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DEPARTMENT OF REVENUE

**2023 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

SAUNDERS COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 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

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

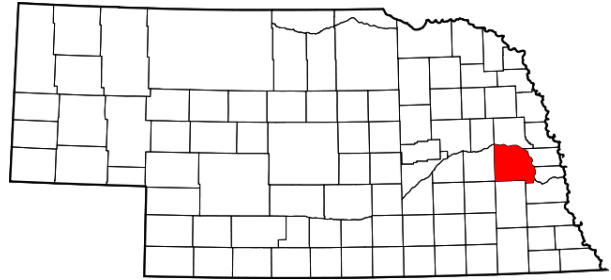
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

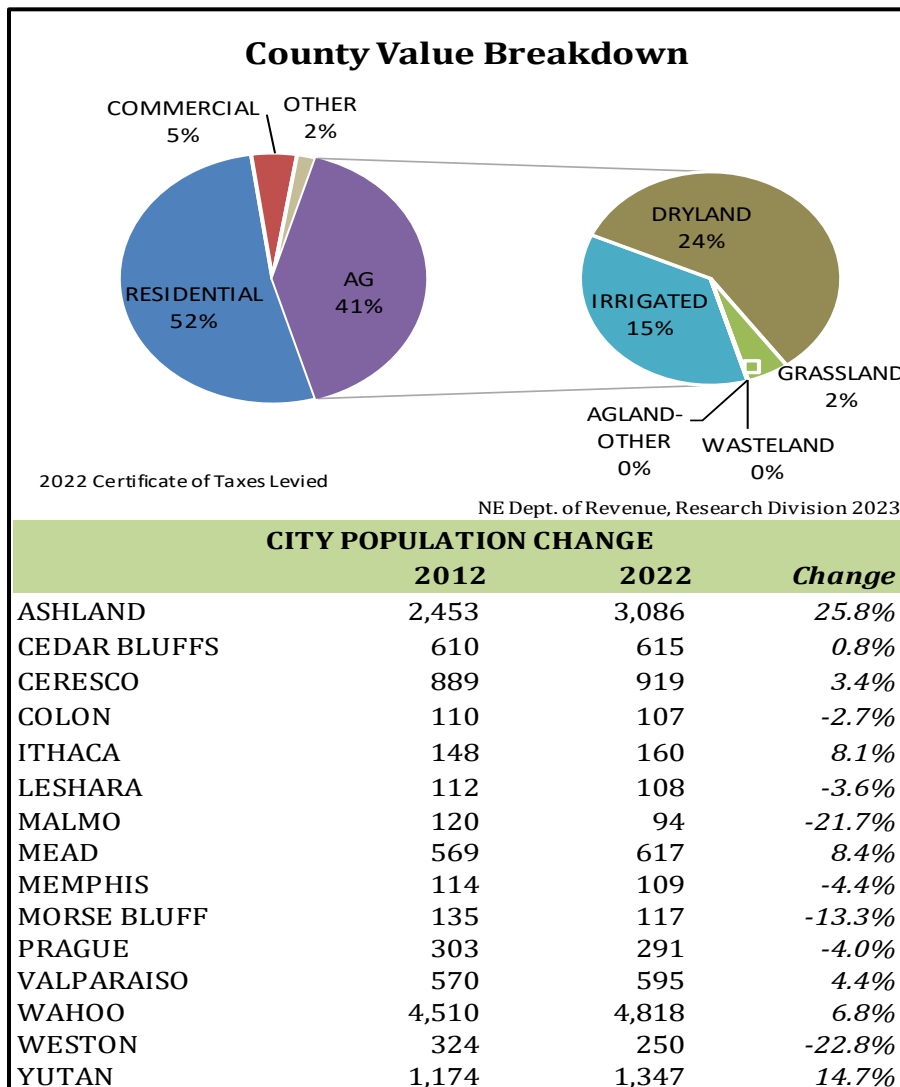
**Further information may be found in Exhibit 94*

County Overview

With a total area of 750 square miles, Saunders County has 22,787 residents, per the Census Bureau Quick Facts for 2021, a 2% population increase over the 2020 U.S. Census. Reports indicate that 80% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$243,191 (2022 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 546 employer establishments with total employment of 4,005, for very slight increase in employment since 2019.



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.

2023 Residential Correlation for Saunders County

Assessment Actions

The Vanguard Computer-Assisted Mass Appraisal (CAMA) system was updated to a 2020 cost manual, and the county assessor implemented this upgrade. A market analysis was completed, and new depreciation was implemented for each valuation group. Most valuation groups received increases ranging from 3% to 20%.

The inspection and review of the residential parcels included Valuation Group 1, 3, 5, 6, 8, 11, 12 and 13. The 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 mailing a questionnaire to both the seller and the buyer of the transaction. A good portion of the questionnaires are returned to the county assessor. The sales usability rate is near the state average. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of the agricultural class.

The lot values were reviewed by analyzing land-to-building ratios and vacant lot sales. The lot values have been analyzed between the years of 2018 through 2021. The CAMA cost table was updated for 2023, and all valuations were calculated with the new pricing. The lot values have all been studied between 2018 to 2021 for all valuation groups. The Saunders County Assessor has an established six-year inspection and review cycle and is completing the review timely.

Saunders County utilizes 14 valuation groups defined by geographic and economic locations. Valuation Group 4, described as the East Lake/River area, includes six subdivisions on the east side of the county. Valuation Group 6 includes four subdivisions in the northwestern portion of the county. Valuation Group 8 includes 5 small towns in the middle to eastern portion of the county. Valuation Group 12 is four towns in the western portion of the county. The remainder are based on individual assessor locations.

The Saunders County Assessor currently has a written methodology on file.

2023 Residential Correlation for Saunders County

Description of Analysis

Residential parcels are analyzed utilizing 14 valuation groups that are based on various assessor locations and grouped with like characteristics.

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 statistical sample includes 625 qualified sales representing 13 of the valuation groups. The overall measures of central tendency indicated the median and mean are within the acceptable range. The weighted mean is slightly low and is affected by a few high dollar sales. All valuation groups have a median within the acceptable range with the exception of Valuation Group 6, with a small sample. While the sample is small, this same area was below the range last year. The county assessor should prioritize this area for revaluation next year.

Valuation Group 8 has a somewhat low COD, two of the small villages were reappraised for the current year, the COD is a result of the reappraisal, review of sold and unsold properties moved consistently.

2023 Residential Correlation for Saunders County

Valuation Group 12 has no correlation in the measures of central tendency and high qualitative statistics, these are small towns with very low populations on the western edge of the county, there is a high amount of dispersion in the sales ratios in these small towns.

The statistical sample increased 17%, and the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicated that the population changed 9%. The shift in the sales is reflective of parcels reclassified to the rural residential parcels.

Equalization and Quality of Assessment

Review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable ranges, and therefore considered equalized. The quality of assessment of the residential property in Saunders County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	29	92.84	92.35	92.72	12.02	99.60
2	102	92.81	94.75	92.30	15.87	102.65
3	46	92.78	92.45	91.30	09.62	101.26
5	26	92.28	89.26	89.13	10.96	100.15
6	6	83.77	90.61	87.67	13.26	103.35
7	48	92.48	96.32	94.60	12.34	101.82
8	16	92.37	90.65	89.41	05.87	101.39
10	22	93.80	96.35	95.08	14.16	101.34
11	142	92.95	95.23	93.87	14.75	101.45
12	19	92.92	108.75	89.99	32.74	120.85
13	32	92.60	93.06	92.24	10.73	100.89
14	65	92.78	91.11	88.22	12.17	103.28
15	72	92.16	92.48	88.28	14.01	104.76
____ALL____	625	92.41	94.08	91.37	13.88	102.97

Level of Value

Based on analysis of all available information, the level of value for the residential property in Saunders County is 92%.

2023 Commercial Correlation for Saunders County

Assessment Actions

Minimal changes to the commercial class of property were completed for 2023. Routine maintenance and pick-up work were 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 mailing a questionnaire to both the seller and the buyer of the transaction. A review of the percentage of usable sales is compared to the state average and has revealed that a comparable portion of the sales are utilized. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of the commercial class.

The lot values were reviewed by analyzing the land to building ratios and the vacant lot sales. The lot values were last analyzed in 2016 and were not updated with the reappraisal. As this was not part of the contract, the county assessor will need to review the lot values in the near future. With the recent reappraisal of the commercial class, the parcels were last inspected in 2021.

There are four valuation groups defined in Saunders County. The two largest economic areas are defined as Valuation Group 1, and Valuation Group 4. Many smaller communities are defined in the other two valuation groups depending on whether they are located in the eastern or western portions of the county.

Description of Analysis

Saunders County defines four valuation groups for the entire county. The two largest populated areas are defined separately, and the remainder of the valuation groups are defined as east or west of Highway 92.

Valuation Group	Description
1	Ashland
2	East
3	West
4	Wahoo

2023 Commercial Correlation for Saunders County

The commercial statistical sample included 48 qualified sales. The overall measures of central tendency are within the acceptable range as well as the COD and PRD.

All valuation groups are in the acceptable range, however, there are 14 sales in occupancy code 353 which are above the acceptable range at 103%. There are two sales under \$30,000. These two sales significantly affect the measures of central tendency and the qualitative statistics. Hypothetical removal of those two sales moves all statistics within the acceptable range. A substat of this occupancy code can be found in the appendix of this report.

The Comparison of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports that values were uniformly applied in the commercial class and reflect the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

Review of the statistics with sufficient sales and the assessment practices suggest that the assessments within the county are valued within the acceptable ranges and are therefore equalized. The quality of assessment of the commercial property in Saunders County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	9	92.43	88.51	82.50	14.52	107.28
2	11	95.33	93.22	87.55	15.12	106.48
3	9	100.38	105.21	102.80	10.53	102.34
4	19	97.67	99.67	95.61	06.74	104.25
<u> ALL </u>	48	96.92	97.14	92.95	11.42	104.51

Level of Value

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

2023 Agricultural Correlation for Saunders County

Assessment Actions

The rural improvements all received a cost manual increase. The increases ranged from 4% to 20% depending on location in the county. A review of the sold parcels indicate that land values needed to be increased in two of the three market areas. Market Area 1 dryland was increased 4% to 7%. Market Area 3 dryland was increased 10% to 12%.

All permits and pick-up work were verified, completed, and added to the assessment roll.

Assessment Practice Review

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

The sales review process in Saunders County includes utilizing a questionnaire to aid in the verification of all agricultural sales, office staff follow-up with a phone call when additional information is needed. The review of the sales revealed the county assessor utilizes a lower portion of the total sales file as compared to the statewide average usability rate. Further review of the non-qualified sales indicates no apparent bias exists in the qualification determination. All arm's-length sales were available for the measurement of the agricultural class.

The county assessor completed a review of the agricultural land use in 2020. All residences and outbuildings are converted to the Vanguard Computer-Assisted Mass Appraisal (CAMA) system. The depreciation tables and costing were updated using the new manual costs for 2023. The county assessor has identified the intensive use parcels and intensive use values were established. The six-year inspection and review cycle is current and timely completed. The rural areas defined as Area 4 and Area 5 were reviewed in 2022.

While there are over 7,000 applications for special value on file, agricultural land values are established by sales of the uninfluenced agricultural land within Saunders County.

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

Description of Analysis

The analysis of the statistical sample utilized 75 sales within Saunders County. The overall measures of central tendency, as well as the qualitative statistics, are all within the acceptable range.

2023 Agricultural Correlation for Saunders County

Review of the 80% Majority Land Use (MLU) substrata with a sufficient sample are also within the range. The overall irrigated MLU is just below the acceptable range. When reviewed by market area, the statistics show two sales in Market Area 1 pulling the overall median down. When comparing the Average Acre Value Comparison Chart with surrounding counties, the Saunders County values are equalized. The 80% MLU grassland has a sample that is too small to determine a reliable point estimate. However, when comparing the grassland values to surrounding counties all are similar.

Review of the 2023 County Abstract of Assessment for Real Property Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) confirms the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

A review of the agricultural improvements and site acres indicated that these parcels are inspected and valued using the same processes that are used for the rural residential and other similar property across the county. Agricultural improvements are equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties, and assessment practices indicate that Saunders County has achieved equalization. The quality of assessment in the agricultural land class of property 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	68.16	69.92	70.44	11.14	99.26
1	2	62.09	62.09	62.09	09.73	100.00
2	5	71.92	70.23	70.22	12.71	100.01
3	4	70.10	73.45	74.09	07.79	99.14
<u>Dry</u>						
County	45	73.63	72.62	70.16	15.16	103.51
1	11	74.74	71.84	65.07	15.36	110.40
2	11	75.21	76.30	77.75	15.92	98.14
3	23	72.38	71.24	67.64	14.33	105.32
<u>Grass</u>						
County	3	40.65	35.57	37.52	15.92	94.80
1	3	40.65	35.57	37.52	15.92	94.80
<u>ALL</u>	75	71.08	70.17	69.62	18.37	100.79

Level of Value

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

2023 Agricultural Correlation for Saunders County

Special Valuation Level of Value

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

2023 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	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	97	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, 2023.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2023 Commission Summary for Saunders County

Residential Real Property - Current

Number of Sales	625	Median	92.41
Total Sales Price	\$194,098,796	Mean	94.08
Total Adj. Sales Price	\$194,098,796	Wgt. Mean	91.37
Total Assessed Value	\$177,341,324	Average Assessed Value of the Base	\$250,901
Avg. Adj. Sales Price	\$310,558	Avg. Assessed Value	\$283,746

Confidence Interval - Current

95% Median C.I	91.15 to 93.74
95% Wgt. Mean C.I	89.75 to 92.98
95% Mean C.I	92.61 to 95.55
% of Value of the Class of all Real Property Value in the County	48.43
% of Records Sold in the Study Period	6.66
% of Value Sold in the Study Period	7.54

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	774	93	92.71
2021	677	93	92.76
2020	668	94	93.63
2019	607	93	93.47

2023 Commission Summary for Saunders County

Commercial Real Property - Current

Number of Sales	48	Median	96.92
Total Sales Price	\$12,775,482	Mean	97.14
Total Adj. Sales Price	\$12,775,482	Wgt. Mean	92.95
Total Assessed Value	\$11,874,601	Average Assessed Value of the Base	\$234,983
Avg. Adj. Sales Price	\$266,156	Avg. Assessed Value	\$247,388

Confidence Interval - Current

95% Median C.I	94.56 to 100.38
95% Wgt. Mean C.I	89.36 to 96.53
95% Mean C.I	92.57 to 101.71
% of Value of the Class of all Real Property Value in the County	4.48
% of Records Sold in the Study Period	5.18
% of Value Sold in the Study Period	5.45

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	51	99	98.60
2021	39	100	92.35
2020	44	93	92.89
2019	41	93	93.26

78 Saunders
RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 625
 Total Sales Price : 194,098,796
 Total Adj. Sales Price : 194,098,796
 Total Assessed Value : 177,341,324
 Avg. Adj. Sales Price : 310,558
 Avg. Assessed Value : 283,746

MEDIAN : 92
 WGT. MEAN : 91
 MEAN : 94
 COD : 13.88
 PRD : 102.97

COV : 19.95
 STD : 18.77
 Avg. Abs. Dev : 12.83
 MAX Sales Ratio : 215.36
 MIN Sales Ratio : 48.18

95% Median C.I. : 91.15 to 93.74
 95% Wgt. Mean C.I. : 89.75 to 92.98
 95% Mean C.I. : 92.61 to 95.55

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	86	96.37	99.16	96.08	12.90	103.21	68.51	215.36	93.18 to 100.04	281,819	270,764	
01-JAN-21 To 31-MAR-21	59	97.50	103.56	100.45	13.90	103.10	66.73	193.98	95.81 to 101.24	237,045	238,105	
01-APR-21 To 30-JUN-21	87	95.76	98.94	97.27	11.95	101.72	73.13	181.80	92.29 to 97.89	324,024	315,188	
01-JUL-21 To 30-SEP-21	101	93.02	95.51	93.65	15.82	101.99	60.05	161.19	90.13 to 98.26	295,217	276,463	
01-OCT-21 To 31-DEC-21	80	90.98	94.02	93.54	12.87	100.51	59.23	151.76	87.27 to 95.43	306,181	286,395	
01-JAN-22 To 31-MAR-22	45	90.95	90.72	87.80	13.14	103.33	64.95	129.48	83.35 to 93.74	259,206	227,594	
01-APR-22 To 30-JUN-22	91	86.57	87.39	85.29	10.94	102.46	52.05	126.16	82.81 to 91.24	338,140	288,402	
01-JUL-22 To 30-SEP-22	76	83.22	83.57	81.66	13.98	102.34	48.18	135.10	79.35 to 87.20	407,109	332,438	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	333	96.23	98.78	96.31	13.64	102.56	60.05	215.36	94.80 to 97.50	288,976	278,313	
01-OCT-21 To 30-SEP-22	292	87.51	88.72	86.51	12.96	102.55	48.18	151.76	85.85 to 89.74	335,170	289,943	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	327	95.57	97.51	95.66	13.76	101.93	59.23	193.98	92.89 to 96.48	295,068	282,275	
<u>ALL</u>	625	92.41	94.08	91.37	13.88	102.97	48.18	215.36	91.15 to 93.74	310,558	283,746	

