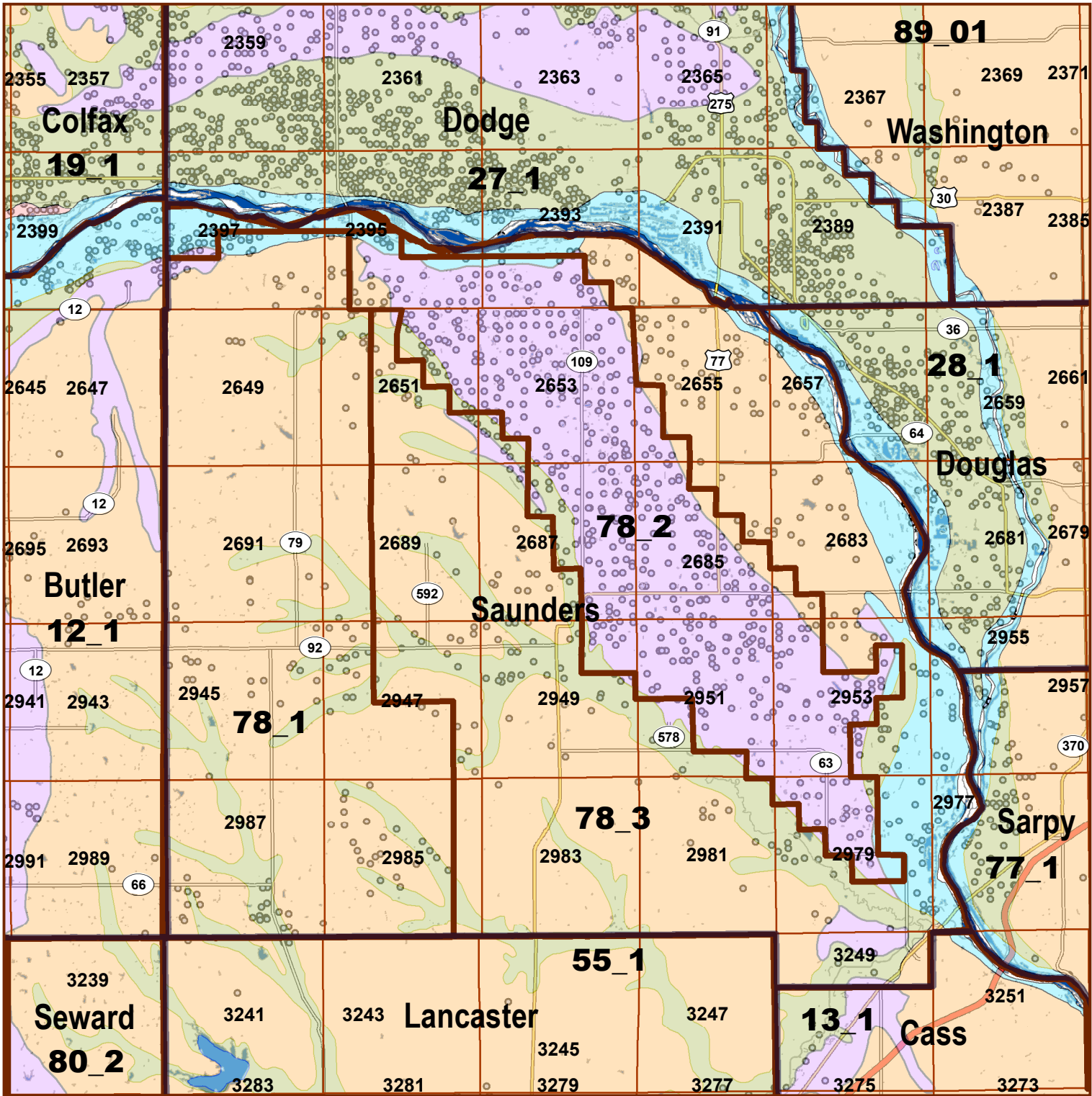
Type : Qualified

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Avg. Assessed Value :	423,656	PRD :	104.64	MIN Sales Ratio :	29.36		

Printed : 03/22/2017

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 Value
<u>Irrigated</u>											
County	14	68.77	66.59	65.22	09.57	102.10	43.61	77.58	54.72 to 75.32	816,628	532,584
1	4	67.25	66.34	67.62	09.13	98.11	54.72	76.15	N/A	866,100	585,657
2	4	68.89	67.13	62.50	08.97	107.41	53.16	77.58	N/A	947,740	592,298
3	6	70.18	66.40	65.69	10.17	101.08	43.61	75.32	43.61 to 75.32	696,239	457,392
<u>Dry</u>											
County	75	70.48	73.18	70.86	15.00	103.27	34.45	123.68	68.08 to 74.45	537,269	380,690
1	30	71.51	73.86	71.38	13.75	103.47	34.45	107.64	68.40 to 76.85	553,419	395,011
2	2	62.76	62.76	62.85	00.30	99.86	62.57	62.94	N/A	950,180	597,235
3	43	69.61	73.19	71.16	16.00	102.85	50.52	123.68	64.43 to 76.05	506,796	360,626
<u>Grass</u>											
County	9	54.76	57.88	57.55	24.89	100.57	29.36	106.26	43.50 to 64.17	317,518	182,737
1	8	57.58	59.68	58.45	24.18	102.10	29.36	106.26	29.36 to 106.26	335,787	196,262
3	1	43.50	43.50	43.50		100.00	43.50	43.50	N/A	171,360	74,540
<u>ALL</u>											
10/01/2013 To 09/30/2016	125	69.43	71.56	68.39	16.53	104.64	29.36	137.89	67.99 to 71.40	619,479	423,656



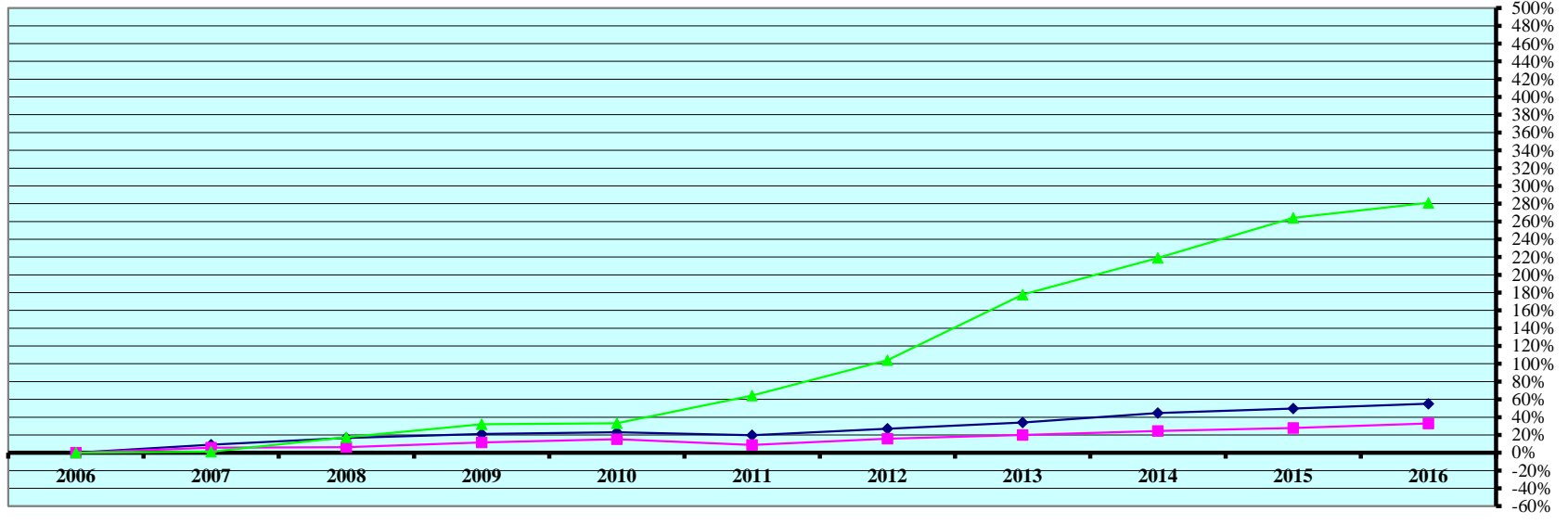
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Saunders County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



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
2006	783,271,190	--	--	--	96,744,710	--	--	--	505,129,990	--	--	--
2007	853,414,960	70,143,770	8.96%	8.96%	102,112,130	5,367,420	5.55%	5.55%	511,288,040	6,158,050	1.22%	1.22%
2008	914,254,200	60,839,240	7.13%	16.72%	102,667,780	555,650	0.54%	6.12%	593,403,970	82,115,930	16.06%	17.48%
2009	948,955,450	34,701,250	3.80%	21.15%	107,884,100	5,216,320	5.08%	11.51%	667,521,530	74,117,560	12.49%	32.15%
2010	964,166,860	15,211,410	1.60%	23.09%	111,355,830	3,471,730	3.22%	15.10%	672,189,460	4,667,930	0.70%	33.07%
2011	938,420,030	-25,746,830	-2.67%	19.81%	105,104,030	-6,251,800	-5.61%	8.64%	829,089,030	156,899,570	23.34%	64.13%
2012	994,227,376	55,807,346	5.95%	26.93%	111,896,364	6,792,334	6.46%	15.66%	1,030,859,090	201,770,060	24.34%	104.08%
2013	1,048,918,386	54,691,010	5.50%	33.92%	116,195,356	4,298,992	3.84%	20.11%	1,403,780,775	372,921,685	36.18%	177.90%
2014	1,132,435,461	83,517,075	7.96%	44.58%	120,522,686	4,327,330	3.72%	24.58%	1,611,811,725	208,030,950	14.82%	219.09%
2015	1,172,506,599	40,071,138	3.54%	49.69%	123,782,846	3,260,160	2.71%	27.95%	1,839,128,300	227,316,575	14.10%	264.09%
2016	1,215,099,572	42,592,973	3.63%	55.13%	128,589,054	4,806,208	3.88%	32.92%	1,924,635,345	85,507,045	4.65%	281.02%

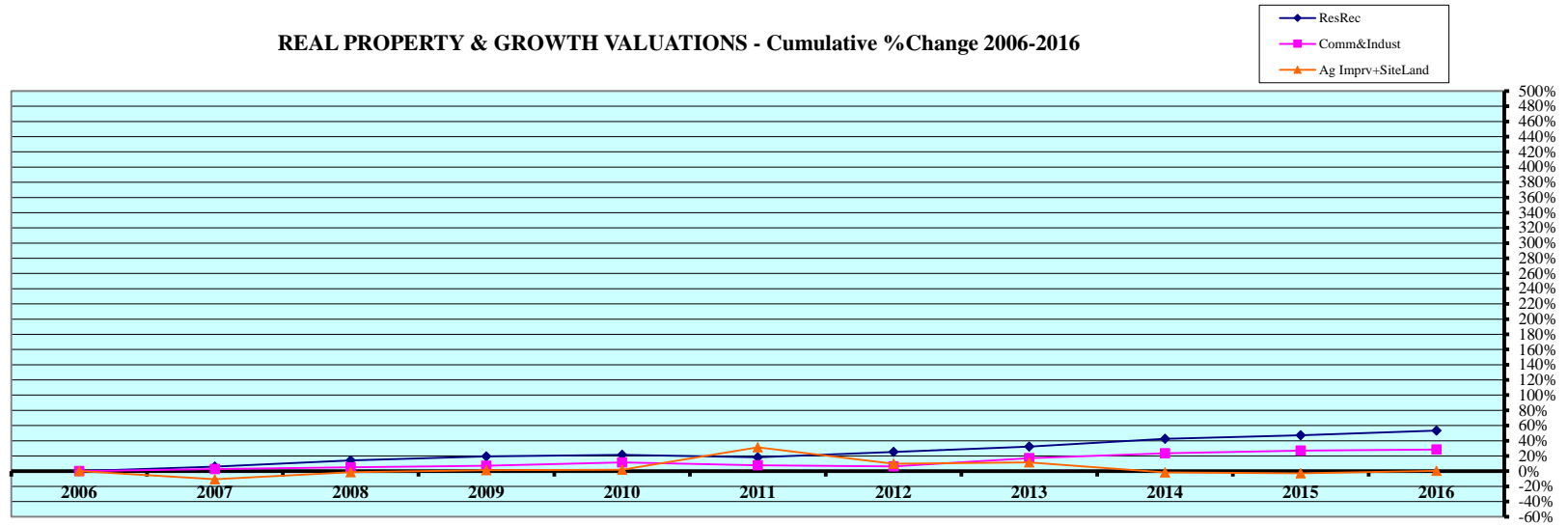
Rate Annual %chg: Residential & Recreational **4.49%** Commercial & Industrial **2.89%** Agricultural Land **14.31%**

