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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

SEWARD COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Seward 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 Seward County.

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

For the Tax Commissioner

Sincerely,

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Marilyn Hladky, Seward 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.

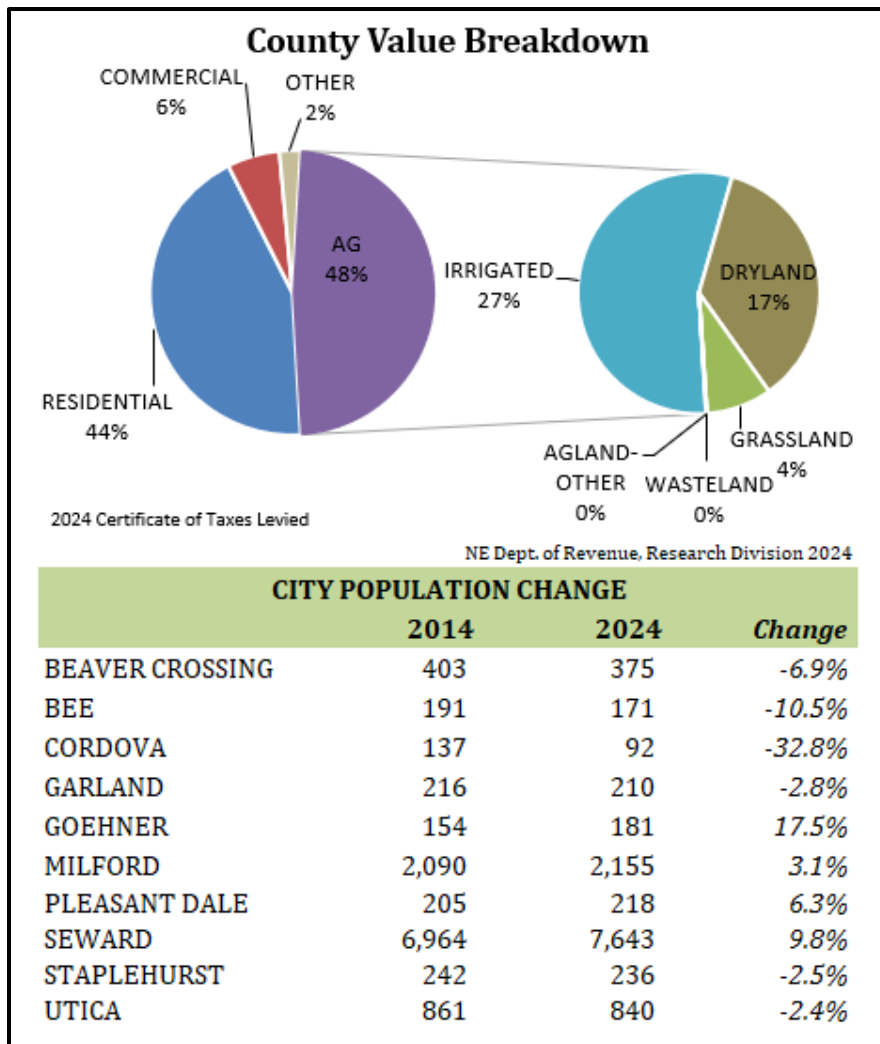
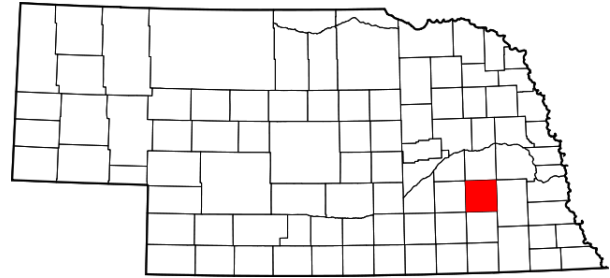
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 571 square miles, Seward County has 17,671 residents, per the Census Bureau Quick Facts for 2023, a slight population increase over the 2020 U.S. Census. Reports indicate that 72% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$234,457 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Seward County are located in and around Seward, the county seat. According to the latest information available from the U.S. Census Bureau, there are now 489 employer establishments with total employment of 5,199, a slight increase.

Agricultural land is the largest contributor to the county's overall valuation base. A mix of irrigated and dry land makes up the majority of the land in the county. Seward County is included in both the Lower Platte South and Upper Big Blue Natural Resources Districts (NRD).

2025 Residential Correlation for Seward County

Assessment Practices & Actions

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

Review of the sales verifications and qualification shows that the Seward County Assessor's usability rate is above the statewide average. All available sales are used for the measurement of the residential class.

The county assessor utilizes ten valuation groups to represent general economic areas and market influences throughout the county. The majority of the valuation groups are based on assessor locations used by the county assessor. Valuation Group 15 represents all the small towns. Valuation Group 13 represents all rural residential parcels, while Valuation Group 14 is for rural suburban which consists of rural subdivisions platted outside of the cities.

The review and inspection cycle in Seward County was reviewed and indicates the county assessor is in compliance with the six-year cycle of review. The county assessor and staff do all review and inspections for the residential class.

The county assessor has a valuation methodology on file.

2025 Residential Assessment Details for Seward County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Seward	2023	2020	2024*	2019-2024*	
2	Beaver Crossing	2023	2020	2022	2021-2022	
7	Grover	2023	2020	2024*	2024*	
8	Milford	2023	2020	2024*	2024*	
9	Pleasant Dale	2023	2020	2023	2023	
11	Tamora	2023	2020	2022	2022	
12	Utica	2023	2020	2024*	2021-2022	
13	Rural Residential	2023	2020	2024*	2024*	
14	Rural Suburban	2023	2020	2024*	2024*	
15	Bee, Cordova, Garland, Goehner & Staplehurst.	2023	2020	2022-2024*	2023	
Additional comments: Pickup work completed.						
* = assessment action for current year						

2025 Residential Correlation for Seward County

Description of Analysis

The residential statistical profile includes 323 qualified sales, all three measures of central tendency correlate and are within the acceptable range. The qualitative measures are within the recommended IAAO range.

Review of the valuation groups supports that all with sufficient sample of sales are within the acceptable range and generally have qualitative measures that support assessment uniformity. Valuation Group 2 with five sales has a median below the range. The only assessment actions were pick-up work for this group. The five sales in Valuation Group 2 only represent 2% of the population. The ratios of the five sales range from 71% to 107%. Due to the variability of the five sales in the sample a recommendation is not warranted.

Valuation Group 9 with four sales has a median below the range. The four sales represent 4% of the population. Based on the small sample size the statistics are not representative of the class. The statistics while not large enough to be precise, correlate to a level of value near the low end of the acceptable range. Based on the small sample size of four sales a recommendation is not warranted. A substat of Valuation Group 9 can be found in the appendix of this report.

Review of the statistical sample and the 2025 County Abstract of Assessment, Form 45 Compared with the 2024 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. The changes reflect the stated assessment actions.

Equalization and Quality of Assessment

Review of the statistical profile and the assessment actions support that residential values have been equitably assessed. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	188	93.42	94.30	92.62	09.76	101.81
2	5	78.06	84.90	86.33	12.76	98.34
7	1	45.35	45.35	45.35	00.00	100.00
8	49	93.27	92.99	93.54	08.92	99.41
9	4	90.98	89.38	90.35	06.67	98.93
12	25	93.03	95.20	95.41	10.70	99.78
13	24	92.34	89.56	89.70	14.20	99.84
14	1	74.18	74.18	74.18	00.00	100.00
15	26	93.55	95.23	88.86	15.47	107.17
____ALL____	323	93.03	93.47	92.20	10.74	101.38

2025 Residential Correlation for Seward County

Level of Value

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

2025 Commercial Correlation for Seward County

Assessment Practices & Actions

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

Sales qualification and verification practices were reviewed and the Seward County Assessor's usability rate is above the statewide average for the commercial class. Analysis of the sales roster shows a valid description for disqualification of sales and therefore all arm's-length transactions are being used for measurement purposes.

The Seward County Assessor utilizes nine valuation groups, seven are associated with cities, towns and villages. One other is rural and the last is all the remaining small towns. Vanguard Appraisals completes all reappraisal needs for the county.

2025 Commercial Assessment Details for Seward County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Seward	2023	2020 - CV	2024*	2019	
2	Beaver Crossing	2023	2020 - CV	2022	2022	
7	Grover	2023	2020 - CV	2018	2023	
8	Milford	2023	2020 - CV	2018	2018	
9	Pleasant Dale	2023	2020 - CV	2020	2023	
11	Tamora	2023	2022 - CV	2022	2022	
12	Utica	2023	2022 - CV	2022	2022	
13	Rural Res	2023	2020 - CV	2020	2023	
15	Bee, Cordova, Garland Goehner and Staplehurst	2023	2020 - CV	2022	2023	
Additional comments: Pickup work completed. * = assessment action for current year						

Description of Analysis

Analysis of the statistical report for the commercial class shows 21 qualified sales for the current study period. All measures of central tendency and qualitative statistics are within the acceptable range.

2025 Commercial Correlation for Seward County

A review of the valuation groups for the commercial class shows All but Valuation Group 2, with only three sales had a median within the acceptable range. Valuation Group 2, though the COD is low there is no correlation in the measures of central tendency indicating the median cannot be relied upon.

A review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflect the reported assessment actions.

Equalization and Quality of Assessment

The statistical analysis of the data and a review of the assessment practices supports that commercial property assessment in Seward County complies with generally accepted mass appraisal techniques and is uniformly assessed.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	10	99.61	99.24	92.04	14.77	107.82
2	3	80.73	87.83	91.32	11.48	96.18
8	5	98.64	93.62	96.45	08.99	97.07
15	3	99.29	87.80	84.39	11.72	104.04
____ALL____	21	99.08	94.64	92.39	13.13	102.44

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Seward County is 99%.

2025 Agricultural Correlation for Seward County

Assessment Practices & Actions

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

Sales verification and qualification processes are reviewed. The usability rate is below the statewide average. A review of the non-qualified sales roster indicates that all arm's-length transactions have been made available for measurement.

The Seward County Assessor has identified three agricultural market areas. The county assessor keeps the three market areas intact for administrative purposes but treats the county as though it has one market area. The map and county abstract reports in the appendices of this report will reflect three market areas. The county assessor has special value applications on file but does not recognize a non-agricultural influence in the market.

Agricultural intensive use areas in the county are being identified and valued as excess farm site and are reported on the abstract as agricultural other land. Conservation Reserve Program (CRP) and the Wetland Reserve Program (WRP) is monitored for land use acres enrolled. The county assessor is current with the six-year inspection and review cycle and has a systematic plan in place to stay current. The county assessor and staff do all review and inspections for the agricultural class.

2025 Agricultural Correlation for Seward County

2025 Agricultural Assessment Details for Seward County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2023	2020 - CV	2019-2022	2019-2022	
AB DW	Agricultural dwellings	2023	2020 - CV	2019-2022	2019-2022	
<u>Additional comments:</u> Pickup work completed.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Western part of the county	2024*	Irrigated changed approximately 14%, dryland 15% and grassland 10%
2	Eastern part of the county	2024*	Irrigated changed approximately 14%, dryland 15% and grassland 10%
3	Remainder of county, mixed use, no water.	2024*	Irrigated changed approximately 14%, dryland 15% and grassland 10%
<u>Additional comments:</u> Pickup work completed.			
* = assessment action for current year			

Description of Analysis

Review of the agricultural statistical profile includes 39 qualified sales. The measures of central tendency are within the acceptable range. The qualitative measures are also acceptable. Review of the 80% Majority Land Use (MLU) shows irrigated and dryland with sufficient sales are both within the prescribed parameters. Grassland with two sales is below the range, however, grassland was increased approximately 10%. When comparing the average acre value comparison of Seward County to the surrounding county grassland Seward County has the second highest average acre value. The average acre value chart can be found in the appendix of this report.

Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflects the reported actions of the county assessor.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are treated similarly to the rural residential improvements and are equalized at the statutory required level. Agricultural land values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Seward County complies with generally accepted mass appraisal techniques.

2025 Agricultural Correlation for Seward County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	12	70.74	75.26	67.93	24.13	110.79
1	12	70.74	75.26	67.93	24.13	110.79
____ Dry ____						
County	17	68.90	69.27	73.84	16.60	93.81
1	17	68.90	69.27	73.84	16.60	93.81
____ Grass ____						
County	2	54.50	54.50	51.42	10.61	105.99
1	2	54.50	54.50	51.42	10.61	105.99
____ ALL ____	39	70.34	71.77	70.65	18.48	101.59

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Seward County is 70%.

2025 Opinions of the Property Tax Administrator for Seward 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	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



A handwritten signature in black ink, appearing to read "Sarah Scott", written over a horizontal line.

Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Seward County

Residential Real Property - Current

Number of Sales	323	Median	93.03
Total Sales Price	\$87,003,496	Mean	93.47
Total Adj. Sales Price	\$87,003,496	Wgt. Mean	92.20
Total Assessed Value	\$80,220,802	Average Assessed Value of the Base	\$237,630
Avg. Adj. Sales Price	\$269,361	Avg. Assessed Value	\$248,362

Confidence Interval - Current

95% Median C.I	91.90 to 93.96
95% Wgt. Mean C.I	90.88 to 93.53
95% Mean C.I	91.79 to 95.15
% of Value of the Class of all Real Property Value in the County	39.16
% of Records Sold in the Study Period	5.03
% of Value Sold in the Study Period	5.26

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	403	93	93.11
2023	432	93	92.88
2022	446	94	93.77
2021	404	93	92.50

2025 Commission Summary for Seward County

Commercial Real Property - Current

Number of Sales	21	Median	99.08
Total Sales Price	\$4,180,500	Mean	94.64
Total Adj. Sales Price	\$4,180,500	Wgt. Mean	92.39
Total Assessed Value	\$3,862,392	Average Assessed Value of the Base	\$308,844
Avg. Adj. Sales Price	\$199,071	Avg. Assessed Value	\$183,923

Confidence Interval - Current

95% Median C.I	80.73 to 102.59
95% Wgt. Mean C.I	84.08 to 100.70
95% Mean C.I	86.38 to 102.90
% of Value of the Class of all Real Property Value in the County	5.85
% of Records Sold in the Study Period	2.85
% of Value Sold in the Study Period	1.69

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	19	93	92.36
2023	23	93	92.78
2022	22	95	94.61
2021	26	93	92.50

80 Seward
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 323	MEDIAN : 93	COV : 16.52	95% Median C.I. : 91.90 to 93.96
Total Sales Price : 87,003,496	WGT. MEAN : 92	STD : 15.44	95% Wgt. Mean C.I. : 90.88 to 93.53
Total Adj. Sales Price : 87,003,496	MEAN : 93	Avg. Abs. Dev : 09.99	95% Mean C.I. : 91.79 to 95.15
Total Assessed Value : 80,220,802			
Avg. Adj. Sales Price : 269,361	COD : 10.74	MAX Sales Ratio : 214.51	
Avg. Assessed Value : 248,362	PRD : 101.38	MIN Sales Ratio : 45.35	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	34	96.19	96.31	95.65	08.49	100.69	45.35	125.25	93.58 to 99.17	263,874	252,383
01-JAN-23 To 31-MAR-23	36	94.92	95.69	96.25	08.65	99.42	55.76	119.42	92.19 to 98.92	257,167	247,517
01-APR-23 To 30-JUN-23	47	93.39	96.48	93.25	12.25	103.46	61.25	214.51	89.57 to 95.60	266,519	248,522
01-JUL-23 To 30-SEP-23	49	92.99	92.52	92.41	10.66	100.12	68.15	136.89	89.50 to 97.07	251,950	232,821
01-OCT-23 To 31-DEC-23	35	91.69	92.46	92.52	11.11	99.94	71.24	120.00	84.88 to 98.62	263,034	243,370
01-JAN-24 To 31-MAR-24	27	91.49	94.29	89.48	14.03	105.38	64.39	159.73	84.04 to 97.03	298,923	267,476
01-APR-24 To 30-JUN-24	49	90.60	90.67	89.96	09.71	100.79	53.50	132.89	89.07 to 92.99	283,022	254,606
01-JUL-24 To 30-SEP-24	46	92.41	90.85	89.56	10.30	101.44	58.72	117.66	87.85 to 95.20	277,319	248,366
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	166	94.00	95.10	94.15	10.33	101.01	45.35	214.51	92.99 to 95.76	259,649	244,460
01-OCT-23 To 30-SEP-24	157	91.37	91.75	90.29	11.00	101.62	53.50	159.73	89.84 to 93.03	279,630	252,486
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	167	93.49	94.30	93.50	10.77	100.86	55.76	214.51	91.69 to 94.73	259,498	242,619
<u>ALL</u>	323	93.03	93.47	92.20	10.74	101.38	45.35	214.51	91.90 to 93.96	269,361	248,362

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	188	93.42	94.30	92.62	09.76	101.81	64.55	161.44	91.90 to 94.44	279,000	258,409
2	5	78.06	84.90	86.33	12.76	98.34	71.24	106.75	N/A	112,000	96,689
7	1	45.35	45.35	45.35	00.00	100.00	45.35	45.35	N/A	124,000	56,232
8	49	93.27	92.99	93.54	08.92	99.41	58.72	141.75	90.95 to 95.83	271,371	253,844
9	4	90.98	89.38	90.35	06.67	98.93	77.80	97.75	N/A	203,500	183,869
12	25	93.03	95.20	95.41	10.70	99.78	72.38	119.42	89.00 to 103.56	199,000	189,868
13	24	92.34	89.56	89.70	14.20	99.84	55.76	117.66	77.58 to 102.59	421,100	377,717
14	1	74.18	74.18	74.18	00.00	100.00	74.18	74.18	N/A	270,000	200,279
15	26	93.55	95.23	88.86	15.47	107.17	53.50	214.51	89.23 to 97.81	169,419	150,547
<u>ALL</u>	323	93.03	93.47	92.20	10.74	101.38	45.35	214.51	91.90 to 93.96	269,361	248,362

80 Seward
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 323	MEDIAN : 93	COV : 16.52	95% Median C.I. : 91.90 to 93.96
Total Sales Price : 87,003,496	WGT. MEAN : 92	STD : 15.44	95% Wgt. Mean C.I. : 90.88 to 93.53
Total Adj. Sales Price : 87,003,496	MEAN : 93	Avg. Abs. Dev : 09.99	95% Mean C.I. : 91.79 to 95.15
Total Assessed Value : 80,220,802			
Avg. Adj. Sales Price : 269,361	COD : 10.74	MAX Sales Ratio : 214.51	
Avg. Assessed Value : 248,362	PRD : 101.38	MIN Sales Ratio : 45.35	

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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	320	93.08	93.53	92.21	10.76	101.43	45.35	214.51	91.90 to 94.08	271,527	250,371
06											
07	3	89.74	86.80	88.67	06.14	97.89	77.07	93.60	N/A	38,333	33,989
____ALL____	323	93.03	93.47	92.20	10.74	101.38	45.35	214.51	91.90 to 93.96	269,361	248,362

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Low \$ Ranges____											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	94.68	94.68	94.68	18.60	100.00	77.07	112.28	N/A	25,000	23,670
____Ranges Excl. Low \$____											
Greater Than 4,999	323	93.03	93.47	92.20	10.74	101.38	45.35	214.51	91.90 to 93.96	269,361	248,362
Greater Than 14,999	323	93.03	93.47	92.20	10.74	101.38	45.35	214.51	91.90 to 93.96	269,361	248,362
Greater Than 29,999	321	93.03	93.46	92.20	10.68	101.37	45.35	214.51	91.90 to 93.96	270,883	249,762
____Incremental Ranges____											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	94.68	94.68	94.68	18.60	100.00	77.07	112.28	N/A	25,000	23,670
30,000 TO 59,999	4	98.67	112.13	108.46	20.74	103.38	89.74	161.44	N/A	44,375	48,128
60,000 TO 99,999	5	125.25	137.70	136.92	21.01	100.57	106.45	214.51	N/A	77,600	106,247
100,000 TO 149,999	25	99.92	100.63	101.02	18.09	99.61	45.35	159.73	91.57 to 114.91	123,536	124,797
150,000 TO 249,999	128	91.99	92.36	92.54	10.52	99.81	55.76	136.89	90.79 to 93.82	202,077	187,007
250,000 TO 499,999	138	92.95	91.48	91.36	07.92	100.13	53.50	117.12	91.09 to 94.34	330,800	302,233
500,000 TO 999,999	21	90.74	90.61	90.68	07.45	99.92	64.39	109.08	84.07 to 95.25	561,112	508,795
1,000,000 +											
____ALL____	323	93.03	93.47	92.20	10.74	101.38	45.35	214.51	91.90 to 93.96	269,361	248,362

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	91	COV :	09.54	95% Median C.I. :	N/A
Total Sales Price :	814,000	Wgt. Mean :	90	STD :	08.53	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	814,000	Mean :	89	Avg.Abs.Dev :	06.07	95% Mean C.I. :	75.81 to 102.95
Total Assessed Value :	735,474						
Avg. Adj. Sales Price :	203,500	COD :	06.67	MAX Sales Ratio :	97.75		
Avg. Assessed Value :	183,869	PRD :	98.93	MIN Sales Ratio :	77.80		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	93.13	93.13	93.13		100.00	93.13	93.13	N/A	224,000	208,619
04/01/2023 To 06/30/2023	1	88.82	88.82	88.82		100.00	88.82	88.82	N/A	190,000	168,767
07/01/2023 To 09/30/2023	1	97.75	97.75	97.75		100.00	97.75	97.75	N/A	235,000	229,720
10/01/2023 To 12/31/2023	1	77.80	77.80	77.80		100.00	77.80	77.80	N/A	165,000	128,368
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
____Study Yrs____											
10/01/2022 To 09/30/2023	3	93.13	93.23	93.54	03.20	99.67	88.82	97.75	N/A	216,333	202,369
10/01/2023 To 09/30/2024	1	77.80	77.80	77.80		100.00	77.80	77.80	N/A	165,000	128,368
____Calendar Yrs____											
01/01/2023 To 12/31/2023	4	90.98	89.38	90.35	06.67	98.93	77.80	97.75	N/A	203,500	183,869

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
9	4	90.98	89.38	90.35	06.67	98.93	77.80	97.75	N/A	203,500	183,869

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	91	COV :	09.54	95% Median C.I. :	N/A
Total Sales Price :	814,000	Wgt. Mean :	90	STD :	08.53	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	814,000	Mean :	89	Avg.Abs.Dev :	06.07	95% Mean C.I. :	75.81 to 102.95
Total Assessed Value :	735,474						
Avg. Adj. Sales Price :	203,500	COD :	06.67	MAX Sales Ratio :	97.75		
Avg. Assessed Value :	183,869	PRD :	98.93	MIN Sales Ratio :	77.80		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	4	90.98	89.38	90.35	06.67	98.93	77.80	97.75	N/A	203,500	183,869
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	4	90.98	89.38	90.35	06.67	98.93	77.80	97.75	N/A	203,500	183,869
Greater Than 15,000	4	90.98	89.38	90.35	06.67	98.93	77.80	97.75	N/A	203,500	183,869
Greater Than 30,000	4	90.98	89.38	90.35	06.67	98.93	77.80	97.75	N/A	203,500	183,869
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	4	90.98	89.38	90.35	06.67	98.93	77.80	97.75	N/A	203,500	183,869
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	9	Total	Increase	0%

What IF

80 Seward
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 21
 Total Sales Price : 4,180,500
 Total Adj. Sales Price : 4,180,500
 Total Assessed Value : 3,862,392
 Avg. Adj. Sales Price : 199,071
 Avg. Assessed Value : 183,923

MEDIAN : 99
 WGT. MEAN : 92
 MEAN : 95
 COD : 13.13
 PRD : 102.44

COV : 19.17
 STD : 18.14
 Avg. Abs. Dev : 13.01
 MAX Sales Ratio : 139.59
 MIN Sales Ratio : 64.59

95% Median C.I. : 80.73 to 102.59
 95% Wgt. Mean C.I. : 84.08 to 100.70
 95% Mean C.I. : 86.38 to 102.90

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	1	100.08	100.08	100.08	00.00	100.00	100.08	100.08	N/A	198,000	198,157
01-JAN-22 To 31-MAR-22	3	95.05	87.33	83.04	10.95	105.17	67.85	99.08	N/A	363,333	301,702
01-APR-22 To 30-JUN-22	1	99.51	99.51	99.51	00.00	100.00	99.51	99.51	N/A	39,000	38,808
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	2	114.42	114.42	100.45	22.01	113.91	89.24	139.59	N/A	84,250	84,626
01-APR-23 To 30-JUN-23	2	72.66	72.66	71.04	11.11	102.28	64.59	80.73	N/A	75,000	53,283
01-JUL-23 To 30-SEP-23	2	105.21	105.21	104.71	02.49	100.48	102.59	107.82	N/A	172,500	180,633
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	5	103.77	101.08	101.92	10.87	99.18	73.32	123.72	N/A	113,000	115,165
01-APR-24 To 30-JUN-24	4	93.73	89.59	93.25	09.91	96.08	71.78	99.13	N/A	393,750	367,170
01-JUL-24 To 30-SEP-24	1	77.47	77.47	77.47	00.00	100.00	77.47	77.47	N/A	50,000	38,734
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	5	99.08	92.31	86.06	07.41	107.26	67.85	100.08	N/A	265,400	228,414
01-OCT-22 To 30-SEP-23	6	95.92	97.43	96.02	20.06	101.47	64.59	139.59	64.59 to 139.59	110,583	106,181
01-OCT-23 To 30-SEP-24	10	98.89	94.12	95.12	12.26	98.95	71.78	123.72	73.32 to 105.29	219,000	208,324
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	4	97.07	90.37	83.61	09.19	108.09	67.85	99.51	N/A	282,250	235,979
01-JAN-23 To 31-DEC-23	6	95.92	97.43	96.02	20.06	101.47	64.59	139.59	64.59 to 139.59	110,583	106,181
<u>ALL</u>	21	99.08	94.64	92.39	13.13	102.44	64.59	139.59	80.73 to 102.59	199,071	183,923

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	10	99.61	99.24	92.04	14.77	107.82	67.85	139.59	71.78 to 123.72	303,550	279,381
2	3	80.73	87.83	91.32	11.48	96.18	77.47	105.29	N/A	68,333	62,400
8	5	98.64	93.62	96.45	08.99	97.07	73.32	107.82	N/A	146,200	141,003
15	3	99.29	87.80	84.39	11.72	104.04	64.59	99.51	N/A	69,667	58,788
<u>ALL</u>	21	99.08	94.64	92.39	13.13	102.44	64.59	139.59	80.73 to 102.59	199,071	183,923

80 Seward
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)
Qualified
Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 21	MEDIAN : 99	COV : 19.17	95% Median C.I. : 80.73 to 102.59
Total Sales Price : 4,180,500	WGT. MEAN : 92	STD : 18.14	95% Wgt. Mean C.I. : 84.08 to 100.70
Total Adj. Sales Price : 4,180,500	MEAN : 95	Avg. Abs. Dev : 13.01	95% Mean C.I. : 86.38 to 102.90
Total Assessed Value : 3,862,392			
Avg. Adj. Sales Price : 199,071	COD : 13.13	MAX Sales Ratio : 139.59	
Avg. Assessed Value : 183,923	PRD : 102.44	MIN Sales Ratio : 64.59	

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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	4	97.09	91.16	90.44	10.00	100.80	67.85	102.59	N/A	483,750	437,494
03	17	99.08	95.46	94.07	13.92	101.48	64.59	139.59	77.47 to 105.29	132,088	124,260
04											
____ALL____	21	99.08	94.64	92.39	13.13	102.44	64.59	139.59	80.73 to 102.59	199,071	183,923