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	92.84	92.35	92.72	12.02	99.60	67.53	125.72	83.22 to 97.46	1,034,197	958,874	
2	102	92.81	94.75	92.30	15.87	102.65	59.23	161.19	89.42 to 95.99	232,764	214,853	
3	46	92.78	92.45	91.30	09.62	101.26	62.59	144.78	86.87 to 95.53	218,553	199,536	
5	26	92.28	89.26	89.13	10.96	100.15	62.77	115.86	82.90 to 96.81	335,067	298,648	
6	6	83.77	90.61	87.67	13.26	103.35	76.43	120.90	76.43 to 120.90	538,333	471,970	
7	48	92.48	96.32	94.60	12.34	101.82	66.21	145.43	89.86 to 97.88	166,111	157,146	
8	16	92.37	90.65	89.41	05.87	101.39	73.08	102.38	85.30 to 96.23	145,869	130,417	
10	22	93.80	96.35	95.08	14.16	101.34	69.63	140.59	82.05 to 106.97	203,182	193,186	
11	142	92.95	95.23	93.87	14.75	101.45	59.39	215.36	88.79 to 96.37	230,750	216,610	
12	19	92.92	108.75	89.99	32.74	120.85	52.81	214.88	84.71 to 130.69	129,126	116,199	
13	32	92.60	93.06	92.24	10.73	100.89	59.63	116.03	88.29 to 99.07	513,513	473,676	
14	65	92.78	91.11	88.22	12.17	103.28	52.05	135.10	86.44 to 97.60	308,261	271,937	
15	72	92.16	92.48	88.28	14.01	104.76	48.18	181.80	85.73 to 95.57	443,103	391,166	
<u>ALL</u>	625	92.41	94.08	91.37	13.88	102.97	48.18	215.36	91.15 to 93.74	310,558	283,746	

**78 Saunders
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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 WGT. MEAN : 91
 MEAN : 94
 COD : 13.88
 PRD : 102.97

COV : 19.95
 STD : 18.77
 Avg. Abs. Dev : 12.83
 MAX Sales Ratio : 215.36
 MIN Sales Ratio : 48.18

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 95% Wgt. Mean C.I. : 89.75 to 92.98
 95% Mean C.I. : 92.61 to 95.55

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	620	92.61	94.09	91.42	13.84	102.92	48.18	215.36	91.24 to 93.77	311,069	284,383
06	1	87.53	87.53	87.53	00.00	100.00	87.53	87.53	N/A	700,000	612,692
07	4	90.38	94.75	76.75	18.57	123.45	67.53	130.69	N/A	134,000	102,840
<u>ALL</u>	625	92.41	94.08	91.37	13.88	102.97	48.18	215.36	91.15 to 93.74	310,558	283,746

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	214.88	214.88	214.88	00.00	100.00	214.88	214.88	N/A	21,500	46,200
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	625	92.41	94.08	91.37	13.88	102.97	48.18	215.36	91.15 to 93.74	310,558	283,746
Greater Than 14,999	625	92.41	94.08	91.37	13.88	102.97	48.18	215.36	91.15 to 93.74	310,558	283,746
Greater Than 29,999	624	92.41	93.89	91.35	13.69	102.78	48.18	215.36	91.15 to 93.59	311,021	284,127
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	214.88	214.88	214.88	00.00	100.00	214.88	214.88	N/A	21,500	46,200
30,000 TO 59,999	11	130.69	127.48	125.05	22.96	101.94	64.95	193.98	88.40 to 160.70	43,432	54,309
60,000 TO 99,999	34	109.71	113.45	112.75	18.76	100.62	59.23	215.36	94.00 to 124.51	83,737	94,417
100,000 TO 149,999	62	93.81	95.75	95.74	14.89	100.01	66.21	151.76	86.51 to 100.20	131,695	126,081
150,000 TO 249,999	247	91.64	92.24	92.09	12.65	100.16	52.81	181.80	89.19 to 93.87	193,723	178,405
250,000 TO 499,999	190	92.40	91.85	91.76	11.62	100.10	48.18	161.79	89.07 to 94.06	348,255	319,559
500,000 TO 999,999	61	91.68	89.49	89.50	10.92	99.99	66.31	114.57	83.55 to 94.57	621,530	556,263
1,000,000 +	19	87.35	89.26	87.93	12.27	101.51	52.05	125.72	79.96 to 96.08	1,613,471	1,418,749
<u>ALL</u>	625	92.41	94.08	91.37	13.88	102.97	48.18	215.36	91.15 to 93.74	310,558	283,746

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	19	Median :	93	COV :	40.34	95% Median C.I. :	84.71 to 130.69
Total Sales Price :	2,453,400	Wgt. Mean :	90	STD :	43.87	95% Wgt. Mean C.I. :	76.69 to 103.29
Total Adj. Sales Price :	2,453,400	Mean :	109	Avg. Abs. Dev :	30.42	95% Mean C.I. :	87.60 to 129.90
Total Assessed Value :	2,207,790						
Avg. Adj. Sales Price :	129,126	COD :	32.74	MAX Sales Ratio :	214.88		
Avg. Assessed Value :	116,199	PRD :	120.85	MIN Sales Ratio :	52.81		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	2	151.35	151.35	103.55	41.98	146.16	87.81	214.88	N/A	86,750	89,834
01/01/2021 To 03/31/2021	1	193.98	193.98	193.98		100.00	193.98	193.98	N/A	30,000	58,193
04/01/2021 To 06/30/2021	3	95.58	97.62	97.71	05.22	99.91	91.15	106.12	N/A	116,833	114,154
07/01/2021 To 09/30/2021	4	144.16	139.16	137.62	13.52	101.12	108.66	159.67	N/A	62,000	85,327
10/01/2021 To 12/31/2021	2	78.40	78.40	69.22	16.06	113.26	65.81	90.99	N/A	225,500	156,084
01/01/2022 To 03/31/2022	1	84.80	84.80	84.80		100.00	84.80	84.80	N/A	172,500	146,278
04/01/2022 To 06/30/2022	5	84.71	85.15	85.63	14.59	99.44	68.74	108.50	N/A	173,580	148,643
07/01/2022 To 09/30/2022	1	52.81	52.81	52.81		100.00	52.81	52.81	N/A	160,000	84,498
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	10	119.68	134.62	114.92	30.71	117.14	87.81	214.88	91.15 to 193.98	80,200	92,163
10/01/2021 To 09/30/2022	9	84.71	80.02	77.88	15.61	102.75	52.81	108.50	65.81 to 92.92	183,489	142,907
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	10	107.39	120.03	97.65	28.03	122.92	65.81	193.98	90.99 to 159.67	107,950	105,413

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
12	19	92.92	108.75	89.99	32.74	120.85	52.81	214.88	84.71 to 130.69	129,126	116,199

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	19	Median :	93	COV :	40.34	95% Median C.I. :	84.71 to 130.69
Total Sales Price :	2,453,400	Wgt. Mean :	90	STD :	43.87	95% Wgt. Mean C.I. :	76.69 to 103.29
Total Adj. Sales Price :	2,453,400	Mean :	109	Avg. Abs. Dev :	30.42	95% Mean C.I. :	87.60 to 129.90
Total Assessed Value :	2,207,790						
Avg. Adj. Sales Price :	129,126	COD :	32.74	MAX Sales Ratio :	214.88		
Avg. Assessed Value :	116,199	PRD :	120.85	MIN Sales Ratio :	52.81		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	18	92.04	107.54	89.23	32.61	120.52	52.81	214.88	84.71 to 108.66	133,800	119,388
06											
07	1	130.69	130.69	130.69		100.00	130.69	130.69	N/A	45,000	58,812

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	214.88	214.88	214.88		100.00	214.88	214.88	N/A	21,500	46,200
__ Ranges Excl. Low \$ __											
Greater Than 4,999	19	92.92	108.75	89.99	32.74	120.85	52.81	214.88	84.71 to 130.69	129,126	116,199
Greater Than 15,000	19	92.92	108.75	89.99	32.74	120.85	52.81	214.88	84.71 to 130.69	129,126	116,199
Greater Than 30,000	18	92.04	102.86	88.88	27.52	115.73	52.81	193.98	84.71 to 108.66	135,106	120,088
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	214.88	214.88	214.88		100.00	214.88	214.88	N/A	21,500	46,200
30,000 TO 59,999	4	145.18	144.98	137.27	21.94	105.62	95.58	193.98	N/A	40,625	55,768
60,000 TO 99,999	3	108.66	119.09	123.19	20.44	96.67	90.99	157.62	N/A	76,333	94,038
100,000 TO 149,999	3	84.71	87.24	87.04	13.86	100.23	70.90	106.12	N/A	134,333	116,920
150,000 TO 249,999	6	86.31	82.30	81.77	15.66	100.65	52.81	108.50	52.81 to 108.50	164,583	134,581
250,000 TO 499,999	2	79.37	79.37	76.65	17.08	103.55	65.81	92.92	N/A	324,950	249,080
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

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

What IF

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PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 48
Total Sales Price : 12,775,482
Total Adj. Sales Price : 12,775,482
Total Assessed Value : 11,874,601
Avg. Adj. Sales Price : 266,156
Avg. Assessed Value : 247,388

MEDIAN : 97
WGT. MEAN : 93
MEAN : 97
COD : 11.42
PRD : 104.51

COV : 16.62
STD : 16.14
Avg. Abs. Dev : 11.07
MAX Sales Ratio : 124.31
MIN Sales Ratio : 47.02

95% Median C.I. : 94.56 to 100.38
95% Wgt. Mean C.I. : 89.36 to 96.53
95% Mean C.I. : 92.57 to 101.71

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	2	107.02	107.02	97.42	11.42	109.85	94.80	119.24	N/A	700,000	681,938
01-JAN-20 To 31-MAR-20	6	98.22	104.44	104.25	07.81	100.18	94.76	124.31	94.76 to 124.31	145,402	151,574
01-APR-20 To 30-JUN-20	4	100.50	100.77	98.48	06.38	102.33	93.38	108.69	N/A	146,540	144,312
01-JUL-20 To 30-SEP-20	1	120.82	120.82	120.82	00.00	100.00	120.82	120.82	N/A	28,000	33,830
01-OCT-20 To 31-DEC-20	5	99.54	99.81	101.04	05.27	98.78	88.95	110.16	N/A	110,000	111,143
01-JAN-21 To 31-MAR-21	4	94.68	100.97	95.31	08.66	105.94	91.21	123.32	N/A	346,966	330,679
01-APR-21 To 30-JUN-21	9	96.17	103.95	100.07	10.12	103.88	90.65	123.41	93.31 to 120.15	125,194	125,278
01-JUL-21 To 30-SEP-21	4	99.74	99.81	96.99	07.00	102.91	92.43	107.35	N/A	202,500	196,415
01-OCT-21 To 31-DEC-21	5	99.41	96.98	94.71	03.11	102.40	90.45	100.83	N/A	763,460	723,093
01-JAN-22 To 31-MAR-22	1	80.03	80.03	80.03	00.00	100.00	80.03	80.03	N/A	300,000	240,081
01-APR-22 To 30-JUN-22	5	75.19	71.79	72.25	20.95	99.36	47.02	100.38	N/A	241,400	174,404
01-JUL-22 To 30-SEP-22	2	68.24	68.24	68.27	03.44	99.96	65.89	70.58	N/A	345,000	235,523
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	13	98.60	104.96	99.92	09.23	105.04	93.38	124.31	94.80 to 119.24	222,044	221,877
01-OCT-20 To 30-SEP-21	22	96.92	101.71	97.86	08.59	103.93	88.95	123.41	93.31 to 107.35	176,119	172,345
01-OCT-21 To 30-SEP-22	13	80.88	81.57	86.44	18.18	94.37	47.02	100.83	65.89 to 99.64	462,638	399,893
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	16	99.07	103.10	101.95	07.64	101.13	88.95	124.31	95.33 to 110.16	127,285	129,765
01-JAN-21 To 31-DEC-21	22	96.12	101.07	95.93	08.01	105.36	90.45	123.41	93.31 to 106.23	324,633	311,425
<u>ALL</u>	48	96.92	97.14	92.95	11.42	104.51	47.02	124.31	94.56 to 100.38	266,156	247,388

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	9	92.43	88.51	82.50	14.52	107.28	55.49	120.15	70.58 to 104.18	243,278	200,701
2	11	95.33	93.22	87.55	15.12	106.48	47.02	120.82	65.89 to 119.24	135,883	118,963
3	9	100.38	105.21	102.80	10.53	102.34	80.88	124.31	95.86 to 123.41	104,028	106,941
4	19	97.67	99.67	95.61	06.74	104.25	80.03	123.32	94.56 to 105.66	429,212	410,381
<u>ALL</u>	48	96.92	97.14	92.95	11.42	104.51	47.02	124.31	94.56 to 100.38	266,156	247,388

**78 Saunders
COMMERCIAL**

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 95% Mean C.I. : 92.57 to 101.71

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	48	96.92	97.14	92.95	11.42	104.51	47.02	124.31	94.56 to 100.38	266,156	247,388
04											
<u>ALL</u>	48	96.92	97.14	92.95	11.42	104.51	47.02	124.31	94.56 to 100.38	266,156	247,388

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	3	115.75	115.09	115.76	03.49	99.42	108.69	120.82	N/A	24,333	28,168
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	48	96.92	97.14	92.95	11.42	104.51	47.02	124.31	94.56 to 100.38	266,156	247,388
Greater Than 14,999	48	96.92	97.14	92.95	11.42	104.51	47.02	124.31	94.56 to 100.38	266,156	247,388
Greater Than 29,999	45	96.06	95.94	92.82	10.98	103.36	47.02	124.31	94.34 to 99.54	282,277	262,002
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	115.75	115.09	115.76	03.49	99.42	108.69	120.82	N/A	24,333	28,168
30,000 TO 59,999	5	97.70	106.71	107.02	11.80	99.71	93.24	123.41	N/A	49,623	53,107
60,000 TO 99,999	8	100.12	99.76	100.10	06.31	99.66	88.95	113.40	88.95 to 113.40	67,587	67,652
100,000 TO 149,999	6	98.61	93.30	92.73	14.87	100.61	47.02	120.15	47.02 to 120.15	125,833	116,681
150,000 TO 249,999	15	98.60	100.58	99.97	08.19	100.61	80.88	124.31	93.38 to 106.23	184,577	184,524
250,000 TO 499,999	7	75.19	77.31	76.88	15.60	100.56	55.49	97.84	55.49 to 97.84	330,173	253,849
500,000 TO 999,999	1	92.43	92.43	92.43	00.00	100.00	92.43	92.43	N/A	500,000	462,162
1,000,000 TO 1,999,999	2	94.57	94.57	94.60	00.24	99.97	94.34	94.80	N/A	1,125,000	1,064,218
2,000,000 TO 4,999,999	1	94.56	94.56	94.56	00.00	100.00	94.56	94.56	N/A	3,328,800	3,147,863
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	48	96.92	97.14	92.95	11.42	104.51	47.02	124.31	94.56 to 100.38	266,156	247,388

**78 Saunders
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 48
 Total Sales Price : 12,775,482
 Total Adj. Sales Price : 12,775,482
 Total Assessed Value : 11,874,601
 Avg. Adj. Sales Price : 266,156
 Avg. Assessed Value : 247,388

MEDIAN : 97
 WGT. MEAN : 93
 MEAN : 97
 COD : 11.42
 PRD : 104.51

COV : 16.62
 STD : 16.14
 Avg. Abs. Dev : 11.07
 MAX Sales Ratio : 124.31
 MIN Sales Ratio : 47.02

