

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

SEWARD COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator 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,

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

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

cc: Marilyn Hladky, Seward County Assessor

Table of Contents

2022 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

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

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this 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 staff 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 Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. 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 PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

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.

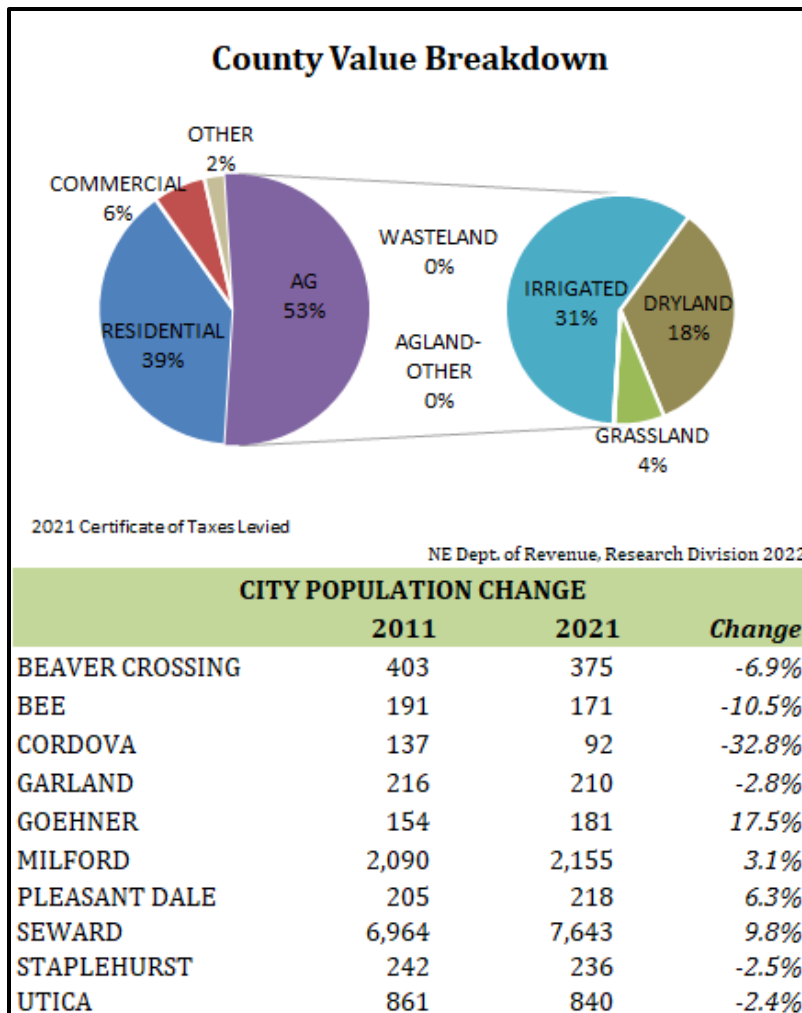
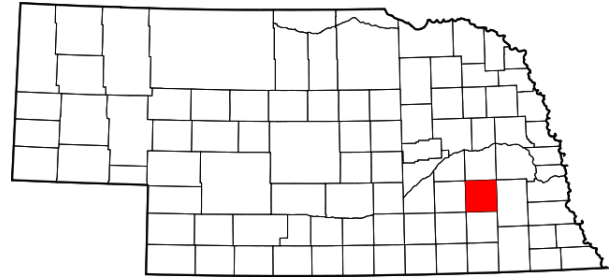
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, 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 17,609 residents, per the Census Bureau Quick Facts for 2020, a 5% population increase over the 2010 U.S. Census. Reports indicate that 72% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$180,563 (2021 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 471 employer establishments with total employment of 5,783 a 2% increase from 2019.

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).

2022 Residential Correlation for Seward County

Assessment Actions

For Residential class, the assessor reviewed all sales and conducted reappraisals on houses, building and land in Geo Codes: 3237 and 3287 in keeping with their six-year inspections. Valuation Groups 2 and 4 were reappraised after initially being inspected in 2021. Valuation Group 1, 8, 12, and 15 were given market adjustments using a map economic factor, all were moved up to 1.0 or 1.15, with no land value changes. New Growth was reviewed, partial valuations from the previous year were completed, grades and conditions updated. All known building permits and pick-up work were completed timely. The Seward County assessor combined Valuation Groups 3, 4, 5, 6, and 10 into Valuation Group 15.

Assessment Practice Review

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

Sales verification and qualification processes are reviewed. Seward County sales usability rate is below the state average; however, review of qualified and non-qualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the residential class.

Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and grouped. Previously the residential class in Seward County identified 14 separate valuation groups. After being encouraged to combine some of the smallest Villages, the county assessor combined five locations, there are now nine groups. The land to building supports that lot values have been increased with the market.

The appraisal tables were reviewed to ensure they are current. Land tables are updated as each valuation group is reviewed and inspected. Currently, 2018 depreciation tables are utilized, and value groups are studied each year for any adjustments.

Frequency of the six-year inspection and review cycle of the county is also reviewed. The county assessor has kept up the review and inspection of all properties within the required six years. A systematic plan is in place to maintain compliance.

The county assessor has a valuation methodology on file.

Description of Analysis

Residential parcels are analyzed using nine valuation groups defined to represent market movement for assessment purposes.

2022 Residential Correlation for Seward County

Valuation Group	Description
1	Seward
2	Beaver Crossing
7	Grover
8	Milford
9	Pleasant Dale
11	Tamora
12	Utica
13	Rural
14	Rural Sub
15	Bee, Cordova, Garland, Goehner, Staplehurst

The residential statistical profile includes 446 qualified sales. All the valuation groups are represented. All three measures of central tendency are within the acceptable range and are closely grouped. The qualitative measures are within the accepted parameters as well. The COD and PRD are within the IAAO recommended range. When analyzing the nine valuation groups, they are all represented by a sample that have medians within the acceptable range, except Valuation Group 7 and 9 with unreliably small samples.

The statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner. Changes to the population and sample reflect the stated assessment actions and equalization has been achieved.

Equalization and Quality of Assessment

Review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggests that assessments within the county are valued within acceptable parameters, and therefore considered equalized.

The quality of assessment of the residential property in Seward County complies with generally accepted mass appraisal techniques.

2022 Residential Correlation for Seward County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	236	93.53	94.29	93.09	11.68	101.29
2	12	95.97	91.60	85.22	10.59	107.49
7	2	89.30	89.30	85.33	05.81	104.65
8	73	95.19	93.51	92.62	11.06	100.96
9	4	91.49	84.68	70.48	15.77	120.15
12	28	95.01	93.62	93.79	10.26	99.82
13	45	92.02	86.27	85.66	15.72	100.71
14	10	94.69	94.38	94.55	07.43	99.82
15	36	92.05	92.10	90.61	11.53	101.64
<u> ALL </u>	<u>446</u>	93.77	92.95	91.54	11.82	101.54

Level of Value

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

2022 Commercial Correlation for Seward County

Assessment Actions

For the commercial property class, the county assessor reviewed all sales and revalued Section 42 Housing properties using the income approach. Valuation Groups 2 and 15 had were inspected and reappraised as part of six-year inspection and review cycle. Valuation Group 9 had a market adjustment by changing the map economic factor. Exempt parcels were valued in Valuation Group 2 and 15. The Seward County Assessor completed pick-up work and building permits on all new construction countywide.

Assessment Practice Review

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

A review of the valuation groups show that the commercial class is broken into nine valuation groups. Each indicative of their unique characteristics for the commercial class.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current appraisal tables show that costing is dated 2008 based on Vanguard. Lot values and depreciation are dated 2018.

Regarding the use of the three approaches to value, when information is received regarding income, the contract appraiser and county assessor will use the income approach to value those properties. All other commercial properties are valued using the cost approach, using the Computer-Assisted Mass Appraisal (CAMA) cost tables. Depreciation is market-derived, and depreciation tables are updated when the valuation group is physically reviewed.

Description of Analysis

All commercial parcels are analyzed using nine unique valuation groups.

Valuation Group	Description
1	Seward
2	Beaver Crossing
7	Grover
8	Milford
9	Pleasant Dale
11	Tamora
12	Utica
13	Rural
15	Bee, Cordova, Garland, Goehner, Staplehurst

2022 Commercial Correlation for Seward County

There are only 22 sales in the commercial class of property, while all two of the three measures of central tendency are in the acceptable range, the COD is within prescribed parameters, however the PRD is slightly high, but is impacted by three low dollar sales.

SALE PRICE *		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE							
<u>Low \$ Ranges</u>							
Less Than	5,000						
Less Than	15,000	3	126.95	116.98	117.51	11.14	99.55
Less Than	30,000	3	126.95	116.98	117.51	11.14	99.55
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	22	94.61	94.98	90.35	19.26	105.12
Greater Than	14,999	19	93.30	91.51	90.15	18.33	101.51
Greater Than	29,999	19	93.30	91.51	90.15	18.33	101.51

The statistical sample size in each valuation group is considered unreliable for measurement purposes, except in Valuation Group 1, where there are 10 sales. Review of the changes in sold properties as compared to the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicates that all properties increased uniformly and support the stated actions of the county assessor.

Equalization and Quality of Assessment

Review of the assessment practices demonstrate that the assessment practices are uniform and equalized. The quality of assessment for the commercial class of real property in Seward County is in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP							
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	
1	10	99.44	96.88	96.36	08.00	100.54	
2	2	108.87	108.87	108.87	16.61	100.00	
8	2	73.40	73.40	68.37	16.16	107.36	
9	3	92.78	89.27	89.47	04.15	99.78	
12	1	60.58	60.58	60.58	00.00	100.00	
13	1	30.87	30.87	30.87	00.00	100.00	
15	3	133.21	132.32	123.08	18.00	107.51	
<u>ALL</u>	<u>22</u>	94.61	94.98	90.35	19.26	105.12	

Level of Value

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

2022 Agricultural Correlation for Seward County

Assessment Actions

For the agricultural property class, the assessor verified land use changes using all the information at her disposal including contacting property owners and physical inspections. Acres were counted, changes and updates completed. Special attention was paid to Conservation Reserve Program (CRP) and Wetlands Reserve Program (WRP) programs.

A Market analysis was done to be sure that existing areas were following the market trends. There was no non-agricultural influence found in Market Area 2. Irrigated land and Grassland Land Capability Group's (LCG's) were revalued as needed to comply with the required level of value. On average irrigated land increased 3% and grassland increased 24%. All pick-up work countywide was successfully completed.

Assessment Practice Review

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

Sales verification and qualification processes were one aspect that were reviewed. The usability rate was above that what has been typical for the agricultural class across the state. The review of the sales rosters along with the comments provided, indicates that all arm's-length transactions have been made available for measurement.

Market areas are also examined. Seward County currently has three agricultural market areas. Market Area 1 divides the county east to west based on soil structure, irrigation availability and farming practices; Market Area 2 consists of the eastern part of county where there is limited water availability, and a non-agricultural influence; Market Area 3 divides the county east to west based on soil structure, very little water availability and special value influence. Intensive use was also discussed. The county assessor reviewed and updated intensive use values for the 2021 assessment year. Depreciation tables are from 2018. The county will keep the three market areas separate for administrative purposes in case there is non-agricultural influences coming from Lancaster County.

