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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

SAUNDERS COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 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

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,
Sarah Scott
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.

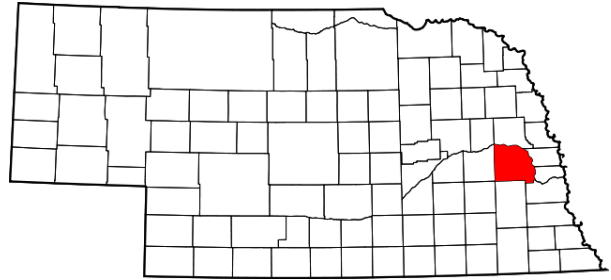
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

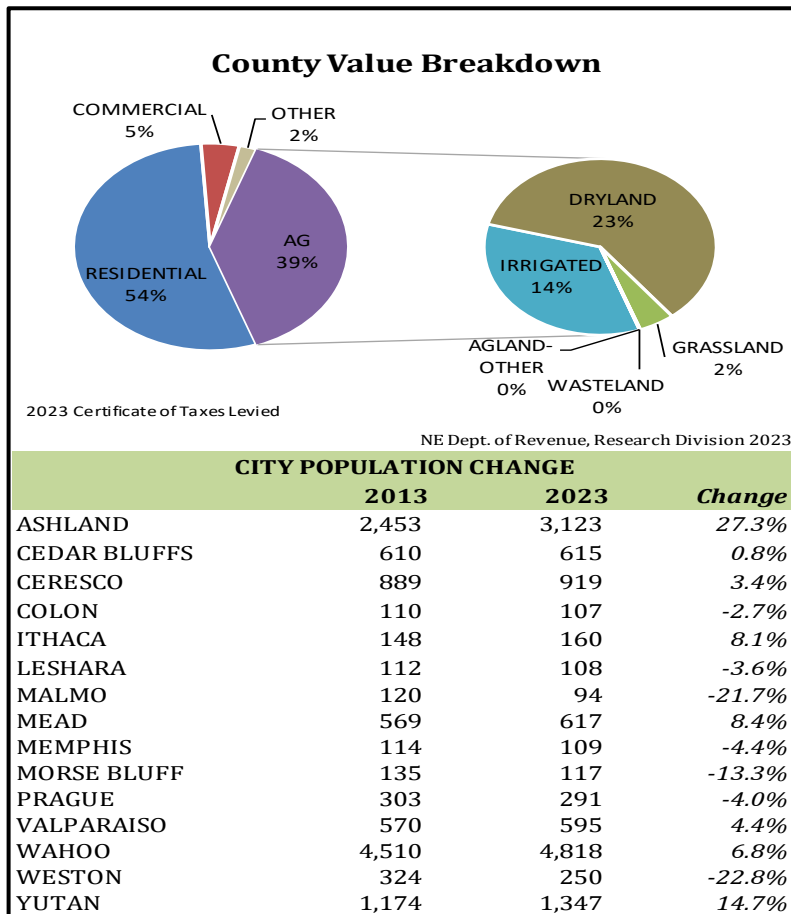
**Further information may be found in Exhibit 94*

County Overview

With a total area of 750 square miles, Saunders County has 23,118 residents, per the Census Bureau Quick Facts for 2024, a 4% population increase over the 2023 U.S. Census. Reports indicate that 81% 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 \$274,486 (2023 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 565 employer establishments with total employment of 4,042, a 1% 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).

2024 Residential Correlation for Saunders County

Assessment Actions

A market analysis was completed on the residential property. Map factors were applied to increase residential parcels and the factors range from a 2% increase to as much as a 24% increase. Valuation Groups 2 and 15 were inspected and reviewed during 2023 for the 2024 assessment year. Pick-up work and routine maintenance were completed and placed on 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 qualification and verification processes are reviewed to determine if all arm's-length transactions are used. The county assessor qualified a below average portion of sales in comparison to the statewide average. Review of the non-qualified sales reveals family transactions, partial interest sales, and substantially changed parcels. No apparent bias exists in the qualification and all arm's length sales were available for the measurement of the residential class.

An analysis of the land to building ratios is studied for the lot values in Saunders County. An adequate percentage is reached, and all lot values have been studied between 2020 through 2023. The appraisal tables are all utilizing the 2020 Vanguard manual and depreciation tables were updated and implemented in 2022.

Saunders County utilized 14 valuation groups which are defined by geographic and economic locations within the county. Valuation Groups 2, 3, 10, 11 and 14 are all assessor locations within the county. Valuation Groups 1, 4, and 6 focus on lake and river areas in the county. Valuation Groups 5 and 13 are subdivisions and Valuation Groups 7, 8 and 12 are small villages grouped together with similar economics.

The Saunders County Assessor has an established six-year inspection and review cycle and has been completing specified areas timely. The inspection includes comparison of the Pictometry Change Finder and physical inspections to compare the property record card to the parcel characteristics.

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

2024 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, Malmö, 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

An analysis of the Saunders County residential statistics indicates that all three measures of central tendency are within the acceptable range and the COD and PRD support that assessments are equalized. Review of the individual valuation groups indicated that two groups have a slightly high PRD. Valuation Group 3 has limited sales and Valuation Group 8 has one outlier ratio skewing the PRD.

The statistical sample increased 12%, and the 2024 County Abstract of Assessment, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicated that the population changed 7%. The shift in the sales is reflective of parcels reclassified to the rural residential parcels.

2024 Residential Correlation for Saunders County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	27	92.30	91.70	90.97	09.15	100.80
2	125	92.16	93.21	93.01	09.47	100.22
3	39	92.77	92.49	91.64	08.88	100.93
5	25	93.07	92.73	90.99	09.01	101.91
6	3	74.21	87.72	78.62	30.28	111.57
7	32	92.65	94.65	94.17	09.62	100.51
8	13	93.43	91.69	86.69	18.17	105.77
10	25	92.71	92.20	92.58	08.09	99.59
11	147	92.49	92.53	92.58	10.48	99.95
12	15	92.36	92.36	90.84	07.03	101.67
13	26	92.69	93.71	94.24	07.51	99.44
14	53	93.81	94.98	92.33	10.27	102.87
15	58	92.21	93.85	91.01	12.14	103.12
____ALL____	588	92.50	93.10	92.09	10.11	101.10

Level of Value

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

2024 Commercial Correlation for Saunders County

Assessment Actions

The City of Ashland was reviewed for 2024 including lot values and improvement values. The remainder of the valuation groups had changes related to pick-up work.

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 qualification and verification processes are reviewed to determine if all arm's length transactions are used. The county assessor qualified a typical portion of sales in comparison to the statewide average. Further review of the disqualified sales support that all arm's-length transactions have been made 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. At this was not part of the contract, the county assessor will need to review the lot values soon. Valuation Group 1 lot values were analyzed in 2023 for the 2024 assessment year. With the recent reappraisal of the commercial class, the parcels were last inspected in 2021.

The cost date and the depreciation tables are dated 2021 and 2022 because of the appraisal that was completed in 2022.

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.

The six-year inspection because of the reappraisal was last completed in 2021 for the commercial class of property.

2024 Commercial Correlation for Saunders 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

The analysis of the commercial statistical profile reveals that the median and mean measures of central tendency are within the acceptable range and the weighted mean is below the acceptable range. The COD is within the recommended range and the PRD is high; however, the sale price substratum does not display a clearly regressive pattern.

The Comparison of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 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

A review of the statistics with sufficient sales along with all other information, and the assessment practices suggest the assessments within the county are valued within the acceptable range, and therefore considered equalized. The quality of assessment of the commercial class of property in Saunders County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	10	92.38	93.52	85.24	13.21	109.71
2	8	88.52	80.83	72.03	17.06	112.22
3	6	104.68	104.54	98.55	10.47	106.08
4	20	94.45	91.65	86.14	14.18	106.40
____ ALL ____	44	94.45	91.86	84.89	14.55	108.21

Level of Value

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

2024 Agricultural Correlation for Saunders County

Assessment Actions

The county assessor completed a market analysis of the agricultural land. In Market Area 1 the irrigated land was increased 5%, the dryland was increased 15% and the grassland was increased 5%. In Market Area 2 the irrigated land was increased 10% and the grassland was increased 5%. In Market Area 3 the irrigated land was increased 8%, the dryland 7% and the grassland 5%. The CRP acres and timber acres were increased 5%. Based on location the improvement values received percentage increases. The homesite on the east side of the county was increased to \$38,000 and on the west side of the county the homesite was increased to \$28,000. All permits and pick-up work were verified 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 qualification and verification processes are reviewed to determine if all arm's length transactions are used. The county assessor qualified a lower portion of sales in comparison to the statewide average. Review of the disqualified sales included sufficient documentation and supports that all arm's-length transactions have been made available for the measurement of the agricultural class.

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.

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 Conservation Reserve Program (CRP) and the Wetland Reserve Program (WRP) have been identified throughout the county.

The six-year inspection and review cycle are current and timely completed. The rural areas have been reviewed with the use of Pictometry and aerial imagery and completed in 2023.

While there are over 7,000 applications for special value on file. The county assessor has analyzed sales from the county's own area of uninfluenced sales to determine the influence of

2024 Agricultural Correlation for Saunders County

special value. Through the analysis it is determined that agricultural land values are established by sales of the uninfluenced agricultural land within Saunders County.

Description of Analysis

The analysis of the statistical sample utilized 52 qualified sales within Saunders County. The median and mean measures of central tendency are within range and the weighted mean is below the range. The COD is supportive of the median.

Analyzed by market areas, each of the three areas are in the acceptable range for the median and mean. The weighted mean is below the range. The influence of the newest year of sales has an impact on the weighted mean.

Analysis of the 80% Majority Land Use (MLU) substrata with a sufficient sample for irrigated and dryland are all within the acceptable range. Though there are no grassland sales represented, a comparison of the values to the surrounding counties on the Average Acre Value Comparison chart indicates the grass values are comparable.

Review of the 2024 County Abstract of Assessment for Real Property Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) confirms the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Saunders County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	11	72.24	68.81	62.06	20.02	110.88
1	1	72.24	72.24	72.24	00.00	100.00
2	5	73.68	70.46	60.52	20.48	116.42
3	5	71.50	66.47	64.09	22.80	103.71
<u>Dry</u>						
County	31	72.75	70.52	69.80	15.23	101.03
1	5	70.06	69.92	64.51	20.80	108.39
2	7	73.59	72.80	77.08	12.91	94.45
3	19	72.75	69.84	67.81	14.52	102.99
<u>ALL</u>	52	71.48	69.91	66.85	18.44	104.58

2024 Agricultural Correlation for Saunders County

Level of Value

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

Special Valuation Level of Value

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

2024 Opinions of the Property Tax Administrator for Saunders County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	94	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 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Saunders County

Residential Real Property - Current

Number of Sales	588	Median	92.50
Total Sales Price	\$216,577,064	Mean	93.10
Total Adj. Sales Price	\$216,577,064	Wgt. Mean	92.09
Total Assessed Value	\$199,443,762	Average Assessed Value of the Base	\$270,197
Avg. Adj. Sales Price	\$368,328	Avg. Assessed Value	\$339,190

Confidence Interval - Current

95% Median C.I	91.77 to 93.43
95% Wgt. Mean C.I	90.87 to 93.30
95% Mean C.I	92.04 to 94.16
% of Value of the Class of all Real Property Value in the County	48.65
% of Records Sold in the Study Period	6.13
% of Value Sold in the Study Period	7.69

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	625	92	92.41
2022	774	93	92.71
2021	677	93	92.76
2020	668	94	93.63

2024 Commission Summary for Saunders County

Commercial Real Property - Current

Number of Sales	44	Median	94.45
Total Sales Price	\$15,504,415	Mean	91.86
Total Adj. Sales Price	\$15,504,415	Wgt. Mean	84.89
Total Assessed Value	\$13,161,147	Average Assessed Value of the Base	\$251,297
Avg. Adj. Sales Price	\$352,373	Avg. Assessed Value	\$299,117

Confidence Interval - Current

95% Median C.I	86.39 to 99.15
95% Wgt. Mean C.I	78.17 to 91.61
95% Mean C.I	86.16 to 97.56
% of Value of the Class of all Real Property Value in the County	4.45
% of Records Sold in the Study Period	4.66
% of Value Sold in the Study Period	5.55

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	48	97	96.92
2022	51	99	98.60
2021	39	100	92.35
2020	44	93	92.89

78 Saunders
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 588
 Total Sales Price : 216,577,064
 Total Adj. Sales Price : 216,577,064
 Total Assessed Value : 199,443,762
 Avg. Adj. Sales Price : 368,328
 Avg. Assessed Value : 339,190

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 93
 COD : 10.11
 PRD : 101.10

COV : 14.14
 STD : 13.16
 Avg. Abs. Dev : 09.35
 MAX Sales Ratio : 167.95
 MIN Sales Ratio : 57.26

95% Median C.I. : 91.77 to 93.43
 95% Wgt. Mean C.I. : 90.87 to 93.30
 95% Mean C.I. : 92.04 to 94.16