Cnty# **78**
County **SAUNDERS**

CHART 1 EXHIBIT 78B Page 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.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016



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			
2006	783,271,190	21,407,185	2.73%	761,864,005	--	--	96,744,710	465,020	0.48%	96,279,690	--	--			
2007	853,414,960	24,182,412	2.83%	829,232,548	5.87%	5.87%	102,112,130	2,741,530	2.68%	99,370,600	2.71%	2.71%			
2008	914,254,200	19,290,240	2.11%	894,963,960	4.87%	14.26%	102,667,780	939,330	0.91%	101,728,450	-0.38%	5.15%			
2009	948,955,450	14,461,613	1.52%	934,493,837	2.21%	19.31%	107,884,100	4,400,700	4.08%	103,483,400	0.79%	6.97%			
2010	964,166,860	12,935,119	1.34%	951,231,741	0.24%	21.44%	111,355,830	3,412,560	3.06%	107,943,270	0.05%	11.58%			
2011	938,420,030	12,135,720	1.29%	926,284,310	-3.93%	18.26%	105,104,030	964,240	0.92%	104,139,790	-6.48%	7.64%			
2012	994,227,376	13,710,544	1.38%	980,516,832	4.49%	25.18%	111,896,364	9,244,392	8.26%	102,651,972	-2.33%	6.11%			
2013	1,048,918,386	13,769,809	1.31%	1,035,148,577	4.12%	32.16%	116,195,356	3,000,117	2.58%	113,195,239	1.16%	17.00%			
2014	1,132,435,461	16,696,624	1.47%	1,115,738,837	6.37%	42.45%	120,522,686	1,044,151	0.87%	119,478,535	2.83%	23.50%			
2015	1,172,506,599	18,644,745	1.59%	1,153,861,854	1.89%	47.31%	123,782,846	982,419	0.79%	122,800,427	1.89%	26.93%			
2016	1,215,099,572	14,067,361	1.16%	1,201,032,211	2.43%	53.34%	128,589,054	4,376,128	3.40%	124,212,926	0.35%	28.39%			
Rate Ann%chg	4.49%						2.86%	2.89%						C & I w/o growth	0.06%

Tax Year	Ag Improvements & Site Land ⁽¹⁾				Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value						
2006	153,379,050	43,342,350	196,721,400	4,960,260	2.52%	191,761,140	--	--	
2007	137,718,780	41,169,190	178,887,970	3,108,650	1.74%	175,779,320	-10.65%	-10.65%	
2008	160,812,670	37,254,850	198,067,520	3,967,650	2.00%	194,099,870	8.50%	-1.33%	
2009	162,296,380	37,816,620	200,113,000	872,545	0.44%	199,240,455	0.59%	1.28%	
2010	164,921,620	39,245,700	204,167,320	4,060,527	1.99%	200,106,793	0.00%	1.72%	
2011	196,353,575	67,243,580	263,597,155	5,266,140	2.00%	258,331,015	26.53%	31.32%	
2012	165,841,031	55,870,180	221,711,211	6,045,320	2.73%	215,665,891	-18.18%	9.63%	
2013	164,912,920	58,695,180	223,608,100	4,212,095	1.88%	219,396,005	-1.04%	11.53%	
2014	143,657,060	53,000,680	196,657,740	3,400,380	1.73%	193,257,360	-13.57%	-1.76%	
2015	143,569,015	51,282,250	194,851,265	3,583,077	1.84%	191,268,188	-2.74%	-2.77%	
2016	147,541,215	52,123,165	199,664,380	2,025,793	1.01%	197,638,587	1.43%	0.47%	
Rate Ann%chg	-0.39%	1.86%	0.15%	Ag Imprv+Site w/o growth			-0.91%		

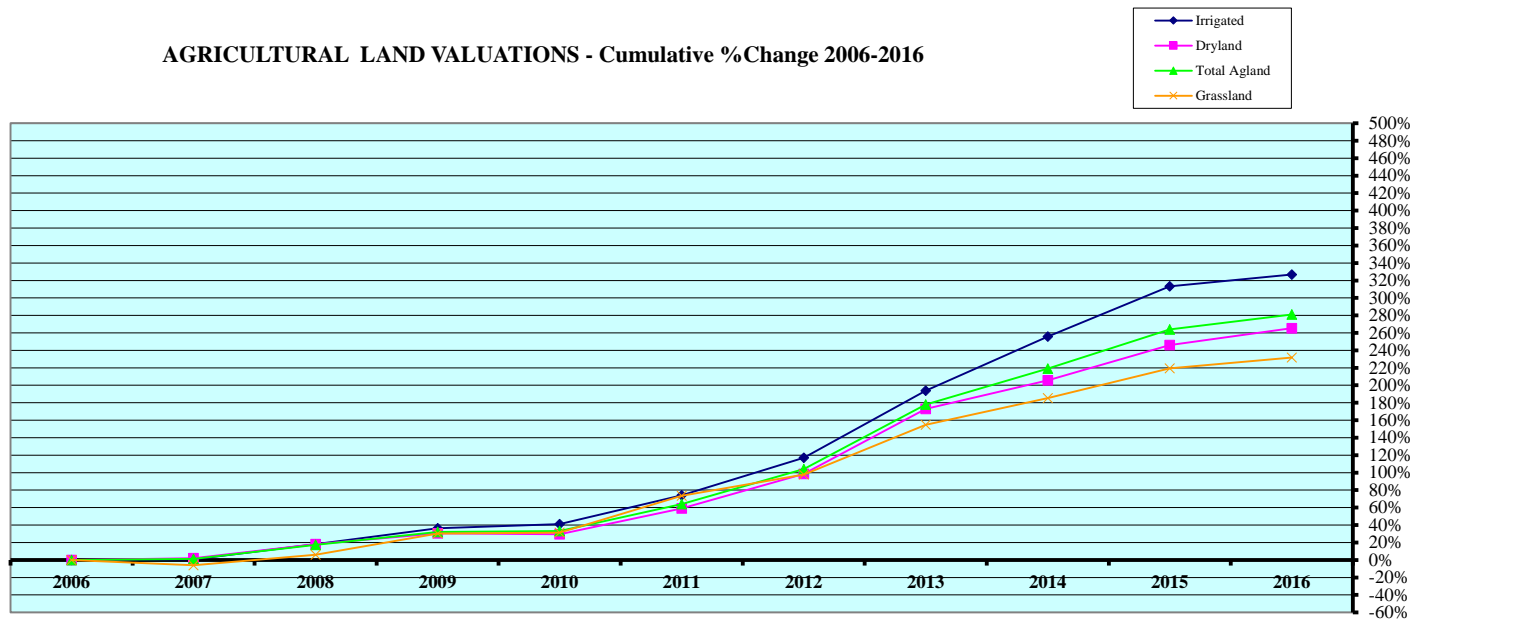
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.
NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2017

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CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



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
2006	148,984,270	--	--	--	325,184,720	--	--	--	29,749,610	--	--	--
2007	150,143,640	1,159,370	0.78%	0.78%	332,019,410	6,834,690	2.10%	2.10%	27,962,560	-1,787,050	-6.01%	-6.01%
2008	175,988,390	25,844,750	17.21%	18.13%	384,548,860	52,529,450	15.82%	18.26%	31,550,880	3,588,320	12.83%	6.05%
2009	202,975,340	26,986,950	15.33%	36.24%	424,446,250	39,897,390	10.38%	30.52%	38,762,470	7,211,590	22.86%	30.30%
2010	210,080,030	7,104,690	3.50%	41.01%	421,313,180	-3,133,070	-0.74%	29.56%	39,063,870	301,400	0.78%	31.31%
2011	259,193,540	49,113,510	23.38%	73.97%	516,886,630	95,573,450	22.68%	58.95%	51,586,720	12,522,850	32.06%	73.40%
2012	323,515,340	64,321,800	24.82%	117.15%	646,183,400	129,296,770	25.01%	98.71%	58,856,750	7,270,030	14.09%	97.84%
2013	437,789,345	114,274,005	35.32%	193.85%	887,587,000	241,403,600	37.36%	172.95%	75,785,440	16,928,690	28.76%	154.74%
2014	529,881,575	92,092,230	21.04%	255.66%	994,113,800	106,526,800	12.00%	205.71%	84,880,890	9,095,450	12.00%	185.32%
2015	615,839,520	85,957,945	16.22%	313.36%	1,125,192,240	131,078,440	13.19%	246.02%	95,017,620	10,136,730	11.94%	219.39%
2016	635,896,207	20,056,687	3.26%	326.82%	1,188,188,786	62,996,546	5.60%	265.39%	98,700,128	3,682,508	3.88%	231.77%

Rate Ann.%chg: Irrigated **15.62%** Dryland **13.83%** Grassland **12.74%**

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
2006	1,211,390	--	--	--	0	--	--	--	505,129,990	--	--	--
2007	1,162,430	-48,960	-4.04%	-4.04%	0	0			511,288,040	6,158,050	1.22%	1.22%
2008	1,315,840	153,410	13.20%	8.62%	0	0			593,403,970	82,115,930	16.06%	17.48%
2009	1,337,470	21,630	1.64%	10.41%	0	0			667,521,530	74,117,560	12.49%	32.15%
2010	1,732,380	394,910	29.53%	43.01%	0	0			672,189,460	4,667,930	0.70%	33.07%
2011	1,422,140	-310,240	-17.91%	17.40%	0	0			829,089,030	156,899,570	23.34%	64.13%
2012	1,443,770	21,630	1.52%	19.18%	859,830	859,830			1,030,859,090	201,770,060	24.34%	104.08%
2013	1,552,380	108,610	7.52%	28.15%	1,066,610	206,780	24.05%		1,403,780,775	372,921,685	36.18%	177.90%
2014	1,537,700	-14,680	-0.95%	26.94%	1,397,760	331,150	31.05%		1,611,811,725	208,030,950	14.82%	219.09%
2015	1,618,940	81,240	5.28%	33.64%	1,459,980	62,220	4.45%		1,839,128,300	227,316,575	14.10%	264.09%
2016	1,726,124	107,184	6.62%	42.49%	124,100	-1,335,880	-91.50%		1,924,635,345	85,507,045	4.65%	281.02%

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Rate Ann.%chg: Total Agric Land **14.31%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (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
2006	149,318,320	90,723	1,646			327,057,300	268,777	1,217			30,198,070	55,227	547		
2007	150,815,850	91,223	1,653	0.45%	0.45%	333,493,430	266,199	1,253	2.96%	2.96%	28,147,080	55,215	510	-6.77%	-6.77%
2008	176,441,230	92,394	1,910	15.51%	16.03%	384,865,880	264,354	1,456	16.21%	19.64%	32,135,120	55,420	580	13.75%	6.04%
2009	203,765,010	93,132	2,188	14.57%	32.93%	426,217,070	263,829	1,616	10.96%	32.76%	39,192,770	55,511	706	21.76%	29.12%
2010	209,726,890	94,544	2,218	1.39%	34.78%	421,912,070	262,090	1,610	-0.35%	32.29%	39,022,590	55,653	701	-0.69%	28.23%
2011	258,340,000	95,473	2,706	21.98%	64.40%	514,269,390	260,978	1,971	22.41%	61.94%	50,288,760	55,627	904	28.93%	65.33%
2012	322,995,520	95,946	3,366	24.41%	104.54%	638,314,580	260,290	2,452	24.45%	101.53%	58,604,680	54,974	1,066	17.92%	94.96%
2013	437,166,070	98,107	4,456	32.37%	170.74%	888,491,870	257,553	3,450	40.67%	183.50%	76,604,800	54,933	1,395	30.81%	155.03%
2014	517,428,785	101,014	5,122	14.95%	211.22%	1,006,650,220	253,368	3,973	15.17%	226.51%	85,201,250	54,267	1,570	12.59%	187.13%
2015	616,565,720	108,014	5,708	11.44%	246.82%	1,124,861,020	246,913	4,556	14.66%	274.39%	93,510,420	53,790	1,738	10.73%	217.93%
2016	636,186,915	108,607	5,858	2.62%	255.90%	1,188,712,610	246,754	4,817	5.74%	295.90%	98,455,470	53,949	1,825	4.98%	233.75%