Frequency of the six-year inspection and review cycle was also studied. The county assessor has recently reviewed land use countywide and physically inspected ag improvements as part of the rural review for the 2022 assessment year.

Description of Analysis

The statistical sample for the agricultural class of real property show that all three measures of central tendency are within the range, the COD and PRD are within acceptable parameters.

Review of the 80% Majority Land Use (MLU) statistics show that only the irrigated land and dryland subclasses have a sufficient number of sales for measurement.

2022 Agricultural Correlation for Seward County

Grassland is low with nine sales; however, the county assessor increased grassland nearly 25% this year, resulting in grassland values that are comparable, but slightly higher than all surrounding counties except Butler and Lancaster. Comparison of all other Seward County land values to the values of the surrounding comparable counties support that a proportionate level of value has been reached.

Review of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) matches the reported actions of the county assessor

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued utilizing the same appraisal processes as the rural residential property. The rural acreages are assessed within the acceptable range; therefore, agricultural improvements are equalized and have achieved market value. The quality of assessment of the agricultural class of real property complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	19	71.81	73.23	72.44	11.91	101.09
1	19	71.81	73.23	72.44	11.91	101.09
<u>Dry</u>						
County	23	72.69	71.67	70.29	11.35	101.96
1	23	72.69	71.67	70.29	11.35	101.96
<u>Grass</u>						
County	9	51.48	62.38	56.57	27.37	110.27
1	9	51.48	62.38	56.57	27.37	110.27
<u>ALL</u>						
	64	70.95	71.11	70.60	15.55	100.72

Level of Value

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

2022 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	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Seward County

Residential Real Property - Current

Number of Sales	446	Median	93.77
Total Sales Price	\$94,333,652	Mean	92.95
Total Adj. Sales Price	\$94,333,652	Wgt. Mean	91.54
Total Assessed Value	\$86,351,547	Average Assessed Value of the Base	\$181,028
Avg. Adj. Sales Price	\$211,510	Avg. Assessed Value	\$193,613

Confidence Interval - Current

95% Median C.I	92.52 to 94.99
95% Wgt. Mean C.I	90.05 to 93.03
95% Mean C.I	91.51 to 94.39
% of Value of the Class of all Real Property Value in the County	36.78
% of Records Sold in the Study Period	7.06
% of Value Sold in the Study Period	7.55

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	404	93	92.50
2020	389	96	95.51
2019	412	93	93.27
2018	419	94	94.27

2022 Commission Summary for Seward County

Commercial Real Property - Current

Number of Sales	22	Median	94.61
Total Sales Price	\$4,426,500	Mean	94.98
Total Adj. Sales Price	\$4,426,500	Wgt. Mean	90.35
Total Assessed Value	\$3,999,146	Average Assessed Value of the Base	\$266,129
Avg. Adj. Sales Price	\$201,205	Avg. Assessed Value	\$181,779

Confidence Interval - Current

95% Median C.I	83.36 to 103.43
95% Wgt. Mean C.I	79.93 to 100.76
95% Mean C.I	82.86 to 107.10
% of Value of the Class of all Real Property Value in the County	6.21
% of Records Sold in the Study Period	3.03
% of Value Sold in the Study Period	2.07

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	26	93	92.50
2020	26	93	93.45
2019	26	100	92.23
2018	21	95	94.85

**80 Seward
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 446
 Total Sales Price : 94,333,652
 Total Adj. Sales Price : 94,333,652
 Total Assessed Value : 86,351,547
 Avg. Adj. Sales Price : 211,510
 Avg. Assessed Value : 193,613

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 93
 COD : 11.82
 PRD : 101.54

COV : 16.74
 STD : 15.56
 Avg. Abs. Dev : 11.08
 MAX Sales Ratio : 203.36
 MIN Sales Ratio : 42.84

95% Median C.I. : 92.52 to 94.99
 95% Wgt. Mean C.I. : 90.05 to 93.03
 95% Mean C.I. : 91.51 to 94.39

Printed:3/29/2022 9:37:07AM

DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	56	100.89	100.19	98.61	07.32	101.60	42.84	128.35	97.94 to 104.40	207,070	204,196
01-JAN-20 To 31-MAR-20	48	98.47	96.27	96.37	07.27	99.90	59.60	111.31	93.96 to 100.96	213,830	206,065
01-APR-20 To 30-JUN-20	61	96.91	98.64	97.31	08.32	101.37	77.32	155.97	94.51 to 98.60	197,415	192,110
01-JUL-20 To 30-SEP-20	54	95.83	96.66	95.33	09.45	101.40	64.08	136.69	92.35 to 98.95	205,225	195,649
01-OCT-20 To 31-DEC-20	54	90.93	92.59	92.58	10.44	100.01	68.85	141.70	87.74 to 95.34	224,543	207,889
01-JAN-21 To 31-MAR-21	41	91.62	90.21	90.17	10.45	100.04	62.36	121.56	85.13 to 93.93	195,260	176,072
01-APR-21 To 30-JUN-21	75	82.43	84.60	83.73	14.72	101.04	48.63	203.36	78.99 to 86.26	237,247	198,647
01-JUL-21 To 30-SEP-21	57	85.55	86.76	82.26	16.29	105.47	44.41	149.43	78.26 to 90.88	200,438	164,880
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	219	97.69	98.03	96.94	08.30	101.12	42.84	155.97	96.47 to 99.44	205,407	199,132
01-OCT-20 To 30-SEP-21	227	86.87	88.06	86.61	13.79	101.67	44.41	203.36	84.90 to 89.96	217,398	188,289
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	217	95.71	96.12	95.36	09.10	100.80	59.60	155.97	94.51 to 97.35	209,740	200,004
<u>ALL</u>	446	93.77	92.95	91.54	11.82	101.54	42.84	203.36	92.52 to 94.99	211,510	193,613

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	236	93.53	94.29	93.09	11.68	101.29	48.63	203.36	91.41 to 95.54	210,202	195,685
2	12	95.97	91.60	85.22	10.59	107.49	66.54	111.44	82.43 to 98.60	132,283	112,736
7	2	89.30	89.30	85.33	05.81	104.65	84.11	94.48	N/A	128,000	109,219
8	73	95.19	93.51	92.62	11.06	100.96	44.41	136.69	93.40 to 97.88	184,475	170,859
9	4	91.49	84.68	70.48	15.77	120.15	50.63	105.09	N/A	112,000	78,936
12	28	95.01	93.62	93.79	10.26	99.82	66.40	114.67	90.64 to 101.39	173,855	163,064
13	45	92.02	86.27	85.66	15.72	100.71	42.84	128.35	79.08 to 95.40	335,453	287,338
14	10	94.69	94.38	94.55	07.43	99.82	76.18	106.85	82.15 to 102.44	393,700	372,244
15	36	92.05	92.10	90.61	11.53	101.64	59.60	149.43	87.77 to 94.72	140,764	127,550
<u>ALL</u>	446	93.77	92.95	91.54	11.82	101.54	42.84	203.36	92.52 to 94.99	211,510	193,613

80 Seward
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 446
 Total Sales Price : 94,333,652
 Total Adj. Sales Price : 94,333,652
 Total Assessed Value : 86,351,547
 Avg. Adj. Sales Price : 211,510
 Avg. Assessed Value : 193,613

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 93
 COD : 11.82
 PRD : 101.54

COV : 16.74
 STD : 15.56
 Avg. Abs. Dev : 11.08
 MAX Sales Ratio : 203.36
 MIN Sales Ratio : 42.84

95% Median C.I. : 92.52 to 94.99
 95% Wgt. Mean C.I. : 90.05 to 93.03
 95% Mean C.I. : 91.51 to 94.39

Printed:3/29/2022 9:37:07AM

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	442	93.77	92.96	91.55	11.87	101.54	42.84	203.36	92.52 to 95.00	212,842	194,863
06											
07	4	93.19	92.33	86.26	06.43	107.04	80.80	102.15	N/A	64,324	55,485
<u>ALL</u>	446	93.77	92.95	91.54	11.82	101.54	42.84	203.36	92.52 to 94.99	211,510	193,613

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	102.15	102.15	102.15	00.00	100.00	102.15	102.15	N/A	29,500	30,134
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	446	93.77	92.95	91.54	11.82	101.54	42.84	203.36	92.52 to 94.99	211,510	193,613
Greater Than 14,999	446	93.77	92.95	91.54	11.82	101.54	42.84	203.36	92.52 to 94.99	211,510	193,613
Greater Than 29,999	445	93.74	92.93	91.54	11.83	101.52	42.84	203.36	92.52 to 94.93	211,919	193,981
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	102.15	102.15	102.15	00.00	100.00	102.15	102.15	N/A	29,500	30,134
30,000 TO 59,999	12	109.92	109.89	111.23	14.14	98.80	71.23	155.97	94.48 to 118.80	47,183	52,480
60,000 TO 99,999	25	98.16	100.75	100.71	13.78	100.04	70.99	149.43	92.34 to 105.19	78,457	79,011
100,000 TO 149,999	82	93.71	94.91	94.21	14.49	100.74	57.59	203.36	88.90 to 97.69	127,730	120,334
150,000 TO 249,999	202	94.35	92.54	92.59	09.78	99.95	48.43	117.85	92.15 to 95.54	192,625	178,360
250,000 TO 499,999	118	92.21	89.02	89.22	12.01	99.78	42.84	128.35	88.43 to 94.25	329,059	293,589
500,000 TO 999,999	6	94.31	89.53	89.15	06.64	100.43	63.28	96.91	63.28 to 96.91	593,917	529,475
1,000,000 +											
<u>ALL</u>	446	93.77	92.95	91.54	11.82	101.54	42.84	203.36	92.52 to 94.99	211,510	193,613

80 Seward
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 22
Total Sales Price : 4,426,500
Total Adj. Sales Price : 4,426,500
Total Assessed Value : 3,999,146
Avg. Adj. Sales Price : 201,205
Avg. Assessed Value : 181,779

MEDIAN : 95
WGT. MEAN : 90
MEAN : 95
COD : 19.26
PRD : 105.12

COV : 28.77
STD : 27.33
Avg. Abs. Dev : 18.22
MAX Sales Ratio : 167.85
MIN Sales Ratio : 30.87

95% Median C.I. : 83.36 to 103.43
95% Wgt. Mean C.I. : 79.93 to 100.76
95% Mean C.I. : 82.86 to 107.10