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Low \$ Ranges____											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
____Ranges Excl. Low \$____											
Greater Than 4,999	21	99.08	94.64	92.39	13.13	102.44	64.59	139.59	80.73 to 102.59	199,071	183,923
Greater Than 14,999	21	99.08	94.64	92.39	13.13	102.44	64.59	139.59	80.73 to 102.59	199,071	183,923
Greater Than 29,999	21	99.08	94.64	92.39	13.13	102.44	64.59	139.59	80.73 to 102.59	199,071	183,923
____Incremental Ranges____											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	99.51	105.52	102.68	20.81	102.77	77.47	139.59	N/A	42,167	43,297
60,000 TO 99,999	6	90.01	91.16	90.82	20.31	100.37	64.59	123.72	64.59 to 123.72	76,667	69,627
100,000 TO 149,999	3	98.64	98.57	98.77	06.28	99.80	89.24	107.82	N/A	133,667	132,028
150,000 TO 249,999	3	100.08	91.48	91.22	10.26	100.29	71.78	102.59	N/A	204,333	186,402
250,000 TO 499,999	4	97.07	96.68	96.07	04.89	100.63	88.82	103.77	N/A	290,000	278,614
500,000 TO 999,999	2	83.49	83.49	87.68	18.73	95.22	67.85	99.13	N/A	710,000	622,497
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
____ALL____	21	99.08	94.64	92.39	13.13	102.44	64.59	139.59	80.73 to 102.59	199,071	183,923

80 Seward
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 21
 Total Sales Price : 4,180,500
 Total Adj. Sales Price : 4,180,500
 Total Assessed Value : 3,862,392
 Avg. Adj. Sales Price : 199,071
 Avg. Assessed Value : 183,923

MEDIAN : 99
 WGT. MEAN : 92
 MEAN : 95
 COD : 13.13
 PRD : 102.44

COV : 19.17
 STD : 18.14
 Avg. Abs. Dev : 13.01
 MAX Sales Ratio : 139.59
 MIN Sales Ratio : 64.59

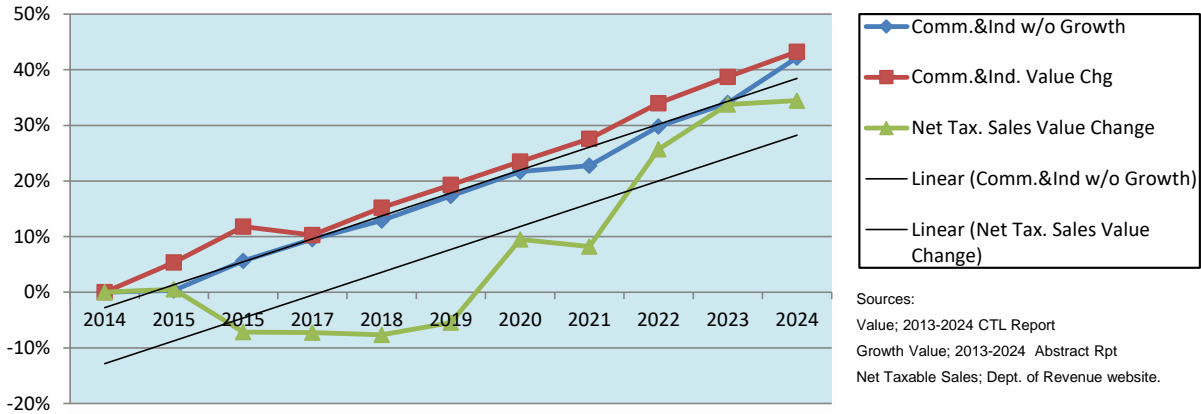
95% Median C.I. : 80.73 to 102.59
 95% Wgt. Mean C.I. : 84.08 to 100.70
 95% Mean C.I. : 86.38 to 102.90

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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
319	1	88.82	88.82	88.82	00.00	100.00	88.82	88.82	N/A	335,000	297,555
346	1	77.47	77.47	77.47	00.00	100.00	77.47	77.47	N/A	50,000	38,734
349	1	107.82	107.82	107.82	00.00	100.00	107.82	107.82	N/A	140,000	150,949
352	5	95.05	90.77	90.36	09.40	100.45	67.85	102.59	N/A	413,200	373,376
353	5	99.08	102.98	93.21	22.37	110.48	71.78	139.59	N/A	126,500	117,909
384	2	86.70	86.70	93.09	15.43	93.14	73.32	100.08	N/A	134,000	124,741
386	1	64.59	64.59	64.59	00.00	100.00	64.59	64.59	N/A	90,000	58,127
406	1	99.51	99.51	99.51	00.00	100.00	99.51	99.51	N/A	39,000	38,808
434	1	103.77	103.77	103.77	00.00	100.00	103.77	103.77	N/A	255,000	264,625
442	2	102.29	102.29	102.55	02.93	99.75	99.29	105.29	N/A	87,500	89,728
530	1	98.64	98.64	98.64	00.00	100.00	98.64	98.64	N/A	130,000	128,232
<u>ALL</u>	21	99.08	94.64	92.39	13.13	102.44	64.59	139.59	80.73 to 102.59	199,071	183,923

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
2013	\$ 139,094,220	\$ 6,266,033	4.50%	\$ 132,828,187		\$ 116,159,872	
2014	\$ 146,514,090	\$ 6,934,631	4.73%	\$ 139,579,459	0.35%	\$ 116,763,637	0.52%
2015	\$ 155,523,843	\$ 8,608,935	5.54%	\$ 146,914,908	0.27%	\$ 107,847,762	-7.64%
2015	\$ 153,391,584	\$ 1,050,547	0.68%	\$ 152,341,037	-2.05%	\$ 107,758,260	-0.08%
2017	\$ 160,267,590	\$ 3,214,713	2.01%	\$ 157,052,877	2.39%	\$ 107,266,779	-0.46%
2018	\$ 165,910,436	\$ 2,719,583	1.64%	\$ 163,190,853	1.82%	\$ 109,813,572	2.37%
2019	\$ 171,744,476	\$ 2,470,613	1.44%	\$ 169,273,863	2.03%	\$ 127,194,289	15.83%
2020	\$ 177,482,405	\$ 6,738,097	3.80%	\$ 170,744,308	-0.58%	\$ 125,700,754	-1.17%
2021	\$ 186,378,480	\$ 5,834,734	3.13%	\$ 180,543,746	1.72%	\$ 146,017,358	16.16%
2022	\$ 192,943,189	\$ 6,546,293	3.39%	\$ 186,396,896	0.01%	\$ 155,363,525	6.40%
2023	\$ 199,238,698	\$ 1,458,590	0.73%	\$ 197,780,108	2.51%	\$ 156,186,722	0.53%
2024	\$ 210,823,940	\$ 7,886,325	3.74%	\$ 202,937,615	1.86%	\$ 160,409,927	2.70%
Ann %chg	3.71%			Average	0.94%	3.23%	3.20%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	0.35%	5.33%	0.52%
2015	5.62%	11.81%	-7.16%
2016	9.52%	10.28%	-7.23%
2017	12.91%	15.22%	-7.66%
2018	17.32%	19.28%	-5.46%
2019	21.70%	23.47%	9.50%
2020	22.75%	27.60%	8.21%
2021	29.80%	33.99%	25.70%
2022	34.01%	38.71%	33.75%
2023	42.19%	43.24%	34.46%
2024	45.90%	51.57%	38.09%

County Number	80
County Name	Seward

80 Seward
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 39	MEDIAN : 70	COV : 23.98	95% Median C.I. : 62.63 to 74.59
Total Sales Price : 39,973,634	WGT. MEAN : 71	STD : 17.21	95% Wgt. Mean C.I. : 64.06 to 77.25
Total Adj. Sales Price : 39,973,634	MEAN : 72	Avg. Abs. Dev : 13.00	95% Mean C.I. : 66.37 to 77.17
Total Assessed Value : 28,242,133			
Avg. Adj. Sales Price : 1,024,965	COD : 18.48	MAX Sales Ratio : 117.25	
Avg. Assessed Value : 724,157	PRD : 101.59	MIN Sales Ratio : 44.92	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	4	77.47	82.34	80.09	16.42	102.81	68.90	105.50	N/A	501,839	401,938
01-JAN-22 To 31-MAR-22	2	104.91	104.91	101.41	11.76	103.45	92.57	117.25	N/A	697,500	707,355
01-APR-22 To 30-JUN-22	2	75.10	75.10	78.74	08.12	95.38	69.00	81.20	N/A	2,014,115	1,585,974
01-JUL-22 To 30-SEP-22	4	64.91	67.29	60.40	17.50	111.41	53.13	86.19	N/A	1,210,370	731,060
01-OCT-22 To 31-DEC-22	7	74.03	74.77	73.16	16.70	102.20	52.96	105.25	52.96 to 105.25	989,900	724,250
01-JAN-23 To 31-MAR-23	2	84.01	84.01	94.88	24.72	88.54	63.24	104.78	N/A	1,342,534	1,273,814
01-APR-23 To 30-JUN-23	1	70.47	70.47	70.47	00.00	100.00	70.47	70.47	N/A	511,560	360,493
01-JUL-23 To 30-SEP-23	2	77.23	77.23	77.32	05.79	99.88	72.76	81.70	N/A	975,463	754,264
01-OCT-23 To 31-DEC-23	3	56.23	53.63	53.11	05.34	100.98	47.82	56.83	N/A	1,509,774	801,835
01-JAN-24 To 31-MAR-24	4	67.43	67.70	70.27	19.58	96.34	48.72	87.20	N/A	1,215,213	853,916
01-APR-24 To 30-JUN-24	2	55.94	55.94	56.42	19.70	99.15	44.92	66.96	N/A	1,087,500	613,585
01-JUL-24 To 30-SEP-24	6	63.69	63.41	63.77	08.29	99.44	50.64	73.46	50.64 to 73.46	676,591	431,457
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	12	76.15	79.88	74.30	19.28	107.51	53.13	117.25	68.90 to 92.57	1,022,672	759,888
01-OCT-22 To 30-SEP-23	12	73.40	76.36	78.55	15.95	97.21	52.96	105.25	63.24 to 85.66	1,006,405	790,533
01-OCT-23 To 30-SEP-24	15	61.13	61.60	61.68	14.40	99.87	44.92	87.20	50.64 to 67.85	1,041,648	642,472
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	15	74.03	76.84	73.17	19.07	105.02	52.96	117.25	58.73 to 86.19	1,146,268	838,710
01-JAN-23 To 31-DEC-23	8	66.86	69.23	70.50	19.74	98.20	47.82	104.78	47.82 to 104.78	1,209,609	852,769
<u>ALL</u>	39	70.34	71.77	70.65	18.48	101.59	44.92	117.25	62.63 to 74.59	1,024,965	724,157

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	39	70.34	71.77	70.65	18.48	101.59	44.92	117.25	62.63 to 74.59	1,024,965	724,157
<u>ALL</u>	39	70.34	71.77	70.65	18.48	101.59	44.92	117.25	62.63 to 74.59	1,024,965	724,157

80 Seward
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 39	MEDIAN : 70	COV : 23.98	95% Median C.I. : 62.63 to 74.59
Total Sales Price : 39,973,634	WGT. MEAN : 71	STD : 17.21	95% Wgt. Mean C.I. : 64.06 to 77.25
Total Adj. Sales Price : 39,973,634	MEAN : 72	Avg. Abs. Dev : 13.00	95% Mean C.I. : 66.37 to 77.17
Total Assessed Value : 28,242,133			
Avg. Adj. Sales Price : 1,024,965	COD : 18.48	MAX Sales Ratio : 117.25	
Avg. Assessed Value : 724,157	PRD : 101.59	MIN Sales Ratio : 44.92	

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	2	67.01	67.01	56.73	28.64	118.12	47.82	86.19	N/A	1,129,934	641,027
1	2	67.01	67.01	56.73	28.64	118.12	47.82	86.19	N/A	1,129,934	641,027
____Dry____											
County	8	69.69	70.94	74.53	13.46	95.18	52.96	92.57	52.96 to 92.57	950,795	708,644
1	8	69.69	70.94	74.53	13.46	95.18	52.96	92.57	52.96 to 92.57	950,795	708,644
____Grass____											
County	1	48.72	48.72	48.72	00.00	100.00	48.72	48.72	N/A	936,000	456,032
1	1	48.72	48.72	48.72	00.00	100.00	48.72	48.72	N/A	936,000	456,032
____ALL____	39	70.34	71.77	70.65	18.48	101.59	44.92	117.25	62.63 to 74.59	1,024,965	724,157

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	12	70.74	75.26	67.93	24.13	110.79	47.82	117.25	56.00 to 87.20	1,207,333	820,150
1	12	70.74	75.26	67.93	24.13	110.79	47.82	117.25	56.00 to 87.20	1,207,333	820,150
____Dry____											
County	17	68.90	69.27	73.84	16.60	93.81	44.92	104.78	56.83 to 81.20	944,562	697,460
1	17	68.90	69.27	73.84	16.60	93.81	44.92	104.78	56.83 to 81.20	944,562	697,460
____Grass____											
County	2	54.50	54.50	51.42	10.61	105.99	48.72	60.27	N/A	610,500	313,907
1	2	54.50	54.50	51.42	10.61	105.99	48.72	60.27	N/A	610,500	313,907
____ALL____	39	70.34	71.77	70.65	18.48	101.59	44.92	117.25	62.63 to 74.59	1,024,965	724,157

Seward County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Seward	1	8,249	8,100	7,197	7,199	7,000	6,199	5,800	5,091	7,379
Butler	1	8,398	7,796	7,652	7,370	6,960	6,650	6,160	6,042	7,678
Fillmore	1	7,830	7,620	7,520	7,415	6,200	6,900	6,695	6,645	7,459
Polk	1	8,784	7,869	7,442	6,982	6,393	6,355	6,124	5,414	8,086
Saline	3	7,440	7,297	7,299	7,225	6,895	6,020	6,018	5,733	7,144
York	1	9,496	9,500	8,698	8,700	n/a	8,292	8,000	8,000	9,182
Seward	2	7,200	7,000	6,700	6,500	6,200	5,000	4,800	4,000	6,601
Butler	1	8,398	7,796	7,652	7,370	6,960	6,650	6,160	6,042	7,678
Lancaster	1	-	-	-	-	-	-	-	-	-
Saline	3	7,440	7,297	7,299	7,225	6,895	6,020	6,018	5,733	7,144
Saline	1	5,265	5,265	4,309	4,310	4,255	4,255	4,090	4,090	4,573
Seward	3	7,200	7,000	6,700	6,500	6,200	5,000	4,800	4,000	6,669
Butler	1	8,398	7,796	7,652	7,370	6,960	6,650	6,160	6,042	7,678