Rate Annual %chg Average Value/Acre: 13.54%

14.75%

12.81%

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
2006	1,255,900	7,664	164			0	0				507,829,590	422,391	1,202		
2007	1,193,260	7,662	156	-4.96%	-4.96%	0	0				513,649,620	420,300	1,222	1.65%	1.65%
2008	1,341,040	8,207	163	4.92%	-0.29%	0	0				594,783,270	420,375	1,415	15.77%	17.68%
2009	1,395,410	8,336	167	2.44%	2.15%	0	0				670,570,260	420,808	1,594	12.63%	32.54%
2010	1,735,820	8,336	208	24.40%	27.07%	0	0				672,397,370	420,623	1,599	0.32%	32.96%
2011	1,375,100	7,779	177	-15.11%	7.87%	0	0				824,273,250	419,857	1,963	22.81%	63.29%
2012	1,456,510	8,174	178	0.79%	8.73%	0	0				1,021,371,290	419,384	2,435	24.05%	102.57%
2013	1,564,000	8,250	190	6.39%	15.68%	0	0				1,403,826,740	418,844	3,352	37.62%	178.78%
2014	1,517,380	8,352	182	-4.16%	10.87%	0	0				1,610,797,635	417,001	3,863	15.25%	221.29%
2015	1,633,610	8,451	193	6.40%	17.96%	137,620	30	4,635			1,836,708,390	417,197	4,402	13.97%	266.18%
2016	1,714,380	8,275	207	7.18%	26.43%	124,100	25	5,000	7.87%		1,925,193,475	417,609	4,610	4.71%	283.44%

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SAUNDERS

Rate Annual %chg Average Value/Acre: 14.39%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 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
20,780	SAUNDERS	124,708,915	18,988,468	43,448,034	1,208,922,942	128,589,054	0	6,176,630	1,924,635,345	147,541,215	52,123,165	0	3,655,133,768
cnty sectorvalue % of total value:		3.41%	0.52%	1.19%	33.07%	3.52%		0.17%	52.66%	4.04%	1.43%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,453	ASHLAND	1,820,194	1,276,000	1,353,285	87,817,133	21,852,950	0	0	0	0	0	0	114,119,562
11.80%	%sector of county sector	1.46%	6.72%	3.11%	7.26%	16.99%							3.12%
	%sector of municipality	1.59%	1.12%	1.19%	76.95%	19.15%							100.00%
610	CEDAR BLUFFS	1,375,046	50,354	9,123	17,528,710	2,144,430	0	0	17,520	0	34,350	0	21,159,533
2.94%	%sector of county sector	1.10%	0.27%	0.02%	1.45%	1.67%			0.00%		0.07%		0.58%
	%sector of municipality	6.50%	0.24%	0.04%	62.84%	10.13%			0.08%		0.16%		100.00%
889	CERESCO	1,835,447	169,837	151,277	39,078,870	9,015,950	0	0	0	0	0	0	50,251,381
4.28%	%sector of county sector	1.47%	0.89%	0.35%	3.23%	7.01%							1.37%
	%sector of municipality	3.65%	0.34%	0.30%	77.77%	17.94%							100.00%
110	COLON	111,350	33,410	6,053	3,003,600	469,340	0	0	0	0	0	0	3,623,753
0.53%	%sector of county sector	0.09%	0.18%	0.01%	0.25%	0.36%							0.10%
	%sector of municipality	3.07%	0.92%	0.17%	62.89%	12.95%							100.00%
148	ITHACA	15,643	31,363	5,682	3,987,760	251,540	0	0	0	0	0	0	4,291,988
0.71%	%sector of county sector	0.01%	0.17%	0.01%	0.33%	0.20%							0.12%
	%sector of municipality	0.36%	0.73%	0.13%	92.91%	5.86%							100.00%
112	LESHARA	4,816	107,329	422,813	3,467,930	80,940	0	0	0	0	0	0	4,083,828
0.54%	%sector of county sector	0.00%	0.57%	0.97%	0.29%	0.06%							0.11%
	%sector of municipality	0.12%	2.63%	10.35%	84.92%	1.98%							100.00%
120	MALMO	379,656	0	0	3,274,725	361,340	0	0	0	0	0	0	4,015,721
0.58%	%sector of county sector	0.30%			0.27%	0.28%							0.11%
	%sector of municipality	9.45%			81.55%	9.00%							100.00%
569	MEAD	1,966,013	220,660	422,207	19,270,260	7,228,570	0	0	250,305	0	0	0	29,358,015
2.74%	%sector of county sector	1.58%	1.16%	0.97%	1.59%	5.62%			0.01%				0.80%
	%sector of municipality	6.70%	0.75%	1.44%	65.64%	24.62%			0.85%				100.00%
114	MEMPHIS	25,076	1,261	228	2,439,540	104,000	0	0	0	0	0	0	2,570,105
0.55%	%sector of county sector	0.02%	0.01%	0.00%	0.20%	0.08%							0.07%
	%sector of municipality	0.98%	0.05%	0.01%	94.92%	4.05%							100.00%
135	MORSE BLUFF	1,935,044	0	0	3,201,850	485,995	0	0	0	0	0	0	5,622,889
0.65%	%sector of county sector	1.55%			0.26%	0.38%							0.15%
	%sector of municipality	34.41%			56.94%	8.64%							100.00%
303	PRAGUE	666,743	0	0	7,696,390	1,916,320	0	0	0	0	0	0	10,279,453
1.46%	%sector of county sector	0.53%			0.64%	1.49%							0.28%
	%sector of municipality	6.49%			74.87%	18.64%							100.00%
570	VALPARAISO	1,273,147	327,828	1,142,248	26,986,670	2,240,250	0	0	0	0	0	0	31,970,143
2.74%	%sector of county sector	1.02%	1.73%	2.63%	2.23%	1.74%							0.87%
	%sector of municipality	3.98%	1.03%	3.57%	84.41%	7.01%							100.00%
4510	WAHOO	12,452,729	821,601	1,464,915	185,524,805	49,919,798	0	0	651,650	0	0	0	250,835,498
21.70%	%sector of county sector	9.99%	4.33%	3.37%	15.35%	38.82%			0.03%				6.86%
	%sector of municipality	4.96%	0.33%	0.58%	73.96%	19.90%			0.26%				100.00%
324	WESTON	674,332	134,642	606,874	7,673,820	1,030,920	0	0	0	0	0	0	10,120,588
1.56%	%sector of county sector	0.54%	0.71%	1.40%	0.63%	0.80%							0.28%
	%sector of municipality	6.66%	1.33%	6.00%	75.82%	10.19%							100.00%
1174	YUTAN	505,664	496,130	722,155	53,522,590	3,064,950	0	0	28,800	0	0	0	58,340,289
5.65%	%sector of county sector	0.41%	2.61%	1.66%	4.43%	2.38%			0.00%				1.60%
	%sector of municipality	0.87%	0.85%	1.24%	91.74%	5.25%			0.05%				100.00%
12,141	Total Municipalities	25,040,900	3,670,415	6,306,860	464,474,653	100,167,293	0	0	948,275	0	34,350	0	600,642,746
58.43%	%all municip.sect of cnty	20.08%	19.33%	14.52%	38.42%	77.90%			0.05%		0.07%		16.43%

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Cnty#	County
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CHART 5

EXHIBIT

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Page 5

Total Real Property Sum Lines 17, 25, & 30	Records : 16,030	Value : 3,627,049,454	Growth 32,736,225	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	422	6,188,810	223	5,836,460	437	24,627,530	1,082	36,652,800	
02. Res Improve Land	4,354	83,703,640	1,284	85,626,940	2,102	139,513,790	7,740	308,844,370	
03. Res Improvements	4,354	372,245,014	1,284	211,711,587	2,102	375,862,422	7,740	959,819,023	
04. Res Total	4,776	462,137,464	1,507	303,174,987	2,539	540,003,742	8,822	1,305,316,193	24,301,114
% of Res Total	54.14	35.40	17.08	23.23	28.78	41.37	55.03	35.99	74.23
05. Com UnImp Land	111	3,032,210	18	731,350	23	1,510,710	152	5,274,270	
06. Com Improve Land	603	13,189,320	68	2,112,790	52	4,360,060	723	19,662,170	
07. Com Improvements	603	91,192,478	68	14,055,711	52	9,089,765	723	114,337,954	
08. Com Total	714	107,414,008	86	16,899,851	75	14,960,535	875	139,274,394	3,840,967
% of Com Total	81.60	77.12	9.83	12.13	8.57	10.74	5.46	3.84	11.73
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	9	348,760	32	3,381,620	41	3,730,380	
14. Rec Improve Land	0	0	2	42,900	17	1,356,330	19	1,399,230	
15. Rec Improvements	0	0	2	48,320	17	806,170	19	854,490	
16. Rec Total	0	0	11	439,980	49	5,544,120	60	5,984,100	0
% of Rec Total	0.00	0.00	18.33	7.35	81.67	92.65	0.37	0.16	0.00
Res & Rec Total	4,776	462,137,464	1,518	303,614,967	2,588	545,547,862	8,882	1,311,300,293	24,301,114
% of Res & Rec Total	53.77	35.24	17.09	23.15	29.14	41.60	55.41	36.15	74.23
Com & Ind Total	714	107,414,008	86	16,899,851	75	14,960,535	875	139,274,394	3,840,967
% of Com & Ind Total	81.60	77.12	9.83	12.13	8.57	10.74	5.46	3.84	11.73
17. Taxable Total	5,490	569,551,472	1,604	320,514,818	2,663	560,508,397	9,757	1,450,574,687	28,142,081
% of Taxable Total	56.27	39.26	16.44	22.10	27.29	38.64	60.87	39.99	85.97

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	28	149,900	1,340,920	32	275,500	5,378,690
19. Commercial	11	1,554,880	22,631,340	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	1	250,305	264,125	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	60	425,400	6,719,610
19. Commercial	0	0	0	11	1,554,880	22,631,340
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	1	250,305	264,125
22. Total Sch II				72	2,230,585	29,615,075

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	417	203	387	1,007

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	1,749,825	437	114,237,470	4,283	1,334,830,750	4,727	1,450,818,045
28. Ag-Improved Land	0	0	129	54,512,940	1,342	514,137,740	1,471	568,650,680
29. Ag Improvements	13	34,350	137	14,931,770	1,396	142,039,922	1,546	157,006,042
30. Ag Total							6,273	2,176,474,767

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	28,000	
32. HomeSite Improv Land	0	0.00	0	88	92.76	2,387,280	
33. HomeSite Improvements	0	0.00	0	88	0.00	11,413,750	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	13	12.61	58,490	
36. FarmSite Improv Land	0	0.00	0	126	260.80	1,142,120	
37. FarmSite Improvements	13	0.00	34,350	134	0.00	3,518,020	
38. FarmSite Total							
39. Road & Ditches	0	7.38	0	0	601.17	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	15	10.83	286,540	16	11.83	314,540	
32. HomeSite Improv Land	974	1,009.44	25,095,470	1,062	1,102.20	27,482,750	
33. HomeSite Improvements	974	0.00	109,687,192	1,062	0.00	121,100,942	3,866,104
34. HomeSite Total				1,078	1,114.03	148,898,232	
35. FarmSite UnImp Land	194	653.52	1,766,170	207	666.13	1,824,660	
36. FarmSite Improv Land	1,297	3,567.91	15,201,030	1,423	3,828.71	16,343,150	
37. FarmSite Improvements	1,351	0.00	32,352,730	1,498	0.00	35,905,100	728,040
38. FarmSite Total				1,705	4,494.84	54,072,910	
39. Road & Ditches	0	8,415.59	0	0	9,024.14	0	
40. Other- Non Ag Use	0	660.92	1,321,840	0	660.92	1,321,840	
41. Total Section VI				2,783	15,293.93	204,292,982	4,594,144

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	10	703.21	1,824,570	10	703.21	1,824,570