Printed:3/29/2022 9:37:10AM

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-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	3	97.73	85.91	90.36	13.25	95.08	60.58	99.43	N/A	162,333	146,678
01-APR-19 To 30-JUN-19	1	87.16	87.16	87.16	00.00	100.00	87.16	87.16	N/A	400,000	348,622
01-JUL-19 To 30-SEP-19	1	83.36	83.36	83.36	00.00	100.00	83.36	83.36	N/A	158,000	131,712
01-OCT-19 To 31-DEC-19	1	93.30	93.30	93.30	00.00	100.00	93.30	93.30	N/A	243,000	226,725
01-JAN-20 To 31-MAR-20	2	118.32	118.32	103.75	12.58	114.04	103.43	133.21	N/A	518,500	537,924
01-APR-20 To 30-JUN-20	2	88.02	88.02	85.82	03.15	102.56	85.25	90.79	N/A	48,500	41,624
01-JUL-20 To 30-SEP-20	4	108.84	111.77	95.99	27.42	116.44	61.54	167.85	N/A	186,250	178,783
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	3	81.74	68.46	65.02	25.25	105.29	30.87	92.78	N/A	182,500	118,662
01-APR-21 To 30-JUN-21	2	88.21	88.21	83.10	12.75	106.15	76.96	99.45	N/A	275,000	228,514
01-JUL-21 To 30-SEP-21	3	103.63	108.83	101.74	09.99	106.97	95.91	126.95	N/A	54,000	54,937
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	5	87.16	85.65	88.07	12.21	97.25	60.58	99.43	N/A	209,000	184,074
01-OCT-19 To 30-SEP-20	9	102.31	105.89	99.01	20.53	106.95	61.54	167.85	85.25 to 133.21	235,778	233,439
01-OCT-20 To 30-SEP-21	8	94.35	88.54	77.64	19.02	114.04	30.87	126.95	30.87 to 126.95	157,438	122,228
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	6	90.23	86.93	89.06	10.96	97.61	60.58	99.43	60.58 to 99.43	214,667	191,182
01-JAN-20 To 31-DEC-20	8	102.87	107.47	99.75	21.87	107.74	61.54	167.85	61.54 to 167.85	234,875	234,278
<u>ALL</u>	22	94.61	94.98	90.35	19.26	105.12	30.87	167.85	83.36 to 103.43	201,205	181,779

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	99.44	96.88	96.36	08.00	100.54	76.96	115.37	83.36 to 103.63	308,800	297,564
2	2	108.87	108.87	108.87	16.61	100.00	90.79	126.95	N/A	10,000	10,887
8	2	73.40	73.40	68.37	16.16	107.36	61.54	85.25	N/A	151,000	103,242
9	3	92.78	89.27	89.47	04.15	99.78	81.74	93.30	N/A	192,667	172,372
12	1	60.58	60.58	60.58	00.00	100.00	60.58	60.58	N/A	105,000	63,612
13	1	30.87	30.87	30.87	00.00	100.00	30.87	30.87	N/A	212,500	65,597
15	3	133.21	132.32	123.08	18.00	107.51	95.91	167.85	N/A	40,333	49,643
<u>ALL</u>	22	94.61	94.98	90.35	19.26	105.12	30.87	167.85	83.36 to 103.43	201,205	181,779

80 Seward
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 22
Total Sales Price : 4,426,500
Total Adj. Sales Price : 4,426,500
Total Assessed Value : 3,999,146
Avg. Adj. Sales Price : 201,205
Avg. Assessed Value : 181,779

MEDIAN : 95
WGT. MEAN : 90
MEAN : 95
COD : 19.26
PRD : 105.12

COV : 28.77
STD : 27.33
Avg. Abs. Dev : 18.22
MAX Sales Ratio : 167.85
MIN Sales Ratio : 30.87

95% Median C.I. : 83.36 to 103.43
95% Wgt. Mean C.I. : 79.93 to 100.76
95% Mean C.I. : 82.86 to 107.10

Printed:3/29/2022 9:37:10AM

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	98.59	98.48	100.84	03.00	97.66	93.30	103.43	N/A	404,750	408,139
03	18	91.79	94.21	84.30	22.95	111.76	30.87	167.85	81.74 to 103.63	155,972	131,477
04											
<u>ALL</u>	<u>22</u>	<u>94.61</u>	<u>94.98</u>	<u>90.35</u>	<u>19.26</u>	<u>105.12</u>	<u>30.87</u>	<u>167.85</u>	<u>83.36 to 103.43</u>	<u>201,205</u>	<u>181,779</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	126.95	116.98	117.51	11.14	99.55	90.79	133.21	N/A	10,333	12,142
Less Than 30,000	3	126.95	116.98	117.51	11.14	99.55	90.79	133.21	N/A	10,333	12,142
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	22	94.61	94.98	90.35	19.26	105.12	30.87	167.85	83.36 to 103.43	201,205	181,779
Greater Than 14,999	19	93.30	91.51	90.15	18.33	101.51	30.87	167.85	81.74 to 102.31	231,342	208,564
Greater Than 29,999	19	93.30	91.51	90.15	18.33	101.51	30.87	167.85	81.74 to 102.31	231,342	208,564
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	126.95	116.98	117.51	11.14	99.55	90.79	133.21	N/A	10,333	12,142
15,000 TO 29,999											
30,000 TO 59,999	1	167.85	167.85	167.85	00.00	100.00	167.85	167.85	N/A	40,000	67,138
60,000 TO 99,999	3	95.91	94.93	94.68	06.39	100.26	85.25	103.63	N/A	79,667	75,429
100,000 TO 149,999	2	87.98	87.98	88.61	31.14	99.29	60.58	115.37	N/A	107,500	95,258
150,000 TO 249,999	9	92.78	82.24	80.94	15.85	101.61	30.87	99.45	61.54 to 99.43	188,389	152,482
250,000 TO 499,999	3	87.16	88.81	88.58	09.69	100.26	76.96	102.31	N/A	393,333	348,417
500,000 TO 999,999											
1,000,000 TO 1,999,999	1	103.43	103.43	103.43	00.00	100.00	103.43	103.43	N/A	1,026,000	1,061,194
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>22</u>	<u>94.61</u>	<u>94.98</u>	<u>90.35</u>	<u>19.26</u>	<u>105.12</u>	<u>30.87</u>	<u>167.85</u>	<u>83.36 to 103.43</u>	<u>201,205</u>	<u>181,779</u>

80 Seward
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 22
 Total Sales Price : 4,426,500
 Total Adj. Sales Price : 4,426,500
 Total Assessed Value : 3,999,146
 Avg. Adj. Sales Price : 201,205
 Avg. Assessed Value : 181,779

MEDIAN : 95
 WGT. MEAN : 90
 MEAN : 95
 COD : 19.26
 PRD : 105.12

COV : 28.77
 STD : 27.33
 Avg. Abs. Dev : 18.22
 MAX Sales Ratio : 167.85
 MIN Sales Ratio : 30.87

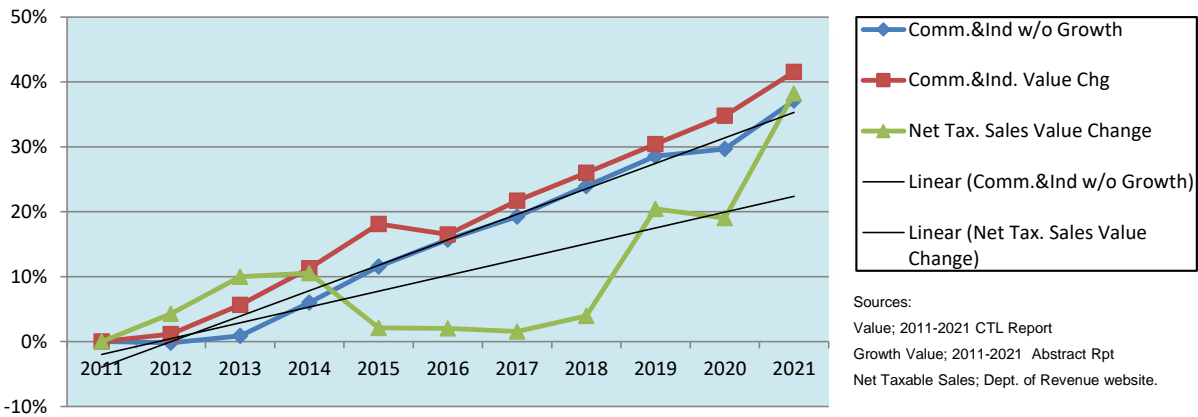
95% Median C.I. : 83.36 to 103.43
 95% Wgt. Mean C.I. : 79.93 to 100.76
 95% Mean C.I. : 82.86 to 107.10

Printed:3/29/2022 9:37:10AM

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	1	99.43	99.43	99.43	00.00	100.00	99.43	99.43	N/A	182,000	180,959
344	1	60.58	60.58	60.58	00.00	100.00	60.58	60.58	N/A	105,000	63,612
352	8	95.52	91.27	95.39	09.90	95.68	61.54	103.43	61.54 to 103.43	337,625	322,055
353	4	109.50	108.89	99.24	14.06	109.72	83.36	133.21	N/A	90,250	89,562
406	2	108.87	108.87	108.87	16.61	100.00	90.79	126.95	N/A	10,000	10,887
419	1	92.78	92.78	92.78	00.00	100.00	92.78	92.78	N/A	150,000	139,163
442	2	131.88	131.88	122.07	27.27	108.04	95.91	167.85	N/A	55,000	67,138
494	2	53.92	53.92	60.97	42.75	88.44	30.87	76.96	N/A	306,250	186,725
530	1	81.74	81.74	81.74	00.00	100.00	81.74	81.74	N/A	185,000	151,227
<u>ALL</u>	22	94.61	94.98	90.35	19.26	105.12	30.87	167.85	83.36 to 103.43	201,205	181,779

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 131,659,547	\$ 889,030	0.68%	\$ 130,770,517		\$ 105,609,375	
2012	\$ 133,202,775	\$ 1,792,470	1.35%	\$ 131,410,305	-0.19%	\$ 110,113,645	4.27%
2013	\$ 139,094,220	\$ 6,266,033	4.50%	\$ 132,828,187	-0.28%	\$ 116,159,872	5.49%
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%
2016	\$ 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%
Ann %chg	3.54%			Average	0.55%	3.29%	3.53%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.19%	1.17%	4.27%
2013	0.89%	5.65%	9.99%
2014	6.02%	11.28%	10.56%
2015	11.59%	18.13%	2.12%
2016	15.71%	16.51%	2.03%
2017	19.29%	21.73%	1.57%
2018	23.95%	26.01%	3.98%
2019	28.57%	30.45%	20.44%
2020	29.69%	34.80%	19.02%
2021	37.13%	41.56%	38.26%

County Number	80
County Name	Seward

80 Seward
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 64
Total Sales Price : 43,035,177
Total Adj. Sales Price : 43,035,177
Total Assessed Value : 30,384,900
Avg. Adj. Sales Price : 672,425
Avg. Assessed Value : 474,764

MEDIAN : 71
WGT. MEAN : 71
MEAN : 71
COD : 15.55
PRD : 100.72

COV : 19.97
STD : 14.20
Avg. Abs. Dev : 11.03
MAX Sales Ratio : 103.04
MIN Sales Ratio : 37.00

95% Median C.I. : 66.59 to 74.87
95% Wgt. Mean C.I. : 64.76 to 76.45
95% Mean C.I. : 67.63 to 74.59