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	88	95.69	98.19	98.35	11.32	99.84	65.56	153.78	92.48 to 98.99	323,613	318,270	
01-JAN-22 To 31-MAR-22	51	95.85	95.65	95.25	09.69	100.42	65.24	123.27	91.64 to 98.84	297,481	283,338	
01-APR-22 To 30-JUN-22	102	91.49	92.14	91.11	08.79	101.13	63.65	141.87	90.08 to 94.14	349,692	318,604	
01-JUL-22 To 30-SEP-22	83	93.91	93.99	91.27	09.82	102.98	65.89	148.34	91.07 to 95.93	415,792	379,506	
01-OCT-22 To 31-DEC-22	58	93.19	94.45	90.76	09.68	104.07	64.93	167.95	91.95 to 96.34	334,807	303,862	
01-JAN-23 To 31-MAR-23	55	91.74	93.78	91.87	09.98	102.08	61.63	153.04	89.16 to 94.77	393,931	361,912	
01-APR-23 To 30-JUN-23	70	89.64	88.19	88.35	09.74	99.82	58.25	114.58	84.41 to 93.31	410,053	362,286	
01-JUL-23 To 30-SEP-23	81	90.71	89.07	91.32	10.05	97.54	57.26	127.38	87.03 to 92.16	406,908	371,604	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	324	94.01	94.81	93.52	10.01	101.38	63.65	153.78	92.48 to 95.64	351,324	328,564	
01-OCT-22 To 30-SEP-23	264	91.74	91.00	90.50	09.93	100.55	57.26	167.95	89.78 to 92.48	389,198	352,231	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	294	93.40	93.73	91.70	09.52	102.21	63.65	167.95	91.95 to 94.93	356,359	326,772	
<u>ALL</u>	588	92.50	93.10	92.09	10.11	101.10	57.26	167.95	91.77 to 93.43	368,328	339,190	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	27	92.30	91.70	90.97	09.15	100.80	73.23	113.48	83.77 to 96.88	1,119,207	1,018,134	
2	125	92.16	93.21	93.01	09.47	100.22	62.79	127.38	90.35 to 95.41	318,653	296,392	
3	39	92.77	92.49	91.64	08.88	100.93	58.65	147.43	90.23 to 95.90	267,413	245,061	
5	25	93.07	92.73	90.99	09.01	101.91	64.93	119.19	87.03 to 98.44	400,036	363,984	
6	3	74.21	87.72	78.62	30.28	111.57	60.77	128.17	N/A	534,333	420,099	
7	32	92.65	94.65	94.17	09.62	100.51	74.38	146.91	88.24 to 98.54	210,541	198,272	
8	13	93.43	91.69	86.69	18.17	105.77	57.26	167.95	73.33 to 102.48	137,711	119,383	
10	25	92.71	92.20	92.58	08.09	99.59	69.88	116.39	88.27 to 97.62	195,736	181,208	
11	147	92.49	92.53	92.58	10.48	99.95	64.73	153.78	90.93 to 94.75	284,054	262,970	
12	15	92.36	92.36	90.84	07.03	101.67	79.58	107.45	85.43 to 98.61	165,293	150,145	
13	26	92.69	93.71	94.24	07.51	99.44	75.13	112.32	89.69 to 98.04	651,498	613,954	
14	53	93.81	94.98	92.33	10.27	102.87	71.25	153.04	89.16 to 98.39	394,504	364,234	
15	58	92.21	93.85	91.01	12.14	103.12	61.63	148.34	88.19 to 96.96	499,825	454,914	
<u>ALL</u>	588	92.50	93.10	92.09	10.11	101.10	57.26	167.95	91.77 to 93.43	368,328	339,190	

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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	584	92.65	93.14	92.12	10.11	101.11	57.26	167.95	91.78 to 93.58	368,801	339,726
06	1	92.40	92.40	92.40	00.00	100.00	92.40	92.40	N/A	700,000	646,765
07	3	86.85	84.71	79.83	04.44	106.11	77.85	89.42	N/A	165,833	132,379
<u>ALL</u>	588	92.50	93.10	92.09	10.11	101.10	57.26	167.95	91.77 to 93.43	368,328	339,190

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	95.71	95.71	95.71	00.00	100.00	95.71	95.71	N/A	24,340	23,295
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	588	92.50	93.10	92.09	10.11	101.10	57.26	167.95	91.77 to 93.43	368,328	339,190
Greater Than 14,999	588	92.50	93.10	92.09	10.11	101.10	57.26	167.95	91.77 to 93.43	368,328	339,190
Greater Than 29,999	587	92.49	93.09	92.09	10.12	101.09	57.26	167.95	91.77 to 93.42	368,914	339,728
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	95.71	95.71	95.71	00.00	100.00	95.71	95.71	N/A	24,340	23,295
30,000 TO 59,999	4	96.65	112.02	112.50	24.72	99.57	86.85	167.95	N/A	49,625	55,830
60,000 TO 99,999	14	94.51	94.03	93.71	12.81	100.34	58.25	123.27	84.44 to 105.94	76,782	71,956
100,000 TO 149,999	35	93.40	93.45	93.19	11.65	100.28	57.26	153.78	86.94 to 96.22	126,179	117,587
150,000 TO 249,999	202	92.64	93.55	93.51	10.38	100.04	64.73	153.04	91.01 to 94.75	200,376	187,374
250,000 TO 499,999	225	93.29	93.49	93.48	09.49	100.01	58.65	148.34	91.78 to 94.77	350,682	327,812
500,000 TO 999,999	86	91.66	90.81	90.84	08.97	99.97	60.77	124.82	88.16 to 92.69	640,584	581,881
1,000,000 +	21	88.19	89.03	89.10	10.07	99.92	71.25	103.47	79.04 to 97.31	1,733,021	1,544,054
<u>ALL</u>	588	92.50	93.10	92.09	10.11	101.10	57.26	167.95	91.77 to 93.43	368,328	339,190

78 Saunders
COMMERCIAL

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Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 44
Total Sales Price : 15,504,415
Total Adj. Sales Price : 15,504,415
Total Assessed Value : 13,161,147
Avg. Adj. Sales Price : 352,373
Avg. Assessed Value : 299,117

MEDIAN : 94
WGT. MEAN : 85
MEAN : 92
COD : 14.55
PRD : 108.21

COV : 20.99
STD : 19.28
Avg. Abs. Dev : 13.74
MAX Sales Ratio : 150.80
MIN Sales Ratio : 52.38

95% Median C.I. : 86.39 to 99.15
95% Wgt. Mean C.I. : 78.17 to 91.61
95% Mean C.I. : 86.16 to 97.56

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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>Qtrts</u>											
01-OCT-20 To 31-DEC-20	3	102.01	116.83	108.87	17.36	107.31	97.67	150.80	N/A	111,667	121,572
01-JAN-21 To 31-MAR-21	4	94.68	98.50	94.93	06.04	103.76	91.21	113.43	N/A	346,966	329,372
01-APR-21 To 30-JUN-21	8	96.12	105.47	100.90	11.96	104.53	90.65	132.55	90.65 to 132.55	124,594	125,714
01-JUL-21 To 30-SEP-21	4	101.37	100.83	99.51	05.88	101.33	93.24	107.35	N/A	202,500	201,507
01-OCT-21 To 31-DEC-21	5	99.41	98.72	95.19	01.36	103.71	94.56	100.83	N/A	760,560	723,948
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	4	84.64	88.13	88.20	06.21	99.92	82.87	100.38	N/A	220,500	194,477
01-JUL-22 To 30-SEP-22	2	77.07	77.07	77.22	14.51	99.81	65.89	88.24	N/A	345,000	266,420
01-OCT-22 To 31-DEC-22	4	69.72	68.80	68.58	04.92	100.32	61.79	73.98	N/A	960,000	658,408
01-JAN-23 To 31-MAR-23	4	90.50	87.77	87.23	13.73	100.62	69.19	100.87	N/A	233,750	203,899
01-APR-23 To 30-JUN-23	2	84.89	84.89	85.05	03.72	99.81	81.73	88.05	N/A	305,000	259,399
01-JUL-23 To 30-SEP-23	4	58.37	63.53	63.27	14.07	100.41	52.38	85.02	N/A	303,750	192,173
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	19	96.51	104.82	98.99	11.09	105.89	90.65	150.80	94.34 to 113.43	185,769	183,892
01-OCT-21 To 30-SEP-22	11	94.56	90.93	91.73	08.96	99.13	65.89	100.83	82.87 to 100.38	488,618	448,226
01-OCT-22 To 30-SEP-23	14	72.24	75.01	71.77	16.92	104.51	52.38	100.87	58.47 to 88.05	471,429	338,337
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	21	96.51	101.65	96.45	07.76	105.39	90.65	132.55	94.56 to 106.23	333,210	321,379
01-JAN-22 To 31-DEC-22	10	78.43	78.19	72.88	12.71	107.29	61.79	100.38	65.89 to 88.24	541,200	394,438
<u>ALL</u>	44	94.45	91.86	84.89	14.55	108.21	52.38	150.80	86.39 to 99.15	352,373	299,117

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	10	92.38	93.52	85.24	13.21	109.71	68.95	132.55	81.48 to 100.87	370,000	315,404
2	8	88.52	80.83	72.03	17.06	112.22	52.38	100.38	52.38 to 100.38	194,563	140,145
3	6	104.68	104.54	98.55	10.47	106.08	82.88	123.41	82.88 to 123.41	78,375	77,241
4	20	94.45	91.65	86.14	14.18	106.40	58.47	150.80	81.73 to 97.67	488,883	421,125
<u>ALL</u>	44	94.45	91.86	84.89	14.55	108.21	52.38	150.80	86.39 to 99.15	352,373	299,117

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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	44	94.45	91.86	84.89	14.55	108.21	52.38	150.80	86.39 to 99.15	352,373	299,117
04											
<u>ALL</u>	44	94.45	91.86	84.89	14.55	108.21	52.38	150.80	86.39 to 99.15	352,373	299,117

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	115.75	115.75	115.75	00.00	100.00	115.75	115.75	N/A	25,000	28,937
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	44	94.45	91.86	84.89	14.55	108.21	52.38	150.80	86.39 to 99.15	352,373	299,117
Greater Than 14,999	44	94.45	91.86	84.89	14.55	108.21	52.38	150.80	86.39 to 99.15	352,373	299,117
Greater Than 29,999	43	94.34	91.31	84.84	14.37	107.63	52.38	150.80	86.39 to 97.67	359,986	305,400
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	115.75	115.75	115.75	00.00	100.00	115.75	115.75	N/A	25,000	28,937
30,000 TO 59,999	4	104.65	106.49	106.73	11.41	99.78	93.24	123.41	N/A	49,529	52,864
60,000 TO 99,999	5	100.83	109.81	108.47	13.51	101.24	90.65	150.80	N/A	64,900	70,397
100,000 TO 149,999	5	97.67	101.97	101.23	11.66	100.73	86.39	132.55	N/A	125,000	126,537
150,000 TO 249,999	11	96.06	93.11	92.57	07.98	100.58	69.19	106.23	81.48 to 100.87	204,364	189,177
250,000 TO 499,999	11	82.87	77.87	77.53	15.39	100.44	52.38	99.52	58.26 to 96.17	310,455	240,699
500,000 TO 999,999	2	83.50	83.50	83.00	15.58	100.60	70.49	96.51	N/A	520,000	431,584
1,000,000 TO 1,999,999	4	71.47	74.77	74.34	13.15	100.58	61.79	94.34	N/A	1,075,000	799,105
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>	44	94.45	91.86	84.89	14.55	108.21	52.38	150.80	86.39 to 99.15	352,373	299,117

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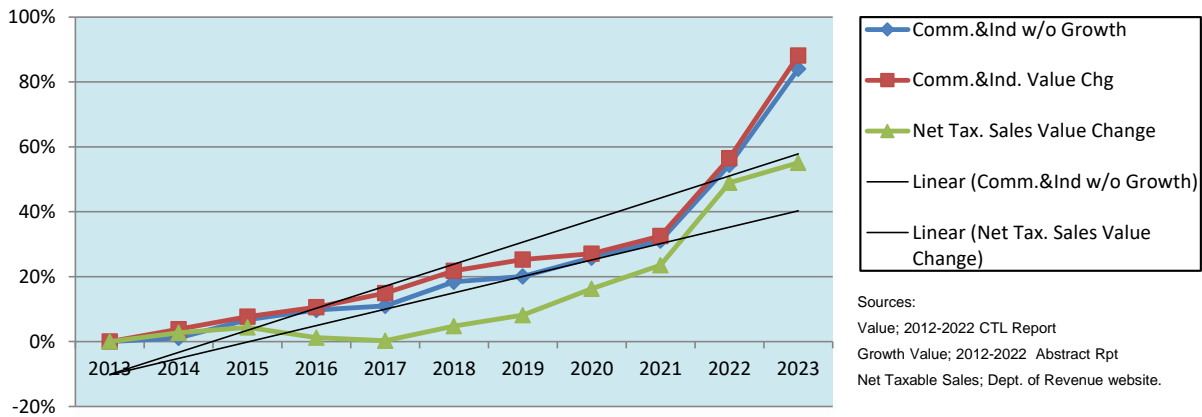
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OCCUPANCY CODE