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Seward	1	6,400	6,400	6,350	6,200	6,100	5,500	5,350	4,300	6,047
Butler	1	8,200	7,500	7,300	7,000	6,700	6,300	5,800	5,700	6,930
Fillmore	1	4,485	4,380	4,120	4,120	4,020	3,810	3,810	3,710	4,173
Polk	1	6,281	5,951	4,576	4,565	4,114	3,982	3,839	3,861	5,543
Saline	3	3,675	3,674	3,376	3,335	3,252	3,229	3,226	3,089	3,415
York	1	5,699	5,692	5,200	5,197	5,087	n/a	5,100	5,098	5,455
Seward	2	6,400	6,400	6,350	6,200	6,100	5,494	5,350	4,300	5,858
Butler	1	8,200	7,500	7,300	7,000	6,700	6,300	5,800	5,700	6,930
Lancaster	1	-	-	-	-	-	-	-	-	-
Saline	3	3,675	3,674	3,376	3,335	3,252	3,229	3,226	3,089	3,415
Saline	1	4,468	4,469	4,350	4,350	4,100	4,079	3,914	3,909	4,310
Seward	3	6,400	6,400	6,350	6,200	6,100	5,500	5,350	4,300	6,066
Butler	1	8,200	7,500	7,300	7,000	6,700	6,300	5,800	5,700	6,930

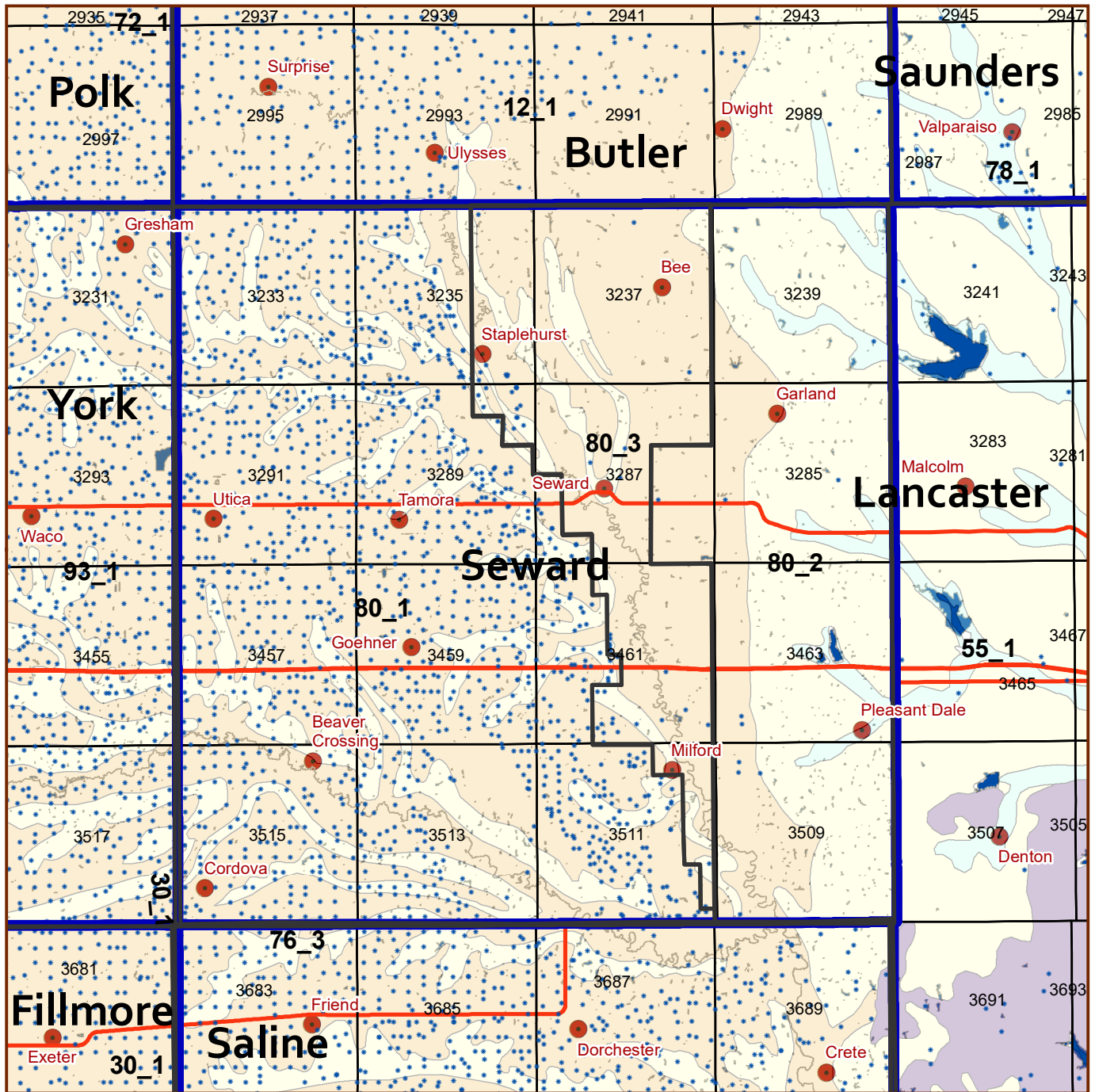
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Seward	1	2,948	2,950	2,799	n/a	2,800	n/a	n/a	2,400	2,909
Butler	1	3,295	3,270	3,208	3,220	2,659	3,079	n/a	2,975	3,259
Fillmore	1	1,750	1,750	1,650	n/a	n/a	n/a	n/a	n/a	1,711
Polk	1	1,840	1,675	1,669	1,664	1,659	n/a	1,585	1,575	1,758
Saline	3	1,993	1,998	1,975	1,480	1,846	1,280	1,255	1,304	1,982
York	1	1,698	1,655	1,688	1,700	n/a	n/a	n/a	1,314	1,684
Seward	2	2,949	2,950	2,800	n/a	2,800	n/a	n/a	2,400	2,900
Butler	1	3,295	3,270	3,208	3,220	2,659	3,079	n/a	2,975	3,259
Lancaster	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Saline	3	1,993	1,998	1,975	1,480	1,846	1,280	1,255	1,304	1,982
Saline	1	1,992	1,994	1,975	n/a	1,925	1,280	1,255	1,565	1,980
Seward	3	2,948	2,950	2,800	n/a	2,800	n/a	n/a	2,400	2,902
Butler	1	3,295	3,270	3,208	3,220	2,659	3,079	n/a	2,975	3,259

County	Mkt Area	CRP	TIMBER	WASTE
Seward	1	3,022	802	100
Butler	1	3,824	1,899	754
Fillmore	1	1,678	n/a	478
Polk	1	2,310	1,150	300
Saline	3	1,979	516	100
York	1	800	n/a	601
Seward	2	3,044	816	101
Butler	1	3,824	1,899	754
Lancaster	1	-	-	-
Saline	3	1,979	516	100
Saline	1	1,983	516	100
Seward	3	3,031	839	100
Butler	1	3,824	1,899	754

Source: 2025 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.

SEWARD COUNTY



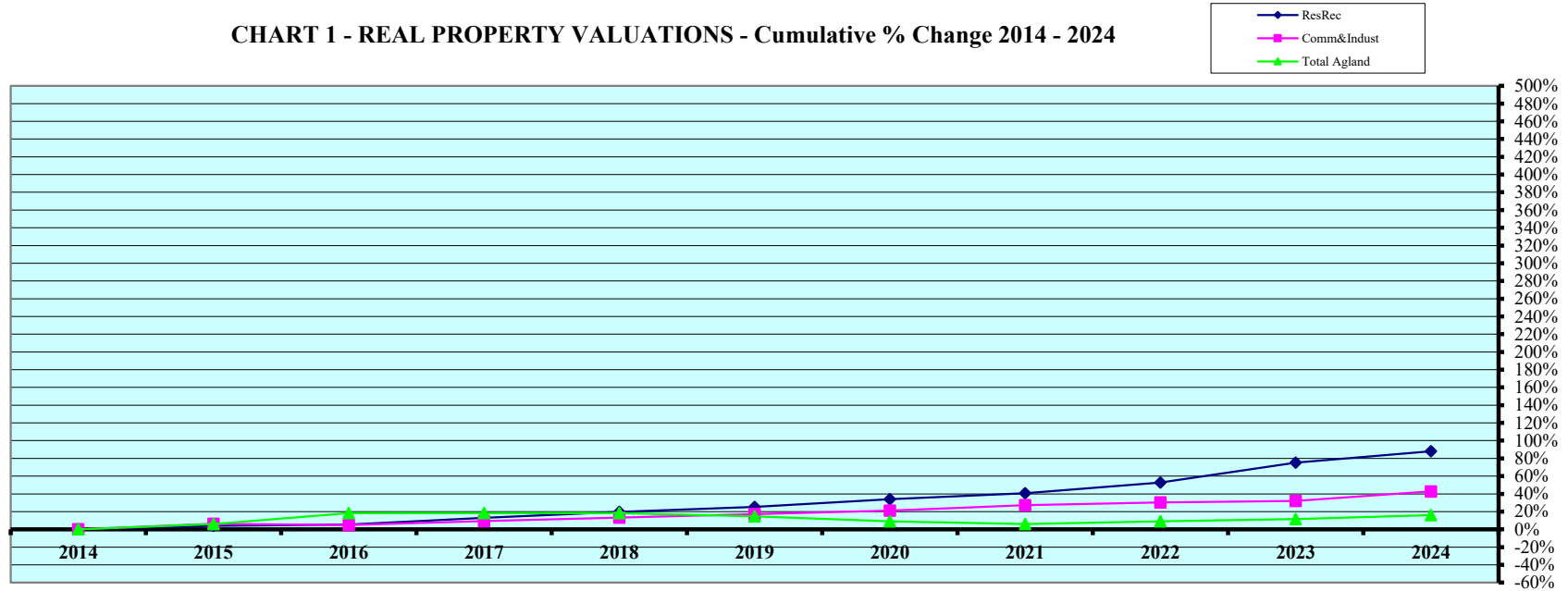
Legend

- 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 2014 - 2024



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
2014	748,608,427	-	-	-	146,514,090	-	-	-	1,453,407,503	-	-	-
2015	779,057,649	30,449,222	4.07%	4.07%	155,523,843	9,009,753	6.15%	6.15%	1,541,466,791	88,059,288	6.06%	6.06%
2016	788,182,904	9,125,255	1.17%	5.29%	153,391,584	-2,132,259	-1.37%	4.69%	1,717,146,054	175,679,263	11.40%	18.15%
2017	845,985,837	57,802,933	7.33%	13.01%	160,267,590	6,876,006	4.48%	9.39%	1,717,876,676	730,622	0.04%	18.20%
2018	895,043,180	49,057,343	5.80%	19.56%	165,910,436	5,642,846	3.52%	13.24%	1,717,767,655	-109,021	-0.01%	18.19%
2019	937,304,342	42,261,162	4.72%	25.21%	171,744,476	5,834,040	3.52%	17.22%	1,664,251,541	-53,516,114	-3.12%	14.51%
2020	1,003,343,692	66,039,350	7.05%	34.03%	177,482,405	5,737,929	3.34%	21.14%	1,584,504,203	-79,747,338	-4.79%	9.02%
2021	1,052,800,297	49,456,605	4.93%	40.63%	186,378,480	8,896,075	5.01%	27.21%	1,539,813,628	-44,690,575	-2.82%	5.95%
2022	1,144,412,105	91,611,808	8.70%	52.87%	191,041,774	4,663,294	2.50%	30.39%	1,583,635,375	43,821,747	2.85%	8.96%
2023	1,310,455,348	166,043,243	14.51%	75.05%	193,313,822	2,272,048	1.19%	31.94%	1,622,171,928	38,536,553	2.43%	11.61%
2024	1,407,495,671	97,040,323	7.41%	88.01%	209,231,324	15,917,502	8.23%	42.81%	1,686,575,645	64,403,717	3.97%	16.04%

Rate Annual %chg: Residential & Recreational **6.52%** Commercial & Industrial **3.63%** Agricultural Land **1.50%**