Printed:3/29/2022 9:37:12AM

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-18 To 31-DEC-18	8	76.92	77.59	81.00	13.31	95.79	59.88	98.99	59.88 to 98.99	488,199	395,459
01-JAN-19 To 31-MAR-19	6	69.96	74.64	70.92	12.82	105.25	61.62	103.04	61.62 to 103.04	675,959	479,379
01-APR-19 To 30-JUN-19	2	72.78	72.78	74.30	08.51	97.95	66.59	78.97	N/A	1,032,193	766,873
01-JUL-19 To 30-SEP-19	2	65.44	65.44	65.38	00.37	100.09	65.20	65.67	N/A	635,000	415,160
01-OCT-19 To 31-DEC-19	3	70.36	76.92	75.17	14.57	102.33	64.82	95.57	N/A	1,090,507	819,758
01-JAN-20 To 31-MAR-20	11	80.32	80.00	78.20	10.03	102.30	67.83	93.58	68.38 to 92.34	842,705	658,983
01-APR-20 To 30-JUN-20	3	67.85	69.55	68.46	06.68	101.59	63.61	77.19	N/A	695,960	476,431
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	13	60.37	61.26	62.71	15.17	97.69	42.74	85.35	50.65 to 74.87	582,561	365,298
01-JAN-21 To 31-MAR-21	5	72.39	72.69	64.40	15.73	112.87	49.94	92.94	N/A	448,505	288,823
01-APR-21 To 30-JUN-21	6	70.95	69.84	71.02	12.68	98.34	46.23	88.47	46.23 to 88.47	659,867	468,620
01-JUL-21 To 30-SEP-21	5	58.66	61.55	55.13	27.11	111.65	37.00	91.03	N/A	667,055	367,760
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	18	72.41	74.72	74.40	12.95	100.43	59.88	103.04	65.67 to 79.16	627,541	466,889
01-OCT-19 To 30-SEP-20	17	75.44	77.61	76.13	11.74	101.94	63.61	95.57	67.85 to 88.90	860,539	655,140
01-OCT-20 To 30-SEP-21	29	64.37	65.06	63.37	18.80	102.67	37.00	92.94	57.55 to 73.26	590,010	373,914
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	13	68.10	73.46	72.22	11.81	101.72	61.62	103.04	65.20 to 78.97	820,128	592,278
01-JAN-20 To 31-DEC-20	27	68.38	69.82	70.93	16.09	98.44	42.74	93.58	63.00 to 77.19	701,145	497,296
<u>ALL</u>	64	70.95	71.11	70.60	15.55	100.72	37.00	103.04	66.59 to 74.87	672,425	474,764

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	64	70.95	71.11	70.60	15.55	100.72	37.00	103.04	66.59 to 74.87	672,425	474,764
<u>ALL</u>	64	70.95	71.11	70.60	15.55	100.72	37.00	103.04	66.59 to 74.87	672,425	474,764

80 Seward
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 64
 Total Sales Price : 43,035,177
 Total Adj. Sales Price : 43,035,177
 Total Assessed Value : 30,384,900
 Avg. Adj. Sales Price : 672,425
 Avg. Assessed Value : 474,764

MEDIAN : 71
 WGT. MEAN : 71
 MEAN : 71
 COD : 15.55
 PRD : 100.72

COV : 19.97
 STD : 14.20
 Avg. Abs. Dev : 11.03
 MAX Sales Ratio : 103.04
 MIN Sales Ratio : 37.00

95% Median C.I. : 66.59 to 74.87
 95% Wgt. Mean C.I. : 64.76 to 76.45
 95% Mean C.I. : 67.63 to 74.59

Printed:3/29/2022 9:37:12AM

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	9	71.81	73.32	73.81	07.48	99.34	64.82	88.90	66.59 to 78.97	964,714	712,078
1	9	71.81	73.32	73.81	07.48	99.34	64.82	88.90	66.59 to 78.97	964,714	712,078
Dry											
County	16	66.39	69.96	68.53	11.15	102.09	57.85	91.03	61.87 to 75.96	559,437	383,369
1	16	66.39	69.96	68.53	11.15	102.09	57.85	91.03	61.87 to 75.96	559,437	383,369
Grass											
County	6	51.07	55.22	51.93	11.00	106.34	48.22	72.39	48.22 to 72.39	454,467	235,994
1	6	51.07	55.22	51.93	11.00	106.34	48.22	72.39	48.22 to 72.39	454,467	235,994
ALL	64	70.95	71.11	70.60	15.55	100.72	37.00	103.04	66.59 to 74.87	672,425	474,764

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	19	71.81	73.23	72.44	11.91	101.09	37.00	92.34	67.83 to 80.32	1,036,720	751,041
1	19	71.81	73.23	72.44	11.91	101.09	37.00	92.34	67.83 to 80.32	1,036,720	751,041
Dry											
County	23	72.69	71.67	70.29	11.35	101.96	57.55	91.03	64.24 to 75.96	530,578	372,920
1	23	72.69	71.67	70.29	11.35	101.96	57.55	91.03	64.24 to 75.96	530,578	372,920
Grass											
County	9	51.48	62.38	56.57	27.37	110.27	42.74	103.04	48.22 to 84.29	429,311	242,845
1	9	51.48	62.38	56.57	27.37	110.27	42.74	103.04	48.22 to 84.29	429,311	242,845
ALL	64	70.95	71.11	70.60	15.55	100.72	37.00	103.04	66.59 to 74.87	672,425	474,764

Saline County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Seward	1	7,100	7,000	6,497	6,499	6,500	5,600	4,900	4,391	6,453
Saline	3	6,662	6,540	6,536	6,465	6,175	5,390	5,384	5,138	6,403
Fillmore	1	6,500	6,300	6,200	6,100	5,899	5,600	5,400	5,350	6,142
York	1	6,800	6,800	6,499	6,500	n/a	5,997	5,800	5,800	6,636
Polk	1	6,408	5,807	5,460	5,083	4,674	4,638	4,440	3,832	5,902
Butler	1	6,448	5,949	5,809	5,617	5,350	5,316	4,932	4,806	5,912
Seward	2	6,800	6,700	6,300	6,100	5,800	4,900	4,600	3,800	6,243
Seward	3	6,800	6,700	6,300	6,100	5,800	4,900	4,600	3,800	6,316
Butler	1	6,448	5,949	5,809	5,617	5,350	5,316	4,932	4,806	5,912
Saunders	1	6,320	n/a	5,830	5,450	n/a	4,870	3,910	3,670	4,783
Lancaster	1	6,975	6,194	5,790	5,408	5,000	4,800	4,581	4,389	5,315
Saline	3	6,662	6,540	6,536	6,465	6,175	5,390	5,384	5,138	6,403

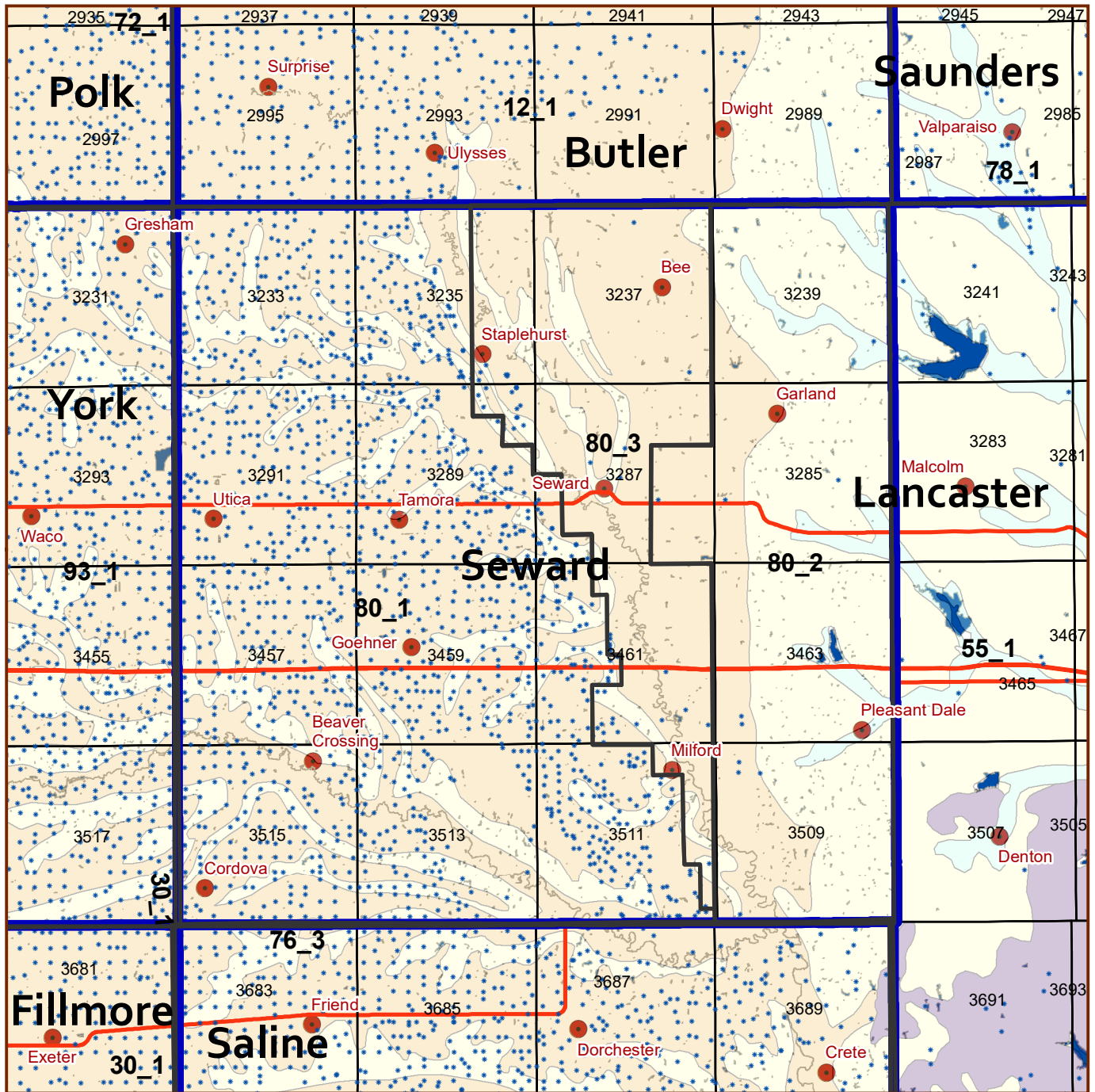
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Seward	1	5,300	5,200	4,750	4,750	4,700	3,500	3,200	2,900	4,598
Saline	3	3,866	3,863	3,553	3,508	3,445	3,398	3,392	3,249	3,597
Fillmore	1	3,755	3,650	3,400	3,400	3,300	3,100	3,100	3,000	3,451
York	1	4,800	4,994	4,500	4,500	4,397	n/a	4,400	4,400	4,692
Polk	1	5,048	4,770	3,681	3,681	3,287	3,196	3,100	3,100	4,443
Butler	1	5,450	4,950	4,750	4,650	4,450	4,050	3,150	3,050	4,369
Seward	2	5,300	5,200	4,750	4,750	4,700	3,496	3,200	2,900	4,251
Seward	3	5,300	5,200	4,750	4,750	4,700	3,500	3,200	2,896	4,591
Butler	1	5,450	4,950	4,750	4,650	4,450	4,050	3,150	3,050	4,369
Saunders	1	5,370	5,025	5,016	n/a	4,330	3,797	3,260	3,030	4,016
Lancaster	1	5,402	4,896	4,523	4,212	4,021	3,538	3,515	3,220	4,085
Saline	3	3,866	3,863	3,553	3,508	3,445	3,398	3,392	3,249	3,597