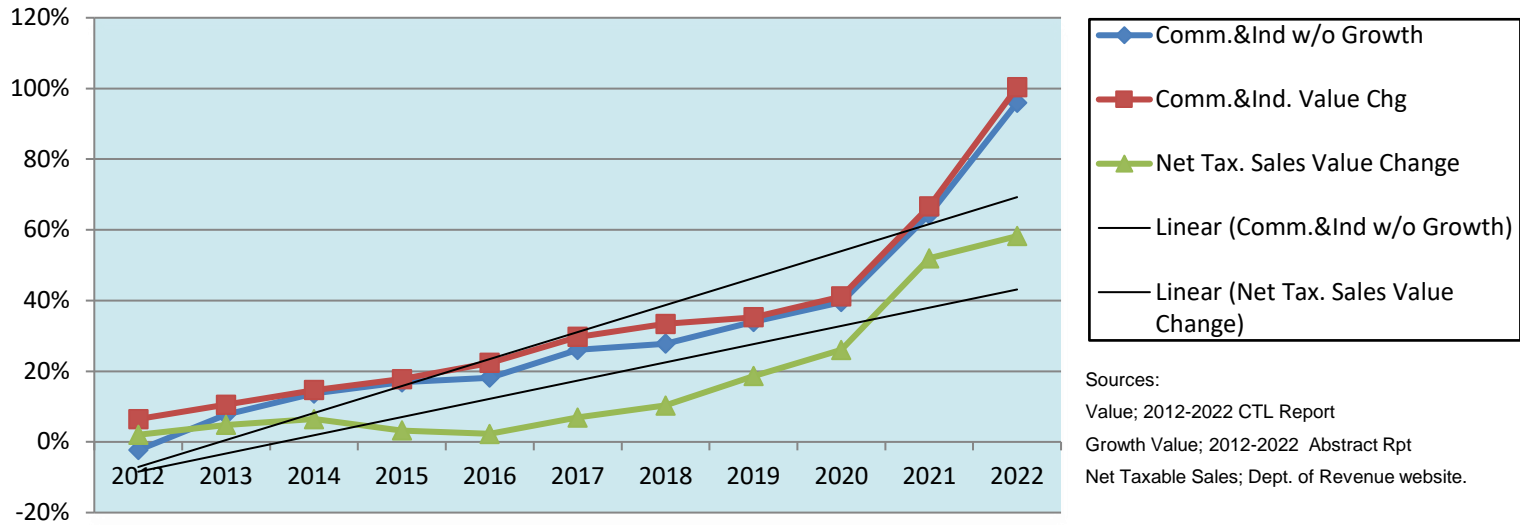
95% Median C.I. : 94.56 to 100.38
 95% Wgt. Mean C.I. : 89.36 to 96.53
 95% Mean C.I. : 92.57 to 101.71

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
297	1	90.65	90.65	90.65	00.00	100.00	90.65	90.65	N/A	80,500	72,975
326	1	113.40	113.40	113.40	00.00	100.00	113.40	113.40	N/A	91,198	103,414
336	1	110.16	110.16	110.16	00.00	100.00	110.16	110.16	N/A	150,000	165,243
341	1	99.64	99.64	99.64	00.00	100.00	99.64	99.64	N/A	150,000	149,465
342	1	123.41	123.41	123.41	00.00	100.00	123.41	123.41	N/A	49,250	60,778
344	6	75.31	72.26	70.51	19.33	102.48	47.02	99.54	47.02 to 99.54	236,667	166,875
350	2	95.83	95.83	95.55	07.18	100.29	88.95	102.71	N/A	62,500	59,721
352	6	94.79	97.84	94.08	10.35	104.00	75.19	119.24	75.19 to 119.24	841,467	791,669
353	14	102.54	104.20	99.68	09.73	104.53	90.45	123.32	93.24 to 120.15	124,395	123,990
384	1	93.31	93.31	93.31	00.00	100.00	93.31	93.31	N/A	225,000	209,944
407	1	100.83	100.83	100.83	00.00	100.00	100.83	100.83	N/A	60,000	60,497
408	2	100.93	100.93	100.75	03.23	100.18	97.67	104.18	N/A	137,500	138,533
426	1	98.60	98.60	98.60	00.00	100.00	98.60	98.60	N/A	165,000	162,692
442	3	96.17	96.64	96.29	00.57	100.36	96.06	97.70	N/A	170,333	164,008
470	1	91.21	91.21	91.21	00.00	100.00	91.21	91.21	N/A	110,000	100,329
471	1	94.80	94.80	94.80	00.00	100.00	94.80	94.80	N/A	1,250,000	1,185,011
494	3	95.33	86.35	85.41	11.17	101.10	65.89	97.84	N/A	307,070	262,258
530	1	100.38	100.38	100.38	00.00	100.00	100.38	100.38	N/A	242,000	242,927
601	1	124.31	124.31	124.31	00.00	100.00	124.31	124.31	N/A	160,000	198,890
<u> </u> ALL <u> </u>	48	96.92	97.14	92.95	11.42	104.51	47.02	124.31	94.56 to 100.38	266,156	247,388

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
2011	\$ 105,104,030	\$ 964,240	0.92%	\$ 104,139,790		\$ 95,646,937	
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%
2021	\$ 175,178,013	\$ 2,363,340	1.35%	\$ 172,814,673	16.50%	\$ 145,319,830	20.54%
2022	\$ 210,527,870	\$ 4,584,579	2.18%	\$ 205,943,291	17.56%	\$ 151,334,382	4.14%
Ann %chg	6.52%			Average	3.92%	4.49%	4.41%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-2.33%	6.46%	2.01%
2013	7.70%	10.55%	4.80%
2014	13.68%	14.67%	6.47%
2015	16.84%	17.77%	3.23%
2016	18.18%	22.34%	2.26%
2017	26.06%	29.71%	6.91%
2018	27.81%	33.41%	10.31%
2019	33.97%	35.27%	18.61%
2020	39.56%	41.13%	26.04%
2021	64.42%	66.67%	51.93%
2022	95.94%	100.30%	58.22%

County Number	78
County Name	Saunders

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	103	COV :	11.27	95% Median C.I. :	93.24 to 120.15
Total Sales Price :	1,741,523	Wgt. Mean :	100	STD :	11.74	95% Wgt. Mean C.I. :	92.82 to 106.53
Total Adj. Sales Price :	1,741,523	Mean :	104	Avg. Abs. Dev :	09.98	95% Mean C.I. :	97.42 to 110.98
Total Assessed Value :	1,735,864						
Avg. Adj. Sales Price :	124,395	COD :	09.73	MAX Sales Ratio :	123.32		
Avg. Assessed Value :	123,990	PRD :	104.53	MIN Sales Ratio :	90.45		

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>											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020	1	94.76	94.76	94.76		100.00	94.76	94.76	N/A	60,000	56,856
04/01/2020 To 06/30/2020	2	99.52	99.52	100.10	06.17	99.42	93.38	105.66	N/A	165,579	165,747
07/01/2020 To 09/30/2020	1	120.82	120.82	120.82		100.00	120.82	120.82	N/A	28,000	33,830
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021	1	123.32	123.32	123.32		100.00	123.32	123.32	N/A	52,865	65,192
04/01/2021 To 06/30/2021	3	115.75	110.59	113.37	07.00	97.55	95.86	120.15	N/A	60,333	68,399
07/01/2021 To 09/30/2021	4	99.74	99.81	96.99	07.00	102.91	92.43	107.35	N/A	202,500	196,415
10/01/2021 To 12/31/2021	2	94.93	94.93	92.51	04.72	102.62	90.45	99.41	N/A	139,250	128,819
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	4	100.21	103.66	100.72	09.57	102.92	93.38	120.82	N/A	104,790	105,545
10/01/2020 To 09/30/2021	8	106.79	106.79	101.17	09.22	105.56	92.43	123.32	92.43 to 123.32	130,483	132,006
10/01/2021 To 09/30/2022	2	94.93	94.93	92.51	04.72	102.62	90.45	99.41	N/A	139,250	128,819
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	4	100.21	103.66	100.72	09.57	102.92	93.38	120.82	N/A	104,790	105,545
01/01/2021 To 12/31/2021	10	102.82	104.42	99.34	09.86	105.11	90.45	123.32	92.43 to 120.15	132,237	131,369

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	103	COV :	11.27	95% Median C.I. :	93.24 to 120.15
Total Sales Price :	1,741,523	Wgt. Mean :	100	STD :	11.74	95% Wgt. Mean C.I. :	92.82 to 106.53
Total Adj. Sales Price :	1,741,523	Mean :	104	Avg. Abs. Dev :	09.98	95% Mean C.I. :	97.42 to 110.98
Total Assessed Value :	1,735,864						
Avg. Adj. Sales Price :	124,395	COD :	09.73	MAX Sales Ratio :	123.32		
Avg. Assessed Value :	123,990	PRD :	104.53	MIN Sales Ratio :	90.45		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	5	93.38	98.23	95.24	06.86	103.14	90.45	120.15	N/A	206,900	197,054
2	2	107.03	107.03	103.14	12.88	103.77	93.24	120.82	N/A	39,000	40,225
3	4	103.38	104.59	103.11	06.73	101.44	95.86	115.75	N/A	48,750	50,266
4	3	106.23	111.74	108.08	05.54	103.39	105.66	123.32	N/A	144,674	156,360

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	14	102.54	104.20	99.68	09.73	104.53	90.45	123.32	93.24 to 120.15	124,395	123,990
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	103	COV :	11.27	95% Median C.I. :	93.24 to 120.15
Total Sales Price :	1,741,523	Wgt. Mean :	100	STD :	11.74	95% Wgt. Mean C.I. :	92.82 to 106.53
Total Adj. Sales Price :	1,741,523	Mean :	104	Avg. Abs. Dev :	09.98	95% Mean C.I. :	97.42 to 110.98
Total Assessed Value :	1,735,864						
Avg. Adj. Sales Price :	124,395	COD :	09.73	MAX Sales Ratio :	123.32		
Avg. Assessed Value :	123,990	PRD :	104.53	MIN Sales Ratio :	90.45		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	118.29	118.29	118.43	02.15	99.88	115.75	120.82	N/A	26,500	31,384
__Ranges Excl. Low \$__											
Greater Than 4,999	14	102.54	104.20	99.68	09.73	104.53	90.45	123.32	93.24 to 120.15	124,395	123,990
Greater Than 15,000	14	102.54	104.20	99.68	09.73	104.53	90.45	123.32	93.24 to 120.15	124,395	123,990
Greater Than 30,000	12	97.64	101.85	99.09	08.71	102.79	90.45	123.32	93.24 to 107.35	140,710	139,425
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	118.29	118.29	118.43	02.15	99.88	115.75	120.82	N/A	26,500	31,384
30,000 TO 59,999	3	95.86	104.14	104.73	10.46	99.44	93.24	123.32	N/A	49,622	51,969
60,000 TO 99,999	3	99.41	100.51	100.48	04.22	100.03	94.76	107.35	N/A	61,333	61,629
100,000 TO 149,999	1	120.15	120.15	120.15		100.00	120.15	120.15	N/A	110,000	132,164
150,000 TO 249,999	4	99.52	98.93	98.97	07.05	99.96	90.45	106.23	N/A	186,415	184,494
250,000 TO 499,999											
500,000 TO 999,999	1	92.43	92.43	92.43		100.00	92.43	92.43	N/A	500,000	462,162
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

PAD 2023 R&O Statistics 2023 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	103	COV :	11.27	95% Median C.I. :	93.24 to 120.15
Total Sales Price :	1,741,523	Wgt. Mean :	100	STD :	11.74	95% Wgt. Mean C.I. :	92.82 to 106.53
Total Adj. Sales Price :	1,741,523	Mean :	104	Avg. Abs. Dev :	09.98	95% Mean C.I. :	97.42 to 110.98
Total Assessed Value :	1,735,864						
Avg. Adj. Sales Price :	124,395	COD :	09.73	MAX Sales Ratio :	123.32		
Avg. Assessed Value :	123,990	PRD :	104.53	MIN Sales Ratio :	90.45		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
353	14	102.54	104.20	99.68	09.73	104.53	90.45	123.32	93.24 to 120.15	124,395	123,990

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	353	Total	Increase	0%

What IF

78 Saunders
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 75
Total Sales Price : 45,645,490
Total Adj. Sales Price : 45,645,490
Total Assessed Value : 31,776,769
Avg. Adj. Sales Price : 608,607
Avg. Assessed Value : 423,690

MEDIAN : 71
WGT. MEAN : 70
MEAN : 70
COD : 18.37
PRD : 100.79

COV : 25.42
STD : 17.84
Avg. Abs. Dev : 13.06
MAX Sales Ratio : 119.39
MIN Sales Ratio : 23.33

95% Median C.I. : 67.83 to 74.74
95% Wgt. Mean C.I. : 62.79 to 76.44
95% Mean C.I. : 66.13 to 74.21

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	3	88.32	83.46	85.83	07.07	97.24	71.66	90.39	N/A	554,191	475,666	
01-JAN-20 To 31-MAR-20	9	72.04	77.43	74.48	15.17	103.96	58.14	113.72	65.87 to 90.58	621,427	462,852	
01-APR-20 To 30-JUN-20	8	75.43	73.90	74.18	16.41	99.62	42.74	91.18	42.74 to 91.18	440,654	326,863	
01-JUL-20 To 30-SEP-20	4	77.72	76.54	75.65	10.42	101.18	64.96	85.78	N/A	556,614	421,100	
01-OCT-20 To 31-DEC-20	7	67.83	68.19	65.64	29.04	103.88	37.06	119.39	37.06 to 119.39	512,282	336,282	
01-JAN-21 To 31-MAR-21	11	75.21	72.88	75.43	11.08	96.62	40.85	86.33	63.02 to 86.07	678,809	512,019	
01-APR-21 To 30-JUN-21	6	67.58	70.45	69.85	15.63	100.86	52.23	88.92	52.23 to 88.92	551,266	385,076	
01-JUL-21 To 30-SEP-21	5	74.10	71.59	74.81	09.57	95.70	56.05	84.91	N/A	860,000	643,346	
01-OCT-21 To 31-DEC-21	13	70.11	68.71	67.56	15.23	101.70	44.94	114.88	58.61 to 73.63	577,131	389,928	
01-JAN-22 To 31-MAR-22	2	66.46	66.46	58.56	36.28	113.49	42.35	90.56	N/A	641,380	375,565	
01-APR-22 To 30-JUN-22	4	45.25	45.09	52.32	41.79	86.18	23.33	66.54	N/A	598,314	313,033	
01-JUL-22 To 30-SEP-22	3	48.22	50.70	46.41	16.32	109.24	40.13	63.74	N/A	933,067	433,035	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	24	75.17	76.86	76.05	14.67	101.07	42.74	113.72	70.29 to 86.41	541,963	412,165	
01-OCT-20 To 30-SEP-21	29	74.10	71.02	72.42	16.26	98.07	37.06	119.39	66.81 to 78.22	643,465	465,978	
01-OCT-21 To 30-SEP-22	22	62.61	61.75	59.89	22.76	103.11	23.33	114.88	48.22 to 73.08	635,360	380,520	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	28	72.21	73.99	72.46	18.43	102.11	37.06	119.39	67.83 to 79.35	533,232	386,391	
01-JAN-21 To 31-DEC-21	35	70.37	70.73	71.88	14.30	98.40	40.85	114.88	66.81 to 75.21	645,063	463,670	
<u>ALL</u>	75	71.08	70.17	69.62	18.37	100.79	23.33	119.39	67.83 to 74.74	608,607	423,690	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	23	70.25	64.59	63.19	23.89	102.22	23.33	113.72	52.23 to 77.95	518,097	327,375	
2	18	73.83	72.85	73.67	15.66	98.89	44.94	119.39	60.63 to 82.02	793,840	584,839	
3	34	71.21	72.53	70.58	15.55	102.76	37.06	114.88	66.81 to 78.48	571,769	403,530	
<u>ALL</u>	75	71.08	70.17	69.62	18.37	100.79	23.33	119.39	67.83 to 74.74	608,607	423,690	

78 Saunders
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 75
 Total Sales Price : 45,645,490
 Total Adj. Sales Price : 45,645,490
 Total Assessed Value : 31,776,769
 Avg. Adj. Sales Price : 608,607
 Avg. Assessed Value : 423,690

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 70
 COD : 18.37
 PRD : 100.79