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
309	1	88.05	88.05	88.05	00.00	100.00	88.05	88.05	N/A	320,000	281,775
311	1	99.52	99.52	99.52	00.00	100.00	99.52	99.52	N/A	250,000	248,791
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	5	86.39	88.48	87.18	05.67	101.49	82.87	102.01	N/A	224,000	195,283
350	2	125.59	125.59	110.40	20.07	113.76	100.38	150.80	N/A	151,000	166,703
352	5	94.34	88.58	90.40	06.48	97.99	73.98	95.01	N/A	1,180,760	1,067,382
353	14	99.28	97.82	91.61	13.07	106.78	58.47	132.55	81.48 to 113.43	161,276	147,749
381	1	58.26	58.26	58.26	00.00	100.00	58.26	58.26	N/A	310,000	180,612
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	1	97.67	97.67	97.67	00.00	100.00	97.67	97.67	N/A	145,000	141,625
410	1	81.73	81.73	81.73	00.00	100.00	81.73	81.73	N/A	290,000	237,022
419	2	61.44	61.44	63.49	14.75	96.77	52.38	70.49	N/A	440,000	279,356
442	2	96.12	96.12	96.13	00.06	99.99	96.06	96.17	N/A	230,500	221,586
446	1	68.95	68.95	68.95	00.00	100.00	68.95	68.95	N/A	1,200,000	827,382
470	1	91.21	91.21	91.21	00.00	100.00	91.21	91.21	N/A	110,000	100,329
494	2	63.84	63.84	62.79	03.21	101.67	61.79	65.89	N/A	695,000	436,424
<u> </u> ALL <u> </u>	44	94.45	91.86	84.89	14.55	108.21	52.38	150.80	86.39 to 99.15	352,373	299,117

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
2012	\$ 111,896,364	\$ 9,244,392	8.26%	\$ 102,651,972		\$ 97,570,002	
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%
2023	\$ 217,829,212	\$ 4,174,408	1.92%	\$ 213,654,804	1.49%	\$ 161,326,007	6.60%
Ann %chg	6.49%			Average	4.27%	4.87%	4.83%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	1.16%	3.84%	2.74%
2014	6.78%	7.71%	4.37%
2015	9.74%	10.62%	1.20%
2016	11.01%	14.92%	0.25%
2017	18.41%	21.84%	4.80%
2018	20.05%	25.31%	8.14%
2019	25.84%	27.06%	16.27%
2020	31.09%	32.57%	23.56%
2021	54.44%	56.55%	48.94%
2022	84.05%	88.15%	55.10%
2023	90.94%	94.67%	65.34%

County Number	78
County Name	Saunders

78 Saunders
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 52
Total Sales Price : 40,947,042
Total Adj. Sales Price : 40,947,042
Total Assessed Value : 27,372,286
Avg. Adj. Sales Price : 787,443
Avg. Assessed Value : 526,390

MEDIAN : 71
WGT. MEAN : 67
MEAN : 70
COD : 18.44
PRD : 104.58

COV : 24.49
STD : 17.12
Avg. Abs. Dev : 13.18
MAX Sales Ratio : 122.86
MIN Sales Ratio : 30.73

95% Median C.I. : 63.02 to 74.10
95% Wgt. Mean C.I. : 58.56 to 75.14
95% Mean C.I. : 65.26 to 74.56

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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	5	73.23	73.60	72.87	13.26	101.00	61.10	90.23	N/A	467,995	341,020
01-JAN-21 To 31-MAR-21	6	79.32	79.48	81.64	11.51	97.35	63.02	93.69	63.02 to 93.69	602,151	491,592
01-APR-21 To 30-JUN-21	6	72.30	73.99	74.55	20.40	99.25	45.65	97.95	45.65 to 97.95	528,600	394,061
01-JUL-21 To 30-SEP-21	4	79.60	79.35	80.81	07.76	98.19	72.24	85.95	N/A	932,500	753,568
01-OCT-21 To 31-DEC-21	11	75.02	77.45	76.41	13.14	101.36	57.86	122.86	64.12 to 82.01	562,871	430,099
01-JAN-22 To 31-MAR-22	1	89.58	89.58	89.58	00.00	100.00	89.58	89.58	N/A	744,820	667,190
01-APR-22 To 30-JUN-22	2	69.06	69.06	69.50	03.08	99.37	66.93	71.19	N/A	800,920	556,678
01-JUL-22 To 30-SEP-22	3	51.58	55.32	51.43	14.21	107.56	46.19	68.19	N/A	933,067	479,859
01-OCT-22 To 31-DEC-22	6	50.78	50.84	48.81	10.48	104.16	43.54	57.15	43.54 to 57.15	986,700	481,634
01-JAN-23 To 31-MAR-23	5	71.50	68.09	70.72	17.48	96.28	44.61	92.04	N/A	909,680	643,325
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	3	52.56	46.00	52.20	15.22	88.12	30.73	54.72	N/A	2,095,507	1,093,784
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	21	74.10	76.49	78.05	14.25	98.00	45.65	97.95	71.46 to 85.95	612,118	477,776
01-OCT-21 To 30-SEP-22	17	71.19	73.27	70.13	15.48	104.48	46.19	122.86	64.12 to 80.86	666,908	467,718
01-OCT-22 To 30-SEP-23	14	54.70	55.96	56.03	18.96	99.88	30.73	92.04	44.61 to 71.50	1,196,794	670,556
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	27	75.02	77.42	78.17	13.86	99.04	45.65	122.86	71.46 to 83.34	618,744	483,677
01-JAN-22 To 31-DEC-22	12	55.66	58.22	55.21	18.07	105.45	43.54	89.58	46.19 to 68.19	922,172	509,161
<u>ALL</u>	52	71.48	69.91	66.85	18.44	104.58	30.73	122.86	63.02 to 74.10	787,443	526,390

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	10	71.15	66.90	64.67	23.82	103.45	30.73	90.23	45.65 to 88.80	685,480	443,330
2	14	70.26	70.92	66.60	16.08	106.49	46.88	93.69	60.63 to 85.10	1,202,286	800,720
3	28	71.48	70.48	67.95	17.89	103.72	43.54	122.86	58.62 to 75.29	616,437	418,889
<u>ALL</u>	52	71.48	69.91	66.85	18.44	104.58	30.73	122.86	63.02 to 74.10	787,443	526,390

78 Saunders
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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95% Wgt. Mean C.I. : 58.56 to 75.14
95% Mean C.I. : 65.26 to 74.56

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	46.14	46.14	46.14	00.00	100.00	46.14	46.14	N/A	1,040,000	479,855
3	1	46.14	46.14	46.14	00.00	100.00	46.14	46.14	N/A	1,040,000	479,855
Dry											
County	27	71.19	69.24	67.56	16.00	102.49	44.61	95.14	58.62 to 78.19	640,111	432,442
1	5	70.06	69.92	64.51	20.80	108.39	46.19	90.23	N/A	764,960	493,510
2	5	63.02	70.18	74.35	14.09	94.39	60.63	92.04	N/A	753,600	560,329
3	17	72.75	68.77	66.12	14.50	104.01	44.61	95.14	54.67 to 78.78	570,012	376,868
ALL	52	71.48	69.91	66.85	18.44	104.58	30.73	122.86	63.02 to 74.10	787,443	526,390

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	72.24	68.81	62.06	20.02	110.88	43.54	97.95	46.14 to 93.69	1,340,162	831,756
1	1	72.24	72.24	72.24	00.00	100.00	72.24	72.24	N/A	570,000	411,791
2	5	73.68	70.46	60.52	20.48	116.42	46.88	93.69	N/A	1,932,200	1,169,351
3	5	71.50	66.47	64.09	22.80	103.71	43.54	97.95	N/A	902,156	578,154
Dry											
County	31	72.75	70.52	69.80	15.23	101.03	44.61	95.14	61.10 to 78.19	661,168	461,511
1	5	70.06	69.92	64.51	20.80	108.39	46.19	90.23	N/A	764,960	493,510
2	7	73.59	72.80	77.08	12.91	94.45	60.63	92.04	60.63 to 92.04	823,714	634,939
3	19	72.75	69.84	67.81	14.52	102.99	44.61	95.14	56.65 to 78.78	573,969	389,195
ALL	52	71.48	69.91	66.85	18.44	104.58	30.73	122.86	63.02 to 74.10	787,443	526,390

Saunders County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saunders	1	n/a	6,122	6,122	5,723	n/a	5,114	4,200	3,854	5,048
Seward	2	6,700	6,300	6,300	6,100	5,800	4,900	4,600	3,800	6,248
Butler	1	6,422	6,286	6,286	6,101	5,761	5,484	5,068	4,977	6,338
Lancaster	1	6,506	6,076	6,076	5,681	5,232	5,038	4,802	4,594	5,577
Saunders	2	7,570	-	7,033	6,501	-	5,894	5,271	5,111	6,850
Dodge	1	7,073	7,146	6,878	6,914	5,540	6,938	5,475	5,426	6,859
Saunders	3	7,484	-	6,887	6,382	-	5,810	4,971	4,385	6,233
Dodge	1	7,073	7,146	6,878	6,914	5,540	6,938	5,475	5,426	6,859
Dodge	3	7,325	7,250	7,250	7,225	7,150	7,125	7,050	7,025	7,276
Lancaster	1	6,506	6,076	6,076	5,681	5,232	5,038	4,802	4,594	5,577
Sarpy	1	n/a	6,214	6,214	6,063	n/a	5,117	4,784	4,503	6,036
Douglas	1	n/a	6,000	6,000	5,675	n/a	5,050	4,725	4,425	5,897

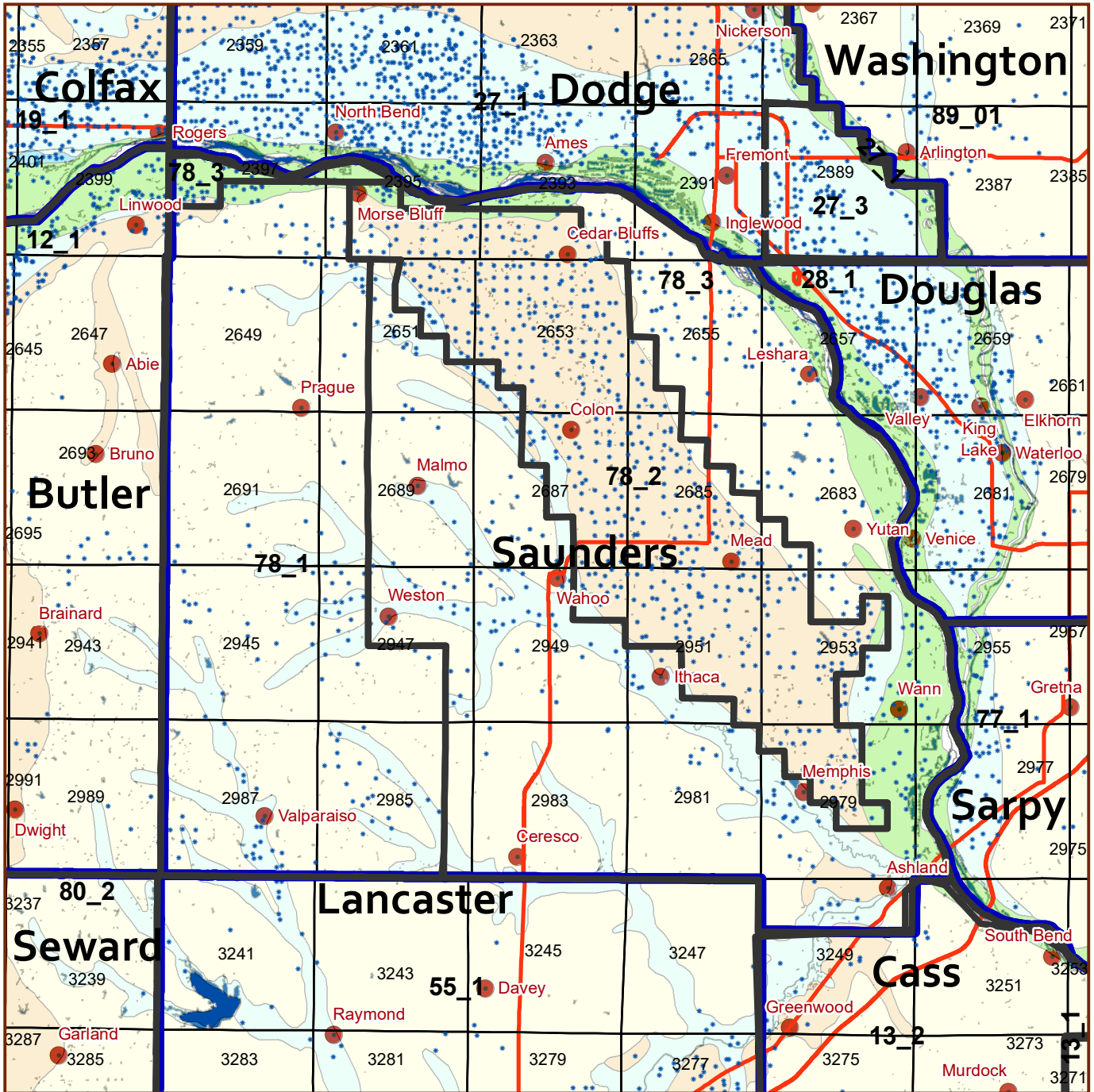
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saunders	1	6,517	6,184	6,092	n/a	5,290	4,672	3,964	3,677	4,918
Seward	2	5,950	5,875	5,425	5,425	5,425	4,295	4,300	3,200	5,008
Butler	1	6,700	6,100	5,850	5,750	5,500	5,000	3,950	3,825	5,398
Lancaster	1	5,560	5,027	4,631	4,330	4,138	3,604	3,394	3,281	4,184
Saunders	2	5,682	5,562	5,386	-	4,851	4,422	3,893	3,797	5,368
Dodge	1	5,328	5,494	5,180	-	4,825	5,092	4,854	5,093	5,220
Saunders	3	5,965	5,783	5,655	-	4,930	4,617	4,157	3,922	5,207
Dodge	1	5,328	5,494	5,180	-	4,825	5,092	4,854	5,093	5,220
Dodge	3	7,475	7,425	7,275	7,225	7,075	7,025	6,875	6,825	7,264
Lancaster	1	5,560	5,027	4,631	4,330	4,138	3,604	3,394	3,281	4,184
Sarpy	1	6,105	5,911	5,550	5,384	5,195	4,595	3,868	4,040	5,105
Douglas	1	5,700	5,600	5,300	4,801	4,600	4,500	n/a	4,200	4,998