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Seward	1	2,247	2,248	2,098	n/a	2,100	n/a	n/a	1,500	2,207
Saline	3	1,810	1,815	1,794	n/a	n/a	n/a	n/a	1,425	1,802
Fillmore	1	1,500	1,500	1,400	n/a	n/a	1,400	n/a	n/a	1,461
York	1	1,621	1,622	1,606	1,600	n/a	n/a	n/a	1,316	1,611
Polk	1	2,200	2,200	2,200	2,200	2,200	n/a	2,100	2,100	2,197
Butler	1	2,345	2,322	2,282	2,272	1,896	2,174	n/a	2,100	2,317
Seward	2	2,249	2,250	2,100	n/a	2,100	n/a	n/a	1,500	2,199
Seward	3	2,249	2,250	2,100	n/a	2,100	n/a	n/a	1,500	2,199
Butler	1	2,345	2,322	2,282	2,272	1,896	2,174	n/a	2,100	2,317
Saunders	1	2,250	2,250	2,250	n/a	n/a	n/a	n/a	2,000	2,249
Lancaster	1	2,163	2,155	2,151	-	2,134	2,122	2,152	2,095	2,156
Saline	3	1,810	1,815	1,794	n/a	n/a	n/a	n/a	1,425	1,802

County	Mkt Area	CRP	TIMBER	WASTE
Seward	1	2,548	802	100
Saline	3	1,772	n/a	107
Fillmore	1	1,429	n/a	381
York	1	800	n/a	600
Polk	1	1,150	0	40
Butler	1	2,931	n/a	762
Seward	2	2,568	800	101
Seward	3	2,555	828	100
Butler	1	2,931	n/a	762
Saunders	1	2,399	0	130
Lancaster	1	2,156	n/a	898
Saline	3	1,772	n/a	107

Source: 2022 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



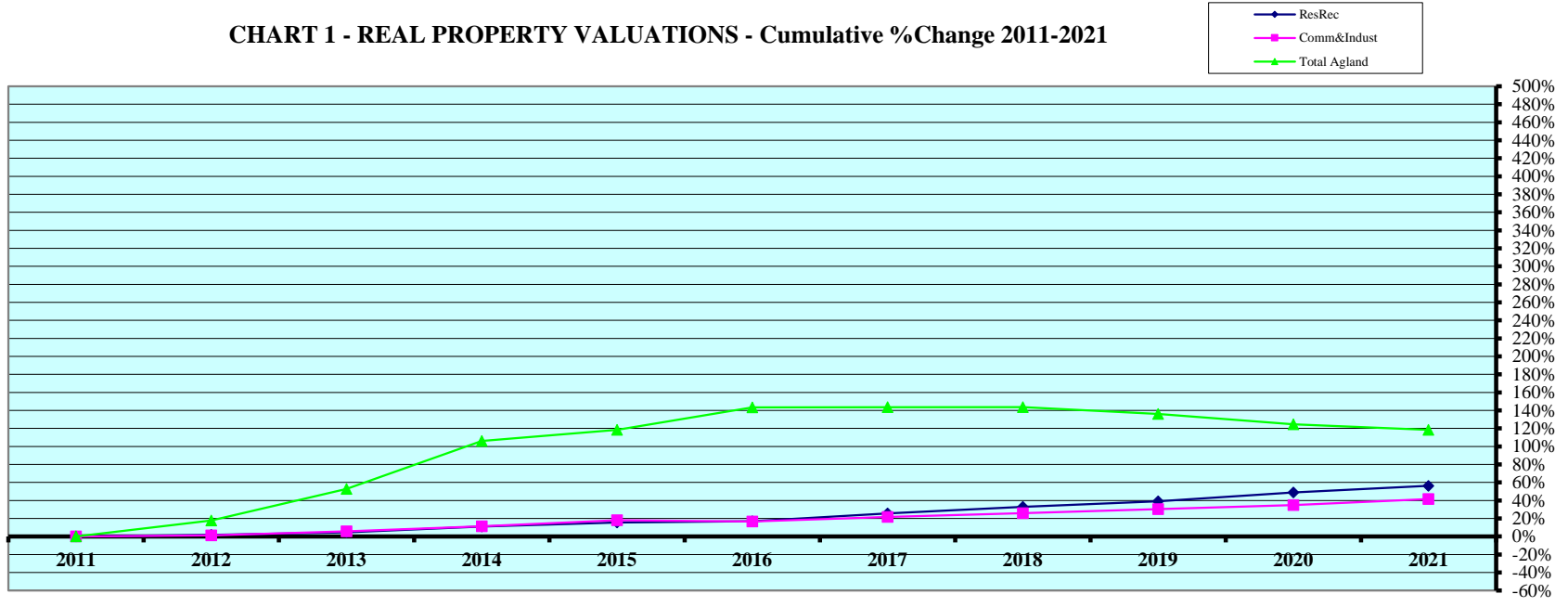
Legend

- 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 2011-2021



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
2011	673,622,141	-	-	-	131,659,547	-	-	-	705,307,771	-	-	-
2012	686,263,563	12,641,422	1.88%	1.88%	133,202,775	1,543,228	1.17%	1.17%	831,332,061	126,024,290	17.87%	17.87%
2013	704,488,581	18,225,018	2.66%	4.58%	139,094,220	5,891,445	4.42%	5.65%	1,077,341,637	246,009,576	29.59%	52.75%
2014	748,608,427	44,119,846	6.26%	11.13%	146,514,090	7,419,870	5.33%	11.28%	1,453,407,503	376,065,866	34.91%	106.07%
2015	779,057,649	30,449,222	4.07%	15.65%	155,523,843	9,009,753	6.15%	18.13%	1,541,466,791	88,059,288	6.06%	118.55%
2016	788,182,904	9,125,255	1.17%	17.01%	153,391,584	-2,132,259	-1.37%	16.51%	1,717,146,054	175,679,263	11.40%	143.46%
2017	845,985,837	57,802,933	7.33%	25.59%	160,267,590	6,876,006	4.48%	21.73%	1,717,876,676	730,622	0.04%	143.56%
2018	895,043,180	49,057,343	5.80%	32.87%	165,910,436	5,642,846	3.52%	26.01%	1,717,767,655	-109,021	-0.01%	143.55%
2019	937,304,342	42,261,162	4.72%	39.14%	171,744,476	5,834,040	3.52%	30.45%	1,664,251,541	-53,516,114	-3.12%	135.96%
2020	1,003,343,692	66,039,350	7.05%	48.95%	177,482,405	5,737,929	3.34%	34.80%	1,584,504,203	-79,747,338	-4.79%	124.65%
2021	1,052,800,297	49,456,605	4.93%	56.29%	186,378,480	8,896,075	5.01%	41.56%	1,539,813,628	-44,690,575	-2.82%	118.32%

Rate Annual %chg: Residential & Recreational **4.57%**

Commercial & Industrial **3.54%**

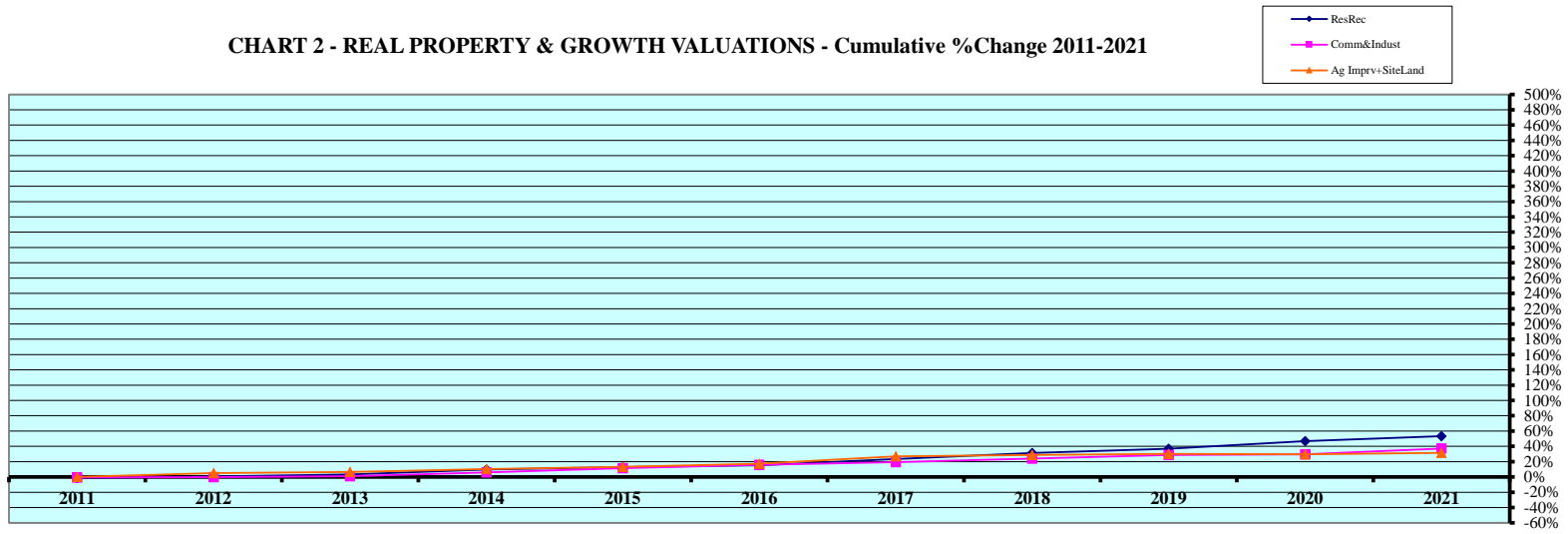
Agricultural Land **8.12%**

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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