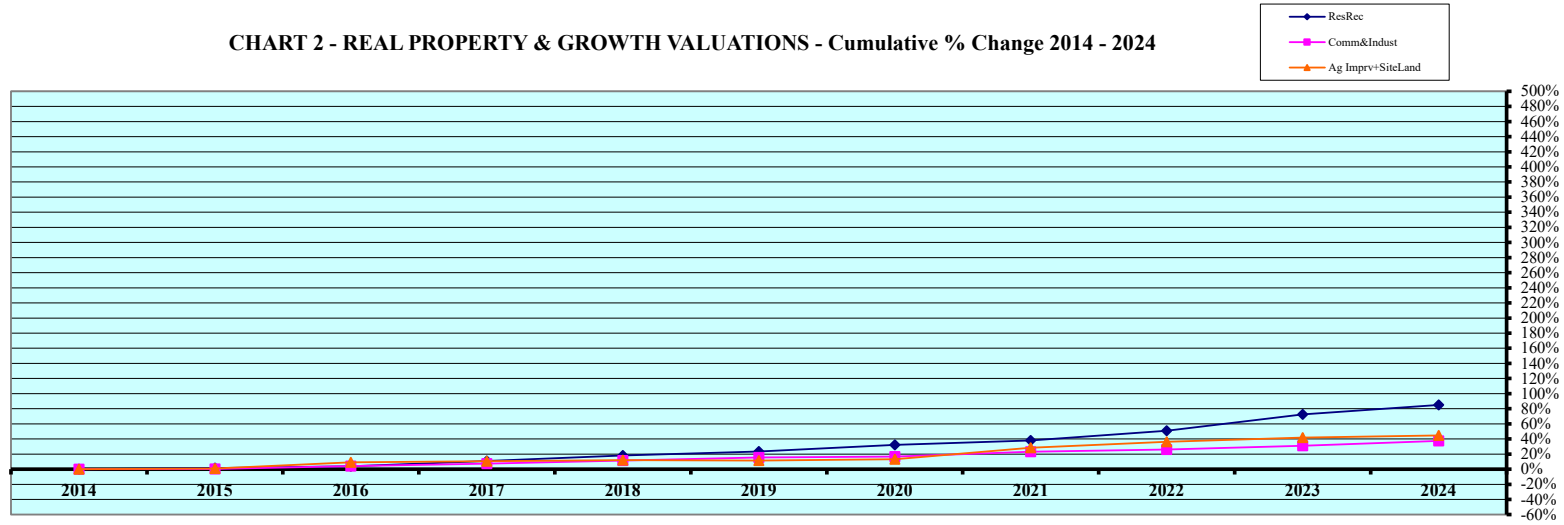
Cnty# **80**
County **SEWARD**

CHART 1

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

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	748,608,427	10,356,414	1.38%	738,252,013	--	--	146,514,090	6,934,631	4.73%	139,579,459	--	--
2015	779,057,649	18,921,328	2.43%	760,136,321	1.54%	1.54%	155,523,843	8,608,935	5.54%	146,914,908	0.27%	0.27%
2016	788,182,904	11,383,141	1.44%	776,799,763	-0.29%	3.77%	153,391,584	1,050,547	0.68%	152,341,037	-2.05%	3.98%
2017	845,985,837	15,327,726	1.81%	830,658,111	5.39%	10.96%	160,267,590	3,214,713	2.01%	157,052,877	2.39%	7.19%
2018	895,043,180	11,288,827	1.26%	883,754,353	4.46%	18.05%	165,910,436	2,719,583	1.64%	163,190,853	1.82%	11.38%
2019	937,304,342	14,517,881	1.55%	922,786,461	3.10%	23.27%	171,744,476	2,470,613	1.44%	169,273,863	2.03%	15.53%
2020	1,003,343,692	14,697,117	1.46%	988,646,575	5.48%	32.06%	177,482,405	6,738,097	3.80%	170,744,308	-0.58%	16.54%
2021	1,052,800,297	19,974,668	1.90%	1,032,825,629	2.94%	37.97%	186,378,480	5,834,734	3.13%	180,543,746	1.72%	23.23%
2022	1,144,412,105	14,952,076	1.31%	1,129,460,029	7.28%	50.87%	191,041,774	6,546,293	3.43%	184,495,481	-1.01%	25.92%
2023	1,310,455,348	19,902,782	1.52%	1,290,552,566	12.77%	72.39%	193,313,822	1,458,590	0.75%	191,855,232	0.43%	30.95%
2024	1,407,495,671	22,555,180	1.60%	1,384,940,491	5.68%	85.00%	209,231,324	7,886,325	3.77%	201,344,999	4.15%	37.42%
Rate Ann%chg	6.52%	Resid & Recreat w/o growth				4.84%	3.63%	C & I w/o growth				0.92%

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	93,579,153	42,072,488	135,651,641	3,704,229	2.73%	131,947,412	--	--
2015	96,128,522	44,967,038	141,095,560	4,188,172	2.97%	136,907,388	0.93%	0.93%
2016	101,995,674	49,632,748	151,628,422	3,678,270	2.43%	147,950,152	4.86%	9.07%
2017	102,464,799	50,461,288	152,926,087	2,824,861	1.85%	150,101,226	-1.01%	10.65%
2018	102,095,861	51,502,972	153,598,833	1,787,908	1.16%	151,810,925	-0.73%	11.91%
2019	101,379,904	53,717,207	155,097,111	4,000,545	2.58%	151,096,566	-1.63%	11.39%
2020	101,593,498	62,261,465	163,854,963	10,492,071	6.40%	153,362,892	-1.12%	13.06%
2021	108,285,042	74,162,184	182,447,226	8,347,296	4.58%	174,099,930	6.25%	28.34%
2022	110,035,804	78,474,592	188,510,396	3,702,519	1.96%	184,807,877	1.29%	36.24%
2023	115,532,523	83,460,568	198,993,091	6,628,582	3.33%	192,364,509	2.04%	41.81%
2024	116,095,907	83,981,145	200,077,052	3,879,072	1.94%	196,197,980	-1.40%	44.63%
Rate Ann%chg	2.18%	7.16%	3.96%	Ag Imprv+Site w/o growth			0.95%	

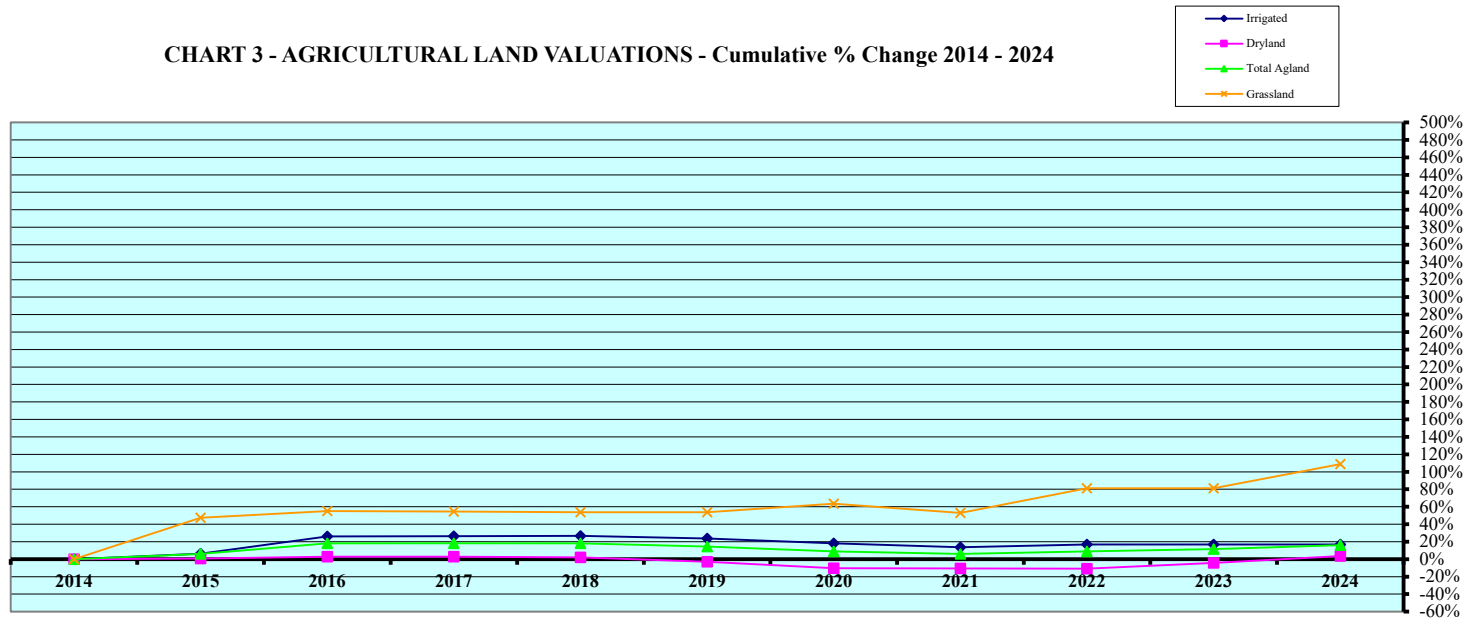
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land.
Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2014 - 2024 CTL
Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.
Prepared as of 02/11/2025

Cnty# 80
County SEWARD

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	800,303,353	-	-	-	581,750,244	-	-	-	70,846,010	-	-	-
2015	850,934,332	50,630,979	6.33%	6.33%	585,600,437	3,850,193	0.66%	0.66%	104,409,886	33,563,876	47.38%	47.38%
2016	1,008,492,955	157,558,623	18.52%	26.01%	598,191,112	12,590,675	2.15%	2.83%	109,916,311	5,506,425	5.27%	55.15%
2017	1,010,212,907	1,719,952	0.17%	26.23%	597,593,241	-597,871	-0.10%	2.72%	109,523,042	-393,269	-0.36%	54.59%
2018	1,013,968,147	3,755,240	0.37%	26.70%	594,250,213	-3,343,028	-0.56%	2.15%	108,998,212	-524,830	-0.48%	53.85%
2019	989,711,119	-24,257,028	-2.39%	23.67%	564,574,410	-29,675,803	-4.99%	-2.95%	108,994,360	-3,852	0.00%	53.85%
2020	945,507,173	-44,203,946	-4.47%	18.14%	521,269,069	-43,305,341	-7.67%	-10.40%	115,779,308	6,784,948	6.23%	63.42%
2021	909,925,832	-35,581,341	-3.76%	13.70%	519,536,777	-1,732,292	-0.33%	-10.69%	108,390,066	-7,389,242	-6.38%	52.99%
2022	934,570,924	24,645,092	2.71%	16.78%	518,568,644	-968,133	-0.19%	-10.86%	128,285,635	19,895,569	18.36%	81.08%
2023	934,126,869	-444,055	-0.05%	16.72%	557,392,159	38,823,515	7.49%	-4.19%	128,403,295	117,660	0.09%	81.24%
2024	933,937,140	-189,729	-0.02%	16.70%	602,470,064	45,077,905	8.09%	3.56%	147,922,860	19,519,565	15.20%	108.79%

Rate Ann.%chg: Irrigated 1.56%

Dryland 0.35%

Grassland 7.64%

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
2014	476,785	-	-	-	31,111	-	-	-	1,453,407,503	-	-	-
2015	489,183	12,398	2.60%	2.60%	32,953	1,842	5.92%	5.92%	1,541,466,791	88,059,288	6.06%	6.06%
2016	514,168	24,985	5.11%	7.84%	31,508	-1,445	-4.39%	1.28%	1,717,146,054	175,679,263	11.40%	18.15%
2017	516,012	1,844	0.36%	8.23%	31,474	-34	-0.11%	1.17%	1,717,876,676	730,622	0.04%	18.20%
2018	519,863	3,851	0.75%	9.04%	31,220	-254	-0.81%	0.35%	1,717,767,655	-109,021	-0.01%	18.19%
2019	518,156	-1,707	-0.33%	8.68%	453,496	422,276	1352.58%	1357.67%	1,664,251,541	-53,516,114	-3.12%	14.51%
2020	516,208	-1,948	-0.38%	8.27%	1,432,445	978,949	215.87%	4504.30%	1,584,504,203	-79,747,338	-4.79%	9.02%
2021	517,750	1,542	0.30%	8.59%	1,443,203	10,758	0.75%	4538.88%	1,539,813,628	-44,690,575	-2.82%	5.95%
2022	517,217	-533	-0.10%	8.48%	1,692,955	249,752	17.31%	5341.66%	1,583,635,375	43,821,747	2.85%	8.96%
2023	516,551	-666	-0.13%	8.34%	1,733,054	40,099	2.37%	5470.55%	1,622,171,928	38,536,553	2.43%	11.61%
2024	515,127	-1,424	-0.28%	8.04%	1,730,454	-2,600	-0.15%	5462.19%	1,686,575,645	64,403,717	3.97%	16.04%

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County SEWARD

Rate Ann.%chg: Total Agric Land 1.50%

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	799,707,638	140,058	5,710			580,768,301	118,911	4,884			69,457,976	57,196	1,214		
2015	848,854,590	142,254	5,967	4.51%	4.51%	588,720,673	117,614	5,006	2.49%	2.49%	105,015,643	61,297	1,713	41.08%	41.08%
2016	1,008,196,362	143,373	7,032	17.84%	23.16%	598,525,708	117,621	5,089	1.66%	4.19%	111,406,999	61,542	1,810	5.66%	49.07%
2017	1,009,735,677	143,620	7,031	-0.02%	23.13%	597,313,479	117,342	5,090	0.03%	4.22%	109,651,409	60,554	1,811	0.03%	49.11%
2018	1,012,254,228	143,986	7,030	-0.01%	23.12%	595,317,258	116,954	5,090	0.00%	4.22%	109,134,433	60,294	1,810	-0.04%	49.05%
2019	989,719,026	144,502	6,849	-2.58%	19.95%	565,067,479	116,747	4,840	-4.91%	-0.90%	108,883,226	60,131	1,811	0.04%	49.11%
2020	944,540,404	144,512	6,536	-4.57%	14.47%	521,817,163	116,510	4,479	-7.47%	-8.30%	115,504,005	60,088	1,922	6.16%	58.29%
2021	909,611,047	144,833	6,280	-3.91%	9.99%	519,726,114	116,071	4,478	-0.02%	-8.32%	108,282,333	59,876	1,808	-5.92%	48.92%
2022	933,921,177	144,901	6,445	2.62%	12.88%	519,006,399	115,902	4,478	0.01%	-8.31%	128,853,152	59,910	2,151	18.93%	77.11%
2023	934,136,625	144,947	6,445	-0.01%	12.87%	557,152,345	115,690	4,816	7.55%	-1.39%	128,197,181	59,611	2,151	-0.01%	77.09%
2024	933,937,935	144,917	6,445	0.00%	12.87%	603,748,295	115,595	5,223	8.45%	6.94%	148,085,941	59,608	2,484	15.52%	104.57%

Rate Annual %chg Average Value/Acre: 1.56%

0.39%

7.86%

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
2014	468,146	4,681	100			2,074,454	5,432	382			1,452,476,515	326,278	4,452		
2015	478,930	4,789	100	0.00%	0.00%	30,547	305	100	-73.82%	-73.82%	1,543,100,383	326,260	4,730	6.25%	6.25%
2016	508,597	5,064	100	0.44%	0.44%	30,546	305	100	0.00%	-73.82%	1,718,668,212	327,905	5,241	10.82%	17.74%
2017	514,265	5,121	100	0.00%	0.43%	31,476	315	100	0.00%	-73.82%	1,717,246,306	326,952	5,252	0.21%	17.99%
2018	516,193	5,140	100	0.00%	0.43%	31,076	311	100	0.00%	-73.82%	1,717,253,188	326,685	5,257	0.08%	18.08%
2019	517,005	5,148	100	0.00%	0.43%	32,463	310	105	4.88%	-72.54%	1,664,219,199	326,836	5,092	-3.13%	14.38%
2020	516,527	5,143	100	0.00%	0.43%	1,430,026	1,830	782	645.20%	104.64%	1,583,808,125	328,083	4,827	-5.19%	8.44%
2021	516,780	5,146	100	0.00%	0.43%	1,440,414	1,861	774	-0.97%	102.65%	1,539,576,688	327,786	4,697	-2.70%	5.51%
2022	517,342	5,151	100	0.00%	0.43%	1,692,045	1,886	897	15.94%	134.96%	1,583,990,115	327,750	4,833	2.90%	8.56%
2023	517,966	5,158	100	0.00%	0.43%	1,731,022	1,895	914	1.81%	139.21%	1,621,735,139	327,300	4,955	2.52%	11.30%
2024	514,967	5,128	100	0.00%	0.43%	1,730,454	1,897	912	-0.14%	138.87%	1,688,017,592	327,145	5,160	4.14%	15.91%

