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**DEPARTMENT OF REVENUE**

**2026 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**SAUNDERS COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled 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 "Sarah Scott".

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Rhonda Andresen, Saunders County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

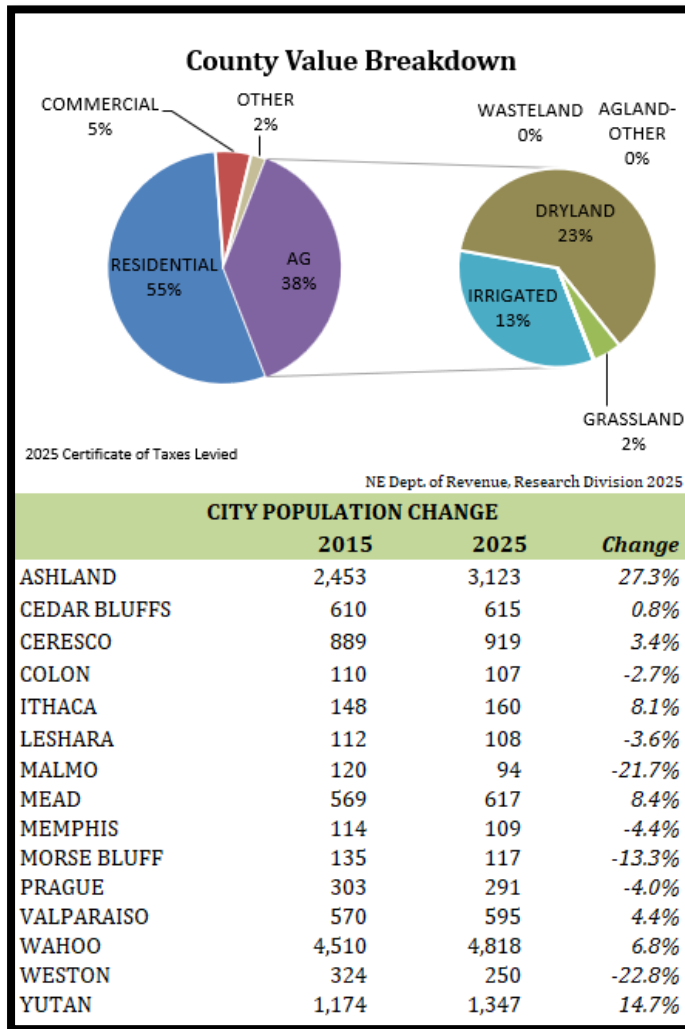
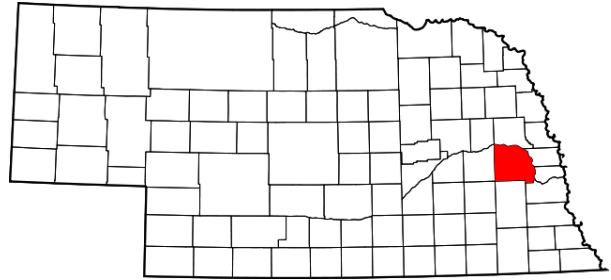
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 750 square miles, Saunders County has 23,406 residents, a 5% population increase over the 2020 U.S. Census.<sup>1</sup> The report indicates that 82% of county housing is owner occupied and 90% of residents occupy the same residence as in the prior year.<sup>1</sup> The average home value in the county is \$320,589.<sup>2</sup>



The majority of the commercial properties in Saunders County are located in and around Wahoo, the county seat, as well as Ashland. The U.S. Census Bureau's latest information reports there are 604 employer establishments with a total employment figure of 4,397. This represents a 5% increase in total employment from 2022-2023.<sup>1</sup>

Agricultural land makes up a significant percentage of the valuation base of the county. Saunders County is included in both the Lower Platte North and Lower Platte South Natural Resource Districts (NRD).

<sup>1</sup> *QuickFacts Saunders County, Nebraska.* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/saunderscountynebraska>

<sup>2</sup> *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

## 2026 Residential Correlation for Saunders County

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### *Assessment Practices & Actions*

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

The sales verification and qualification process was reviewed and indicated that the Saunders County Assessor qualifies sales lower than the statewide average rate. A review of the sales roster shows no apparent bias in sales qualification and that all arm's-length sales were made available for measurement.

There are 13 valuation groups utilized in Saunders County. The lake and river areas comprise Valuation Groups 1 and 6. Assessor locations are detailed in Valuation Groups 2, 3, 10, 11 and 14. Valuation Group 5 is the northern section of the county near Fremont. Valuation Group 13 is Woodcliff Subdivision, which surrounds a lake. The small villages in the county are placed into three groups based on economic similarities: Valuation Groups 7, 8 and 12.

The Saunders County Assessor has a systematic schedule that is followed and the county assessor is in compliance with the six-year inspection and review cycle. The county assessor and staff complete the review work and also utilize aerial imagery.

The Saunders County Assessor does have a written valuation methodology on file.

## 2026 Residential Correlation for Saunders County

2026 Residential Assessment Details for Saunders County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Ashland Lake River Area	2026*	2020 -V*	2026*	2025	
2	Ashland	2026*	2020-V*	2021	2024	
3	Ceresco	2026*	2020-V*	2025	2023	
5	North End of County	2026*	2020-V*	2026*	2025	
6	Lakes and Rivers	2026*	2020-V*	2026*	2025	
7	Mead and Cedar Bluffs	2026*	2020-V*	2026*	2023	
8	Small Towns	2026*	2020-V*	2025	2026*	
10	Valparaiso	2026*	2020-V*	2022	2022	
11	Wahoo	2026*	2020-V*	2023	2023	
12	West Small Towns	2026*	2020-V*	2026*	2026*	
13	Woodcliff Subdivision	2026*	2020-V*	2025	2023	
14	Yutan	2026*	2020-V*	2025	2025	
15	Rural Residential	2026*	2020-V*	2024	2023-2026*	
Additional comments: Pick-up work completed. Map factors added to adjust the costing manual.						
* = assessment action for current year						

### *Description of Analysis*

The sales sample displays all three measures of central tendency within the acceptable range. Both the COD and PRD meet IAAO recommendations. All of the valuation groups are represented in the sales study, although one valuation group only has one sale. The rest of the valuation groups all have a median within the acceptable range.

The statistical sample and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicate similar changes to the residential class.

### *Equalization and Quality of Assessment*

A review of the statistics and assessment practices indicate the assessments are uniform and proportionate across the residential class. The same appraisal techniques are used throughout the class, and all residential subclasses are determined to be at an acceptable level of value. The quality of assessment complies with generally accepted mass appraisal techniques.

## 2026 Residential Correlation for Saunders County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	28	94.34	93.48	91.08	11.42	102.64
2	90	94.43	94.85	93.45	10.02	101.50
3	29	94.90	94.34	92.95	09.77	101.50
5	31	93.85	94.03	92.47	08.44	101.69
6	1	79.72	79.72	79.72	00.00	100.00
7	39	93.20	94.20	92.18	10.46	102.19
8	13	94.40	91.95	90.94	11.64	101.11
10	18	92.83	91.92	92.47	12.84	99.41
11	161	96.17	95.63	95.68	08.40	99.95
12	20	93.49	93.70	92.95	10.39	100.81
13	31	95.22	96.40	97.14	09.45	99.24
14	59	97.50	96.16	95.63	07.62	100.55
15	56	93.95	95.53	93.35	11.25	102.34
<u>ALL</u>	576	94.70	94.95	93.95	09.65	101.06

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Saunders County is 95%.

## 2026 Commercial Correlation for Saunders County

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### *Assessment Practices & Actions*

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

The sales verification and qualification process was reviewed and indicated that the Saunders County Assessor qualifies sales at a rate below the statewide average rate. A review of the sales roster shows no apparent bias in sales qualifications and that all arm’s-length transactions were made available for measurement.

There are four valuation groups for the commercial class in Saunders County. Valuation Groups 1 and 4 are the largest economic areas and Valuation Groups 2 and 3 are the rest of the commercial in the county divided between the east and the west. The six-year inspection and review cycle is up-to-date and is completed by the appraisal staff.

<b>2026 Commercial Assessment Details for Saunders County</b>						
<b>Valuation Group</b>	<b>Assessor Locations within Valuation Group</b>	<b>Depreciation Table Year</b>	<b>Costing Year</b>	<b>Lot Value Study Year</b>	<b>Last Inspection Year(s)</b>	<b>Description of Assessment Actions for Current Year</b>
1	Ashland	2026*	2020-V*	2025	2025	
2	East	2026*	2020-V*	2026*	2025	
3	West	2026*	2020-V*	2026*	2026*	
4	Wahoo	2026*	2020-V*	2025	2025	
Additional comments: Pick-up work completed.						
* = assessment action for current year						

### *Description of Analysis*

The median and mean are within the acceptable range for the commercial class while the weighted mean is low. The COD meets IAAO standards and the PRD is high. The PRD and weighted mean are affected by one high dollar sale.

All valuation groups have a median within the acceptable range; half of the valuation groups have single digit sales but have fairly consistent measures of central tendency.

## 2026 Commercial Correlation for Saunders County

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Comparison of the statistics and the 2026 County Abstract of Assessment of Real Property, Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL) reflect the valuation changes stated in the assessment actions and shown in the sales study.

### *Equalization and Quality of Assessment*

The quality of assessment for the commercial class of real property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	7	99.75	99.20	91.77	09.09	108.10
2	11	95.23	87.97	79.18	15.78	111.10
3	3	92.91	91.39	93.16	05.95	98.10
4	13	95.87	94.92	94.67	09.39	100.26
____ALL____	34	96.39	93.24	89.43	11.36	104.26

### *Level of Value*

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

## 2026 Agricultural Correlation for Saunders County

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### *Assessment Practices & Actions*

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

The sales verification and qualification process was reviewed and indicates that the Saunders County Assessor qualifies sales at a rate near the statewide average. Review of the sales roster shows a large number of family sales, substantially changed, and partial interest sales which supports that all arm's-length transactions were made available for measurement.

There are five market areas within Saunders County. Two of the areas, Market Area 4 and 5, are monitored with Market Area 3, which is the central and eastern portion of the county. Market Area 3, 4 and 5 are combined for the agricultural statistics but kept separate in the county computer system for administrative purposes. Market Area 1 is the western one-third of the county and consists mainly of dryland hills. Market Area 2 cuts diagonally across the county and is level land with substantial irrigation and quality topsoil.

The six-year inspection and review cycle is in compliance with the statutory requirement. The reviews are completed by the county assessor and office staff with a combination of aerial imagery and physical review. Intensive use has been identified within the county.

There are non-agricultural influences in the county and the county assessor has a special valuation methodology on file.

<b>2026 Agricultural Assessment Details for Saunders County</b>						
		<b>Depreciation Tables Year</b>	<b>Costing Year</b>	<b>Lot Value Study Year</b>	<b>Last Inspection Year(s)</b>	<b>Description of Assessment Actions for Current Year</b>
AG OB	Agricultural outbuildings	2026*	2020-V*	2023	2023	
AB DW	Agricultural dwellings	2026*	2020-V*	2023	2023	
<u>Additional comments:</u> Pick-up work completed. Map factors added to adjust the costing manual.						
* = assessment action for current year						

## 2026 Agricultural Correlation for Saunders County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Western 1/3 of the county	2025	
2	Todd Valley	2025	Increased irrigated 20% Increased dry 15% Grass 15%
3	Eastern and central part of the county.	2025	Increased irrigated 7% Increased dry 15-18% Grass 15% Waste increased to \$500
<u>Additional comments:</u> Pick-up work completed.			
* = assessment action for current year			

### *Description of Analysis*

All three measures of central tendency are within the acceptable range for the overall agricultural class. The COD is within the standard range. All three market areas have a median within the acceptable range.

When stratified by 80% Majority Land Use (MLU), Market Area 1 only has dryland sales and grassland sales, dryland land is within the acceptable range. Grassland is significantly low with two sales; however, grassland is assessed within 7-9% of both Seward County and Lancaster County suggesting that it is not truly at 59%. Irrigated land in Market Area 1 can only be evaluated using the Average Acre Comparison Chart and is lower than all adjacent counties by at least 16%. The county assessor did not adjust irrigated land in Market Area 1, and likely should have given the general movement of the agricultural market within the county. The county assessor should consider an adjustment in the next assessment year unless there is sufficient market evidence to support no adjustment. There is no sales data with which to make a recommended adjustment to irrigated land in Market Area 1.

In Market Area 2 there are both irrigated land and dryland sales at 80% MLU that are within the acceptable range, though sample sizes are small. Grassland is slightly higher than adjacent Dodge County and is equalized.

In Market Area 3, irrigated land is high with seven sales and dryland is within the acceptable range. Irrigated land is valued the second lowest in rank when compared to adjacent markets and is not believed to be low. Grassland in Market Area 3 is near the middle of the array when compared to adjacent counties and is equalized.

## 2026 Agricultural Correlation for Saunders County

The changes made to the agricultural land class as shown in the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) supports the stated assessment actions.

Saunders County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report; the statistic contains no sales subject to the school bond. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

### ***Equalization and Quality of Assessment***

Agricultural homes are valued the same as rural residential parcels based on location in Saunders County. Agricultural improvements are equalized at the statutory level. Agricultural land values are equalized, uniformly representing market value. The quality of assessment of agricultural property in Saunders County complies with generally accepted mass appraisal techniques.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	18	73.68	81.51	71.26	26.74	114.38
2	11	70.26	83.02	71.66	28.11	115.85
3	7	76.95	79.14	70.05	24.28	112.98
<u>Dry</u>						
County	34	69.84	73.24	70.74	15.92	103.53
1	15	70.35	69.24	67.64	12.18	102.37
2	3	73.24	81.75	86.38	18.06	94.64
3	16	69.32	75.40	69.73	18.47	108.13
<u>Grass</u>						
County	2	59.27	59.27	59.82	19.47	99.08
1	2	59.27	59.27	59.82	19.47	99.08
<u>ALL</u>						
	70	70.75	74.88	70.18	18.84	106.70

### ***Level of Value***

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

### ***Special Valuation Level of Value***

A review of agricultural land values in Saunders County in areas that have non-agricultural influences indicates that the assessed values used are like the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Saunders County is 71%.

## 2026 Agricultural Correlation for Saunders County

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### *Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)*

A review of agricultural land value in Saunders County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Saunders County is determined to be at the statutory level of 50% of market value.

### *Special Valuation Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)*

A review of agricultural land values in Saunders County in areas that are subject to a reduced school bond valuation and that also have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of school bond valuation in Saunders County is determined to be at the statutory level of 50% of market value.

