

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

SAUNDERS COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for Saunders County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Saunders County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Rhonda Andresen, Saunders County Assessor

Table of Contents

2021 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

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

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the 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 a county assessor's assessment performance, the Division 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 value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (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 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division 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 and 92% to 100% for all other classes of real property.

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. The Division considers this chart and the analyses of factors impacting the COD 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 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 IAAO's recognition 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.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods 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.

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 professionally accepted mass appraisal methods. 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.

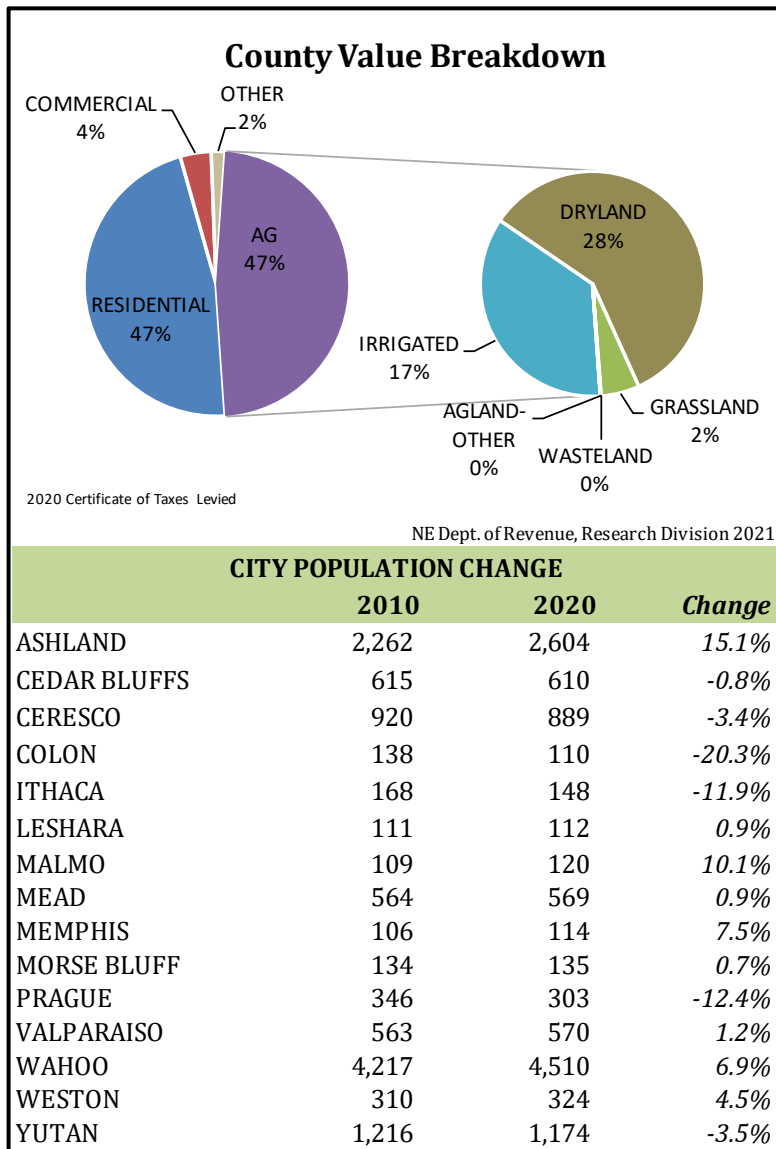
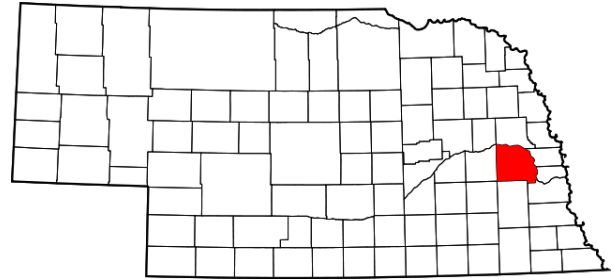
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies found or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 750 square miles, Saunders County has 21,578 residents, per the Census Bureau Quick Facts for 2019, a 4% population increase over the 2010 U.S. Census. Reports indicate that 79% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$195,539 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Saunders County are located in and around Wahoo, the county seat, as well as Ashland, due to Ashland's proximity to the interstate. The U.S. Census Bureau reports there are 561 employer establishments with total employment of 3,996, for an increase of 3% in employment

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). When compared against the top crops of the other counties in Nebraska, Saunders County ranks second in soybeans for grain. (USDA AgCensus).

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

2021 Residential Correlation for Saunders County

Assessment Action

For the 2021 assessment cycle the Saunders County assessor continues to convert the parcels to the Vanguard Computer-Assisted Mass Appraisal (CAMA) system and run the data live in the CAMA system. The county assessor and appraisal staff have completed a market analysis and adjustments to various areas of the county was completed along with all new construction and pick-up work.

Valuation Group 2 had percentage increases from 3% to 35% to the improvements based on the defined locations within the valuation group. In Valuation Group 3 the improvements were increased 4%. In Valuation Group 5 percentage increases to the improvements ranged from 6% to 27% based on the defined locations within the valuation group. In Valuation Group 8, the village of Colon received a 17.5% increase and the land values were adjusted. The village of Leshara also received an increase to the improvements of 20%. The remainder of the small villages in Valuation Group 8 did not change. Valuation Group 10, the increase to the improvements was 2%. In Valuation Group 11, the improvements were increased 2.5% to 10% depending on the defined locations within the valuation group. In Valuation Group 12 the village of Morse Bluff the improvements were increased 2.5% and the land values were adjusted. Valuation Group 15 was reviewed and improvement values were increased 6% to 30% depending on the area within the valuation group and received various percentage increases to the improvements as a result of the market analysis.

Assessment Practice Review

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

The sales review process in Saunders County includes utilizing a questionnaire to aid in the verification of all residential sales and office staff follow up with a phone call if additional information is needed. The review of the sales revealed the county assessor utilizes a good portion of the total sales file as compared to the state average. All arm's-length sales were made available for the measurement of the real property.

The Valuation Groups currently are represented in 14 economic and geographic locations. Each valuation group is identified in the survey based on characteristics that make the parcels economically similar.

The lot values were reviewed by analyzing land to building ratios and vacant lot sales. The lot values have all been analyzed between the years of 2016-2018 and a few updates were completed in Valuation Groups 8 and 12 for 2021.

2021 Residential Correlation for Saunders County

The Saunders County assessor has an established six-year inspection and review cycle and is completing the review timely. The residential costing is dated 2012 -2015 or updated to the Vanguard CAMA system.

The county assessor currently has a written valuation methodology on file.

Description of Analysis

Residential parcels are analyzed utilizing 14 valuation groups that are based on various assessor locations and grouped with like characteristics. The largest two defined valuation groups by parcels are Valuation Groups 2 and 11.

Valuation Groups	Description
1	Ashland Lake/River Area
2	Ashland
3	Ceresco
4	East Lake/River (Championship Lake, Rustic Island, Shunk, and Williams, Wentworth and Cottonwood Cove)
5	Fremont Area subs
6	Lakes and Rivers (Morse Bluff-Wolfs, Whitetail, Hidden Cove)
7	Mead and Cedar Bluffs
8	Small town Wahoo area (Colon, Ithaca, Malmo, Leshara and Swedeburg)
10	Valparaiso
11	Wahoo
12	West area small towns (Morse Bluff, Prague, Weston, Touhy)
13	Woodcliff subdivision
14	Yutan
15	Rural Residential

The residential class statistical profile includes 677 qualified sales representing 13 of the valuation groups except Valuation Group 4. All valuation groups with sufficient sales are within the acceptable ranges. The overall measures of central tendency are within the acceptable range with the exception of the weighted mean. The weighted mean is 2% below the range and is affected by the range of sale prices from \$20,000 to \$1,600,000. The qualitative measures are within the acceptable parameters. Review of Valuation Group 6 consists of a small sample size of three sales

2021 Residential Correlation for Saunders County

ranging in sale prices from \$80,000 to \$516,000 and nothing within the acceptable range for the measures of central tendency.

SALE PRICE *		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE							
<u>Low \$ Ranges</u>							
Less Than	5,000						
Less Than	15,000						
Less Than	30,000	4	151.73	178.06	180.18	18.05	98.82
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	677	92.76	92.64	90.48	12.45	102.39
Greater Than	14,999	677	92.76	92.64	90.48	12.45	102.39
Greater Than	29,999	673	92.70	92.13	90.43	12.00	101.88
<u>Incremental Ranges</u>							
0 TO	4,999						
5,000 TO	14,999						
15,000 TO	29,999	4	151.73	178.06	180.18	18.05	98.82
30,000 TO	59,999	19	124.86	123.63	122.09	14.77	101.26
60,000 TO	99,999	51	96.61	98.69	98.76	10.85	99.93
100,000 TO	149,999	124	92.25	91.02	90.72	13.58	100.33
150,000 TO	249,999	232	92.42	92.22	92.34	10.68	99.87
250,000 TO	499,999	211	90.58	88.78	88.73	10.37	100.06
500,000 TO	999,999	33	93.31	88.96	89.20	13.30	99.73
1,000,000 +		3	89.82	90.43	90.31	01.50	100.13
<u>ALL</u>		677	92.76	92.64	90.48	12.45	102.39

The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. The changes are reflective of the stated assessment actions.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that the assessments within the county are valued within the acceptable parameters and therefore considered equalized. Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

2021 Residential Correlation for Saunders County

VALUATION GROUP					
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD
1	29	92.76	91.52	89.66	15.85
2	122	93.79	93.77	92.06	10.90
3	33	93.49	88.77	88.28	09.73
5	31	92.52	89.92	89.02	09.23
6	3	67.64	66.58	64.06	05.60
7	47	94.23	95.73	92.13	15.50
8	18	93.76	100.34	89.00	25.02
10	22	91.59	96.60	96.74	14.18
11	173	93.10	92.02	91.17	10.27
12	24	93.11	98.72	89.42	21.87
13	35	91.93	89.83	90.09	09.71
14	69	92.83	92.01	90.32	08.46
15	71	92.27	91.43	89.49	16.72
<u>ALL</u>	<u>677</u>	92.76	92.64	90.48	12.45

Level of Value

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

2021 Commercial Correlation for Saunders County

Assessment Actions

The Saunders County Assessor and appraisal staff completed a market analysis of the commercial class for the 2021 assessment year. The preliminary statistics were well below the acceptable range. As reported in the County Commercial Appraisal Survey the costing date is 2015 for valuation groups 1 and 4, and 2012 for Valuation Groups 2 and 3. Based on this knowledge the county assessor increased the commercial improvement value by 27% with the exception of the new highway commercial in Yutan. All permits and pick-up work was completed timely.

Assessment Practice Review

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

The sales review process in Saunders County includes utilizing a questionnaire to aid in the verification of all commercial sales and office staff follow up with a phone call if additional information is needed. The review of the sales revealed the county assessor utilizes a good portion of the total sales file as compared to the state average. All arm's-length sales were made available for the measurement of the real property.

The valuation groups currently are represented in four economic and geographic locations. The two towns of Ashland and Wahoo are each considered separate valuation groups and the remainder of the county is split east and west of Highway 92. The lot values were reviewed by analyzing land to building ratios and vacant lot sales. The lot values were all analyzed in 2016.

The Saunders County Assessor has an established a six-year inspection and review cycle. Based on the Commercial Appraisal Survey the last review was completed in 2015. The county assessor has a written valuation methodology on file.

Description of Analysis

The commercial class is analyzed with four valuation groups. The two largest towns are identified and the remainder of the groups are defined on either side of Highway 92.

Valuation Group	Description
1	Ashland
2	East
3	West
4	Wahoo

2021 Commercial Correlation for Saunders County

The commercial statistical profile includes 39 qualified sales. Valuation group 4 is represented with 18 sales, 46% of the sold sample. There are also 21 occupancy codes dispersed amongst all the valuation group. The overall median is the only measure of central tendency within the range. All other measures of central tendency and qualitative measures are outside the acceptable range. The county implemented a 27% increase to all improvement values and achieved the acceptable median.

Despite the 27% increase Valuation Groups 1 and 2 are still below the range. Valuation Group 1 has an extremely small sample and a very high COD, indicating that the statistics is not reliable. Review of the sold parcels in Valuation Group 2 indicates that removing a sales from each side of the ratio array swings the median from 81-92%. The COD is rather high at 36% supporting that ratios in this small sample are widely distributed, based on the large adjustment made to all commercial properties this year, Valuation Group 2 is determined to be within the acceptable range. A substat of Valuation Group 2 can be found in the appendix of this report.

The comparison of the values from the 2021 County Abstract of Assessment, Form 45 Compared to the 2020 Certificate of Taxes Levied Report (CTL) supports the 27% increase to the improvements as reported by the Saunders County Assessor.

Equalization and Quality of Assessment

A review of the statistical sample with sufficient sales, along with all information, and the assessment practices suggest that the county is within the acceptable parameter for the median measure of central tendency only. The county assessor will need to focus attention and complete a reappraisal of the commercial class of property in 2022.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	5	78.21	139.63	250.12	88.79	55.83
2	16	86.52	101.17	85.00	38.64	119.02
4	18	95.93	98.47	91.96	22.60	107.08
____ALL____	39	92.35	104.86	115.68	35.91	90.65

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Saunders County has achieved the statutory level of value of 100%.

2021 Agricultural Correlation for Saunders County

Assessment Actions

The Saunders County Assessor and appraisal staff completed a market analysis of the agricultural land sales. The result of the analysis was a decrease of 5% to the dryland values. The irrigated land and grassland values did not change for the current assessment year.

All permits and pick-up work was timely completed.

Assessment Practice Review

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

The sales review process in Saunders County includes utilizing a questionnaire to aid in the verification of all agricultural land sales and the staff follow up with a phone call if additional information is needed. The review of the sales revealed the county assessor utilizes a good portion of the total sales file as compared to the state average. All arm's-length sales were made available for the measurement of the real property.

The Saunders County assessor has identified three market areas. The areas are defined geographically utilizing the sold parcels to establish the boundaries. Discussion was held with the county assessor concerning the identification of intensive use parcels and intensive use values were established in 2020. The county assessor has worked diligently to identify the Conservation Reserve Program (CRP) acres in the county and has accounted for the majority of the enrolled acres.

The Saunders County Assessor has an established six-year inspection and review cycle and is completing the review timely.

The county assessor has a written valuation methodology on file.

Description of Analysis

The county is technically divided into five market areas, but is measured with three areas. Market Area 1 is the western one-third of the county and consists of mainly dryland hills. Market Area 2 cuts diagonally across the county, is mainly level and consists of substantial irrigation and top quality soils. Market Area 3 is the central and eastern part of the county. The eastern portion of the county includes Market Area 4 and Market Area 5, but since the land values are the same as Market Area 3, they are combined for measurement purposes. The county assessor keeps these market areas (3, 4, and 5) separate in the Computer Assisted Mass Appraisal system for administrative purposes.

2021 Agricultural Correlation for Saunders County

The analysis of the statistical profile utilized 73 sales within Saunders County for the three-year study period. All measures of central tendency are within the acceptable range.

In reviewing the market areas, all three market areas are within the acceptable range. The 80% Majority Land Use (MLU) categories identified with a sufficient sample is also within the acceptable range.

A review of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) confirms the overall reduction in the dryland and reflects the assessment actions.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as the rural residential acreages. Agricultural improvements are equalized and assessed at the same statutory level.

A comparison of the Saunders County Values with adjoining counties indicates that all values are comparable. The quality of the assessment of the agricultural land in Saunders County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	11	69.80	68.96	68.11	08.48	101.25
2	8	71.67	69.74	70.08	09.35	99.51
3	3	68.16	66.90	65.01	04.84	102.91
<u>Dry</u>						
County	40	73.61	72.49	71.61	10.80	101.23
1	15	73.27	72.67	72.20	08.38	100.65
2	1	74.75	74.75	74.75	00.00	100.00
3	24	74.95	72.28	70.91	12.47	101.93
<u>Grass</u>						
County	1	42.74	42.74	42.74	00.00	100.00
1	1	42.74	42.74	42.74	00.00	100.00
<u>ALL</u>						
	73	71.23	71.96	69.92	15.77	102.92

Level of Value

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

Special Valuation

A review of agricultural land value in Saunders County and areas that have other non-agricultural influences indicates the assessed values used are similar to the values used in the portion of Market

2021 Agricultural Correlation for Saunders County

Area 3 where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Value of agricultural land is 71%.