COV : 25.42
 STD : 17.84
 Avg. Abs. Dev : 13.06
 MAX Sales Ratio : 119.39
 MIN Sales Ratio : 23.33

95% Median C.I. : 67.83 to 74.74
 95% Wgt. Mean C.I. : 62.79 to 76.44
 95% Mean C.I. : 66.13 to 74.21

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	2	70.04	70.04	70.03	02.68	100.01	68.16	71.92	N/A	1,026,250	718,705
2	1	71.92	71.92	71.92	00.00	100.00	71.92	71.92	N/A	1,020,000	733,607
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	34	73.36	71.58	68.22	15.58	104.93	37.06	119.39	66.54 to 76.11	621,326	423,884
1	6	67.82	65.33	58.91	21.01	110.90	40.13	85.78	40.13 to 85.78	726,133	427,735
2	8	75.21	79.49	78.84	14.96	100.82	60.63	119.39	60.63 to 119.39	742,374	585,301
3	20	71.38	70.29	66.15	14.40	106.26	37.06	91.18	66.54 to 76.11	541,465	358,162
_____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_____	75	71.08	70.17	69.62	18.37	100.79	23.33	119.39	67.83 to 74.74	608,607	423,690

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	68.16	69.92	70.44	11.14	99.26	56.05	86.07	58.14 to 85.78	773,253	544,675
1	2	62.09	62.09	62.09	09.73	100.00	56.05	68.13	N/A	570,000	353,922
2	5	71.92	70.23	70.22	12.71	100.01	58.14	86.07	N/A	897,300	630,087
3	4	70.10	73.45	74.09	07.79	99.14	67.83	85.78	N/A	719,821	533,287
_____Dry_____											
County	45	73.63	72.62	70.16	15.16	103.51	37.06	119.39	70.11 to 77.95	605,251	424,623
1	11	74.74	71.84	65.07	15.36	110.40	40.13	90.58	52.23 to 88.32	578,433	376,401
2	11	75.21	76.30	77.75	15.92	98.14	44.94	119.39	60.63 to 86.33	763,419	593,580
3	23	72.38	71.24	67.64	14.33	105.32	37.06	91.18	66.54 to 78.48	542,431	366,879
_____Grass_____											
County	3	40.65	35.57	37.52	15.92	94.80	23.33	42.74	N/A	293,250	110,036
1	3	40.65	35.57	37.52	15.92	94.80	23.33	42.74	N/A	293,250	110,036
_____ALL_____	75	71.08	70.17	69.62	18.37	100.79	23.33	119.39	67.83 to 74.74	608,607	423,690

Saunders County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saunders	1	6,320	n/a	5,830	5,450	n/a	4,870	3,910	3,670	4,772
Lancaster	1	6,975	6,196	5,798	5,413	5,005	4,801	4,584	4,390	5,321
Saunders	2	6,882	n/a	6,394	5,915	n/a	5,358	4,758	4,646	6,237
Butler	1	6,773	6,248	6,110	5,929	5,589	5,313	4,932	4,807	6,168
Saunders	1	6,320	n/a	5,830	5,450	n/a	4,870	3,910	3,670	4,772
Dodge	1	6,193	6,005	5,821	5,621	2,140	5,180	5,449	4,820	5,766
Saunders	3	6,930	n/a	6,369	5,901	n/a	5,380	4,470	4,060	5,726
Dodge	1	6,193	6,005	5,821	5,621	2,140	5,180	5,449	4,820	5,766
Dodge	3	7,150	6,920	6,690	6,470	6,240	6,020	5,790	5,560	6,764
Douglas	1	6,625	n/a	6,000	5,675	n/a	5,050	4,725	4,425	5,900
Sarpy	1	6,510	n/a	5,975	5,830	n/a	4,920	4,600	4,330	5,804
Cass	2	6,275	n/a	5,545	5,510	4,880	4,850	4,250	4,215	5,388
Lancaster	1	6,975	6,196	5,798	5,413	5,005	4,801	4,584	4,390	5,321

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saunders	1	5,667	5,377	5,297	n/a	4,600	4,032	3,447	3,197	4,265
Lancaster	1	5,403	4,902	4,530	4,217	4,024	3,542	3,320	3,231	4,090
Saunders	2	5,682	5,562	5,386	n/a	4,851	4,446	3,893	3,797	5,378
Butler	1	6,500	5,900	5,649	5,550	5,300	4,800	3,750	3,625	5,198
Saunders	1	5,667	5,377	5,297	n/a	4,600	4,032	3,447	3,197	4,265
Dodge	1	5,707	5,275	5,279	n/a	4,972	4,521	4,832	4,623	5,152
Saunders	3	5,575	5,405	5,285	n/a	4,601	4,315	3,885	3,665	4,864
Dodge	1	5,707	5,275	5,279	n/a	4,972	4,521	4,832	4,623	5,152
Dodge	3	7,160	6,930	6,700	6,470	6,225	5,945	5,775	5,545	6,638
Douglas	1	5,475	5,175	4,900	2,759	4,302	4,034	1,801	3,475	4,511
Sarpy	1	5,500	5,325	5,000	4,850	4,680	4,140	3,845	3,640	4,597
Cass	2	5,465	5,304	4,845	4,783	4,437	4,474	4,170	3,926	4,794
Lancaster	1	5,403	4,902	4,530	4,217	4,024	3,542	3,320	3,231	4,090

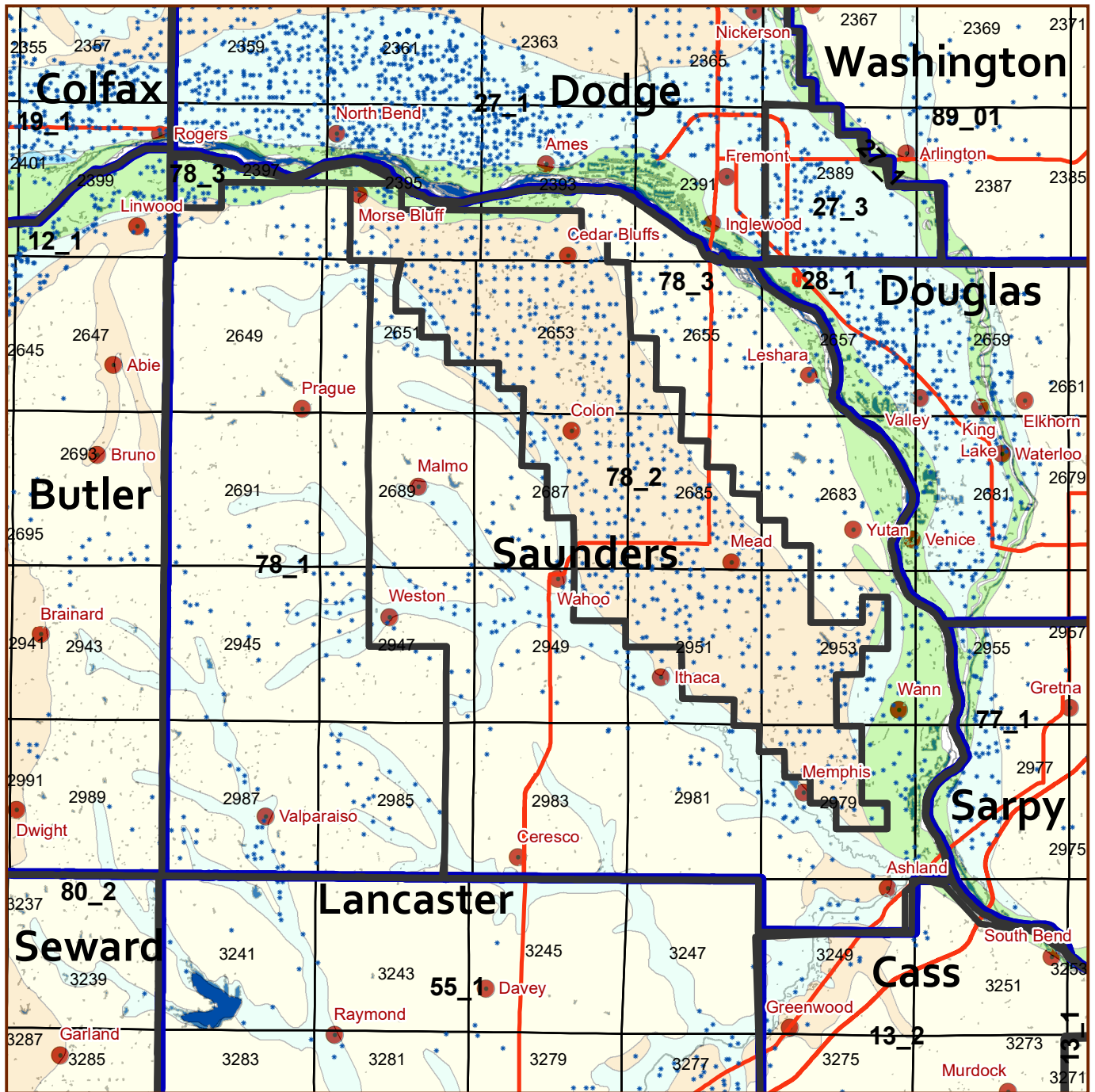
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saunders	1	2,250	2,250	2,250	n/a	n/a	n/a	n/a	2,000	2,249
Lancaster	1	2,147	2,222	2,219	n/a	2,203	2,187	2,219	2,161	2,179
Saunders	2	2,240	2,245	2,250	n/a	n/a	n/a	n/a	1,998	2,226
Butler	1	2,695	2,671	2,618	2,621	2,176	2,500	n/a	2,425	2,663
Saunders	1	2,250	2,250	2,250	n/a	n/a	n/a	n/a	2,000	2,249
Dodge	1	2,547	2,555	2,450	2,450	n/a	n/a	n/a	2,225	2,524
Saunders	3	2,250	2,250	2,247	n/a	n/a	2,000	n/a	2,000	2,246
Dodge	1	2,547	2,555	2,450	2,450	n/a	n/a	n/a	2,225	2,524
Dodge	3	2,560	2,560	2,450	2,450	n/a	n/a	n/a	n/a	2,538
Douglas	1	2,139	1,655	1,644	1,635	732	883	777	882	1,908
Sarpy	1	2,355	2,330	2,250	2,165	2,070	2,040	1,840	1,775	2,336
Cass	2	1,649	1,650	1,650	n/a	1,650	n/a	1,650	1,650	1,649
Lancaster	1	2,147	2,222	2,219	n/a	2,203	2,187	2,219	2,161	2,179

County	Mkt Area	CRP	TIMBER	WASTE
Saunders	1	2,360	600	130
Lancaster	1	3,032	n/a	956
Saunders	2	2,400	598	129

Butler	1	3,183	1,725	749
Saunders	1	2,360	600	130
Dodge	1	3,210	n/a	152
Saunders	3	2,353	600	130
Dodge	1	3,210	n/a	152
Dodge	3	3,210	n/a	131
Dodge	1	3,210	n/a	152
Sarpy	1	3,694	1,200	150
Cass	2	1,650	1,650	665
Lancaster	1	3,032	n/a	956

Source: 2023 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



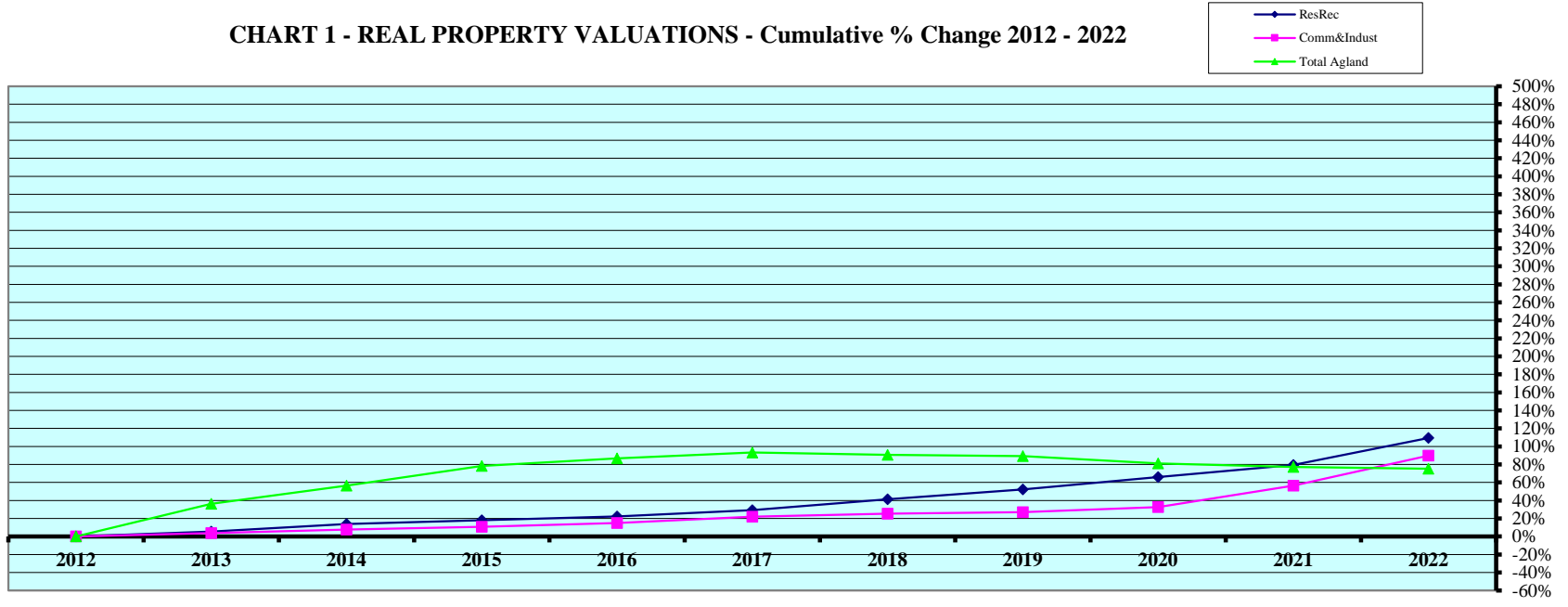
Legend

- 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 2012 - 2022



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
2012	994,227,376	-	-	-	111,896,364	-	-	-	1,030,859,090	-	-	-
2013	1,048,918,386	54,691,010	5.50%	5.50%	116,195,356	4,298,992	3.84%	3.84%	1,403,780,775	372,921,685	36.18%	36.18%
2014	1,132,435,461	83,517,075	7.96%	13.90%	120,522,686	4,327,330	3.72%	7.71%	1,611,811,725	208,030,950	14.82%	56.36%
2015	1,172,506,599	40,071,138	3.54%	17.93%	123,782,846	3,260,160	2.71%	10.62%	1,839,128,300	227,316,575	14.10%	78.41%
2016	1,215,099,572	42,592,973	3.63%	22.22%	128,589,054	4,806,208	3.88%	14.92%	1,924,635,345	85,507,045	4.65%	86.70%
2017	1,285,599,968	70,500,396	5.80%	29.31%	136,332,800	7,743,746	6.02%	21.84%	1,992,520,955	67,885,610	3.53%	93.29%
2018	1,406,281,233	120,681,265	9.39%	41.44%	140,215,576	3,882,776	2.85%	25.31%	1,965,125,208	-27,395,747	-1.37%	90.63%
2019	1,513,030,360	106,749,127	7.59%	52.18%	142,174,591	1,959,015	1.40%	27.06%	1,951,466,908	-13,658,300	-0.70%	89.30%
2020	1,649,257,277	136,226,917	9.00%	65.88%	148,337,415	6,162,824	4.33%	32.57%	1,867,447,343	-84,019,565	-4.31%	81.15%
2021	1,783,768,030	134,510,753	8.16%	79.41%	175,178,013	26,840,598	18.09%	56.55%	1,826,352,846	-41,094,497	-2.20%	77.17%
2022	2,081,895,682	298,127,652	16.71%	109.40%	212,395,215	37,217,202	21.25%	89.81%	1,806,800,826	-19,552,020	-1.07%	75.27%