## 2026 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>School Bond Value Agricultural Land</b>	<b>50</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



\_\_\_\_\_  
Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary for Saunders County

### Residential Real Property - Current

Number of Sales	576	Median	94.70
Total Sales Price	\$219,213,949	Mean	94.95
Total Adj. Sales Price	\$219,213,949	Wgt. Mean	93.95
Total Assessed Value	\$205,958,958	Average Assessed Value of the Base	\$323,074
Avg. Adj. Sales Price	\$380,580	Avg. Assessed Value	\$357,568

### Confidence Interval - Current

95% Median C.I	93.79 to 95.85
95% Wgt. Mean C.I	92.63 to 95.28
95% Mean C.I	93.93 to 95.97
% of Value of the Class of all Real Property Value in the County	49.15
% of Records Sold in the Study Period	5.94
% of Value Sold in the Study Period	6.58

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	476	92	92.44
2024	588	93	92.50
2023	625	92	92.41
2022	774	93	92.71

## 2026 Commission Summary for Saunders County

### Commercial Real Property - Current

Number of Sales	34	Median	96.39
Total Sales Price	\$10,354,957	Mean	93.24
Total Adj. Sales Price	\$10,354,957	Wgt. Mean	89.43
Total Assessed Value	\$9,259,998	Average Assessed Value of the Base	\$309,102
Avg. Adj. Sales Price	\$304,558	Avg. Assessed Value	\$272,353

### Confidence Interval - Current

95% Median C.I	82.68 to 99.75
95% Wgt. Mean C.I	83.19 to 95.66
95% Mean C.I	88.39 to 98.09
% of Value of the Class of all Real Property Value in the County	4.67
% of Records Sold in the Study Period	3.53
% of Value Sold in the Study Period	3.11

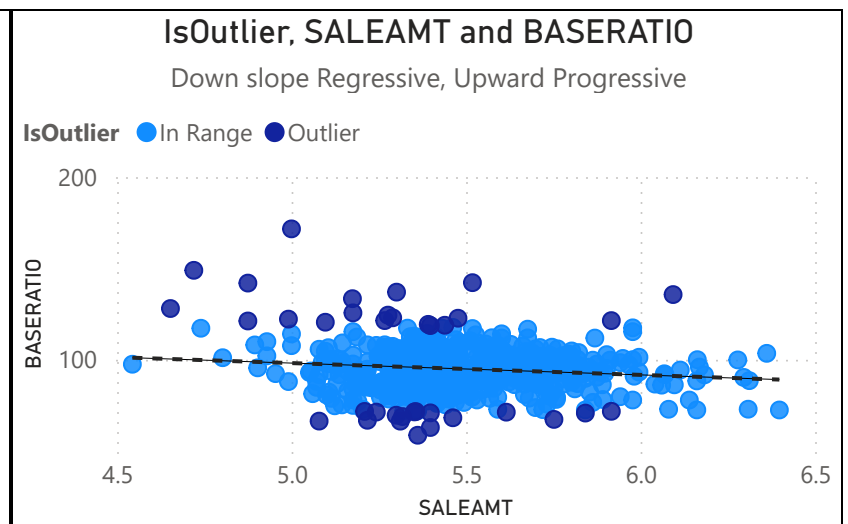
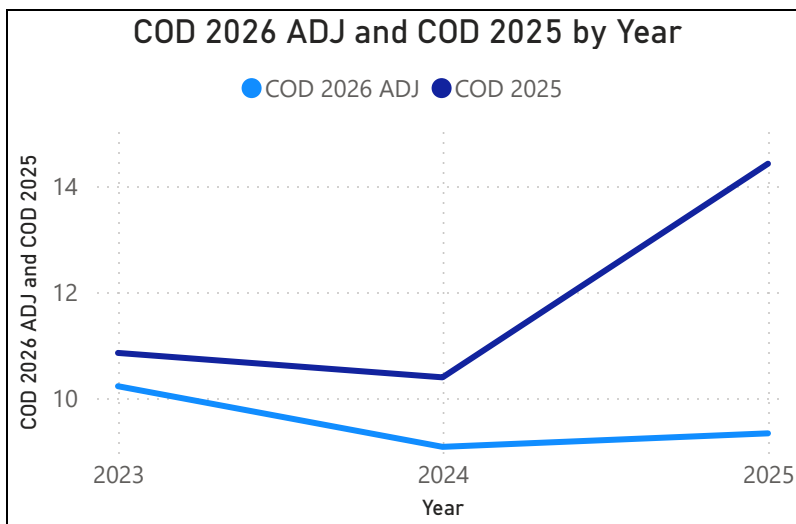
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	85	97	96.51
2024	44	94	94.45
2023	48	97	96.92
2022	51	99	98.60

# Saunders Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	28	94.33	81.94	15.13%	93.48	81.43	14.79%	91.08	79.06	15.21%
2	90	94.43	86.99	8.55%	94.85	86.20	10.04%	93.45	84.99	9.95%
3	29	94.90	90.15	5.26%	94.34	90.20	4.58%	92.95	88.09	5.53%
5	31	93.85	85.14	10.23%	94.03	85.18	10.39%	92.47	84.03	10.05%
6	1	79.72	56.62	40.80%	79.72	56.62	40.80%	79.72	56.62	40.80%
7	39	93.20	87.60	6.39%	94.20	86.89	8.42%	92.18	83.79	10.02%
8	13	94.40	75.55	24.96%	91.95	79.08	16.27%	90.94	74.24	22.49%
10	18	92.83	84.91	9.33%	91.92	84.88	8.30%	92.47	84.71	9.16%
11	161	96.17	89.24	7.77%	95.63	87.56	9.22%	95.68	87.66	9.16%
12	20	93.49	75.08	24.53%	93.69	77.99	20.13%	92.95	74.46	24.84%
13	31	95.22	86.09	10.60%	96.40	86.80	11.06%	97.14	87.29	11.28%
14	59	97.50	85.63	13.87%	96.17	85.92	11.92%	95.63	84.53	13.13%
15	56	93.95	90.19	4.17%	95.53	90.37	5.72%	93.35	88.31	5.71%
<b>Total</b>	<b>576</b>	<b>94.69</b>	<b>86.91</b>	<b>8.96%</b>	<b>94.95</b>	<b>86.41</b>	<b>9.88%</b>	<b>93.95</b>	<b>84.91</b>	<b>10.65%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	28	11.42	13.93	-18.02%	102.63	103.00	-0.36%	67.29	53.19	26.52%	121.39	104.07	16.63%
2	90	10.02	11.92	-15.96%	101.50	101.43	0.08%	66.37	59.55	11.44%	171.60	124.89	37.40%
3	29	9.77	12.72	-23.18%	101.49	102.40	-0.90%	71.66	67.30	6.49%	148.91	161.58	-7.84%
5	31	8.44	12.04	-29.91%	101.69	101.37	0.31%	62.87	49.74	26.40%	122.19	112.20	8.91%
6	1	0.00	0.00	0.00%	100.00	100.00	-0.00%	79.72	56.62	40.80%	79.72	56.62	40.80%
7	39	10.47	14.41	-27.35%	102.20	103.71	-1.45%	58.63	59.14	-0.86%	141.93	137.35	3.33%
8	13	11.64	19.25	-39.54%	101.11	106.52	-5.08%	66.34	57.08	16.22%	117.26	108.30	8.27%
10	18	12.84	13.44	-4.48%	99.40	100.20	-0.80%	71.40	61.93	15.28%	136.97	127.10	7.77%
11	161	8.40	10.86	-22.64%	99.95	99.89	0.06%	68.85	48.70	41.38%	121.39	126.69	-4.18%
12	20	10.38	22.17	-53.16%	100.80	104.75	-3.77%	66.82	42.54	57.08%	128.00	136.54	-6.26%
13	31	9.46	12.13	-22.01%	99.24	99.44	-0.20%	73.77	63.60	15.99%	142.15	138.18	2.87%
14	59	7.62	10.87	-29.87%	100.56	101.65	-1.07%	77.92	48.09	62.04%	116.70	108.95	7.11%
15	56	11.25	12.82	-12.27%	102.34	102.33	0.01%	70.76	61.41	15.23%	133.39	139.88	-4.64%
<b>Total</b>	<b>576</b>	<b>9.65</b>	<b>12.73</b>	<b>-24.21%</b>	<b>101.06</b>	<b>101.77</b>	<b>-0.69%</b>	<b>58.63</b>	<b>42.54</b>	<b>37.83%</b>	<b>171.60</b>	<b>161.58</b>	<b>6.20%</b>



**78 Saunders**  
**RESIDENTIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 576  
Total Sales Price : 219,213,949  
Total Adj. Sales Price : 219,213,949  
Total Assessed Value : 205,958,958  
Avg. Adj. Sales Price : 380,580  
Avg. Assessed Value : 357,568

MEDIAN : 95  
WGT. MEAN : 94  
MEAN : 95  
COD : 09.65  
PRD : 101.06

COV : 13.15  
STD : 12.49  
Avg. Abs. Dev : 09.14  
MAX Sales Ratio : 171.60  
MIN Sales Ratio : 58.63

95% Median C.I. : 93.79 to 95.85  
95% Wgt. Mean C.I. : 92.63 to 95.28  
95% Mean C.I. : 93.93 to 95.97

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	64	102.78	102.25	101.83	10.23	100.41	66.34	142.15	98.87 to 105.81	295,763	301,173
01-JAN-24 To 31-MAR-24	56	95.39	95.68	94.19	08.18	101.58	69.59	133.39	93.64 to 98.39	369,663	348,199
01-APR-24 To 30-JUN-24	73	93.98	95.01	93.17	09.86	101.97	67.29	171.60	91.60 to 97.93	390,838	364,150
01-JUL-24 To 30-SEP-24	85	95.48	96.01	95.31	07.83	100.73	71.26	125.62	93.23 to 97.94	372,199	354,727
01-OCT-24 To 31-DEC-24	70	94.25	93.00	91.79	10.60	101.32	66.82	136.97	89.90 to 97.71	367,323	337,157
01-JAN-25 To 31-MAR-25	46	94.02	92.16	91.73	07.89	100.47	72.76	109.06	89.17 to 96.38	411,372	377,352
01-APR-25 To 30-JUN-25	76	91.74	91.84	92.97	10.55	98.78	58.63	121.39	87.68 to 97.02	354,450	329,545
01-JUL-25 To 30-SEP-25	106	93.63	94.00	92.90	09.13	101.18	68.19	148.91	92.41 to 94.59	451,339	419,296
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	278	96.32	97.12	95.70	09.41	101.48	66.34	171.60	94.96 to 97.94	358,986	343,558
01-OCT-24 To 30-SEP-25	298	93.58	92.93	92.49	09.65	100.48	58.63	148.91	92.60 to 94.46	400,724	370,637
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	284	95.15	94.95	93.67	09.08	101.37	66.82	171.60	93.49 to 96.39	375,288	351,531
<u>ALL</u>	576	94.70	94.95	93.95	09.65	101.06	58.63	171.60	93.79 to 95.85	380,580	357,568

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	28	94.34	93.48	91.08	11.42	102.64	67.29	121.39	88.38 to 99.99	1,089,445	992,298
2	90	94.43	94.85	93.45	10.02	101.50	66.37	171.60	92.24 to 96.78	360,331	336,721
3	29	94.90	94.34	92.95	09.77	101.50	71.66	148.91	88.49 to 98.67	268,962	250,012
5	31	93.85	94.03	92.47	08.44	101.69	62.87	122.19	91.29 to 96.47	381,369	352,654
6	1	79.72	79.72	79.72	00.00	100.00	79.72	79.72	N/A	875,000	697,582
7	39	93.20	94.20	92.18	10.46	102.19	58.63	141.93	88.36 to 97.31	200,385	184,709
8	13	94.40	91.95	90.94	11.64	101.11	66.34	117.26	82.21 to 102.46	180,264	163,930
10	18	92.83	91.92	92.47	12.84	99.41	71.40	136.97	78.01 to 99.79	221,606	204,927
11	161	96.17	95.63	95.68	08.40	99.95	68.85	121.39	94.46 to 98.68	295,059	282,319
12	20	93.49	93.70	92.95	10.39	100.81	66.82	128.00	85.56 to 100.68	186,476	173,337
13	31	95.22	96.40	97.14	09.45	99.24	73.77	142.15	90.38 to 97.23	678,265	658,850
14	59	97.50	96.16	95.63	07.62	100.55	77.92	116.70	93.25 to 98.39	394,468	377,227
15	56	93.95	95.53	93.35	11.25	102.34	70.76	133.39	90.37 to 100.15	466,091	435,095
<u>ALL</u>	576	94.70	94.95	93.95	09.65	101.06	58.63	171.60	93.79 to 95.85	380,580	357,568

**78 Saunders  
RESIDENTIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 576  
 Total Sales Price : 219,213,949  
 Total Adj. Sales Price : 219,213,949  
 Total Assessed Value : 205,958,958  
 Avg. Adj. Sales Price : 380,580  
 Avg. Assessed Value : 357,568

MEDIAN : 95  
 WGT. MEAN : 94  
 MEAN : 95  
 COD : 09.65  
 PRD : 101.06

COV : 13.15  
 STD : 12.49  
 Avg. Abs. Dev : 09.14  
 MAX Sales Ratio : 171.60  
 MIN Sales Ratio : 58.63

95% Median C.I. : 93.79 to 95.85  
 95% Wgt. Mean C.I. : 92.63 to 95.28  
 95% Mean C.I. : 93.93 to 95.97

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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	575	94.68	94.91	93.95	09.63	101.02	58.63	171.60	93.79 to 95.83	381,146	358,077
06											
07	1	117.20	117.20	117.20	00.00	100.00	117.20	117.20	N/A	55,000	64,460
<u>ALL</u>	576	94.70	94.95	93.95	09.65	101.06	58.63	171.60	93.79 to 95.85	380,580	357,568

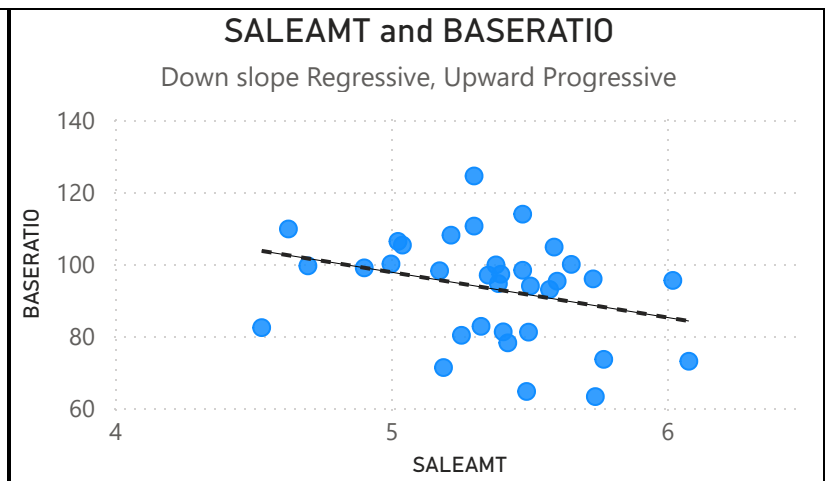
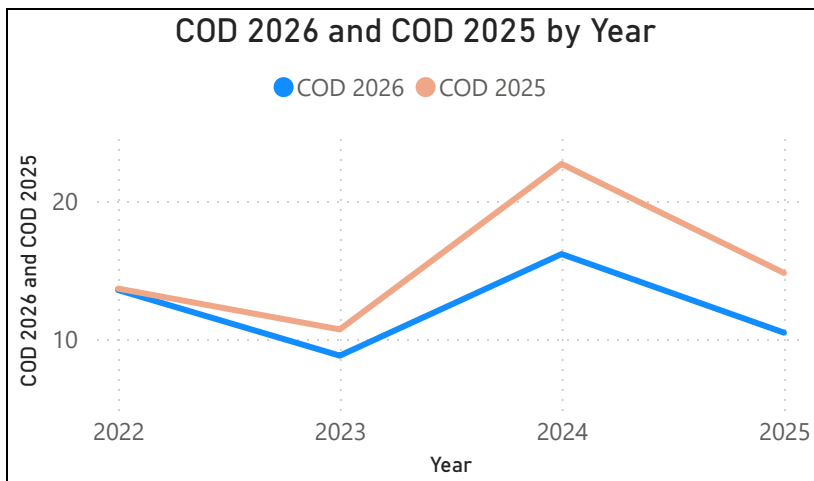
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	576	94.70	94.95	93.95	09.65	101.06	58.63	171.60	93.79 to 95.85	380,580	357,568
Greater Than 14,999	576	94.70	94.95	93.95	09.65	101.06	58.63	171.60	93.79 to 95.85	380,580	357,568
Greater Than 29,999	576	94.70	94.95	93.95	09.65	101.06	58.63	171.60	93.79 to 95.85	380,580	357,568
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	4	122.60	122.90	124.99	12.68	98.33	97.50	148.91	N/A	46,875	58,590
60,000 TO 99,999	10	105.08	108.23	107.73	11.82	100.46	88.01	141.93	92.35 to 122.19	82,800	89,204
100,000 TO 149,999	34	95.16	97.18	96.70	13.10	100.50	66.37	171.60	88.20 to 100.08	126,707	122,528
150,000 TO 249,999	160	93.74	93.76	93.90	11.05	99.85	58.63	136.97	90.52 to 96.39	205,046	192,528
250,000 TO 499,999	247	95.46	95.48	95.56	08.14	99.92	62.87	142.15	93.85 to 96.76	344,138	328,843
500,000 TO 999,999	101	94.80	93.37	93.59	08.01	99.76	67.29	121.39	93.19 to 96.33	643,520	602,248
1,000,000 +	20	89.40	89.98	89.47	10.68	100.57	72.46	135.64	86.04 to 94.33	1,554,273	1,390,547
<u>ALL</u>	576	94.70	94.95	93.95	09.65	101.06	58.63	171.60	93.79 to 95.85	380,580	357,568