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SEWARD

Rate Annual %chg Average Value/Acre: 1.51%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
17,609	SEWARD	151,682,139	48,408,372	82,438,935	1,406,010,387	184,106,124	25,125,200	1,485,284	1,686,575,645	116,095,907	83,981,145	0	3,785,909,138
cnty sectorvalue % of total value:		4.01%	1.28%	2.18%	37.14%	4.86%	0.66%	0.04%	44.55%	3.07%	2.22%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
375	BEAVER CROSSING	440,616	225,725	5,613	23,913,451	1,885,555	0	0	0	0	0	0	26,470,960
2.13%	%sector of county sector	0.29%	0.47%	0.01%	1.70%	1.02%							0.70%
	%sector of municipality	1.66%	0.85%	0.02%	90.34%	7.12%							100.00%
171	BEE	193,031	844,986	170,461	13,585,013	2,138,894	0	0	72,027	0	0	0	17,004,412
0.97%	%sector of county sector	0.13%	1.75%	0.21%	0.97%	1.16%			0.00%				0.45%
	%sector of municipality	1.14%	4.97%	1.00%	79.89%	12.58%			0.42%				100.00%
92	CORDOVA	624,900	140,289	4,287	6,299,122	2,254,966	0	0	135,774	0	0	0	9,459,338
0.52%	%sector of county sector	0.41%	0.29%	0.01%	0.45%	1.22%			0.01%				0.25%
	%sector of municipality	6.61%	1.48%	0.05%	66.59%	23.84%			1.44%				100.00%
210	GARLAND	98,211	123,345	3,769	14,204,066	706,546	0	0	0	0	0	0	15,135,937
1.19%	%sector of county sector	0.06%	0.25%	0.00%	1.01%	0.38%							0.40%
	%sector of municipality	0.65%	0.81%	0.02%	93.84%	4.67%							100.00%
181	GOEHNER	49,929	18,145	554	13,391,717	2,424,786	0	2,495	0	0	0	0	15,887,626
1.03%	%sector of county sector	0.03%	0.04%	0.00%	0.95%	1.32%		0.17%					0.42%
	%sector of municipality	0.31%	0.11%	0.00%	84.29%	15.26%		0.02%					100.00%
2,155	MILFORD	2,458,545	2,194,116	1,441,841	145,440,004	10,397,072	0	0	0	0	0	0	161,931,578
12.24%	%sector of county sector	1.62%	4.53%	1.75%	10.34%	5.65%							4.28%
	%sector of municipality	1.52%	1.35%	0.89%	89.82%	6.42%							100.00%
218	PLEASANT DALE	116,691	287,118	8,773	15,944,317	1,422,011	0	0	0	0	0	0	17,778,910
1.24%	%sector of county sector	0.08%	0.59%	0.01%	1.13%	0.77%							0.47%
	%sector of municipality	0.66%	1.61%	0.05%	89.68%	8.00%							100.00%
7,643	SEWARD	19,593,092	9,708,925	2,859,338	575,480,594	90,865,114	21,771,726	0	1,001,530	0	279,110	0	721,559,429
43.40%	%sector of county sector	12.92%	20.06%	3.47%	40.93%	49.35%	86.65%		0.06%		0.33%		19.06%
	%sector of municipality	2.72%	1.35%	0.40%	79.76%	12.59%	3.02%		0.14%		0.04%		100.00%
236	STAPLEHURST	71,759	119,272	182,521	12,402,308	1,265,553	0	0	0	0	0	0	14,041,413
1.34%	%sector of county sector	0.05%	0.25%	0.22%	0.88%	0.69%							0.37%
	%sector of municipality	0.51%	0.85%	1.30%	88.33%	9.01%							100.00%
840	UTICA	1,944,180	618,782	1,493,322	59,309,146	4,662,484	454,630	0	0	0	0	0	68,482,544
4.77%	%sector of county sector	1.28%	1.28%	1.81%	4.22%	2.53%	1.81%						1.81%
	%sector of municipality	2.84%	0.90%	2.18%	86.60%	6.81%	0.66%						100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
12,122	Total Municipalities	25,590,954	14,280,703	6,170,479	879,969,747	118,022,983	22,226,357	2,495	1,209,331	0	279,110	0	1,067,752,157
68.84%	%all municip.sectors of cnty	16.87%	29.50%	7.48%	62.59%	64.11%	88.46%	0.17%	0.07%		0.33%		28.20%

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SEWARD

Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division

NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 10,790	Value : 3,894,172,374	Growth 37,599,423	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	351	5,725,630	80	2,765,240	98	5,100,567	529	13,591,437	
02. Res Improve Land	4,193	101,792,094	415	24,670,961	1,149	89,426,414	5,757	215,889,469	
03. Res Improvements	4,266	813,814,819	420	117,686,501	1,174	362,497,641	5,860	1,293,998,961	
04. Res Total	4,617	921,332,543	500	145,122,702	1,272	457,024,622	6,389	1,523,479,867	21,253,860
% of Res Total	72.26	60.48	7.83	9.53	19.91	30.00	59.21	39.12	56.53
05. Com UnImp Land	85	2,102,641	6	191,488	26	1,164,665	117	3,458,794	
06. Com Improve Land	471	20,828,975	27	1,037,962	48	6,405,084	546	28,272,021	
07. Com Improvements	492	103,113,686	37	12,434,164	74	51,351,809	603	166,899,659	
08. Com Total	577	126,045,302	43	13,663,614	100	58,921,558	720	198,630,474	4,426,569
% of Com Total	80.14	63.46	5.97	6.88	13.89	29.66	6.67	5.10	11.77
09. Ind UnImp Land	7	105,940	0	0	0	0	7	105,940	
10. Ind Improve Land	10	2,299,320	1	119,750	0	0	11	2,419,070	
11. Ind Improvements	10	23,714,717	1	3,057,004	0	0	11	26,771,721	
12. Ind Total	17	26,119,977	1	3,176,754	0	0	18	29,296,731	3,893,621
% of Ind Total	94.44	89.16	5.56	10.84	0.00	0.00	0.17	0.75	10.36
13. Rec UnImp Land	0	0	2	69,429	0	0	2	69,429	
14. Rec Improve Land	0	0	2	149,704	4	492,700	6	642,404	
15. Rec Improvements	1	2,495	3	551,513	23	365,835	27	919,843	
16. Rec Total	1	2,495	5	770,646	23	858,535	29	1,631,676	0
% of Rec Total	3.45	0.15	17.24	47.23	79.31	52.62	0.27	0.04	0.00
Res & Rec Total	4,618	921,335,038	505	145,893,348	1,295	457,883,157	6,418	1,525,111,543	21,253,860
% of Res & Rec Total	71.95	60.41	7.87	9.57	20.18	30.02	59.48	39.16	56.53
Com & Ind Total	594	152,165,279	44	16,840,368	100	58,921,558	738	227,927,205	8,320,190
% of Com & Ind Total	80.49	66.76	5.96	7.39	13.55	25.85	6.84	5.85	22.13
17. Taxable Total	5,212	1,073,500,317	549	162,733,716	1,395	516,804,715	7,156	1,753,038,748	29,574,050
% of Taxable Total	72.83	61.24	7.67	9.28	19.49	29.48	66.32	45.02	78.66

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	14	17,203	3,438,153		0	0	0
19. Commercial	64	7,622,216	34,024,832		0	0	0
20. Industrial	2	575,200	26,216,029		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		14	17,203	3,438,153
19. Commercial	0	0	0		64	7,622,216	34,024,832
20. Industrial	0	0	0		2	575,200	26,216,029
21. Other	0	0	0		0	0	0
22. Total Sch II					80	8,214,619	63,679,014

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	429	73	121	623

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	16	1,471,512	365	175,112,764	2,094	1,165,192,157	2,475	1,341,776,433
28. Ag-Improved Land	2	194,737	130	76,343,679	925	549,940,381	1,057	626,478,797
29. Ag Improvements	2	1,145,375	139	21,352,582	1,018	150,380,439	1,159	172,878,396

30. Ag Total				3,634	2,141,133,626
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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	1	1.00	35,000	83	81.82	2,863,700	
33. HomeSite Improvements	1	0.00	467,938	77	0.00	13,728,666	
34. HomeSite Total							
35. FarmSite UnImp Land	1	120.40	274,110	15	53.15	542,455	
36. FarmSite Improv Land	2	2.25	33,250	122	476.61	2,495,040	
37. FarmSite Improvements	1	0.00	677,437	137	0.00	7,623,916	
38. FarmSite Total							
39. Road & Ditches	0	1.37	0	0	703.82	0	Growth
40. Other- Non Ag Use	0	0.00	0	0	509.52	865,279	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	7	7.00	245,000	7	7.00	245,000	
32. HomeSite Improv Land	561	567.00	19,755,000	645	649.82	22,653,700	
33. HomeSite Improvements	546	0.00	89,051,822	624	0.00	103,248,426	5,067,654
34. HomeSite Total				631	656.82	126,147,126	
35. FarmSite UnImp Land	90	168.87	1,108,031	106	342.42	1,924,596	
36. FarmSite Improv Land	885	2,900.19	16,317,735	1,009	3,379.05	18,846,025	
37. FarmSite Improvements	1,003	0.00	61,328,617	1,141	0.00	69,629,970	2,957,719
38. FarmSite Total				1,247	3,721.47	90,400,591	
39. Road & Ditches	0	5,831.11	0	0	6,536.30	0	
40. Other- Non Ag Use	0	456.40	773,081	0	965.92	1,638,360	
41. Total Section VI				1,878	11,880.51	218,186,077	8,025,373

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	343.02	1,136,264
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	12	1,194.55	4,410,420	15	1,537.57	5,546,684

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	106	9,676.14	47,126,713
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	822	76,918.88	331,194,746	928	86,595.02	378,321,459
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	41,064.16	29.85%	338,752,838	33.37%	8,249.36
46. 1A	30,252.58	21.99%	245,045,898	24.14%	8,100.00
47. 2A1	13,410.86	9.75%	96,520,396	9.51%	7,197.18
48. 2A	16,118.82	11.72%	116,047,320	11.43%	7,199.49
49. 3A1	3,852.85	2.80%	26,969,950	2.66%	7,000.00
50. 3A	13,367.01	9.72%	82,868,399	8.16%	6,199.47
51. 4A1	13,561.33	9.86%	78,655,714	7.75%	5,800.00
52. 4A	5,949.15	4.32%	30,288,752	2.98%	5,091.27
53. Total	137,576.76	100.00%	1,015,149,267	100.00%	7,378.78
Dry					
54. 1D1	7,246.82	20.25%	46,379,648	21.43%	6,400.00
55. 1D	8,444.84	23.60%	54,046,976	24.97%	6,400.00
56. 2D1	3,434.60	9.60%	21,809,847	10.08%	6,350.04
57. 2D	5,651.13	15.79%	35,037,006	16.19%	6,200.00
58. 3D1	2,976.92	8.32%	18,159,212	8.39%	6,100.00
59. 3D	26.10	0.07%	143,550	0.07%	5,500.00
60. 4D1	6,109.38	17.07%	32,685,512	15.10%	5,350.05
61. 4D	1,899.47	5.31%	8,167,721	3.77%	4,300.00
62. Total	35,789.26	100.00%	216,429,472	100.00%	6,047.33
Grass					
63. 1G1	6,278.56	52.07%	18,598,061	58.46%	2,962.15
64. 1G	1,474.53	12.23%	4,356,582	13.69%	2,954.56
65. 2G1	2,507.83	20.80%	7,096,451	22.31%	2,829.72
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	78.30	0.65%	221,844	0.70%	2,833.26
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,616.58	13.41%	1,296,496	4.08%	802.00
70. 4G	101.87	0.84%	244,833	0.77%	2,403.39
71. Total	12,057.67	100.00%	31,814,267	100.00%	2,638.51
Irrigated Total	137,576.76	73.18%	1,015,149,267	80.27%	7,378.78
Dry Total	35,789.26	19.04%	216,429,472	17.11%	6,047.33
Grass Total	12,057.67	6.41%	31,814,267	2.52%	2,638.51
72. Waste	1,835.49	0.98%	183,549	0.01%	100.00
73. Other	731.66	0.39%	1,043,660	0.08%	1,426.43
74. Exempt	2.41	0.00%	0	0.00%	0.00
75. Market Area Total	187,990.84	100.00%	1,264,620,215	100.00%	6,727.03

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	420.01	27.22%	3,024,072	29.70%	7,200.00
46. 1A	302.93	19.63%	2,120,510	20.82%	7,000.00
47. 2A1	299.81	19.43%	2,008,727	19.72%	6,700.00
48. 2A	274.65	17.80%	1,785,225	17.53%	6,500.00
49. 3A1	51.24	3.32%	317,688	3.12%	6,200.00
50. 3A	32.72	2.12%	163,600	1.61%	5,000.00
51. 4A1	147.40	9.55%	707,520	6.95%	4,800.00
52. 4A	14.09	0.91%	56,360	0.55%	4,000.00
53. Total	1,542.85	100.00%	10,183,702	100.00%	6,600.58
Dry					
54. 1D1	3,897.06	9.98%	24,941,184	10.90%	6,400.00
55. 1D	6,435.73	16.47%	41,188,672	18.00%	6,400.00
56. 2D1	2,562.95	6.56%	16,274,802	7.11%	6,350.03
57. 2D	8,406.22	21.52%	52,118,564	22.78%	6,200.00
58. 3D1	1,281.12	3.28%	7,814,832	3.42%	6,100.00
59. 3D	5,964.35	15.27%	32,766,419	14.32%	5,493.71
60. 4D1	8,095.70	20.72%	43,312,255	18.93%	5,350.03
61. 4D	2,421.76	6.20%	10,413,568	4.55%	4,300.00
62. Total	39,064.89	100.00%	228,830,296	100.00%	5,857.70
Grass					
63. 1G1	19,493.60	49.15%	58,351,290	53.02%	2,993.36
64. 1G	6,781.50	17.10%	20,194,175	18.35%	2,977.83
65. 2G1	1,919.61	4.84%	5,484,182	4.98%	2,856.93
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	8,251.53	20.80%	23,179,491	21.06%	2,809.11
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,082.11	7.77%	2,513,864	2.28%	815.63
70. 4G	136.49	0.34%	327,633	0.30%	2,400.42
71. Total	39,664.84	100.00%	110,050,635	100.00%	2,774.51
Irrigated Total	1,542.85	1.87%	10,183,702	2.91%	6,600.58
Dry Total	39,064.89	47.29%	228,830,296	65.46%	5,857.70
Grass Total	39,664.84	48.01%	110,050,635	31.48%	2,774.51
72. Waste	1,766.03	2.14%	178,816	0.05%	101.25
73. Other	574.93	0.70%	311,442	0.09%	541.70
74. Exempt	57.20	0.07%	0	0.00%	0.00
75. Market Area Total	82,613.54	100.00%	349,554,891	100.00%	4,231.21