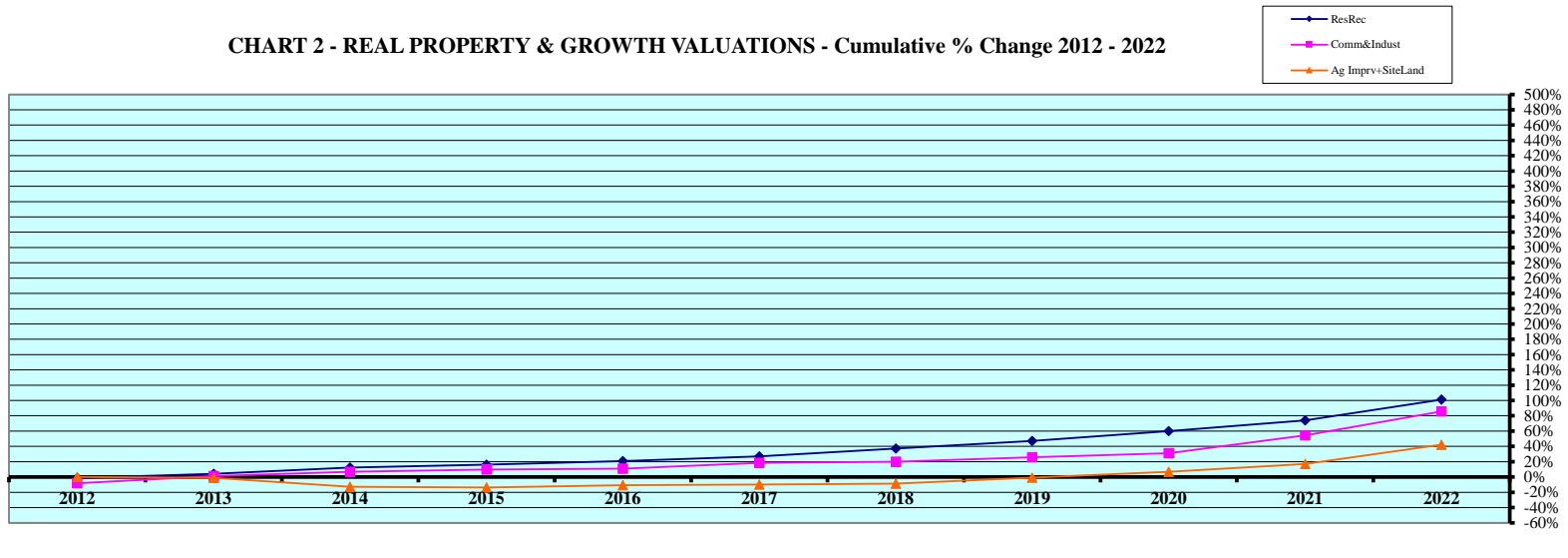
Rate Annual %chg: Residential & Recreational **7.67%** Commercial & Industrial **6.62%** Agricultural Land **5.77%**

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 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmlt%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmlt%chg w/o grwth
2012	994,227,376	13,710,544	1.38%	980,516,832	-	-1.38%	111,896,364	9,244,392	8.26%	102,651,972	-	-8.26%
2013	1,048,918,386	13,769,809	1.31%	1,035,148,577	4.12%	4.12%	116,195,356	3,000,117	2.58%	113,195,239	1.16%	1.16%
2014	1,132,435,461	16,696,624	1.47%	1,115,738,837	6.37%	12.22%	120,522,686	1,044,151	0.87%	119,478,535	2.83%	6.78%
2015	1,172,506,599	18,644,745	1.59%	1,153,861,854	1.89%	16.06%	123,782,846	982,419	0.79%	122,800,427	1.89%	9.74%
2016	1,215,099,572	14,067,361	1.16%	1,201,032,211	2.43%	20.80%	128,589,054	4,376,128	3.40%	124,212,926	0.35%	11.01%
2017	1,285,599,968	24,301,114	1.89%	1,261,298,854	3.80%	26.86%	136,332,800	3,840,967	2.82%	132,491,833	3.04%	18.41%
2018	1,406,281,233	41,753,249	2.97%	1,364,527,984	6.14%	37.25%	140,215,576	5,884,593	4.20%	134,330,983	-1.47%	20.05%
2019	1,513,030,360	51,422,248	3.40%	1,461,608,112	3.93%	47.01%	142,174,591	1,363,457	0.96%	140,811,134	0.42%	25.84%
2020	1,649,257,277	58,686,582	3.56%	1,590,570,695	5.12%	59.98%	148,337,415	1,649,327	1.11%	146,688,088	3.17%	31.09%
2021	1,783,768,030	54,149,498	3.04%	1,729,618,532	4.87%	73.97%	175,178,013	2,363,340	1.35%	172,814,673	16.50%	54.44%
2022	2,081,895,682	82,199,375	3.95%	1,999,696,307	12.11%	101.13%	212,395,215	4,584,579	2.16%	207,810,636	18.63%	85.72%
Rate Ann%chg	7.67%		Resid & Recreat w/o growth			5.08%	6.62%		C & I w/o growth			4.65%

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	Cmlt%chg w/o grwth
2012	165,841,031	55,870,180	221,711,211	6,045,320	2.73%	215,665,891	-	-
2013	164,912,920	58,695,180	223,608,100	4,212,095	1.88%	219,396,005	-1.04%	-1.04%
2014	143,657,060	53,000,680	196,657,740	3,400,380	1.73%	193,257,360	-13.57%	-12.83%
2015	143,569,015	51,282,250	194,851,265	3,583,077	1.84%	191,268,188	-2.74%	-13.73%
2016	147,541,215	52,123,165	199,664,380	2,025,793	1.01%	197,638,587	1.43%	-10.86%
2017	148,872,487	55,226,115	204,098,602	4,594,144	2.25%	199,504,458	-0.08%	-10.02%
2018	149,489,879	55,964,480	205,454,359	3,326,272	1.62%	202,128,087	-0.97%	-8.83%
2019	165,447,492	62,417,529	227,865,021	8,051,603	3.53%	219,813,418	6.99%	-0.86%
2020	176,198,936	65,975,312	242,174,248	5,569,069	2.30%	236,605,179	3.84%	6.72%
2021	190,447,051	81,597,877	272,044,928	12,616,010	4.64%	259,428,918	7.12%	17.01%
2022	232,200,558	88,272,848	320,473,406	5,065,559	1.58%	315,407,847	15.94%	42.26%
Rate Ann%chg	3.42%	4.68%	3.75%	Ag Imprv+Site w/o growth		1.69%		

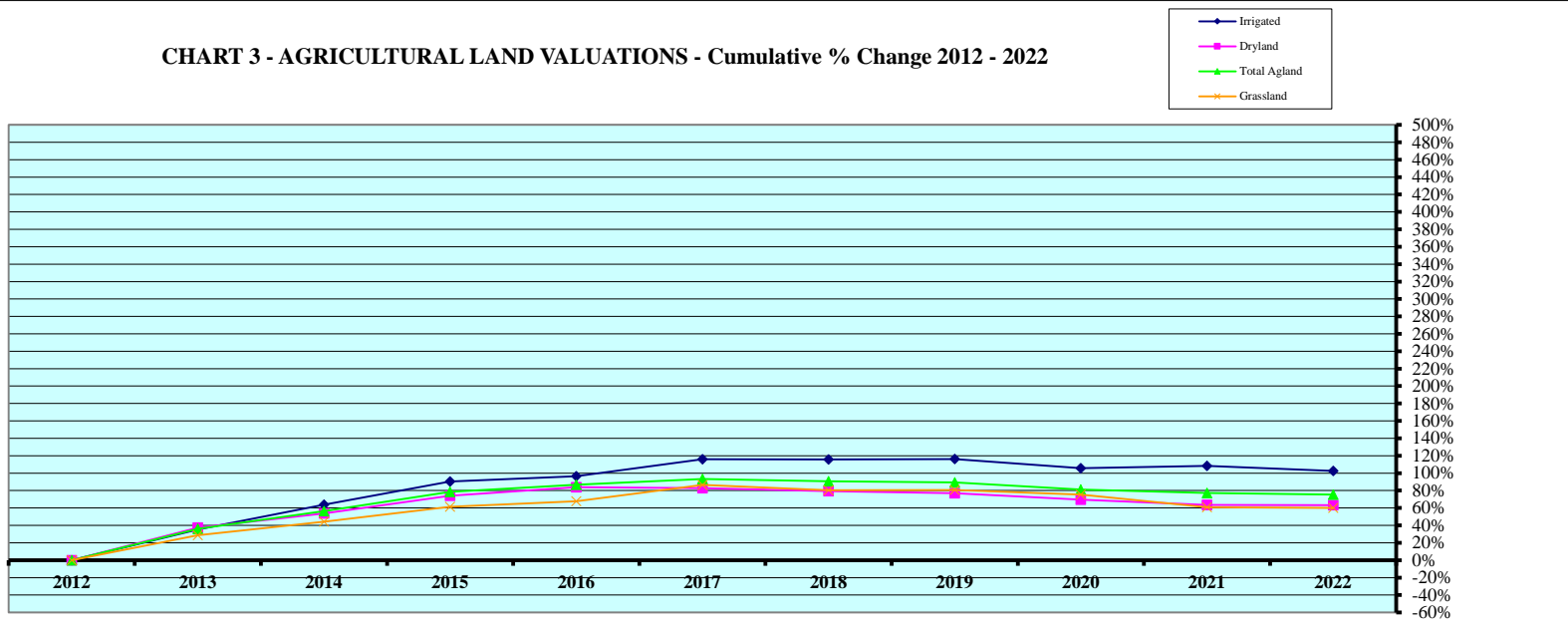
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 78
County SAUNDERS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	323,515,340	-	-	-	646,183,400	-	-	-	58,856,750	-	-	-
2013	437,789,345	114,274,005	35.32%	35.32%	887,587,000	241,403,600	37.36%	37.36%	75,785,440	16,928,690	28.76%	28.76%
2014	529,881,575	92,092,230	21.04%	63.79%	994,113,800	106,526,800	12.00%	53.84%	84,880,890	9,095,450	12.00%	44.22%
2015	615,839,520	85,957,945	16.22%	90.36%	1,125,192,240	131,078,440	13.19%	74.13%	95,017,620	10,136,730	11.94%	61.44%
2016	635,896,207	20,056,687	3.26%	96.56%	1,188,188,786	62,996,546	5.60%	83.88%	98,700,128	3,682,508	3.88%	67.70%
2017	699,071,963	63,175,756	9.93%	116.09%	1,181,696,265	-6,492,521	-0.55%	82.87%	109,772,940	11,072,812	11.22%	86.51%
2018	697,912,819	-1,159,144	-0.17%	115.73%	1,158,790,319	-22,905,946	-1.94%	79.33%	106,181,493	-3,591,447	-3.27%	80.41%
2019	699,239,901	1,327,082	0.19%	116.14%	1,143,673,002	-15,117,317	-1.30%	76.99%	106,296,619	115,126	0.11%	80.60%
2020	665,693,931	-33,545,970	-4.80%	105.77%	1,096,245,662	-47,427,340	-4.15%	69.65%	103,214,131	-3,082,488	-2.90%	75.36%
2021	673,873,541	8,179,610	1.23%	108.30%	1,055,717,811	-40,527,851	-3.70%	63.38%	94,714,494	-8,499,637	-8.23%	60.92%
2022	655,345,131	-18,528,410	-2.75%	102.57%	1,055,207,276	-510,535	-0.05%	63.30%	94,204,919	-509,575	-0.54%	60.06%

Rate Ann.%chg: Irrigated **7.31%** Dryland **5.03%** Grassland **4.82%**

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
2012	1,443,770	-	-	-	859,830	-	-	-	1,030,859,090	-	-	-
2013	1,552,380	108,610	7.52%	7.52%	1,066,610	206,780	24.05%	24.05%	1,403,780,775	372,921,685	36.18%	36.18%
2014	1,537,700	-14,680	-0.95%	6.51%	1,397,760	331,150	31.05%	62.56%	1,611,811,725	208,030,950	14.82%	56.36%
2015	1,618,940	81,240	5.28%	12.13%	1,459,980	62,220	4.45%	69.80%	1,839,128,300	227,316,575	14.10%	78.41%
2016	1,726,124	107,184	6.62%	19.56%	1,24,100	-1,335,880	-91.50%	-85.57%	1,924,635,345	85,507,045	4.65%	86.70%
2017	1,705,087	-21,037	-1.22%	18.10%	274,700	150,600	121.35%	-68.05%	1,992,520,955	67,885,610	3.53%	93.29%
2018	1,661,027	-44,060	-2.58%	15.05%	579,550	304,850	110.98%	-32.60%	1,965,125,208	-27,395,747	-1.37%	90.63%
2019	1,659,384	-1,643	-0.10%	14.93%	598,002	18,452	3.18%	-30.45%	1,951,466,908	-13,658,300	-0.70%	89.30%
2020	1,709,453	50,069	3.02%	18.40%	584,166	-13,836	-2.31%	-32.06%	1,867,447,343	-84,019,565	-4.31%	81.15%
2021	1,146,384	-563,069	-32.94%	-20.60%	900,616	316,450	54.17%	4.74%	1,826,352,846	-41,094,497	-2.20%	77.17%
2022	1,141,384	-5,000	-0.44%	-20.94%	902,116	1,500	0.17%	4.92%	1,806,800,826	-19,552,020	-1.07%	75.27%

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

Rate Ann.%chg: Total Agric Land **5.77%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	322,995,520	95,946	3,366			638,314,580	260,290	2,452			58,604,680	54,974	1,066		
2013	437,166,070	98,107	4,456	32.37%	32.37%	888,491,870	257,553	3,450	40.67%	40.67%	76,604,800	54,933	1,395	30.81%	30.81%
2014	517,428,785	101,014	5,122	14.95%	52.16%	1,006,650,220	253,368	3,973	15.17%	62.01%	85,201,250	54,267	1,570	12.59%	47.28%
2015	616,565,720	108,014	5,708	11.44%	69.56%	1,124,861,020	246,913	4,556	14.66%	85.77%	93,510,420	53,790	1,738	10.73%	63.07%
2016	636,186,915	108,607	5,858	2.62%	74.00%	1,188,712,610	246,754	4,817	5.74%	96.44%	98,455,470	53,949	1,825	4.98%	71.19%
2017	689,353,995	109,025	6,323	7.94%	87.82%	1,175,846,950	244,348	4,812	-0.11%	96.23%	105,278,210	55,199	1,907	4.51%	78.91%
2018	696,496,445	110,303	6,314	-0.13%	87.57%	1,159,781,840	242,802	4,777	-0.74%	94.78%	106,369,770	55,590	1,913	0.33%	79.49%
2019	698,587,541	110,612	6,316	0.02%	87.61%	1,144,878,381	242,479	4,722	-1.15%	92.53%	106,109,586	55,480	1,913	-0.05%	79.41%
2020	666,638,735	110,731	6,020	-4.68%	78.83%	1,101,104,378	242,401	4,542	-3.79%	85.23%	113,875,864	54,739	2,080	8.77%	95.14%
2021	673,417,358	112,003	6,012	-0.13%	78.60%	1,057,447,673	243,063	4,351	-4.23%	77.40%	94,442,302	52,067	1,814	-12.81%	70.15%
2022	655,369,316	112,117	5,845	-2.78%	73.64%	1,055,381,737	242,569	4,351	0.01%	77.42%	94,174,175	51,889	1,815	0.06%	70.25%

Rate Annual %chg Average Value/Acre: 5.67%

5.90%

5.46%

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
2012	1,456,510	8,174	178			0	0				1,021,371,290	419,384	2,435		
2013	1,564,000	8,250	190	6.39%	6.39%	0	0				1,403,826,740	418,844	3,352	37.62%	37.62%
2014	1,517,380	8,352	182	-4.16%	1.96%	0	0				1,610,797,635	417,001	3,863	15.25%	58.61%
2015	1,633,610	8,451	193	6.40%	8.49%	137,620	30	4,635			1,836,708,390	417,197	4,402	13.97%	80.77%
2016	1,714,380	8,275	207	7.18%	16.28%	124,100	25	5,000	7.87%		1,925,193,475	417,609	4,610	4.71%	89.29%
2017	1,675,030	8,289	202	-2.47%	13.41%	27,600	6	5,000	0.00%		1,972,181,785	416,866	4,731	2.62%	94.26%
2018	1,647,330	8,324	198	-2.07%	11.06%	265,470	49	5,463	9.27%		1,964,560,855	417,068	4,710	-0.43%	93.41%
2019	1,657,878	8,424	197	-0.55%	10.45%	576,950	115	5,000	-8.48%		1,951,810,336	417,110	4,679	-0.66%	92.14%
2020	1,732,093	8,724	199	0.88%	11.43%	584,166	188	3,115	-37.71%		1,883,935,236	416,783	4,520	-3.40%	85.60%
2021	1,147,090	8,830	130	-34.56%	-27.09%	900,616	251	3,590	15.27%		1,827,355,039	416,213	4,390	-2.87%	80.27%
2022	1,144,144	8,807	130	0.00%	-27.09%	902,116	251	3,592	0.05%		1,806,971,488	415,633	4,348	-0.98%	78.51%