# Saunders Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	7	99.75	104.70	-4.73%	99.20	101.55	-2.31%	91.77	96.52	-4.93%
2	11	95.23	95.30	-0.07%	87.97	89.65	-1.88%	79.18	79.92	-0.92%
3	3	92.91	75.97	22.30%	91.39	73.69	24.01%	93.16	63.59	46.50%
4	13	95.87	94.56	1.38%	94.92	91.08	4.22%	94.67	91.56	3.40%
<b>Total</b>	<b>34</b>	<b>96.39</b>	<b>95.68</b>	<b>0.74%</b>	<b>93.24</b>	<b>91.24</b>	<b>2.19%</b>	<b>89.43</b>	<b>88.85</b>	<b>0.64%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	7	9.09	9.06	0.43%	108.10	105.21	-2.31%	72.99	72.99	0.00%	113.84	113.84	0.00%
2	11	15.78	17.39	-9.27%	111.10	112.18	-1.88%	63.17	63.52	-0.55%	109.73	127.86	-14.18%
3	3	5.96	11.98	-50.29%	98.10	115.89	24.01%	82.33	58.90	39.77%	98.93	86.21	14.76%
4	13	9.38	11.63	-19.32%	100.26	99.48	4.22%	78.09	64.51	21.05%	124.45	124.92	-0.38%
<b>Total</b>	<b>34</b>	<b>11.36</b>	<b>14.73</b>	<b>-22.86%</b>	<b>104.27</b>	<b>102.69</b>	<b>2.19%</b>	<b>63.17</b>	<b>58.90</b>	<b>7.24%</b>	<b>124.45</b>	<b>127.86</b>	<b>-2.66%</b>



**78 Saunders**  
**COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 34  
Total Sales Price : 10,354,957  
Total Adj. Sales Price : 10,354,957  
Total Assessed Value : 9,259,998  
Avg. Adj. Sales Price : 304,558  
Avg. Assessed Value : 272,353

MEDIAN : 96  
WGT. MEAN : 89  
MEAN : 93  
COD : 11.36  
PRD : 104.26

COV : 15.47  
STD : 14.42  
Avg. Abs. Dev : 10.95  
MAX Sales Ratio : 124.45  
MIN Sales Ratio : 63.17

95% Median C.I. : 82.68 to 99.75  
95% Wgt. Mean C.I. : 83.19 to 95.66  
95% Mean C.I. : 88.39 to 98.09

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	2	84.43	84.43	80.09	13.55	105.42	72.99	95.87	N/A	870,000	696,749	
01-JAN-23 To 31-MAR-23	5	97.15	99.78	99.40	03.87	100.38	94.56	110.53	N/A	232,000	230,611	
01-APR-23 To 30-JUN-23	4	94.57	94.13	95.69	06.18	98.37	82.68	104.70	N/A	330,500	316,251	
01-JUL-23 To 30-SEP-23	3	78.09	85.51	85.57	21.03	99.93	64.59	113.84	N/A	291,667	249,568	
01-OCT-23 To 31-DEC-23	2	97.73	97.73	95.84	02.34	101.97	95.44	100.01	N/A	575,000	551,056	
01-JAN-24 To 31-MAR-24	3	109.73	101.80	102.13	16.17	99.68	71.23	124.45	N/A	132,500	135,319	
01-APR-24 To 30-JUN-24												
01-JUL-24 To 30-SEP-24	2	90.28	90.28	83.59	10.20	108.00	81.07	99.48	N/A	182,500	152,560	
01-OCT-24 To 31-DEC-24	3	92.91	84.78	80.87	12.59	104.83	63.17	98.26	N/A	408,486	330,347	
01-JAN-25 To 31-MAR-25	2	85.82	85.82	78.50	14.34	109.32	73.51	98.13	N/A	370,000	290,456	
01-APR-25 To 30-JUN-25	3	99.89	96.74	101.04	08.57	95.74	82.33	108.01	N/A	216,333	218,575	
01-JUL-25 To 30-SEP-25	5	98.93	94.36	90.13	10.15	104.69	80.19	106.28	N/A	146,200	131,775	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	14	95.55	92.91	89.47	10.23	103.84	64.59	113.84	78.09 to 104.70	364,071	325,733	
01-OCT-23 To 30-SEP-24	7	99.48	97.34	94.81	12.41	102.67	71.23	124.45	71.23 to 124.45	273,214	259,027	
01-OCT-24 To 30-SEP-25	13	98.13	91.39	86.28	11.24	105.92	63.17	108.01	80.19 to 105.25	257,343	222,043	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	14	96.18	94.81	94.72	08.80	100.10	64.59	113.84	82.68 to 104.70	321,929	304,919	
01-JAN-24 To 31-DEC-24	8	95.59	92.54	85.62	16.15	108.08	63.17	124.45	63.17 to 124.45	248,495	212,765	
<u>ALL</u>	34	96.39	93.24	89.43	11.36	104.26	63.17	124.45	82.68 to 99.75	304,558	272,353	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	7	99.75	99.20	91.77	09.09	108.10	72.99	113.84	72.99 to 113.84	518,571	475,874	
2	11	95.23	87.97	79.18	15.78	111.10	63.17	109.73	64.59 to 106.28	252,591	200,007	
3	3	92.91	91.39	93.16	05.95	98.10	82.33	98.93	N/A	163,152	151,993	
4	13	95.87	94.92	94.67	09.39	100.26	78.09	124.45	81.16 to 100.01	265,923	251,756	
<u>ALL</u>	34	96.39	93.24	89.43	11.36	104.26	63.17	124.45	82.68 to 99.75	304,558	272,353	

**78 Saunders  
COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 34  
 Total Sales Price : 10,354,957  
 Total Adj. Sales Price : 10,354,957  
 Total Assessed Value : 9,259,998  
 Avg. Adj. Sales Price : 304,558  
 Avg. Assessed Value : 272,353

MEDIAN : 96  
 WGT. MEAN : 89  
 MEAN : 93  
 COD : 11.36  
 PRD : 104.26

COV : 15.47  
 STD : 14.42  
 Avg. Abs. Dev : 10.95  
 MAX Sales Ratio : 124.45  
 MIN Sales Ratio : 63.17

95% Median C.I. : 82.68 to 99.75  
 95% Wgt. Mean C.I. : 83.19 to 95.66  
 95% Mean C.I. : 88.39 to 98.09

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	34	96.39	93.24	89.43	11.36	104.26	63.17	124.45	82.68 to 99.75	304,558	272,353
04											
<u>ALL</u>	34	96.39	93.24	89.43	11.36	104.26	63.17	124.45	82.68 to 99.75	304,558	272,353

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	34	96.39	93.24	89.43	11.36	104.26	63.17	124.45	82.68 to 99.75	304,558	272,353
Greater Than 14,999	34	96.39	93.24	89.43	11.36	104.26	63.17	124.45	82.68 to 99.75	304,558	272,353
Greater Than 29,999	34	96.39	93.24	89.43	11.36	104.26	63.17	124.45	82.68 to 99.75	304,558	272,353
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	99.48	97.18	98.31	09.18	98.85	82.33	109.73	N/A	42,167	41,456
60,000 TO 99,999	1	98.93	98.93	98.93	00.00	100.00	98.93	98.93	N/A	80,000	79,141
100,000 TO 149,999	3	105.25	103.85	103.94	01.99	99.91	100.01	106.28	N/A	105,333	109,483
150,000 TO 249,999	10	97.52	96.64	97.09	11.82	99.54	71.23	124.45	80.19 to 110.53	197,200	191,455
250,000 TO 499,999	12	94.57	91.73	92.53	10.34	99.14	64.59	113.84	81.07 to 99.89	327,538	303,063
500,000 TO 999,999	3	73.51	77.52	77.31	14.83	100.27	63.17	95.87	N/A	560,000	432,936
1,000,000 TO 1,999,999	2	84.22	84.22	83.46	13.33	100.91	72.99	95.44	N/A	1,125,000	938,961
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	34	96.39	93.24	89.43	11.36	104.26	63.17	124.45	82.68 to 99.75	304,558	272,353

**78 Saunders  
COMMERCIAL**

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Qualified

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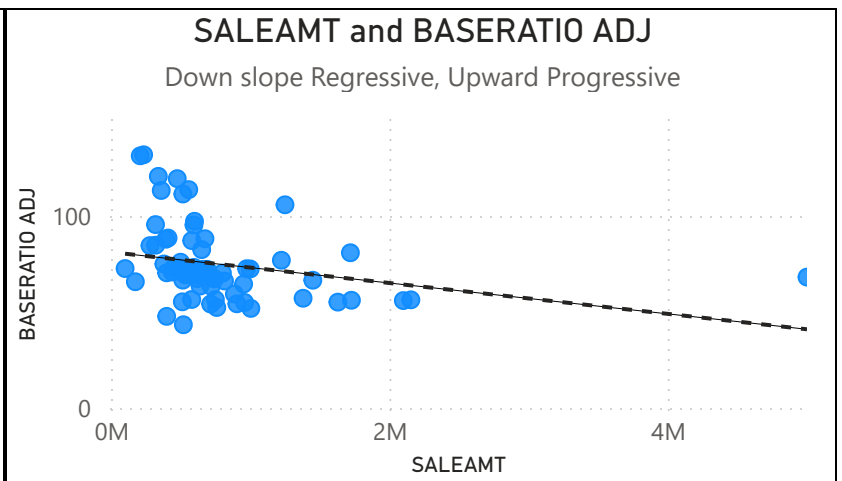
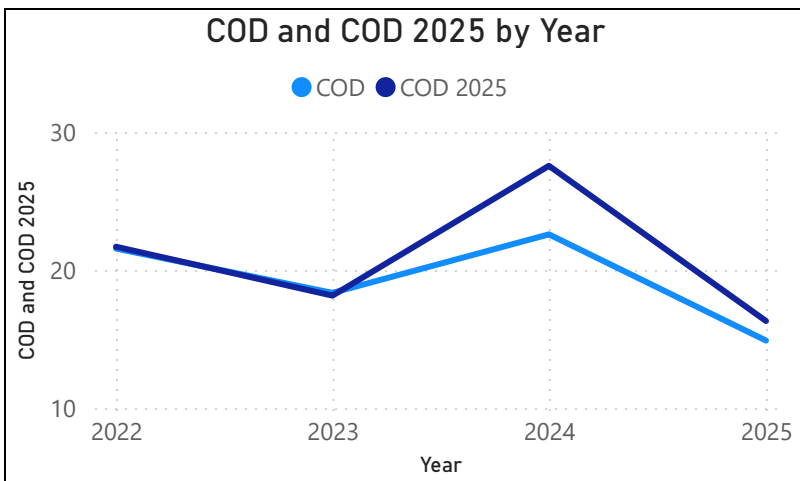
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
311	1	106.28	106.28	106.28	00.00	100.00	106.28	106.28	N/A	106,000	112,658
326	1	100.01	100.01	100.01	00.00	100.00	100.01	100.01	N/A	100,000	100,012
342	1	98.93	98.93	98.93	00.00	100.00	98.93	98.93	N/A	80,000	79,141
344	5	95.44	95.98	95.84	06.56	100.15	82.68	108.01	N/A	439,400	421,118
350	1	71.23	71.23	71.23	00.00	100.00	71.23	71.23	N/A	155,000	110,414
352	4	94.91	96.95	89.86	14.48	107.89	73.51	124.45	N/A	347,614	312,378
353	9	99.75	98.90	97.13	09.84	101.82	78.09	113.84	81.16 to 110.53	211,944	205,872
386	1	104.70	104.70	104.70	00.00	100.00	104.70	104.70	N/A	390,000	408,337
406	2	90.23	90.23	95.21	08.76	94.77	82.33	98.13	N/A	92,000	87,594
410	1	80.19	80.19	80.19	00.00	100.00	80.19	80.19	N/A	180,000	144,347
419	1	95.87	95.87	95.87	00.00	100.00	95.87	95.87	N/A	540,000	517,675
426	1	63.17	63.17	63.17	00.00	100.00	63.17	63.17	N/A	550,000	347,418
442	1	98.26	98.26	98.26	00.00	100.00	98.26	98.26	N/A	300,000	294,776
446	1	72.99	72.99	72.99	00.00	100.00	72.99	72.99	N/A	1,200,000	875,822
472	1	99.48	99.48	99.48	00.00	100.00	99.48	99.48	N/A	50,000	49,741
490	1	64.59	64.59	64.59	00.00	100.00	64.59	64.59	N/A	310,000	200,232
494	1	95.23	95.23	95.23	00.00	100.00	95.23	95.23	N/A	400,000	380,905
552	1	81.07	81.07	81.07	00.00	100.00	81.07	81.07	N/A	315,000	255,378
<u>ALL</u>	<u>34</u>	96.39	93.24	89.43	11.36	104.26	63.17	124.45	82.68 to 99.75	304,558	272,353

# Saunders Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	27	71.22	71.07	0.21%	71.26	69.67	2.29%	69.37	68.27	1.62%
2	18	69.22	58.30	18.73%	78.95	66.58	18.58%	71.21	60.01	18.67%
3	25	70.40	61.57	14.34%	75.87	66.94	13.34%	69.67	61.33	13.61%
<b>Total</b>	<b>70</b>	<b>70.75</b>	<b>65.64</b>	<b>7.79%</b>	<b>74.88</b>	<b>67.90</b>	<b>10.29%</b>	<b>70.18</b>	<b>62.85</b>	<b>11.67%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	27	12.95	13.86	-6.58%	102.72	102.05	0.66%
2	18	26.37	26.44	-0.27%	110.87	110.95	-0.08%
3	25	20.10	21.55	-6.75%	108.90	109.15	-0.23%
<b>Total</b>	<b>70</b>	<b>18.84</b>	<b>20.75</b>	<b>-9.16%</b>	<b>106.70</b>	<b>108.04</b>	<b>-1.24%</b>



**78 Saunders**  
**AGRICULTURAL LAND**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 70  
Total Sales Price : 55,677,846  
Total Adj. Sales Price : 55,677,846  
Total Assessed Value : 39,074,692  
Avg. Adj. Sales Price : 795,398  
Avg. Assessed Value : 558,210

MEDIAN : 71  
WGT. MEAN : 70  
MEAN : 75  
COD : 18.84  
PRD : 106.70

COV : 26.11  
STD : 19.55  
Avg. Abs. Dev : 13.33  
MAX Sales Ratio : 131.89  
MIN Sales Ratio : 43.36

95% Median C.I. : 68.18 to 72.63  
95% Wgt. Mean C.I. : 65.54 to 74.82  
95% Mean C.I. : 70.30 to 79.46