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	
2011	673,622,141	9,569,939	1.42%	664,052,202	-	-1.42%	131,659,547	889,030	0.68%	130,770,517	-	-0.68%	
2012	686,263,563	9,236,809	1.35%	677,026,754	0.51%	0.51%	133,202,775	1,792,470	1.35%	131,410,305	-0.19%	-0.19%	
2013	704,488,581	8,303,841	1.18%	696,184,740	1.45%	3.35%	139,094,220	6,266,033	4.50%	132,828,187	-0.28%	0.89%	
2014	748,608,427	10,356,414	1.38%	738,252,013	4.79%	9.59%	146,514,090	6,934,631	4.73%	139,579,459	0.35%	6.02%	
2015	779,057,649	18,921,328	2.43%	760,136,321	1.54%	12.84%	155,523,843	8,608,935	5.54%	146,914,908	0.27%	11.59%	
2016	788,182,904	11,383,141	1.44%	776,799,763	-0.29%	15.32%	153,391,584	1,050,547	0.68%	152,341,037	-2.05%	15.71%	
2017	845,985,837	15,327,726	1.81%	830,658,111	5.39%	23.31%	160,267,590	3,214,713	2.01%	157,052,877	2.39%	19.29%	
2018	895,043,180	11,288,827	1.26%	883,754,353	4.46%	31.19%	165,910,436	2,719,583	1.64%	163,190,853	1.82%	23.95%	
2019	937,304,342	14,517,881	1.55%	922,786,461	3.10%	36.99%	171,744,476	2,470,613	1.44%	169,273,863	2.03%	28.57%	
2020	1,003,343,692	14,697,117	1.46%	988,646,575	5.48%	46.77%	177,482,405	6,738,097	3.80%	170,744,308	-0.58%	29.69%	
2021	1,052,800,297	19,974,668	1.90%	1,032,825,629	2.94%	53.32%	186,378,480	5,834,734	3.13%	180,543,746	1.72%	37.13%	
Rate Ann%chg	4.57%			Resid & Recreat w/o growth			3.54%			C & I w/o growth			0.55%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	89,679,214	26,954,424	116,633,638	2,035,337	1.75%	114,598,301	-	-
2012	90,098,373	34,990,281	125,088,654	2,571,074	2.06%	122,517,580	5.04%	5.04%
2013	91,303,592	36,821,825	128,125,417	3,981,907	3.11%	124,143,510	-0.76%	6.44%
2014	91,762,516	41,174,162	132,936,678	4,441,396	3.34%	128,495,282	0.29%	10.17%
2015	93,579,153	42,072,488	135,651,641	3,704,229	2.73%	131,947,412	-0.74%	13.13%
2016	96,128,522	44,967,038	141,095,560	4,188,172	2.97%	136,907,388	0.93%	17.38%
2017	101,995,674	49,632,748	151,628,422	3,678,270	2.43%	147,950,152	4.86%	26.85%
2018	102,464,799	50,461,288	152,926,087	2,824,861	1.85%	150,101,226	-1.01%	28.69%
2019	102,095,861	51,502,972	153,598,833	1,787,908	1.16%	151,810,925	-0.73%	30.16%
2020	101,379,904	53,717,207	155,097,111	4,000,545	2.58%	151,096,566	-1.63%	29.55%
2021	101,593,498	62,261,465	163,854,963	10,492,071	6.40%	153,362,892	-1.12%	31.49%
Rate Ann%chg	1.26%	8.73%	3.46%	Ag Imprv+Site w/o growth			0.51%	

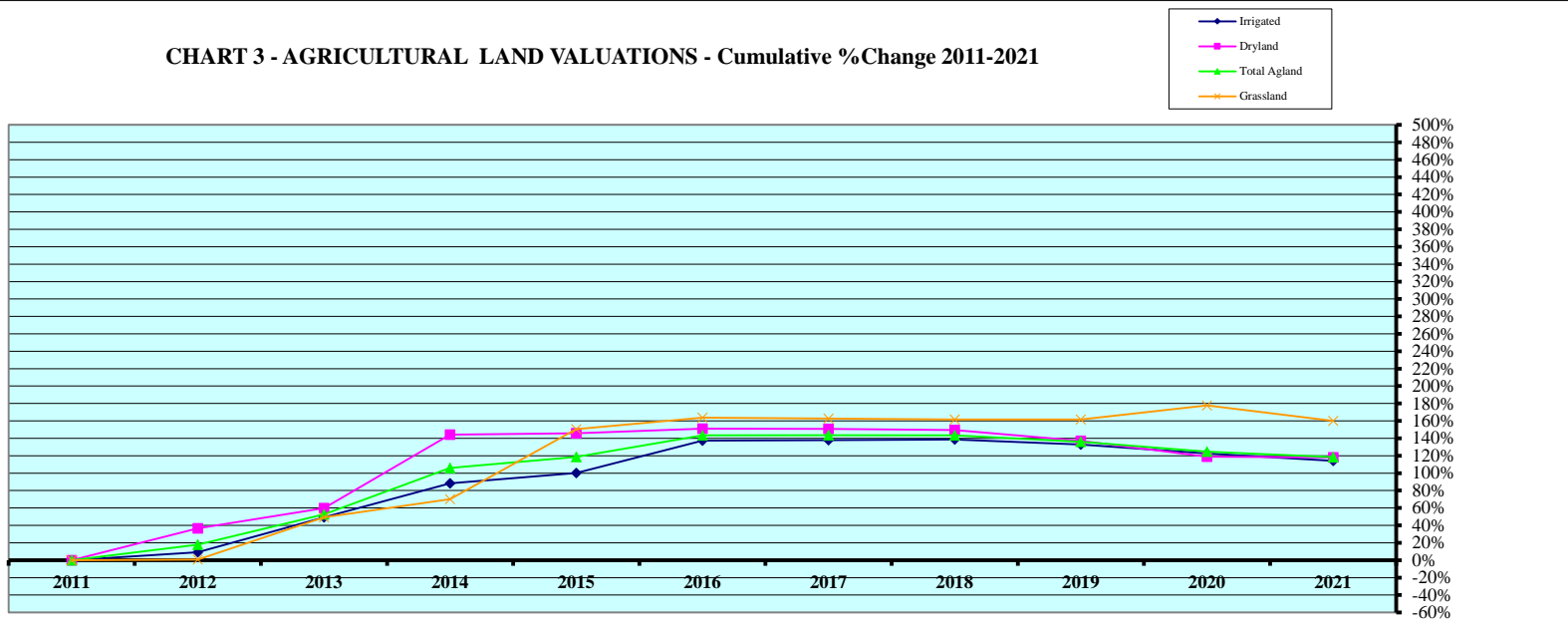
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 80
County SEWARD

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



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
2011	424,890,917	-	-	-	238,238,356	-	-	-	41,678,552	-	-	-
2012	463,627,057	38,736,140	9.12%	9.12%	325,267,118	87,028,762	36.53%	36.53%	41,938,514	259,962	0.62%	0.62%
2013	634,006,574	170,379,517	36.75%	49.22%	380,629,289	55,362,171	17.02%	59.77%	62,206,917	20,268,403	48.33%	49.25%
2014	800,303,353	166,296,779	26.23%	88.36%	581,750,244	201,120,955	52.84%	144.19%	70,846,010	8,639,093	13.89%	69.98%
2015	850,934,332	50,630,979	6.33%	100.27%	585,600,437	3,850,193	0.66%	145.80%	104,409,886	33,563,876	47.38%	150.51%
2016	1,008,492,955	157,558,623	18.52%	137.35%	598,191,112	12,590,675	2.15%	151.09%	109,916,311	5,506,425	5.27%	163.72%
2017	1,010,212,907	1,719,952	0.17%	137.76%	597,593,241	-597,871	-0.10%	150.84%	109,523,042	-393,269	-0.36%	162.78%
2018	1,013,968,147	3,755,240	0.37%	138.64%	594,250,213	-3,343,028	-0.56%	149.44%	108,998,212	-524,830	-0.48%	161.52%
2019	989,711,119	-24,257,028	-2.39%	132.93%	564,574,410	-29,675,803	-4.99%	136.98%	108,994,360	-3,852	0.00%	161.51%
2020	945,507,173	-44,203,946	-4.47%	122.53%	521,269,069	-43,305,341	-7.67%	118.80%	115,779,308	6,784,948	6.23%	177.79%
2021	909,925,832	-35,581,341	-3.76%	114.16%	519,536,777	-1,732,292	-0.33%	118.07%	108,390,066	-7,389,242	-6.38%	160.06%

Rate Ann.%chg: Irrigated **7.91%** Dryland **8.11%** Grassland **10.03%**

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
2011	466,978	-	-	-	32,968	-	-	-	705,307,771	-	-	-
2012	466,498	-480	-0.10%	-0.10%	32,874	-94	-0.29%	-0.29%	831,332,061	126,024,290	17.87%	17.87%
2013	466,600	102	0.02%	-0.08%	32,257	-617	-1.88%	-2.16%	1,077,341,637	246,009,576	29.59%	52.75%
2014	476,785	10,185	2.18%	2.10%	31,111	-1,146	-3.55%	-5.63%	1,453,407,503	376,065,866	34.91%	106.07%
2015	489,183	12,398	2.60%	4.76%	32,953	1,842	5.92%	-0.05%	1,541,466,791	88,059,288	6.06%	118.55%
2016	514,168	24,985	5.11%	10.11%	31,508	-1,445	-4.39%	-4.43%	1,717,146,054	175,679,263	11.40%	143.46%
2017	516,012	1,844	0.36%	10.50%	31,474	-34	-0.11%	-4.53%	1,717,876,676	730,622	0.04%	143.56%
2018	519,863	3,851	0.75%	11.32%	31,220	-254	-0.81%	-5.30%	1,717,767,655	-109,021	-0.01%	143.55%
2019	518,156	-1,707	-0.33%	10.96%	453,496	422,276	1352.58%	1275.56%	1,664,251,541	-53,516,114	-3.12%	135.96%
2020	516,208	-1,948	-0.38%	10.54%	1,432,445	978,949	215.87%	4244.96%	1,584,504,203	-79,747,338	-4.79%	124.65%
2021	517,750	1,542	0.30%	10.87%	1,443,203	10,758	0.75%	4277.59%	1,539,813,628	-44,690,575	-2.82%	118.32%

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

Rate Ann.%chg: Total Agric Land **8.12%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (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
2011	380,564,416	132,525	2,872			213,021,691	126,115	1,689			81,700,995	133,333	613		
2012	424,758,694	132,947	3,195	11.26%	11.26%	238,269,694	124,104	1,920	13.66%	13.66%	89,688,965	135,300	663	8.18%	9.46%
2013	463,315,149	134,200	3,452	8.06%	20.22%	325,566,473	123,206	2,642	37.63%	56.44%	89,574,800	130,628	686	3.44%	13.24%
2014	633,401,254	135,683	4,668	35.22%	62.56%	380,680,669	122,049	3,119	18.04%	84.66%	97,239,960	127,646	762	11.09%	25.80%
2015	799,707,638	140,058	5,710	22.31%	98.84%	580,768,301	118,911	4,884	56.59%	189.15%	128,539,130	127,483	1,008	32.36%	66.50%
2016	848,854,590	142,254	5,967	4.51%	107.80%	588,720,673	117,614	5,006	2.49%	196.34%	149,636,865	127,257	1,176	16.62%	94.17%
2017	1,008,196,362	143,373	7,032	17.84%	144.88%	598,525,708	117,621	5,089	1.66%	201.26%	164,929,515	127,713	1,291	9.83%	113.25%
2018	1,009,735,677	143,620	7,031	-0.02%	144.83%	597,313,479	117,342	5,090	0.03%	201.36%	174,353,050	127,360	1,369	6.01%	126.06%
2019	1,012,254,228	143,986	7,030	-0.01%	144.82%	595,317,258	116,954	5,090	0.00%	201.35%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	989,719,026	144,502	6,849	-2.58%	138.51%	565,067,479	116,747	4,840	-4.91%	186.55%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	944,540,404	144,512	6,536	-4.57%	127.61%	521,817,163	116,510	4,479	-7.47%	165.15%	115,504,005	60,088	1,922	49.10%	213.70%