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saunders	1	2,364	2,364	2,364	n/a	n/a	2,100	n/a	2,099	2,361
Seward	2	2,649	2,650	2,550	n/a	2,550	n/a	n/a	2,200	2,616
Butler	1	2,796	2,771	2,716	2,721	2,255	2,594	n/a	2,525	2,764
Lancaster	1	2,387	2,355	2,333	n/a	2,279	2,240	2,255	2,168	2,358
Saunders	2	2,354	2,360	2,365	-	-	-	-	2,098	2,340
Dodge	1	2,534	2,520	2,459	2,450	n/a	n/a	n/a	2,220	2,509
Saunders	3	2,365	2,365	2,361	-	-	2,100	-	2,100	2,360
Dodge	1	2,534	2,520	2,459	2,450	n/a	n/a	n/a	2,220	2,509
Dodge	3	2,300	2,250	2,200	2,150	n/a	n/a	n/a	n/a	2,262
Lancaster	1	2,387	2,355	2,333	n/a	2,279	2,240	2,255	2,168	2,358
Sarpy	1	2,402	2,377	2,295	2,208	2,111	2,081	1,877	1,811	2,382
Douglas	1	2,144	1,693	1,710	1,648	900	825	809	858	1,943

County	Mkt Area	CRP	TIMBER	WASTE
Saunders	1	2,478	630	250
Seward	2	2,767	828	101
Butler	1	3,183	1,725	755
Lancaster	1	3,011	n/a	750
Saunders	2	2,520	628	250
Dodge	1	3,210	n/a	293
Saunders	3	2,474	630	250
Dodge	1	3,210	n/a	293
Dodge	3	3,210	n/a	193
Lancaster	1	3,011	n/a	750
Sarpy	1	3,695	1,215	150
Douglas	1		n/a	150

Source: 2024 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



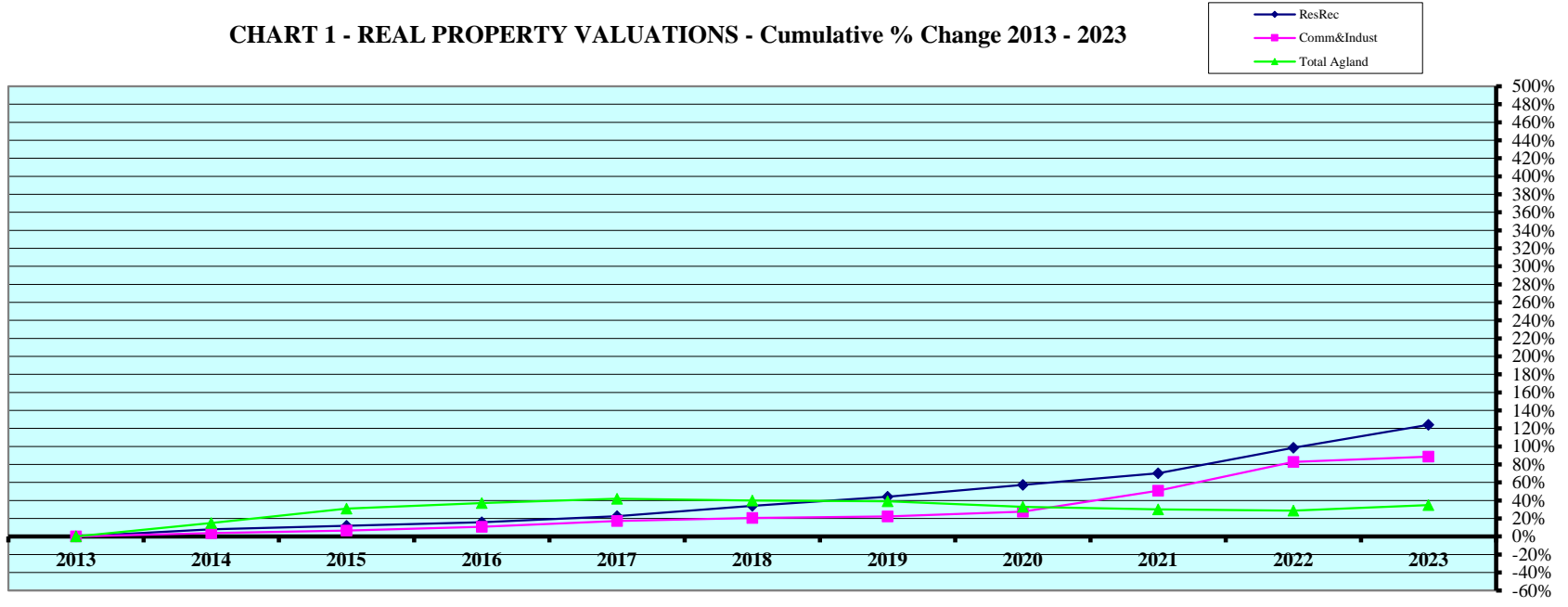
Legend

- 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 2013 - 2023



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
2013	1,048,918,386	-	-	-	116,195,356	-	-	-	1,403,780,775	-	-	-
2014	1,132,435,461	83,517,075	7.96%	7.96%	120,522,686	4,327,330	3.72%	3.72%	1,611,811,725	208,030,950	14.82%	14.82%
2015	1,172,506,599	40,071,138	3.54%	11.78%	123,782,846	3,260,160	2.71%	6.53%	1,839,128,300	227,316,575	14.10%	31.01%
2016	1,215,099,572	42,592,973	3.63%	15.84%	128,589,054	4,806,208	3.88%	10.67%	1,924,635,345	85,507,045	4.65%	37.10%
2017	1,285,599,968	70,500,396	5.80%	22.56%	136,332,800	7,743,746	6.02%	17.33%	1,992,520,955	67,885,610	3.53%	41.94%
2018	1,406,281,233	120,681,265	9.39%	34.07%	140,215,576	3,882,776	2.85%	20.67%	1,965,125,208	-27,395,747	-1.37%	39.99%
2019	1,513,030,360	106,749,127	7.59%	44.25%	142,174,591	1,959,015	1.40%	22.36%	1,951,466,908	-13,658,300	-0.70%	39.02%
2020	1,649,257,277	136,226,917	9.00%	57.23%	148,337,415	6,162,824	4.33%	27.66%	1,867,447,343	-84,019,565	-4.31%	33.03%
2021	1,783,768,030	134,510,753	8.16%	70.06%	175,178,013	26,840,598	18.09%	50.76%	1,826,352,846	-41,094,497	-2.20%	30.10%
2022	2,081,895,682	298,127,652	16.71%	98.48%	212,395,215	37,217,202	21.25%	82.79%	1,806,800,826	-19,552,020	-1.07%	28.71%
2023	2,350,018,140	268,122,458	12.88%	124.04%	219,198,624	6,803,409	3.20%	88.65%	1,891,696,564	84,895,738	4.70%	34.76%

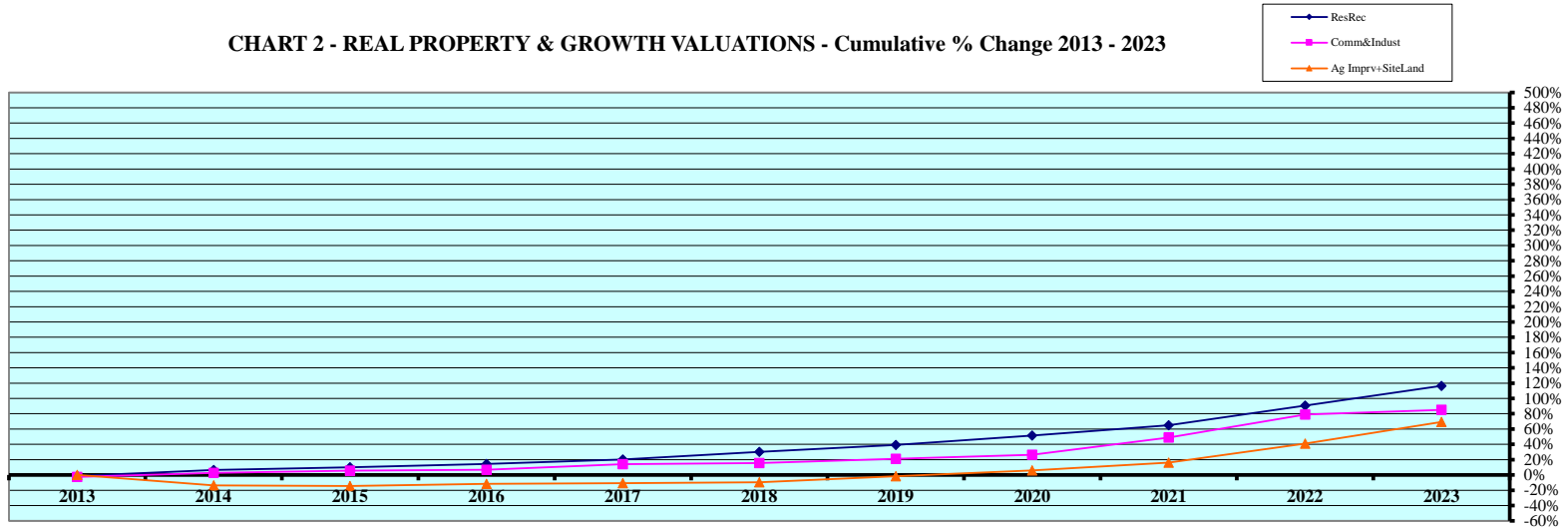
Rate Annual %chg: Residential & Recreational **8.40%** Commercial & Industrial **6.55%** Agricultural Land **3.03%**

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 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2013	1,048,918,386	13,769,809	1.31%	1,035,148,577	-	-1.31%	116,195,356	3,000,117	2.58%	113,195,239	-	-2.58%						
2014	1,132,435,461	16,696,624	1.47%	1,115,738,837	6.37%	6.37%	120,522,686	1,044,151	0.87%	119,478,535	2.83%	2.83%						
2015	1,172,506,599	18,644,745	1.59%	1,153,861,854	1.89%	10.00%	123,782,846	982,419	0.79%	122,800,427	1.89%	5.68%						
2016	1,215,099,572	14,067,361	1.16%	1,201,032,211	2.43%	14.50%	128,589,054	4,376,128	3.40%	124,212,926	0.35%	6.90%						
2017	1,285,599,968	24,301,114	1.89%	1,261,298,854	3.80%	20.25%	136,332,800	3,840,967	2.82%	132,491,833	3.04%	14.03%						
2018	1,406,281,233	41,753,249	2.97%	1,364,527,984	6.14%	30.09%	140,215,576	5,884,593	4.20%	134,330,983	-1.47%	15.61%						
2019	1,513,030,360	51,422,248	3.40%	1,461,608,112	3.93%	39.34%	142,174,591	1,363,457	0.96%	140,811,134	0.42%	21.18%						
2020	1,649,257,277	58,686,582	3.56%	1,590,570,695	5.12%	51.64%	148,337,415	1,649,327	1.11%	146,688,088	3.17%	26.24%						
2021	1,783,768,030	54,149,498	3.04%	1,729,618,532	4.87%	64.90%	175,178,013	2,363,340	1.35%	172,814,673	16.50%	48.73%						
2022	2,081,895,682	82,199,375	3.95%	1,999,696,307	12.11%	90.64%	212,395,215	4,584,579	2.16%	207,810,636	18.63%	78.85%						
2023	2,350,018,140	78,835,541	3.35%	2,271,182,599	9.09%	116.53%	219,198,624	4,174,408	1.90%	215,024,216	1.24%	85.05%						
Rate Ann%chg	8.40%			Resid & Recreat w/o growth			5.58%			6.55%			C & I w/o growth			4.66%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	164,912,920	58,695,180	223,608,100	4,212,095	1.88%	219,396,005	-	-		
2014	143,657,060	53,000,680	196,657,740	3,400,380	1.73%	193,257,360	-13.57%	-13.57%		
2015	143,569,015	51,282,250	194,851,265	3,583,077	1.84%	191,268,188	-2.74%	-14.46%		
2016	147,541,215	52,123,165	199,664,380	2,025,793	1.01%	197,638,587	1.43%	-11.61%		
2017	148,872,487	55,226,115	204,098,602	4,594,144	2.25%	199,504,458	-0.08%	-10.78%		
2018	149,489,879	55,964,480	205,454,359	3,326,272	1.62%	202,128,087	-0.97%	-9.61%		
2019	165,447,492	62,417,529	227,865,021	8,051,603	3.53%	219,813,418	6.99%	-1.70%		
2020	176,198,936	65,975,312	242,174,248	5,569,069	2.30%	236,605,179	3.84%	5.81%		
2021	190,447,051	81,597,877	272,044,928	12,616,010	4.64%	259,428,918	7.12%	16.02%		
2022	232,200,558	88,272,848	320,473,406	5,065,559	1.58%	315,407,847	15.94%	41.05%		
2023	291,425,235	100,155,956	391,581,191	13,065,177	3.34%	378,516,014	18.11%	69.28%		
Rate Ann%chg	5.86%		5.49%		5.76%		Ag Imprv+Site w/o growth		3.61%	