2021 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
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2021 Commission Summary for Saunders County

Residential Real Property - Current

Number of Sales	677	Median	92.76
Total Sales Price	\$162,279,336	Mean	92.64
Total Adj. Sales Price	\$162,279,336	Wgt. Mean	90.48
Total Assessed Value	\$146,834,378	Average Assessed Value of the Base	\$193,395
Avg. Adj. Sales Price	\$239,704	Avg. Assessed Value	\$216,890

Confidence Interval - Current

95% Median C.I	91.83 to 93.66
95% Wgt. Mean C.I	89.27 to 91.70
95% Mean C.I	91.34 to 93.94
% of Value of the Class of all Real Property Value in the County	43.94
% of Records Sold in the Study Period	7.33
% of Value Sold in the Study Period	8.22

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	668	94	93.63
2019	607	93	93.47
2018	585	94	93.64
2017	594	94	94.18

2021 Commission Summary for Saunders County

Commercial Real Property - Current

Number of Sales	39	Median	92.35
Total Sales Price	\$8,824,745	Mean	104.86
Total Adj. Sales Price	\$8,824,745	Wgt. Mean	115.68
Total Assessed Value	\$10,208,282	Average Assessed Value of the Base	\$199,297
Avg. Adj. Sales Price	\$226,276	Avg. Assessed Value	\$261,751

Confidence Interval - Current

95% Median C.I	78.31 to 115.90
95% Wgt. Mean C.I	64.95 to 166.41
95% Mean C.I	87.93 to 121.79
% of Value of the Class of all Real Property Value in the County	4.45
% of Records Sold in the Study Period	4.30
% of Value Sold in the Study Period	5.65

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	44	93	92.89
2019	41	93	93.26
2018	45	94	93.82
2017	57	94	94.07

78 Saunders

RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 677
 Total Sales Price : 162,279,336
 Total Adj. Sales Price : 162,279,336
 Total Assessed Value : 146,834,378
 Avg. Adj. Sales Price : 239,704
 Avg. Assessed Value : 216,890

MEDIAN : 93
 WGT. MEAN : 90
 MEAN : 93
 COD : 12.45
 PRD : 102.39

COV : 18.70
 STD : 17.32
 Avg. Abs. Dev : 11.55
 MAX Sales Ratio : 258.19
 MIN Sales Ratio : 42.44

95% Median C.I. : 91.83 to 93.66
 95% Wgt. Mean C.I. : 89.27 to 91.70
 95% Mean C.I. : 91.34 to 93.94

Printed:3/25/2021 7:46:18AM

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-18 To 31-DEC-18	80	97.02	100.33	96.93	12.15	103.51	67.76	258.19	95.24 to 101.36		187,028	181,291
01-JAN-19 To 31-MAR-19	43	94.60	93.39	90.21	10.45	103.53	48.04	135.86	91.29 to 97.21		211,280	190,586
01-APR-19 To 30-JUN-19	85	93.49	94.41	93.67	09.86	100.79	63.39	150.78	91.72 to 95.39		242,168	226,850
01-JUL-19 To 30-SEP-19	113	94.02	93.05	92.60	11.00	100.49	55.85	152.68	92.50 to 95.03		248,733	230,339
01-OCT-19 To 31-DEC-19	84	91.74	89.80	89.29	11.07	100.57	42.44	118.22	87.90 to 94.21		240,464	214,707
01-JAN-20 To 31-MAR-20	59	93.82	91.94	90.22	12.09	101.91	46.52	143.15	89.07 to 95.62		241,910	218,247
01-APR-20 To 30-JUN-20	105	87.91	88.10	87.30	11.78	100.92	53.05	167.64	84.33 to 90.05		244,205	213,181
01-JUL-20 To 30-SEP-20	108	88.28	91.80	86.75	16.78	105.82	47.80	152.01	84.93 to 90.81		272,480	236,382
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	321	94.60	95.27	93.50	11.08	101.89	48.04	258.19	93.85 to 95.59		226,599	211,866
01-OCT-19 To 30-SEP-20	356	89.57	90.26	88.03	13.35	102.53	42.44	167.64	88.05 to 90.94		251,520	221,419
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	325	93.54	92.61	91.75	10.71	100.94	42.44	152.68	92.62 to 94.49		239,923	220,127
<u>ALL</u>	677	92.76	92.64	90.48	12.45	102.39	42.44	258.19	91.83 to 93.66		239,704	216,890

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	29	92.76	91.52	89.66	15.85	102.07	64.15	150.00	75.93 to 100.43		576,095	516,505
2	122	93.79	93.77	92.06	10.90	101.86	64.67	140.89	89.77 to 95.59		230,270	211,982
3	33	93.49	88.77	88.28	09.73	100.56	53.05	109.54	83.95 to 96.61		189,921	167,653
5	31	92.52	89.92	89.02	09.23	101.01	62.14	115.50	84.76 to 95.24		262,739	233,897
6	3	67.64	66.58	64.06	05.60	103.93	60.37	71.73	N/A		318,733	204,170
7	47	94.23	95.73	92.13	15.50	103.91	42.44	167.64	89.14 to 97.85		142,001	130,820
8	18	93.76	100.34	89.00	25.02	112.74	53.66	258.19	80.30 to 103.54		130,672	116,298
10	22	91.59	96.60	96.74	14.18	99.86	73.63	152.01	85.64 to 106.48		157,764	152,619
11	173	93.10	92.02	91.17	10.27	100.93	62.70	150.78	90.36 to 94.35		195,464	178,208
12	24	93.11	98.72	89.42	21.87	110.40	46.52	150.59	81.66 to 113.94		113,417	101,413
13	35	91.93	89.83	90.09	09.71	99.71	47.80	113.92	88.54 to 94.72		398,457	358,971
14	69	92.83	92.01	90.32	08.46	101.87	74.38	123.63	89.29 to 94.30		265,642	239,936
15	71	92.27	91.43	89.49	16.72	102.17	44.01	149.49	84.58 to 95.05		292,982	262,185
<u>ALL</u>	677	92.76	92.64	90.48	12.45	102.39	42.44	258.19	91.83 to 93.66		239,704	216,890

78 Saunders
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 677
 Total Sales Price : 162,279,336
 Total Adj. Sales Price : 162,279,336
 Total Assessed Value : 146,834,378
 Avg. Adj. Sales Price : 239,704
 Avg. Assessed Value : 216,890

MEDIAN : 93
 WGT. MEAN : 90
 MEAN : 93
 COD : 12.45
 PRD : 102.39

COV : 18.70
 STD : 17.32
 Avg. Abs. Dev : 11.55
 MAX Sales Ratio : 258.19
 MIN Sales Ratio : 42.44

95% Median C.I. : 91.83 to 93.66
 95% Wgt. Mean C.I. : 89.27 to 91.70
 95% Mean C.I. : 91.34 to 93.94

Printed:3/25/2021 7:46:18AM

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	676	92.79	92.66	90.49	12.45	102.40	42.44	258.19	91.83 to 93.66	239,888	217,082
06											
07	1	75.35	75.35	75.35	00.00	100.00	75.35	75.35	N/A	115,000	86,656
<u>ALL</u>	677	92.76	92.64	90.48	12.45	102.39	42.44	258.19	91.83 to 93.66	239,704	216,890

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	151.73	178.06	180.18	18.05	98.82	150.59	258.19	N/A	23,250	41,893
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	677	92.76	92.64	90.48	12.45	102.39	42.44	258.19	91.83 to 93.66	239,704	216,890
Greater Than 14,999	677	92.76	92.64	90.48	12.45	102.39	42.44	258.19	91.83 to 93.66	239,704	216,890
Greater Than 29,999	673	92.70	92.13	90.43	12.00	101.88	42.44	167.64	91.72 to 93.58	240,990	217,930
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	151.73	178.06	180.18	18.05	98.82	150.59	258.19	N/A	23,250	41,893
30,000 TO 59,999	19	124.86	123.63	122.09	14.77	101.26	71.86	167.64	106.94 to 140.85	47,062	57,457
60,000 TO 99,999	51	96.61	98.69	98.76	10.85	99.93	71.73	143.40	94.57 to 98.62	83,927	82,891
100,000 TO 149,999	124	92.25	91.02	90.72	13.58	100.33	42.44	143.15	88.61 to 95.03	131,206	119,024
150,000 TO 249,999	232	92.42	92.22	92.34	10.68	99.87	46.52	152.01	90.75 to 93.85	185,159	170,981
250,000 TO 499,999	211	90.58	88.78	88.73	10.37	100.06	44.01	129.12	88.15 to 92.54	343,833	305,071
500,000 TO 999,999	33	93.31	88.96	89.20	13.30	99.73	60.37	117.25	79.23 to 99.28	653,009	582,454
1,000,000 +	3	89.82	90.43	90.31	01.50	100.13	88.70	92.76	N/A	1,229,167	1,110,053
<u>ALL</u>	677	92.76	92.64	90.48	12.45	102.39	42.44	258.19	91.83 to 93.66	239,704	216,890

78 Saunders
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 39
Total Sales Price : 8,824,745
Total Adj. Sales Price : 8,824,745
Total Assessed Value : 10,208,282
Avg. Adj. Sales Price : 226,276
Avg. Assessed Value : 261,751

MEDIAN : 92
WGT. MEAN : 116
MEAN : 105
COD : 35.91
PRD : 90.65

COV : 51.44
STD : 53.94
Avg. Abs. Dev : 33.16
MAX Sales Ratio : 357.26
MIN Sales Ratio : 39.49

95% Median C.I. : 78.31 to 115.90
95% Wgt. Mean C.I. : 64.95 to 166.41
95% Mean C.I. : 87.93 to 121.79

Printed:3/25/2021 7:46:20AM

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-17 To 31-DEC-17	1	115.90	115.90	115.90	00.00	100.00	115.90	115.90	N/A	200,000	231,800
01-JAN-18 To 31-MAR-18	3	95.70	110.33	86.93	36.64	126.92	65.06	170.23	N/A	94,667	82,290
01-APR-18 To 30-JUN-18	2	73.44	73.44	71.51	12.64	102.70	64.16	82.72	N/A	120,000	85,806
01-JUL-18 To 30-SEP-18	3	120.41	138.92	118.61	31.35	117.12	91.54	204.80	N/A	90,667	107,543
01-OCT-18 To 31-DEC-18	2	94.34	94.34	104.85	15.91	89.98	79.33	109.35	N/A	100,000	104,848
01-JAN-19 To 31-MAR-19	5	73.32	87.98	81.39	31.16	108.10	62.72	126.33	N/A	277,255	225,658
01-APR-19 To 30-JUN-19	4	111.26	105.95	110.31	35.74	96.05	45.56	155.71	N/A	316,500	349,124
01-JUL-19 To 30-SEP-19	4	100.88	158.79	221.71	72.01	71.62	76.13	357.26	N/A	432,851	959,664
01-OCT-19 To 31-DEC-19	4	111.33	101.95	78.21	15.97	130.35	61.82	123.33	N/A	460,875	360,433
01-JAN-20 To 31-MAR-20	5	86.66	89.24	88.63	13.17	100.69	72.93	115.95	N/A	142,482	126,280
01-APR-20 To 30-JUN-20	4	79.45	88.22	88.52	22.13	99.66	63.07	130.93	N/A	146,540	129,716
01-JUL-20 To 30-SEP-20	2	92.29	92.29	68.20	57.21	135.32	39.49	145.09	N/A	51,500	35,122
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	9	95.70	112.28	97.68	35.75	114.95	64.16	204.80	65.06 to 170.23	110,667	108,101
01-OCT-18 To 30-SEP-19	15	96.16	112.50	143.40	42.75	78.45	45.56	357.26	73.32 to 126.33	305,579	438,209
01-OCT-19 To 30-SEP-20	15	86.66	92.77	82.04	27.37	113.08	39.49	145.09	72.93 to 116.13	216,338	177,482
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	10	93.62	108.33	95.46	33.94	113.48	64.16	204.80	65.06 to 170.23	99,600	95,081
01-JAN-19 To 31-DEC-19	17	105.59	112.15	125.34	37.28	89.48	45.56	357.26	63.44 to 126.33	366,305	459,128
<u>ALL</u>	39	92.35	104.86	115.68	35.91	90.65	39.49	357.26	78.31 to 115.90	226,276	261,751

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	5	78.21	139.63	250.12	88.79	55.83	63.44	357.26	N/A	287,581	719,292
2	16	86.52	101.17	85.00	38.64	119.02	39.49	204.80	65.06 to 123.33	162,718	138,317
4	18	95.93	98.47	91.96	22.60	107.08	45.56	155.71	82.72 to 115.95	265,742	244,375
<u>ALL</u>	39	92.35	104.86	115.68	35.91	90.65	39.49	357.26	78.31 to 115.90	226,276	261,751

**78 Saunders
COMMERCIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 39
 Total Sales Price : 8,824,745
 Total Adj. Sales Price : 8,824,745
 Total Assessed Value : 10,208,282
 Avg. Adj. Sales Price : 226,276
 Avg. Assessed Value : 261,751

MEDIAN : 92
 WGT. MEAN : 116
 MEAN : 105
 COD : 35.91
 PRD : 90.65

COV : 51.44
 STD : 53.94
 Avg. Abs. Dev : 33.16
 MAX Sales Ratio : 357.26
 MIN Sales Ratio : 39.49

95% Median C.I. : 78.31 to 115.90
 95% Wgt. Mean C.I. : 64.95 to 166.41
 95% Mean C.I. : 87.93 to 121.79

Printed:3/25/2021 7:46:20AM

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	39	92.35	104.86	115.68	35.91	90.65	39.49	357.26	78.31 to 115.90	226,276	261,751
04											
<u>ALL</u>	39	92.35	104.86	115.68	35.91	90.65	39.49	357.26	78.31 to 115.90	226,276	261,751

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	157.66	150.20	152.69	23.67	98.37	80.68	204.80	N/A	23,250	35,501
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	39	92.35	104.86	115.68	35.91	90.65	39.49	357.26	78.31 to 115.90	226,276	261,751
Greater Than 14,999	39	92.35	104.86	115.68	35.91	90.65	39.49	357.26	78.31 to 115.90	226,276	261,751
Greater Than 29,999	35	91.54	99.68	115.28	32.39	86.47	39.49	357.26	78.21 to 109.35	249,478	287,608
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	157.66	150.20	152.69	23.67	98.37	80.68	204.80	N/A	23,250	35,501
30,000 TO 59,999	2	85.84	85.84	87.47	07.58	98.14	79.33	92.35	N/A	40,000	34,988
60,000 TO 99,999	6	78.02	74.44	75.66	16.06	98.39	39.49	91.54	39.49 to 91.54	84,829	64,178
100,000 TO 149,999	6	80.38	83.44	81.83	23.91	101.97	63.44	116.13	63.44 to 116.13	129,000	105,562
150,000 TO 249,999	12	115.93	110.01	109.61	13.32	100.36	63.07	135.69	86.82 to 126.33	182,972	200,559
250,000 TO 499,999	5	78.31	82.42	80.79	23.10	102.02	45.56	106.53	N/A	365,342	295,173
500,000 TO 999,999	3	155.71	191.90	206.19	63.05	93.07	62.72	357.26	N/A	698,802	1,440,850
1,000,000 +	1	61.82	61.82	61.82	00.00	100.00	61.82	61.82	N/A	1,250,000	772,748
<u>ALL</u>	39	92.35	104.86	115.68	35.91	90.65	39.49	357.26	78.31 to 115.90	226,276	261,751

78 Saunders
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 39
Total Sales Price : 8,824,745
Total Adj. Sales Price : 8,824,745
Total Assessed Value : 10,208,282
Avg. Adj. Sales Price : 226,276
Avg. Assessed Value : 261,751

MEDIAN : 92
WGT. MEAN : 116
MEAN : 105
COD : 35.91
PRD : 90.65

COV : 51.44
STD : 53.94
Avg. Abs. Dev : 33.16
MAX Sales Ratio : 357.26
MIN Sales Ratio : 39.49

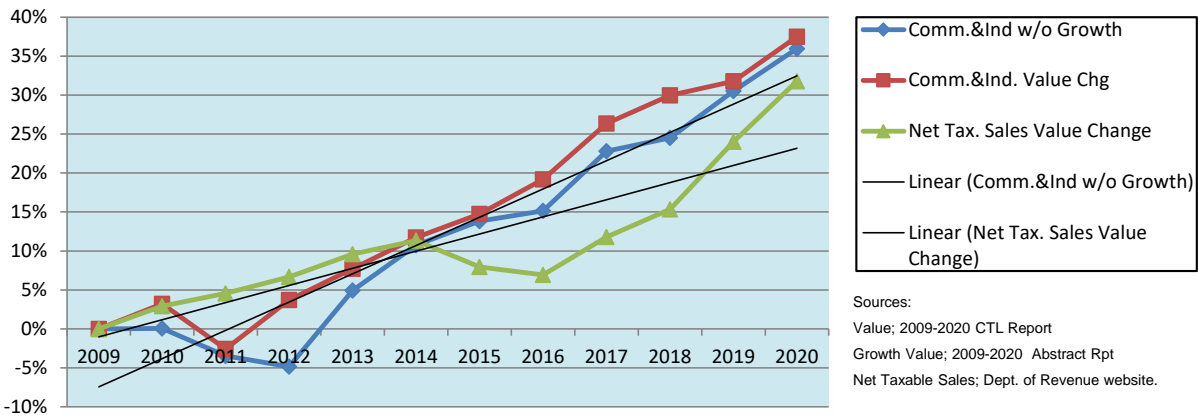
95% Median C.I. : 78.31 to 115.90
95% Wgt. Mean C.I. : 64.95 to 166.41
95% Mean C.I. : 87.93 to 121.79

Printed:3/25/2021 7:46:20AM

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
201	4	104.57	119.53	99.52	46.23	120.11	64.16	204.80	N/A	125,290	124,685
302	1	114.07	114.07	114.07	00.00	100.00	114.07	114.07	N/A	200,000	228,134
313	1	357.26	357.26	357.26	00.00	100.00	357.26	357.26	N/A	855,405	3,055,982
326	1	39.49	39.49	39.49	00.00	100.00	39.49	39.49	N/A	75,000	29,619
350	2	86.40	86.40	88.22	26.57	97.94	63.44	109.35	N/A	157,500	138,946
352	3	123.33	110.11	122.90	12.34	89.59	80.68	126.33	N/A	132,500	162,842
353	5	116.13	121.99	108.67	23.56	112.26	72.93	170.23	N/A	110,600	120,189
362	1	115.95	115.95	115.95	00.00	100.00	115.95	115.95	N/A	165,000	191,314
402	1	95.70	95.70	95.70	00.00	100.00	95.70	95.70	N/A	134,000	128,244
406	5	96.16	96.71	96.40	11.95	100.32	78.31	115.90	N/A	212,182	204,551
410	1	86.82	86.82	86.82	00.00	100.00	86.82	86.82	N/A	170,000	147,597
419	1	135.69	135.69	135.69	00.00	100.00	135.69	135.69	N/A	190,000	257,805
442	1	92.35	92.35	92.35	00.00	100.00	92.35	92.35	N/A	50,000	46,176
446	1	76.13	76.13	76.13	00.00	100.00	76.13	76.13	N/A	451,000	343,349
477	1	62.72	62.72	62.72	00.00	100.00	62.72	62.72	N/A	716,000	449,072
478	1	63.07	63.07	63.07	00.00	100.00	63.07	63.07	N/A	235,000	148,219
494	3	61.82	87.70	81.81	59.40	107.20	45.56	155.71	N/A	718,667	587,947
530	1	73.32	73.32	73.32	00.00	100.00	73.32	73.32	N/A	97,773	71,684
601	3	82.72	84.53	85.94	04.92	98.36	79.33	91.54	N/A	71,667	61,590
702	1	120.41	120.41	120.41	00.00	100.00	120.41	120.41	N/A	157,000	189,038
721	1	65.06	65.06	65.06	00.00	100.00	65.06	65.06	N/A	130,000	84,581
<u>ALL</u>	39	92.35	104.86	115.68	35.91	90.65	39.49	357.26	78.31 to 115.90	226,276	261,751