Rate Annual %chg Average Value/Acre: **8.57%**

10.24%

12.11%

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
2011	470,171	4,702	100			1,827,122	5,415	337			635,524,366	329,577	1,928		
2012	467,191	4,672	100	0.00%	0.00%	1,813,510	5,377	337	-0.04%	-0.04%	705,171,934	326,438	2,160	12.03%	12.03%
2013	466,268	4,663	100	0.00%	0.00%	1,812,373	5,373	337	0.00%	-0.04%	831,258,962	326,439	2,546	17.88%	32.06%
2014	466,048	4,660	100	0.00%	0.00%	2,052,594	5,379	382	13.13%	13.08%	831,258,962	326,336	3,300	29.60%	71.15%
2015	468,146	4,681	100	0.00%	0.00%	2,074,454	5,432	382	0.10%	13.19%	1,452,476,515	326,278	4,452	34.89%	130.86%
2016	478,930	4,789	100	0.00%	0.00%	30,547	305	100	-73.82%	-70.36%	1,543,100,383	326,260	4,730	6.25%	145.28%
2017	508,597	5,064	100	0.44%	0.44%	30,546	305	100	0.00%	-70.36%	1,718,668,212	327,905	5,241	10.82%	171.81%
2018	514,265	5,121	100	0.00%	0.43%	31,476	315	100	0.00%	-70.36%	1,717,246,306	326,952	5,252	0.21%	172.38%
2019	516,193	5,140	100	0.00%	0.43%	31,076	311	100	0.00%	-70.36%	1,717,253,188	326,685	5,257	0.08%	172.60%
2020	517,005	5,148	100	0.00%	0.43%	32,463	310	105	4.88%	-68.92%	1,664,219,199	326,836	5,092	-3.13%	164.06%
2021	516,527	5,143	100	0.00%	0.43%	1,430,026	1,830	782	645.20%	131.63%	1,583,808,125	328,083	4,827	-5.19%	150.35%

80
SEWARD

Rate Annual %chg Average Value/Acre: **9.61%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
17,609	SEWARD	133,310,440	50,787,928	74,108,282	1,051,442,974	164,224,802	22,153,678	1,357,323	1,539,813,628	108,285,042	74,162,184	0	3,219,646,281
cnty sectorvalue % of total value:		4.14%	1.58%	2.30%	32.66%	5.10%	0.69%	0.04%	47.83%	3.36%	2.30%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
403	BEAVER CROSSING	280,604	262,906	9,489	18,026,171	1,636,230	0	0	0	0	0	0	20,215,400
2.29%	%sector of county sector	0.21%	0.52%	0.01%	1.71%	1.00%							0.63%
	%sector of municipality	1.39%	1.30%	0.05%	89.17%	8.09%							100.00%
191	BEE	547,318	559,064	126,876	8,030,048	1,461,653	0	0	42,815	0	0	0	10,767,774
1.08%	%sector of county sector	0.41%	1.10%	0.17%	0.76%	0.89%			0.00%				0.33%
	%sector of municipality	5.08%	5.19%	1.18%	74.57%	13.57%			0.40%				100.00%
137	CORDOVA	141,381	158,073	7,284	5,671,965	1,415,041	0	0	77,978	0	0	0	7,471,722
0.78%	%sector of county sector	0.11%	0.31%	0.01%	0.54%	0.86%			0.01%				0.23%
	%sector of municipality	1.89%	2.12%	0.10%	75.91%	18.94%			1.04%				100.00%
216	GARLAND	52,748	138,981	6,405	10,209,017	614,934	0	0	0	0	0	0	11,022,085
1.23%	%sector of county sector	0.04%	0.27%	0.01%	0.97%	0.37%							0.34%
	%sector of municipality	0.48%	1.26%	0.06%	92.62%	5.58%							100.00%
154	GOEHNER	44,364	20,446	942	9,982,741	800,553	0	1,240	0	0	0	0	10,850,286
0.87%	%sector of county sector	0.03%	0.04%	0.00%	0.95%	0.49%		0.09%					0.34%
	%sector of municipality	0.41%	0.19%	0.01%	92.00%	7.38%		0.01%					100.00%
2,090	MILFORD	1,896,481	1,425,592	1,310,091	101,757,155	11,009,299	0	0	0	0	0	0	117,398,618
11.87%	%sector of county sector	1.42%	2.81%	1.77%	9.68%	6.70%							3.65%
	%sector of municipality	1.62%	1.21%	1.12%	86.68%	9.38%							100.00%
205	PLEASANT DALE	31,902	323,515	14,908	11,360,374	1,166,836	0	0	0	0	0	0	12,897,535
1.16%	%sector of county sector	0.02%	0.64%	0.02%	1.08%	0.71%							7.85%
	%sector of municipality	0.25%	2.51%	0.12%	88.08%	9.05%							100.00%
6,964	SEWARD	43,037,198	4,638,788	2,625,051	420,213,745	85,821,528	19,096,447	0	851,506	0	278,110	0	576,562,373
39.55%	%sector of county sector	32.28%	9.13%	3.54%	39.97%	52.26%	86.20%		3.84%		1.26%		2602.56%
	%sector of municipality	7.46%	0.80%	0.46%	72.88%	14.89%	3.31%		0.15%		0.05%		100.00%
242	STAPLEHURST	152,480	124,684	170,771	7,693,950	976,857	0	0	0	0	0	0	9,118,742
1.37%	%sector of county sector	0.11%	0.25%	0.23%	0.73%	0.59%							0.59%
	%sector of municipality	1.67%	1.37%	1.87%	84.38%	10.71%							100.00%
861	UTICA	1,580,491	647,569	1,341,541	41,731,261	4,686,001	437,818	0	0	0	0	0	50,424,681
4.89%	%sector of county sector	1.19%	1.28%	1.81%	3.97%	2.85%	1.98%						1.57%
	%sector of municipality	3.13%	1.28%	2.66%	82.76%	9.29%	0.87%						100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
11,463	Total Municipalities	47,764,967	8,299,618	5,613,358	634,676,427	109,588,932	19,534,265	1,240	972,299	0	278,110	0	826,729,216
65.10%	%all municip.sectors of cnty	35.83%	16.34%	7.57%	60.36%	66.73%	88.18%	0.09%	0.06%		0.38%		25.68%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 10,606	Value : 3,109,295,246	Growth 25,200,888	Sum Lines 17, 25, & 41
--	-------------------------	------------------------------	--------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	336	4,522,959	100	2,848,930	98	3,431,137	534	10,803,026	
02. Res Improve Land	4,120	89,860,950	405	17,600,063	1,115	59,280,005	5,640	166,741,018	
03. Res Improvements	4,200	615,527,116	409	90,606,948	1,141	258,461,972	5,750	964,596,036	
04. Res Total	4,536	709,911,025	509	111,055,941	1,239	321,173,114	6,284	1,142,140,080	14,952,076
% of Res Total	72.18	62.16	8.10	9.72	19.72	28.12	59.25	36.73	59.33
05. Com UnImp Land	85	2,133,223	6	186,733	25	884,825	116	3,204,781	
06. Com Improve Land	465	19,394,940	27	931,016	46	5,501,300	538	25,827,256	
07. Com Improvements	486	93,181,741	36	11,224,085	72	37,041,685	594	141,447,511	
08. Com Total	571	114,709,904	42	12,341,834	97	43,427,810	710	170,479,548	6,272,830
% of Com Total	80.42	67.29	5.92	7.24	13.66	25.47	6.69	5.48	24.89
09. Ind UnImp Land	6	69,940	0	0	0	0	6	69,940	
10. Ind Improve Land	8	2,004,020	1	160,875	0	0	9	2,164,895	
11. Ind Improvements	8	17,770,268	1	2,458,538	0	0	9	20,228,806	
12. Ind Total	14	19,844,228	1	2,619,413	0	0	15	22,463,641	273,463
% of Ind Total	93.33	88.34	6.67	11.66	0.00	0.00	0.14	0.72	1.09
13. Rec UnImp Land	0	0	2	69,429	0	0	2	69,429	
14. Rec Improve Land	0	0	2	117,184	4	274,055	6	391,239	
15. Rec Improvements	1	4,538	3	487,497	27	459,076	31	951,111	
16. Rec Total	1	4,538	5	674,110	27	733,131	33	1,411,779	0
% of Rec Total	3.03	0.32	15.15	47.75	81.82	51.93	0.31	0.05	0.00
Res & Rec Total	4,537	709,915,563	514	111,730,051	1,266	321,906,245	6,317	1,143,551,859	14,952,076
% of Res & Rec Total	71.82	62.08	8.14	9.77	20.04	28.15	59.56	36.78	59.33
Com & Ind Total	585	134,554,132	43	14,961,247	97	43,427,810	725	192,943,189	6,546,293
% of Com & Ind Total	80.69	69.74	5.93	7.75	13.38	22.51	6.84	6.21	25.98
17. Taxable Total	5,122	844,469,695	557	126,691,298	1,363	365,334,055	7,042	1,336,495,048	21,498,369
% of Taxable Total	72.74	63.19	7.91	9.48	19.36	27.34	66.40	42.98	85.31

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	14	17,203	1,413,253	0	0	0
19. Commercial	49	3,684,250	14,917,024	0	0	0
20. Industrial	1	481,400	15,102,134	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	14	17,203	1,413,253
19. Commercial	0	0	0	49	3,684,250	14,917,024
20. Industrial	0	0	0	1	481,400	15,102,134
21. Other	0	0	0	0	0	0
22. Total Sch II				64	4,182,853	31,432,411

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	1	0	0	1

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	15	1,304,496	345	136,518,590	2,031	946,297,344	2,391	1,084,120,430
28. Ag-Improved Land	1	77,173	137	70,534,428	932	462,339,914	1,070	532,951,515
29. Ag Improvements	1	467,938	146	18,926,493	1,026	136,333,822	1,173	155,728,253

30. Ag Total					3,564	1,772,800,198
--------------	--	--	--	--	-------	---------------

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	23,000	85	86.00	1,951,000	
33. HomeSite Improvements	1	0.00	467,938	85	0.00	12,938,877	
34. HomeSite Total							
35. FarmSite UnImp Land	3	123.33	286,830	15	50.59	367,990	
36. FarmSite Improv Land	1	1.25	5,000	127	496.24	2,056,130	
37. FarmSite Improvements	0	0.00	0	140	0.00	5,987,616	
38. FarmSite Total							
39. Road & Ditches	0	1.37	0	0	719.73	0	
40. Other- Non Ag Use	0	0.00	0	0	509.57	865,361	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	7	7.00	161,000	7	7.00	161,000	
32. HomeSite Improv Land	567	572.00	13,084,000	653	659.00	15,058,000	
33. HomeSite Improvements	558	0.00	81,841,887	644	0.00	95,248,702	677,754
34. HomeSite Total				651	666.00	110,467,702	
35. FarmSite UnImp Land	86	145.41	688,735	104	319.33	1,343,555	
36. FarmSite Improv Land	902	2,932.64	12,819,703	1,030	3,430.13	14,880,833	
37. FarmSite Improvements	1,009	0.00	54,491,935	1,149	0.00	60,479,551	3,024,765
38. FarmSite Total				1,253	3,749.46	76,703,939	
39. Road & Ditches	0	5,841.91	0	0	6,563.01	0	
40. Other- Non Ag Use	0	456.40	773,081	0	965.97	1,638,442	
41. Total Section VI				1,904	11,944.44	188,810,083	3,702,519