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	6	67.96	69.95	63.78	21.56	109.67	43.36	97.26	43.36 to 97.26	898,733	573,212
01-JAN-23 To 31-MAR-23	11	76.95	81.06	81.67	22.79	99.25	54.26	113.73	55.30 to 111.45	690,163	563,647
01-APR-23 To 30-JUN-23	3	70.68	71.34	71.34	01.20	100.00	70.40	72.94	N/A	456,667	325,790
01-JUL-23 To 30-SEP-23	2	81.78	81.78	71.19	16.63	114.88	68.18	95.38	N/A	2,697,500	1,920,302
01-OCT-23 To 31-DEC-23	6	67.37	67.80	63.45	14.15	106.86	54.96	88.53	54.96 to 88.53	927,400	588,389
01-JAN-24 To 31-MAR-24	2	66.34	66.34	66.15	04.49	100.29	63.36	69.31	N/A	678,750	449,005
01-APR-24 To 30-JUN-24	4	72.34	86.59	76.82	21.14	112.72	70.35	131.34	N/A	623,500	478,950
01-JUL-24 To 30-SEP-24	1	120.65	120.65	120.65	00.00	100.00	120.65	120.65	N/A	340,000	410,217
01-OCT-24 To 31-DEC-24	13	67.26	72.48	63.87	22.00	113.48	51.87	131.89	56.11 to 87.90	840,998	537,149
01-JAN-25 To 31-MAR-25	10	67.19	71.33	70.16	18.78	101.67	47.73	113.29	54.14 to 84.79	776,111	544,538
01-APR-25 To 30-JUN-25	5	72.63	73.14	72.83	04.92	100.43	66.16	82.49	N/A	590,946	430,415
01-JUL-25 To 30-SEP-25	7	70.26	75.03	72.56	15.66	103.40	52.34	119.45	52.34 to 119.45	646,276	468,939
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	22	72.25	76.77	73.20	20.43	104.88	43.36	113.73	66.59 to 88.18	897,691	657,153
01-OCT-23 To 30-SEP-24	13	71.22	77.42	69.23	19.39	111.83	54.96	131.34	63.36 to 88.53	750,454	519,566
01-OCT-24 To 30-SEP-25	35	70.26	72.76	68.25	17.32	106.61	47.73	131.89	66.16 to 72.96	747,793	510,371
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	22	71.90	76.18	73.03	18.34	104.31	54.26	113.73	63.51 to 88.18	905,509	661,292
01-JAN-24 To 31-DEC-24	20	70.58	77.10	67.49	22.58	114.24	51.87	131.89	63.36 to 75.02	756,224	510,349
<u>ALL</u>	70	70.75	74.88	70.18	18.84	106.70	43.36	131.89	68.18 to 72.63	795,398	558,210

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	27	71.22	71.26	69.37	12.95	102.72	47.73	113.29	66.59 to 72.96	603,383	418,573
2	18	69.22	78.95	71.21	26.37	110.87	54.96	119.45	57.16 to 97.26	1,199,189	853,944
3	25	70.40	75.87	69.67	20.10	108.90	43.36	131.89	66.55 to 76.95	712,044	496,089
<u>ALL</u>	70	70.75	74.88	70.18	18.84	106.70	43.36	131.89	68.18 to 72.63	795,398	558,210

**78 Saunders**  
**AGRICULTURAL LAND**

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Qualified

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 95% Wgt. Mean C.I. : 65.54 to 74.82  
 95% Mean C.I. : 70.30 to 79.46

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	1	84.79	84.79	84.79	00.00	100.00	84.79	84.79	N/A	320,600	271,846
3	1	84.79	84.79	84.79	00.00	100.00	84.79	84.79	N/A	320,600	271,846
<b>_____Dry_____</b>											
County	27	69.31	72.98	70.69	15.24	103.24	52.34	131.34	66.16 to 72.63	746,711	527,848
1	9	69.25	71.05	68.42	14.11	103.84	52.34	113.29	56.46 to 72.63	648,229	443,535
2	3	73.24	81.75	86.38	18.06	94.64	66.16	105.84	N/A	887,231	766,391
3	15	69.31	72.38	68.24	14.77	106.07	54.26	131.34	63.36 to 75.02	777,696	530,728
<b>_____Grass_____</b>											
County	2	59.27	59.27	59.82	19.47	99.08	47.73	70.81	N/A	420,176	251,368
1	2	59.27	59.27	59.82	19.47	99.08	47.73	70.81	N/A	420,176	251,368
<b>_____ALL_____</b>	<b>70</b>	<b>70.75</b>	<b>74.88</b>	<b>70.18</b>	<b>18.84</b>	<b>106.70</b>	<b>43.36</b>	<b>131.89</b>	<b>68.18 to 72.63</b>	<b>795,398</b>	<b>558,210</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	18	73.68	81.51	71.26	26.74	114.38	43.36	131.89	64.56 to 97.26	1,059,079	754,702
2	11	70.26	83.02	71.66	28.11	115.85	55.95	119.45	56.34 to 113.73	1,305,251	935,291
3	7	76.95	79.14	70.05	24.28	112.98	43.36	131.89	43.36 to 131.89	672,238	470,921
<b>_____Dry_____</b>											
County	34	69.84	73.24	70.74	15.92	103.53	52.34	131.34	66.55 to 72.56	710,935	502,910
1	15	70.35	69.24	67.64	12.18	102.37	52.34	113.29	56.46 to 72.56	633,645	428,575
2	3	73.24	81.75	86.38	18.06	94.64	66.16	105.84	N/A	887,231	766,391
3	16	69.32	75.40	69.73	18.47	108.13	54.26	131.34	63.36 to 80.86	750,340	523,196
<b>_____Grass_____</b>											
County	2	59.27	59.27	59.82	19.47	99.08	47.73	70.81	N/A	420,176	251,368
1	2	59.27	59.27	59.82	19.47	99.08	47.73	70.81	N/A	420,176	251,368
<b>_____ALL_____</b>	<b>70</b>	<b>70.75</b>	<b>74.88</b>	<b>70.18</b>	<b>18.84</b>	<b>106.70</b>	<b>43.36</b>	<b>131.89</b>	<b>68.18 to 72.63</b>	<b>795,398</b>	<b>558,210</b>

## Saunders County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saunders	1	7,630	n/a	7,040	6,580	n/a	5,880	4,720	4,430	5,753
Seward	2	7,200	7,000	6,700	6,700	6,300	6,300	6,300	4,900	6,810
Butler	1	9,396	8,695	8,144	7,865	7,154	6,849	6,351	6,231	8,380
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	7,493
Saunders	2	9,080	n/a	8,440	7,804	n/a	7,075	6,280	6,135	8,202
Dodge	1	8,900	8,870	8,729	8,704	8,645	8,558	8,500	8,480	8,744
Saunders	3	8,010	n/a	7,442	6,828	n/a	6,219	5,166	4,690	6,660
Dodge	1	8,900	8,870	8,729	8,704	8,645	8,558	8,500	8,480	8,744
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	7,493
Sarpy	1	8,693	n/a	7,979	7,785	n/a	6,570	6,143	5,782	7,750
Douglas	1	8,700	n/a	8,000	8,000	n/a	6,550	6,150	5,800	7,893
Cass	1	7,365	n/a	6,970	6,482	6,250	6,095	5,681	5,390	6,043

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saunders	1	7,495	7,200	7,010	n/a	6,085	5,445	4,560	4,240	5,699
Seward	2	6,600	6,600	6,500	6,488	6,150	6,143	6,150	4,700	6,274
Butler	1	8,500	7,700	7,400	7,200	6,800	6,500	6,200	5,900	7,168
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,692	5,362	5,024	6,209
Saunders	2	6,533	6,397	6,195	n/a	5,580	5,308	4,485	4,366	6,186
Dodge	1	8,250	8,200	8,018	n/a	7,809	7,746	7,525	7,540	8,012
Saunders	3	7,205	6,984	6,839	n/a	5,932	5,722	5,018	4,740	6,349
Dodge	1	8,250	8,200	8,018	n/a	7,809	7,746	7,525	7,540	8,012
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,692	5,362	5,024	6,209
Sarpy	1	7,839	7,590	7,126	6,913	6,670	5,900	5,187	4,967	6,531
Douglas	1	7,850	7,600	6,995	6,851	6,550	6,000	n/a	5,225	6,608
Cass	1	7,050	6,849	6,653	6,180	5,940	5,784	5,385	5,074	6,215

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saunders	1	2,720	2,720	2,720	n/a	n/a	n/a	n/a	2,415	2,719
Seward	2	2,949	2,950	2,800	n/a	2,800	n/a	n/a	2,400	2,900
Butler	1	3,345	3,314	3,256	3,270	2,698	3,128	n/a	3,025	3,307
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	2,996
Saunders	2	2,715	2,713	2,720	n/a	n/a	n/a	n/a	2,415	2,695
Dodge	1	2,610	2,600	2,510	2,500	n/a	n/a	n/a	2,265	2,580
Saunders	3	2,719	2,720	2,720	n/a	n/a	2,415	n/a	2,413	2,714
Dodge	1	2,610	2,600	2,510	2,500	n/a	n/a	n/a	2,265	2,580
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	2,996
Sarpy	1	3,213	3,179	3,070	2,953	2,824	2,783	2,510	2,422	3,188
Douglas	1	3,300	3,200	3,075	2,950	n/a	n/a	2,551	2,425	3,272
Cass	1	2,120	2,120	2,109	n/a	2,120	n/a	2,120	2,119	2,120

County	Mkt Area	CRP	TIMBER	WASTE
Saunders	1	2,856	725	500
Seward	2	3,043	1,000	350
Butler	1	3,825	1,899	748
Lancaster	1	3,008	1,250	750
Saunders	2	3,025	722	499
Dodge	1	3,264	n/a	228
Saunders	3	2,849	725	498
Dodge	1	3,264	n/a	228
Lancaster	1	3,008	1,250	750
Sarpy	1	4,744	1,631	299
Douglas	1	n/a	1,367	299
Cass	1	3,000	1,650	966

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.  
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/30/2026

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>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024											
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023											
01/01/2024 To 12/31/2024											
<u>ALL</u>											
10/01/2022 To 09/30/2025											

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/30/2026

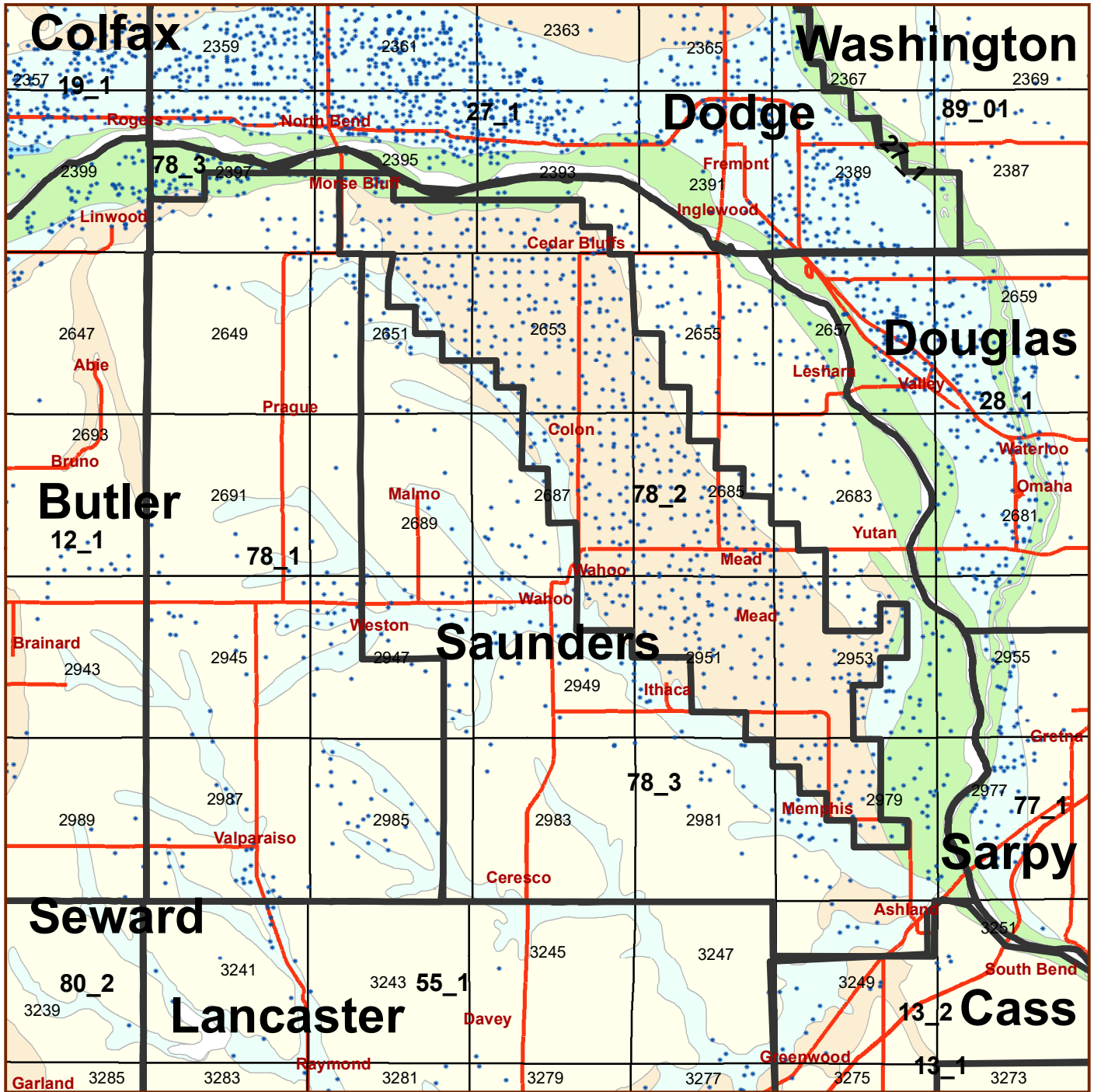
SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
120056											
120502											
190123											
270001											
270595											
550145											
550161											
780001											
780009											
780039											
780072											
780104											
780107											

ALL

10/01/2022 To 09/30/2025

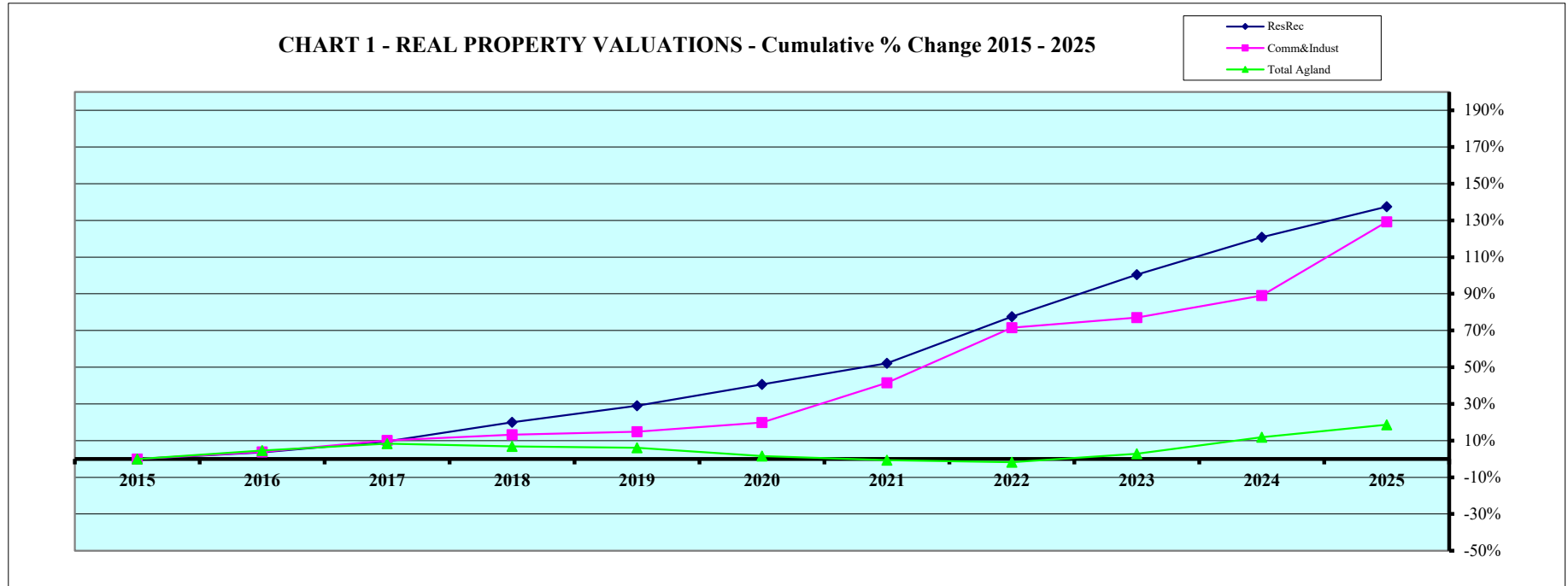
# SAUNDERS COUNTY



**Legend**

- |                     |   |
|---------------------|---|
| Market Area         | <b>Soils</b>  |
| County              | <b>CLASS</b>  |
| Registered_WellsDNR | Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills           |
| geocode             | Excessively drained sandy soils formed in eolian sands on uplands in sandhills                                |
| Federal Roads       | Moderately well drained silty soils on uplands and in depressions formed in loess                             |
|                     | Well drained silty soils formed in loess on uplands   |
|                     | Well drained silty soils formed in loess and alluvium on stream terraces                                      |
|                     | Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands |
|                     | Somewhat poorly drained soils formed in alluvium on bottom lands  |
|                     | Moderately well drained silty soils with clay subsoils on uplands   |
|                     | Lakes   |