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 102,667,780	\$ 939,330		\$ 101,728,450	--	\$ 102,796,325	--
2009	\$ 107,884,100	\$ 4,400,700	4.08%	\$ 103,483,400	--	\$ 91,472,978	--
2010	\$ 111,355,830	\$ 3,412,560	3.06%	\$ 107,943,270	0.05%	\$ 94,156,616	2.93%
2011	\$ 105,104,030	\$ 964,240	0.92%	\$ 104,139,790	-6.48%	\$ 95,646,937	1.58%
2012	\$ 111,896,364	\$ 9,244,392	8.26%	\$ 102,651,972	-2.33%	\$ 97,570,002	2.01%
2013	\$ 116,195,356	\$ 3,000,117	2.58%	\$ 113,195,239	1.16%	\$ 100,240,909	2.74%
2014	\$ 120,522,686	\$ 1,044,151	0.87%	\$ 119,478,535	2.83%	\$ 101,830,618	1.59%
2015	\$ 123,782,846	\$ 982,419	0.79%	\$ 122,800,427	1.89%	\$ 98,739,342	-3.04%
2016	\$ 128,589,054	\$ 4,376,128	3.40%	\$ 124,212,926	0.35%	\$ 97,812,870	-0.94%
2017	\$ 136,332,800	\$ 3,840,967	2.82%	\$ 132,491,833	3.04%	\$ 102,255,563	4.54%
2018	\$ 140,215,576	\$ 5,884,593	4.20%	\$ 134,330,983	-1.47%	\$ 105,507,574	3.18%
2019	\$ 142,174,591	\$ 1,363,457	0.96%	\$ 140,811,134	0.42%	\$ 113,446,178	7.52%
2020	\$ 148,337,415	\$ 1,649,327	1.11%	\$ 146,688,088	3.17%	\$ 120,556,426	6.27%
Ann %chg	2.80%			Average	-0.05%	2.18%	2.21%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	0.05%	3.22%	2.93%
2011	-3.47%	-2.58%	4.56%
2012	-4.85%	3.72%	6.67%
2013	4.92%	7.70%	9.59%
2014	10.75%	11.71%	11.32%
2015	13.83%	14.74%	7.94%
2016	15.14%	19.19%	6.93%
2017	22.81%	26.37%	11.79%
2018	24.51%	29.97%	15.34%
2019	30.52%	31.78%	24.02%
2020	35.97%	37.50%	31.79%

County Number	78
County Name	Saunders

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	87	COV :	43.31	95% Median C.I. :	65.06 to 123.33
Total Sales Price :	2,603,484	Wgt. Mean :	85	STD :	43.82	95% Wgt. Mean C.I. :	66.73 to 103.28
Total Adj. Sales Price :	2,603,484	Mean :	101	Avg. Abs. Dev :	33.43	95% Mean C.I. :	77.82 to 124.52
Total Assessed Value :	2,213,072						
Avg. Adj. Sales Price :	162,718	COD :	38.64	MAX Sales Ratio :	204.80		
Avg. Assessed Value :	138,317	PRD :	119.02	MIN Sales Ratio :	39.49		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2017 To 12/31/2017											
01/01/2018 To 03/31/2018	2	117.65	117.65	79.08	44.70	148.77	65.06	170.23	N/A	75,000	59,313
04/01/2018 To 06/30/2018											
07/01/2018 To 09/30/2018	2	162.61	162.61	132.00	25.95	123.19	120.41	204.80	N/A	91,000	120,119
10/01/2018 To 12/31/2018	1	79.33	79.33	79.33		100.00	79.33	79.33	N/A	30,000	23,799
01/01/2019 To 03/31/2019	3	73.32	83.37	73.87	23.35	112.86	62.72	114.07	N/A	337,924	249,630
04/01/2019 To 06/30/2019											
07/01/2019 To 09/30/2019											
10/01/2019 To 12/31/2019	2	114.93	114.93	111.85	07.31	102.75	106.53	123.33	N/A	236,750	264,814
01/01/2020 To 03/31/2020	2	85.33	85.33	80.08	08.23	106.56	78.31	92.35	N/A	198,106	158,647
04/01/2020 To 06/30/2020	2	71.88	71.88	64.45	12.26	111.53	63.07	80.68	N/A	127,500	82,177
07/01/2020 To 09/30/2020	2	92.29	92.29	68.20	57.21	135.32	39.49	145.09	N/A	51,500	35,122
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	4	145.32	140.13	108.09	32.61	129.64	65.06	204.80	N/A	83,000	89,716
10/01/2018 To 09/30/2019	4	76.33	82.36	74.03	18.79	111.25	62.72	114.07	N/A	260,943	193,172
10/01/2019 To 09/30/2020	8	86.52	91.11	88.09	29.73	103.43	39.49	145.09	39.49 to 145.09	153,464	135,190
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	5	120.41	127.97	105.71	38.31	121.06	65.06	204.80	N/A	72,400	76,533
01/01/2019 To 12/31/2019	5	106.53	95.99	85.96	19.03	111.67	62.72	123.33	N/A	297,455	255,704

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	87	COV :	43.31	95% Median C.I. :	65.06 to 123.33
Total Sales Price :	2,603,484	Wgt. Mean :	85	STD :	43.82	95% Wgt. Mean C.I. :	66.73 to 103.28
Total Adj. Sales Price :	2,603,484	Mean :	101	Avg. Abs. Dev :	33.43	95% Mean C.I. :	77.82 to 124.52
Total Assessed Value :	2,213,072						
Avg. Adj. Sales Price :	162,718	COD :	38.64	MAX Sales Ratio :	204.80		
Avg. Assessed Value :	138,317	PRD :	119.02	MIN Sales Ratio :	39.49		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	16	86.52	101.17	85.00	38.64	119.02	39.49	204.80	65.06 to 123.33	162,718	138,317

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	16	86.52	101.17	85.00	38.64	119.02	39.49	204.80	65.06 to 123.33	162,718	138,317
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	87	COV :	43.31	95% Median C.I. :	65.06 to 123.33
Total Sales Price :	2,603,484	Wgt. Mean :	85	STD :	43.82	95% Wgt. Mean C.I. :	66.73 to 103.28
Total Adj. Sales Price :	2,603,484	Mean :	101	Avg. Abs. Dev :	33.43	95% Mean C.I. :	77.82 to 124.52
Total Assessed Value :	2,213,072						
Avg. Adj. Sales Price :	162,718	COD :	38.64	MAX Sales Ratio :	204.80		
Avg. Assessed Value :	138,317	PRD :	119.02	MIN Sales Ratio :	39.49		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	157.66	150.20	152.69	23.67	98.37	80.68	204.80	N/A	23,250	35,501
__Ranges Excl. Low \$__											
Greater Than 4,999	16	86.52	101.17	85.00	38.64	119.02	39.49	204.80	65.06 to 123.33	162,718	138,317
Greater Than 15,000	16	86.52	101.17	85.00	38.64	119.02	39.49	204.80	65.06 to 123.33	162,718	138,317
Greater Than 30,000	12	78.82	84.83	82.50	26.86	102.82	39.49	123.33	63.07 to 114.07	209,207	172,589
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	157.66	150.20	152.69	23.67	98.37	80.68	204.80	N/A	23,250	35,501
30,000 TO 59,999	2	85.84	85.84	87.47	07.58	98.14	79.33	92.35	N/A	40,000	34,988
60,000 TO 99,999	2	56.41	56.41	58.63	29.99	96.21	39.49	73.32	N/A	86,387	50,652
100,000 TO 149,999	1	65.06	65.06	65.06		100.00	65.06	65.06	N/A	130,000	84,581
150,000 TO 249,999	4	117.24	105.22	101.13	14.20	104.04	63.07	123.33	N/A	185,500	187,595
250,000 TO 499,999	2	92.42	92.42	91.94	15.27	100.52	78.31	106.53	N/A	334,856	307,879
500,000 TO 999,999	1	62.72	62.72	62.72		100.00	62.72	62.72	N/A	716,000	449,072
1,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	87	COV :	43.31	95% Median C.I. :	65.06 to 123.33
Total Sales Price :	2,603,484	Wgt. Mean :	85	STD :	43.82	95% Wgt. Mean C.I. :	66.73 to 103.28
Total Adj. Sales Price :	2,603,484	Mean :	101	Avg. Abs. Dev :	33.43	95% Mean C.I. :	77.82 to 124.52
Total Assessed Value :	2,213,072						
Avg. Adj. Sales Price :	162,718	COD :	38.64	MAX Sales Ratio :	204.80		
Avg. Assessed Value :	138,317	PRD :	119.02	MIN Sales Ratio :	39.49		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
201	1	204.80	204.80	204.80		100.00	204.80	204.80	N/A	25,000	51,200
302	1	114.07	114.07	114.07		100.00	114.07	114.07	N/A	200,000	228,134
326	1	39.49	39.49	39.49		100.00	39.49	39.49	N/A	75,000	29,619
352	2	102.01	102.01	118.31	20.91	86.22	80.68	123.33	N/A	85,000	100,562
353	2	157.66	157.66	155.56	07.97	101.35	145.09	170.23	N/A	24,000	37,335
406	2	92.42	92.42	91.94	15.27	100.52	78.31	106.53	N/A	334,856	307,879
442	1	92.35	92.35	92.35		100.00	92.35	92.35	N/A	50,000	46,176
477	1	62.72	62.72	62.72		100.00	62.72	62.72	N/A	716,000	449,072
478	1	63.07	63.07	63.07		100.00	63.07	63.07	N/A	235,000	148,219
530	1	73.32	73.32	73.32		100.00	73.32	73.32	N/A	97,773	71,684
601	1	79.33	79.33	79.33		100.00	79.33	79.33	N/A	30,000	23,799
702	1	120.41	120.41	120.41		100.00	120.41	120.41	N/A	157,000	189,038
721	1	65.06	65.06	65.06		100.00	65.06	65.06	N/A	130,000	84,581

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

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

What IF

78 Saunders
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 73
Total Sales Price : 45,383,561
Total Adj. Sales Price : 45,383,561
Total Assessed Value : 31,733,516
Avg. Adj. Sales Price : 621,693
Avg. Assessed Value : 434,706

MEDIAN : 71
WGT. MEAN : 70
MEAN : 72
COD : 15.77
PRD : 102.92

COV : 22.79
STD : 16.40
Avg. Abs. Dev : 11.23
MAX Sales Ratio : 144.10
MIN Sales Ratio : 19.35

95% Median C.I. : 68.11 to 75.70
95% Wgt. Mean C.I. : 66.01 to 73.84
95% Mean C.I. : 68.20 to 75.72

Printed:3/25/2021 7:46:23AM

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-17 To 31-DEC-17	10	71.92	68.04	69.17	11.87	98.37	50.03	81.42	54.96 to 78.16	952,379	658,776	
01-JAN-18 To 31-MAR-18	4	63.61	60.05	56.72	14.49	105.87	42.56	70.44	N/A	509,340	288,884	
01-APR-18 To 30-JUN-18	6	69.20	70.98	68.62	21.56	103.44	46.86	105.48	46.86 to 105.48	494,997	339,663	
01-JUL-18 To 30-SEP-18	1	68.00	68.00	68.00	00.00	100.00	68.00	68.00	N/A	300,000	204,010	
01-OCT-18 To 31-DEC-18	1	76.62	76.62	76.62	00.00	100.00	76.62	76.62	N/A	815,400	624,737	
01-JAN-19 To 31-MAR-19	12	71.87	72.71	70.51	09.61	103.12	60.86	84.33	65.46 to 81.05	650,981	458,999	
01-APR-19 To 30-JUN-19	7	69.80	65.47	60.57	22.89	108.09	19.35	89.56	19.35 to 89.56	599,995	363,439	
01-JUL-19 To 30-SEP-19	1	73.95	73.95	73.95	00.00	100.00	73.95	73.95	N/A	675,692	499,692	
01-OCT-19 To 31-DEC-19	4	75.54	72.44	70.43	18.12	102.85	49.80	88.89	N/A	671,941	473,228	
01-JAN-20 To 31-MAR-20	10	71.23	76.03	72.52	15.09	104.84	59.55	108.79	60.84 to 94.81	586,484	425,303	
01-APR-20 To 30-JUN-20	11	77.61	72.09	73.70	13.12	97.82	42.74	89.57	56.97 to 83.64	492,359	362,875	
01-JUL-20 To 30-SEP-20	6	77.59	85.71	79.00	19.72	108.49	58.80	144.10	58.80 to 144.10	513,509	405,695	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	21	68.11	67.36	67.33	15.15	100.04	42.56	105.48	59.10 to 74.75	706,244	475,490	
01-OCT-18 To 30-SEP-19	21	73.54	70.54	67.96	13.08	103.80	19.35	89.56	65.46 to 79.73	642,992	436,976	
01-OCT-19 To 30-SEP-20	31	75.70	76.04	73.74	16.35	103.12	42.74	144.10	67.70 to 80.61	549,987	405,540	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	12	68.06	67.56	65.69	16.53	102.85	42.56	105.48	56.20 to 76.62	510,229	335,188	
01-JAN-19 To 31-DEC-19	24	71.87	70.61	67.93	14.71	103.95	19.35	89.56	65.46 to 81.05	640,633	435,194	
<u>ALL</u>	73	71.23	71.96	69.92	15.77	102.92	19.35	144.10	68.11 to 75.70	621,693	434,706	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	23	70.51	71.81	71.46	15.19	100.49	42.74	108.79	65.89 to 78.94	461,979	330,114	
2	13	73.54	72.05	71.86	08.50	100.26	60.65	89.57	60.86 to 78.07	904,017	649,614	
3	37	71.22	72.03	68.23	18.39	105.57	19.35	144.10	68.00 to 78.16	621,779	424,214	
<u>ALL</u>	73	71.23	71.96	69.92	15.77	102.92	19.35	144.10	68.11 to 75.70	621,693	434,706	

78 Saunders
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 73
Total Sales Price : 45,383,561
Total Adj. Sales Price : 45,383,561
Total Assessed Value : 31,733,516
Avg. Adj. Sales Price : 621,693
Avg. Assessed Value : 434,706

MEDIAN : 71
WGT. MEAN : 70
MEAN : 72
COD : 15.77
PRD : 102.92

COV : 22.79
STD : 16.40
Avg. Abs. Dev : 11.23
MAX Sales Ratio : 144.10
MIN Sales Ratio : 19.35

95% Median C.I. : 68.11 to 75.70
95% Wgt. Mean C.I. : 66.01 to 73.84
95% Mean C.I. : 68.20 to 75.72

Printed:3/25/2021 7:46:23AM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	3	75.70	74.09	73.53	04.52	100.76	68.16	78.42	N/A	910,833	669,742
2	2	77.06	77.06	76.79	01.76	100.35	75.70	78.42	N/A	850,000	652,711
3	1	68.16	68.16	68.16	00.00	100.00	68.16	68.16	N/A	1,032,500	703,803
_____Dry_____											
County	23	74.75	71.82	70.24	11.25	102.25	49.80	89.56	65.14 to 79.73	519,265	364,728
1	5	75.25	71.79	71.76	09.36	100.04	59.10	80.51	N/A	405,419	290,936
2	1	74.75	74.75	74.75	00.00	100.00	74.75	74.75	N/A	1,649,000	1,232,563
3	17	73.26	71.66	68.97	12.56	103.90	49.80	89.56	58.80 to 81.05	486,294	335,383
_____Grass_____											
County	1	42.74	42.74	42.74	00.00	100.00	42.74	42.74	N/A	322,000	137,634
1	1	42.74	42.74	42.74	00.00	100.00	42.74	42.74	N/A	322,000	137,634
_____ALL_____	73	71.23	71.96	69.92	15.77	102.92	19.35	144.10	68.11 to 75.70	621,693	434,706

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	11	69.80	68.96	68.11	08.48	101.25	60.65	78.42	60.84 to 78.07	865,951	589,833
2	8	71.67	69.74	70.08	09.35	99.51	60.65	78.42	60.65 to 78.42	729,326	511,099
3	3	68.16	66.90	65.01	04.84	102.91	61.32	71.23	N/A	1,230,283	799,790
_____Dry_____											
County	40	73.61	72.49	71.61	10.80	101.23	46.86	89.56	69.82 to 78.16	563,788	403,743
1	15	73.27	72.67	72.20	08.38	100.65	59.10	85.80	66.60 to 78.94	496,000	358,092
2	1	74.75	74.75	74.75	00.00	100.00	74.75	74.75	N/A	1,649,000	1,232,563
3	24	74.95	72.28	70.91	12.47	101.93	46.86	89.56	68.00 to 81.05	560,938	397,740
_____Grass_____											
County	1	42.74	42.74	42.74	00.00	100.00	42.74	42.74	N/A	322,000	137,634
1	1	42.74	42.74	42.74	00.00	100.00	42.74	42.74	N/A	322,000	137,634
_____ALL_____	73	71.23	71.96	69.92	15.77	102.92	19.35	144.10	68.11 to 75.70	621,693	434,706

Saunders County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saunders	1	6320	n/a	5830	5450	n/a	4870	3910	3670	4784
Lancaster	1	6975	6188	5771	5400	4987	4789	4573	4387	5302
Seward	2	6800	6700	6300	6100	5800	4900	4600	3800	6243
Butler	1	6398	5899	5760	5569	5301	5271	4882	4763	5863
Saunders	2	7243	n/a	6730	6226	n/a	5640	5008	4890	6566
Dodge	1	6202	6005	5803	5609	5415	5215	5455	4821	5755
Saunders	3	6930	n/a	6427	5892	n/a	5373	4470	4060	5790
Dodge	1	6202	6005	5803	5609	5415	5215	5455	4821	5755
Douglas	1	6275	n/a	5975	5625	5225	4725	4375	4100	5852
Sarpy	1	6380	n/a	5860	5715	n/a	4825	4510	4245	5662
Cass	1	6275	n/a	5545	5510	4880	4850	4250	4215	5176
Lancaster	1	6975	6188	5771	5400	4987	4789	4573	4387	5302