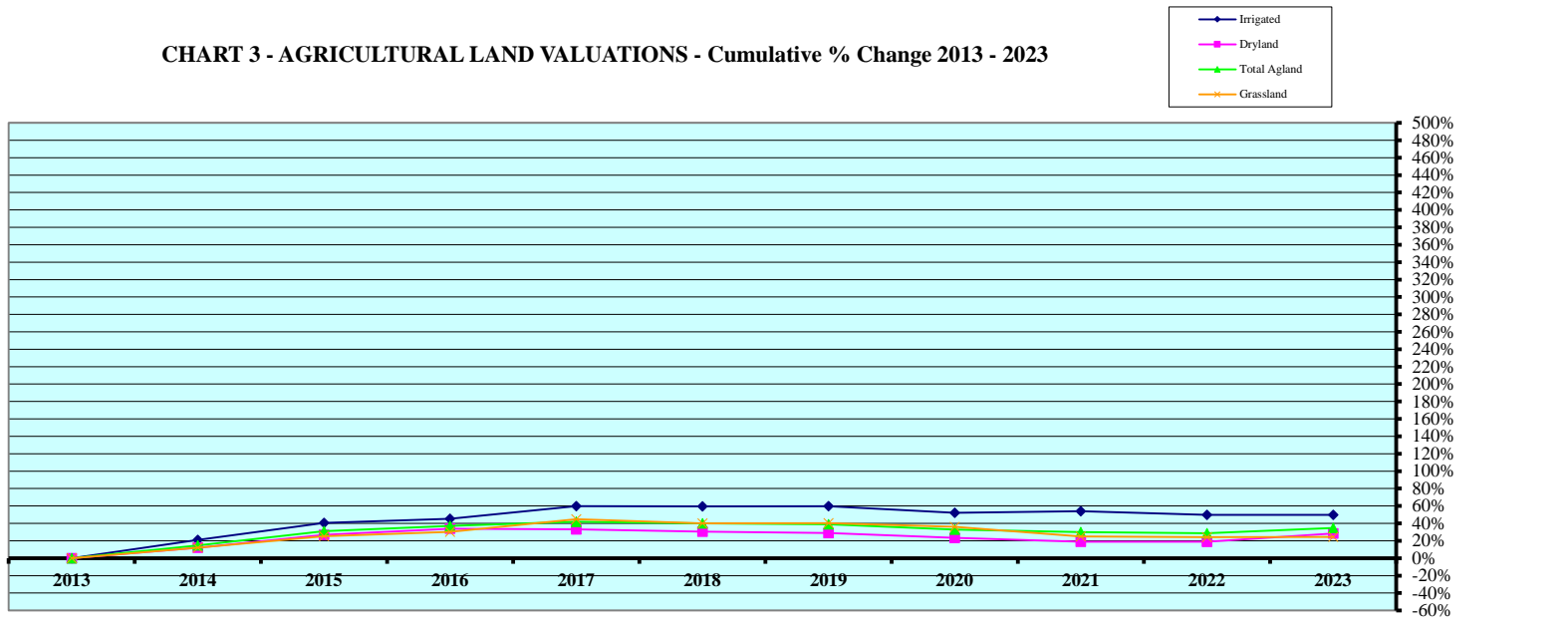
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

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CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	437,789,345	-	-	-	887,587,000	-	-	-	75,785,440	-	-	-
2014	529,881,575	92,092,230	21.04%	21.04%	994,113,800	106,526,800	12.00%	12.00%	84,880,890	9,095,450	12.00%	12.00%
2015	615,839,520	85,957,945	16.22%	40.67%	1,125,192,240	131,078,440	13.19%	26.77%	95,017,620	10,136,730	11.94%	25.38%
2016	635,896,207	20,056,687	3.26%	45.25%	1,188,188,786	62,996,546	5.60%	33.87%	98,700,128	3,682,508	3.88%	30.24%
2017	699,071,963	63,175,756	9.93%	59.68%	1,181,696,265	-6,492,521	-0.55%	33.14%	109,772,940	11,072,812	11.22%	44.85%
2018	697,912,819	-1,159,144	-0.17%	59.42%	1,158,790,319	-22,905,946	-1.94%	30.56%	106,181,493	-3,591,447	-3.27%	40.11%
2019	699,239,901	1,327,082	0.19%	59.72%	1,143,673,002	-15,117,317	-1.30%	28.85%	106,296,619	115,126	0.11%	40.26%
2020	665,693,931	-33,545,970	-4.80%	52.06%	1,096,245,662	-47,427,340	-4.15%	23.51%	103,214,131	-3,082,488	-2.90%	36.19%
2021	673,873,541	8,179,610	1.23%	53.93%	1,055,717,811	-40,527,851	-3.70%	18.94%	94,714,494	-8,499,637	-8.23%	24.98%
2022	655,345,131	-18,528,410	-2.75%	49.69%	1,055,207,276	-510,535	-0.05%	18.88%	94,204,919	-509,575	-0.54%	24.30%
2023	656,046,614	701,483	0.11%	49.85%	1,139,199,696	83,992,420	7.96%	28.35%	94,398,870	193,951	0.21%	24.56%

Rate Ann	73	Irrigated	4.13%	Dryland	2.53%	Grassland	2.22%
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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
2013	1,552,380	-	-	-	1,066,610	-	-	-	1,403,780,775	-	-	-
2014	1,537,700	-14,680	-0.95%	-0.95%	1,397,760	331,150	31.05%	31.05%	1,611,811,725	208,030,950	14.82%	14.82%
2015	1,618,940	81,240	5.28%	4.29%	1,459,980	62,220	4.45%	36.88%	1,839,128,300	227,316,575	14.10%	31.01%
2016	1,726,124	107,184	6.62%	11.19%	124,100	-1,335,880	-91.50%	-88.37%	1,924,635,345	85,507,045	4.65%	37.10%
2017	1,705,087	-21,037	-1.22%	9.84%	274,700	-150,600	-54.86%	-74.25%	1,992,520,955	67,885,610	3.40%	41.94%
2018	1,661,027	-44,060	-2.58%	7.00%	579,550	304,850	52.61%	-45.66%	1,965,125,208	-27,395,747	-1.37%	39.99%
2019	1,659,384	-1,643	-0.10%	6.89%	598,002	18,452	3.18%	-43.93%	1,951,466,908	-13,658,300	-0.70%	39.02%
2020	1,709,453	50,069	3.02%	10.12%	584,166	-13,836	-2.31%	-45.23%	1,867,447,343	-84,019,565	-4.31%	33.03%
2021	1,146,384	-563,069	-32.94%	-26.15%	900,616	316,450	54.17%	-15.56%	1,826,352,846	-41,094,497	-2.20%	30.10%
2022	1,141,384	-5,000	-0.44%	-26.48%	902,116	1,500	0.17%	-15.42%	1,806,800,826	-19,552,020	-1.07%	28.71%
2023	1,112,084	-29,300	-2.57%	-28.36%	939,300	37,184	4.12%	-11.94%	1,891,696,564	84,895,738	4.70%	34.76%

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Rate Ann.%chg:	Total Agric Land	3.03%
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CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	437,166,070	98,107	4,456			888,491,870	257,553	3,450			76,604,800	54,933	1,395		
2014	517,428,785	101,014	5,122	14.95%	14.95%	1,006,650,220	253,368	3,973	15.17%	15.17%	85,201,250	54,267	1,570	12.59%	12.59%
2015	616,565,720	108,014	5,708	11.44%	28.10%	1,124,861,020	246,913	4,556	14.66%	32.06%	93,510,420	53,790	1,738	10.73%	24.66%
2016	636,186,915	108,607	5,858	2.62%	31.46%	1,188,712,610	246,754	4,817	5.74%	39.64%	98,455,470	53,949	1,825	4.98%	30.87%
2017	689,353,995	109,025	6,323	7.94%	41.90%	1,175,846,950	244,348	4,812	-0.11%	39.49%	105,278,210	55,199	1,907	4.51%	36.77%
2018	696,496,445	110,303	6,314	-0.13%	41.71%	1,159,781,840	242,802	4,777	-0.74%	38.46%	106,369,770	55,590	1,913	0.33%	37.21%
2019	698,587,541	110,612	6,316	0.02%	41.73%	1,144,878,381	242,479	4,722	-1.15%	36.87%	106,109,586	55,480	1,913	-0.05%	37.15%
2020	666,638,735	110,731	6,020	-4.68%	35.11%	1,101,104,378	242,401	4,542	-3.79%	31.68%	113,875,864	54,739	2,080	8.77%	49.18%
2021	673,417,358	112,003	6,012	-0.13%	34.93%	1,057,447,673	243,063	4,351	-4.23%	26.11%	94,442,302	52,067	1,814	-12.81%	30.07%
2022	655,369,316	112,117	5,845	-2.78%	31.18%	1,055,381,737	242,569	4,351	0.01%	26.12%	94,174,175	51,889	1,815	0.06%	30.15%
2023	656,063,112	112,212	5,847	0.02%	31.21%	1,139,404,864	242,607	4,697	7.94%	36.14%	94,307,708	52,131	1,809	-0.32%	29.73%

Rate Annual %chg Average Value/Acre: 2.75%

3.13%

2.64%

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
2013	1,564,000	8,250	190			0	0				1,403,826,740	418,844	3,352		
2014	1,517,380	8,352	182	-4.16%	-4.16%	0	0				1,610,797,635	417,001	3,863	15.25%	15.25%
2015	1,633,610	8,451	193	6.40%	1.98%	137,620	30	4,635			1,836,708,390	417,197	4,402	13.97%	31.35%
2016	1,714,380	8,275	207	7.18%	9.30%	124,100	25	5,000	7.87%		1,925,193,475	417,609	4,610	4.71%	37.54%
2017	1,675,030	8,289	202	-2.47%	6.60%	27,600	6	5,000	0.00%		1,972,181,785	416,866	4,731	2.62%	41.15%
2018	1,647,330	8,324	198	-2.07%	4.39%	265,470	49	5,463	9.27%		1,964,560,855	417,068	4,710	-0.43%	40.54%
2019	1,657,878	8,424	197	-0.55%	3.82%	576,950	115	5,000	-8.48%		1,951,810,336	417,110	4,679	-0.66%	39.61%
2020	1,732,093	8,724	199	0.88%	4.73%	584,166	188	3,115	-37.71%		1,883,935,236	416,783	4,520	-3.40%	34.86%
2021	1,147,090	8,830	130	-34.56%	-31.47%	900,616	251	3,590	15.27%		1,827,355,039	416,213	4,390	-2.87%	30.99%
2022	1,144,144	8,807	130	0.00%	-31.47%	902,116	251	3,592	0.05%		1,806,971,488	415,633	4,348	-0.98%	29.71%
2023	1,114,462	8,579	130	0.00%	-31.47%	939,300	188	5,000	39.19%		1,891,829,446	415,716	4,551	4.68%	35.78%