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Rate Annual %chg Average Value/Acre: 5.97%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
22,278	SAUNDERS	148,357,000	31,567,033	59,052,023	2,069,813,313	212,381,319	13,896	12,082,369	1,806,800,826	232,200,558	88,272,848	0	4,660,541,185
cnty sectorvalue % of total value:		3.18%	0.68%	1.27%	44.41%	4.56%	0.00%	0.26%	38.77%	4.98%	1.89%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,453	ASHLAND	2,636,542	2,631,308	2,113,680	169,152,541	39,444,930	0	0	0	0	0	0	215,979,001
11.01%	%sector of county sector	1.78%	8.34%	3.58%	8.17%	18.57%							4.63%
	%sector of municipality	1.22%	1.22%	0.98%	78.32%	18.26%							100.00%
610	CEDAR BLUFFS	313,001	200,277	8,405	29,182,833	3,403,766	0	0	15,228	0	131,230	0	33,254,740
2.74%	%sector of county sector	0.21%	0.63%	0.01%	1.41%	1.60%			0.00%		0.15%		0.71%
	%sector of municipality	0.94%	0.60%	0.03%	87.76%	10.24%			0.05%		0.39%		100.00%
889	CERESCO	1,242,603	371,230	153,371	57,361,002	10,836,726	0	0	0	0	0	0	69,964,932
3.99%	%sector of county sector	0.84%	1.18%	0.26%	2.77%	5.10%							1.50%
	%sector of municipality	1.78%	0.53%	0.22%	81.99%	15.49%							100.00%
110	COLON	201,892	132,886	5,577	5,865,271	996,031	13,896	0	0	0	0	0	7,215,553
0.49%	%sector of county sector	0.14%	0.42%	0.01%	0.28%	0.47%	100.00%						0.15%
	%sector of municipality	2.80%	1.84%	0.08%	81.29%	13.80%	0.19%						100.00%
148	ITHACA	58,897	124,742	5,235	6,098,349	410,860	0	0	0	0	0	0	6,698,083
0.66%	%sector of county sector	0.04%	0.40%	0.01%	0.29%	0.19%							0.14%
	%sector of municipality	0.88%	1.86%	0.08%	91.05%	6.13%							100.00%
112	LESHARA	822	123,379	583,264	5,189,820	93,841	0	0	0	0	0	0	5,991,126
0.50%	%sector of county sector	0.00%	0.39%	0.99%	0.25%	0.04%							0.13%
	%sector of municipality	0.01%	2.06%	9.74%	86.63%	1.57%							100.00%
120	MALMO	161,260	0	0	4,543,223	449,441	0	0	6,514	0	0	0	5,160,438
0.54%	%sector of county sector	0.11%			0.22%	0.21%			0.00%				0.11%
	%sector of municipality	3.12%			88.04%	8.71%			0.13%				100.00%
569	MEAD	1,564,706	355,853	553,114	27,989,390	10,491,026	0	0	494,442	0	0	0	41,448,531
2.55%	%sector of county sector	1.05%	1.13%	0.94%	1.35%	4.94%			0.03%				0.89%
	%sector of municipality	3.78%	0.86%	1.33%	67.53%	25.31%			1.19%				100.00%
114	MEMPHIS	24,077	5,016	211	3,894,424	135,760	0	0	0	0	0	0	4,059,488
0.51%	%sector of county sector	0.02%	0.02%	0.00%	0.19%	0.06%							0.09%
	%sector of municipality	0.59%	0.12%	0.01%	95.93%	3.34%							100.00%
135	MORSE BLUFF	192,060	0	0	5,749,301	744,195	0	0	0	0	0	0	6,685,556
0.61%	%sector of county sector	0.13%			0.28%	0.35%							0.14%
	%sector of municipality	2.87%			86.00%	11.13%							100.00%
303	PRAGUE	339,209	0	0	11,953,662	2,181,953	0	0	0	0	0	0	14,474,824
1.36%	%sector of county sector	0.23%			0.58%	1.03%							0.31%
	%sector of municipality	2.34%			82.58%	15.07%							100.00%
570	VALPARAISO	1,226,121	449,934	1,468,977	41,048,121	3,183,879	0	0	15,416	0	0	0	47,392,448
2.56%	%sector of county sector	0.83%	1.43%	2.49%	1.98%	1.50%			0.00%				1.02%
	%sector of municipality	2.59%	0.95%	3.10%	86.61%	6.72%			0.03%				100.00%
4,510	WAHOO	12,611,939	1,774,652	1,789,717	282,334,643	78,469,343	0	0	668,954	0	0	0	377,649,248
20.24%	%sector of county sector	8.50%	5.62%	3.03%	13.64%	36.95%			0.04%				8.10%
	%sector of municipality	3.34%	0.47%	0.47%	74.76%	20.78%			0.18%				100.00%
324	WESTON	452,273	87,109	782,881	13,444,103	1,603,205	0	0	0	0	0	0	16,369,571
1.45%	%sector of county sector	0.30%	0.28%	1.33%	0.65%	0.75%							0.35%
	%sector of municipality	2.76%	0.53%	4.78%	82.13%	9.79%							100.00%
1,174	YUTAN	3,125,793	819,850	921,700	70,754,550	4,307,911	0	0	22,513	0	0	0	79,952,317
5.27%	%sector of county sector	2.11%	2.60%	1.56%	3.42%	2.03%			0.00%				1.72%
	%sector of municipality	3.91%	1.03%	1.15%	88.50%	5.39%			0.03%				100.00%
12,142	Total Municipalities	24,151,195	7,076,236	8,386,132	734,561,246	156,752,869	13,897	0	1,223,067	0	131,230	0	932,295,871
54.50%	%all municip.sectors of cnty	16.28%	22.42%	14.20%	35.49%	73.81%	100.01%		0.07%		0.15%		20.00%

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

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Total Real Property Sum Lines 17, 25, & 30	Records : 16,806	Value : 4,858,122,169	Growth 96,075,126	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	321	5,017,834	240	6,332,395	331	28,710,892	892	40,061,121	
02. Res Improve Land	4,642	99,049,061	1,341	92,246,755	2,263	177,860,143	8,246	369,155,959	
03. Res Improvements	4,722	722,713,079	1,370	372,929,133	2,300	833,579,712	8,392	1,929,221,924	
04. Res Total	5,043	826,779,974	1,610	471,508,283	2,631	1,040,150,747	9,284	2,338,439,004	78,835,541
% of Res Total	54.32	35.36	17.34	20.16	28.34	44.48	55.24	48.13	82.06
05. Com UnImp Land	119	3,192,287	23	1,828,597	17	861,542	159	5,882,426	
06. Com Improve Land	616	14,517,177	82	5,286,835	34	3,387,906	732	23,191,918	
07. Com Improvements	626	136,027,793	96	32,138,020	46	20,589,055	768	188,754,868	
08. Com Total	745	153,737,257	119	39,253,452	63	24,838,503	927	217,829,212	4,174,408
% of Com Total	80.37	70.58	12.84	18.02	6.80	11.40	5.52	4.48	4.34
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	13	650,350	50	4,117,819	63	4,768,169	
14. Rec Improve Land	0	0	4	280,965	21	2,886,244	25	3,167,209	
15. Rec Improvements	0	0	4	3,707,208	27	2,869,528	31	6,576,736	
16. Rec Total	0	0	17	4,638,523	77	9,873,591	94	14,512,114	0
% of Rec Total	0.00	0.00	18.09	31.96	81.91	68.04	0.56	0.30	0.00
Res & Rec Total	5,043	826,779,974	1,627	476,146,806	2,708	1,050,024,338	9,378	2,352,951,118	78,835,541
% of Res & Rec Total	53.77	35.14	17.35	20.24	28.88	44.63	55.80	48.43	82.06
Com & Ind Total	745	153,737,257	119	39,253,452	63	24,838,503	927	217,829,212	4,174,408
% of Com & Ind Total	80.37	70.58	12.84	18.02	6.80	11.40	5.52	4.48	4.34
17. Taxable Total	5,788	980,517,231	1,746	515,400,258	2,771	1,074,862,841	10,305	2,570,780,330	83,009,949
% of Taxable Total	56.17	38.14	16.94	20.05	26.89	41.81	61.32	52.92	86.40

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	5	125,000	1,473,556	67	571,000	21,488,425
19. Commercial	7	525,448	18,446,027	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	72	696,000	22,961,981
19. Commercial	0	0	0	7	525,448	18,446,027
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				79	1,221,448	41,408,008

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	459	242	348	1,049

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	755,929	606	162,982,137	4,219	1,245,488,866	4,837	1,409,226,932
28. Ag-Improved Land	0	0	193	65,121,677	1,399	466,183,010	1,592	531,304,687
29. Ag Improvements	13	133,890	202	42,101,799	1,449	304,574,531	1,664	346,810,220

30. Ag Total				6,501	2,287,341,839
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	28,000	
32. HomeSite Improv Land	0	0.00	0	132	139.61	3,679,080	
33. HomeSite Improvements	0	0.00	0	132	0.00	33,140,674	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	19	32.99	160,210	
36. FarmSite Improv Land	0	0.00	0	173	417.13	1,832,348	
37. FarmSite Improvements	13	0.00	133,890	187	0.00	8,961,125	
38. FarmSite Total							
39. Road & Ditches	0	2.45	0	0	832.50	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	3.00	84,000	4	4.00	112,000	
32. HomeSite Improv Land	974	1,005.40	25,173,450	1,106	1,145.01	28,852,530	
33. HomeSite Improvements	986	0.00	229,741,112	1,118	0.00	262,881,786	10,518,548
34. HomeSite Total				1,122	1,149.01	291,846,316	
35. FarmSite UnImp Land	194	1,011.88	2,506,828	213	1,044.87	2,667,038	
36. FarmSite Improv Land	1,281	3,413.62	14,571,557	1,454	3,830.75	16,403,905	
37. FarmSite Improvements	1,346	0.00	74,833,419	1,546	0.00	83,928,434	2,546,629
38. FarmSite Total				1,759	4,875.62	102,999,377	
39. Road & Ditches	0	8,095.32	0	0	8,930.27	0	
40. Other- Non Ag Use	0	333.35	666,700	0	333.35	666,700	
41. Total Section VI				2,881	15,288.25	395,512,393	13,065,177

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	1,873,002	9	703.21	1,873,002

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4	65.86	305,235	767	45,686.11	219,968,063
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5,513	375,135.29	1,653,356,736	6,284	420,887.26	1,873,630,034
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	577.57	3.61%	3,650,244	4.78%	6,320.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	2,830.34	17.68%	16,500,895	21.60%	5,830.00
48. 2A	4,741.74	29.61%	25,842,584	33.82%	5,450.02
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	22.76	0.14%	110,842	0.15%	4,870.04
51. 4A1	6,360.73	39.72%	24,870,471	32.55%	3,910.00
52. 4A	1,478.83	9.24%	5,427,319	7.10%	3,670.01
53. Total	16,011.97	100.00%	76,402,355	100.00%	4,771.58
Dry					
54. 1D1	1,475.15	1.64%	8,359,677	2.18%	5,667.00
55. 1D	22,844.95	25.36%	122,837,306	31.98%	5,377.00
56. 2D1	6,897.15	7.66%	36,534,223	9.51%	5,297.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	21.16	0.02%	97,336	0.03%	4,600.00
59. 3D	31,455.34	34.92%	126,825,718	33.01%	4,031.93
60. 4D1	7,822.61	8.68%	26,964,862	7.02%	3,447.04
61. 4D	19,560.76	21.72%	62,535,818	16.28%	3,197.00
62. Total	90,077.12	100.00%	384,154,940	100.00%	4,264.73
Grass					
63. 1G1	14,281.33	49.30%	32,533,560	63.09%	2,278.05
64. 1G	2,326.92	8.03%	4,444,141	8.62%	1,909.88
65. 2G1	4,809.76	16.60%	10,001,085	19.39%	2,079.33
66. 2G	4.45	0.02%	2,670	0.01%	600.00
67. 3G1	405.28	1.40%	246,392	0.48%	607.95
68. 3G	690.80	2.38%	414,480	0.80%	600.00
69. 4G1	1,735.77	5.99%	1,041,462	2.02%	600.00
70. 4G	4,713.32	16.27%	2,885,064	5.59%	612.11
71. Total	28,967.63	100.00%	51,568,854	100.00%	1,780.22
Irrigated Total					
Irrigated Total	16,011.97	11.55%	76,402,355	14.90%	4,771.58
Dry Total					
Dry Total	90,077.12	64.99%	384,154,940	74.93%	4,264.73
Grass Total					
Grass Total	28,967.63	20.90%	51,568,854	10.06%	1,780.22
72. Waste	3,531.89	2.55%	459,166	0.09%	130.01
73. Other	23.34	0.02%	116,700	0.02%	5,000.00
74. Exempt	227.73	0.16%	0	0.00%	0.00
75. Market Area Total	138,611.95	100.00%	512,702,015	100.00%	3,698.83

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	16,816.81	29.81%	115,731,915	32.89%	6,881.92
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	14,621.59	25.92%	93,490,464	26.57%	6,394.00
48. 2A	19,907.94	35.29%	117,763,305	33.47%	5,915.39
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1,299.05	2.30%	6,960,310	1.98%	5,358.00
51. 4A1	3,548.74	6.29%	16,886,047	4.80%	4,758.32
52. 4A	219.51	0.39%	1,019,844	0.29%	4,646.00
53. Total	56,413.64	100.00%	351,851,885	100.00%	6,237.00
Dry					
54. 1D1	6,299.49	24.21%	35,796,052	25.58%	5,682.37
55. 1D	9,127.03	35.07%	50,764,202	36.27%	5,561.96
56. 2D1	6,628.91	25.47%	35,705,289	25.51%	5,386.30
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	709.60	2.73%	3,442,281	2.46%	4,851.02
59. 3D	2,850.25	10.95%	12,673,492	9.06%	4,446.45
60. 4D1	246.95	0.95%	961,415	0.69%	3,893.16
61. 4D	159.92	0.61%	607,202	0.43%	3,796.91
62. Total	26,022.15	100.00%	139,949,933	100.00%	5,378.11
Grass					
63. 1G1	1,095.73	41.42%	2,432,010	48.41%	2,219.53
64. 1G	688.16	26.02%	1,434,048	28.55%	2,083.89
65. 2G1	410.77	15.53%	690,598	13.75%	1,681.23
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	88.15	3.33%	52,716	1.05%	598.03
69. 4G1	99.05	3.74%	59,430	1.18%	600.00
70. 4G	243.15	9.19%	342,433	6.82%	1,408.32
71. Total	2,645.24	100.00%	5,023,373	100.00%	1,899.02
Irrigated Total					
Irrigated Total	56,413.64	65.70%	351,851,885	70.74%	6,237.00
Dry Total					
Dry Total	26,022.15	30.31%	139,949,933	28.14%	5,378.11
Grass Total					
Grass Total	2,645.24	3.08%	5,023,373	1.01%	1,899.02
72. Waste	682.18	0.79%	87,855	0.02%	128.79
73. Other	100.75	0.12%	503,750	0.10%	5,000.00
74. Exempt	12,303.50	14.33%	0	0.00%	0.00
75. Market Area Total	85,863.96	100.00%	497,416,796	100.00%	5,793.08