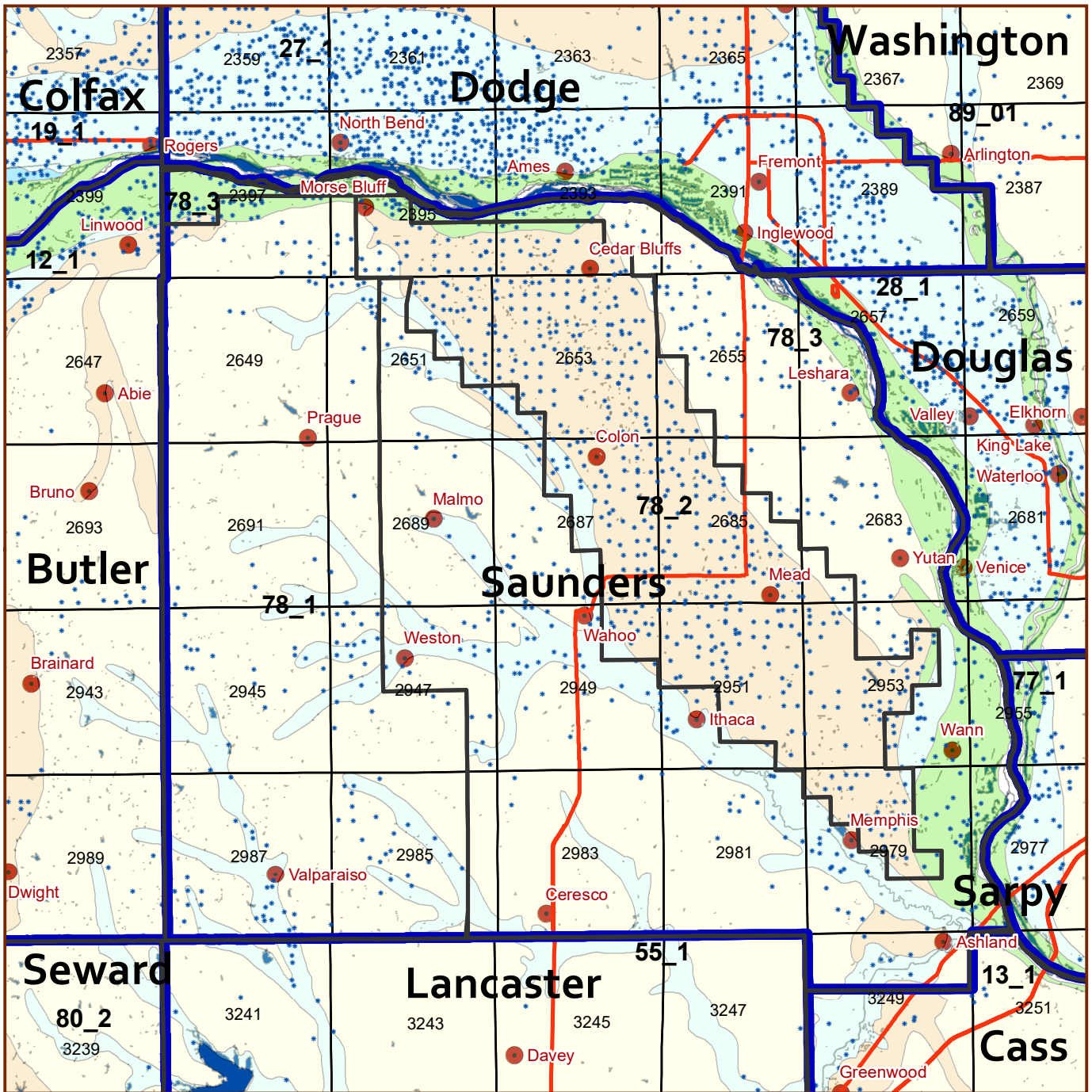
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saunders	1	5370	5025	5016	n/a	4330	3797	3260	3030	4016
Lancaster	1	5400	4869	4495	4193	4006	3524	3297	3185	4065
Seward	2	5300	5200	4750	4750	4700	3496	3200	2900	4251
Butler	1	5400	4900	4699	4600	4400	4000	3100	3000	4318
Saunders	2	5682	5562	5386	n/a	4851	4464	3893	3797	5384
Dodge	1	5884	5725	5519	n/a	5134	4915	5189	4977	5474
Saunders	3	5055	4885	4789	n/a	3993	3856	3515	3295	4368
Dodge	1	5884	5725	5519	n/a	5134	4915	5189	4977	5474
Douglas	1	6000	5485	5081	4900	4675	4175	3875	3534	4706
Sarpy	1	5390	5225	4905	4755	4590	4055	3776	3565	4501
Cass	1	5252	5100	4792	4599	4358	4301	4009	3775	4617
Lancaster	1	5400	4869	4495	4193	4006	3524	3297	3185	4065

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saunders	1	2250	2250	2250	n/a	n/a	n/a	n/a	2000	2249
Lancaster	1	2156	2147	2101	n/a	2072	2007	2099	1957	2138
Seward	2	1799	1800	1700	n/a	1500	n/a	n/a	1500	1714
Butler	1	2293	2272	2234	2222	1864	2128	n/a	2050	2267
Saunders	2	2240	2245	2250	n/a	n/a	n/a	n/a	1998	2226
Dodge	1	2451	2459	2352	2333	n/a	n/a	n/a	n/a	2422
Saunders	3	2250	2250	2250	n/a	n/a	2000	n/a	2000	2244
Dodge	1	2451	2459	2352	2333	n/a	n/a	n/a	n/a	2422
Douglas	1	2028	1726	1742	1775	1237	1776	901	1048	1863
Sarpy	1	2355	2330	2250	2165	2070	2040	1840	1775	2338
Cass	1	1648	1616	1645	n/a	1650	n/a	1650	1650	1648
Lancaster	1	2156	2147	2101	n/a	2072	2007	2099	1957	2138

County	Mkt Area	CRP	TIMBER	WASTE
Saunders	1	2399	600	130
Lancaster	1	n/a	n/a	748
Seward	2	2568	600	101
Butler	1	2881	1499	786
Saunders	2	2400	598	129
Dodge	1	3210	n/a	181
Saunders	3	2398	600	130
Dodge	1	3210	n/a	181
Douglas	1	n/a	n/a	150
Sarpy	1	3695	1205	153
Cass	1	1650	1649	682
Lancaster	1	n/a	n/a	748

Source: 2021 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.

SAUNDERS COUNTY



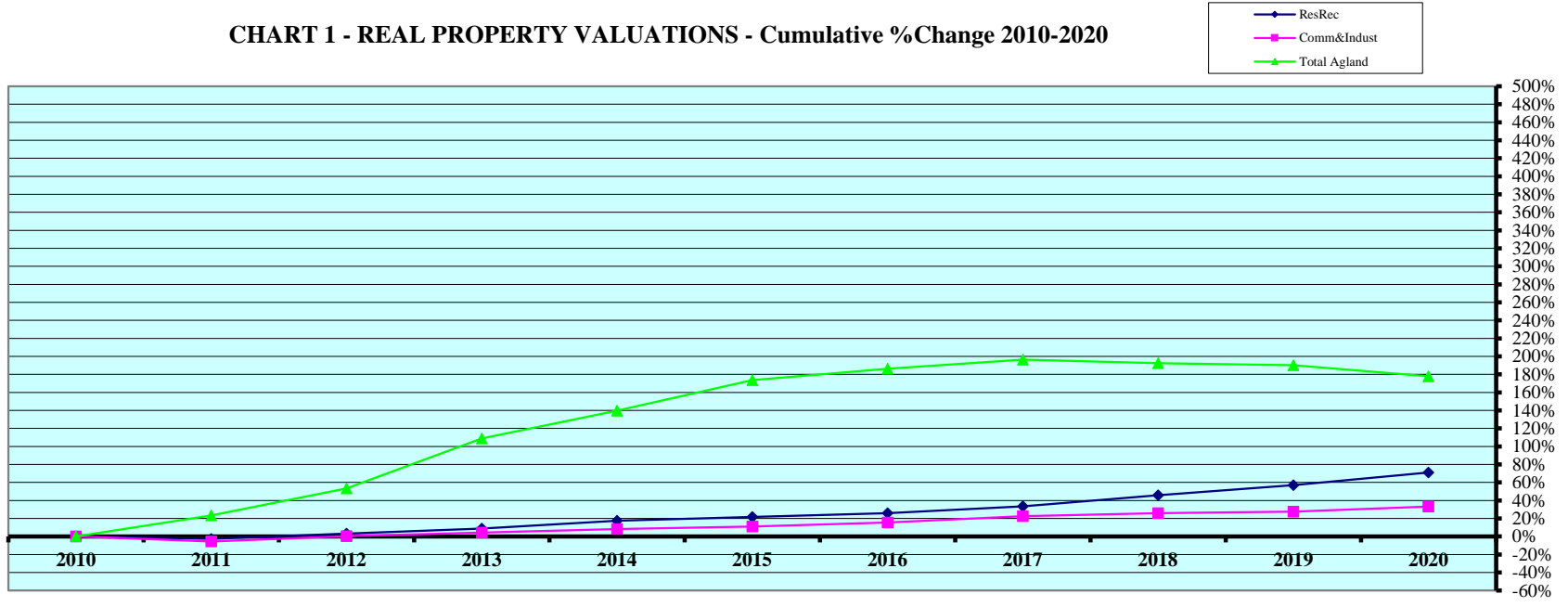
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	964,166,860	--	--	--	111,355,830	--	--	--	672,189,460	--	--	--
2011	938,420,030	-25,746,830	-2.67%	-2.67%	105,104,030	-6,251,800	-5.61%	-5.61%	829,089,030	156,899,570	23.34%	23.34%
2012	994,227,376	55,807,346	5.95%	3.12%	111,896,364	6,792,334	6.46%	0.49%	1,030,859,090	201,770,060	24.34%	53.36%
2013	1,048,918,386	54,691,010	5.50%	8.79%	116,195,356	4,298,992	3.84%	4.35%	1,403,780,775	372,921,685	36.18%	108.84%
2014	1,132,435,461	83,517,075	7.96%	17.45%	120,522,686	4,327,330	3.72%	8.23%	1,611,811,725	208,030,950	14.82%	139.79%
2015	1,172,506,599	40,071,138	3.54%	21.61%	123,782,846	3,260,160	2.71%	11.16%	1,839,128,300	227,316,575	14.10%	173.60%
2016	1,215,099,572	42,592,973	3.63%	26.03%	128,589,054	4,806,208	3.88%	15.48%	1,924,635,345	85,507,045	4.65%	186.32%
2017	1,285,599,968	70,500,396	5.80%	33.34%	136,332,800	7,743,746	6.02%	22.43%	1,992,520,955	67,885,610	3.53%	196.42%
2018	1,406,281,233	120,681,265	9.39%	45.85%	140,215,576	3,882,776	2.85%	25.92%	1,965,125,208	-27,395,747	-1.37%	192.35%
2019	1,513,030,360	106,749,127	7.59%	56.93%	142,174,591	1,959,015	1.40%	27.68%	1,951,466,908	-13,658,300	-0.70%	190.32%
2020	1,649,257,277	136,226,917	9.00%	71.06%	148,337,415	6,162,824	4.33%	33.21%	1,867,447,343	-84,019,565	-4.31%	177.82%

Rate Annual %chg: Residential & Recreational **5.51%**

Commercial & Industrial **2.91%**

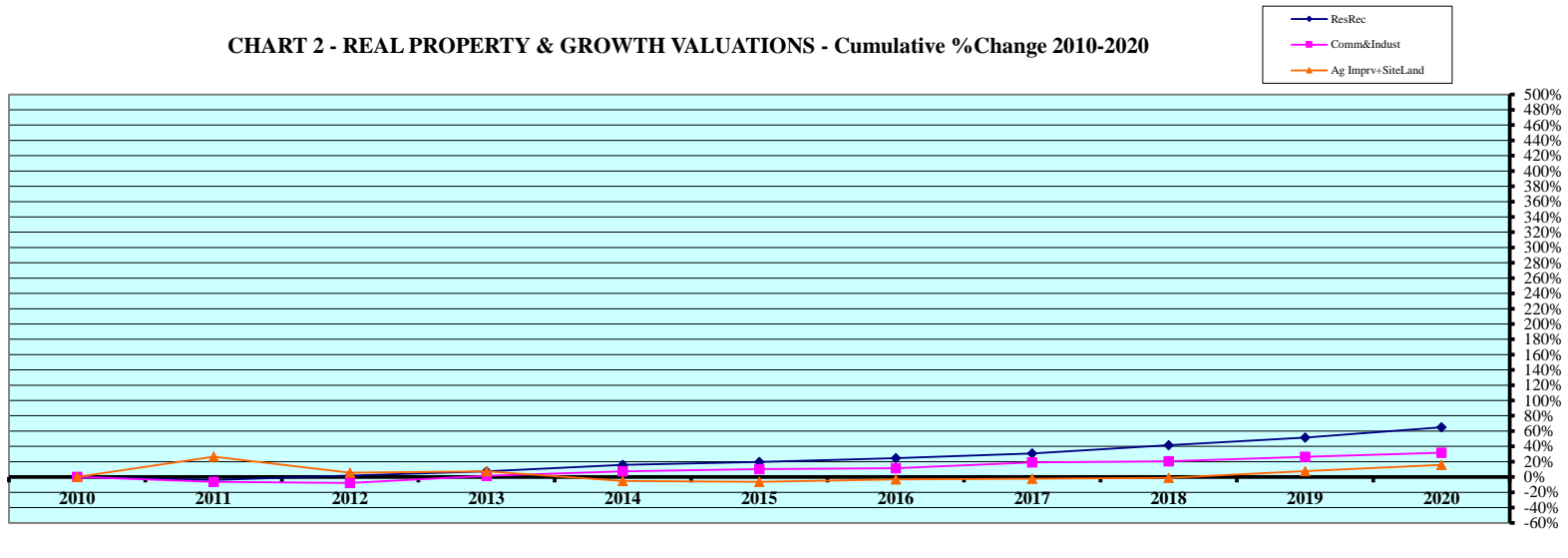
Agricultural Land **10.76%**

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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2010	964,166,860	12,935,119	1.34%	951,231,741	--	--	111,355,830	3,412,560	3.06%	107,943,270	--	--	
2011	938,420,030	12,135,720	1.29%	926,284,310	-3.93%	-3.93%	105,104,030	964,240	0.92%	104,139,790	-6.48%	-6.48%	
2012	994,227,376	13,710,544	1.38%	980,516,832	4.49%	1.70%	111,896,364	9,244,392	8.26%	102,651,972	-2.33%	-7.82%	
2013	1,048,918,386	13,769,809	1.31%	1,035,148,577	4.12%	7.36%	116,195,356	3,000,117	2.58%	113,195,239	1.16%	1.65%	
2014	1,132,435,461	16,696,624	1.47%	1,115,738,837	6.37%	15.72%	120,522,686	1,044,151	0.87%	119,478,535	2.83%	7.29%	
2015	1,172,506,599	18,644,745	1.59%	1,153,861,854	1.89%	19.67%	123,782,846	982,419	0.79%	122,800,427	1.89%	10.28%	
2016	1,215,099,572	14,067,361	1.16%	1,201,032,211	2.43%	24.57%	128,589,054	4,376,128	3.40%	124,212,926	0.35%	11.55%	
2017	1,285,599,968	24,301,114	1.89%	1,261,298,854	3.80%	30.82%	136,332,800	3,840,967	2.82%	132,491,833	3.04%	18.98%	
2018	1,406,281,233	41,753,249	2.97%	1,364,527,984	6.14%	41.52%	140,215,576	5,884,593	4.20%	134,330,983	-1.47%	20.63%	
2019	1,513,030,360	51,422,248	3.40%	1,461,608,112	3.93%	51.59%	142,174,591	1,363,457	0.96%	140,811,134	0.42%	26.45%	
2020	1,649,257,277	58,686,582	3.56%	1,590,570,695	5.12%	64.97%	148,337,415	1,649,327	1.11%	146,688,088	3.17%	31.73%	
Rate Ann%chg	5.51%			Resid & Recreat w/o growth			2.91%			C & I w/o growth			0.26%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	164,921,620	39,245,700	204,167,320	4,060,527	1.99%	200,106,793	--	--
2011	196,353,575	67,243,580	263,597,155	5,266,140	2.00%	258,331,015	26.53%	26.53%
2012	165,841,031	55,870,180	221,711,211	6,045,320	2.73%	215,665,891	-18.18%	5.63%
2013	164,912,920	58,695,180	223,608,100	4,212,095	1.88%	219,396,005	-1.04%	7.46%
2014	143,657,060	53,000,680	196,657,740	3,400,380	1.73%	193,257,360	-13.57%	-5.34%
2015	143,569,015	51,282,250	194,851,265	3,583,077	1.84%	191,268,188	-2.74%	-6.32%
2016	147,541,215	52,123,165	199,664,380	2,025,793	1.01%	197,638,587	1.43%	-3.20%
2017	148,872,487	55,226,115	204,098,602	4,594,144	2.25%	199,504,458	-0.08%	-2.28%
2018	149,489,879	55,964,480	205,454,359	3,326,272	1.62%	202,128,087	-0.97%	-1.00%
2019	165,447,492	62,417,529	227,865,021	8,051,603	3.53%	219,813,418	6.99%	7.66%
2020	176,198,936	65,975,312	242,174,248	5,569,069	2.30%	236,605,179	3.84%	15.89%
Rate Ann%chg	0.66%	5.33%	1.72%	Ag Imprv+Site w/o growth			0.22%	

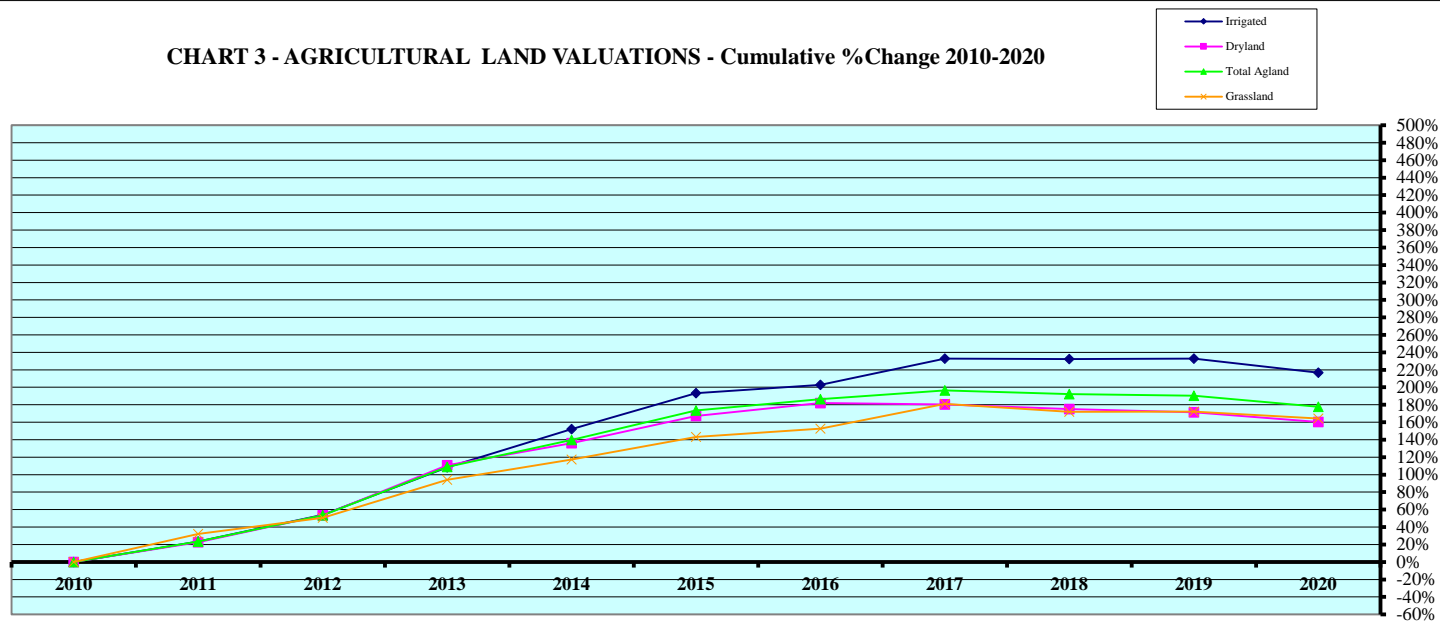
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 78
County SAUNDERS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	210,080,030	--	--	--	421,313,180	--	--	--	39,063,870	--	--	--
2011	259,193,540	49,113,510	23.38%	23.38%	516,886,630	95,573,450	22.68%	22.68%	51,586,720	12,522,850	32.06%	32.06%
2012	323,515,340	64,321,800	24.82%	54.00%	646,183,400	129,296,770	25.01%	53.37%	58,856,750	7,270,030	14.09%	50.67%
2013	437,789,345	114,274,005	35.32%	108.39%	887,587,000	241,403,600	37.36%	110.67%	75,785,440	16,928,690	28.76%	94.00%
2014	529,881,575	92,092,230	21.04%	152.23%	994,113,800	106,526,800	12.00%	135.96%	84,880,890	9,095,450	12.00%	117.29%
2015	615,839,520	85,957,945	16.22%	193.15%	1,125,192,240	131,078,440	13.19%	167.07%	95,017,620	10,136,730	11.94%	143.24%
2016	635,896,207	20,056,687	3.26%	202.69%	1,188,188,786	62,996,546	5.60%	182.02%	98,700,128	3,682,508	3.88%	152.66%
2017	699,071,963	63,175,756	9.93%	232.76%	1,181,696,265	-6,492,521	-0.55%	180.48%	109,772,940	11,072,812	11.22%	181.01%
2018	697,912,819	-1,159,144	-0.17%	232.21%	1,158,790,319	-22,905,946	-1.94%	175.04%	106,181,493	-3,591,447	-3.27%	171.82%
2019	699,239,901	1,327,082	0.19%	232.84%	1,143,673,002	-15,117,317	-1.30%	171.45%	106,296,619	115,126	0.11%	172.11%
2020	665,693,931	-33,545,970	-4.80%	216.88%	1,096,245,662	-47,427,340	-4.15%	160.20%	103,214,131	-3,082,488	-2.90%	164.22%