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,078.44	35.29%	14,964,768	38.10%	7,200.00
46. 1A	1,194.15	20.28%	8,359,050	21.28%	7,000.00
47. 2A1	1,226.48	20.83%	8,217,416	20.92%	6,700.00
48. 2A	484.60	8.23%	3,149,900	8.02%	6,500.00
49. 3A1	232.76	3.95%	1,443,112	3.67%	6,200.00
50. 3A	46.98	0.80%	234,900	0.60%	5,000.00
51. 4A1	502.82	8.54%	2,413,536	6.15%	4,800.00
52. 4A	123.18	2.09%	492,720	1.25%	4,000.00
53. Total	5,889.41	100.00%	39,275,402	100.00%	6,668.82
Dry					
54. 1D1	9,506.91	23.37%	60,844,224	24.66%	6,400.00
55. 1D	8,717.90	21.43%	55,794,560	22.61%	6,400.00
56. 2D1	4,352.40	10.70%	27,637,829	11.20%	6,350.02
57. 2D	6,706.81	16.49%	41,582,222	16.85%	6,200.00
58. 3D1	1,537.48	3.78%	9,378,628	3.80%	6,100.00
59. 3D	165.04	0.41%	907,720	0.37%	5,500.00
60. 4D1	8,488.23	20.87%	45,412,254	18.41%	5,350.03
61. 4D	1,200.09	2.95%	5,160,387	2.09%	4,300.00
62. Total	40,674.86	100.00%	246,717,824	100.00%	6,065.61
Grass					
63. 1G1	3,825.07	48.45%	11,351,880	52.62%	2,967.76
64. 1G	1,203.45	15.24%	3,553,311	16.47%	2,952.60
65. 2G1	2,003.90	25.38%	5,687,521	26.36%	2,838.23
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	59.49	0.75%	166,810	0.77%	2,804.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	713.77	9.04%	598,568	2.77%	838.60
70. 4G	89.88	1.14%	215,737	1.00%	2,400.28
71. Total	7,895.56	100.00%	21,573,827	100.00%	2,732.40
Irrigated Total	5,889.41	10.41%	39,275,402	12.72%	6,668.82
Dry Total	40,674.86	71.90%	246,717,824	79.90%	6,065.61
Grass Total	7,895.56	13.96%	21,573,827	6.99%	2,732.40
72. Waste	1,527.43	2.70%	152,743	0.05%	100.00
73. Other	584.54	1.03%	1,052,647	0.34%	1,800.81
74. Exempt	40.11	0.07%	0	0.00%	0.00
75. Market Area Total	56,571.80	100.00%	308,772,443	100.00%	5,458.06

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	10.98	84,696	14,308.41	104,906,810	130,689.63	959,616,865	145,009.02	1,064,608,371
77. Dry Land	198.29	1,192,697	20,187.37	121,998,684	95,143.35	568,786,211	115,529.01	691,977,592
78. Grass	13.51	39,534	6,112.23	16,872,540	53,492.33	146,526,655	59,618.07	163,438,729
79. Waste	19.42	1,942	1,062.32	106,232	4,047.21	406,934	5,128.95	515,108
80. Other	10.04	5,020	379.56	805,703	1,501.53	1,597,026	1,891.13	2,407,749
81. Exempt	33.00	0	7.11	0	59.61	0	99.72	0
82. Total	252.24	1,323,889	42,049.89	244,689,969	284,874.05	1,676,933,691	327,176.18	1,922,947,549

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	145,009.02	44.32%	1,064,608,371	55.36%	7,341.67
Dry Land	115,529.01	35.31%	691,977,592	35.99%	5,989.64
Grass	59,618.07	18.22%	163,438,729	8.50%	2,741.43
Waste	5,128.95	1.57%	515,108	0.03%	100.43
Other	1,891.13	0.58%	2,407,749	0.13%	1,273.18
Exempt	99.72	0.03%	0	0.00%	0.00
Total	327,176.18	100.00%	1,922,947,549	100.00%	5,877.41

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 5 Small Towns	23	96,850	117	1,306,857	117	10,725,253	140	12,128,960	84,402
83.2 Ag 2	1	5,200	1	152,650	1	698,458	2	856,308	0
83.3 Ag 3	0	0	1	32,730	1	165,318	1	198,048	0
83.4 Beaver Crossing	52	429,869	205	2,421,197	206	21,181,501	258	24,032,567	101,297
83.5 Bee	13	156,354	87	1,348,504	87	10,108,179	100	11,613,037	164,964
83.6 Garland	6	52,047	94	1,451,057	95	11,896,465	101	13,399,569	367,172
83.7 Goehner	5	111,621	72	1,085,412	73	10,400,872	78	11,597,905	367,941
83.8 Grover	20	100,041	21	210,353	22	1,101,741	42	1,412,135	47,917
83.9 Milford	48	1,083,633	653	14,827,096	667	135,082,445	715	150,993,174	2,350,410
83.10 Pleasant Dale	3	29,049	98	1,730,744	99	14,190,050	102	15,949,843	0
83.11 Rural	120	6,779,875	1,336	102,089,219	1,380	416,250,108	1,500	525,119,202	7,795,060
83.12 Rural Subdiv	18	977,165	176	12,019,824	177	61,707,661	195	74,704,650	2,839,035
83.13 Seward	158	3,167,486	2,411	71,658,053	2,453	529,121,391	2,611	603,946,930	6,447,990
83.14 Staplehurst	8	35,361	105	610,626	105	11,331,340	113	11,977,327	141,876
83.15 Tamora	21	78,959	34	187,403	38	849,319	59	1,115,681	0
83.16 Utica	35	557,356	352	5,400,148	366	60,108,703	401	66,066,207	545,796
84 Residential Total	531	13,660,866	5,763	216,531,873	5,887	1,294,918,804	6,418	1,525,111,543	21,253,860

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I 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>	
85.1	5 Small Towns	0	0	18	54,202	19	2,200,764	19	2,254,966	0
85.2	Ag 1	0	0	0	0	1	304,596	1	304,596	0
85.3	Beaver Crossing	11	41,787	24	171,483	26	1,998,887	37	2,212,157	292,628
85.4	Bee	2	24,888	8	154,256	8	1,966,329	10	2,145,473	0
85.5	Garland	1	4,576	15	141,997	16	836,403	17	982,976	247,581
85.6	Gochner	6	27,878	13	1,085,553	14	1,286,742	20	2,400,173	0
85.7	Grover	0	0	1	7,256	5	453,608	5	460,864	0
85.8	Milford	7	65,240	77	1,583,888	80	13,384,200	87	15,033,328	475,617
85.9	Pleasant Dale	0	0	11	278,529	12	1,257,052	12	1,535,581	0
85.10	Rural	21	1,292,771	70	7,571,774	97	52,392,739	118	61,257,284	3,008,849
85.11	Seward	51	1,991,280	261	19,011,240	271	97,735,542	322	118,738,062	4,295,515
85.12	Staplehurst	3	3,554	10	41,575	12	1,289,316	15	1,334,445	0
85.13	Tamora	11	63,382	5	52,950	6	14,022,636	17	14,138,968	0
85.14	Utica	11	49,378	44	536,388	47	4,542,566	58	5,128,332	0
86	Commercial Total	124	3,564,734	557	30,691,091	614	193,671,380	738	227,927,205	8,320,190

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	5,609.69	60.96%	16,537,942	61.77%	2,948.10
88. 1G	1,422.40	15.46%	4,196,020	15.67%	2,949.96
89. 2G1	2,049.94	22.28%	5,737,040	21.43%	2,798.64
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	34.90	0.38%	97,720	0.37%	2,800.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	84.64	0.92%	203,136	0.76%	2,400.00
95. Total	9,201.57	100.00%	26,771,858	100.00%	2,909.49
CRP					
96. 1C1	668.87	53.96%	2,060,119	55.00%	3,080.00
97. 1C	52.13	4.21%	160,562	4.29%	3,080.03
98. 2C1	457.89	36.94%	1,359,411	36.29%	2,968.86
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	43.40	3.50%	124,124	3.31%	2,860.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	17.23	1.39%	41,697	1.11%	2,420.02
104. Total	1,239.52	100.00%	3,745,913	100.00%	3,022.07
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,616.58	100.00%	1,296,496	100.00%	802.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	1,616.58	100.00%	1,296,496	100.00%	802.00
Grass Total	9,201.57	76.31%	26,771,858	84.15%	2,909.49
CRP Total	1,239.52	10.28%	3,745,913	11.77%	3,022.07
Timber Total	1,616.58	13.41%	1,296,496	4.08%	802.00
114. Market Area Total	12,057.67	100.00%	31,814,267	100.00%	2,638.51

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	12,860.87	48.42%	37,926,683	49.24%	2,949.00
88. 1G	5,326.59	20.06%	15,713,639	20.40%	2,950.04
89. 2G1	1,276.89	4.81%	3,575,292	4.64%	2,800.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	6,960.46	26.21%	19,488,248	25.30%	2,799.85
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	133.65	0.50%	320,760	0.42%	2,400.00
95. Total	26,558.46	100.00%	77,024,622	100.00%	2,900.19
CRP					
96. 1C1	6,632.73	66.17%	20,424,607	66.94%	3,079.37
97. 1C	1,454.91	14.51%	4,480,536	14.68%	3,079.60
98. 2C1	642.72	6.41%	1,908,890	6.26%	2,970.02
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	1,291.07	12.88%	3,691,243	12.10%	2,859.06
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.84	0.03%	6,873	0.02%	2,420.07
104. Total	10,024.27	100.00%	30,512,149	100.00%	3,043.83
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	3,082.11	100.00%	2,513,864	100.00%	815.63
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	3,082.11	100.00%	2,513,864	100.00%	815.63
Grass Total	26,558.46	66.96%	77,024,622	69.99%	2,900.19
CRP Total	10,024.27	25.27%	30,512,149	27.73%	3,043.83
Timber Total	3,082.11	7.77%	2,513,864	2.28%	815.63
114. Market Area Total	39,664.84	100.00%	110,050,635	100.00%	2,774.51

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,259.21	53.11%	9,609,030	53.96%	2,948.27
88. 1G	1,179.68	19.22%	3,480,098	19.54%	2,950.04
89. 2G1	1,553.35	25.31%	4,349,380	24.43%	2,800.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	55.53	0.90%	155,484	0.87%	2,800.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	88.60	1.44%	212,640	1.19%	2,400.00
95. Total	6,136.37	100.00%	17,806,632	100.00%	2,901.82
CRP					
96. 1C1	565.86	54.13%	1,742,850	55.00%	3,080.00
97. 1C	23.77	2.27%	73,213	2.31%	3,080.06
98. 2C1	450.55	43.10%	1,338,141	42.23%	2,970.02
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	3.96	0.38%	11,326	0.36%	2,860.10
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	1.28	0.12%	3,097	0.10%	2,419.53
104. Total	1,045.42	100.00%	3,168,627	100.00%	3,030.96
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	713.77	100.00%	598,568	100.00%	838.60
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	713.77	100.00%	598,568	100.00%	838.60
Grass Total	6,136.37	77.72%	17,806,632	82.54%	2,901.82
CRP Total	1,045.42	13.24%	3,168,627	14.69%	3,030.96
Timber Total	713.77	9.04%	598,568	2.77%	838.60
114. Market Area Total	7,895.56	100.00%	21,573,827	100.00%	2,732.40

2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)

80 Seward

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,406,010,387	1,523,479,867	117,469,480	8.35%	21,253,860	6.84%
02. Recreational	1,485,284	1,631,676	146,392	9.86%	0	9.86%
03. Ag-Homesite Land, Ag-Res Dwelling	116,095,907	126,147,126	10,051,219	8.66%	5,067,654	4.29%
04. Total Residential (sum lines 1-3)	1,523,591,578	1,651,258,669	127,667,091	8.38%	26,321,514	6.65%
05. Commercial	184,106,124	198,630,474	14,524,350	7.89%	4,426,569	5.48%
06. Industrial	25,125,200	29,296,731	4,171,531	16.60%	3,893,621	1.11%
07. Total Commercial (sum lines 5-6)	209,231,324	227,927,205	18,695,881	8.94%	8,320,190	4.96%
08. Ag-Farmsite Land, Outbuildings	82,273,379	90,400,591	8,127,212	9.88%	2,957,719	6.28%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,707,766	1,638,360	-69,406	-4.06%		
11. Total Non-Agland (sum lines 8-10)	83,981,145	92,038,951	8,057,806	9.59%	2,957,719	6.07%
12. Irrigated	933,937,140	1,064,608,371	130,671,231	13.99%		
13. Dryland	602,470,064	691,977,592	89,507,528	14.86%		
14. Grassland	147,922,860	163,438,729	15,515,869	10.49%		
15. Wasteland	515,127	515,108	-19	0.00%		
16. Other Agland	1,730,454	2,407,749	677,295	39.14%		
17. Total Agricultural Land	1,686,575,645	1,922,947,549	236,371,904	14.01%		
18. Total Value of all Real Property (Locally Assessed)	3,503,379,692	3,894,172,374	390,792,682	11.15%	37,599,423	10.08%

2025 Assessment Survey for Seward County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0 - Vanguard does the commercial appraisals
3.	Other full-time employees:
	3
4.	Other part-time employees:
	1-- part time
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$398,464
7.	Adopted budget, or granted budget if different from above:
	\$398,464 -The county assessor's budget contains the costs of retirement. All other benefits are paid by the county's general budget.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$10,000 out of budget to go into an Appraisal fund . Total in Appraisal Fund \$60,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	0
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$49,000 --Includes CAMAVISION, GIS, Network maintenance, software maintenance, gWorks, and Personal Property online.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,600.00
12.	Amount of last year's assessor's budget not used:
	\$4,633.35

B. Computer, Automation Information and GIS

1.	Administrative software:
	CAMAVISION; --This is the name of the Vanguard Appraisal Inc. CAMA package.
2.	CAMA software:
	CAMAVISION
3.	Personal Property software:
	CAMAVISION
4.	Are cadastral maps currently being used?
	Yes; The cadastral maps were purchased in 1966 but are no longer maintained manually by the County Assessor's office. The county uses GIS with Beacon to maintain the same information.
5.	If so, who maintains the Cadastral Maps?
	Beacon (Schneider geospatial)
6.	Does the county have GIS software?
	No, we access the data from Beacon
7.	Is GIS available to the public? If so, what is the web address?
	Yes; seward.nebraskaassessors.com & https://schneidergis.com/seward.com
8.	Who maintains the GIS software and maps?
	The programming and maps are both maintained by Beacon
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictomerty by Eagleview
10.	When was the aerial imagery last updated?
	Aerial photography approved by The County Board. Last flown in 2024.