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	1,172,506,599	-	-	-	123,782,846	-	-	-	1,839,128,300	-	-	-
2016	1,215,099,572	42,592,973	3.63%	3.63%	128,589,054	4,806,208	3.88%	3.88%	1,924,635,345	85,507,045	4.65%	4.65%
2017	1,285,599,968	70,500,396	5.80%	9.65%	136,332,800	7,743,746	6.02%	10.14%	1,992,520,955	67,885,610	3.53%	8.34%
2018	1,406,281,233	120,681,265	9.39%	19.94%	140,215,576	3,882,776	2.85%	13.28%	1,965,125,208	-27,395,747	-1.37%	6.85%
2019	1,513,030,360	106,749,127	7.59%	29.04%	142,174,591	1,959,015	1.40%	14.86%	1,951,466,908	-13,658,300	-0.70%	6.11%
2020	1,649,257,277	136,226,917	9.00%	40.66%	148,337,415	6,162,824	4.33%	19.84%	1,867,447,343	-84,019,565	-4.31%	1.54%
2021	1,783,768,030	134,510,753	8.16%	52.13%	175,178,013	26,840,598	18.09%	41.52%	1,826,352,846	-41,094,497	-2.20%	-0.69%
2022	2,081,895,682	298,127,652	16.71%	77.56%	212,395,215	37,217,202	21.25%	71.59%	1,806,800,826	-19,552,020	-1.07%	-1.76%
2023	2,350,018,140	268,122,458	12.88%	100.43%	219,198,624	6,803,409	3.20%	77.08%	1,891,696,564	84,895,738	4.70%	2.86%
2024	2,589,249,619	239,231,479	10.18%	120.83%	234,060,351	14,861,727	6.78%	89.09%	2,056,789,578	165,093,014	8.73%	11.84%
2025	2,784,498,888	195,249,269	7.54%	137.48%	283,721,808	49,661,457	21.22%	129.21%	2,182,380,211	125,590,633	6.11%	18.66%

Rate Annual %chg: Residential & Recreational **9.03%**

Commercial & Industrial **8.65%**

Agricultural Land **1.73%**

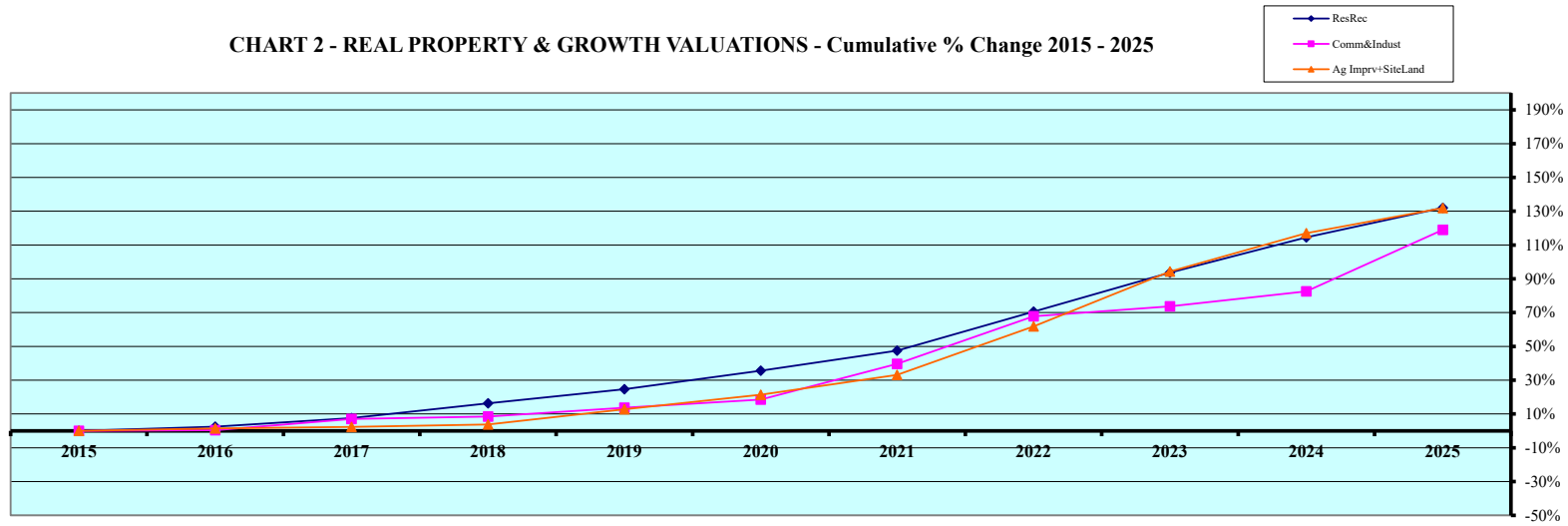
Cnty# **78**  
County **SAUNDERS**

**CHART 1**

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

Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2015	1,172,506,599	18,644,745	1.59%	1,153,861,854	--	--	123,782,846	982,419	0.79%	122,800,427	--	--	
2016	1,215,099,572	14,067,361	1.16%	1,201,032,211	2.43%	2.43%	128,589,054	4,376,128	3.40%	124,212,926	0.35%	0.35%	
2017	1,285,599,968	24,301,114	1.89%	1,261,298,854	3.80%	7.57%	136,332,800	3,840,967	2.82%	132,491,833	3.04%	7.04%	
2018	1,406,281,233	41,753,249	2.97%	1,364,527,984	6.14%	16.38%	140,215,576	5,884,593	4.20%	134,330,983	-1.47%	8.52%	
2019	1,513,030,360	51,422,248	3.40%	1,461,608,112	3.93%	24.66%	142,174,591	1,363,457	0.96%	140,811,134	0.42%	13.76%	
2020	1,649,257,277	58,686,582	3.56%	1,590,570,695	5.12%	35.66%	148,337,415	1,649,327	1.11%	146,688,088	3.17%	18.50%	
2021	1,783,768,030	54,149,498	3.04%	1,729,618,532	4.87%	47.51%	175,178,013	2,363,340	1.35%	172,814,673	16.50%	39.61%	
2022	2,081,895,682	82,199,375	3.95%	1,999,696,307	12.11%	70.55%	212,395,215	4,584,579	2.16%	207,810,636	18.63%	67.88%	
2023	2,350,018,140	78,835,541	3.35%	2,271,182,599	9.09%	93.70%	219,198,624	4,174,408	1.90%	215,024,216	1.24%	73.71%	
2024	2,589,249,619	73,342,600	2.83%	2,515,907,019	7.06%	114.58%	234,060,351	8,082,698	3.45%	225,977,653	3.09%	82.56%	
2025	2,784,498,888	63,619,748	2.28%	2,720,879,140	5.08%	132.06%	283,721,808	12,663,907	4.46%	271,057,901	15.81%	118.98%	
Rate Ann%chg	9.03%	Resid & Recreat w/o growth				5.96%		8.65%	C & I w/o growth				6.08%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	143,569,015	51,282,250	194,851,265	3,583,077	1.84%	191,268,188	--	--
2016	147,541,215	52,123,165	199,664,380	2,025,793	1.01%	197,638,587	1.43%	1.43%
2017	148,872,487	55,226,115	204,098,602	4,594,144	2.25%	199,504,458	-0.08%	2.39%
2018	149,489,879	55,964,480	205,454,359	3,326,272	1.62%	202,128,087	-0.97%	3.73%
2019	165,447,492	62,417,529	227,865,021	8,051,603	3.53%	219,813,418	6.99%	12.81%
2020	176,198,936	65,975,312	242,174,248	5,569,069	2.30%	236,605,179	3.84%	21.43%
2021	190,447,051	81,597,877	272,044,928	12,616,010	4.64%	259,428,918	7.12%	33.14%
2022	232,200,558	88,272,848	320,473,406	5,065,559	1.58%	315,407,847	15.94%	61.87%
2023	291,425,235	100,155,956	391,581,191	13,065,177	3.34%	378,516,014	18.11%	94.26%
2024	322,654,780	115,183,024	437,837,804	14,935,800	3.41%	422,902,004	8.00%	117.04%
2025	347,376,068	121,568,120	468,944,188	17,105,132	3.65%	451,839,056	3.20%	131.89%
Rate Ann%chg	9.24%	9.01%	9.18%	Ag Imprv+Site w/o growth			6.36%	

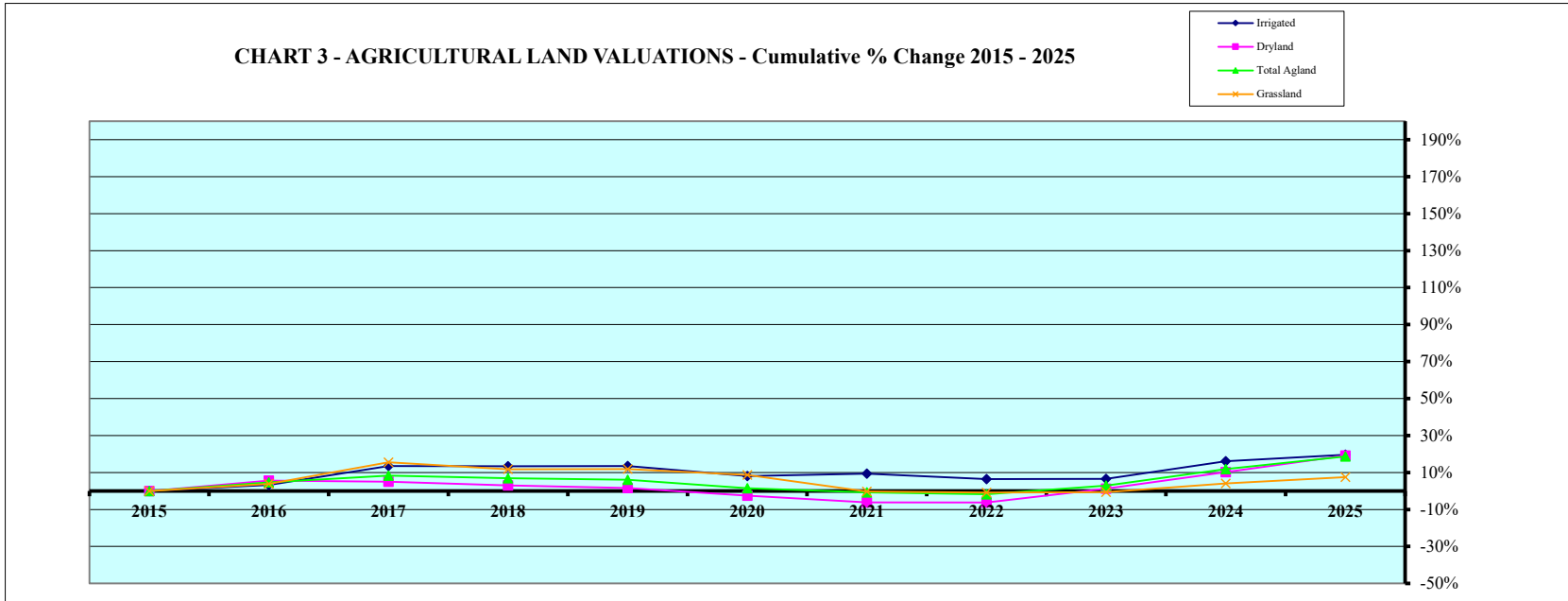
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2015 - 2025 CTL  
Growth Value; 2015 - 2025 Abstract of Asmnt Rpt.  
Prepared as of 02/24/2026

Cnty# 78  
County SAUNDERS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	615,839,520	-	-	-	1,125,192,240	-	-	-	95,017,620	-	-	-
2016	635,896,207	20,056,687	3.26%	3.26%	1,188,188,786	62,996,546	5.60%	5.60%	98,700,128	3,682,508	3.88%	3.88%
2017	699,071,963	63,175,756	9.93%	13.52%	1,181,696,265	-6,492,521	-0.55%	5.02%	109,772,940	11,072,812	11.22%	15.53%
2018	697,912,819	-1,159,144	-0.17%	13.33%	1,158,790,319	-22,905,946	-1.94%	2.99%	106,181,493	-3,591,447	-3.27%	11.75%
2019	699,239,901	1,327,082	0.19%	13.54%	1,143,673,002	-15,117,317	-1.30%	1.64%	106,296,619	115,126	0.11%	11.87%
2020	665,693,931	-33,545,970	-4.80%	8.10%	1,096,245,662	-47,427,340	-4.15%	-2.57%	103,214,131	-3,082,488	-2.90%	8.63%
2021	673,873,541	8,179,610	1.23%	9.42%	1,055,717,811	-40,527,851	-3.70%	-6.17%	94,714,494	-8,499,637	-8.23%	-0.32%
2022	655,345,131	-18,528,410	-2.75%	6.41%	1,055,207,276	-510,535	-0.05%	-6.22%	94,204,919	-509,575	-0.54%	-0.86%
2023	656,046,614	701,483	0.11%	6.53%	1,139,199,696	83,992,420	7.96%	1.24%	94,398,870	193,951	0.21%	-0.65%
2024	715,247,640	59,201,026	9.02%	16.14%	1,239,565,955	100,366,259	8.81%	10.16%	98,913,030	4,514,160	4.78%	4.10%
2025	736,529,879	21,282,239	2.98%	19.60%	1,340,748,360	101,182,405	8.16%	19.16%	102,164,996	3,251,966	3.29%	7.52%

Rate Ann.%chg: Irrigated **1.81%** Dryland **1.77%** Grassland **0.73%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	1,618,940	-	-	-	1,459,980	-	-	-	1,839,128,300	-	-	-
2016	1,726,124	107,184	6.62%	6.62%	124,100	-1,335,880	-91.50%	-91.50%	1,924,635,345	85,507,045	4.65%	4.65%
2017	1,705,087	-21,037	-1.22%	5.32%	274,700	150,600	121.35%	-81.18%	1,992,520,955	67,885,610	3.53%	8.34%
2018	1,661,027	-44,060	-2.58%	2.60%	579,550	304,850	110.98%	-60.30%	1,965,125,208	-27,395,747	-1.37%	6.85%
2019	1,659,384	-1,643	-0.10%	2.50%	598,002	18,452	3.18%	-59.04%	1,951,466,908	-13,658,300	-0.70%	6.11%
2020	1,709,453	50,069	3.02%	5.59%	584,166	-13,836	-2.31%	-59.99%	1,867,447,343	-84,019,565	-4.31%	1.54%
2021	1,146,384	-563,069	-32.94%	-29.19%	900,616	316,450	54.17%	-38.31%	1,826,352,846	-41,094,497	-2.20%	-0.69%
2022	1,141,384	-5,000	-0.44%	-29.50%	902,116	1,500	0.17%	-38.21%	1,806,800,826	-19,552,020	-1.07%	-1.76%
2023	1,112,084	-29,300	-2.57%	-31.31%	939,300	37,184	4.12%	-35.66%	1,891,696,564	84,895,738	4.70%	2.86%
2024	2,123,653	1,011,569	90.96%	31.18%	939,300	0	0.00%	-35.66%	2,056,789,578	165,093,014	8.73%	11.84%
2025	1,997,176	-126,477	-5.96%	23.36%	939,800	500	0.05%	-35.63%	2,182,380,211	125,590,633	6.11%	18.66%