Rate Ann.%chg: Irrigated **12.22%** Dryland **10.03%** Grassland **10.20%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	1,732,380	--	--	--	0	--	--	--	672,189,460	--	--	--
2011	1,422,140	-310,240	-17.91%	-17.91%	0	0	--	--	829,089,030	156,899,570	23.34%	23.34%
2012	1,443,770	21,630	1.52%	-16.66%	859,830	859,830	--	--	1,030,859,090	201,770,060	24.34%	53.36%
2013	1,552,380	108,610	7.52%	-10.39%	1,066,610	206,780	24.05%	--	1,403,780,775	372,921,685	36.18%	108.84%
2014	1,537,700	-14,680	-0.95%	-11.24%	1,397,760	331,150	31.05%	--	1,611,811,725	208,030,950	14.82%	139.79%
2015	1,618,940	81,240	5.28%	-6.55%	1,459,980	62,220	4.45%	--	1,839,128,300	227,316,575	14.10%	173.60%
2016	1,726,124	107,184	6.62%	-0.36%	124,100	-1,335,880	-91.50%	--	1,924,635,345	85,507,045	4.65%	186.32%
2017	1,705,087	-21,037	-1.22%	-1.58%	274,700	150,600	121.35%	--	1,992,520,955	67,885,610	3.53%	196.42%
2018	1,661,027	-44,060	-2.58%	-4.12%	579,550	304,850	110.98%	--	1,965,125,208	-27,395,747	-1.37%	192.35%
2019	1,659,384	-1,643	-0.10%	-4.21%	598,002	18,452	3.18%	--	1,951,466,908	-13,658,300	-0.70%	190.32%
2020	1,709,453	50,069	3.02%	-1.32%	584,166	-13,836	-2.31%	--	1,867,447,343	-84,019,565	-4.31%	177.82%

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

Rate Ann.%chg: Total Agric Land **10.76%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (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
2010	209,726,890	94,544	2,218			421,912,070	262,090	1,610			81,700,995	133,333	613		
2011	258,340,000	95,473	2,706	21.98%	21.98%	514,269,390	260,978	1,971	22.41%	22.41%	89,688,965	135,300	663	8.18%	9.46%
2012	322,995,520	95,946	3,366	24.41%	51.76%	638,314,580	260,290	2,452	24.45%	52.34%	89,574,800	130,628	686	3.44%	13.24%
2013	437,166,070	98,107	4,456	32.37%	100.87%	888,491,870	257,553	3,450	40.67%	114.30%	97,239,960	127,646	762	11.09%	25.80%
2014	517,428,785	101,014	5,122	14.95%	130.91%	1,006,650,220	253,368	3,973	15.17%	146.81%	128,539,130	127,483	1,008	32.36%	66.50%
2015	616,565,720	108,014	5,708	11.44%	157.32%	1,124,861,020	246,913	4,556	14.66%	183.00%	149,636,865	127,257	1,176	16.62%	94.17%
2016	636,186,915	108,607	5,858	2.62%	164.06%	1,188,712,610	246,754	4,817	5.74%	199.25%	164,929,515	127,713	1,291	9.83%	113.25%
2017	689,353,995	109,025	6,323	7.94%	185.03%	1,175,846,950	244,348	4,812	-0.11%	198.93%	174,353,050	127,360	1,369	6.01%	126.06%
2018	696,496,445	110,303	6,314	-0.13%	184.65%	1,159,781,840	242,802	4,777	-0.74%	196.72%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	698,587,541	110,612	6,316	0.02%	184.71%	1,144,878,381	242,479	4,722	-1.15%	193.30%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	666,638,735	110,731	6,020	-4.68%	171.39%	1,101,104,378	242,401	4,542	-3.79%	182.18%	113,875,864	54,739	2,080	61.36%	239.50%

Rate Annual %chg Average Value/Acre:

10.50%

10.93%

13.00%

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
2010	1,735,820	8,336	208			0	0				672,397,370	420,623	1,599		
2011	1,375,100	7,779	177	-15.11%	-15.11%	0	0				824,273,250	419,857	1,963	22.81%	22.81%
2012	1,456,510	8,174	178	0.79%	-14.44%	0	0				1,021,371,290	419,384	2,435	24.05%	52.35%
2013	1,564,000	8,250	190	6.39%	-8.97%	0	0				1,021,371,290	418,844	3,352	37.62%	109.67%
2014	1,517,380	8,352	182	-4.16%	-12.75%	0	0				1,610,797,635	417,001	3,863	15.25%	141.64%
2015	1,633,610	8,451	193	6.40%	-7.17%	137,620	30	4,635			1,836,708,390	417,197	4,402	13.97%	175.40%
2016	1,714,380	8,275	207	7.18%	-0.51%	124,100	25	5,000	7.87%		1,925,193,475	417,609	4,610	4.71%	188.38%
2017	1,675,030	8,289	202	-2.47%	-2.96%	27,600	6	5,000	0.00%		1,972,181,785	416,866	4,731	2.62%	195.95%
2018	1,647,330	8,324	198	-2.07%	-4.97%	265,470	49	5,463	9.27%		1,964,560,855	417,068	4,710	-0.43%	194.66%
2019	1,657,878	8,424	197	-0.55%	-5.49%	576,950	115	5,000	-8.48%		1,951,810,336	417,110	4,679	-0.66%	192.72%
2020	1,732,093	8,724	199	0.88%	-4.66%	584,166	188	3,115	-37.71%		1,883,935,236	416,783	4,520	-3.40%	182.76%

78
SAUNDERS

Rate Annual %chg Average Value/Acre:

10.95%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
20,780	SAUNDERS	138,306,974	23,797,702	53,589,652	1,640,837,790	148,336,475	940	8,419,487	1,867,447,343	176,198,936	65,975,312	0	4,122,910,611
cnty sectorvalue % of total value:		3.35%	0.58%	1.30%	39.80%	3.60%	0.00%	0.20%	45.29%	4.27%	1.60%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,453	ASHLAND	2,368,368	1,706,549	1,937,622	132,530,892	26,008,159	0	0	0	0	0	0	164,551,590
11.80%	%sector of county sector	1.71%	7.17%	3.62%	8.08%	17.53%							3.99%
	%sector of municipality	1.44%	1.04%	1.18%	80.54%	15.81%							100.00%
610	CEDAR BLUFFS	620,326	67,645	3,196	24,331,109	2,498,020	0	0	17,008	0	34,350	0	27,571,654
2.94%	%sector of county sector	0.45%	0.28%	0.01%	1.48%	1.68%			0.00%		0.05%		0.67%
	%sector of municipality	2.25%	0.25%	0.01%	88.25%	9.06%			0.06%		0.12%		100.00%
889	CERESCO	1,602,574	182,678	157,466	46,623,274	9,542,945	0	0	29,360	0	0	0	58,138,297
4.28%	%sector of county sector	1.16%	0.77%	0.29%	2.84%	6.43%			0.00%		0.00%		1.41%
	%sector of municipality	2.76%	0.31%	0.27%	80.19%	16.41%			0.05%				100.00%
110	COLON	85,142	44,883	2,121	4,451,447	616,190	940	0	0	0	0	0	5,200,723
0.53%	%sector of county sector	0.06%	0.19%	0.00%	0.27%	0.42%	100.00%						0.13%
	%sector of municipality	1.64%	0.86%	0.04%	85.59%	11.85%	0.02%						100.00%
148	ITHACA	65,455	42,133	1,991	4,592,323	298,800	0	0	0	0	0	0	5,000,702
0.71%	%sector of county sector	0.05%	0.18%	0.00%	0.28%	0.20%							0.12%
	%sector of municipality	1.31%	0.84%	0.04%	91.83%	5.98%							100.00%
112	LESHARA	1,626	99,868	533,641	4,000,051	80,940	0	0	0	0	0	0	4,716,126
0.54%	%sector of county sector	0.00%	0.42%	1.00%	0.24%	0.05%							0.11%
	%sector of municipality	0.03%	2.12%	11.32%	84.82%	1.72%							100.00%
120	MALMO	202,637	0	0	4,073,090	362,050	0	0	0	0	0	0	4,637,777
0.58%	%sector of county sector	0.15%			0.25%	0.24%							3.13%
	%sector of municipality	4.37%			87.82%	7.81%							100.00%
569	MEAD	2,018,579	285,267	504,019	24,878,603	7,582,165	0	0	0	0	0	0	35,268,633
2.74%	%sector of county sector	1.46%	1.20%	0.94%	1.52%	5.11%							3751982.23%
	%sector of municipality	5.72%	0.81%	1.43%	70.54%	21.50%							100.00%
114	MEMPHIS	46,480	1,694	80	3,096,528	112,537	0	0	0	0	0	0	3,257,319
0.55%	%sector of county sector	0.03%	0.01%	0.00%	0.19%	0.08%							0.17%
	%sector of municipality	1.43%	0.05%	0.00%	95.06%	3.45%							100.00%
135	MORSE BLUFF	267,181	0	0	4,158,470	503,845	0	0	0	0	0	0	4,929,496
0.65%	%sector of county sector	0.19%			0.25%	0.34%							0.12%
	%sector of municipality	5.42%			84.36%	10.22%							100.00%
303	PRAGUE	310,164	0	0	10,872,112	1,970,910	0	0	0	0	0	0	13,153,186
1.46%	%sector of county sector	0.22%			0.66%	1.33%							0.32%
	%sector of municipality	2.36%			82.66%	14.98%							100.00%
570	VALPARAISO	1,001,732	316,160	1,325,992	34,585,599	2,380,863	0	0	15,923	0	0	0	39,626,269
2.74%	%sector of county sector	0.72%	1.33%	2.47%	2.11%	1.61%			0.00%				0.96%
	%sector of municipality	2.53%	0.80%	3.35%	87.28%	6.01%			0.04%				100.00%
4510	WAHOO	11,263,592	878,437	1,635,237	232,822,960	55,877,021	0	0	695,950	0	0	0	303,173,197
21.70%	%sector of county sector	8.14%	3.69%	3.05%	14.19%	37.67%			0.04%				7.35%
	%sector of municipality	3.72%	0.29%	0.54%	76.80%	18.43%			0.23%				100.00%
324	WESTON	566,722	115,432	710,435	11,025,161	1,049,170	0	0	0	0	0	0	13,466,920
1.56%	%sector of county sector	0.41%	0.49%	1.33%	0.67%	0.71%							0.33%
	%sector of municipality	4.21%	0.86%	5.28%	81.87%	7.79%							100.00%
1174	YUTAN	1,274,399	479,588	838,317	61,062,445	3,223,989	0	0	29,842	0	0	0	66,908,580
5.65%	%sector of county sector	0.92%	2.02%	1.56%	3.72%	2.17%			0.00%				1.62%
	%sector of municipality	1.90%	0.72%	1.25%	91.26%	4.82%			0.04%				100.00%
12,141	Total Municipalities	21,694,977	4,220,334	7,650,117	603,104,064	112,107,604	940	0	788,083	0	34,350	0	749,600,469
58.43%	%all municip.sectors of cnty	15.69%	17.73%	14.28%	36.76%	75.58%	100.00%		0.04%		0.05%		18.18%

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 16,511	Value : 4,064,617,093	Growth 69,128,848	Sum Lines 17, 25, & 41
--	-------------------------	------------------------------	--------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	403	5,972,870	147	4,544,095	383	29,053,371	933	39,570,336	
02. Res Improve Land	4,568	96,005,262	1,308	90,249,141	2,207	165,800,123	8,083	352,054,526	
03. Res Improvements	4,636	537,192,656	1,338	271,943,236	2,246	574,209,134	8,220	1,383,345,026	
04. Res Total	5,039	639,170,788	1,485	366,736,472	2,629	769,062,628	9,153	1,774,969,888	52,473,074
% of Res Total	55.05	36.01	16.22	20.66	28.72	43.33	55.44	43.67	75.91
05. Com UnImp Land	119	3,132,045	25	1,628,532	18	819,657	162	5,580,234	
06. Com Improve Land	601	12,562,146	77	4,536,574	31	3,112,191	709	20,210,911	
07. Com Improvements	613	115,703,720	89	27,813,331	42	11,453,635	744	154,970,686	
08. Com Total	732	131,397,911	114	33,978,437	60	15,385,483	906	180,761,831	2,363,340
% of Com Total	80.79	72.69	12.58	18.80	6.62	8.51	5.49	4.45	3.42
09. Ind UnImp Land	1	940	0	0	0	0	1	940	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	1	940	0	0	0	0	1	940	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00
13. Rec UnImp Land	0	0	12	525,350	44	3,693,617	56	4,218,967	
14. Rec Improve Land	0	0	4	188,475	15	2,325,888	19	2,514,363	
15. Rec Improvements	0	0	4	2,630,793	21	1,474,164	25	4,104,957	
16. Rec Total	0	0	16	3,344,618	65	7,493,669	81	10,838,287	1,676,424
% of Rec Total	0.00	0.00	19.75	30.86	80.25	69.14	0.49	0.27	2.43
Res & Rec Total	5,039	639,170,788	1,501	370,081,090	2,694	776,556,297	9,234	1,785,808,175	54,149,498
% of Res & Rec Total	54.57	35.79	16.26	20.72	29.17	43.48	55.93	43.94	78.33
Com & Ind Total	733	131,398,851	114	33,978,437	60	15,385,483	907	180,762,771	2,363,340
% of Com & Ind Total	80.82	72.69	12.57	18.80	6.62	8.51	5.49	4.45	3.42
17. Taxable Total	5,772	770,569,639	1,615	404,059,527	2,754	791,941,780	10,141	1,966,570,946	56,512,838
% of Taxable Total	56.92	39.18	15.93	20.55	27.16	40.27	61.42	48.38	81.75

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	30	152,900	2,255,372	67	571,000	17,518,202
19. Commercial	12	1,115,033	35,320,705	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	97	723,900	19,773,574
19. Commercial	1	20,540	58,460	13	1,135,573	35,379,165
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				110	1,859,473	55,152,739

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	452	240	349	1,041

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	11	452,364	608	159,264,263	4,201	1,195,687,374	4,820	1,355,404,001
28. Ag-Improved Land	0	0	169	62,953,968	1,305	453,637,387	1,474	516,591,355
29. Ag Improvements	13	43,624	178	25,596,675	1,359	200,410,492	1,550	226,050,791

30. Ag Total				6,370	2,098,046,147
--------------	--	--	--	-------	---------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	56,000	
32. HomeSite Improv Land	0	0.00	0	111	118.61	3,106,080	
33. HomeSite Improvements	0	0.00	0	113	0.00	20,191,347	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	22	35.92	173,225	
36. FarmSite Improv Land	0	0.00	0	155	369.52	1,610,938	
37. FarmSite Improvements	13	0.00	43,624	161	0.00	5,405,328	
38. FarmSite Total							
39. Road & Ditches	0	0.28	0	0	828.86	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	0	0.00	0	2	2.00	56,000	
32. HomeSite Improv Land	890	922.34	22,873,370	1,001	1,040.95	25,979,450	
33. HomeSite Improvements	898	0.00	144,163,788	1,011	0.00	164,355,135	12,024,144
34. HomeSite Total				1,013	1,042.95	190,390,585	
35. FarmSite UnImp Land	190	781.68	1,949,985	212	817.60	2,123,210	
36. FarmSite Improv Land	1,216	3,458.77	14,348,339	1,371	3,828.29	15,959,277	
37. FarmSite Improvements	1,257	0.00	56,246,704	1,431	0.00	61,695,656	591,866
38. FarmSite Total				1,643	4,645.89	79,778,143	
39. Road & Ditches	0	8,070.23	0	0	8,899.37	0	
40. Other- Non Ag Use	0	261.19	522,380	0	261.19	522,380	
41. Total Section VI				2,656	14,849.40	270,691,108	12,616,010

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	1,831,276	9	703.21	1,831,276