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,776.87	9.09%	12,313,714	10.90%	6,930.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	7,097.38	36.30%	45,609,590	40.37%	6,426.26
48. 2A	5,178.71	26.49%	30,512,559	27.01%	5,891.92
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	5,340.45	27.31%	23,871,822	21.13%	4,470.00
52. 4A	134.71	0.69%	546,923	0.48%	4,060.00
53. Total	19,551.48	100.00%	112,980,110	100.00%	5,778.60
Dry					
54. 1D1	3,549.40	3.89%	19,787,944	4.46%	5,575.01
55. 1D	27,327.89	29.92%	147,707,264	33.32%	5,405.00
56. 2D1	17,243.99	18.88%	91,202,638	20.58%	5,288.95
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	32.06	0.04%	140,020	0.03%	4,367.44
59. 3D	39,618.87	43.37%	170,954,521	38.57%	4,314.98
60. 4D1	1,629.25	1.78%	6,329,656	1.43%	3,885.01
61. 4D	1,945.99	2.13%	7,132,044	1.61%	3,665.00
62. Total	91,347.45	100.00%	443,254,087	100.00%	4,852.40
Grass					
63. 1G1	4,544.52	46.72%	10,247,934	56.09%	2,255.01
64. 1G	2,044.94	21.02%	4,386,622	24.01%	2,145.11
65. 2G1	1,565.14	16.09%	2,465,572	13.49%	1,575.30
66. 2G	32.85	0.34%	19,710	0.11%	600.00
67. 3G1	82.15	0.84%	49,290	0.27%	600.00
68. 3G	436.66	4.49%	308,618	1.69%	706.77
69. 4G1	128.13	1.32%	76,878	0.42%	600.00
70. 4G	892.07	9.17%	715,779	3.92%	802.38
71. Total	9,726.46	100.00%	18,270,403	100.00%	1,878.42
Irrigated Total					
Irrigated Total	19,551.48	15.83%	112,980,110	19.64%	5,778.60
Dry Total					
Dry Total	91,347.45	73.97%	443,254,087	77.06%	4,852.40
Grass Total					
Grass Total	9,726.46	7.88%	18,270,403	3.18%	1,878.42
72. Waste	2,803.38	2.27%	364,471	0.06%	130.01
73. Other	60.74	0.05%	303,700	0.05%	5,000.00
74. Exempt	859.00	0.70%	0	0.00%	0.00
75. Market Area Total	123,489.51	100.00%	575,172,771	100.00%	4,657.67

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	748.64	8.90%	5,188,077	10.39%	6,930.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	4,001.86	47.60%	25,014,205	50.10%	6,250.64
48. 2A	2,013.57	23.95%	11,886,986	23.81%	5,903.44
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	673.41	8.01%	3,622,948	7.26%	5,380.00
51. 4A1	664.85	7.91%	2,971,631	5.95%	4,469.63
52. 4A	305.66	3.64%	1,240,978	2.49%	4,059.99
53. Total	8,407.99	100.00%	49,924,825	100.00%	5,937.78
Dry					
54. 1D1	543.13	4.13%	3,027,958	4.66%	5,575.02
55. 1D	1,696.41	12.90%	9,169,021	14.10%	5,404.96
56. 2D1	6,190.75	47.06%	32,629,235	50.19%	5,270.64
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1,326.73	10.09%	6,112,198	9.40%	4,606.96
59. 3D	2,335.85	17.76%	10,077,173	15.50%	4,314.14
60. 4D1	445.92	3.39%	1,732,401	2.66%	3,885.00
61. 4D	616.32	4.69%	2,258,771	3.47%	3,664.93
62. Total	13,155.11	100.00%	65,006,757	100.00%	4,941.56
Grass					
63. 1G1	6,398.80	70.37%	14,403,318	87.37%	2,250.94
64. 1G	187.30	2.06%	339,367	2.06%	1,811.89
65. 2G1	144.64	1.59%	229,275	1.39%	1,585.14
66. 2G	248.08	2.73%	148,848	0.90%	600.00
67. 3G1	45.01	0.49%	27,006	0.16%	600.00
68. 3G	384.82	4.23%	230,892	1.40%	600.00
69. 4G1	153.57	1.69%	92,142	0.56%	600.00
70. 4G	1,530.82	16.84%	1,014,811	6.16%	662.92
71. Total	9,093.04	100.00%	16,485,659	100.00%	1,813.00
Irrigated Total					
	8,407.99	26.36%	49,924,825	37.94%	5,937.78
Dry Total					
	13,155.11	41.24%	65,006,757	49.41%	4,941.56
Grass Total					
	9,093.04	28.51%	16,485,659	12.53%	1,813.00
72. Waste	1,239.96	3.89%	161,213	0.12%	130.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1,553.81	4.87%	0	0.00%	0.00
75. Market Area Total	31,896.10	100.00%	131,578,454	100.00%	4,125.22

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,561.58	13.20%	10,821,753	16.67%	6,930.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	773.04	6.54%	4,986,131	7.68%	6,450.03
48. 2A	4,683.86	39.60%	27,681,617	42.65%	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	4,618.68	39.05%	20,645,514	31.81%	4,470.00
52. 4A	189.39	1.60%	768,922	1.18%	4,059.99
53. Total	11,826.55	100.00%	64,903,937	100.00%	5,487.99
Dry					
54. 1D1	1,480.36	6.73%	8,253,027	7.71%	5,575.01
55. 1D	7,557.83	34.35%	40,850,083	38.16%	5,405.00
56. 2D1	2,337.14	10.62%	12,363,486	11.55%	5,290.01
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	3.37	0.02%	15,536	0.01%	4,610.09
59. 3D	10,168.86	46.21%	43,878,653	40.99%	4,315.00
60. 4D1	11.54	0.05%	44,832	0.04%	3,884.92
61. 4D	445.71	2.03%	1,633,530	1.53%	3,665.01
62. Total	22,004.81	100.00%	107,039,147	100.00%	4,864.35
Grass					
63. 1G1	823.90	48.49%	1,848,713	62.47%	2,243.86
64. 1G	308.68	18.17%	639,385	21.61%	2,071.35
65. 2G1	222.92	13.12%	235,179	7.95%	1,054.99
66. 2G	0.77	0.05%	462	0.02%	600.00
67. 3G1	2.94	0.17%	1,764	0.06%	600.00
68. 3G	151.71	8.93%	91,026	3.08%	600.00
69. 4G1	13.67	0.80%	8,202	0.28%	600.00
70. 4G	174.36	10.26%	134,688	4.55%	772.47
71. Total	1,698.95	100.00%	2,959,419	100.00%	1,741.91
Irrigated Total					
Irrigated Total	11,826.55	32.98%	64,903,937	37.10%	5,487.99
Dry Total					
Dry Total	22,004.81	61.37%	107,039,147	61.18%	4,864.35
Grass Total					
Grass Total	1,698.95	4.74%	2,959,419	1.69%	1,741.91
72. Waste	321.21	0.90%	41,757	0.02%	130.00
73. Other	3.03	0.01%	15,150	0.01%	5,000.00
74. Exempt	129.99	0.36%	0	0.00%	0.00
75. Market Area Total	35,854.55	100.00%	174,959,410	100.00%	4,879.70

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	35.22	221,661	15,458.06	93,689,766	96,718.35	562,151,685	112,211.63	656,063,112
77. Dry Land	102.15	525,693	25,073.10	122,766,512	217,431.39	1,016,112,659	242,606.64	1,139,404,864
78. Grass	13.84	8,304	3,417.04	5,726,275	48,700.44	88,573,129	52,131.32	94,307,708
79. Waste	2.08	271	1,455.35	188,373	7,121.19	925,818	8,578.62	1,114,462
80. Other	0.00	0	6.65	33,250	181.21	906,050	187.86	939,300
81. Exempt	19.48	0	1,553.08	0	13,501.47	0	15,074.03	0
82. Total	153.29	755,929	45,410.20	222,404,176	370,152.58	1,668,669,341	415,716.07	1,891,829,446

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	112,211.63	26.99%	656,063,112	34.68%	5,846.66
Dry Land	242,606.64	58.36%	1,139,404,864	60.23%	4,696.51
Grass	52,131.32	12.54%	94,307,708	4.99%	1,809.04
Waste	8,578.62	2.06%	1,114,462	0.06%	129.91
Other	187.86	0.05%	939,300	0.05%	5,000.00
Exempt	15,074.03	3.63%	0	0.00%	0.00
Total	415,716.07	100.00%	1,891,829,446	100.00%	4,550.77

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	68	1,712,030	998	24,464,591	1,034	186,635,161	1,102	212,811,782	6,768,626
83.2	Ashland Lake/river	156	16,376,425	541	80,818,680	546	348,282,071	702	445,477,176	33,128,893
83.3	Ashland Rural Subs	62	1,244,841	79	3,809,190	79	23,108,417	141	28,162,448	3,920,247
83.4	Cedar Bluffs City	17	445,681	253	4,749,023	253	30,111,258	270	35,305,962	1,215,681
83.5	Cedar Bluffs Rur Sub	1	5,000	9	354,450	9	1,975,624	10	2,335,074	0
83.6	Ceresco City	19	514,848	353	8,394,904	353	54,790,636	372	63,700,388	4,194,004
83.7	Ceresco Rural Sub	0	0	6	282,520	6	1,698,180	6	1,980,700	0
83.8	Colon City	13	159,478	56	626,990	56	5,410,598	69	6,197,066	59,382
83.9	East Lake/river	10	555,275	25	1,216,855	34	7,662,785	44	9,434,915	55,493
83.10	Fremont Rural Subs	46	1,767,445	281	10,439,780	281	73,893,001	327	86,100,226	849,754
83.11	Ithaca City	7	74,910	64	416,033	65	6,707,973	72	7,198,916	0
83.12	Leshara	5	50,036	55	606,439	55	4,546,369	60	5,202,844	0
83.13	Malmo City	10	74,979	56	386,844	56	4,495,156	66	4,956,979	22,713
83.14	Mb Lake/river	24	538,035	113	6,249,960	116	23,722,036	140	30,510,031	485,977
83.15	Mead City	9	101,312	200	3,221,332	222	28,247,822	231	31,570,466	86,830
83.16	Mead Rural Subs	10	256,290	34	1,154,425	34	5,302,036	44	6,712,751	78,040
83.17	Memphis City	16	72,920	50	234,578	61	4,252,413	77	4,559,911	0
83.18	Morse Bluff	15	126,945	64	473,886	64	5,807,744	79	6,408,575	207,426
83.19	Morse Bluff Rur Sub	9	126,300	4	159,240	4	1,095,095	13	1,380,635	0
83.20	Northeast Rural	6	480,212	96	6,414,800	102	33,004,311	108	39,899,323	671,311
83.21	Northwest Rural	10	818,501	135	7,944,092	140	40,422,488	150	49,185,081	286,477
83.22	Prague City	16	127,632	138	1,014,659	138	10,916,656	154	12,058,947	39,402
83.23	Rural Res Central	22	1,659,276	524	29,080,384	525	132,020,639	547	162,760,299	9,048,176
83.24	Rural Res East	37	4,346,320	468	26,945,761	469	132,759,928	506	164,052,009	3,889,870
83.25	Rural Res Nw	5	72,510	114	4,060,288	114	23,628,496	119	27,761,294	179,860
83.26	Rural Res Southwest	0	0	127	5,966,800	128	32,220,469	128	38,187,269	678,420
83.27	South Central Rural	63	5,038,651	41	4,035,991	51	11,398,160	114	20,472,802	111,434
83.28	Southwest Rural	11	892,742	120	7,925,193	126	39,207,982	137	48,025,917	481,268
83.29	Swedeburg City	10	100,260	20	232,079	20	2,788,682	30	3,121,021	0
83.30	Touhy City	10	15,016	12	32,736	12	446,577	22	494,329	72,394
83.31	Valparaiso City	28	623,564	265	5,310,886	270	44,887,706	298	50,822,156	273,988
83.32	Wahoo City	162	2,846,678	1,610	41,740,170	1,639	284,879,366	1,801	329,466,214	3,748,006
83.33	Wahoo Rural Subs	10	320,985	105	5,900,929	105	40,860,943	115	47,082,857	1,194,762
83.34	Wann City	6	15,675	11	42,235	11	664,030	17	721,940	0
83.35	Weston City	14	121,451	141	1,369,571	142	14,720,191	156	16,211,213	322,327
83.36	Woodcliff Sub	7	212,220	432	52,950,000	432	145,235,117	439	198,397,337	1,981,340
83.37	Yutan City	6	69,622	512	10,393,454	512	67,942,775	518	78,405,851	601,339

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	35	2,865,225	159	12,903,420	159	60,049,769	194	75,818,414	4,182,101
84 Residential Total	955	44,829,290	8,271	372,323,168	8,423	1,935,798,660	9,378	2,352,951,118	78,835,541

Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Ashland City	11	448,829	114	3,703,500	115	39,767,100	126	43,919,429	1,811,088
85.2	Ashland Lake/river	0	0	2	103,731	2	1,807,825	2	1,911,556	269,610
85.3	Cedar Bluffs City	4	98,460	33	478,426	33	3,190,343	37	3,767,229	0
85.4	Ceresco City	7	169,410	41	762,186	42	9,905,318	49	10,836,914	0
85.5	Colon City	11	66,736	13	92,562	13	850,629	24	1,009,927	0
85.6	Fremont Rural Subs	2	63,740	4	181,920	4	468,841	6	714,501	0
85.7	Ithaca City	6	40,190	9	58,207	9	330,107	15	428,504	0
85.8	Leshara	0	0	3	31,952	4	88,572	4	120,524	0
85.9	Malmo City	2	13,550	15	81,225	16	401,329	18	496,104	48,579
85.10	Mead City	9	488,069	35	1,358,646	43	10,567,960	52	12,414,675	0
85.11	Mead Rural Subs	0	0	4	291,310	4	335,374	4	626,684	0
85.12	Memphis City	2	77,897	5	18,100	6	145,439	8	241,436	0
85.13	Morse Bluff	4	10,860	11	42,826	11	722,682	15	776,368	0
85.14	Northeast Rural	7	277,872	21	2,263,540	24	20,032,296	31	22,573,708	135,377
85.15	Northwest Rural	1	11,540	5	76,470	11	360,643	12	448,653	0
85.16	Prague City	6	20,850	22	177,288	23	1,983,815	29	2,181,953	0
85.17	Rural Res Central	0	0	3	158,799	3	840,200	3	998,999	0
85.18	South Central Rural	8	663,287	20	2,251,610	23	10,657,649	31	13,572,546	1,148,124
85.19	Southwest Rural	6	187,990	13	851,430	14	4,770,620	20	5,810,040	0
85.20	Touhy City	1	4,500	1	5,288	2	42,795	3	52,583	0
85.21	Valparaiso City	4	87,498	37	614,648	38	2,796,994	42	3,499,140	0
85.22	Wahoo City	52	1,966,726	253	7,574,288	259	68,693,881	311	78,234,895	761,630
85.23	Wahoo Rural Subs	2	382,400	3	278,850	3	407,863	5	1,069,113	0
85.24	Wann City	0	0	2	7,350	2	27,511	2	34,861	0
85.25	Weston City	2	19,625	19	164,911	20	1,348,175	22	1,532,711	0
85.26	Woodcliff Sub	3	68,320	5	215,000	5	1,978,014	8	2,261,334	0
85.27	Yutan City	4	37,377	34	613,055	34	3,814,162	38	4,464,594	0
85.28	Yutan Rurals Subs	5	676,700	5	734,800	5	2,418,731	10	3,830,231	0
86	Commercial Total	159	5,882,426	732	23,191,918	768	188,754,868	927	217,829,212	4,174,408

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	9,433.14	65.47%	21,225,210	65.49%	2,250.07
88. 1G	1,638.94	11.38%	3,687,769	11.38%	2,250.09
89. 2G1	3,294.88	22.87%	7,413,657	22.88%	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	40.50	0.28%	81,000	0.25%	2,000.00
95. Total	14,407.46	100.00%	32,407,636	100.00%	2,249.36
CRP					
96. 1C1	4,796.95	80.99%	11,277,606	80.68%	2,351.00
97. 1C	190.88	3.22%	458,112	3.28%	2,400.00
98. 2C1	932.69	15.75%	2,238,114	16.01%	2,399.63
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	2.08	0.04%	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	5,922.84	100.00%	13,978,820	100.00%	2,360.15
Timber					
105. 1T1	51.24	0.59%	30,744	0.59%	600.00
106. 1T	497.10	5.76%	298,260	5.76%	600.00
107. 2T1	582.19	6.74%	349,314	6.74%	600.00
108. 2T	4.45	0.05%	2,670	0.05%	600.00
109. 3T1	403.20	4.67%	241,920	4.67%	600.00
110. 3T	690.80	8.00%	414,480	8.00%	600.00
111. 4T1	1,735.77	20.10%	1,041,462	20.10%	600.00
112. 4T	4,672.58	54.10%	2,803,548	54.10%	600.00
113. Total	8,637.33	100.00%	5,182,398	100.00%	600.00
<hr/>					
Grass Total	14,407.46	49.74%	32,407,636	62.84%	2,249.36
CRP Total	5,922.84	20.45%	13,978,820	27.11%	2,360.15
Timber Total	8,637.33	29.82%	5,182,398	10.05%	600.00
<hr/>					
114. Market Area Total	28,967.63	100.00%	51,568,854	100.00%	1,780.22