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

Rate Ann.%chg: Total Agric Land **1.73%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (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
2015	616,565,720	108,014	5,708			1,124,861,020	246,913	4,556			93,510,420	53,790	1,738		
2016	636,186,915	108,607	5,858	2.62%	2.62%	1,188,712,610	246,754	4,817	5.74%	5.74%	98,455,470	53,949	1,825	4.98%	4.98%
2017	689,353,995	109,025	6,323	7.94%	10.77%	1,175,846,950	244,348	4,812	-0.11%	5.63%	105,278,210	55,199	1,907	4.51%	9.71%
2018	696,496,445	110,303	6,314	-0.13%	10.62%	1,159,781,840	242,802	4,777	-0.74%	4.85%	106,369,770	55,590	1,913	0.33%	10.07%
2019	698,587,541	110,612	6,316	0.02%	10.64%	1,144,878,381	242,479	4,722	-1.15%	3.64%	106,109,586	55,480	1,913	-0.05%	10.02%
2020	666,638,735	110,731	6,020	-4.68%	5.47%	1,101,104,378	242,401	4,542	-3.79%	-0.29%	113,875,864	54,739	2,080	8.77%	19.67%
2021	673,417,358	112,003	6,012	-0.13%	5.33%	1,057,447,673	243,063	4,351	-4.23%	-4.50%	94,442,302	52,067	1,814	-12.81%	4.34%
2022	655,369,316	112,117	5,845	-2.78%	2.40%	1,055,381,737	242,569	4,351	0.01%	-4.50%	94,174,175	51,889	1,815	0.06%	4.40%
2023	656,063,112	112,212	5,847	0.02%	2.43%	1,139,404,864	242,607	4,697	7.94%	3.09%	94,307,708	52,131	1,809	-0.32%	4.06%
2024	718,342,389	112,503	6,385	9.21%	11.86%	1,237,637,260	241,951	5,115	8.92%	12.28%	99,003,188	52,088	1,901	5.07%	9.33%
2025	735,165,695	113,355	6,486	1.57%	13.62%	1,342,209,794	242,062	5,545	8.40%	21.71%	102,057,972	50,365	2,026	6.61%	16.56%

Rate Annual %chg Average Value/Acre: 1.77%

1.78%

0.88%

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
2015	1,633,610	8,451	193			137,620	30	4,635			1,836,708,390	417,197	4,402		
2016	1,714,380	8,275	207	7.18%	7.18%	124,100	25	5,000	7.87%	7.87%	1,925,193,475	417,609	4,610	4.71%	4.71%
2017	1,675,030	8,289	202	-2.47%	4.54%	27,600	6	5,000	0.00%	7.87%	1,972,181,785	416,866	4,731	2.62%	7.46%
2018	1,647,330	8,324	198	-2.07%	2.37%	265,470	49	5,463	9.27%	17.87%	1,964,560,855	417,068	4,710	-0.43%	6.99%
2019	1,657,878	8,424	197	-0.55%	1.81%	576,950	115	5,000	-8.48%	7.87%	1,951,810,336	417,110	4,679	-0.66%	6.29%
2020	1,732,093	8,724	199	0.88%	2.71%	584,166	188	3,115	-37.71%	-32.80%	1,883,935,236	416,783	4,520	-3.40%	2.67%
2021	1,147,090	8,830	130	-34.56%	-32.79%	900,616	251	3,590	15.27%	-22.54%	1,827,355,039	416,213	4,390	-2.87%	-0.27%
2022	1,144,144	8,807	130	0.00%	-32.79%	902,116	251	3,592	0.05%	-22.50%	1,806,971,488	415,633	4,348	-0.98%	-1.25%
2023	1,114,462	8,579	130	0.00%	-32.80%	939,300	188	5,000	39.19%	7.87%	1,891,829,446	415,716	4,551	4.68%	3.37%
2024	2,127,776	8,519	250	92.26%	29.21%	939,300	188	5,000	0.00%	7.87%	2,058,049,913	415,249	4,956	8.91%	12.58%
2025	1,996,552	7,994	250	-0.01%	29.20%	939,800	188	5,000	0.00%	7.87%	2,182,369,813	413,964	5,272	6.37%	19.75%

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**SAUNDERS**

Rate Annual %chg Average Value/Acre: 1.74%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 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
22,278	SAUNDERS	150,547,520	34,082,589	58,599,707	2,767,060,578	283,721,808	0	17,438,310	2,182,380,211	347,376,068	121,568,120	0	5,962,774,911
cnty sectorvalue % of total value:		2.52%	0.57%	0.98%	46.41%	4.76%		0.29%	36.60%	5.83%	2.04%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,123	ASHLAND	3,263,814	2,463,851	1,925,578	238,693,005	0	0	53,117,893	0	0	0	0	299,464,141
14.02%	%sector of county sector	2.17%	7.23%	3.29%	8.63%			304.60%					5.02%
	%sector of municipality	1.09%	0.82%	0.64%	79.71%			17.74%					100.00%
615	CEDAR BLUFFS	322,488	172,714	5,436	41,043,064	0	0	4,770,018	0	16,306	207,092	0	46,537,118
2.76%	%sector of county sector	0.21%	0.51%	0.01%	1.48%			27.35%		0.00%	0.17%		0.78%
	%sector of municipality	0.69%	0.37%	0.01%	88.19%			10.25%		0.04%	0.45%		100.00%
919	CERESCO	1,188,835	309,661	122,597	77,630,157	0	0	13,262,609	0	0	0	0	92,513,859
4.13%	%sector of county sector	0.79%	0.91%	0.21%	2.81%			76.05%					1.55%
	%sector of municipality	1.29%	0.33%	0.13%	83.91%			14.34%					100.00%
107	COLON	68,164	113,852	3,573	7,082,196	0	0	1,628,167	0	0	0	0	8,895,952
0.48%	%sector of county sector	0.05%	0.33%	0.01%	0.26%			9.34%					0.15%
	%sector of municipality	0.77%	1.28%	0.04%	79.61%			18.30%					100.00%
160	ITHACA	162,760	106,875	3,354	8,505,808	0	0	663,947	0	0	0	0	9,442,744
0.72%	%sector of county sector	0.11%	0.31%	0.01%	0.31%			3.81%					0.16%
	%sector of municipality	1.72%	1.13%	0.04%	90.08%			7.03%					100.00%
108	LESHARA	2,052	116,386	582,511	5,962,803	0	0	104,758	0	0	0	0	6,768,510
0.48%	%sector of county sector	0.00%	0.34%	0.99%	0.22%			0.60%					0.11%
	%sector of municipality	0.03%	1.72%	8.61%	88.10%			1.55%					100.00%
94	MALMO	149,623	0	0	5,896,771	0	0	606,996	0	8,085	0	0	6,661,475
0.42%	%sector of county sector	0.10%			0.21%			3.48%		0.00%			0.11%
	%sector of municipality	2.25%			88.52%			9.11%		0.12%			100.00%
617	MEAD	1,005,195	331,795	555,411	38,178,331	0	0	15,767,122	0	543,333	0	0	56,381,187
2.77%	%sector of county sector	0.67%	0.97%	0.95%	1.38%			90.42%		0.16%			0.95%
	%sector of municipality	1.78%	0.59%	0.99%	67.71%			27.97%		0.96%			100.00%
109	MEMPHIS	69,720	4,298	135	5,210,322	0	0	256,769	0	0	0	0	5,541,244
0.49%	%sector of county sector	0.05%	0.01%	0.00%	0.19%			1.47%					0.09%
	%sector of municipality	1.26%	0.08%	0.00%	94.03%			4.63%					100.00%
117	MORSE BLUFF	246,139	0	0	6,615,021	0	0	786,137	0	0	0	0	7,647,297
0.53%	%sector of county sector	0.16%			0.24%			4.51%					0.13%
	%sector of municipality	3.22%			86.50%			10.28%					100.00%
291	PRAGUE	412,926	0	0	13,673,029	0	0	5,440,724	0	0	0	0	19,526,679
1.31%	%sector of county sector	0.27%			0.49%			31.20%					0.33%
	%sector of municipality	2.11%			70.02%			27.86%					100.00%
595	VALPARAISO	770,807	442,121	1,491,176	50,659,326	0	0	3,574,280	0	24,780	0	0	56,962,490
2.67%	%sector of county sector	0.51%	1.30%	2.54%	1.83%			20.50%		0.01%			0.96%
	%sector of municipality	1.35%	0.78%	2.62%	88.93%			6.27%		0.04%			100.00%
4,818	WAHOO	13,506,526	1,610,415	1,736,035	382,244,030	0	0	88,833,239	0	724,138	0	0	488,654,383
21.63%	%sector of county sector	8.97%	4.73%	2.96%	13.81%			509.41%		0.21%			8.20%
	%sector of municipality	2.76%	0.33%	0.36%	78.22%			18.18%		0.15%			100.00%
250	WESTON	440,159	106,170	798,802	16,696,459	0	0	1,542,014	0	0	0	0	19,583,604
1.12%	%sector of county sector	0.29%	0.31%	1.36%	0.60%			8.84%					0.33%
	%sector of municipality	2.25%	0.54%	4.08%	85.26%			7.87%					100.00%
1,347	YUTAN	1,137,161	672,669	914,064	97,350,149	0	0	6,185,205	0	27,906	0	0	106,287,154
6.05%	%sector of county sector	0.76%	1.97%	1.56%	3.52%			35.47%		0.01%			1.78%
	%sector of municipality	1.07%	0.63%	0.86%	91.59%			5.82%		0.03%			100.00%
13,271	Total Municipalities	22,746,369	6,450,807	8,138,672	995,440,484	0	0	196,539,891	0	1,344,548	207,092	0	1,230,867,852
59.57%	%all municip.sectors of cnty	15.11%	18.93%	13.89%	35.97%			1127.06%		0.39%	0.17%		20.64%

Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 17,179</b>	<b>Value : 6,369,482,057</b>	<b>Growth 90,993,591</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	369	5,817,948	290	10,914,635	255	27,286,550	914	44,019,133	
<b>02. Res Improve Land</b>	4,678	111,887,332	1,458	108,978,793	2,411	273,390,236	8,547	494,256,361	
<b>03. Res Improvements</b>	4,734	881,967,961	1,486	539,153,851	2,445	1,151,974,265	8,665	2,573,096,077	
<b>04. Res Total</b>	5,103	999,673,241	1,776	659,047,279	2,700	1,452,651,051	9,579	3,111,371,571	72,894,446
<b>% of Res Total</b>	53.27	32.13	18.54	21.18	28.19	46.69	55.76	48.85	80.11
<b>05. Com UnImp Land</b>	96	5,112,366	25	3,553,184	24	8,058,490	145	16,724,040	
<b>06. Com Improve Land</b>	651	28,018,823	88	8,937,659	45	6,585,214	784	43,541,696	
<b>07. Com Improvements</b>	658	164,635,158	102	43,753,268	57	28,702,149	817	237,090,575	
<b>08. Com Total</b>	754	197,766,347	127	56,244,111	81	43,345,853	962	297,356,311	7,694,582
<b>% of Com Total</b>	78.38	66.51	13.20	18.91	8.42	14.58	5.60	4.67	8.46
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	13	1,107,488	66	8,194,448	79	9,301,936	
<b>14. Rec Improve Land</b>	0	0	1	17,549	27	5,364,896	28	5,382,445	
<b>15. Rec Improvements</b>	0	0	1	31,648	31	4,503,025	32	4,534,673	
<b>16. Rec Total</b>	0	0	14	1,156,685	97	18,062,369	111	19,219,054	0
<b>% of Rec Total</b>	0.00	0.00	12.61	6.02	87.39	93.98	0.65	0.30	0.00
<b>Res &amp; Rec Total</b>	5,103	999,673,241	1,790	660,203,964	2,797	1,470,713,420	9,690	3,130,590,625	72,894,446
<b>% of Res &amp; Rec Total</b>	52.66	31.93	18.47	21.09	28.86	46.98	56.41	49.15	80.11
<b>Com &amp; Ind Total</b>	754	197,766,347	127	56,244,111	81	43,345,853	962	297,356,311	7,694,582
<b>% of Com &amp; Ind Total</b>	78.38	66.51	13.20	18.91	8.42	14.58	5.60	4.67	8.46
<b>17. Taxable Total</b>	5,857	1,197,439,588	1,917	716,448,075	2,878	1,514,059,273	10,652	3,427,946,936	80,589,028
<b>% of Taxable Total</b>	54.98	34.93	18.00	20.90	27.02	44.17	62.01	53.82	88.57

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	5	125,000	1,887,267	67	571,000	27,417,264
19. Commercial	10	400,323	24,244,022	1	73,110	4,645,368
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	72	696,000	29,304,531
19. Commercial	0	0	0	11	473,433	28,889,390
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				83	1,169,433	58,193,921

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	450	248	349	1,047

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	16	1,041,222	597	204,030,904	4,185	1,577,345,964	4,798	1,782,418,090
28. Ag-Improved Land	0	0	198	86,404,395	1,463	610,087,132	1,661	696,491,527
29. Ag Improvements	12	237,789	207	52,363,900	1,510	410,023,815	1,729	462,625,504

30. Ag Total				6,527	2,941,535,121
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	130	137.99	4,923,620	
33. HomeSite Improvements	0	0.00	0	128	0.00	39,649,916	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	22	50.86	219,595	
36. FarmSite Improv Land	0	0.00	0	178	417.40	2,411,623	
37. FarmSite Improvements	12	0.00	237,789	200	0.00	12,713,984	
38. FarmSite Total							
39. Road & Ditches	0	2.45	0	0	832.17	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	76,000	2	2.00	76,000	
32. HomeSite Improv Land	975	1,013.00	34,414,000	1,105	1,150.99	39,337,620	
33. HomeSite Improvements	963	0.00	300,977,470	1,091	0.00	340,627,386	7,449,333
34. HomeSite Total				<b>1,093</b>	<b>1,152.99</b>	<b>380,041,006</b>	
35. FarmSite UnImp Land	182	1,247.37	1,488,465	204	1,298.23	1,708,060	
36. FarmSite Improv Land	1,318	3,732.32	19,139,577	1,496	4,149.72	21,551,200	
37. FarmSite Improvements	1,436	0.00	109,046,345	1,648	0.00	121,998,118	2,955,230
38. FarmSite Total				<b>1,852</b>	<b>5,447.95</b>	<b>145,257,378</b>	
39. Road & Ditches	0	8,074.78	0	0	8,909.40	0	
40. Other- Non Ag Use	0	357.35	1,250,725	0	357.35	1,250,725	
41. Total Section VI				<b>2,945</b>	<b>15,867.69</b>	<b>526,549,109</b>	<b>10,404,563</b>

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	9	703.21	2,302,119	9	703.21	2,302,119