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Rate Annual %chg Average Value/Acre: 3.11%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
 Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
22,278	SAUNDERS	150,885,375	31,654,964	63,973,235	2,335,402,272	219,198,624	0	14,615,868	1,891,696,564	291,425,235	100,155,956	0	5,099,008,093
cnty sectorvalue % of total value:		2.96%	0.62%	1.25%	45.80%	4.30%		0.29%	37.10%	5.72%	1.96%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,123	ASHLAND	2,631,316	2,600,567	2,238,943	201,747,607	43,396,752	0	0	0	0	0	0	252,615,185
14.02%	%sector of county sector	1.74%	8.22%	3.50%	8.64%	19.80%							4.95%
	%sector of municipality	1.04%	1.03%	0.89%	79.86%	17.18%							100.00%
615	CEDAR BLUFFS	448,988	188,758	7,064	34,911,977	3,403,118	0	0	15,228	0	133,890	0	39,109,023
2.76%	%sector of county sector	0.30%	0.60%	0.01%	1.49%	1.55%			0.00%		0.13%		0.77%
	%sector of municipality	1.15%	0.48%	0.02%	89.27%	8.70%			0.04%		0.34%		100.00%
919	CERESCO	1,142,333	352,907	146,332	63,700,388	10,836,914	0	0	0	0	0	0	76,178,874
4.13%	%sector of county sector	0.76%	1.11%	0.23%	2.73%	4.94%							1.49%
	%sector of municipality	1.50%	0.46%	0.19%	83.62%	14.23%							100.00%
107	COLON	174,798	125,243	4,687	6,197,066	1,009,927	0	0	0	0	0	0	7,511,721
0.48%	%sector of county sector	0.12%	0.40%	0.01%	0.27%	0.46%							0.15%
	%sector of municipality	2.33%	1.67%	0.06%	82.50%	13.44%							100.00%
160	ITHACA	64,970	117,568	4,400	7,148,113	428,504	0	0	0	0	0	0	7,763,555
0.72%	%sector of county sector	0.04%	0.37%	0.01%	0.31%	0.20%							0.15%
	%sector of municipality	0.84%	1.51%	0.06%	92.07%	5.52%							100.00%
108	LESHARA	604	109,188	640,709	5,202,844	93,841	0	0	0	0	0	0	6,047,186
0.48%	%sector of county sector	0.00%	0.34%	1.00%	0.22%	0.04%							0.12%
	%sector of municipality	0.01%	1.81%	10.60%	86.04%	1.55%							100.00%
94	MALMO	152,907	0	0	4,956,979	496,104	0	0	7,194	0	0	0	5,613,184
0.42%	%sector of county sector	0.10%			0.21%	0.23%			0.00%				0.11%
	%sector of municipality	2.72%			88.31%	8.84%			0.13%				100.00%
617	MEAD	1,818,578	350,206	605,581	31,753,496	10,605,691	0	0	494,442	0	0	0	45,627,994
2.77%	%sector of county sector	1.21%	1.11%	0.95%	1.36%	4.84%			0.03%				0.89%
	%sector of municipality	3.99%	0.77%	1.33%	69.59%	23.24%			1.08%				100.00%
109	MEMPHIS	56,337	4,728	177	4,371,640	135,760	0	0	0	0	0	0	4,568,642
0.49%	%sector of county sector	0.04%	0.01%	0.00%	0.19%	0.06%							0.09%
	%sector of municipality	1.23%	0.10%	0.00%	95.69%	2.97%							100.00%
117	MORSE BLUFF	162,864	0	0	6,018,001	776,368	0	0	0	0	0	0	6,957,233
0.53%	%sector of county sector	0.11%			0.26%	0.35%							0.14%
	%sector of municipality	2.34%			86.50%	11.16%							100.00%
291	PRAGUE	410,913	0	0	12,127,177	2,181,953	0	0	0	0	0	0	14,720,043
1.31%	%sector of county sector	0.27%			0.52%	1.00%							0.29%
	%sector of municipality	2.79%			82.39%	14.82%							100.00%
595	VALPARAISO	1,137,232	447,220	1,611,959	50,504,537	3,499,140	0	0	19,653	0	0	0	57,219,741
2.67%	%sector of county sector	0.75%	1.41%	2.52%	2.16%	1.60%			0.00%				1.12%
		73	1.99%	0.78%	2.82%	6.12%			0.03%				100.00%
4,818	WAHOO	9,831,914	1,718,051	1,918,917	329,237,215	79,644,145	0	0	743,011	0	0	0	423,093,253
21.63%	%sector of county sector	6.52%	5.43%	3.00%	14.10%	36.33%			0.04%				8.30%
	%sector of municipality	2.32%	0.41%	0.45%	77.82%	18.82%			0.18%				100.00%
250	WESTON	395,489	95,718	862,539	15,943,079	1,532,711	0	0	0	0	0	0	18,829,536
1.12%	%sector of county sector	0.26%	0.30%	1.35%	0.68%	0.70%							0.37%
	%sector of municipality	2.10%	0.51%	4.58%	84.67%	8.14%							100.00%
1,347	YUTAN	2,043,490	773,973	1,006,838	78,388,149	4,361,494	0	0	24,832	0	0	0	86,598,776
6.05%	%sector of county sector	1.35%	2.45%	1.57%	3.36%	1.99%			0.00%				1.70%
	%sector of municipality	2.36%	0.89%	1.16%	90.52%	5.04%			0.03%				100.00%
13,271	Total Municipalities	20,472,733	6,884,127	9,048,146	852,208,281	162,402,424	0	0	1,304,360	0	133,890	0	1,052,453,961
59.57%	%all municip.sectors of cnty	13.57%	21.75%	14.14%	36.49%	74.09%			0.07%		0.13%		20.64%

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

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Total Real Property Sum Lines 17, 25, & 30	Records : 17,029	Value : 5,327,925,237	Growth 96,361,098	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	391	5,003,113	330	8,178,471	297	23,823,907	1,018	37,005,491	
02. Res Improve Land	4,656	99,528,327	1,375	100,394,805	2,318	204,492,780	8,349	404,415,912	
03. Res Improvements	4,711	768,411,645	1,403	429,544,563	2,351	939,704,113	8,465	2,137,660,321	
04. Res Total	5,102	872,943,085	1,733	538,117,839	2,648	1,168,020,800	9,483	2,579,081,724	73,335,566
% of Res Total	53.80	33.85	18.27	20.86	27.92	45.29	55.69	48.41	76.10
05. Com UnImp Land	115	3,105,296	29	1,865,666	23	2,930,618	167	7,901,580	
06. Com Improve Land	624	15,685,238	83	5,305,071	36	3,581,806	743	24,572,115	
07. Com Improvements	632	148,119,129	97	34,869,349	48	21,761,764	777	204,750,242	
08. Com Total	747	166,909,663	126	42,040,086	71	28,274,188	944	237,223,937	8,082,698
% of Com Total	79.13	70.36	13.35	17.72	7.52	11.92	5.54	4.45	8.39
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	652,770	68	5,142,577	81	5,795,347	
14. Rec Improve Land	0	0	2	42,900	22	3,161,031	24	3,203,931	
15. Rec Improvements	0	0	2	75,866	28	4,114,480	30	4,190,346	
16. Rec Total	0	0	15	771,536	96	12,418,088	111	13,189,624	7,034
% of Rec Total	0.00	0.00	13.51	5.85	86.49	94.15	0.65	0.25	0.01
Res & Rec Total	5,102	872,943,085	1,748	538,889,375	2,744	1,180,438,888	9,594	2,592,271,348	73,342,600
% of Res & Rec Total	53.18	33.67	18.22	20.79	28.60	45.54	56.34	48.65	76.11
Com & Ind Total	747	166,909,663	126	42,040,086	71	28,274,188	944	237,223,937	8,082,698
% of Com & Ind Total	79.13	70.36	13.35	17.72	7.52	11.92	5.54	4.45	8.39
17. Taxable Total	5,849	1,039,852,748	1,874	580,929,461	2,815	1,208,713,076	10,538	2,829,495,285	81,425,298
% of Taxable Total	55.50	36.75	17.78	20.53	26.71	42.72	61.88	53.11	84.50

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	5	125,000	1,716,116	67	571,000	25,057,818
19. Commercial	6	223,238	18,396,284	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	26,773,934
19. Commercial	0	0	0	6	223,238	18,396,284
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				78	919,238	45,170,218

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	454	243	351	1,048

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	648,135	606	175,216,763	4,200	1,359,952,577	4,818	1,535,817,475
28. Ag-Improved Land	0	0	194	72,491,447	1,409	512,444,037	1,603	584,935,484
29. Ag Improvements	13	133,890	203	44,903,884	1,457	332,639,219	1,673	377,676,993

30. Ag Total				6,491	2,498,429,952
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	133	141.00	5,028,000	
33. HomeSite Improvements	0	0.00	0	133	0.00	34,990,646	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	20	35.04	197,360	
36. FarmSite Improv Land	0	0.00	0	173	416.20	2,288,700	
37. FarmSite Improvements	13	0.00	133,890	192	0.00	9,913,238	
38. FarmSite Total							
39. Road & Ditches	0	2.45	0	0	832.13	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	76,000	2	2.00	76,000	
32. HomeSite Improv Land	984	1,017.00	34,606,000	1,117	1,158.00	39,634,000	
33. HomeSite Improvements	987	0.00	248,986,255	1,120	0.00	283,976,901	10,480,941
34. HomeSite Total				1,122	1,160.00	323,686,901	
35. FarmSite UnImp Land	173	304.06	1,221,997	193	339.10	1,419,357	
36. FarmSite Improv Land	1,281	3,445.36	18,570,289	1,454	3,861.56	20,858,989	
37. FarmSite Improvements	1,374	0.00	83,652,964	1,579	0.00	93,700,092	4,454,859
38. FarmSite Total				1,772	4,200.66	115,978,438	
39. Road & Ditches	0	8,088.57	0	0	8,923.15	0	
40. Other- Non Ag Use	0	357.35	714,700	0	357.35	714,700	
41. Total Section VI				2,894	14,641.16	440,380,039	14,935,800

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	1,992,857	9	703.21	1,992,857

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	61.64	310,868	727	45,539.40	237,163,009
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5,449	374,665.27	1,800,117,693	6,178	420,266.31	2,037,591,570
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	575.59	3.67%	3,819,613	4.83%	6,636.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	2,879.83	18.38%	17,630,326	22.29%	6,122.00
48. 2A	4,495.89	28.70%	25,729,976	32.53%	5,723.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	22.76	0.15%	116,394	0.15%	5,113.97
51. 4A1	6,210.61	39.64%	26,082,851	32.98%	4,199.72
52. 4A	1,480.92	9.45%	5,707,465	7.22%	3,854.00
53. Total	15,665.60	100.00%	79,086,625	100.00%	5,048.43
Dry					
54. 1D1	1,474.53	1.62%	9,609,517	2.15%	6,517.00
55. 1D	23,088.70	25.36%	142,780,525	31.89%	6,184.00
56. 2D1	6,979.75	7.67%	42,520,638	9.50%	6,092.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	21.16	0.02%	111,938	0.03%	5,290.08
59. 3D	31,871.29	35.01%	148,894,011	33.26%	4,671.73
60. 4D1	7,918.00	8.70%	31,387,335	7.01%	3,964.05
61. 4D	19,680.77	21.62%	72,366,211	16.17%	3,677.00
62. Total	91,034.20	100.00%	447,670,175	100.00%	4,917.60
Grass					
63. 1G1	14,462.87	49.60%	34,617,852	63.37%	2,393.57
64. 1G	2,338.60	8.02%	4,693,222	8.59%	2,006.85
65. 2G1	4,802.67	16.47%	10,492,126	19.21%	2,184.64
66. 2G	4.45	0.02%	2,805	0.01%	630.34
67. 3G1	405.30	1.39%	258,758	0.47%	638.44
68. 3G	694.95	2.38%	437,852	0.80%	630.05
69. 4G1	1,738.50	5.96%	1,095,298	2.01%	630.02
70. 4G	4,711.65	16.16%	3,029,425	5.55%	642.96
71. Total	29,158.99	100.00%	54,627,338	100.00%	1,873.43
Irrigated Total					
Irrigated Total	15,665.60	11.23%	79,086,625	13.58%	5,048.43
Dry Total					
Dry Total	91,034.20	65.28%	447,670,175	76.87%	4,917.60
Grass Total					
Grass Total	29,158.99	20.91%	54,627,338	9.38%	1,873.43
72. Waste	3,560.85	2.55%	890,367	0.15%	250.04
73. Other	23.34	0.02%	116,700	0.02%	5,000.00
74. Exempt	783.14	0.56%	0	0.00%	0.00
75. Market Area Total	139,442.98	100.00%	582,391,205	100.00%	4,176.55

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	17,045.07	29.51%	129,026,648	32.60%	7,569.73
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	14,792.34	25.61%	104,034,538	26.29%	7,033.00
48. 2A	20,391.87	35.30%	132,681,713	33.53%	6,506.60
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1,319.35	2.28%	7,776,247	1.97%	5,894.00
51. 4A1	3,982.95	6.89%	20,994,464	5.31%	5,271.08
52. 4A	237.46	0.41%	1,213,659	0.31%	5,111.00
53. Total	57,769.04	100.00%	395,727,269	100.00%	6,850.16
Dry					
54. 1D1	6,087.83	23.38%	34,592,975	24.75%	5,682.32
55. 1D	9,283.74	35.65%	51,636,451	36.94%	5,562.03
56. 2D1	6,540.17	25.12%	35,226,981	25.20%	5,386.25
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	689.15	2.65%	3,343,078	2.39%	4,851.02
59. 3D	3,048.59	11.71%	13,479,451	9.64%	4,421.54
60. 4D1	242.15	0.93%	942,695	0.67%	3,893.02
61. 4D	148.53	0.57%	563,920	0.40%	3,796.67
62. Total	26,040.16	100.00%	139,785,551	100.00%	5,368.08
Grass					
63. 1G1	1,103.05	41.56%	2,572,829	48.56%	2,332.47
64. 1G	688.10	25.92%	1,506,972	28.44%	2,190.05
65. 2G1	411.12	15.49%	725,922	13.70%	1,765.72
66. 2G	10.09	0.38%	6,359	0.12%	630.23
67. 3G1	10.14	0.38%	6,389	0.12%	630.08
68. 3G	88.34	3.33%	55,465	1.05%	627.86
69. 4G1	99.05	3.73%	62,400	1.18%	629.98
70. 4G	244.49	9.21%	362,323	6.84%	1,481.95
71. Total	2,654.38	100.00%	5,298,659	100.00%	1,996.19
Irrigated Total					
	57,769.04	66.21%	395,727,269	73.08%	6,850.16
Dry Total					
	26,040.16	29.85%	139,785,551	25.82%	5,368.08
Grass Total					
	2,654.38	3.04%	5,298,659	0.98%	1,996.19
72. Waste	682.18	0.78%	168,212	0.03%	246.58
73. Other	100.75	0.12%	503,750	0.09%	5,000.00
74. Exempt	12,303.50	14.10%	0	0.00%	0.00
75. Market Area Total	87,246.51	100.00%	541,483,441	100.00%	6,206.36