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	1,062.05	51.44%	2,378,790	51.76%	2,239.81
88. 1G	620.14	30.04%	1,392,390	30.30%	2,245.28
89. 2G1	241.38	11.69%	543,121	11.82%	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	140.89	6.82%	281,521	6.13%	1,998.16
95. Total	2,064.46	100.00%	4,595,822	100.00%	2,226.16
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	15.34	2.86%	9,204	2.87%	600.00
106. 1T	67.55	12.60%	40,530	12.64%	600.00
107. 2T1	143.67	26.79%	85,749	26.74%	596.85
108. 2T	10.09	1.88%	6,054	1.89%	600.00
109. 3T1	10.14	1.89%	6,084	1.90%	600.00
110. 3T	88.15	16.44%	52,716	16.44%	598.03
111. 4T1	99.05	18.47%	59,430	18.53%	600.00
112. 4T	102.26	19.07%	60,912	18.99%	595.66
113. Total	536.25	100.00%	320,679	100.00%	598.00
<hr/>					
Grass Total	2,064.46	78.04%	4,595,822	91.49%	2,226.16
CRP Total	44.53	1.68%	106,872	2.13%	2,400.00
Timber Total	536.25	20.27%	320,679	6.38%	598.00
<hr/>					
114. Market Area Total	2,645.24	100.00%	5,023,373	100.00%	1,899.02

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	3,619.79	57.48%	8,144,805	57.63%	2,250.08
88. 1G	1,701.66	27.02%	3,828,844	27.09%	2,250.06
89. 2G1	827.29	13.14%	1,861,438	13.17%	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	29.47	0.47%	58,940	0.42%	2,000.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	119.31	1.89%	238,620	1.69%	2,000.00
95. Total	6,297.52	100.00%	14,132,647	100.00%	2,244.16
CRP					
96. 1C1	894.29	75.05%	2,084,865	74.58%	2,331.31
97. 1C	195.45	16.40%	469,080	16.78%	2,400.00
98. 2C1	89.68	7.53%	215,232	7.70%	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	0.29%	7,440	0.27%	2,150.29
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	8.71	0.73%	18,729	0.67%	2,150.29
104. Total	1,191.59	100.00%	2,795,346	100.00%	2,345.90
Timber					
105. 1T1	30.44	1.36%	18,264	1.36%	600.00
106. 1T	147.83	6.61%	88,698	6.61%	600.00
107. 2T1	648.17	28.97%	388,902	28.97%	600.00
108. 2T	32.85	1.47%	19,710	1.47%	600.00
109. 3T1	82.15	3.67%	49,290	3.67%	600.00
110. 3T	403.73	18.05%	242,238	18.05%	600.00
111. 4T1	128.13	5.73%	76,878	5.73%	600.00
112. 4T	764.05	34.15%	458,430	34.15%	600.00
113. Total	2,237.35	100.00%	1,342,410	100.00%	600.00
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Grass Total	6,297.52	64.75%	14,132,647	77.35%	2,244.16
CRP Total	1,191.59	12.25%	2,795,346	15.30%	2,345.90
Timber Total	2,237.35	23.00%	1,342,410	7.35%	600.00
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114. Market Area Total	9,726.46	100.00%	18,270,403	100.00%	1,878.42

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	6,188.28	95.95%	13,923,817	96.08%	2,250.03
88. 1G	123.03	1.91%	276,829	1.91%	2,250.09
89. 2G1	72.33	1.12%	159,951	1.10%	2,211.41
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	65.71	1.02%	131,420	0.91%	2,000.00
95. Total	6,449.35	100.00%	14,492,017	100.00%	2,247.05
CRP					
96. 1C1	196.43	86.55%	471,047	86.65%	2,398.04
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%	543,598	100.00%	2,395.23
Timber					
105. 1T1	14.09	0.58%	8,454	0.58%	600.00
106. 1T	50.95	2.11%	30,570	2.11%	600.00
107. 2T1	57.90	2.40%	34,740	2.40%	600.00
108. 2T	248.08	10.27%	148,848	10.27%	600.00
109. 3T1	45.01	1.86%	27,006	1.86%	600.00
110. 3T	384.82	15.92%	230,892	15.92%	600.00
111. 4T1	153.57	6.35%	92,142	6.35%	600.00
112. 4T	1,462.32	60.51%	877,392	60.51%	600.00
113. Total	2,416.74	100.00%	1,450,044	100.00%	600.00
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Grass Total	6,449.35	70.93%	14,492,017	87.91%	2,247.05
CRP Total	226.95	2.50%	543,598	3.30%	2,395.23
Timber Total	2,416.74	26.58%	1,450,044	8.80%	600.00
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114. Market Area Total	9,093.04	100.00%	16,485,659	100.00%	1,813.00

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	723.27	67.11%	1,627,422	67.26%	2,250.09
88. 1G	271.55	25.20%	611,005	25.25%	2,250.06
89. 2G1	61.47	5.70%	138,309	5.72%	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	21.48	1.99%	42,960	1.78%	2,000.00
95. Total	1,077.77	100.00%	2,419,696	100.00%	2,245.09
CRP					
96. 1C1	92.73	96.47%	216,551	96.38%	2,335.29
97. 1C	3.39	3.53%	8,136	3.62%	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	0.00	0.00%	0	0.00%	0.00
104. Total	96.12	100.00%	224,687	100.00%	2,337.57
Timber					
105. 1T1	7.90	1.50%	4,740	1.50%	600.00
106. 1T	33.74	6.43%	20,244	6.43%	600.00
107. 2T1	161.45	30.75%	96,870	30.75%	600.00
108. 2T	0.77	0.15%	462	0.15%	600.00
109. 3T1	2.94	0.56%	1,764	0.56%	600.00
110. 3T	151.71	28.89%	91,026	28.89%	600.00
111. 4T1	13.67	2.60%	8,202	2.60%	600.00
112. 4T	152.88	29.12%	91,728	29.12%	600.00
113. Total	525.06	100.00%	315,036	100.00%	600.00
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Grass Total	1,077.77	63.44%	2,419,696	81.76%	2,245.09
CRP Total	96.12	5.66%	224,687	7.59%	2,337.57
Timber Total	525.06	30.90%	315,036	10.65%	600.00
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114. Market Area Total	1,698.95	100.00%	2,959,419	100.00%	1,741.91

**2023 County Abstract of Assessment for Real Property, Form 45
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

78 Saunders

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,069,813,313	2,338,439,004	268,625,691	12.98%	78,835,541	9.17%
02. Recreational	12,082,369	14,512,114	2,429,745	20.11%	0	20.11%
03. Ag-Homesite Land, Ag-Res Dwelling	232,200,558	291,846,316	59,645,758	25.69%	10,518,548	21.16%
04. Total Residential (sum lines 1-3)	2,314,096,240	2,644,797,434	330,701,194	14.29%	89,354,089	10.43%
05. Commercial	212,381,319	217,829,212	5,447,893	2.57%	4,174,408	0.60%
06. Industrial	13,896	0	-13,896	-100.00%	0	-100.00%
07. Total Commercial (sum lines 5-6)	212,395,215	217,829,212	5,433,997	2.56%	4,174,408	0.59%
08. Ag-Farmsite Land, Outbuildings	87,750,468	102,999,377	15,248,909	17.38%	2,546,629	14.48%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	522,380	666,700	144,320	27.63%		
11. Total Non-Agland (sum lines 8-10)	88,272,848	103,666,077	15,393,229	17.44%	2,546,629	14.55%
12. Irrigated	655,345,131	656,063,112	717,981	0.11%		
13. Dryland	1,055,207,276	1,139,404,864	84,197,588	7.98%		
14. Grassland	94,204,919	94,307,708	102,789	0.11%		
15. Wasteland	1,141,384	1,114,462	-26,922	-2.36%		
16. Other Agland	902,116	939,300	37,184	4.12%		
17. Total Agricultural Land	1,806,800,826	1,891,829,446	85,028,620	4.71%		
18. Total Value of all Real Property (Locally Assessed)	4,421,565,129	4,858,122,169	436,557,040	9.87%	96,075,126	7.70%

2023 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:
	\$365,083.59
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:
	\$98,528 (Two Employees)
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:
	\$6,300
12.	Amount of last year's assessor's budget not used:
	\$19,529 (Lack of full time appraiser)

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 2020, New flyover scheduled for Spring 2023.

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:
	None

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?
	No
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	No
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2023 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. 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 3191. 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 is building a new 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. Ashland continues to see a large amount of growth</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 932. 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. 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. 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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 626 and Cedar Bluffs 618) 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-opted with each other in teachers. 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 114, Ithaca population 161, Malmo population 95, Leshara, population 111, 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. 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 599. 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 4,904 . 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 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. Lake Wanhoo 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 4 lane highway provides quick access to Lincoln and Omaha.
12	West Small Towns - This area consists of the towns of Morse Bluff with a population of 119, Prague, population 292, Weston, population 250 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 1,389. 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 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 OB	Agricultural outbuildings
	AG DW	Agricultural dwelling
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? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.	
	Yes, depreciation schedules exist for neighborhoods within many of the valuation groupings, and are adjusted with the Vanguard CAMA	
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	2022	2020-Vanguard	2018	2022
	2	2022	2020-Vanguard	2018	2020
	3	2022	2020-Vanguard	2018	2023
	4	2022	2020-Vanguard	2019	2021
	5	2022	2020Vanguard	2021	2022
	6	2022	2020-Vanguard	2019	2022
	7	2022	2020-Vanguard	2021	2020
	8	2022	2020-Vanguard	2020	2022-2023
	10	2022	2020-Vanguard	2021	2022
	11	2022	2020-Vanguard	2018	2023
	12	2022	2020-Vanguard	2018	2020
	13	2022	2020-Vanguard	2018	2023
	14	2022	2020-Vanguard	2020	2018
	15	2022	2020-Vanguard	2021	2020-2022
	AG OB	2022	2020-Vanguard	2018	2020
	AG DW	2022	2020-Vanguard	2018	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. New manual was implemented 1/27/2023. 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.

2023 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:										
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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 group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.										
	Yes.										

6. Describe the methodology used to determine the commercial lot values.

Vacant sales analysis primarily.

7.	<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	2022	2021	2016	2021
	2	2022	2021	2016	2021
	3	2022	2021	2016	2021
	4	2022	2021	2016	2021

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.

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.

2023 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.													
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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													
	<i><u>If your county has special value applications, please answer the following</u></i>													
8a.	How many parcels have a special valuation application on file?													
	6,792													

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.
	<u>If your county recognizes a special value, please answer the following</u>
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.

**2022 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 2022 County Abstract, Saunders County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	9275	55.55%	46.81%
Commercial	914	5.47%	4.75%
Recreational	85	.51 %	.27%
Agricultural	6421	38.47%	48.17%
Agricultural land - taxable acres 415,633.37			

16,696 Total Parcels

Other pertinent facts: *45% of Saunders County value comes from agricultural parcels. 58.41% of the agricultural acres are in dry farming, 36.27% is irrigated and 5.21% is in grasslands. The county consists of three smaller cities and 12 villages. The commercial properties are limited to mainly small operations.*

New Property: For assessment year 2022 an estimated **575 building** permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2022 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1- Assessor/Register of Deeds, 1- Deputy Assessor/Register of Deeds, 1- Assessment Clerk/Listener, 2- Assessment Clerk, 0- Appraiser (vacant as of 08/2020) and 1- Appraiser Assistant. We also have 2 Clerks on the Register of Deeds side.

The total budget for Saunders County Assessor/Register of Deeds for 2021-2022 was \$464,660.44, with 125,000 of this being for Standard Appraisal. Our operating budget was the remaining \$339,660.44. 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 166.5 credit hour thus far. The deputy assessor has completed 56 credit hours thus far. Both the assessor and deputy attend other workshops and meetings to further their knowledge of the assessment field.

The assessment staff at this time does not have continuing education requirements. The staff has voluntarily taken classes such as Vanguard user education, GIS training and classes provided by the Nebraska Department of Revenue. I highly recommend all staff have the ability to take some IAAO courses yearly.

B. Cadastral Maps

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

C. Property Record Cards

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 properties under rent restrictions, and used to affirm property values for small downtown commercial shops, apartment complexes and income producing properties that are commonly leased or where lease information is available.

2) Market Approach; sales comparisons, See above

3) Cost Approach; cost manual and depreciation are built in to the new Vanguard system. All costing tables must be updated yearly.

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

5) Land valuation studies and establish market areas.

All relevant sales are gathered, analyzed, and separated into groupings. These groupings are properties in similar areas with similar characteristics, purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed and values generated using sales from each market area. Once the market area is determined sales data is analyzed to ascertain what aspects of real property affects

value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

D. Reconciliation of Final Value and documentation See above

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

F. Notices and Public Relations

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

Level of Value, Quality, and Uniformity for assessment year 2022:

<u>Property Class</u>	<u>Median</u>
Residential	93
Commercial	99
Agricultural Land	71

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, Cedar Bluffs, Ceresco, Touhy and Memphis Residential. Wahoo city will get reviewed in its entirety.

Rural Residential Subdivision: Woodcliff. Also, around Morse Bluff consisting of Hidden Cove, Wolf Lake and Whitetail Cove. Fremont subdivisions include Hidden Homestead, Hidden Timbers, Manes Sub and Pohocco Heights. Yutan Rural subs include Ajat Acres, Mason Acres and Prairie Wolf. Equestrian Hills by Ashland will also be reviewed. Wahoo rural subdivisions will be included.

Commercial: Finishing up any Commercial properties that did not get finished the end of 2022.

Agland- All Agland areas in the County are timely reviewed and running live. With Wahoo and Ceresco being included in review this year, we will begin agland review in 2024 after our spring 2023 flyover.

Continue data clean up on CAMAvision.

Assessment Actions Planned for Assessment Year 2024:

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

Residential: Ashland residential will be reviewed in its entirety. We will review our new Subdivisions in Wahoo, Ashland and surrounding areas. We will send out basement letters to all these newer subdivisions.

Rural Residential Subdivision: Marianna Inc, in Cedar Bluffs Rural. Fremont Rural subs include Foxcross Farms, Hillrise Farms and Lyddon's. All Ashland rural subdivisions will be reviewed except the lake areas we did last year.

Commercial: Confirm and review all properties as necessary

Agland- Area 2 and the S ½ of 12. We will have new flyover information in the Spring of 2023 to begin 2024 review. We will begin the entire agland review for the entire county.

Assessment Actions Planned for Assessment Year 2025:

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

Residential: Colon, Leshara, Prague and all of Yutan.

Rural Residential Subdivision: Yutan rural subs, Ceresco rural subs and Meadows, Pawnee Meadows and Pine Ridge Estates in Fremont rural subs. Leshara rural subs.

Rural Residential: Area 3 and the rest of 12.

Commercial:

Agland- Continue on the County wide ag review.

Assessment Actions Planned for Assessment Year 2026:

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

Residential: Ithaca, Mead, Morse Bluff and Weston

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

Rural Residential: Area 4, 5 and 14

Commercial: Continuous review as Saunders County continues to grow.

Agland- Continue on the County wide ag review.

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

1. Saunders County merged their Assessor with the Register of Deeds office beginning January of 2019. This includes yet another list of responsibilities not covered in this 3 year plan.
2. Record Maintenance, Mapping updates, & Ownership changes

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

3. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Real Property Abstract
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
 - k. In 2022, we will begin gathering information and sending that information to the States print shop per LB644 – the transparency bill.

4. Personal Property; administer annual filing of approximately 1,698 personal property returns, prepare subsequent notices for incomplete filings or failure to file and penalties applied.

Reminder personal property postcards are mailed each year to those that filed a return the prior year, as well as any new businesses/agricultural equipment owners that are discovered by the assessment office.

Blank forms is available on the Department of Revenue website.

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

Saunders County currently has 136 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 881 annual filings. We sent 86 new applications in 2022. 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 11 Tax Increment Financing projects throughout the county; five in Yutan and six in Wahoo.

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

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

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

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

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

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

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

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

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

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

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

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

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

The Assessor and Deputy attend continuing education opportunities to complete the education requirements to maintain her assessor certification.

Conclusion:

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

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

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

Respectfully submitted:

Rhonda J Andresen
Saunders County Assessor/Register of Deeds

2023

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

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Saunders County Assessor/Register of Deeds