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	193.07	1,232,520	520	32,548.91	177,428,750
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5,425	388,743.97	1,934,735,445	5,946	421,485.95	2,113,396,715
44. Market Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	633.87	4.04%	4,006,060	4.96%	6,320.00
46. 1A	1,470.92	9.38%	8,977,770	11.12%	6,103.51
47. 2A1	4,984.96	31.81%	29,133,980	36.08%	5,844.38
48. 2A	650.81	4.15%	3,549,980	4.40%	5,454.71
49. 3A1	815.46	5.20%	4,297,490	5.32%	5,270.02
50. 3A	5,362.17	34.21%	23,946,100	29.66%	4,465.75
51. 4A1	1,619.89	10.34%	6,333,760	7.84%	3,909.99
52. 4A	135.29	0.86%	496,510	0.61%	3,669.97
53. Total	15,673.37	100.00%	80,741,650	100.00%	5,151.52
Dry					
54. 1D1	1,456.31	1.61%	8,495,860	2.14%	5,833.83
55. 1D	6,755.16	7.49%	37,859,410	9.53%	5,604.52
56. 2D1	23,222.27	25.74%	125,406,760	31.56%	5,400.28
57. 2D	125.54	0.14%	609,830	0.15%	4,857.65
58. 3D1	5,719.24	6.34%	26,624,320	6.70%	4,655.22
59. 3D	31,758.04	35.20%	124,409,510	31.31%	3,917.42
60. 4D1	19,950.23	22.11%	69,939,800	17.60%	3,505.71
61. 4D	1,233.56	1.37%	4,013,120	1.01%	3,253.28
62. Total	90,220.35	100.00%	397,358,610	100.00%	4,404.31
Grass					
63. 1G1	132.89	0.44%	284,780	0.51%	2,142.98
64. 1G	1,925.59	6.33%	4,129,240	7.36%	2,144.40
65. 2G1	3,348.97	11.01%	7,555,970	13.47%	2,256.21
66. 2G	13.71	0.05%	27,260	0.05%	1,988.33
67. 3G1	3,904.53	12.84%	8,585,160	15.30%	2,198.77
68. 3G	5,423.92	17.83%	11,266,380	20.08%	2,077.17
69. 4G1	8,486.20	27.90%	15,850,690	28.25%	1,867.82
70. 4G	7,177.22	23.60%	8,399,670	14.97%	1,170.32
71. Total	30,413.03	100.00%	56,099,150	100.00%	1,844.58
Irrigated Total					
	15,673.37	11.21%	80,741,650	15.10%	5,151.52
Dry Total					
	90,220.35	64.54%	397,358,610	74.30%	4,404.31
Grass Total					
	30,413.03	21.75%	56,099,150	10.49%	1,844.58
72. Waste	3,489.72	2.50%	617,840	0.12%	177.05
73. Other	2.48	0.00%	12,400	0.00%	5,000.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	139,798.95	100.00%	534,829,650	100.00%	3,825.71

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	16,161.71	29.90%	117,186,470	31.39%	7,250.87
46. 1A	18,334.33	33.91%	130,127,680	34.86%	7,097.49
47. 2A1	14,492.05	26.81%	97,463,105	26.11%	6,725.28
48. 2A	241.21	0.45%	1,502,710	0.40%	6,229.88
49. 3A1	1,268.77	2.35%	7,560,780	2.03%	5,959.14
50. 3A	3,012.24	5.57%	16,656,980	4.46%	5,529.77
51. 4A1	543.84	1.01%	2,761,740	0.74%	5,078.22
52. 4A	6.76	0.01%	33,060	0.01%	4,890.53
53. Total	54,060.91	100.00%	373,292,525	100.00%	6,905.04
Dry					
54. 1D1	6,710.12	24.62%	42,977,510	26.24%	6,404.88
55. 1D	8,936.75	32.79%	56,203,530	34.31%	6,289.03
56. 2D1	7,052.94	25.88%	42,074,320	25.68%	5,965.50
57. 2D	567.42	2.08%	3,142,610	1.92%	5,538.42
58. 3D1	949.67	3.48%	4,957,430	3.03%	5,220.16
59. 3D	2,709.49	9.94%	13,112,090	8.00%	4,839.32
60. 4D1	310.75	1.14%	1,272,120	0.78%	4,093.71
61. 4D	18.99	0.07%	73,100	0.04%	3,849.39
62. Total	27,256.13	100.00%	163,812,710	100.00%	6,010.12
Grass					
63. 1G1	193.59	6.53%	520,150	8.14%	2,686.86
64. 1G	509.73	17.19%	1,237,830	19.38%	2,428.40
65. 2G1	467.53	15.77%	967,750	15.15%	2,069.92
66. 2G	247.26	8.34%	623,860	9.77%	2,523.09
67. 3G1	288.01	9.71%	670,560	10.50%	2,328.25
68. 3G	671.16	22.64%	1,423,740	22.29%	2,121.31
69. 4G1	425.94	14.37%	747,460	11.70%	1,754.85
70. 4G	161.75	5.46%	195,630	3.06%	1,209.46
71. Total	2,964.97	100.00%	6,386,980	100.00%	2,154.15
Irrigated Total	54,060.91	63.70%	373,292,525	68.66%	6,905.04
Dry Total	27,256.13	32.11%	163,812,710	30.13%	6,010.12
Grass Total	2,964.97	3.49%	6,386,980	1.17%	2,154.15
72. Waste	588.71	0.69%	198,710	0.04%	337.53
73. Other	0.95	0.00%	4,750	0.00%	5,000.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	84,871.67	100.00%	543,695,675	100.00%	6,406.09

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,743.25	8.99%	12,080,710	10.24%	6,929.99
46. 1A	2,150.85	11.10%	14,390,900	12.20%	6,690.80
47. 2A1	8,469.14	43.69%	54,650,550	46.34%	6,452.90
48. 2A	1,698.12	8.76%	10,035,890	8.51%	5,910.00
49. 3A1	202.08	1.04%	1,159,920	0.98%	5,739.90
50. 3A	4,992.35	25.75%	25,042,240	21.24%	5,016.12
51. 4A1	91.76	0.47%	414,350	0.35%	4,515.58
52. 4A	37.28	0.19%	151,350	0.13%	4,059.82
53. Total	19,384.83	100.00%	117,925,910	100.00%	6,083.41
Dry					
54. 1D1	3,631.24	3.97%	21,360,790	4.84%	5,882.51
55. 1D	7,258.92	7.94%	41,055,000	9.30%	5,655.80
56. 2D1	35,381.01	38.71%	192,410,540	43.58%	5,438.24
57. 2D	1,884.01	2.06%	9,488,200	2.15%	5,036.17
58. 3D1	1,299.55	1.42%	6,265,400	1.42%	4,821.21
59. 3D	39,533.03	43.25%	162,093,250	36.71%	4,100.20
60. 4D1	1,951.81	2.14%	7,237,480	1.64%	3,708.09
61. 4D	455.74	0.50%	1,591,400	0.36%	3,491.90
62. Total	91,395.31	100.00%	441,502,060	100.00%	4,830.69
Grass					
63. 1G1	78.39	0.75%	151,510	0.73%	1,932.77
64. 1G	648.44	6.24%	1,438,400	6.94%	2,218.25
65. 2G1	2,590.91	24.91%	5,409,170	26.11%	2,087.75
66. 2G	705.29	6.78%	1,712,780	8.27%	2,428.48
67. 3G1	1,210.57	11.64%	2,677,480	12.92%	2,211.75
68. 3G	2,966.41	28.52%	6,109,030	29.49%	2,059.40
69. 4G1	762.12	7.33%	1,343,020	6.48%	1,762.22
70. 4G	1,437.76	13.82%	1,874,360	9.05%	1,303.67
71. Total	10,399.89	100.00%	20,715,750	100.00%	1,991.92
Irrigated Total					
	19,384.83	15.67%	117,925,910	20.31%	6,083.41
Dry Total					
	91,395.31	73.87%	441,502,060	76.05%	4,830.69
Grass Total					
	10,399.89	8.41%	20,715,750	3.57%	1,991.92
72. Waste	2,549.96	2.06%	409,880	0.07%	160.74
73. Other	2.09	0.00%	10,450	0.00%	5,000.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	123,732.08	100.00%	580,564,050	100.00%	4,692.11

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	744.17	8.96%	5,157,100	10.61%	6,930.00
46. 1A	242.13	2.92%	1,619,880	3.33%	6,690.13
47. 2A1	583.56	7.03%	3,764,030	7.75%	6,450.12
48. 2A	3,790.97	45.65%	22,408,550	46.12%	5,911.03
49. 3A1	553.97	6.67%	3,179,790	6.54%	5,740.00
50. 3A	2,127.43	25.62%	11,307,050	23.27%	5,314.89
51. 4A1	193.51	2.33%	867,860	1.79%	4,484.83
52. 4A	69.28	0.83%	281,260	0.58%	4,059.76
53. Total	8,305.02	100.00%	48,585,520	100.00%	5,850.14
Dry					
54. 1D1	502.63	3.81%	2,954,640	4.56%	5,878.36
55. 1D	563.26	4.27%	3,208,450	4.95%	5,696.21
56. 2D1	1,805.07	13.67%	9,819,980	15.15%	5,440.22
57. 2D	5,336.90	40.43%	26,999,610	41.64%	5,059.04
58. 3D1	808.44	6.12%	3,953,910	6.10%	4,890.79
59. 3D	3,347.69	25.36%	14,734,620	22.73%	4,401.43
60. 4D1	752.78	5.70%	2,864,620	4.42%	3,805.39
61. 4D	84.36	0.64%	302,440	0.47%	3,585.11
62. Total	13,201.13	100.00%	64,838,270	100.00%	4,911.57
Grass					
63. 1G1	32.31	0.33%	61,340	0.32%	1,898.48
64. 1G	105.13	1.08%	196,560	1.04%	1,869.69
65. 2G1	146.29	1.50%	267,320	1.41%	1,827.33
66. 2G	1,668.66	17.08%	3,924,710	20.69%	2,352.01
67. 3G1	631.01	6.46%	1,423,450	7.51%	2,255.83
68. 3G	3,553.64	36.37%	7,839,670	41.33%	2,206.10
69. 4G1	1,621.40	16.60%	3,198,930	16.87%	1,972.94
70. 4G	2,011.66	20.59%	2,054,260	10.83%	1,021.18
71. Total	9,770.10	100.00%	18,966,240	100.00%	1,941.25
Irrigated Total					
Irrigated Total	8,305.02	25.46%	48,585,520	36.59%	5,850.14
Dry Total					
Dry Total	13,201.13	40.47%	64,838,270	48.83%	4,911.57
Grass Total					
Grass Total	9,770.10	29.95%	18,966,240	14.28%	1,941.25
72. Waste	1,340.17	4.11%	406,940	0.31%	303.65
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	32,616.42	100.00%	132,796,970	100.00%	4,071.48

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,501.39	12.94%	10,404,690	15.12%	6,930.04
46. 1A	544.15	4.69%	3,644,940	5.30%	6,698.41
47. 2A1	4,839.18	41.71%	31,222,250	45.38%	6,451.97
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	4,542.00	39.15%	22,760,460	33.08%	5,011.11
51. 4A1	168.57	1.45%	753,520	1.10%	4,470.07
52. 4A	5.55	0.05%	22,530	0.03%	4,059.46
53. Total	11,600.84	100.00%	68,808,390	100.00%	5,931.33
Dry					
54. 1D1	1,571.82	7.06%	9,251,450	8.54%	5,885.82
55. 1D	1,653.66	7.42%	9,378,440	8.66%	5,671.32
56. 2D1	8,171.63	36.68%	44,388,000	40.97%	5,431.96
57. 2D	121.46	0.55%	609,720	0.56%	5,019.92
58. 3D1	43.78	0.20%	212,790	0.20%	4,860.44
59. 3D	10,276.95	46.14%	42,887,510	39.59%	4,173.17
60. 4D1	387.29	1.74%	1,436,830	1.33%	3,709.96
61. 4D	48.74	0.22%	170,560	0.16%	3,499.38
62. Total	22,275.33	100.00%	108,335,300	100.00%	4,863.47
Grass					
63. 1G1	11.47	0.69%	24,970	0.80%	2,176.98
64. 1G	113.13	6.85%	249,410	8.02%	2,204.63
65. 2G1	468.76	28.40%	895,350	28.79%	1,910.04
66. 2G	176.62	10.70%	445,650	14.33%	2,523.21
67. 3G1	31.05	1.88%	65,620	2.11%	2,113.37
68. 3G	505.65	30.63%	949,470	30.53%	1,877.72
69. 4G1	150.46	9.11%	299,010	9.61%	1,987.31
70. 4G	193.55	11.73%	180,610	5.81%	933.14
71. Total	1,650.69	100.00%	3,110,090	100.00%	1,884.12
Irrigated Total					
Irrigated Total	11,600.84	32.36%	68,808,390	38.16%	5,931.33
Dry Total					
Dry Total	22,275.33	62.14%	108,335,300	60.09%	4,863.47
Grass Total					
Grass Total	1,650.69	4.60%	3,110,090	1.72%	1,884.12
72. Waste	320.42	0.89%	41,660	0.02%	130.02
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	35,847.28	100.00%	180,295,440	100.00%	5,029.54

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	210.76	1,246,395	10,391.33	67,889,440	98,422.88	620,218,160	109,024.97	689,353,995
77. Dry Land	88.18	489,020	18,326.13	91,823,440	225,933.94	1,083,534,490	244,348.25	1,175,846,950
78. Grass	10.75	14,290	2,898.01	5,202,270	52,289.92	100,061,650	55,198.68	105,278,210
79. Waste	0.09	120	908.95	219,370	7,379.94	1,455,540	8,288.98	1,675,030
80. Other	0.00	0	0.00	0	5.52	27,600	5.52	27,600
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	309.78	1,749,825	32,524.42	165,134,520	384,032.20	1,805,297,440	416,866.40	1,972,181,785