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4,069.74	10.42%	30,457,926	12.51%	7,484.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	11,798.20	30.20%	81,258,969	33.37%	6,887.40
48. 2A	11,558.31	29.59%	73,768,913	30.29%	6,382.33
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	641.92	1.64%	3,729,557	1.53%	5,810.00
51. 4A1	10,380.74	26.57%	51,598,194	21.19%	4,970.57
52. 4A	619.14	1.58%	2,714,936	1.11%	4,385.01
53. Total	39,068.05	100.00%	243,528,495	100.00%	6,233.44
Dry					
54. 1D1	5,566.78	4.46%	33,205,851	5.11%	5,965.00
55. 1D	36,069.95	28.88%	208,592,448	32.08%	5,783.00
56. 2D1	25,582.79	20.49%	144,661,014	22.25%	5,654.62
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1,361.01	1.09%	6,709,784	1.03%	4,930.00
59. 3D	51,450.97	41.20%	237,545,744	36.54%	4,616.93
60. 4D1	1,975.92	1.58%	8,213,918	1.26%	4,157.01
61. 4D	2,869.19	2.30%	11,252,775	1.73%	3,921.93
62. Total	124,876.61	100.00%	650,181,534	100.00%	5,206.59
Grass					
63. 1G1	11,583.07	57.13%	27,414,048	70.15%	2,366.73
64. 1G	2,503.90	12.35%	5,554,945	14.22%	2,218.52
65. 2G1	1,923.05	9.48%	3,051,540	7.81%	1,586.82
66. 2G	267.21	1.32%	168,350	0.43%	630.03
67. 3G1	134.56	0.66%	84,778	0.22%	630.04
68. 3G	982.28	4.84%	667,830	1.71%	679.88
69. 4G1	288.72	1.42%	181,903	0.47%	630.03
70. 4G	2,592.26	12.79%	1,953,797	5.00%	753.70
71. Total	20,275.05	100.00%	39,077,191	100.00%	1,927.35
Irrigated Total					
Irrigated Total	39,068.05	20.72%	243,528,495	26.07%	6,233.44
Dry Total					
Dry Total	124,876.61	66.23%	650,181,534	69.60%	5,206.59
Grass Total					
Grass Total	20,275.05	10.75%	39,077,191	4.18%	1,927.35
72. Waste	4,275.99	2.27%	1,069,197	0.11%	250.05
73. Other	63.77	0.03%	318,850	0.03%	5,000.00
74. Exempt	2,621.67	1.39%	0	0.00%	0.00
75. Market Area Total	188,559.47	100.00%	934,175,267	100.00%	4,954.27

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	35.22	243,822	15,495.33	102,722,575	96,972.14	615,375,992	112,502.69	718,342,389
77. Dry Land	71.21	396,062	24,995.17	131,062,418	216,884.59	1,106,178,780	241,950.97	1,237,637,260
78. Grass	12.27	7,730	3,416.81	6,014,812	48,659.34	92,980,646	52,088.42	99,003,188
79. Waste	2.08	521	1,453.63	361,095	7,063.31	1,766,160	8,519.02	2,127,776
80. Other	0.00	0	6.65	33,250	181.21	906,050	187.86	939,300
81. Exempt	19.48	0	1,601.05	0	14,087.78	0	15,708.31	0
82. Total	120.78	648,135	45,367.59	240,194,150	369,760.59	1,817,207,628	415,248.96	2,058,049,913

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	112,502.69	27.09%	718,342,389	34.90%	6,385.11
Dry Land	241,950.97	58.27%	1,237,637,260	60.14%	5,115.24
Grass	52,088.42	12.54%	99,003,188	4.81%	1,900.68
Waste	8,519.02	2.05%	2,127,776	0.10%	249.77
Other	187.86	0.05%	939,300	0.05%	5,000.00
Exempt	15,708.31	3.78%	0	0.00%	0.00
Total	415,248.96	100.00%	2,058,049,913	100.00%	4,956.18

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	226	4,179,736	1,029	26,379,621	1,041	209,248,904	1,267	239,808,261	8,622,222
83.2	Ashland Lake/river	147	13,916,379	558	83,453,680	561	388,729,520	708	486,099,579	19,288,393
83.3	Ashland Rural Subs	11	815,742	109	7,327,336	109	38,127,546	120	46,270,624	2,966,901
83.4	Cedar Bluffs City	17	445,681	253	4,749,023	253	31,582,081	270	36,776,785	346,592
83.5	Cedar Bluffs Rur Sub	1	5,000	9	378,540	9	2,139,106	10	2,522,646	0
83.6	Ceresco City	19	461,730	355	8,467,173	355	58,204,873	374	67,133,776	1,162,518
83.7	Ceresco Rural Subs	0	0	10	503,400	10	2,903,950	10	3,407,350	23,016
83.8	Colon City	12	149,732	58	653,796	58	5,834,562	70	6,638,090	175,939
83.9	East Rural-ar 3,4,5	89	7,104,059	185	15,799,461	202	65,795,052	291	88,698,572	994,297
83.10	Fremont Rural Subs	56	2,210,870	305	11,788,630	314	88,106,159	370	102,105,659	1,363,743
83.11	Ithaca City	7	74,910	64	416,031	65	6,578,292	72	7,069,233	10,779
83.12	Leshara City	5	50,036	55	606,439	55	4,740,182	60	5,396,657	551
83.13	Malmo City	10	74,979	56	386,624	56	4,724,385	66	5,185,988	0
83.14	Mb Lake/river	22	494,485	115	6,293,510	117	27,307,479	139	34,095,474	475,614
83.15	Mead City	10	118,716	205	3,377,680	227	31,546,075	237	35,042,471	217,440
83.16	Mead Rural Subs	9	237,930	29	987,553	29	4,659,698	38	5,885,181	112,807
83.17	Memphis City	16	72,920	50	234,578	60	4,207,054	76	4,514,552	62,750
83.18	Morse Bluff City	15	126,945	65	479,111	65	6,315,635	80	6,921,691	1,843
83.19	Morse Bluff Rur Sub	9	126,300	4	159,240	4	1,289,038	13	1,574,578	0
83.20	Prague City	16	127,632	139	1,021,142	139	12,219,304	155	13,368,078	122,787
83.21	Rural Res Ctrl-ar 12	12	352,256	500	33,984,779	501	132,805,044	513	167,142,079	3,894,124
83.22	Rural Res East-ar 14	15	1,232,889	427	30,121,187	428	130,590,410	443	161,944,486	1,699,655
83.23	Rural Res Nw-ar 11	8	293,730	125	7,706,372	125	31,260,252	133	39,260,354	1,198,611
83.24	Rural Res Sw-ar 13	1	25,760	128	8,048,640	129	33,128,642	130	41,203,042	1,282,125
83.25	Swedeburg City	10	100,260	20	232,079	20	2,795,904	30	3,128,243	0
83.26	Todd Valley Rur-ar 2	1	30,675	74	5,985,185	77	26,151,792	78	32,167,652	298,275
83.27	Touhy City	10	15,016	12	32,174	12	460,872	22	508,062	0
83.28	Valparaiso City	27	590,471	266	5,374,100	270	43,850,428	297	49,814,999	851,576
83.29	Wahoo City	219	2,896,844	1,629	42,733,026	1,658	305,644,321	1,877	351,274,191	11,018,748
83.30	Wahoo Rural Subs	18	1,242,240	130	9,587,600	130	56,816,597	148	67,646,437	5,837,692
83.31	Wann City	5	13,275	12	44,635	13	1,187,427	18	1,245,337	413,342
83.32	West Rural-ar 1	8	841,015	134	9,572,282	139	44,686,074	147	55,099,371	373,775
83.33	Weston City	15	131,603	141	1,373,646	142	15,124,804	157	16,630,053	105,654
83.34	Woodcliff Sub	7	212,220	432	52,950,000	432	163,387,459	439	216,549,679	2,911,203
83.35	Yutan City	4	39,622	515	10,451,135	515	79,851,614	519	90,342,371	5,723
83.36	Yutan Rural Subs	42	3,989,180	175	15,960,435	175	79,850,132	217	99,799,747	7,503,905

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
84 Residential Total	1,099	42,800,838	8,373	407,619,843	8,495	2,141,850,667	9,594	2,592,271,348	73,342,600

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	20	718,271	120	5,047,303	121	45,782,249	141	51,547,823	2,019,901
85.2	Ashland Lake/river	2	0	4	453,731	5	4,193,865	7	4,647,596	67,893
85.3	Cedar Bluffs City	4	98,460	33	478,426	33	3,263,099	37	3,839,985	0
85.4	Ceresco City	7	169,410	42	783,886	43	10,081,527	50	11,034,823	0
85.5	Colon City	11	66,736	13	92,562	13	850,629	24	1,009,927	0
85.6	East Rural-ar 3,4,5	15	2,736,543	27	2,578,244	31	12,763,456	46	18,078,243	310,761
85.7	Fremont Rural Subs	2	63,740	5	211,540	5	619,833	7	895,113	0
85.8	Ithaca City	6	40,190	9	58,207	9	329,457	15	427,854	0
85.9	Leshara City	0	0	3	31,952	4	88,572	4	120,524	0
85.10	Malmo City	2	13,550	15	81,225	16	421,724	18	516,499	0
85.11	Mead City	9	488,069	36	1,385,266	44	15,576,183	53	17,449,518	3,764,502
85.12	Mead Rural Subs	0	0	4	259,930	4	436,376	4	696,306	109,972
85.13	Memphis City	2	77,897	5	28,933	6	145,033	8	251,863	0
85.14	Morse Bluff City	4	10,860	11	42,826	11	733,551	15	787,237	0
85.15	Prague City	6	20,850	21	170,788	22	2,119,929	28	2,311,567	154,154
85.16	Rural Res Ctrl-ar 12	0	0	3	158,799	3	960,661	3	1,119,460	157,635
85.17	Rural Res Nw-ar 11	1	198,477	0	0	0	0	1	198,477	0
85.18	Todd Valley Rur-ar 2	6	79,395	20	2,242,497	22	21,418,081	28	23,739,973	266,751
85.19	Touhy City	1	4,500	1	5,288	2	42,795	3	52,583	0
85.20	Valparaiso City	4	87,498	37	614,648	38	2,795,831	42	3,497,977	0
85.21	Wahoo City	53	2,321,969	256	7,637,413	259	70,844,655	312	80,804,037	646,129
85.22	Wahoo Rural Subs	0	0	2	46,520	2	80,814	2	127,334	0
85.23	Wann City	0	0	2	7,350	2	37,055	2	44,405	7,629
85.24	West Rural-ar 1	0	0	3	30,490	9	204,803	9	235,293	20,946
85.25	Weston City	2	19,625	23	270,681	24	1,768,010	26	2,058,316	0
85.26	Woodcliff Sub	3	68,320	5	215,000	5	2,048,317	8	2,331,637	0
85.27	Yutan City	3	30,820	35	619,610	36	4,004,148	39	4,654,578	53,327
85.28	Yutan Rural Subs	4	586,400	8	1,019,000	8	3,139,589	12	4,744,989	503,098
86	Commercial Total	167	7,901,580	743	24,572,115	777	204,750,242	944	237,223,937	8,082,698

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	9,601.92	65.86%	22,708,619	65.88%	2,365.01
88. 1G	1,647.90	11.30%	3,897,298	11.31%	2,365.01
89. 2G1	3,287.59	22.55%	7,775,167	22.56%	2,365.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	41.26	0.28%	86,646	0.25%	2,100.00
95. Total	14,578.67	100.00%	34,467,730	100.00%	2,364.26
CRP					
96. 1C1	4,809.71	81.03%	11,876,950	80.72%	2,469.37
97. 1C	190.88	3.22%	481,018	3.27%	2,520.00
98. 2C1	932.69	15.71%	2,350,023	15.97%	2,519.62
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	2.08	0.04%	4,701	0.03%	2,260.10
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%	542	0.00%	2,258.33
104. Total	5,935.60	100.00%	14,713,234	100.00%	2,478.81
Timber					
105. 1T1	51.24	0.59%	32,283	0.59%	630.04
106. 1T	499.82	5.78%	314,906	5.78%	630.04
107. 2T1	582.39	6.74%	366,936	6.74%	630.05
108. 2T	4.45	0.05%	2,805	0.05%	630.34
109. 3T1	403.22	4.66%	254,057	4.66%	630.07
110. 3T	694.95	8.04%	437,852	8.04%	630.05
111. 4T1	1,738.50	20.11%	1,095,298	20.11%	630.02
112. 4T	4,670.15	54.02%	2,942,237	54.02%	630.01
113. Total	8,644.72	100.00%	5,446,374	100.00%	630.02
<hr/>					
Grass Total	14,578.67	50.00%	34,467,730	63.10%	2,364.26
CRP Total	5,935.60	20.36%	14,713,234	26.93%	2,478.81
Timber Total	8,644.72	29.65%	5,446,374	9.97%	630.02
<hr/>					
114. Market Area Total	29,158.99	100.00%	54,627,338	100.00%	1,873.43