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	14.34	20,191	745	45,772.08	215,024,336
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5,396	375,083.60	1,592,581,725	6,144	420,870.02	1,807,626,252
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	649.10	4.01%	4,102,315	5.30%	6,320.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	2,912.75	18.00%	16,981,345	21.94%	5,830.00
48. 2A	4,747.74	29.34%	25,875,284	33.43%	5,450.02
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	22.76	0.14%	110,842	0.14%	4,870.04
51. 4A1	6,379.73	39.43%	24,944,760	32.23%	3,910.00
52. 4A	1,468.20	9.07%	5,388,307	6.96%	3,670.01
53. Total	16,180.28	100.00%	77,402,853	100.00%	4,783.78
Dry					
54. 1D1	1,479.62	1.63%	7,945,572	2.18%	5,370.01
55. 1D	23,008.31	25.39%	115,617,094	31.77%	5,025.01
56. 2D1	6,989.67	7.71%	35,060,187	9.63%	5,016.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	21.16	0.02%	91,625	0.03%	4,330.10
59. 3D	31,667.35	34.95%	120,242,048	33.04%	3,797.04
60. 4D1	7,844.53	8.66%	25,573,441	7.03%	3,260.03
61. 4D	19,595.38	21.63%	59,374,112	16.32%	3,030.01
62. Total	90,606.02	100.00%	363,904,079	100.00%	4,016.33
Grass					
63. 1G1	14,293.85	49.30%	32,796,887	63.24%	2,294.48
64. 1G	2,343.76	8.08%	4,479,246	8.64%	1,911.14
65. 2G1	4,809.72	16.59%	10,001,283	19.28%	2,079.39
66. 2G	4.45	0.02%	2,670	0.01%	600.00
67. 3G1	404.57	1.40%	245,966	0.47%	607.97
68. 3G	691.40	2.38%	414,840	0.80%	600.00
69. 4G1	1,731.32	5.97%	1,038,792	2.00%	600.00
70. 4G	4,712.29	16.25%	2,884,670	5.56%	612.16
71. Total	28,991.36	100.00%	51,864,354	100.00%	1,788.96
Irrigated Total					
Irrigated Total	16,180.28	11.61%	77,402,853	15.68%	4,783.78
Dry Total					
Dry Total	90,606.02	65.00%	363,904,079	73.70%	4,016.33
Grass Total					
Grass Total	28,991.36	20.80%	51,864,354	10.50%	1,788.96
72. Waste	3,597.17	2.58%	467,654	0.09%	130.01
73. Other	19.30	0.01%	96,500	0.02%	5,000.00
74. Exempt	227.99	0.16%	0	0.00%	0.00
75. Market Area Total	139,394.13	100.00%	493,735,440	100.00%	3,542.01

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	16,763.15	29.88%	121,419,418	32.96%	7,243.23
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	14,509.56	25.86%	97,649,376	26.51%	6,730.00
48. 2A	19,838.34	35.36%	123,511,670	33.53%	6,225.91
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1,296.86	2.31%	7,314,292	1.99%	5,640.00
51. 4A1	3,478.24	6.20%	17,419,281	4.73%	5,008.07
52. 4A	219.41	0.39%	1,072,919	0.29%	4,890.02
53. Total	56,105.56	100.00%	368,386,956	100.00%	6,565.96
Dry					
54. 1D1	6,280.54	24.45%	35,688,340	25.80%	5,682.37
55. 1D	9,020.29	35.12%	50,170,084	36.28%	5,561.91
56. 2D1	6,568.11	25.57%	35,377,574	25.58%	5,386.26
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	710.77	2.77%	3,447,957	2.49%	4,851.02
59. 3D	2,698.91	10.51%	12,048,937	8.71%	4,464.37
60. 4D1	246.94	0.96%	961,376	0.70%	3,893.16
61. 4D	159.91	0.62%	607,164	0.44%	3,796.91
62. Total	25,685.47	100.00%	138,301,432	100.00%	5,384.42
Grass					
63. 1G1	1,091.14	41.05%	2,421,057	48.02%	2,218.83
64. 1G	698.02	26.26%	1,452,453	28.81%	2,080.82
65. 2G1	405.82	15.27%	689,856	13.68%	1,699.91
66. 2G	10.09	0.38%	6,054	0.12%	600.00
67. 3G1	10.14	0.38%	6,084	0.12%	600.00
68. 3G	90.60	3.41%	54,186	1.07%	598.08
69. 4G1	100.16	3.77%	60,096	1.19%	600.00
70. 4G	251.99	9.48%	351,993	6.98%	1,396.85
71. Total	2,657.96	100.00%	5,041,779	100.00%	1,896.86
Irrigated Total					
	56,105.56	65.83%	368,386,956	71.91%	6,565.96
Dry Total					
	25,685.47	30.14%	138,301,432	27.00%	5,384.42
Grass Total					
	2,657.96	3.12%	5,041,779	0.98%	1,896.86
72. Waste	676.64	0.79%	87,135	0.02%	128.78
73. Other	100.45	0.12%	502,250	0.10%	5,000.00
74. Exempt	12,256.50	14.38%	0	0.00%	0.00
75. Market Area Total	85,226.08	100.00%	512,319,552	100.00%	6,011.30

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,784.90	9.13%	12,369,363	10.93%	6,930.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	7,220.50	36.95%	46,405,394	41.01%	6,426.89
48. 2A	5,142.65	26.32%	30,299,441	26.78%	5,891.80
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	23.36	0.12%	125,502	0.11%	5,372.52
51. 4A1	5,233.83	26.78%	23,395,233	20.68%	4,470.00
52. 4A	135.77	0.69%	551,227	0.49%	4,060.01
53. Total	19,541.01	100.00%	113,146,160	100.00%	5,790.19
Dry					
54. 1D1	3,571.69	3.91%	18,054,892	4.52%	5,055.00
55. 1D	27,314.77	29.87%	133,432,705	33.41%	4,885.00
56. 2D1	17,252.26	18.86%	82,620,816	20.68%	4,788.99
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	32.06	0.04%	128,022	0.03%	3,993.20
59. 3D	39,629.46	43.33%	152,792,661	38.25%	3,855.53
60. 4D1	1,674.41	1.83%	5,885,552	1.47%	3,515.00
61. 4D	1,978.05	2.16%	6,517,698	1.63%	3,295.01
62. Total	91,452.70	100.00%	399,432,346	100.00%	4,367.64
Grass					
63. 1G1	4,521.50	46.71%	10,273,171	56.57%	2,272.07
64. 1G	2,036.74	21.04%	4,377,711	24.11%	2,149.37
65. 2G1	1,495.38	15.45%	2,308,048	12.71%	1,543.45
66. 2G	32.85	0.34%	19,710	0.11%	600.00
67. 3G1	81.60	0.84%	48,960	0.27%	600.00
68. 3G	433.51	4.48%	301,828	1.66%	696.24
69. 4G1	192.39	1.99%	115,434	0.64%	600.00
70. 4G	885.90	9.15%	715,143	3.94%	807.25
71. Total	9,679.87	100.00%	18,160,005	100.00%	1,876.06
Irrigated Total					
	19,541.01	15.82%	113,146,160	21.29%	5,790.19
Dry Total					
	91,452.70	74.03%	399,432,346	75.17%	4,367.64
Grass Total					
	9,679.87	7.84%	18,160,005	3.42%	1,876.06
72. Waste	2,797.75	2.26%	363,740	0.07%	130.01
73. Other	55.90	0.05%	279,500	0.05%	5,000.00
74. Exempt	869.47	0.70%	0	0.00%	0.00
75. Market Area Total	123,527.23	100.00%	531,381,751	100.00%	4,301.74

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	748.65	8.94%	5,188,146	10.44%	6,930.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,970.48	47.41%	24,811,803	49.91%	6,249.07
48. 2A	2,013.04	24.04%	11,883,854	23.90%	5,903.44
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	673.41	8.04%	3,622,948	7.29%	5,380.00
51. 4A1	664.47	7.93%	2,969,931	5.97%	4,469.62
52. 4A	305.37	3.65%	1,239,800	2.49%	4,059.99
53. Total	8,375.42	100.00%	49,716,482	100.00%	5,936.00
Dry					
54. 1D1	562.05	4.25%	2,841,170	4.81%	5,055.01
55. 1D	1,736.83	13.13%	8,484,374	14.35%	4,884.98
56. 2D1	6,218.69	47.01%	29,732,727	50.30%	4,781.19
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1,326.69	10.03%	5,503,197	9.31%	4,148.07
59. 3D	2,327.37	17.60%	8,970,919	15.18%	3,854.53
60. 4D1	445.33	3.37%	1,565,339	2.65%	3,515.01
61. 4D	610.16	4.61%	2,010,600	3.40%	3,295.20
62. Total	13,227.12	100.00%	59,108,326	100.00%	4,468.72
Grass					
63. 1G1	6,468.75	70.69%	14,571,079	87.61%	2,252.53
64. 1G	175.37	1.92%	312,473	1.88%	1,781.79
65. 2G1	143.42	1.57%	228,576	1.37%	1,593.75
66. 2G	249.00	2.72%	149,400	0.90%	600.00
67. 3G1	45.01	0.49%	27,006	0.16%	600.00
68. 3G	386.21	4.22%	231,726	1.39%	600.00
69. 4G1	154.46	1.69%	92,676	0.56%	600.00
70. 4G	1,529.17	16.71%	1,018,847	6.13%	666.27
71. Total	9,151.39	100.00%	16,631,783	100.00%	1,817.41
Irrigated Total					
	8,375.42	25.95%	49,716,482	39.57%	5,936.00
Dry Total					
	13,227.12	40.99%	59,108,326	47.04%	4,468.72
Grass Total					
	9,151.39	28.36%	16,631,783	13.24%	1,817.41
72. Waste	1,444.42	4.48%	187,792	0.15%	130.01
73. Other	72.16	0.22%	7,216	0.01%	100.00
74. Exempt	1,493.81	4.63%	0	0.00%	0.00
75. Market Area Total	32,270.51	100.00%	125,651,599	100.00%	3,893.70

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,569.62	13.30%	10,877,471	16.80%	6,930.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	763.19	6.47%	4,922,600	7.60%	6,450.03
48. 2A	4,667.31	39.55%	27,583,808	42.59%	5,910.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	4,611.27	39.08%	20,612,390	31.83%	4,470.00
52. 4A	189.32	1.60%	768,638	1.19%	4,059.99
53. Total	11,800.71	100.00%	64,764,907	100.00%	5,488.22
Dry					
54. 1D1	1,485.11	6.72%	7,507,230	7.76%	5,055.00
55. 1D	7,566.98	34.25%	36,964,721	38.23%	4,885.00
56. 2D1	2,370.31	10.73%	11,353,799	11.74%	4,790.01
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	3.37	0.02%	13,986	0.01%	4,150.15
59. 3D	10,207.17	46.20%	39,348,648	40.69%	3,855.00
60. 4D1	11.54	0.05%	40,564	0.04%	3,515.08
61. 4D	446.90	2.02%	1,472,542	1.52%	3,295.01
62. Total	22,091.38	100.00%	96,701,490	100.00%	4,377.34
Grass					
63. 1G1	743.02	46.83%	1,686,220	61.44%	2,269.41
64. 1G	289.35	18.24%	598,251	21.80%	2,067.57
65. 2G1	221.44	13.96%	235,941	8.60%	1,065.49
66. 2G	0.77	0.05%	462	0.02%	600.00
67. 3G1	2.94	0.19%	1,764	0.06%	600.00
68. 3G	145.00	9.14%	87,000	3.17%	600.00
69. 4G1	14.42	0.91%	8,652	0.32%	600.00
70. 4G	169.57	10.69%	126,091	4.59%	743.59
71. Total	1,586.51	100.00%	2,744,381	100.00%	1,729.82
Irrigated Total					
Irrigated Total	11,800.71	32.97%	64,764,907	39.43%	5,488.22
Dry Total					
Dry Total	22,091.38	61.72%	96,701,490	58.87%	4,377.34
Grass Total					
Grass Total	1,586.51	4.43%	2,744,381	1.67%	1,729.82
72. Waste	313.61	0.88%	40,769	0.02%	130.00
73. Other	3.03	0.01%	15,150	0.01%	5,000.00
74. Exempt	127.79	0.36%	0	0.00%	0.00
75. Market Area Total	35,795.24	100.00%	164,266,697	100.00%	4,589.07

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1.72	11,350	15,454.78	96,892,791	96,546.48	576,513,217	112,002.98	673,417,358
77. Dry Land	88.41	406,912	25,266.76	114,659,419	217,707.52	942,381,342	243,062.69	1,057,447,673
78. Grass	23.09	33,843	3,306.49	5,520,573	48,737.51	88,887,886	52,067.09	94,442,302
79. Waste	1.99	259	1,469.06	190,155	7,358.54	956,676	8,829.59	1,147,090
80. Other	0.00	0	1.81	9,050	249.03	891,566	250.84	900,616
81. Exempt	19.48	0	1,545.12	0	13,410.96	0	14,975.56	0
82. Total	115.21	452,364	45,498.90	217,271,988	370,599.08	1,609,630,687	416,213.19	1,827,355,039

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	112,002.98	26.91%	673,417,358	36.85%	6,012.50
Dry Land	243,062.69	58.40%	1,057,447,673	57.87%	4,350.51
Grass	52,067.09	12.51%	94,442,302	5.17%	1,813.86
Waste	8,829.59	2.12%	1,147,090	0.06%	129.91
Other	250.84	0.06%	900,616	0.05%	3,590.40
Exempt	14,975.56	3.60%	0	0.00%	0.00
Total	416,213.19	100.00%	1,827,355,039	100.00%	4,390.43

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	104	2,888,413	960	22,755,458	1,000	142,902,623	1,104	168,546,494	7,181,317
83.2	Ashland Lake/river	213	23,050,210	487	72,717,620	492	210,680,986	705	306,448,816	22,914,977
83.3	Ashland Rural Subs	8	304,463	63	2,800,460	63	13,266,408	71	16,371,331	70,032
83.4	Cedar Bluffs City	22	483,278	249	4,670,342	249	20,005,566	271	25,159,186	86,311
83.5	Cedar Bluffs Rur Sub	1	5,000	9	354,450	9	1,383,315	10	1,742,765	0
83.6	Ceresco City	41	484,663	332	7,464,302	332	39,905,222	373	47,854,187	207,830
83.7	Ceresco Rural Sub	0	0	5	200,470	5	1,040,576	5	1,241,046	0
83.8	Colon City	20	237,344	56	625,516	56	5,233,037	76	6,095,897	0
83.9	East Lake/river	8	476,850	25	1,213,214	34	4,710,910	42	6,400,974	0
83.10	Fremont Rural Subs	35	707,335	264	9,788,450	264	56,237,630	299	66,733,415	370,044
83.11	Ithaca City	9	54,880	61	386,409	61	4,498,690	70	4,939,979	42,752
83.12	Leshara	6	58,781	54	597,694	54	4,596,225	60	5,252,700	27,269
83.13	Malmo City	12	90,239	54	380,373	54	3,588,403	66	4,059,015	0
83.14	Mb Lake/river	27	643,035	111	6,083,185	114	16,699,127	141	23,425,347	946,663
83.15	Mead City	10	124,060	200	3,210,306	206	21,494,308	216	24,828,674	5,010
83.16	Mead Rural Subs	12	403,680	33	961,358	33	3,320,868	45	4,685,906	221,438
83.17	Memphis City	18	80,590	48	226,012	60	2,914,871	78	3,221,473	0
83.18	Morse Bluff	14	121,945	65	478,886	65	4,862,262	79	5,463,093	0
83.19	Morse Bluff Rur Sub	9	126,300	4	159,240	4	920,578	13	1,206,118	0
83.20	Northeast Rural	14	674,465	160	9,762,464	164	34,679,821	178	45,116,750	2,274,842
83.21	Northwest Rural	9	663,375	138	7,467,857	145	29,381,288	154	37,512,520	980,464
83.22	Prague City	18	137,092	137	1,008,513	137	9,826,100	155	10,971,705	134,487
83.23	Rural Res Central	30	845,280	456	25,051,253	457	79,032,117	487	104,928,650	1,259,575
83.24	Rural Res East	14	569,959	435	24,036,290	435	94,392,189	449	118,998,438	1,238,417
83.25	Rural Res Nw	5	74,790	101	3,620,170	101	14,427,750	106	18,122,710	90,356
83.26	Rural Res Southwest	0	0	121	5,914,240	122	19,468,199	122	25,382,439	106,356
83.27	South Central Rural	79	5,334,077	71	5,600,306	82	16,867,230	161	27,801,613	2,204,184
83.28	Soutwest Rural	20	1,056,590	187	11,629,650	195	51,284,167	215	63,970,407	1,940,565
83.29	Swedeburg City	10	100,260	20	231,930	20	2,447,527	30	2,779,717	0
83.30	Touhy City	12	2,340	10	8,960	10	222,882	22	234,182	0
83.31	Valparaiso City	32	562,557	262	5,006,852	267	30,069,004	299	35,638,413	344,590
83.32	Wahoo City	115	1,684,087	1,593	41,114,250	1,622	202,626,307	1,737	245,424,644	4,675,027
83.33	Wahoo Rural Subs	10	351,487	101	5,765,206	101	34,025,039	111	40,141,732	1,638,331
83.34	Wann City	6	3,100	11	6,800	11	416,160	17	426,060	0
83.35	Weston City	13	111,326	142	1,407,067	143	10,591,793	156	12,110,186	27,688
83.36	Woodcliff Sub	9	532,500	429	52,585,000	430	98,937,410	439	152,054,910	1,454,815
83.37	Yutan City	12	159,622	506	10,263,786	506	56,375,882	518	66,799,290	3,302,659

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>	
83.38 Yutan Rurals Subs	12	585,330	142	9,014,550	142	44,117,513	154	53,717,393	403,499
84 Residential Total	989	43,789,303	8,102	354,568,889	8,245	1,387,449,983	9,234	1,785,808,175	54,149,498