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	109,024.97	26.15%	689,353,995	34.95%	6,322.90
Dry Land	244,348.25	58.62%	1,175,846,950	59.62%	4,812.18
Grass	55,198.68	13.24%	105,278,210	5.34%	1,907.26
Waste	8,288.98	1.99%	1,675,030	0.08%	202.08
Other	5.52	0.00%	27,600	0.00%	5,000.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	416,866.40	100.00%	1,972,181,785	100.00%	4,730.97

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	Ashland City	122	2,516,380	912	17,940,370	912	88,600,349	1,034	109,057,099	1,376,629
83.2	Ashland Lake/river	177	17,595,570	325	44,355,230	325	95,570,825	502	157,521,625	13,579,240
83.3	Ashland Rural Subs	8	332,950	71	3,079,060	71	14,089,910	79	17,501,920	56,990
83.4	Cedar Bluffs City	22	552,820	249	4,680,830	249	15,547,720	271	20,781,370	95,880
83.5	Cedar Bluffs Rur Sub	2	12,500	6	295,950	6	990,200	8	1,298,650	0
83.6	Ceresco City	22	469,980	329	7,365,160	329	31,287,070	351	39,122,210	44,210
83.7	Ceresco Rur Subs	0	0	5	200,480	5	852,470	5	1,052,950	0
83.8	Colon City	23	150,370	56	447,820	56	3,295,070	79	3,893,260	0
83.9	East Lake/river	9	506,850	34	1,214,060	34	4,467,600	43	6,188,510	58,090
83.10	Fremont Rural Subs	37	862,490	259	9,634,980	259	48,521,730	296	59,019,200	640,332
83.11	Ithaca City	9	55,530	61	382,050	61	3,610,680	70	4,048,260	29,520
83.12	Leshara	8	55,100	51	572,920	51	2,893,680	59	3,521,700	1,000
83.13	Malmo City	13	94,640	55	388,800	55	2,782,385	68	3,265,825	0
83.14	Mb Lake/river	20	427,000	72	2,750,960	72	6,392,657	92	9,570,617	31,430
83.15	Mead City	9	116,880	201	3,129,530	201	16,575,675	210	19,822,085	0
83.16	Mead Rural Subs	5	68,550	30	845,190	30	2,489,820	35	3,403,560	1,000
83.17	Memphis City	17	79,600	60	220,740	60	2,219,175	77	2,519,515	0
83.18	Morse Bluff	14	85,600	65	438,340	65	3,028,340	79	3,552,280	157,242
83.19	Morse Bluff Rur Subs	20	621,070	41	2,986,260	41	8,878,900	61	12,486,230	790
83.20	Northeast Rural	8	664,040	78	4,365,400	78	11,880,050	86	16,909,490	475,300
83.21	Northwest Rural	15	570,080	224	12,856,410	224	31,805,105	239	45,231,595	640,423
83.22	Prague City	18	143,860	138	998,700	138	6,523,320	156	7,665,880	0
83.23	Rural Res Central	12	431,830	481	26,204,730	481	71,053,480	493	97,690,040	819,682
83.24	Rural Res East	10	381,980	421	23,253,910	421	62,943,422	431	86,579,312	1,653,531
83.25	Rural Res Nw	5	122,370	88	3,190,810	88	9,516,615	93	12,829,795	98,500
83.26	Rural Res Southwest	0	0	108	5,196,810	108	12,831,225	108	18,028,035	52,540
83.27	South Central Rural	153	5,942,570	61	4,275,330	61	8,287,025	214	18,504,925	23,930
83.28	Southwest Rural	23	758,340	197	11,875,410	197	31,105,199	220	43,738,949	701,731
83.29	Swedeburg City	10	100,260	19	223,380	19	1,883,970	29	2,207,610	0
83.30	Touhy City	11	1,940	10	8,960	10	259,660	21	270,560	0
83.31	Valparaiso City	42	766,940	259	4,814,430	259	25,289,999	301	30,871,369	359,935
83.32	Wahoo City	166	3,096,110	1,568	38,182,530	1,568	161,343,762	1,734	202,622,402	1,140,531
83.33	Wahoo Rural Subs	14	357,000	42	1,854,910	42	11,737,512	56	13,949,422	1,008,867
83.34	Wann City	7	3,400	11	6,500	11	317,200	18	327,100	0
83.35	Weston City	17	82,370	139	861,730	139	6,856,841	156	7,800,941	13,170
83.36	Woodcliff Sub	10	530,000	430	52,482,500	430	72,612,762	440	125,625,262	47,210
83.37	Yutan City	51	1,010,580	468	10,134,740	468	43,839,720	519	54,985,040	623,510
83.38	Yutan Rural Subs	14	815,630	135	8,527,680	135	38,492,390	149	47,835,700	569,901

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>	
84 Residential Total	1,123	40,383,180	7,759	310,243,600	7,759	960,673,513	8,882	1,311,300,293	24,301,114

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Ashland City	15	371,570	110	2,903,420	110	22,187,633	125	25,462,623	971,194
85.2	Cedar Bluffs City	5	152,560	29	223,430	29	2,133,280	34	2,509,270	0
85.3	Ceresco City	5	149,890	42	735,750	42	8,498,346	47	9,383,986	410,235
85.4	Colon City	3	12,300	10	41,900	10	424,130	13	478,330	0
85.5	Fremont Rural Subs	0	0	1	27,740	1	83,380	1	111,120	0
85.6	Ithaca City	6	19,150	9	36,960	9	242,690	15	298,800	40,910
85.7	Leshara	0	0	4	31,960	4	64,780	4	96,740	0
85.8	Malmo City	2	14,670	17	87,130	17	259,540	19	361,340	0
85.9	Mead City	7	78,760	39	572,965	39	7,770,050	46	8,421,775	0
85.10	Memphis City	0	0	6	21,700	6	82,300	6	104,000	0
85.11	Morse Bluff	4	10,860	11	37,630	11	455,355	15	503,845	0
85.12	Northeast Rural	1	15,840	6	158,320	6	1,244,385	7	1,418,545	0
85.13	Northwest Rural	7	171,450	30	2,973,425	30	8,503,306	37	11,648,181	623,640
85.14	Prague City	6	17,930	22	160,860	22	1,737,530	28	1,916,320	0
85.15	South Central Rural	14	1,377,820	21	2,233,630	21	4,395,305	35	8,006,755	340,492
85.16	Southwest Rural	8	227,690	12	733,110	12	2,750,990	20	3,711,790	0
85.17	Swedeburg City	0	0	1	8,550	1	9,300	1	17,850	0
85.18	Touhy City	1	1,000	2	5,290	2	26,300	3	32,590	0
85.19	Valparaiso City	4	48,260	32	248,510	32	2,080,050	36	2,376,820	143,898
85.20	Wahoo City	51	2,200,420	251	7,285,860	251	46,550,004	302	56,036,284	1,307,628
85.21	Wahoo Rural Subs	3	286,400	6	337,930	6	211,860	9	836,190	2,970
85.22	Wann City	0	0	2	6,200	2	20,600	2	26,800	0
85.23	Weston City	3	13,410	20	104,980	20	991,390	23	1,109,780	0
85.24	Woodcliff Sub	3	68,320	5	235,000	5	837,740	8	1,141,060	0
85.25	Yutan City	4	35,970	35	449,920	35	2,777,710	39	3,263,600	0
86	Commercial Total	152	5,274,270	723	19,662,170	723	114,337,954	875	139,274,394	3,840,967

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	109.10	0.61%	209,780	0.59%	1,922.82
88. 1G	1,124.20	6.33%	2,925,660	8.22%	2,602.44
89. 2G1	2,488.18	14.01%	5,143,850	14.45%	2,067.31
90. 2G	9.82	0.06%	24,560	0.07%	2,501.02
91. 3G1	2,536.05	14.27%	5,163,590	14.51%	2,036.08
92. 3G	2,991.30	16.84%	6,649,970	18.69%	2,223.10
93. 4G1	6,452.43	36.32%	11,145,670	31.32%	1,727.36
94. 4G	2,054.66	11.57%	4,325,610	12.15%	2,105.27
95. Total	17,765.74	100.00%	35,588,690	100.00%	2,003.22
CRP					
96. 1C1	23.79	0.37%	75,000	0.47%	3,152.59
97. 1C	281.50	4.33%	816,390	5.08%	2,900.14
98. 2C1	860.79	13.25%	2,412,120	15.02%	2,802.22
99. 2C	0.18	0.00%	480	0.00%	2,666.67
100. 3C1	1,368.48	21.07%	3,421,570	21.31%	2,500.27
101. 3C	1,715.13	26.41%	4,140,640	25.79%	2,414.18
102. 4C1	2,033.77	31.31%	4,705,020	29.30%	2,313.45
103. 4C	210.99	3.25%	485,580	3.02%	2,301.44
104. Total	6,494.63	100.00%	16,056,800	100.00%	2,472.32
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	519.89	8.45%	387,190	8.69%	744.75
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	3.71	0.06%	2,220	0.05%	598.38
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	717.49	11.66%	475,770	10.68%	663.10
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	4,911.57	79.83%	3,588,480	80.57%	730.62
113. Total	6,152.66	100.00%	4,453,660	100.00%	723.86
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Grass Total	17,765.74	58.41%	35,588,690	63.44%	2,003.22
CRP Total	6,494.63	21.35%	16,056,800	28.62%	2,472.32
Timber Total	6,152.66	20.23%	4,453,660	7.94%	723.86
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114. Market Area Total	30,413.03	100.00%	56,099,150	100.00%	1,844.58

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	192.55	7.34%	517,030	8.56%	2,685.17
88. 1G	431.35	16.44%	1,157,630	19.18%	2,683.74
89. 2G1	461.92	17.60%	952,040	15.77%	2,061.05
90. 2G	237.17	9.04%	617,810	10.23%	2,604.92
91. 3G1	263.76	10.05%	609,920	10.10%	2,312.41
92. 3G	568.06	21.64%	1,334,800	22.11%	2,349.75
93. 4G1	412.03	15.70%	715,460	11.85%	1,736.43
94. 4G	57.61	2.20%	132,420	2.19%	2,298.56
95. Total	2,624.45	100.00%	6,037,110	100.00%	2,300.33
CRP					
96. 1C1	1.04	1.77%	3,120	2.15%	3,000.00
97. 1C	1.04	1.77%	3,020	2.08%	2,903.85
98. 2C1	5.61	9.56%	15,710	10.81%	2,800.36
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	24.25	41.33%	60,640	41.74%	2,500.62
101. 3C	12.83	21.86%	30,790	21.19%	2,399.84
102. 4C1	13.91	23.70%	32,000	22.03%	2,300.50
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	58.68	100.00%	145,280	100.00%	2,475.80
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	77.34	27.44%	77,180	37.72%	997.93
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	10.09	3.58%	6,050	2.96%	599.60
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	90.27	32.03%	58,150	28.42%	644.18
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	104.14	36.95%	63,210	30.90%	606.97
113. Total	281.84	100.00%	204,590	100.00%	725.91
<hr/>					
Grass Total	2,624.45	88.52%	6,037,110	94.52%	2,300.33
CRP Total	58.68	1.98%	145,280	2.27%	2,475.80
Timber Total	281.84	9.51%	204,590	3.20%	725.91
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114. Market Area Total	2,964.97	100.00%	6,386,980	100.00%	2,154.15

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	76.11	1.03%	144,670	0.92%	1,900.80
88. 1G	435.84	5.91%	1,136,430	7.23%	2,607.45
89. 2G1	2,207.08	29.91%	4,330,760	27.54%	1,962.21
90. 2G	649.53	8.80%	1,624,450	10.33%	2,500.96
91. 3G1	1,059.62	14.36%	2,300,060	14.63%	2,170.65
92. 3G	1,686.79	22.86%	3,805,270	24.20%	2,255.92
93. 4G1	641.11	8.69%	1,064,670	6.77%	1,660.67
94. 4G	622.15	8.43%	1,318,200	8.38%	2,118.78
95. Total	7,378.23	100.00%	15,724,510	100.00%	2,131.20
CRP					
96. 1C1	2.28	0.14%	6,840	0.17%	3,000.00
97. 1C	70.16	4.32%	203,480	4.95%	2,900.23
98. 2C1	383.83	23.63%	1,078,410	26.26%	2,809.60
99. 2C	24.99	1.54%	66,220	1.61%	2,649.86
100. 3C1	150.95	9.29%	377,420	9.19%	2,500.30
101. 3C	841.99	51.85%	2,030,340	49.43%	2,411.36
102. 4C1	121.01	7.45%	278,350	6.78%	2,300.22
103. 4C	28.83	1.78%	66,330	1.61%	2,300.73
104. Total	1,624.04	100.00%	4,107,390	100.00%	2,529.12
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	142.44	10.19%	98,490	11.14%	691.45
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	30.77	2.20%	22,110	2.50%	718.56
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	437.63	31.31%	273,420	30.94%	624.77
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	786.78	56.29%	489,830	55.42%	622.58
113. Total	1,397.62	100.00%	883,850	100.00%	632.40
<hr/>					
Grass Total	7,378.23	70.95%	15,724,510	75.91%	2,131.20
CRP Total	1,624.04	15.62%	4,107,390	19.83%	2,529.12
Timber Total	1,397.62	13.44%	883,850	4.27%	632.40
<hr/>					
114. Market Area Total	10,399.89	100.00%	20,715,750	100.00%	1,991.92