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	1,069.37	51.58%	2,516,945	51.90%	2,353.67
88. 1G	620.08	29.91%	1,463,226	30.17%	2,359.74
89. 2G1	241.38	11.64%	570,868	11.77%	2,365.02
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	142.23	6.86%	298,387	6.15%	2,097.92
95. Total	2,073.06	100.00%	4,849,426	100.00%	2,339.26
CRP					
96. 1C1	18.34	41.19%	46,215	41.18%	2,519.90
97. 1C	0.47	1.06%	1,184	1.06%	2,519.15
98. 2C1	25.72	57.76%	64,815	57.76%	2,520.02
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	44.53	100.00%	112,214	100.00%	2,519.96
Timber					
105. 1T1	15.34	2.86%	9,669	2.87%	630.31
106. 1T	67.55	12.58%	42,562	12.63%	630.08
107. 2T1	144.02	26.83%	90,239	26.78%	626.57
108. 2T	10.09	1.88%	6,359	1.89%	630.23
109. 3T1	10.14	1.89%	6,389	1.90%	630.08
110. 3T	88.34	16.46%	55,465	16.46%	627.86
111. 4T1	99.05	18.45%	62,400	18.52%	629.98
112. 4T	102.26	19.05%	63,936	18.97%	625.23
113. Total	536.79	100.00%	337,019	100.00%	627.84
<hr/>					
Grass Total	2,073.06	78.10%	4,849,426	91.52%	2,339.26
CRP Total	44.53	1.68%	112,214	2.12%	2,519.96
Timber Total	536.79	20.22%	337,019	6.36%	627.84
<hr/>					
114. Market Area Total	2,654.38	100.00%	5,298,659	100.00%	1,996.19

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	10,431.35	76.18%	24,670,206	76.33%	2,365.01
88. 1G	2,066.30	15.09%	4,886,819	15.12%	2,365.01
89. 2G1	961.07	7.02%	2,269,063	7.02%	2,360.98
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	29.47	0.22%	61,887	0.19%	2,100.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	205.38	1.50%	431,298	1.33%	2,100.00
95. Total	13,693.57	100.00%	32,319,273	100.00%	2,360.18
CRP					
96. 1C1	1,100.47	77.70%	2,711,553	77.39%	2,464.00
97. 1C	207.63	14.66%	523,227	14.93%	2,520.00
98. 2C1	93.33	6.59%	235,191	6.71%	2,519.99
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	0.24%	7,819	0.22%	2,259.83
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	11.50	0.81%	25,989	0.74%	2,259.91
104. Total	1,416.39	100.00%	3,503,779	100.00%	2,473.74
Timber					
105. 1T1	51.25	0.99%	32,289	0.99%	630.03
106. 1T	229.97	4.45%	144,899	4.45%	630.08
107. 2T1	868.65	16.82%	547,286	16.82%	630.04
108. 2T	267.21	5.17%	168,350	5.17%	630.03
109. 3T1	134.56	2.61%	84,778	2.61%	630.04
110. 3T	949.35	18.38%	598,124	18.38%	630.04
111. 4T1	288.72	5.59%	181,903	5.59%	630.03
112. 4T	2,375.38	45.99%	1,496,510	45.99%	630.01
113. Total	5,165.09	100.00%	3,254,139	100.00%	630.03
<hr/>					
Grass Total	13,693.57	67.54%	32,319,273	82.71%	2,360.18
CRP Total	1,416.39	6.99%	3,503,779	8.97%	2,473.74
Timber Total	5,165.09	25.48%	3,254,139	8.33%	630.03
<hr/>					
114. Market Area Total	20,275.05	100.00%	39,077,191	100.00%	1,927.35

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

78 Saunders

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,335,402,272	2,579,081,724	243,679,452	10.43%	73,335,566	7.29%
02. Recreational	14,615,868	13,189,624	-1,426,244	-9.76%	7,034	-9.81%
03. Ag-Homesite Land, Ag-Res Dwelling	291,425,235	323,686,901	32,261,666	11.07%	10,480,941	7.47%
04. Total Residential (sum lines 1-3)	2,641,443,375	2,915,958,249	274,514,874	10.39%	83,823,541	7.22%
05. Commercial	219,198,624	237,223,937	18,025,313	8.22%	8,082,698	4.54%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	219,198,624	237,223,937	18,025,313	8.22%	8,082,698	4.54%
08. Ag-Farmsite Land, Outbuildings	99,489,256	115,978,438	16,489,182	16.57%	4,454,859	12.10%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	666,700	714,700	48,000	7.20%		
11. Total Non-Agland (sum lines 8-10)	100,155,956	116,693,138	16,537,182	16.51%	4,454,859	12.06%
12. Irrigated	656,046,614	718,342,389	62,295,775	9.50%		
13. Dryland	1,139,199,696	1,237,637,260	98,437,564	8.64%		
14. Grassland	94,398,870	99,003,188	4,604,318	4.88%		
15. Wasteland	1,112,084	2,127,776	1,015,692	91.33%		
16. Other Agland	939,300	939,300	0	0.00%		
17. Total Agricultural Land	1,891,696,564	2,058,049,913	166,353,349	8.79%		
18. Total Value of all Real Property (Locally Assessed)	4,852,494,519	5,327,925,237	475,430,718	9.80%	96,361,098	7.81%

2024 Assessment Survey for Saunders County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	One appraiser in training, one appraiser assistant, one lister
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$371,424.54
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:
	\$148,528 (Three 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:
	\$7,152
12.	Amount of last year's assessor's budget not used:
	\$13,448.07

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 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

2024 Residential Assessment Survey for Saunders County

1.	Valuation data collection done by:												
	Assessor and Appraisal 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 3086. 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 built 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 919. 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. Ceresco is a bedroom community for many Lincoln commuters.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>North end of the county - The Fremont area is located just south of the northeastern border of Saunders County. Fremont is just across the Platte river to the north. Several of the subdivisions overlook the river, a couple are in or near a golf course. Most of the subdivisions are platted on beautiful sprawling hills overlooking the river or in or near one of the two golf courses in the area. Residence in this area would be in the Fremont or Cedar Bluffs school districts with updated or new schools. This area provides easy access for employment to Fremont and west Omaha.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Lakes and Rivers (Morse Bluff-Wolfs, Whitetail, Hidden Cove) - The Morse Bluff lake and river area is located just south of the northwestern border of Saunders County. The small town of Morse Bluff is located in this area, as well as North Bend just across the river. There are a few lake subdivisions in this area, as well as one on the river. Overall, these homes are used for weekend entertainment. Many of the homes are newer, while others were established many years ago. Most year round residence would be in the North Bend school district, which has recently been updated. There is not an abundance of employment opportunities in this area with North Bend being the closest.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ashland Lake/River Area - The Ashland area is surrounded by many lakes as well as subdivisions along the river. The area has established lake areas. There are many spacious homes in this area where some provide year round living and others provide weekend entertainment. 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7	Mead and Cedar Bluffs - The towns of Mead (population 617 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 107, Ithaca population 160, Malmo population 94, Leshara, population 108, 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 595. 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 4,818 . 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 Wanahoo provides a variety of outdoor activities, from hiking, camping, fishing and biking. Other recreational opportunities in Wahoo can be found at the water park and the civic center. A 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 117, Prague, population 291, 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 1,347. 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	2022	2022
	2	2022	2020-Vanguard	2021	2021
	3	2022	2020-Vanguard	2023	2023
	5	2022	2020Vanguard	2022	2022
	6	2022	2020-Vanguard	2022	2022
	7	2022	2020-Vanguard	2021	2021
	8	2022	2020-Vanguard	2021	2021
	10	2022	2020-Vanguard	2022	2022
	11	2022	2020-Vanguard	2023	2023
	12	2022	2020-Vanguard	2020	2020
	13	2022	2020-Vanguard	2023	2023
	14	2022	2020-Vanguard	2021	2021
	15	2022	2020-Vanguard	2023	2023
	AG OB	2022	2020-Vanguard	2023	2023
	AG DW	2022	2020-Vanguard	2023	2023

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.

2024 Commercial Assessment Survey for Saunders County

1.	Valuation data collection done by:										
	Assessor and Staff.										
2.	List the valuation group recognized in the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ashland - The City of Ashland is located in the southeastern corner of Saunders County. Ashland has a population of 3,086. The downtown area has had lots of renovations and is made up of quaint little shops. Ashland just built a new school and is in the process of finalizing plans for a steakhouse and new fast food area.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>East (changed from North 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consist of the towns of Ceresco, Cedar Bluffs, Colon, Ithaca, Leshara, Mead, Memphis and Yutan, and rural commercial properties in the area. The eastern side of the county has towns with a more robust commercial area. The towns are located closer to Omaha, Fremont and, in some cases, Lincoln. The downtown areas commercial business is steady to growing and have had upgrades to some of the deteriorating buildings. Traffic from the larger cities often draws in more commercial business.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>West (changed from South 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consists of the towns of Weston, Malmo, Prague, Valparaiso and Morse Bluff, and rural commercial properties in the area. The western side of the county has towns with stagnant commercial areas. Except for Valparaiso, the towns are located a good distance from Omaha, Fremont and Lincoln. The downtown areas are showing a decline in commercial businesses and have several unused buildings.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Wahoo - The City of Wahoo is located in the middle of Saunders County and is the county seat. Wahoo has a population of 4,818 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 Saunders County Medical, two nursing home facilities,</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ashland - The City of Ashland is located in the southeastern corner of Saunders County. Ashland has a population of 3,086. The downtown area has had lots of renovations and is made up of quaint little shops. Ashland just built a new school and is in the process of finalizing plans for a steakhouse and new fast food area.	2	East (changed from North 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consist of the towns of Ceresco, Cedar Bluffs, Colon, Ithaca, Leshara, Mead, Memphis and Yutan, and rural commercial properties in the area. The eastern side of the county has towns with a more robust commercial area. The towns are located closer to Omaha, Fremont and, in some cases, Lincoln. The downtown areas commercial business is steady to growing and have had upgrades to some of the deteriorating buildings. Traffic from the larger cities often draws in more commercial business.	3	West (changed from South 92 with the dividing line being the range line between 6 and 7) - The commercial properties in this group consists of the towns of Weston, Malmo, Prague, Valparaiso and Morse Bluff, and rural commercial properties in the area. The western side of the county has towns with stagnant commercial areas. Except for Valparaiso, the towns are located a good distance from Omaha, Fremont and Lincoln. The downtown areas are showing a decline in commercial businesses and have several unused buildings.	4	Wahoo - The City of Wahoo is located in the middle of Saunders County and is the county seat. Wahoo has a population of 4,818 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 Saunders County Medical, two nursing home facilities,
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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>
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	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.

2024 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 and sales questionnaires..													
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 two site values, western-28,000, and eastern - 38,000													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	We identify these areas through sales and land review.													
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.

**2023 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 2023 County Abstract, Saunders County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	9284	55.24%	48.13%
Commercial	927	5.52%	4.48%
Recreational	94	.56 %	.30%
Agricultural	6501	38.68%	47.09%
Agricultural land - taxable acres 415,716.07			

16,806 Total Parcels

Other pertinent facts: *48.13% of Saunders County value comes from agricultural parcels. 58.36% of the agricultural acres are in dry farming, 26.99% is irrigated and 12.54% 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 2023 an estimated 496 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2023 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 2022-2023 was \$411,380.59. 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. A new 4 year cycle has just begun. The assessor has completed 4 credit hour thus far. The deputy assessor has completed 20 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. 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	92
Commercial	97
Agricultural Land	71

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.

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 14. We 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 1, 3, 4, and 5

Commercial: Wahoo Commercial. Review and confirm all properties as necessary

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 11 and 13.

Commercial: Commercial Eastern side of county. Ashland Commercial. Villages of Ceresco, Ithaca, Leshara, Mead, Morse Bluff and Yutan.

Agland- Continue on the County wide ag review.

Assessment Actions Planned for Assessment Year 2027:

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

Residential: Valparaiso.

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

Rural Residential: Area 2 and 12

Commercial: Rural Commercial West. Villages of Cedar Bluffs, Colon, Malmo, Morse Bluff, Prague and Valparasio. Continuous review as Saunders County continues to grow.

Agland- CRP and WRP. Intensive Use

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

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

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

3. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Real Property Abstract
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
 - k. In 2022, we will begin gathering information and sending that information to the States print shop per LB644 – the transparency bill.
4. Personal Property; administer annual filing of approximately 1,660 personal property returns, prepare subsequent notices for incomplete filings or failure to file and penalties applied.

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

Blank forms is available on the Department of Revenue website.

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

Saunders County currently has 145 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 867 annual filings. We sent 128 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. We will soon be adding new TIF to Ashland and additional in Yutan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Conclusion:

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

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

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

Respectfully submitted:

Rhonda J Andresen
Saunders County Assessor/Register of Deeds

Methodology for Special Valuation

Saunders County

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

A. Identification of the influenced area:

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

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

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

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

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

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

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

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

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

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

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

No adjustments were made to sales for any reason.

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

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

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

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

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

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

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

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

Rhonda J. Andresen

Rhonda J Andresen
Saunders County Assessor/Register of Deeds