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Ashland City	14	436,515	110	2,952,612	110	29,911,616	124	33,300,743	0
85.2	Ashland Lake/river	0	0	2	103,731	2	1,075,565	2	1,179,296	217,145
85.3	Cedar Bluffs City	5	152,560	32	286,170	32	2,999,503	37	3,438,233	0
85.4	Ceresco City	7	169,410	40	725,471	41	10,993,815	48	11,888,696	0
85.5	Colon City	5	15,350	13	71,662	13	692,972	18	779,984	0
85.6	Fremont Rural Subs	0	0	1	27,740	1	83,380	1	111,120	0
85.7	Ithaca City	6	19,150	9	36,960	9	308,217	15	364,327	0
85.8	Leshara	0	0	3	31,960	4	82,271	4	114,231	0
85.9	Malmo City	2	14,670	15	81,230	16	266,150	18	362,050	0
85.10	Mead City	6	73,960	32	661,715	41	9,805,186	47	10,540,861	0
85.11	Mead Rural Subs	1	145,520	2	119,170	2	259,558	3	524,248	0
85.12	Memphis City	1	31,880	6	27,767	7	118,594	8	178,241	0
85.13	Morse Bluff	5	10,860	11	37,630	11	455,355	16	503,845	0
85.14	Northeast Rural	10	616,917	18	2,063,710	21	13,778,570	31	16,459,197	224,028
85.15	Northwest Rural	1	11,540	8	145,892	13	906,620	14	1,064,052	0
85.16	Prague City	7	24,430	21	168,900	22	1,786,431	29	1,979,761	0
85.17	Rural Res Central	0	0	3	158,800	3	371,155	3	529,955	0
85.18	Rural Res Southwest	0	0	1	37,125	1	92,743	1	129,868	0
85.19	South Central Rural	12	802,457	21	2,124,967	24	8,342,706	36	11,270,130	262,687
85.20	Southwest Rural	3	4,180	10	739,295	11	3,541,056	14	4,284,531	0
85.21	Touhy City	1	1,000	1	5,290	2	26,300	3	32,590	0
85.22	Valparaiso City	5	56,660	33	273,665	34	2,022,098	39	2,352,423	0
85.23	Wahoo City	57	2,157,465	249	7,216,919	253	58,537,788	310	67,912,172	221,545
85.24	Wahoo Rural Subs	2	165,400	3	260,980	3	182,963	5	609,343	0
85.25	Wann City	0	0	2	6,200	2	26,162	2	32,362	0
85.26	Weston City	3	13,410	19	104,980	20	930,780	23	1,049,170	0
85.27	Woodcliff Sub	3	68,320	5	235,000	5	1,338,523	8	1,641,843	348,877
85.28	Yutan City	3	30,820	34	615,570	36	3,468,610	39	4,115,000	0
85.29	Yutan Rurals Subs	4	558,700	5	889,800	5	2,565,999	9	4,014,499	1,089,058
86	Commercial Total	163	5,581,174	709	20,210,911	744	154,970,686	907	180,762,771	2,363,340

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	9,404.31	65.47%	21,160,337	65.49%	2,250.07
88. 1G	1,650.46	11.49%	3,713,688	11.49%	2,250.09
89. 2G1	3,269.86	22.76%	7,357,359	22.77%	2,250.05
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	40.66	0.28%	81,320	0.25%	2,000.00
95. Total	14,365.29	100.00%	32,312,704	100.00%	2,249.36
CRP					
96. 1C1	4,838.38	80.77%	11,605,854	80.76%	2,398.71
97. 1C	194.21	3.24%	466,104	3.24%	2,400.00
98. 2C1	955.75	15.95%	2,293,458	15.96%	2,399.64
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	2.08	0.03%	4,472	0.03%	2,150.00
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%	516	0.00%	2,150.00
104. Total	5,990.66	100.00%	14,370,404	100.00%	2,398.80
Timber					
105. 1T1	51.16	0.59%	30,696	0.59%	600.00
106. 1T	499.09	5.78%	299,454	5.78%	600.00
107. 2T1	584.11	6.76%	350,466	6.76%	600.00
108. 2T	4.45	0.05%	2,670	0.05%	600.00
109. 3T1	402.49	4.66%	241,494	4.66%	600.00
110. 3T	691.40	8.01%	414,840	8.01%	600.00
111. 4T1	1,731.32	20.05%	1,038,792	20.05%	600.00
112. 4T	4,671.39	54.10%	2,802,834	54.10%	600.00
113. Total	8,635.41	100.00%	5,181,246	100.00%	600.00
<hr/>					
Grass Total	14,365.29	49.55%	32,312,704	62.30%	2,249.36
CRP Total	5,990.66	20.66%	14,370,404	27.71%	2,398.80
Timber Total	8,635.41	29.79%	5,181,246	9.99%	600.00
<hr/>					
114. Market Area Total	28,991.36	100.00%	51,864,354	100.00%	1,788.96

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	1,057.08	51.03%	2,367,609	51.35%	2,239.76
88. 1G	627.71	30.30%	1,409,421	30.57%	2,245.34
89. 2G1	242.73	11.72%	546,159	11.85%	2,250.07
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	143.93	6.95%	287,601	6.24%	1,998.20
95. Total	2,071.45	100.00%	4,610,790	100.00%	2,225.88
CRP					
96. 1C1	18.34	41.19%	44,016	41.19%	2,400.00
97. 1C	0.47	1.06%	1,128	1.06%	2,400.00
98. 2C1	25.72	57.76%	61,728	57.76%	2,400.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	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%	106,872	100.00%	2,400.00
Timber					
105. 1T1	15.72	2.90%	9,432	2.91%	600.00
106. 1T	69.84	12.89%	41,904	12.93%	600.00
107. 2T1	137.37	25.35%	81,969	25.29%	596.70
108. 2T	10.09	1.86%	6,054	1.87%	600.00
109. 3T1	10.14	1.87%	6,084	1.88%	600.00
110. 3T	90.60	16.72%	54,186	16.72%	598.08
111. 4T1	100.16	18.48%	60,096	18.54%	600.00
112. 4T	108.06	19.94%	64,392	19.87%	595.89
113. Total	541.98	100.00%	324,117	100.00%	598.02
Grass Total					
	2,071.45	77.93%	4,610,790	91.45%	2,225.88
CRP Total					
	44.53	1.68%	106,872	2.12%	2,400.00
Timber Total					
	541.98	20.39%	324,117	6.43%	598.02
114. Market Area Total	2,657.96	100.00%	5,041,779	100.00%	1,896.86

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	3,517.53	57.48%	7,914,691	57.63%	2,250.07
88. 1G	1,697.66	27.74%	3,819,843	27.81%	2,250.06
89. 2G1	757.19	12.37%	1,703,710	12.41%	2,250.04
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	25.97	0.42%	51,940	0.38%	2,000.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	121.50	1.99%	243,000	1.77%	2,000.00
95. Total	6,119.85	100.00%	13,733,184	100.00%	2,244.04
CRP					
96. 1C1	975.61	76.56%	2,341,464	76.63%	2,400.00
97. 1C	196.90	15.45%	472,560	15.47%	2,400.00
98. 2C1	89.68	7.04%	215,232	7.04%	2,400.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	3.46	0.27%	7,440	0.24%	2,150.29
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	8.71	0.68%	18,729	0.61%	2,150.29
104. Total	1,274.36	100.00%	3,055,425	100.00%	2,397.62
Timber					
105. 1T1	28.36	1.24%	17,016	1.24%	600.00
106. 1T	142.18	6.22%	85,308	6.22%	600.00
107. 2T1	648.51	28.37%	389,106	28.37%	600.00
108. 2T	32.85	1.44%	19,710	1.44%	600.00
109. 3T1	81.60	3.57%	48,960	3.57%	600.00
110. 3T	404.08	17.68%	242,448	17.68%	600.00
111. 4T1	192.39	8.42%	115,434	8.42%	600.00
112. 4T	755.69	33.06%	453,414	33.06%	600.00
113. Total	2,285.66	100.00%	1,371,396	100.00%	600.00
<hr/>					
Grass Total	6,119.85	63.22%	13,733,184	75.62%	2,244.04
CRP Total	1,274.36	13.17%	3,055,425	16.83%	2,397.62
Timber Total	2,285.66	23.61%	1,371,396	7.55%	600.00
<hr/>					
114. Market Area Total	9,679.87	100.00%	18,160,005	100.00%	1,876.06

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	6,257.88	96.12%	14,090,983	96.25%	2,251.72
88. 1G	111.07	1.71%	249,917	1.71%	2,250.09
89. 2G1	72.35	1.11%	159,996	1.09%	2,211.42
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	69.30	1.06%	138,600	0.95%	2,000.00
95. Total	6,510.60	100.00%	14,639,496	100.00%	2,248.56
CRP					
96. 1C1	196.43	86.55%	471,432	86.66%	2,400.00
97. 1C	13.32	5.87%	31,968	5.88%	2,400.00
98. 2C1	14.41	6.35%	34,584	6.36%	2,400.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.79	1.23%	5,999	1.10%	2,150.18
104. Total	226.95	100.00%	543,983	100.00%	2,396.93
Timber					
105. 1T1	14.44	0.60%	8,664	0.60%	600.00
106. 1T	50.98	2.11%	30,588	2.11%	600.00
107. 2T1	56.66	2.35%	33,996	2.35%	600.00
108. 2T	249.00	10.32%	149,400	10.32%	600.00
109. 3T1	45.01	1.86%	27,006	1.86%	600.00
110. 3T	386.21	16.00%	231,726	16.00%	600.00
111. 4T1	154.46	6.40%	92,676	6.40%	600.00
112. 4T	1,457.08	60.36%	874,248	60.36%	600.00
113. Total	2,413.84	100.00%	1,448,304	100.00%	600.00
<hr/>					
Grass Total	6,510.60	71.14%	14,639,496	88.02%	2,248.56
CRP Total	226.95	2.48%	543,983	3.27%	2,396.93
Timber Total	2,413.84	26.38%	1,448,304	8.71%	600.00
<hr/>					
114. Market Area Total	9,151.39	100.00%	16,631,783	100.00%	1,817.41

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

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	610.96	64.89%	1,374,712	65.00%	2,250.09
88. 1G	253.65	26.94%	570,729	26.99%	2,250.07
89. 2G1	62.47	6.63%	140,559	6.65%	2,250.02
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	14.48	1.54%	28,960	1.37%	2,000.00
95. Total	941.56	100.00%	2,114,960	100.00%	2,246.23
CRP					
96. 1C1	129.04	95.54%	309,696	95.74%	2,400.00
97. 1C	3.39	2.51%	8,136	2.52%	2,400.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.63	1.95%	5,655	1.75%	2,150.19
104. Total	135.06	100.00%	323,487	100.00%	2,395.14
Timber					
105. 1T1	3.02	0.59%	1,812	0.59%	600.00
106. 1T	32.31	6.34%	19,386	6.34%	600.00
107. 2T1	158.97	31.18%	95,382	31.18%	600.00
108. 2T	0.77	0.15%	462	0.15%	600.00
109. 3T1	2.94	0.58%	1,764	0.58%	600.00
110. 3T	145.00	28.44%	87,000	28.44%	600.00
111. 4T1	14.42	2.83%	8,652	2.83%	600.00
112. 4T	152.46	29.90%	91,476	29.90%	600.00
113. Total	509.89	100.00%	305,934	100.00%	600.00
<hr/>					
Grass Total	941.56	59.35%	2,114,960	77.07%	2,246.23
CRP Total	135.06	8.51%	323,487	11.79%	2,395.14
Timber Total	509.89	32.14%	305,934	11.15%	600.00
<hr/>					
114. Market Area Total	1,586.51	100.00%	2,744,381	100.00%	1,729.82

2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)

78 Saunders

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,640,837,790	1,774,969,888	134,132,098	8.17%	52,473,074	4.98%
02. Recreational	8,419,487	10,838,287	2,418,800	28.73%	1,676,424	8.82%
03. Ag-Homesite Land, Ag-Res Dwelling	176,198,936	190,390,585	14,191,649	8.05%	12,024,144	1.23%
04. Total Residential (sum lines 1-3)	1,825,456,213	1,976,198,760	150,742,547	8.26%	66,173,642	4.63%
05. Commercial	148,336,475	180,761,831	32,425,356	21.86%	2,363,340	20.27%
06. Industrial	940	940	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	148,337,415	180,762,771	32,425,356	21.86%	2,363,340	20.27%
08. Ag-Farmsite Land, Outbuildings	65,454,532	79,778,143	14,323,611	21.88%	591,866	20.98%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	520,780	522,380	1,600	0.31%		
11. Total Non-Agland (sum lines 8-10)	65,975,312	80,300,523	14,325,211	21.71%	591,866	20.82%
12. Irrigated	665,693,931	673,417,358	7,723,427	1.16%		
13. Dryland	1,096,245,662	1,057,447,673	-38,797,989	-3.54%		
14. Grassland	103,214,131	94,442,302	-8,771,829	-8.50%		
15. Wasteland	1,709,453	1,147,090	-562,363	-32.90%		
16. Other Agland	584,166	900,616	316,450	54.17%		
17. Total Agricultural Land	1,867,447,343	1,827,355,039	-40,092,304	-2.15%		
18. Total Value of all Real Property (Locally Assessed)	3,907,216,283	4,064,617,093	157,400,810	4.03%	69,128,848	2.26%

2021 Assessment Survey for Saunders County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	One appraiser assistant, one lister
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$300,000
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$104,500
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000
12.	Amount of last year's assessor's budget not used:
	\$8,027.00

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, www.saunders.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry - Eagleview
10.	When was the aerial imagery last updated?
	Spring of 2020

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2021 Residential Assessment Survey for Saunders County

1.	Valuation data collection done by:														
	All office staff.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ashland Lake/River Area - The Ashland area is surrounded by many lakes as well as subdivisions along the river. The area has established lake areas, as well as three new developments. There are many spacious homes in this area where some provide year round living and others provide weekend entertainment. This area is an easy drive from the Omaha and Lincoln areas using the nearby I-80.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Ashland - The City of Ashland is tucked in the southeastern corner of Saunders County. Ashland has a population of 2,453 (2010 census). It is made up of older homes, many which have been updated, as well as new homes. The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility on the northern part of the city. Easy access to Omaha and Lincoln on the nearby I-80 also provides residence with other employment opportunities.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Ceresco - The village of Ceresco is located on the south central border of Saunders County. Ceresco has a population of 889 (2010 census). It has many older homes that have been updated, as well as a large subdivision of split level homes. There are some commercial properties in Ceresco, with the newest along the 4 lane. The downtown area consists mainly of Ernie's furniture store, which is the largest employer in the village. Ceresco has a grade school in town, with the high school in the rural area. Ceresco is a bedroom community for many Lincoln commuters.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>East Lake/River - This area consists of the subdivisions of Championship Lake, Rustic Island, Shunk and Williams, Wentworth and Cottonwood Cove. These smaller subdivisions are more secluded than other lake properties on the east side of the county. They have easy access to west Omaha and/or Fremont. They don't sell the same as the other lake/river properties. The properties are full-time residence as well as weekend homes.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>North end of the county - The Fremont area is located just south of the northeastern border of Saunders County. Fremont is just across the Platte river to the north. Several of the subdivisions overlook the river, a couple are in or near a golf course. Most of the subdivisions are platted on beautiful sprawling hills overlooking the river or in or near one of the two golf courses in the area. Residence in this area would be in the Fremont or Cedar Bluffs school districts with updated or new schools. This area provides easy access for employment to Fremont and west Omaha.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Lakes and Rivers (Morse Bluff-Wolfs, Whitetail, Hidden Cove) - The Morse Bluff lake and river area is located just south of the northwestern border of Saunders County. The small town of Morse Bluff is located in this area, as well as North Bend just across the river. There are a few lake subdivisions in this area, as well as one on the river. Overall, these homes are used for weekend entertainment. Many of the homes are newer, while others were established many years ago. Most year round residence would be in the North Bend school district, which has recently been updated. There is not an abundance of employment opportunities in this area with North Bend being the closest.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ashland Lake/River Area - The Ashland area is surrounded by many lakes as well as subdivisions along the river. The area has established lake areas, as well as three new developments. There are many spacious homes in this area where some provide year round living and others provide weekend entertainment. This area is an easy drive from the Omaha and Lincoln areas using the nearby I-80.	2	Ashland - The City of Ashland is tucked in the southeastern corner of Saunders County. Ashland has a population of 2,453 (2010 census). It is made up of older homes, many which have been updated, as well as new homes. The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility on the northern part of the city. Easy access to Omaha and Lincoln on the nearby I-80 also provides residence with other employment opportunities.	3	Ceresco - The village of Ceresco is located on the south central border of Saunders County. Ceresco has a population of 889 (2010 census). It has many older homes that have been updated, as well as a large subdivision of split level homes. There are some commercial properties in Ceresco, with the newest along the 4 lane. The downtown area consists mainly of Ernie's furniture store, which is the largest employer in the village. Ceresco has a grade school in town, with the high school in the rural area. Ceresco is a bedroom community for many Lincoln commuters.	4	East Lake/River - This area consists of the subdivisions of Championship Lake, Rustic Island, Shunk and Williams, Wentworth and Cottonwood Cove. These smaller subdivisions are more secluded than other lake properties on the east side of the county. They have easy access to west Omaha and/or Fremont. They don't sell the same as the other lake/river properties. The properties are full-time residence as well as weekend homes.	5	North end of the county - The Fremont area is located just south of the northeastern border of Saunders County. Fremont is just across the Platte river to the north. Several of the subdivisions overlook the river, a couple are in or near a golf course. Most of the subdivisions are platted on beautiful sprawling hills overlooking the river or in or near one of the two golf courses in the area. Residence in this area would be in the Fremont or Cedar Bluffs school districts with updated or new schools. This area provides easy access for employment to Fremont and west Omaha.	6	Lakes and Rivers (Morse Bluff-Wolfs, Whitetail, Hidden Cove) - The Morse Bluff lake and river area is located just south of the northwestern border of Saunders County. The small town of Morse Bluff is located in this area, as well as North Bend just across the river. There are a few lake subdivisions in this area, as well as one on the river. Overall, these homes are used for weekend entertainment. Many of the homes are newer, while others were established many years ago. Most year round residence would be in the North Bend school district, which has recently been updated. There is not an abundance of employment opportunities in this area with North Bend being the closest.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
1	Ashland Lake/River Area - The Ashland area is surrounded by many lakes as well as subdivisions along the river. The area has established lake areas, as well as three new developments. There are many spacious homes in this area where some provide year round living and others provide weekend entertainment. This area is an easy drive from the Omaha and Lincoln areas using the nearby I-80.														
2	Ashland - The City of Ashland is tucked in the southeastern corner of Saunders County. Ashland has a population of 2,453 (2010 census). It is made up of older homes, many which have been updated, as well as new homes. The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility on the northern part of the city. Easy access to Omaha and Lincoln on the nearby I-80 also provides residence with other employment opportunities.														
3	Ceresco - The village of Ceresco is located on the south central border of Saunders County. Ceresco has a population of 889 (2010 census). It has many older homes that have been updated, as well as a large subdivision of split level homes. There are some commercial properties in Ceresco, with the newest along the 4 lane. The downtown area consists mainly of Ernie's furniture store, which is the largest employer in the village. Ceresco has a grade school in town, with the high school in the rural area. Ceresco is a bedroom community for many Lincoln commuters.														
4	East Lake/River - This area consists of the subdivisions of Championship Lake, Rustic Island, Shunk and Williams, Wentworth and Cottonwood Cove. These smaller subdivisions are more secluded than other lake properties on the east side of the county. They have easy access to west Omaha and/or Fremont. They don't sell the same as the other lake/river properties. The properties are full-time residence as well as weekend homes.														
5	North end of the county - The Fremont area is located just south of the northeastern border of Saunders County. Fremont is just across the Platte river to the north. Several of the subdivisions overlook the river, a couple are in or near a golf course. Most of the subdivisions are platted on beautiful sprawling hills overlooking the river or in or near one of the two golf courses in the area. Residence in this area would be in the Fremont or Cedar Bluffs school districts with updated or new schools. This area provides easy access for employment to Fremont and west Omaha.														
6	Lakes and Rivers (Morse Bluff-Wolfs, Whitetail, Hidden Cove) - The Morse Bluff lake and river area is located just south of the northwestern border of Saunders County. The small town of Morse Bluff is located in this area, as well as North Bend just across the river. There are a few lake subdivisions in this area, as well as one on the river. Overall, these homes are used for weekend entertainment. Many of the homes are newer, while others were established many years ago. Most year round residence would be in the North Bend school district, which has recently been updated. There is not an abundance of employment opportunities in this area with North Bend being the closest.														