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	32.31	0.45%	61,340	0.37%	1,898.48
88. 1G	45.26	0.63%	118,950	0.72%	2,628.15
89. 2G1	137.27	1.90%	242,070	1.46%	1,763.46
90. 2G	1,349.89	18.72%	3,561,920	21.52%	2,638.67
91. 3G1	628.66	8.72%	1,417,570	8.56%	2,254.91
92. 3G	3,007.82	41.72%	7,116,720	42.99%	2,366.07
93. 4G1	1,609.55	22.33%	3,171,680	19.16%	1,970.54
94. 4G	398.37	5.53%	863,090	5.21%	2,166.55
95. Total	7,209.13	100.00%	16,553,340	100.00%	2,296.16
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	5.24	2.66%	15,200	3.15%	2,900.76
98. 2C1	9.02	4.59%	25,250	5.24%	2,799.33
99. 2C	22.88	11.63%	60,630	12.57%	2,649.91
100. 3C1	2.35	1.19%	5,880	1.22%	2,502.13
101. 3C	137.67	69.99%	330,400	68.51%	2,399.94
102. 4C1	11.85	6.02%	27,250	5.65%	2,299.58
103. 4C	7.69	3.91%	17,690	3.67%	2,300.39
104. Total	196.70	100.00%	482,300	100.00%	2,451.96
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	54.63	2.31%	62,410	3.23%	1,142.41
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	295.89	12.52%	302,160	15.65%	1,021.19
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	408.15	17.26%	392,550	20.33%	961.78
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	1,605.60	67.91%	1,173,480	60.78%	730.87
113. Total	2,364.27	100.00%	1,930,600	100.00%	816.57
<hr/>					
Grass Total	7,209.13	73.79%	16,553,340	87.28%	2,296.16
CRP Total	196.70	2.01%	482,300	2.54%	2,451.96
Timber Total	2,364.27	24.20%	1,930,600	10.18%	816.57
<hr/>					
114. Market Area Total	9,770.10	100.00%	18,966,240	100.00%	1,941.25

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

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	8.84	0.78%	17,080	0.72%	1,932.13
88. 1G	66.87	5.94%	177,050	7.41%	2,647.67
89. 2G1	423.78	37.62%	769,410	32.21%	1,815.59
90. 2G	139.14	12.35%	347,890	14.57%	2,500.29
91. 3G1	30.34	2.69%	63,840	2.67%	2,104.15
92. 3G	276.89	24.58%	651,280	27.27%	2,352.13
93. 4G1	147.14	13.06%	291,380	12.20%	1,980.29
94. 4G	33.55	2.98%	70,460	2.95%	2,100.15
95. Total	1,126.55	100.00%	2,388,390	100.00%	2,120.09
CRP					
96. 1C1	2.63	1.42%	7,890	1.64%	3,000.00
97. 1C	16.29	8.81%	47,250	9.84%	2,900.55
98. 2C1	44.98	24.34%	125,940	26.23%	2,799.91
99. 2C	36.71	19.86%	97,290	20.27%	2,650.23
100. 3C1	0.71	0.38%	1,780	0.37%	2,507.04
101. 3C	79.18	42.85%	190,040	39.59%	2,400.10
102. 4C1	3.32	1.80%	7,630	1.59%	2,298.19
103. 4C	0.98	0.53%	2,250	0.47%	2,295.92
104. Total	184.80	100.00%	480,070	100.00%	2,597.78
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	29.97	8.83%	25,110	10.39%	837.84
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.77	0.23%	470	0.19%	610.39
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	149.58	44.08%	108,150	44.76%	723.02
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	159.02	46.86%	107,900	44.66%	678.53
113. Total	339.34	100.00%	241,630	100.00%	712.06
<hr/>					
Grass Total	1,126.55	68.25%	2,388,390	76.79%	2,120.09
CRP Total	184.80	11.20%	480,070	15.44%	2,597.78
Timber Total	339.34	20.56%	241,630	7.77%	712.06
<hr/>					
114. Market Area Total	1,650.69	100.00%	3,110,090	100.00%	1,884.12

**2017 County Abstract of Assessment for Real Property, Form 45
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

78 Saunders

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,208,922,942	1,305,316,193	96,393,251	7.97%	24,301,114	5.96%
02. Recreational	6,176,630	5,984,100	-192,530	-3.12%	0	-3.12%
03. Ag-Homesite Land, Ag-Res Dwelling	147,541,215	148,898,232	1,357,017	0.92%	3,866,104	-1.70%
04. Total Residential (sum lines 1-3)	1,362,640,787	1,460,198,525	97,557,738	7.16%	28,167,218	5.09%
05. Commercial	128,589,054	139,274,394	10,685,340	8.31%	3,840,967	5.32%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	128,589,054	139,274,394	10,685,340	8.31%	3,840,967	5.32%
08. Ag-Farmsite Land, Outbuildings	50,800,805	54,072,910	3,272,105	6.44%	728,040	5.01%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,322,360	1,321,840	-520	-0.04%		
11. Total Non-Agland (sum lines 8-10)	52,123,165	55,394,750	3,271,585	6.28%	728,040	4.88%
12. Irrigated	635,896,207	689,353,995	53,457,788	8.41%		
13. Dryland	1,188,188,786	1,175,846,950	-12,341,836	-1.04%		
14. Grassland	98,700,128	105,278,210	6,578,082	6.66%		
15. Wasteland	1,726,124	1,675,030	-51,094	-2.96%		
16. Other Agland	124,100	27,600	-96,500	-77.76%		
17. Total Agricultural Land	1,924,635,345	1,972,181,785	47,546,440	2.47%		
18. Total Value of all Real Property (Locally Assessed)	3,467,988,351	3,627,049,454	159,061,103	4.59%	32,736,225	3.64%

2017 Assessment Survey for Saunders County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	1 and 1 appraiser assistant
3.	Other full-time employees:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$253,348 (all software, contracts, and computer-related items moved to Board's misc. line items)
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	91,833 this is salaries for appraiser and appraiser assistant
9.	
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,900
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	8,600

B. Computer, Automation Information and GIS

1.	Administrative software:
	Orion
2.	CAMA software:
	Orion
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.saunders.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	Orion

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?
	Ashland, Cedar Bluffs, Ceresco, Colon, Ithaca, Leshara, Mead, Memphis, Morse Bluff, Prague, Valparaiso, Wahoo, Weston, and Yutan
4.	When was zoning implemented?
	Zoning was originally implemented in 1966, but the comprehensive plan has been updated since originally implemented

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop
3.	Other services:
	Pictometry Agri Data Inc. is contracted for counting the acres of the various soils as the county worked to implement the most recent soil survey from the USDA

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2017 Residential Assessment Survey for Saunders County

1.	Valuation data collection done by:														
	Appraiser and Assistant														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center; padding: 5px;"><u>Valuation Grouping</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">1</td> <td style="padding: 5px;">Ashland Lake/River Area - The Ashland area is surrounded by many lakes as well as sub-divisions along the river. The area established lake areas, as well as three new developments. There are many spacious homes in this area where some provide year round living and others provide weekend entertainment. This area is an easy drive from the Omaha and Lincoln areas using the nearby I-80.</td> </tr> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">2</td> <td style="padding: 5px;">Ashland - The City of Ashland is tucked in the south eastern corner of Saunders County. Ashland has a population of 2,453 (2010 census). It is made up of older homes, many which has been updated, as well as new homes. The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility on the northern part of the city. Easy access to Omaha and Lincoln on the nearby I-80 also provides residence with other employment opportunities.</td> </tr> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">3</td> <td style="padding: 5px;">Ceresco - The village of Ceresco is located on the south central border of Saunders County. Ceresco has a population of 889 (2010 census). It has many older homes that have been updates, as well as a large sub-division of split level homes. There is some commercial properties in Ceresco, with the newest along the 4 lane. The downtown area consists mainly of Ernie's furniture store, which is the largest employer in the village. Ceresco has a grade school in town, with the high school in the rural area. Ceresco is a bedroom community for many Lincoln commuters.</td> </tr> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">4</td> <td style="padding: 5px;">East Lake/River - This area consists of the subdivisions of Championship Lake, Rustic Island, Shunk and Williams, Wentworth and Cottonwood Cove. These smaller subdivisions are more secluded than other lake properties on the east side of the county. They have easy access to west Omaha and/or Fremont. They don't sell the same as the other lake/river properties. The properties are fulltime residence as well as weekend homes.</td> </tr> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">5</td> <td style="padding: 5px;">North end of the county - The Fremont area is located just south of the northeastern border of Saunders County. Fremont is just across the Platte river to the north. Several of the sub-divisions overlook the river, a couple are in or near a golf course. Most of the sub-divisions are platted on beautiful sprawling hills overlooking the river or in or near one of the two gold courses in the area. Residence in this area would be in the Fremont or Cedar Bluffs school districts with updated or new schools. This area provides easy access for employment to Fremont and west Omaha.</td> </tr> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">6</td> <td style="padding: 5px;">Lakes and Rivers (Morse Bluff-Wolfs, Whitetail, Hidden Cove) - The Morse Bluff lake and river area is located just south of the northwestern border of Saunders County. The small town of Morse Bluff is located in this area, as well as North Bend just across the river. There are a few lake sub-divisions in this area, as well as one on the river. Overall, these homes are used for weekend entertainment. Many of the homes are newer, while others were established many years ago. Most year round residence would be in the North Bend school district, which has recently been updated. There is not an abundance of employment opportunities in this area with North Bend being the closest.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Ashland Lake/River Area - The Ashland area is surrounded by many lakes as well as sub-divisions along the river. The area established lake areas, as well as three new developments. There are many spacious homes in this area where some provide year round living and others provide weekend entertainment. This area is an easy drive from the Omaha and Lincoln areas using the nearby I-80.	2	Ashland - The City of Ashland is tucked in the south eastern corner of Saunders County. Ashland has a population of 2,453 (2010 census). It is made up of older homes, many which has been updated, as well as new homes. The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility on the northern part of the city. Easy access to Omaha and Lincoln on the nearby I-80 also provides residence with other employment opportunities.	3	Ceresco - The village of Ceresco is located on the south central border of Saunders County. Ceresco has a population of 889 (2010 census). It has many older homes that have been updates, as well as a large sub-division of split level homes. There is some commercial properties in Ceresco, with the newest along the 4 lane. The downtown area consists mainly of Ernie's furniture store, which is the largest employer in the village. Ceresco has a grade school in town, with the high school in the rural area. Ceresco is a bedroom community for many Lincoln commuters.	4	East Lake/River - This area consists of the subdivisions of Championship Lake, Rustic Island, Shunk and Williams, Wentworth and Cottonwood Cove. These smaller subdivisions are more secluded than other lake properties on the east side of the county. They have easy access to west Omaha and/or Fremont. They don't sell the same as the other lake/river properties. The properties are fulltime residence as well as weekend homes.	5	North end of the county - The Fremont area is located just south of the northeastern border of Saunders County. Fremont is just across the Platte river to the north. Several of the sub-divisions overlook the river, a couple are in or near a golf course. Most of the sub-divisions are platted on beautiful sprawling hills overlooking the river or in or near one of the two gold courses in the area. Residence in this area would be in the Fremont or Cedar Bluffs school districts with updated or new schools. This area provides easy access for employment to Fremont and west Omaha.	6	Lakes and Rivers (Morse Bluff-Wolfs, Whitetail, Hidden Cove) - The Morse Bluff lake and river area is located just south of the northwestern border of Saunders County. The small town of Morse Bluff is located in this area, as well as North Bend just across the river. There are a few lake sub-divisions in this area, as well as one on the river. Overall, these homes are used for weekend entertainment. Many of the homes are newer, while others were established many years ago. Most year round residence would be in the North Bend school district, which has recently been updated. There is not an abundance of employment opportunities in this area with North Bend being the closest.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
1	Ashland Lake/River Area - The Ashland area is surrounded by many lakes as well as sub-divisions along the river. The area established lake areas, as well as three new developments. There are many spacious homes in this area where some provide year round living and others provide weekend entertainment. This area is an easy drive from the Omaha and Lincoln areas using the nearby I-80.														
2	Ashland - The City of Ashland is tucked in the south eastern corner of Saunders County. Ashland has a population of 2,453 (2010 census). It is made up of older homes, many which has been updated, as well as new homes. The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility on the northern part of the city. Easy access to Omaha and Lincoln on the nearby I-80 also provides residence with other employment opportunities.														
3	Ceresco - The village of Ceresco is located on the south central border of Saunders County. Ceresco has a population of 889 (2010 census). It has many older homes that have been updates, as well as a large sub-division of split level homes. There is some commercial properties in Ceresco, with the newest along the 4 lane. The downtown area consists mainly of Ernie's furniture store, which is the largest employer in the village. Ceresco has a grade school in town, with the high school in the rural area. Ceresco is a bedroom community for many Lincoln commuters.														
4	East Lake/River - This area consists of the subdivisions of Championship Lake, Rustic Island, Shunk and Williams, Wentworth and Cottonwood Cove. These smaller subdivisions are more secluded than other lake properties on the east side of the county. They have easy access to west Omaha and/or Fremont. They don't sell the same as the other lake/river properties. The properties are fulltime residence as well as weekend homes.														
5	North end of the county - The Fremont area is located just south of the northeastern border of Saunders County. Fremont is just across the Platte river to the north. Several of the sub-divisions overlook the river, a couple are in or near a golf course. Most of the sub-divisions are platted on beautiful sprawling hills overlooking the river or in or near one of the two gold courses in the area. Residence in this area would be in the Fremont or Cedar Bluffs school districts with updated or new schools. This area provides easy access for employment to Fremont and west Omaha.														
6	Lakes and Rivers (Morse Bluff-Wolfs, Whitetail, Hidden Cove) - The Morse Bluff lake and river area is located just south of the northwestern border of Saunders County. The small town of Morse Bluff is located in this area, as well as North Bend just across the river. There are a few lake sub-divisions in this area, as well as one on the river. Overall, these homes are used for weekend entertainment. Many of the homes are newer, while others were established many years ago. Most year round residence would be in the North Bend school district, which has recently been updated. There is not an abundance of employment opportunities in this area with North Bend being the closest.														