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	61.64	369,432	721	45,285.17	278,898,670
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5,498	372,476.72	2,111,209,281	6,221	417,823.53	2,390,477,383
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	575.61	3.65%	4,391,905	4.84%	7,630.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	2,811.26	17.82%	19,791,269	21.81%	7,040.00
48. 2A	4,570.40	28.97%	30,073,232	33.14%	6,580.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	22.76	0.14%	133,829	0.15%	5,880.01
51. 4A1	6,315.27	40.03%	29,808,062	32.84%	4,720.00
52. 4A	1,480.58	9.39%	6,558,974	7.23%	4,430.00
53. Total	15,775.88	100.00%	90,757,271	100.00%	5,752.91
<b>Dry</b>					
54. 1D1	1,457.08	1.58%	10,920,828	2.07%	7,495.01
55. 1D	23,249.51	25.17%	167,396,472	31.79%	7,200.00
56. 2D1	7,146.48	7.74%	50,096,883	9.52%	7,010.01
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	27.71	0.03%	168,618	0.03%	6,085.10
59. 3D	32,134.91	34.78%	174,981,323	33.24%	5,445.21
60. 4D1	8,242.92	8.92%	37,587,719	7.14%	4,560.00
61. 4D	20,126.54	21.79%	85,336,537	16.21%	4,240.00
62. Total	92,385.15	100.00%	526,488,380	100.00%	5,698.84
<b>Grass</b>					
63. 1G1	13,268.41	47.80%	36,466,733	61.96%	2,748.39
64. 1G	2,275.25	8.20%	5,213,339	8.86%	2,291.33
65. 2G1	4,651.68	16.76%	11,620,751	19.74%	2,498.18
66. 2G	4.45	0.02%	3,227	0.01%	725.17
67. 3G1	413.28	1.49%	303,574	0.52%	734.55
68. 3G	694.59	2.50%	503,655	0.86%	725.11
69. 4G1	1,743.88	6.28%	1,264,398	2.15%	725.05
70. 4G	4,704.28	16.95%	3,480,922	5.91%	739.95
71. Total	27,755.82	100.00%	58,856,599	100.00%	2,120.51
<b>Irrigated Total</b>					
	15,775.88	11.36%	90,757,271	13.39%	5,752.91
<b>Dry Total</b>					
	92,385.15	66.52%	526,488,380	77.69%	5,698.84
<b>Grass Total</b>					
	27,755.82	19.98%	58,856,599	8.68%	2,120.51
72. Waste	2,951.95	2.13%	1,475,975	0.22%	500.00
73. Other	23.34	0.02%	116,700	0.02%	5,000.00
74. Exempt	845.71	0.61%	0	0.00%	0.00
75. Market Area Total	138,892.14	100.00%	677,694,925	100.00%	4,879.29

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	17,015.90	28.94%	154,503,290	32.04%	9,079.94
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	14,971.66	25.47%	126,360,806	26.21%	8,440.00
48. 2A	20,964.54	35.66%	163,602,477	33.93%	7,803.77
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1,361.34	2.32%	9,631,519	2.00%	7,075.03
51. 4A1	4,242.97	7.22%	26,646,167	5.53%	6,280.07
52. 4A	231.76	0.39%	1,421,848	0.29%	6,135.00
53. Total	58,788.17	100.00%	482,166,107	100.00%	8,201.75
<b>Dry</b>					
54. 1D1	5,878.00	22.69%	38,398,990	23.96%	6,532.66
55. 1D	9,238.62	35.66%	59,102,063	36.87%	6,397.28
56. 2D1	6,357.73	24.54%	39,384,275	24.57%	6,194.71
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	666.89	2.57%	3,721,241	2.32%	5,579.99
59. 3D	3,385.84	13.07%	17,973,316	11.21%	5,308.38
60. 4D1	229.13	0.88%	1,027,648	0.64%	4,485.00
61. 4D	154.15	0.59%	672,996	0.42%	4,365.85
62. Total	25,910.36	100.00%	160,280,529	100.00%	6,185.96
<b>Grass</b>					
63. 1G1	1,121.78	42.80%	3,020,382	50.25%	2,692.49
64. 1G	671.50	25.62%	1,669,148	27.77%	2,485.70
65. 2G1	380.59	14.52%	773,386	12.87%	2,032.07
66. 2G	10.31	0.39%	7,477	0.12%	725.22
67. 3G1	11.37	0.43%	8,244	0.14%	725.07
68. 3G	84.45	3.22%	60,987	1.01%	722.17
69. 4G1	99.05	3.78%	71,817	1.19%	725.06
70. 4G	241.77	9.22%	399,847	6.65%	1,653.83
71. Total	2,620.82	100.00%	6,011,288	100.00%	2,293.67
<b>Irrigated Total</b>					
	58,788.17	66.80%	482,166,107	74.26%	8,201.75
<b>Dry Total</b>					
	25,910.36	29.44%	160,280,529	24.69%	6,185.96
<b>Grass Total</b>					
	2,620.82	2.98%	6,011,288	0.93%	2,293.67
72. Waste	583.07	0.66%	291,235	0.04%	499.49
73. Other	100.85	0.11%	504,250	0.08%	5,000.00
74. Exempt	12,422.24	14.12%	0	0.00%	0.00
75. Market Area Total	88,003.27	100.00%	649,253,409	100.00%	7,377.61

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4,152.64	10.60%	33,262,657	12.75%	8,010.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	12,166.48	31.07%	90,541,964	34.72%	7,441.92
48. 2A	11,224.63	28.66%	76,637,452	29.38%	6,827.61
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	631.49	1.61%	3,927,057	1.51%	6,218.72
51. 4A1	10,332.19	26.38%	53,376,720	20.47%	5,166.06
52. 4A	652.20	1.67%	3,058,833	1.17%	4,690.02
53. Total	39,159.63	100.00%	260,804,683	100.00%	6,660.04
<b>Dry</b>					
54. 1D1	5,473.20	4.45%	39,434,429	5.05%	7,205.00
55. 1D	35,514.18	28.85%	248,037,796	31.73%	6,984.19
56. 2D1	25,242.26	20.50%	172,627,032	22.09%	6,838.81
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1,266.08	1.03%	7,510,257	0.96%	5,931.90
59. 3D	50,834.12	41.29%	290,861,478	37.21%	5,721.78
60. 4D1	1,959.86	1.59%	9,835,351	1.26%	5,018.39
61. 4D	2,814.81	2.29%	13,341,964	1.71%	4,739.92
62. Total	123,104.51	100.00%	781,648,307	100.00%	6,349.47
<b>Grass</b>					
63. 1G1	11,041.98	55.59%	30,007,336	69.32%	2,717.57
64. 1G	2,432.14	12.24%	6,216,615	14.36%	2,556.03
65. 2G1	1,866.57	9.40%	3,357,669	7.76%	1,798.84
66. 2G	226.16	1.14%	163,980	0.38%	725.06
67. 3G1	131.25	0.66%	95,162	0.22%	725.04
68. 3G	1,153.40	5.81%	892,411	2.06%	773.72
69. 4G1	301.37	1.52%	218,512	0.50%	725.06
70. 4G	2,711.04	13.65%	2,337,393	5.40%	862.18
71. Total	19,863.91	100.00%	43,289,078	100.00%	2,179.28
<b>Irrigated Total</b>					
	39,159.63	21.04%	260,804,683	23.97%	6,660.04
<b>Dry Total</b>					
	123,104.51	66.13%	781,648,307	71.84%	6,349.47
<b>Grass Total</b>					
	19,863.91	10.67%	43,289,078	3.98%	2,179.28
72. Waste	3,965.46	2.13%	1,976,760	0.18%	498.49
73. Other	63.77	0.03%	318,850	0.03%	5,000.00
74. Exempt	2,801.30	1.50%	0	0.00%	0.00
75. Market Area Total	186,157.28	100.00%	1,088,037,678	100.00%	5,844.72

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	35.22	292,547	15,723.67	120,925,728	97,964.79	712,509,786	113,723.68	833,728,061
<b>77. Dry Land</b>	111.06	731,574	24,618.52	154,227,986	216,670.44	1,313,457,656	241,400.02	1,468,417,216
<b>78. Grass</b>	21.41	16,061	3,481.12	6,982,467	46,738.02	101,158,437	50,240.55	108,156,965
<b>79. Waste</b>	2.08	1,040	1,433.24	711,030	6,065.16	3,031,900	7,500.48	3,743,970
<b>80. Other</b>	0.00	0	6.65	33,250	181.31	906,550	187.96	939,800
<b>81. Exempt</b>	19.48	0	1,698.84	0	14,350.93	0	16,069.25	0
<b>82. Total</b>	<b>169.77</b>	<b>1,041,222</b>	<b>45,263.20</b>	<b>282,880,461</b>	<b>367,619.72</b>	<b>2,131,064,329</b>	<b>413,052.69</b>	<b>2,414,986,012</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	113,723.68	27.53%	833,728,061	34.52%	7,331.17
<b>Dry Land</b>	241,400.02	58.44%	1,468,417,216	60.80%	6,082.92
<b>Grass</b>	50,240.55	12.16%	108,156,965	4.48%	2,152.78
<b>Waste</b>	7,500.48	1.82%	3,743,970	0.16%	499.16
<b>Other</b>	187.96	0.05%	939,800	0.04%	5,000.00
<b>Exempt</b>	16,069.25	3.89%	0	0.00%	0.00
<b>Total</b>	<b>413,052.69</b>	<b>100.00%</b>	<b>2,414,986,012</b>	<b>100.00%</b>	<b>5,846.68</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1	Ashland City	172	5,296,019	1,080	29,782,095	1,092	264,875,444	1,264	299,953,558	13,615,367
83.2	Ashland Lake/river	126	18,235,403	581	138,005,181	584	461,240,593	710	617,481,177	13,910,309
83.3	Ashland Rural Subs	11	513,892	112	7,741,828	112	47,002,746	123	55,258,466	1,390,991
83.4	Cedar Bluffs City	15	382,758	255	6,300,500	255	38,371,945	270	45,055,203	374,166
83.5	Cedar Bluffs Rur Sub	1	7,000	9	486,630	9	2,611,657	10	3,105,287	0
83.6	Ceresco City	19	564,727	356	11,304,566	356	66,952,755	375	78,822,048	83,905
83.7	Ceresco Rural Subs	0	0	10	637,940	10	3,379,141	10	4,017,081	0
83.8	Colon City	12	156,895	58	743,914	58	7,178,408	70	8,079,217	29,510
83.9	East Rural-ar 3,4,5	66	7,713,115	205	20,072,457	220	89,204,388	286	116,989,960	2,513,250
83.10	Fremont Rural Subs	49	1,925,270	314	13,026,922	323	107,694,718	372	122,646,910	3,815,131
83.11	Ithaca City	5	97,500	65	1,079,552	66	8,473,721	71	9,650,773	0
83.12	Leshara City	5	50,036	55	611,133	55	6,125,718	60	6,786,887	21,236
83.13	Malmo City	11	154,878	55	696,487	55	5,468,065	66	6,319,430	84,348
83.14	Mb Lake/river	23	1,419,105	117	12,903,025	119	35,451,664	142	49,773,794	398,604
83.15	Mead City	10	121,992	204	3,358,831	226	36,115,803	236	39,596,626	168,726
83.16	Mead Rural Subs	7	186,420	28	1,003,002	28	5,259,915	35	6,449,337	94,151
83.17	Memphis City	17	173,187	48	540,453	57	4,929,462	74	5,643,102	40,830
83.18	Morse Bluff City	13	116,039	66	485,406	66	6,415,604	79	7,017,049	0
83.19	Morse Bluff Rur Sub	9	129,000	3	102,200	3	1,044,487	12	1,275,687	0
83.20	Prague City	14	164,934	143	2,530,734	143	16,958,787	157	19,654,455	308,860
83.21	Rural Res Ctrl-ar 12	9	236,476	510	34,643,590	512	162,210,143	521	197,090,209	2,654,243
83.22	Rural Res East-ar 14	14	1,045,529	438	30,713,240	440	148,284,917	454	180,043,686	3,693,718
83.23	Rural Res Nw-ar 11	8	249,160	126	7,713,645	126	37,300,060	134	45,262,865	700,055
83.24	Rural Res Sw-ar 13	0	0	125	7,730,700	125	38,447,710	125	46,178,410	1,204,329
83.25	Swedeburg City	12	244,672	20	361,401	20	3,335,715	32	3,941,788	20,892
83.26	Todd Valley Rur-ar 2	0	0	76	6,630,964	79	32,161,674	79	38,792,638	798,451
83.27	Touhy City	10	15,016	12	32,174	12	428,118	22	475,308	0
83.28	Valparaiso City	28	598,246	268	5,399,917	273	49,208,227	301	55,206,390	779,249
83.29	Wahoo City	219	4,041,278	1,664	46,191,560	1,693	354,696,679	1,912	404,929,517	6,980,840
83.30	Wahoo Rural Subs	16	1,121,740	135	10,095,450	135	64,130,494	151	75,347,684	731,298
83.31	Wann City	6	86,119	11	186,157	12	1,788,692	18	2,060,968	87,008
83.32	West Rural-ar 1	8	1,309,071	145	11,381,754	151	59,533,920	159	72,224,745	4,146,383
83.33	Weston City	16	139,902	140	1,359,338	141	15,631,117	157	17,130,357	86,607
83.34	Woodcliff Sub	6	140,380	432	53,065,000	432	194,207,366	438	247,412,746	2,226,749
83.35	Yutan City	4	51,620	514	13,478,421	514	90,122,588	518	103,652,629	1,906,181
83.36	Yutan Rural Subs	52	6,633,690	195	19,242,639	195	111,388,309	247	137,264,638	10,029,059

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	993	53,321,069	8,575	499,638,806	8,697	2,577,630,750	9,690	3,130,590,625	72,894,446

Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Ashland City	19	2,251,431	126	7,849,696	127	52,991,551	146	63,092,678	5,502,294
85.2	Ashland Lake/river	2	11,939	3	445,000	5	5,295,671	7	5,752,610	32,287
85.3	Cedar Bluffs City	5	160,199	32	787,121	32	4,210,039	37	5,157,359	2,446
85.4	Ceresco City	8	477,573	42	1,762,038	42	11,294,771	50	13,534,382	0
85.5	Colon City	11	113,063	15	174,537	15	1,346,169	26	1,633,769	0
85.6	East Rural-ar 3,4,5	17	6,961,128	32	4,621,241	35	15,207,849	52	26,790,218	97,785
85.7	Fremont Rural Subs	0	0	7	675,730	7	698,501	7	1,374,231	0
85.8	Ithaca City	6	68,438	9	158,846	9	445,275	15	672,559	0
85.9	Leshara City	0	0	3	44,674	4	86,166	4	130,840	0
85.10	Malmö City	2	13,550	15	81,225	16	605,327	18	700,102	0
85.11	Mead City	6	573,809	42	2,161,911	50	16,576,754	56	19,312,474	0
85.12	Mead Rural Subs	0	0	7	599,337	7	1,974,506	7	2,573,843	0
85.13	Memphis City	1	20,867	6	170,682	7	266,908	8	458,457	0
85.14	Morse Bluff City	5	19,748	10	44,529	10	832,604	15	896,881	0
85.15	Prague City	6	39,952	21	329,193	22	5,318,997	28	5,688,142	0
85.16	Rural Res Ctrl-ar 12	0	0	2	213,400	2	712,254	2	925,654	0
85.17	Todd Valley Rur-ar 2	6	1,533,582	23	3,446,801	25	26,777,651	31	31,758,034	0
85.18	Touhy City	1	4,500	1	5,288	2	37,169	3	46,957	0
85.19	Valparaiso City	3	96,728	38	798,684	39	4,055,174	42	4,950,586	177,519
85.20	Wahoo City	40	3,496,611	267	14,995,528	270	72,671,289	310	91,163,428	1,882,251
85.21	Wahoo Rural Subs	0	0	1	78,320	1	81,183	1	159,503	0
85.22	Wann City	0	0	2	39,207	2	229,148	2	268,355	0
85.23	West Rural-ar 1	0	0	3	145,280	9	969,550	9	1,114,830	0
85.24	Weston City	1	5,625	24	337,109	25	2,108,238	26	2,450,972	0
85.25	Woodcliff Sub	1	84,320	7	923,640	7	2,822,250	8	3,830,210	0
85.26	Yutan City	1	54,977	38	1,336,779	39	5,126,392	40	6,518,148	0
85.27	Yutan Rural Subs	4	736,000	8	1,315,900	8	4,349,189	12	6,401,089	0
86	Commercial Total	145	16,724,040	784	43,541,696	817	237,090,575	962	297,356,311	7,694,582