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?
	Beaver Crossing, Bee, Garland, Goehner, Milford, Pleasant Dale, Seward, and Utica are zoned.
4.	When was zoning implemented?
	1973; The comprehensive plan was updated in 1995. More recently, the county board conducted a total review of the comprehensive plan. It was then updated and adopted in 2007.

D. Contracted Services

1.	Appraisal Services:
	Vanguard
2.	GIS Services:
	Beacon maintains and supports the GIS software ESRI updates and maintains a website that provides public access to the counties assessment records. Beacon now also maintains the maps.
3.	Other services:
	An online personal property schedule system within our CAMA system with Vanguard. The Assessor and Treasurer have a contract for an IT person.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, Vanguard - Reed Kinne
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county has not specified any certificates or qualifications but Reed Kinne, a Certified General Appraiser, with Vanguard is contracted with Seward
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	If an outside appraiser is used, the values are reviewed and approved by the county assessor.

2025 Residential Assessment Survey for Seward County

1.	Valuation data collection done by:
	County Assessor and Office Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Residential properties in Seward County are valued using the cost approach to value. They do use the market data to develop the depreciation used in the cost approach. Additionally, the county organizes their sales in such a manner that they can compare their cost approach results to the selling price of comparable properties. While this is not a fully developed market or sales comparison approach, it provides an additional perspective on the value.
3.	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 local market information is used by the county to develop depreciation studies.
4.	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.
	NO: The county develops their own base depreciation tables based on the analysis of their market. In the CAMAVISION system, Seward is the base market and other towns and locations are identified and adjusted by map factors also known as economic factors. All of these processes are rooted in the analysis of the local market.
5.	Describe the methodology used to determine the residential lot values?
	The market is monitored to see if there is any need to adjust or update the existing lot values. The lots are valued on a town by town basis.
6.	How are rural residential site values developed?
	On platted subdivisions, sales of vacant lots are analyzed. For rural residential, vacant acres were analyzed and then adjusted up when the amenities of well, electric and septic are added.
7.	Are there form 191 applications on file?
	Yes - 1
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	The lots owned by the developer are discounted using Discounted Cash Flow.

2025 Commercial Assessment Survey for Seward County

1.	Valuation data collection done by:
	Vanguard Appraiser, Assessor & county staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The predominant valuation process in this county is to depend on the cost approach to value. They do use the market data to develop the depreciation used in the cost approach. Additionally, the county organizes their sales in broad occupancy groups so that they can compare their cost approach results to the selling price of similar properties. Those groups include retail, warehouse/service garage, office, restaurant/bar, land and other miscellaneous occupancies. While this is not a fully developed market or sales comparison approach, it provides an additional perspective on the value. The county may utilize any income data presented, but does not develop an overall income approach.
2a.	Describe the process used to determine the value of unique commercial properties.
	The cost approach is used but the county tries to supplement it with lease information if any is available. These are done by the Vanguard Appraiser
3.	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?
	Generally, the county relies on the analysis of sales in their local market to determine the base depreciation and for economic factors used for commercial property. Additional analysis may include linear regression techniques to build and extend depreciation tables.
4.	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.
	The depreciation tables have been set in the CAMA system. One table is used, then map factors/economic factors are applied in commercial valuation groups.
5.	Describe the methodology used to determine the commercial lot values.
	Generally, the county relies on the analysis of sales in their local market to determine their commercial land values.

2025 Agricultural Assessment Survey for Seward County

1.	Valuation data collection done by:
	The Assessor and her staff.
2.	Describe the process used to determine and monitor market areas.
	Sale verification and market analysis provide insight into market trends. The general land use is the key to each market area. If a trend were to change, the market area may also.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The predominant use of the parcel drives the decision. Then the analysis of the local market is used to establish values.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes; ----The first (home site) acre is the same. The first acre for home sites on agricultural parcels and on residential parcels is valued at \$35,000. The additional site acres have different values for the two subclasses. The next four rural residential site acres are valued at \$7,000 to \$9,000 per acre, up to four additional rural residential site acres are valued at \$4,500 to \$6,000 per acre, and any residual acres over nine are valued at \$3,000 to \$5,000. Those variations are higher in the east where the special valuation exists and lower in the west of the county. The land beyond the first acre on parcels classified as agricultural is valued as a site value at \$5,000- \$7,500 per acre.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	The county completed identification of the intensive use parcels of two feedlots, poultry barns and a winery in Seward County for 2021. They were recoded and valued accordingly.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county, their values will remain the same for 2022.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	CRP & CREP
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	996. Currently the county's special value and market value are the same.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A

	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	The sales analysis has not shown that there are influences from outside agriculture that have impacted the value of agricultural land in any part of the county. In the past, there was influence from acreage development in the eastern part of the county nearest to Lincoln.
7d.	Where is the influenced area located within the county?
	The eastern part of the county nearest to Lincoln.
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	For 2023, there have been no perceived differences in the market areas so they have been analyzed together, but kept separately for administrative purposes.

**Seward County
2024 Plan of Assessment
For tax years 2025, 2026 & 2027**

Requirements:

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a plan of assessment which describes the assessment actions planned to 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 county board approves the budget. 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 is 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 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes or real property excluding agricultural and horticultural land.
- 2) 75% of actual value for agricultural land and horticultural land.
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

Assessment Statistics for 2024 as set by TERC:

Property Class	Median
Residential	93%
Commercial	92%
Agricultural Land	71%

Median: The middle placement when the assessment/sales ratios are arrayed from high to low (or low to high)

COD: (Coefficient of Dispersion) the average absolute deviation divided by the median

PRD: (Price Related Differential) the mean ratio divided by the aggregate ratio.

Aggregate: The sum of the assessed values divided by the sum of the sales prices

Average Absolute Deviation: Each ratio minus the median, summed and divided by the number of sales.

Mean: The sum of the ratios divided by the number of sales.

Office Staff and Budget Information

Seward County Assessor's Office currently employs 3 full time people and 1 part time employee besides the Assessor and Deputy Assessor. Information pertaining to budget and staffing is included in the survey given to the Department of Revenue, Property Assessment Division (PAD). Staff salaries are included in the office's budget presented to the County Board each year.

Goals

The primary goal for the Seward County Assessor's Office is to do the best job possible in a professional manner to maintain fair and equitable values in meeting the statutory statistical requirements by the State with the resources available.

The Department of Property Assessment and Taxation has prepared the progress report for Seward County and is on file in the Assessor's office and serves as additional information for this report. The 2022 Seward County statistical measures are on file in the annual report and kept on file in the Assessor's Office.

Procedures Manual

Procedures have been established in the office and are updated as needed. The Department of Revenue, Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor is filed in the office are used.

Responsibilities:

Record Maintenance

Property record cards are maintained for every parcel of real property including improvements on leased land. The cards are updated annually to include any changes made to the assessment information of the property. The record cards contain current owner name and address, legal description, book, and page number of the last deed of record and any changes of record of ownership. Also included is situs address, pictures of improvement or main structure, sketches, cadastral map book and page numbers, tax district codes, valuation information and other codes created that are relevant to the specific parcel.

The office maintains a cadastral map system. The current cadastral maps were done in May 1966. They have been kept up to date with name changes, separations, and new subdivisions. Seward County has implemented a GIS system and starting on June 1, 2024, and new company has been contracted with to do the county's parcel splits and any corrections or changes that are needed.

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

Prepare annually and file the following Administrative Reports

- County Abstract of Assessment for Real Property
- County Abstract of Assessment for Personal Property
- Assessor Survey
- Certification of Values to Political Subdivisions
- School District Taxable Value Report
- Sales information including rosters & annual Assessed Value Update w/Abstract
- Certification of Taxes Levied Report
- Homestead Exemption Tax Loss
- Report of current values for properties owned by Board of Education Lands & Funds
- Annual Plan of Assessment Report Certify completion of real property assessment rolls & publishes in newspaper
- Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased
- Prepare the plan of assessment for the next 3 assessment years
- File 3-year plan of Assessment with the County Board of Equalization

Homestead Exemptions - Homestead Exemption applications are accepted in the office from February 1st through June 30. They are verified that the applicant is owner/occupant. An ad is placed in the two newspapers in the county with information about the Homestead Exemption. Follow up post cards and phone calls are made to ensure all applicants from the previous year refile and those inquiring throughout the year are notified that they may now file. Applications along with an income statement and a doctor's certification of disability (where appropriate) is forwarded to the Nebraska Department of Revenue by August 1 for income verification. Notice of rejection is sent when the applicant does not the requirement of owner/occupant through August 15th. The State returns a roster in October of approved (with a percentage) and disapproved for final processing. Property record cards are pulled, and the Homestead Exemption percentage and amount is notated on them with a follow up of the data entered in the computer.

Personal Property - All depreciable tangible personal property which is used in a trade or business to produce income, and which has a determinable life of longer than one year is filed on or before May 1. After May 1st but before July 1st a 10 percent penalty is applied and on July 1st and after a 25 percent penalty is applied. Every year notices are published in the local newspapers and a weekly news supplement for non-subscribers. The office has filing of Personal Property Schedules available on the internet. A postcard is sent to those with existing schedules as reminders and includes the User ID and Password to access their schedules on the internet to complete and submit. A letter is sent to those who would be new filers explaining what is needed. This office documents at least 2-4 reminders to those who need to file personal property.

Permissive Exemptions - Administer annual filings of applications for new or continued exempt use or continued exempt use. Review and make recommendations to the county board.

Taxable Government Owned Property - Annual review of government owned property not used public purpose, send notices of intent to tax, etc.

Centrally Assessed Properties - Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax list.

Tax Districts and Tax Rates - Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

Tax Lists - Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

Tax List Corrections - Prepare tax list correction documents for the county board's approval.

County Board of Equalization - Attend county board of equalization meetings including meetings for valuation protests. Prepare documentation for the board for the hearings.

TERC (Tax Equalization and Review Commission) Appeals - Prepare the information and attend the taxpayer appeals hearings before TERC. Testify in defense of the county's valuation.

TERC Statewide Equalization - Attend the hearings if applicable to the county, to testify in defense of the county's values, and to implement TERC's orders.

Education - Attend meetings, workshops, and educational classes to obtain the required hours of continuing education to maintain the assessor certification.

An annual analysis will be done, and areas prioritized for reappraisal accordingly. Reviews of properties will be done along with a market analysis to establish physical and economic depreciation. New pricing will be applied. Adequate funding will be needed to support the continuation of this process.

Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study will be conducted to see if the current market continues to support the areas.

The office has converted to CamaVision software for both administrative and CAMA using the Vanguard Appraisals Inc. Real Property Appraisal Manual that was approved by the Property Tax Administrator.

Pickup work, the collection of data relating to new construction, remodeling, additions, alterations and removals of existing buildings or structures along with zoning and annexation is done on a continuous year-round basis. Parcels are flagged if the value is to be added for the following year to be changed during the appropriate time frame.

RCN (Replacement Cost New). The cost approach is used in setting our values. An income analysis is only used occasionally for commercial property to substantiate the cost approach.

The real estate transfer statements, form 521, are processed on a continual basis.

Assessment plans to be completed in **2024 for 2025** tax year are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- 6 Year inspection and revalue of properties in the town of Milford, the Milford 1-mile suburban area and the unincorporated village of Grover
- Review land values on the rural residential parcels
- Complete building permits and other reported and unreported changes

Commercial:

- Review and analyze sales
- Reprice Section 42 housing properties used the income approach
- 6 Year inspection and revalue properties in Milford and the unincorporated village of Grover
- Complete building permits and other reported and unreported changes

Agricultural:

- Review and analyze sales and market areas
- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use change and change parcels accordingly

Assessment plans to be completed in **2025 for 2026** tax year are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- 6 Year inspection and revalue of properties in Seward
- Complete building permits and other reported and unreported changes

Commercial:

- Review and analyze sales
- Reprice Section 42 housing properties using the income approach
- 6 Year inspection and revalue of properties in Seward
- Complete building permits and other reported and unreported changes

Agriculture:

- Review and analyze sales and market areas
- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use changes and change parcels accordingly

Assessment plans to be completed in **2026 for 2027** tax year are as follows:

Residential:

- Prioritize area that need review and analyze sales
- 6 Year inspection and revalue of properties in Range 4 (geo codes: 3239, 3285, 3463, 3509)
- Complete building permits and other reported and unreported changes

Commercial:

- Review and analyze sales
- Reprice Section 42 housing properties using the income approach
- Complete building permits and reported and unreported changes

Agriculture:

- Review and analyze sales and market areas
- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use changes and change parcels accordingly

I respectfully submit this plan of assessment and request the resources needed to continue with maintaining up-to-date, fair, and equitable assessments in achieving the statutory required statistics.

June 14, 2024

Marilyn Hladky, *Seward County Assessor*