7	Mead and Cedar Bluffs - The towns of Mead (population 569 per 2010 census) and Cedar Bluffs (population 889 per 2010 census) are grouped together because of several similarities. Older homes and well as a few newer ones will be found in the two towns. Both have a grade school and high school right in town and have co-oped with each other in teachers and sharing of a technology bond in the last few years. Both towns have limited employment within the town, but is in close proximity to larger cities with easy access to Fremont and west Omaha.
8	Small Town Wahoo - The small towns in this valuation grouping consists of Colon population 110, Ithaca population 148, Malmo population 120, Leshara, population 112, Swedeburg, an unincorporated village. These small towns do not have a school and very limited employment opportunities. The residence consist of mainly older homes, some of which have been updated. There is very limited "downtown" in the areas, and most have seen a decline in population. The towns do have a close proximity to the larger cities in the county and are in the middle to eastern part of the county with easy access to Omaha and Lincoln.
10	Valparaiso – The village of Valparaiso is located on the southwestern corner of Saunders County tucked within the beautiful Bohemian Alps. Valparaiso has a population of 570 (2010 census). It has many older homes that have been updates, as well a few newer homes. There is some commercial properties in Valparaiso. The downtown area consists mainly small “mom and pop” operations. Valparaiso has a grade school in town, with the high school in the rural area. Valparaiso is a bedroom community for many Lincoln commuters on Highway 79.
11	Wahoo – The city of Wahoo is located in the middle of Saunders County is the county seat. Wahoo has a population of 2,453 (2010 census). Wahoo has many older home, which many has been updated. They also have several sub-divisions on the northern and southern part of the city with new homes. Wahoo has a newer public grade school and high school, as well as a parochial grade school and high school. There are several employment opportunities within Wahoo with the Saunders County Medical, two nursing home facilities, Denver Plastics, Saunders County and the newest being Omaha Steel. Lake Wanahoo provides a variety of outdoor activities, from hiking, camping, fishing and biking. Other recreational opportunities in Wahoo can be found at the water park and the civic center. A recently completed 4 lane highway provides quick access to Lincoln and
12	West Small Towns – This area consists of the towns of Morse Bluff with a population of 135, Prague, population 303, Weston, population 324 and the unincorporated town of Touhy. These towns and unincorporated Touhy no are in the western part of the county. They are further away from the Metro communities, have very little employment opportunities in the town. These communities no longer have a school in the communities. The downtown areas in the communities are on a decline and have many empty buildings.
13	Woodcliff subdivision area – The Woodcliff subdivision is the counties third largest “town” and actually only a sub-division with 449 parcels. This area consists of two lakes, a skiing lake and a fishing lake. Permanent and weekend residence surround the lakes, which is just off the Platte River. This area is just over the county line and is in close proximity to Fremont. It also has easy access to west Omaha on highway 275. This area continues to be a popular area with strong sales. The area residence are either in the Fremont or Cedar Bluffs School districts, which both provide either newly updated or brand new schools. Woodcliff also has some commercial properties consisting of a couple of restaurants, a convenience store and a community center.
14	Yutan – The town of Yutan has a population 1,174. Yutan has had many new homes build recently in a new area on the north part of town. Yutan has little employment opportunities right in the city limits, but with its proximity to west Omaha about 15 minutes away, has become the perfect bedroom community for commuters. The downtown area has seen updates, as well as a new strip mall area built this year. Many of the older homes are seeing updates, as well as the area with many split level homes. Yutan has a school located in the city.
15	Rural Residential - This area consists of all the rural homes and rural residences throughout the county. They are not in any rural sub-division.

	Ag	agricultural homes and outbuildings
--	----	-------------------------------------

3. List and describe the approach(es) used to estimate the market value of residential properties.

The cost approach is used in the county with market defined depreciation

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

The County uses local market information

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

Yes, depreciation schedules exist for neighborhoods within many of the valuation groupings

6. Describe the methodology used to determine the residential lot values?

The county uses vacant lot sales to determine residential lot values

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

Lot values are set by using vacant lots in the area and other comparable areas

8.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2014	2015	2016	2016
	2	2014	2012	2014	2014
	3	2015	2015	2015	2015
	4	2006	2012	2006	2015
	5	2014	2012	2014	2013
	6	2007	2012	2007	2012
	7	2006	2015	2016	2016
	8	2005	2012	2015	2015
	10	2007	2015	2016	2016
	11	2014	2015	2016	2016
	12	2007	2012	2015	2014
	13	2015	2015	2015	2015
	14	2015	2015	2015	2015
	15	2007	2012	2007	2004-2015
	Ag	2014	2014	2014	2011-2014

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

2017 Commercial Assessment Survey for Saunders County

1.	Valuation data collection done by:										
	Appraiser and Staff										
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:										
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.										
	A market sale approach is used. A cost approach is used with depreciation established from sale information and an income approach is used when sufficient data is available.										
3a.	Describe the process used to determine the value of unique commercial properties.										
	The county looks outside of the county for comparable sales										
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?										
	Depreciation tables are determined using local market information when sufficient information is available.										

5.	Are individual depreciation tables developed for each valuation grouping?																												
	Yes																												
6.	Describe the methodology used to determine the commercial lot values.																												
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	Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.																												

2017 Agricultural Assessment Survey for Saunders County

1.	Valuation data collection done by:													
	Appraiser and Staff													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
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3.	Describe the process used to determine and monitor market areas.													
	The county monitors the sales activity for agricultural land and forms the boundaries based on similar activity within each area.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	The county identifies small tracts of land that sell in the rural areas and does not use them in the agricultural land analysis. The recreational properties are discovered during land use verification.													
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?													
	Yes													
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	Saunders County has had sales that are used to determine the value of the Wetland Reserve parcels.													
	<u>If your county has special value applications, please answer the following</u>													
7a.	How many special valuation applications are on file?													
	5,946													
7b.	What process was used to determine if non-agricultural influences exist in the county?													
	Sales are monitored and questionnaires are reviewed to determine the types of influences present. The county also considers sales from uninfluenced areas outside the county as a comparison to the sale prices within Saunders County to gauge the degree of influence.													
	<u>If your county recognizes a special value, please answer the following</u>													
7c.	Describe the non-agricultural influences recognized within the county.													
	The non-agricultural influences in Saunders County are residential, some commercial and recreational.													

7d.	Where is the influenced area located within the county?
	Influences are found throughout Saunders county, however the majority of the Influences are found on county borders, around the two cities of Wahoo and Ashland, as well as along the river corridor.
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Sales within the county are studied to determine if there were influences in the sale price. Those local sales deemed to be non-influenced are used, and other counties with similar characteristics (soils, water availability) are used to substantiate the values.

**2016 PLAN OF ASSESSMENT
FOR
SAUNDERS COUNTY
By Cathy Gusman**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned 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. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the 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, Property Assessment Division 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 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 (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 and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Saunders County: Per the 2015 County Abstract, Saunders County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	8689	54.73%	34.82%
Commercial	876	5.52%	3.68%
Recreational	61	.38%	.18%
Agricultural	6252	39.37%	61.33%
Agricultural land - taxable acres	417,609.49		

Other pertinent facts: *39.37% of Saunders County value comes from agricultural parcels. 59.09% of the agricultural acres are in dry farming, 26.01% is irrigated and 12.92% is in grasslands. Saunders County has 6623 parcels in special value. The county consists of two smaller cities and 13 villages. The commercial properties are limited to mainly small operations.*

New Property: For assessment year 2016 an estimated 500 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2016 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor, 3 Assessment Clerks, 1 Appraiser and 1 Appraiser Assistant.

The total budget for Saunders County for 2015-2016 was \$292,183.56. Beginning in the 2015-2016 budget year, all technology budget items were transferred from the Assessor's budget and moved to the technology line item under the County Board's budget. This would include Orion, GIS mapping and Pictometry.

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor is working on educational hours required. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

The assessment staff at this time does not have continuing education requirements. The staff has voluntarily taken classes such as Orion user education and webinars, GIS training and classes provided by the Nebraska Department of Revenue.

Along with voluntary educational classes, the Appraiser attends classes throughout the year to maintain current licenses.

B. Cadastral Maps

The Saunders County cadastral maps were up-dated in June of 1989. Changes to the maps are no longer being done on the paper maps with the GIS maps now available.

C. Property Record Cards

The property record cards in Saunders County were new in 1990. Ownership transfers are no longer being kept up to date on paper property record cards. Changes in the property structures are no longer being kept current on the property record cards. A concentrated effort towards a "paperless" property record card is in effect. Saunders County Assessment Office went on-line in June of 2006 with the property record information.

D. Software for CAMA, Assessment Administration, GIS

The provider for our CAMA and assessment administration is provided by Orion by Tyler Technologies. Saunders County went live with the Orion CAMA and assessment administration software in May of 2011. GIS mapping became available in 2013. The ag use layer was completed in 2014. For 2015, the ag use changes were implemented, as well as the newest soil conversion. Additional layers are to be completed in the future to benefit the Assessor, other county offices and the public. In 2016, an in-depth review of the parcel layer was done along the river, to insure accuracy in the drawing of the parcels. Work was done with the Saunders County Appraiser in areas of question.

E. Web based – property record information access

Property record cards are available online.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all property.

Step 1-Building permits are gathered from all the permitting entities, separated into separate categories (rural, towns, etc), entered into the computer system and a plan of action is developed based on the number and location of each permit.

Step 2-A complete review of the readily accessible areas of the improvement is conducted. Measurements and photos are taken; and physical characteristics are noted at the time of inspection.

Step 3-Inspection data is entered into the CAMA system, using marshal and swift cost tables; and market data; a value is generated for each property inspected.

Step 4-The value generated for each property is compared to similar properties in the area, for equalization purposes.

Step 5-Permits are closed and notes are made in the file to roll the value for the following assessment year.

B. Data Collection.

All relevant sales are gathered, analyzed, and separated into groupings. These groupings are properties in similar areas with similar characteristics, purchased at similar rates. A study is conducted to determine if there are patterns, or similarities in sales prices etc, market areas are then developed. Once the market area is determined sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations. Individual property information is gathered in the same manner as properties that have building permits.