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	9,373.59	65.84%	25,496,160	65.86%	2,720.00
88. 1G	1,644.44	11.55%	4,472,874	11.55%	2,720.00
89. 2G1	3,178.02	22.32%	8,644,221	22.33%	2,720.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	41.28	0.29%	99,691	0.26%	2,415.00
95. Total	14,237.33	100.00%	38,712,946	100.00%	2,719.12
<b>CRP</b>					
96. 1C1	3,842.71	79.19%	10,932,789	78.88%	2,845.07
97. 1C	130.15	2.68%	377,435	2.72%	2,900.00
98. 2C1	877.46	18.08%	2,544,223	18.36%	2,899.53
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	2.08	0.04%	5,408	0.04%	2,600.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.24	0.00%	624	0.00%	2,600.00
104. Total	4,852.64	100.00%	13,860,479	100.00%	2,856.28
<b>Timber</b>					
105. 1T1	52.11	0.60%	37,784	0.60%	725.08
106. 1T	500.66	5.78%	363,030	5.78%	725.10
107. 2T1	596.20	6.88%	432,307	6.88%	725.10
108. 2T	4.45	0.05%	3,227	0.05%	725.17
109. 3T1	411.20	4.75%	298,166	4.75%	725.11
110. 3T	694.59	8.02%	503,655	8.02%	725.11
111. 4T1	1,743.88	20.12%	1,264,398	20.12%	725.05
112. 4T	4,662.76	53.81%	3,380,607	53.80%	725.02
113. Total	8,665.85	100.00%	6,283,174	100.00%	725.05
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Grass Total	14,237.33	51.29%	38,712,946	65.78%	2,719.12
CRP Total	4,852.64	17.48%	13,860,479	23.55%	2,856.28
Timber Total	8,665.85	31.22%	6,283,174	10.68%	725.05
<hr/>					
114. Market Area Total	27,755.82	100.00%	58,856,599	100.00%	2,120.51

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	1,087.82	53.45%	2,953,572	53.84%	2,715.13
88. 1G	594.21	29.20%	1,612,021	29.39%	2,712.88
89. 2G1	220.02	10.81%	598,452	10.91%	2,719.99
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	133.25	6.55%	321,797	5.87%	2,414.99
95. Total	2,035.30	100.00%	5,485,842	100.00%	2,695.35
<b>CRP</b>					
96. 1C1	18.34	41.19%	55,481	41.19%	3,025.14
97. 1C	0.47	1.06%	1,422	1.06%	3,025.53
98. 2C1	25.72	57.76%	77,804	57.76%	3,025.04
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	44.53	100.00%	134,707	100.00%	3,025.08
<b>Timber</b>					
105. 1T1	15.62	2.89%	11,329	2.90%	725.29
106. 1T	76.82	14.20%	55,705	14.26%	725.14
107. 2T1	134.85	24.93%	97,130	24.86%	720.28
108. 2T	10.31	1.91%	7,477	1.91%	725.22
109. 3T1	11.37	2.10%	8,244	2.11%	725.07
110. 3T	84.45	15.61%	60,987	15.61%	722.17
111. 4T1	99.05	18.31%	71,817	18.38%	725.06
112. 4T	108.52	20.06%	78,050	19.97%	719.22
113. Total	540.99	100.00%	390,739	100.00%	722.27
<hr/>					
Grass Total	2,035.30	77.66%	5,485,842	91.26%	2,695.35
CRP Total	44.53	1.70%	134,707	2.24%	3,025.08
Timber Total	540.99	20.64%	390,739	6.50%	722.27
<hr/>					
114. Market Area Total	2,620.82	100.00%	6,011,288	100.00%	2,293.67

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	10,111.34	76.14%	27,491,335	76.29%	2,718.86
88. 1G	2,018.59	15.20%	5,490,508	15.24%	2,719.97
89. 2G1	911.63	6.87%	2,479,631	6.88%	2,720.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	29.47	0.22%	71,171	0.20%	2,415.03
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	208.26	1.57%	502,535	1.39%	2,413.02
95. Total	13,279.29	100.00%	36,035,180	100.00%	2,713.64
<b>CRP</b>					
96. 1C1	871.84	74.68%	2,473,362	74.36%	2,836.94
97. 1C	195.98	16.79%	568,342	17.09%	2,900.00
98. 2C1	85.35	7.31%	247,515	7.44%	2,900.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	3.47	0.30%	9,022	0.27%	2,600.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	10.83	0.93%	28,158	0.85%	2,600.00
104. Total	1,167.47	100.00%	3,326,399	100.00%	2,849.24
<b>Timber</b>					
105. 1T1	58.80	1.09%	42,639	1.09%	725.15
106. 1T	217.57	4.02%	157,765	4.02%	725.12
107. 2T1	869.59	16.05%	630,523	16.05%	725.08
108. 2T	226.16	4.17%	163,980	4.18%	725.06
109. 3T1	131.25	2.42%	95,162	2.42%	725.04
110. 3T	1,120.46	20.68%	812,218	20.68%	724.90
111. 4T1	301.37	5.56%	218,512	5.56%	725.06
112. 4T	2,491.95	46.00%	1,806,700	46.00%	725.01
113. Total	5,417.15	100.00%	3,927,499	100.00%	725.01
<hr/>					
Grass Total	13,279.29	66.85%	36,035,180	83.24%	2,713.64
CRP Total	1,167.47	5.88%	3,326,399	7.68%	2,849.24
Timber Total	5,417.15	27.27%	3,927,499	9.07%	725.01
<hr/>					
114. Market Area Total	19,863.91	100.00%	43,289,078	100.00%	2,179.28

**2026 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

78 Saunders

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,767,060,578	3,111,371,571	344,310,993	12.44%	72,894,446	9.81%
02. Recreational	17,438,310	19,219,054	1,780,744	10.21%	0	10.21%
03. Ag-Homesite Land, Ag-Res Dwelling	347,376,068	380,041,006	32,664,938	9.40%	7,449,333	7.26%
<b>04. Total Residential (sum lines 1-3)</b>	<b>3,131,874,956</b>	<b>3,510,631,631</b>	<b>378,756,675</b>	<b>12.09%</b>	<b>80,343,779</b>	<b>9.53%</b>
05. Commercial	283,721,808	297,356,311	13,634,503	4.81%	7,694,582	2.09%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>283,721,808</b>	<b>297,356,311</b>	<b>13,634,503</b>	<b>4.81%</b>	<b>7,694,582</b>	<b>2.09%</b>
08. Ag-Farmsite Land, Outbuildings	120,317,395	145,257,378	24,939,983	20.73%	2,955,230	18.27%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,250,725	1,250,725	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>121,568,120</b>	<b>146,508,103</b>	<b>24,939,983</b>	<b>20.52%</b>	<b>2,955,230</b>	<b>18.08%</b>
12. Irrigated	736,529,879	833,728,061	97,198,182	13.20%		
13. Dryland	1,340,748,360	1,468,417,216	127,668,856	9.52%		
14. Grassland	102,164,996	108,156,965	5,991,969	5.86%		
15. Wasteland	1,997,176	3,743,970	1,746,794	87.46%		
16. Other Agland	939,800	939,800	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>2,182,380,211</b>	<b>2,414,986,012</b>	<b>232,605,801</b>	<b>10.66%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>5,719,545,095</b>	<b>6,369,482,057</b>	<b>649,936,962</b>	<b>11.36%</b>	<b>90,993,591</b>	<b>9.77%</b>

## 2026 Assessment Survey for Saunders County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	One appraiser in training, one appraiser assistant, one lister
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$421,391
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$175,000 (Three Employees)
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	All paid through the county general fund.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$15,152
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$18,810

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Vanguard
2.	<b>CAMA software:</b>
	Vanguard
3.	<b>Personal Property software:</b>
	Vanguard
4.	<b>Are cadastral maps currently being used?</b>
	No
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://www.saunders.gworks.com">www.saunders.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Pictometry - Eagleview
10.	<b>When was the aerial imagery last updated?</b>
	Spring 2026 flight scheduled.

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Ashland, Cedar Bluffs, Ceresco, Colon, Ithaca, Leshara, Mead, Memphis, Morse Bluff, Prague, Valparaiso, Wahoo, Weston, and Yutan are all zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	Zoning was originally implemented in 1966, but the comprehensive plan has been updated since originally implemented

#### **D. Contracted Services**

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

#### **E. Appraisal /Listing Services**

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

## 2026 Residential Assessment Survey for Saunders County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and Appraisal staff.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The cost approach is used in the county with market defined depreciation.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The County uses local market information in developing depreciation studies and updated the tables for 2026.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes, depreciation schedules exist for neighborhoods within many of the valuation groupings, and are adjusted with the Vanguard CAMA
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The county uses vacant lot sales to determine residential lot values.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Vacant land sales are analyzed by location with a contributory value added for well, septic and electrical improvements.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	Yes
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	Lot values are set by using vacant lots sales in the area and other comparable areas.

## 2026 Commercial Assessment Survey for Saunders County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and Staff.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	A market sales 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.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	The county looks outside of the county for comparable sales of unique properties.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation tables are determined using local market information when sufficient information is available.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes, depreciation tables were updated for 2026.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Vacant sales analysis primarily. Land values updated for 2025 and 2026.

## 2026 Agricultural Assessment Survey for Saunders County

<b>1.</b>	<b>Valuation data collection done by:</b>
	All office staff..
<b>2.</b>	<b>Describe the process used to determine and monitor market areas.</b>
	The county monitors the sales activity for agricultural land and forms the boundaries based on similar activity within each area.
<b>3.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	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 and sales questionnaires..
<b>4.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes. Based on location there are two site values, western-28,000, and eastern - 38,000
<b>5.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	We identify these areas through sales and land review.
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Saunders County has had sales that are used to determine the value of the Wetland Reserve parcels.
<b>6a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
<b>7a.</b>	<b>How many parcels have a special valuation application on file?</b>
	6,792
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Saunders County continually analyzes and verifies all agricultural sales which is part of the valuation process. While analyzing, we try and determine if there are different value trends for our different market areas in the county. We research sales that seem different or unusual to determine if there are influences from outside the typical agricultural land market.
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	The non-agricultural influences in Saunders County are residential, some commercial and recreational.
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>

	Influences are found throughout Saunders county; however, the majority of the influences are found near county borders, around the two cities of Wahoo and Ashland, as well as along the river corridor.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	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.

**2025 PLAN OF ASSESSMENT  
FOR  
SAUNDERS COUNTY  
By Rhonda J Andresen**

**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 2025 County Abstract, Saunders County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	<b>9548</b>	<b>55.76%</b>	<b>48.34%</b>
Commercial	<b>948</b>	<b>5.54%</b>	<b>5.06%</b>
Recreational	<b>114</b>	<b>.67 %</b>	<b>.31%</b>
Agricultural	<b>6198</b>	<b>38.03%</b>	<b>46.29%</b>
Agricultural land - taxable acres	<b>418,792.41</b>		

## **17,134 Total Parcels**

For more information see 2025 Reports & Opinion, Abstract and Assessor Survey.

### **Current Resources:**

#### A. Staff/Budget/Training

1- Assessor/Register of Deeds, 1- Deputy Assessor/Register of Deeds, 1- Assessment Clerk/Listener, 2- Assessment Clerk, and 2- Appraiser Assistant. We also have 2 Clerks on the Register of Deeds side.

The total budget for Saunders County Assessor/Register of Deeds for 2024-2025 was \$493,523.05. 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 GIS mapping and Pictometry. In May of 2018, the County converted from the Orion to the Vanguard CAMA and Assessment Administrative software.

The assessor and deputy are required to obtain 60 hours of continuing education every 4 years. The assessor has completed 54.5 credit hour thus far. The deputy assessor has completed 53 credit hours thus far. Both the assessor and deputy attend other workshops and meetings to further their 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 Vanguard user education, GIS training and classes provided by the Nebraska Department of Revenue. I highly recommend all staff have the ability to take some IAAO courses yearly.

#### B. Cadastral Maps

The Saunders County cadastral maps were up-dated in June of 1989. Changes were not made once the county recognized GWorks. I did not agree with this idea and changes to cadastrals began again in 2019. Changes to the maps are being made on the Register of Deeds side.

#### C. Property Record Cards

Property record cards in Saunders County are kept and maintained in the Vanguard CAMA system and are available in the office or online. 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 Vanguard with their CAMAvision program. Saunders County went live with the Vanguard software in May of 2018. GIS mapping became available in 2013. The ag use layer was completed in 2014.

For 2015, the ag use changes were implemented. In 2020 Senator Erdman changed all the LCG soil types in regard to LB352. Additional layers in GIS are to be completed in the future to benefit the Assessor, other county offices and the public.

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. The GIS and Pictometry systems have become a useful tool with inspections in the gated areas, the more secluded and those areas along the river.

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 Vanguards system of 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 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 and depreciation are built in to the new Vanguard system. All costing tables must be updated yearly.

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

5) Land valuation studies and establish market areas.

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.

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 2024:**

<u>Property Class</u>	<u>Median</u>
Residential	92
Commercial	97
Agricultural Land	72

**Assessment Actions Planned for Assessment Year 2026:**

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: Colon, Ithaca, Leshara, Malmo, Memphis, Swedeburg, Wann and Valparaiso

Rural Residential Subdivision: Leshara, Morse Bluffs and Valparaiso Rural Subdivisions

Rural Residential: Area 11 and 13

Commercial: Commercial Western side of county. Villages of Colon, Ithaca, Leshara, Malmo, Memphis and Valparaiso.

Agland- Area 1

**Assessment Actions Planned for Assessment Year 2027:**

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: Ceresco, Morse Bluff, Prague, Toughy, Weston and Woodcliff

Rural Residential Subdivision: Ceresco, Prague, Morse Bluff and Weston rural subs

Rural Residential: Area 12 and 14

Commercial: Morse Bluff, Weston and Prague Commercial. Woodcliff Commercial. Continuous review as Saunders County continues to grow.

Agland- Area 2. CRP and WRP. Intensive Use

**Assessment Actions Planned for Assessment Year 2028:**

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: Cedar Bluffs, Mead and Wahoo

Rural Residential Subdivision: Cedar Bluffs rural subs, Mead rural subs and Wahoo rural subs.

Rural Residential:

Commercial: Cedar Bluffs, Ceresco, Mead and Wahoo commercial. Continuous review as Saunders County continues to grow.

Agland- Area 3

**Assessment Actions Planned for Assessment Year 2029:**

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: Ashland

Rural Residential Subdivision: Ashland rural subs.

Rural Residential: Pick up work

Commercial: Ashland commercial Continuous review as Saunders County continues to grow.

Agland- Area Pick up work

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

1. Saunders County merged their Assessor with the Register of Deeds office beginning January of 2019. This includes yet another list of responsibilities not covered in this 3 year plan.
2. 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.

3. 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
  - k. In 2022, we will begin gathering information and sending that information to the States print shop per LB644 – the transparency bill.
4. Personal Property; administer annual filing of approximately 1,660 personal property returns, prepare subsequent notices for incomplete filings or failure to file and penalties applied.

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.

Blank forms is available on the Department of Revenue website.

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

Saunders County currently has 143 approved permissive exemption applications on file.

6. 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.

7. Homestead Exemptions; administer approximately 883 annual filings. We sent 91 new applications in 2025. 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.

8. 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.

9. 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 12 Tax Increment Financing projects throughout the county; six in Yutan, one in Ashland and six in Wahoo. We will soon be adding new TIF to Ashland, Wahoo and additional in Yutan.

10. 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.

11. 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.

12. 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)

13. 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 attends the final hearings of all protests, providing any additional information as requested by the Board.

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

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

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

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

16. Education: Assessor, Deputy 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 and Deputy attend 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/Register of Deeds records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

Saunders County needs to continue to actively seek qualified applicants for the appraisal team. This should and must be a priority observed by all involved.

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:

***Rhonda J Andresen***  
Saunders County Assessor/Register of Deeds

## 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 three 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 and western part of the county and surrounds area 2. Area 3 has more irrigation than Area 1. Area 3 also has properties bordering the Platte River, located on the east and north boundaries of the county. This area surrounds Todd Valley lying south and west of the Platte River. Area 3 is second only to Todd Valley in irrigation usage and quality soils.

#### 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 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:

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

**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.

*Rhonda J Andresen*

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Saunders County Assessor/Register of Deeds