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

	15	Rural Residential - This area consists of all the rural homes and rural residences throughout the county. They are not in any rural subdivision.
	AG	Agricultural homes and outbuildings
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The cost approach is used in the county with market defined depreciation.	
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?	
	The County uses local market information in developing depreciation studies.	
5.	Are individual depreciation tables developed for each valuation group?	
	Yes, depreciation schedules exist for neighborhoods within many of the valuation groupings.	
6.	Describe the methodology used to determine the residential lot values?	
	The county uses vacant lot sales to determine residential lot values.	
7.	How are rural residential site values developed?	
	Vacant land sales are analyzed by location with a contributory value added for well, septic and electrical improvements.	
8.	Are there form 191 applications on file?	
	Yes	
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?	
	Lot values are set by using vacant lots sales in the area and other comparable areas.	

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2008-Vanguard	2018	2019
	2	2018	2008-Vanguard	2018	2020
	3	2018	2008-Vanguard	2018	2019
	4	2016	2012	2016	2015
	5	2014	2008-Vanguard	2014	2019
	6	2017	2012	2017	2012/2018
	7	2016	2015	2016	2016
	8	2018	2015	2018	2020
	10	2016	2015	2016	2016
	11	2018	2008-Vanguard	2018	2018
	12	2018	2015	2018	2020
	13	2018	2008-Vanguard	2018	2018
	14	2018	2008-Vanguard	2018	2018
	15	2018	2015	2018	2014-2020
	AG	2018	2015	2018	2014-2020

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities.

The county has converted to Vanguard's Camavision in 2018. All of Vanguard's costs are nominally 2008 since Vanguard only updates the base costs every 10 years(new cost base scheduled to be updated in 2020). However, they are locally adjusted using map index numbers to calibrate the costs to each designated location. In that sense, the cost dates are effectively current on the date they are implemented. Those fields that do not indicate Vanguard are still on Orion's costing and depreciation tables. Those will be updated to Vanguard as the county goes through the six-year inspection and review cycle. For the 2021 assessment year the rural market areas 1, 3 and 5 were updated.

2021 Commercial Assessment Survey for Saunders County

1.	Valuation data collection done by:										
	Appraiser and Staff.										
2.	List the valuation group recognized in the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ashland - The City of Ashland is located in the southeastern corner of Saunders County. Ashland has a population of 2,453 (2010 Census). The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility in the northern part of the city.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>East (changed from North 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consist of the towns of Ceresco, Cedar Bluffs, Colon, Ithaca, Leshara, Mead, Memphis and Yutan, and rural commercial properties in the area. The eastern side of the county has towns with a more robust commercial area. The towns are located closer to Omaha, Fremont and, in some cases, Lincoln. The downtown areas commercial business is steady to growing and have had upgrades to some of the deteriorating buildings. Traffic from the larger cities often draws in more commercial business.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>West (changed from South 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consists of the towns of Weston, Malmo, Prague, Valparaiso and Morse Bluff, and rural commercial properties in the area. The western side of the county has towns with stagnant commercial areas. Except for Valparaiso, the towns are located a good distance from Omaha, Fremont and Lincoln. The downtown areas are showing a decline in commercial businesses and have several unused buildings.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Wahoo - The City of Wahoo is located in the middle of Saunders County and is the county seat. Wahoo has a population of 2,453 (2010 Census). Wahoo has a newer public grade school and high school, as well as a parochial grade school and high school. There are several employment opportunities within Wahoo with Saunders County Medical, two nursing home facilities, Denver Plastics, Saunders County and the newest being Omaha Steel. A recently completed 4 lane highway that takes travelers around the city, rather than through it, may have some impact on their downtown businesses, but there hasn't been enough time elapsed to determine the effects.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ashland - The City of Ashland is located in the southeastern corner of Saunders County. Ashland has a population of 2,453 (2010 Census). The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility in the northern part of the city.	2	East (changed from North 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consist of the towns of Ceresco, Cedar Bluffs, Colon, Ithaca, Leshara, Mead, Memphis and Yutan, and rural commercial properties in the area. The eastern side of the county has towns with a more robust commercial area. The towns are located closer to Omaha, Fremont and, in some cases, Lincoln. The downtown areas commercial business is steady to growing and have had upgrades to some of the deteriorating buildings. Traffic from the larger cities often draws in more commercial business.	3	West (changed from South 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consists of the towns of Weston, Malmo, Prague, Valparaiso and Morse Bluff, and rural commercial properties in the area. The western side of the county has towns with stagnant commercial areas. Except for Valparaiso, the towns are located a good distance from Omaha, Fremont and Lincoln. The downtown areas are showing a decline in commercial businesses and have several unused buildings.	4	Wahoo - The City of Wahoo is located in the middle of Saunders County and is the county seat. Wahoo has a population of 2,453 (2010 Census). Wahoo has a newer public grade school and high school, as well as a parochial grade school and high school. There are several employment opportunities within Wahoo with Saunders County Medical, two nursing home facilities, Denver Plastics, Saunders County and the newest being Omaha Steel. A recently completed 4 lane highway that takes travelers around the city, rather than through it, may have some impact on their downtown businesses, but there hasn't been enough time elapsed to determine the effects.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
1	Ashland - The City of Ashland is located in the southeastern corner of Saunders County. Ashland has a population of 2,453 (2010 Census). The downtown area has had lots of renovations and is made up of quaint little shops. Ashland has a newer high school and has had updates to the grade school. The major employer in Ashland is the new assisted living facility in the northern part of the city.										
2	East (changed from North 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consist of the towns of Ceresco, Cedar Bluffs, Colon, Ithaca, Leshara, Mead, Memphis and Yutan, and rural commercial properties in the area. The eastern side of the county has towns with a more robust commercial area. The towns are located closer to Omaha, Fremont and, in some cases, Lincoln. The downtown areas commercial business is steady to growing and have had upgrades to some of the deteriorating buildings. Traffic from the larger cities often draws in more commercial business.										
3	West (changed from South 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consists of the towns of Weston, Malmo, Prague, Valparaiso and Morse Bluff, and rural commercial properties in the area. The western side of the county has towns with stagnant commercial areas. Except for Valparaiso, the towns are located a good distance from Omaha, Fremont and Lincoln. The downtown areas are showing a decline in commercial businesses and have several unused buildings.										
4	Wahoo - The City of Wahoo is located in the middle of Saunders County and is the county seat. Wahoo has a population of 2,453 (2010 Census). Wahoo has a newer public grade school and high school, as well as a parochial grade school and high school. There are several employment opportunities within Wahoo with Saunders County Medical, two nursing home facilities, Denver Plastics, Saunders County and the newest being Omaha Steel. A recently completed 4 lane highway that takes travelers around the city, rather than through it, may have some impact on their downtown businesses, but there hasn't been enough time elapsed to determine the effects.										
3.	List and describe the approach(es) used to estimate the market value of commercial properties.										
	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.										
3a.	Describe the process used to determine the value of unique commercial properties.										
	The county looks outside of the county for comparable sales of unique properties.										
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?										
	Depreciation tables are determined using local market information when sufficient information is available.										

5.	Are individual depreciation tables developed for each valuation grouping?																												
	Yes.																												
6.	Describe the methodology used to determine the commercial lot values.																												
	Vacant sales analysis primarily.																												
7.	<table border="1"> <thead> <tr> <th data-bbox="203 302 363 380"><u>Valuation Group</u></th> <th data-bbox="363 302 651 380"><u>Date of Depreciation</u></th> <th data-bbox="651 302 906 380"><u>Date of Costing</u></th> <th data-bbox="906 302 1208 380"><u>Date of Lot Value Study</u></th> <th data-bbox="1208 302 1500 380"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="203 380 363 443">1</td> <td data-bbox="363 380 651 443">2012</td> <td data-bbox="651 380 906 443">2015</td> <td data-bbox="906 380 1208 443">2016</td> <td data-bbox="1208 380 1500 443">2015</td> </tr> <tr> <td data-bbox="203 443 363 495">2</td> <td data-bbox="363 443 651 495">2016</td> <td data-bbox="651 443 906 495">2012</td> <td data-bbox="906 443 1208 495">2016</td> <td data-bbox="1208 443 1500 495">2015</td> </tr> <tr> <td data-bbox="203 495 363 548">3</td> <td data-bbox="363 495 651 548">2016</td> <td data-bbox="651 495 906 548">2012</td> <td data-bbox="906 495 1208 548">2016</td> <td data-bbox="1208 495 1500 548">2015</td> </tr> <tr> <td data-bbox="203 548 363 611">4</td> <td data-bbox="363 548 651 611">2012</td> <td data-bbox="651 548 906 611">2015</td> <td data-bbox="906 548 1208 611">2016</td> <td data-bbox="1208 548 1500 611">2015</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2012	2015	2016	2015	2	2016	2012	2016	2015	3	2016	2012	2016	2015	4	2012	2015	2016	2015
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																									
1	2012	2015	2016	2015																									
2	2016	2012	2016	2015																									
3	2016	2012	2016	2015																									
4	2012	2015	2016	2015																									
	<p>Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.</p> <p>The county is converting to Vanguard and will update tables as the county goes through the six-year inspection cycle. See the residential comments for valuation groups for more information in regards to the conversion.</p>																												

2021 Agricultural Assessment Survey for Saunders County

1.	Valuation data collection done by:												
	All office staff..												
2.	List each market area, and describe the location and the specific characteristics that make each unique.												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market Area 1 is the western 1/3 of the county. This area consists of mainly dryland hills.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The Todd Valley. This area is mainly level to nearly level and consists of substantial irrigation and top quality soils.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market Area 3 is the eastern and central part of the county. The area consists of some irrigation, better soils, and better topography than Market Area 1</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market Area 1 is the western 1/3 of the county. This area consists of mainly dryland hills.	2020	2	The Todd Valley. This area is mainly level to nearly level and consists of substantial irrigation and top quality soils.	2020	3	Market Area 3 is the eastern and central part of the county. The area consists of some irrigation, better soils, and better topography than Market Area 1	2020
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>											
1	Market Area 1 is the western 1/3 of the county. This area consists of mainly dryland hills.	2020											
2	The Todd Valley. This area is mainly level to nearly level and consists of substantial irrigation and top quality soils.	2020											
3	Market Area 3 is the eastern and central part of the county. The area consists of some irrigation, better soils, and better topography than Market Area 1	2020											
3.	Describe the process used to determine and monitor market areas.												
	The county monitors the sales activity for agricultural land and forms the boundaries based on similar activity within each area.												
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.												
	The county identifies small tracts of land that sell in the rural areas and does not use them in the agricultural land analysis. The recreational properties are discovered during land use verification.												
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?												
	Yes. Based on location there are three site values, NW-18,000, SW-23,000 and E-28,000												
6.	What separate market analysis has been conducted where intensive use is identified in the county?												
	These values were set by the prior administration and the county is unsure of the methodology used.												
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.												
	Saunders County has had sales that are used to determine the value of the Wetland Reserve parcels.												
7a.	Are any other agricultural subclasses used? If yes, please explain.												
	No												
	<u>If your county has special value applications, please answer the following</u>												
8a.	How many parcels have a special valuation application on file?												
	7,007												

8b.	What process was used to determine if non-agricultural influences exist in the county?
	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.
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	The non-agricultural influences in Saunders County are residential, some commercial and recreational.
8d.	Where is the influenced area located within the county?
	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.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Sales within the county are studied to determine if there were influences in the sale price. Those local sales deemed to be non-influenced are used, and other counties with similar characteristics (soils, water availability) are used to substantiate the values.

**2020 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 2020 County Abstract, Saunders County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	9100	55.39%	41.89%
Commercial	902	5.49%	3.77%
Recreational	70	.43 %	.21%
Agricultural	6357	38.69%	54.13%
Agricultural land - taxable acres	416,782.98		

16,430 Total Parcels

Other pertinent facts: *54.13% of Saunders County value comes from agricultural parcels. 58.45% of the agricultural acres are in dry farming, 35.39% is irrigated and 6.04% is in grasslands. Saunders County has 6021 parcels in special value. The county consists of three smaller cities and 12 villages. The commercial properties are limited to mainly small operations.*

New Property: For assessment year 2020 an estimated 276 building permits and/or information statements were filed for new property construction/additions in the county. The Pictometry ChangeFinder Report was available to the County for the first time in 2016. It was a valuable resource locating new structures, as well as ones that had changed in the footprint or razed altogether. We added an additional 1.8 million using this report. We will be having a new ChangeFinder with the new fly over in the Spring of 2020.

For more information see 2020 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 (Vacant as of 5/29/2020), 1- Assessment Clerk, 1- Appraiser and 1- Appraiser Assistant.

The total budget for Saunders County for 2019-2020 was \$280,000.00 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 87 credit hour thus far. The deputy assessor has completed 44.5 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.

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

B. Cadastral Maps

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

C. Property Record Cards

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

D. Software for CAMA, Assessment Administration, GIS

The provider for our CAMA and assessment administration is 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. As of this writing we have yet to see what will come out of this conversion which lowered and raised different soil types in the County significantly. 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 agricultural land values in special value areas, properties under rent restrictions, and used to affirm property values for small downtown commercial shops, apartment complexes and income producing properties that are commonly leased or where lease information is available.

2) Market Approach; sales comparisons, See above

3) Cost Approach; cost manual 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, establish market areas, special value for agricultural land

All relevant sales are gathered, analyzed, and separated into groupings. These groupings are properties in similar areas with similar characteristics, purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or

similarities in soil classification, sales prices etc. Market areas are then developed and values generated using sales from each market area. Once the market area is determined sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

Special value generation: Sales from comparable areas from non-influenced counties are used to set agricultural values. To support this value, a study is conducted to determine market rental rates for each market area. Reliable rental information is very limited. This information is compared to the study conducted by the University of Nebraska (using land and funds information). Using market rent information, a rent value is assigned to each soil classification. A capitalization rate is supplied by the Department of Revenue. Using this capitalization rate and the market rental rates, a value is generated for each property in the market area. At the conclusion of the value generation, a comparison study is conducted to measure the viability of the new valuations.

- D. Reconciliation of Final Value and documentation See above
- E. Review assessment sales ratio studies after assessment actions. See above
- F. Notices and Public Relations

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

Level of Value, Quality, and Uniformity for assessment year 2018:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	94	na	na
Commercial	93	na	na
Agricultural Land	72	na	na
Special Value Agland	72	na	na

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2020 Reports & Opinions.

Saunders County recently converted to the CAMAvision software system provided by Vanguard out of Cedar Rapids, IA. The appraisal conversion will take some time to clean up to make this a usable tool. We are running live in a lot of areas and have found it to be a very good system. Vanguard has their own costing manual, was has been approved by the Property Tax Department.

Assessment Actions Planned for Assessment Year 2020:

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

Residential- Review for 2020-2021 will include the city of Ashland and the surrounding sub-divisions (non-lake), the towns of Ithaca, Morse Bluff, Prague, Cedar Bluffs and their surrounding rural sub-divisions. Rural residential East will also be reviewed.

Commercial:

Agland- Verify ag use on agricultural properties in areas 1, 2 and 3 and special value.

We will also be using Pictometry change finder using the data from our Spring 2020 flyover

Assessment Actions Planned for Assessment Year 2021:

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

Residential- Review for 2021-2022 will include Ceresco, Yutan, Weston, Swedeburg and the surrounding sub-divisions, Todd Valley Estates and Willow Point, Ceresco and surrounding rural sub-divisions. Rural residential areas 11 and 13.

Commercial: Review for 2020-2021 will include all commercial properties including Ashland and Wahoo.

Agland- Verify ag use on agricultural properties in areas 4 and 5 and special value.

We will also be using Pictometry change finder using the data from our Spring 2020 flyover

Assessment Actions Planned for Assessment Year 2022:

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

Residential- Review for 2022-2023 will include Cedar Bluffs, Colon, Leshara, Mead, Valparaiso, Wahoo, Touhy and Wann. The lake areas of Big Sandy, Lake Allure, Sandy Pointe and Thomas Lakes will also be reviewed. The Rural Subdivisions of Apple Valley, Richeys, Autumn Meadows, Buffalo Knolls, Crestview, Greenfield, Riverview, Sievers, Spoonhour Acres, Valley View, Davis, Wentworth, Frontier Industrial Park, Hannans, Hengens, Joyce Circle, Sheldons, Todd Valley Heights, W & S, Memphis Lakes, Rescue, Deer Valley Ranches, Whiteway, Beartooth Ridge Ranches, D and R Ranches, Hankes, Green, Hellerichs, Matulkas, Briarwood Estates, Estates Provence, Evergreen Hills, Medlex, Osage Acres, Sauers, and all of Woodcliff Lakes.

Rural Residential Central (12) and Rural Homes in Area 4 and 5

Commercial:

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

Continue data clean up on CAMAVision.

Assessment Actions Planned for Assessment Year 2023:

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: We will review all mobile home parks within the county. We will also review Malmo and Memphis Residential.

Rural Residential Subdivision around Morse Bluff consisting of Hidden Cove and Whitetail Cove.

Commercial: Any Commercial that was not able to be reviewed in 2022.

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

Continue data clean up on CAMAVision.

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
4. Personal Property; administer annual filing of approximately 1,761 personal property returns, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required which in 2020 no penalties are being assessed because of COVID-19.

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

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 139 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 858 annual filings. We sent 37 new applications in 2020. 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 13 Tax Increment Financing projects throughout the county; one in Mead, three in Yutan and nine in Wahoo. The projects affect 92 parcels in the county. Wahoo city ended one in 2020.

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 and head appraiser attend 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 appraiser 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.

Appraiser and 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.

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

Kyle Morgan
Saunders County Appraiser

Emailed Barb 06/12/2020

2021

Methodology for Special Valuation

Saunders County

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

A. Identification of the influenced area:

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

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

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

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

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

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

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

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

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

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

Sales of farm ground from the County's own uninfluenced sales 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

Rhonda J Andresen
Saunders County Assessor/Register of Deeds