C. Review assessment sales ratio studies before assessment actions.

Part of market analysis and data collection. Market areas are reviewed on a yearly basis.

1) Approaches to Value;

All three approaches are considered when determining market values. The extent each approach is used depends upon the property type and market data available. The cost approach is most heavily relied upon in the initial evaluation process. All relevant sales are gathered, and analyzed to develop a market generated depreciation table. The market approach is used to support the value generated by the cost approach, broken down price per square foot. Commercial properties are valued in a manner similar to residential properties; however each classification is broken down into a value per square foot in the initial stage of valuation. Comparable agricultural sales from non-influenced counties are used to determine land values. The income approach is used to support agricultural land values in special value areas, properties under rent restrictions, and used to affirm property values for small downtown commercial shops, apartment complexes and income producing properties that are commonly leased or where lease information is available.

2) Market Approach; sales comparisons, See above

3) Cost Approach; cost manual used & date of manual and latest depreciation study:

6/1/2015 for residential and 6/1/2015 for commercial when new values are created.

4) Income Approach; income and expense data collection/analysis from the market,

See above

5) Land valuation studies, establish market areas, special value for agricultural land

All relevant sales are gathered, analyzed, and separated into groupings. These groupings are properties in similar areas with similar characteristics, purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed and values generated using sales from each market area. Once the market area is determined sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

Special value generation: Sales from comparable areas from non-influenced counties are used to set agricultural values. To support this value, a study is conducted to determine market rental rates for each market area. Reliable rental

information is very limited. This information is compared to the study conducted by the University of Nebraska (using land and funds information). Using market rent information, a rent value is assigned to each soil classification. A capitalization rate is supplied by the Department of Revenue. Using this capitalization rate and the market rental rates, a value is generated for each property in the market area. At the conclusion of the value generation, a comparison study is conducted to measure the viability of the new valuations.

D. Reconciliation of Final Value and documentation See above

E. Review assessment sales ratio studies after assessment actions. See above

F. Notices and Public Relations

A new valuation notice is mailed to any property that experiences a valuation change on or before June 1 of each year. The protest process then begins. In the beginning of the process, informal meetings are conducted with individual taxpayers to discuss individual property valuations. Information is provided to each taxpayer both written and verbal, explaining current property valuations. Next step in the process, written and verbal communication is presented to the county boards. A portion of those values need to be later defended in an informal court situation at the Tax Equalization & Review Commission. A more in-depth report is supplied for this process and verbal testimony presented defending each property value in question. On occasion written communication or an explanation of a property value is prepared for the Governor’s office or a State Senator.

Level of Value, Quality, and Uniformity for assessment year 2015:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	95	na	na
Commercial	95	na	na
Agricultural Land	69	na	na
Special Value Agland	69	na	na

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2016 Reports & Opinions.

Saunders County recently converted to the Orion software system provided by Tyler Technologies out of Plano, Texas. The appraisal conversion will take quite some time to clean up to make this a usable tool. Workable sketches did not convert very well and most will have to be re-sketched. Our previous vendor did not have the appraisal data connect directly with Marshall and Swift, but replicated it. Our current vendor connects directly with Marshall and Swift and will require each building in the county to be reviewed in the system to have new values calculate with the new system.

Assessment Actions Planned for Assessment Year 2015:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential- Review for 2015-2016 was completed in Ceresco and Yutan as well as their surrounding sub-divisions, plus Woodcliff. New values will be put into place for 2016. A desktop review of Areas 11 and 13 was done in 2015, with new values completed in 2017.

Commercial: Review for 2015-2016 all commercial properties. New values in will be put into place for 2017.

Agland- Reviewed the area along the river for parcel outline accuracy on GIS. This involved pulling many deeds and visits with the County Surveyor. Some of the parcels saw acre changes, both increase and decrease. Three small parcels were identified as not on the tax rolls and will be added for 2016. Desktop reviews for the rural properties in areas 4 and 5 were done and on-site visits were completed on parcels that showed major changes. New values will be in place in 2017.

The staff will continue to do data cleanup and re-sketching in the Orion system and GIS mapping as needed.

Assessment Actions Planned for Assessment Year 2016:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential- Review for 2016-2017 will include the towns of Colon, Leshara, Valparaiso and Mead, as well as the surrounding sub-divisions. The older part of Wahoo will be reviewed.

Commercial: New values in place for commercial properties. The rural sub-divisions around Cedar Bluffs and Morse Bluff, mobile homes in the mobile home parks, as well as the unincorporated villages of Wann and Touhy were also reviewed. New Values will be in place for 2017.

Agland- Verify ag use on agricultural properties and special value. The new soil conversion will be completed, with the assistance of GIS Workshop. Desktop reviews were done for areas 1, 2 and 3. Plans are to have new values in place for 2017.

The staff will continue to do data cleanup and re-sketching in the Orion system and GIS mapping as needed.

Assessment Actions Planned for Assessment Year 2017:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance. This year Saunders County will receive a "Changer Finder" report, which will compare the last Pictometry flight with the June 2016 flight

and report to the Assessor where buildings have been removed, added or increased in size. All parcels on this report will be reviewed, regardless of the property class. Updates to the parcels will be done using this information.

Residential- Review for 2016-2017 will include Whitetail Cove.
Commercial:

Agland- Verify ag use on agricultural properties and special value.

The staff will continue to do data cleanup and re-sketching in the Orion system and GIS mapping as needed.

Assessment Actions Planned for Assessment Year 2018:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential- Review for 2017-2018 will include the lakes surrounding the town of Ashland, which would include Thomas Lake, Lake Allure, Sandy Pointe and Big Sandy.

Commercial:

Agland- Verify ag use on agricultural properties and special value.

The staff will continue to do data cleanup and re-sketching in the Orion system and GIS mapping as needed.

Assessment Actions Planned for Assessment Year 2019:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential- Review for 2019-2020 will include all Fremont rural sub-divisions, Wolf's Lake, Evergreen Hills and the rural residential area 12, as well as the town of Cedar Bluffs, Heritage Ranches, Scanlon, Sunrise and Teselle's sub-division.

Agland- Verify ag use on agricultural properties and special value. On-site inspection with parcels with CRP will be done to insure the parcels continue to have CRP on them.

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

1. Record Maintenance, Mapping updates, & Ownership changes

Deeds are received daily from the Register of Deeds office. Sales are updated in the computer and in the cadastral maps. Splits and new subdivisions are also completed in the computer system, cadastral maps updated for ownership and parcel size accordingly. The County Surveyor provides assistance to the office when needed.

2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Real Property Abstract
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 1595 personal property returns, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Reminder personal property postcards are mailed each year to those that filed a return the prior year, as well as any new businesses/agricultural equipment owners that are discovered by the assessment office. Notice was given in 2010 to all preprinted recipients that due to budgetary constraints, this would be the last year that preprinted returns would be sent and a postcard reminder would be sent in the future as access to blank forms is available on the Department of Revenue website.

4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Saunders County currently has 74 approved permissive exemption applications on file.

5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

Reminder notices are sent annually each year to political subdivisions who own property to notify them of their requirements on new or updated contracts for leases they may have.

6. Homestead Exemptions; administer 799 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

The Saunders County Board of Equalization annually extends the filing deadline for those applicants that request an extension for homestead exemptions as allowed by Nebraska Statute 77-3512.

7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.

Information provided by PAD is reviewed and verified for accuracy in balancing with the county.

8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Saunders County has 11 Tax Increment Financing projects throughout the county; one in Mead, three in Yutan and seven in Wahoo. The projects affect 72 parcels in the county.

9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

The assessor works with both the Treasurer and the Clerk to ensure accuracy.

10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.

The Saunders County Treasurer and Assessor are not on the same computer systems. A conversion must be done each year with the two vendors for the tax list and tax bills to be completed.

11. Tax List Corrections – prepare tax list correction documents for county board approval.

Tax list corrections are prepared and given to the County Clerk to be put on the Board of Equalizations agenda. Assessment manager or representative meets with the Board during the meeting and offers explanation of correction(s)

12. County Board of Equalization - attends county board of equalization meetings for valuation protests – assemble and provide information.

Due to budgetary constraints, Saunders County asks each protester if they would like to request a referee hearing, or allow Saunders County Board of Equalization with assistance from the assessment office to determine whether a change in the valuation is warranted or not for their property. A representative from the appraisal staff or the assessment manager sits in on referee hearings at the time of protest if deemed necessary. The appraisal staff assists the referees as requested on information needed for protests.

Assessor and head appraiser attend the final hearings of all protests, providing any additional information as requested by the Board.

- 13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

The appraiser meets with the County Attorney prior to the hearing to prepare exhibits and work on case matters.

- 14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

Appraiser and Assessor work directly with liaison and applicable staff members from PAD in preparation of evidence to bring forward to the commission.

- 15. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

The Assessor attends continuing education opportunities to complete the education requirements to maintain her assessor certification.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Cathy Gusman 5-31-2016
Saunders County Assessor

Kyle Morgan 5-31-2016
Saunders County Appraiser

**ACCEPTED BY BOARD 7-26-2016

2017

Methodology for Special Valuation

Saunders County

Saunders County submits this report pursuant to Title 350, Neb. R. & Regs., Reg-11-005.004 and Directive 16-3. The following methodologies are used to value agricultural land that is influenced by market factors other than purely agricultural or horticultural purposes. The following non-agricultural influences have been identified: Residential, Commercial and Recreational. The office maintains a file of all data used for determining the special and actual valuation. This file shall be available for inspection at the Saunders County Assessor's office by any interested person.

A. Identification of the influenced area:

The assumption is made that there is influence on agricultural sales in Saunders County. There are five market areas. There are three areas of special valuation for Saunders County.

Area 1 is the far western part of the county. Area 1 has least productive soils in the county and the least influence from sales other than ag. Area 1 has some irrigation but it is limited in both quality and quantity. Area 1 has some pasture grass, CRP and hay production. However, most of the land is row crop production.

Area 2 is Todd Valley. Todd Valley is the old Platte River bed. This silted-in area has created an excellent agricultural production area. The Todd Valley area wanders diagonally throughout the county and is totally surrounded by the other market areas in the county. Topographically, Todd Valley is mainly a flat area consisting of better quality soils with unlimited irrigation. Area 2 consists of mostly row crop production of corn and soybeans.

Area 3 is the central part of the county. Area 3 has more irrigation than Area 1.

Area 4 is properties bordering the Platte River, located on the east and north boundaries of the county. This area has a considerable amount of lake sub-divisions and recreational parcels.

Area 5 is the area directly northeast of Todd Valley lying south and west of the Platte River. Area 5 is second only to Todd Valley in irrigation usage and quality soils.

Areas 3, 4 and 5 where the better soils are located, carry the same special value. Area 1 and 2 carry their own special value.

B. Describe the highest and best use of the properties in the influenced area, and how this was determined:

Residential acreages, rural suburbs and recreational usage are the highest and best use of properties in Saunders County. There are several highways connecting the county to Lincoln, Omaha and Fremont. Highways 77, 63 and 92 run through these areas making it easily accessible for outside residential use. The Platte River provides opportunities for recreational uses such as fishing, boating and hunting. Saunders County's close proximity to Omaha, Fremont, Lincoln places influences on sales with future development in mind.

C. Describe the valuation models used in arriving at the value estimates, and explain why and how they were selected:

Sales of farm ground from the County's own uninfluenced sales and sales from uninfluenced counties were selected as the most accurate and reliable method of special valuation for Saunders County cropland.

D. Describe which market areas were analyzed, both in the County and in any county deemed comparable:

Comparable sales used are from Butler County and the western part of Dodge County and well as the County's uninfluenced sales.

E. Describe any adjustments made to sales to reflect current cash equivalency of typical market conditions. Include how this affects the actual and special value:

No adjustments were made to sales for any reason.

F. Describe any estimates of economic rent or net operating income used in an income capitalization approach. Include estimates of yields, commodity prices, typical crop share:

We have studied cash rents for these properties and the information is insufficient.

G. Describe the typical expenses allowed in an income capitalization approach. Include how this affects the actual and special value:

We have studied the income approach for these properties and the information is insufficient.

H. Describe the overall capitalization rate used in an income capitalization approach. Include how this affects the actual and special value:

We have studied the income approach for these properties and the information is insufficient.

I. Describe any other information used in supporting the estimate of actual and special value. Include how this affects the actual and special value:

Equalization with neighboring counties was also considered when determining the special values for Saunders County. We have several political sub-divisions crossing into other counties, as well as Saunders County property owners with property in neighboring counties.

Cathy Gusman
Saunders County Assessor

Kyle Morgan
Saunders County Appraiser