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	109	10,221.08	38,109,823
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	832	78,898.91	259,578,881	941	89,119.99	297,688,704
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	41,133.40	29.91%	292,044,529	32.91%	7,099.94
46. 1A	30,202.61	21.96%	211,418,270	23.82%	7,000.00
47. 2A1	13,397.93	9.74%	87,047,890	9.81%	6,497.11
48. 2A	16,105.30	11.71%	104,675,708	11.80%	6,499.46
49. 3A1	3,851.51	2.80%	25,034,815	2.82%	6,500.00
50. 3A	13,364.69	9.72%	74,840,187	8.43%	5,599.84
51. 4A1	13,533.31	9.84%	66,313,219	7.47%	4,900.00
52. 4A	5,934.75	4.32%	26,058,664	2.94%	4,390.86
53. Total	137,523.50	100.00%	887,433,282	100.00%	6,452.96
Dry					
54. 1D1	7,286.22	20.21%	38,616,966	23.30%	5,300.00
55. 1D	8,482.13	23.53%	44,107,076	26.61%	5,200.00
56. 2D1	3,455.77	9.59%	16,415,042	9.90%	4,750.04
57. 2D	5,690.75	15.79%	27,031,313	16.31%	4,750.04
58. 3D1	3,022.12	8.38%	14,203,964	8.57%	4,700.00
59. 3D	26.10	0.07%	91,350	0.06%	3,500.00
60. 4D1	6,162.77	17.10%	19,720,864	11.90%	3,200.00
61. 4D	1,922.92	5.33%	5,576,468	3.36%	2,900.00
62. Total	36,048.78	100.00%	165,763,043	100.00%	4,598.30
Grass					
63. 1G1	6,302.62	52.15%	14,399,769	58.01%	2,284.73
64. 1G	1,478.58	12.23%	3,342,536	13.46%	2,260.64
65. 2G1	2,506.84	20.74%	5,444,552	21.93%	2,171.88
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	78.30	0.65%	177,450	0.71%	2,266.28
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,617.31	13.38%	1,297,240	5.23%	802.10
70. 4G	103.02	0.85%	163,145	0.66%	1,583.62
71. Total	12,086.67	100.00%	24,824,692	100.00%	2,053.89
Irrigated Total					
	137,523.50	73.06%	887,433,282	82.25%	6,452.96
Dry Total					
	36,048.78	19.15%	165,763,043	15.36%	4,598.30
Grass Total					
	12,086.67	6.42%	24,824,692	2.30%	2,053.89
72. Waste	1,829.26	0.97%	182,926	0.02%	100.00
73. Other	741.67	0.39%	730,665	0.07%	985.16
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	188,229.88	100.00%	1,078,934,608	100.00%	5,732.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	400.68	26.06%	2,724,624	28.39%	6,800.00
46. 1A	300.91	19.57%	2,016,097	21.01%	6,700.00
47. 2A1	321.32	20.90%	2,024,316	21.09%	6,300.00
48. 2A	274.85	17.88%	1,676,585	17.47%	6,100.00
49. 3A1	51.24	3.33%	297,192	3.10%	5,800.00
50. 3A	22.68	1.48%	111,132	1.16%	4,900.00
51. 4A1	147.03	9.56%	676,338	7.05%	4,600.00
52. 4A	18.59	1.21%	70,642	0.74%	3,800.00
53. Total	1,537.30	100.00%	9,596,926	100.00%	6,242.72
Dry					
54. 1D1	3,933.31	10.01%	20,846,543	12.48%	5,300.00
55. 1D	6,491.90	16.52%	33,757,880	20.21%	5,200.00
56. 2D1	2,560.65	6.52%	12,163,157	7.28%	4,750.03
57. 2D	8,449.61	21.51%	40,135,839	24.03%	4,750.02
58. 3D1	1,291.60	3.29%	6,070,520	3.63%	4,700.00
59. 3D	5,987.16	15.24%	20,933,514	12.53%	3,496.40
60. 4D1	8,137.91	20.71%	26,041,312	15.59%	3,200.00
61. 4D	2,437.05	6.20%	7,067,445	4.23%	2,900.00
62. Total	39,289.19	100.00%	167,016,210	100.00%	4,250.95
Grass					
63. 1G1	19,623.07	49.21%	46,500,991	53.37%	2,369.71
64. 1G	6,817.59	17.10%	15,849,205	18.19%	2,324.75
65. 2G1	1,943.82	4.87%	4,338,750	4.98%	2,232.07
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	8,274.02	20.75%	17,759,023	20.38%	2,146.36
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,084.53	7.73%	2,467,624	2.83%	800.00
70. 4G	136.49	0.34%	206,155	0.24%	1,510.40
71. Total	39,879.52	100.00%	87,121,748	100.00%	2,184.62
Irrigated Total					
Irrigated Total	1,537.30	1.85%	9,596,926	3.63%	6,242.72
Dry Total					
Dry Total	39,289.19	47.31%	167,016,210	63.21%	4,250.95
Grass Total					
Grass Total	39,879.52	48.02%	87,121,748	32.98%	2,184.62
72. Waste	1,780.02	2.14%	180,215	0.07%	101.24
73. Other	565.44	0.68%	289,833	0.11%	512.58
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	83,051.47	100.00%	264,204,932	100.00%	3,181.22

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,059.93	35.27%	14,007,524	37.97%	6,800.00
46. 1A	1,193.68	20.44%	7,997,656	21.68%	6,700.00
47. 2A1	1,226.79	21.00%	7,728,777	20.95%	6,300.00
48. 2A	470.00	8.05%	2,867,000	7.77%	6,100.00
49. 3A1	233.28	3.99%	1,353,024	3.67%	5,800.00
50. 3A	46.98	0.80%	230,202	0.62%	4,900.00
51. 4A1	486.03	8.32%	2,235,738	6.06%	4,600.00
52. 4A	123.96	2.12%	471,048	1.28%	3,800.00
53. Total	5,840.65	100.00%	36,890,969	100.00%	6,316.24
Dry					
54. 1D1	9,506.47	23.44%	50,384,291	27.06%	5,300.00
55. 1D	8,683.47	21.41%	45,154,044	24.25%	5,200.00
56. 2D1	4,329.52	10.67%	20,565,304	11.04%	4,750.02
57. 2D	6,712.44	16.55%	31,884,216	17.12%	4,750.02
58. 3D1	1,527.88	3.77%	7,181,036	3.86%	4,700.00
59. 3D	148.08	0.37%	518,280	0.28%	3,500.00
60. 4D1	8,474.69	20.89%	27,119,008	14.56%	3,200.00
61. 4D	1,181.15	2.91%	3,420,967	1.84%	2,896.30
62. Total	40,563.70	100.00%	186,227,146	100.00%	4,590.98
Grass					
63. 1G1	3,872.15	48.74%	8,906,839	52.68%	2,300.23
64. 1G	1,212.63	15.27%	2,737,272	16.19%	2,257.30
65. 2G1	2,023.88	25.48%	4,430,392	26.20%	2,189.06
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	61.12	0.77%	130,140	0.77%	2,129.25
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	684.12	8.61%	566,609	3.35%	828.23
70. 4G	89.88	1.13%	135,460	0.80%	1,507.12
71. Total	7,943.78	100.00%	16,906,712	100.00%	2,128.30
Irrigated Total					
Irrigated Total	5,840.65	10.34%	36,890,969	15.32%	6,316.24
Dry Total					
Dry Total	40,563.70	71.83%	186,227,146	77.32%	4,590.98
Grass Total					
Grass Total	7,943.78	14.07%	16,906,712	7.02%	2,128.30
72. Waste	1,542.01	2.73%	154,201	0.06%	100.00
73. Other	578.45	1.02%	671,547	0.28%	1,160.94
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	56,468.59	100.00%	240,850,575	100.00%	4,265.21

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	10.98	74,541	14,532.17	94,386,725	130,358.30	839,459,911	144,901.45	933,921,177
77. Dry Land	217.81	954,712	20,469.56	93,363,220	95,214.30	424,688,467	115,901.67	519,006,399
78. Grass	13.41	30,624	6,286.17	13,431,072	53,610.39	115,391,456	59,909.97	128,853,152
79. Waste	19.42	1,942	1,067.17	106,717	4,064.70	408,683	5,151.29	517,342
80. Other	10.04	5,020	383.48	524,803	1,492.04	1,162,222	1,885.56	1,692,045
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	271.66	1,066,839	42,738.55	201,812,537	284,739.73	1,381,110,739	327,749.94	1,583,990,115

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	144,901.45	44.21%	933,921,177	58.96%	6,445.22
Dry Land	115,901.67	35.36%	519,006,399	32.77%	4,477.99
Grass	59,909.97	18.28%	128,853,152	8.13%	2,150.78
Waste	5,151.29	1.57%	517,342	0.03%	100.43
Other	1,885.56	0.58%	1,692,045	0.11%	897.37
Exempt	0.00	0.00%	0	0.00%	0.00
Total	327,749.94	100.00%	1,583,990,115	100.00%	4,832.92

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	96,972	118	1,265,918	118	9,836,857	141	11,199,747	491,524
83.2 Ag 1	1	37,700	3	125,730	3	675,707	4	839,137	0
83.3 Ag 2	0	0	2	172,715	2	639,328	2	812,043	0
83.4 Beaver Crossing	53	443,630	204	2,238,693	205	16,580,466	258	19,262,789	754,364
83.5 Bee	23	321,259	82	940,740	82	7,818,188	105	9,080,187	50,538
83.6 Garland	5	39,537	95	1,459,238	96	9,578,137	101	11,076,912	171,453
83.7 Goehner	5	103,462	72	1,085,412	73	8,936,954	78	10,125,828	27,448
83.8 Grover	19	94,137	21	194,402	22	1,052,039	41	1,340,578	1,962
83.9 Milford	43	1,098,092	639	12,743,976	654	99,790,463	697	113,632,531	733,243
83.10 Pleasant Dale	5	40,862	97	1,696,510	98	9,711,264	103	11,448,636	101,714
83.11 Rural	124	4,675,829	1,293	66,679,077	1,340	294,071,321	1,464	365,426,227	5,362,958
83.12 Rural Subdiv	18	701,999	170	9,855,597	171	52,477,138	189	63,034,734	520,026
83.13 Seward	162	2,741,794	2,364	63,036,183	2,412	404,477,388	2,574	470,255,365	6,138,240
83.14 Staplehurst	8	38,104	103	607,809	103	6,850,804	111	7,496,717	86,348
83.15 Tamora	19	69,064	36	196,186	41	840,996	60	1,106,246	20,431
83.16 Utica	28	370,014	347	4,834,071	361	42,210,097	389	47,414,182	491,827
84 Residential Total	536	10,872,455	5,646	167,132,257	5,781	965,547,147	6,317	1,143,551,859	14,952,076

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</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>	
85.1	5 Small Towns	0	0	18	54,202	19	2,176,002	19	2,230,204	616,943
85.2	Ag 1	0	0	0	0	1	304,596	1	304,596	0
85.3	Beaver Crossing	13	44,727	23	161,048	25	1,426,232	38	1,632,007	0
85.4	Bee	1	5,513	8	127,925	8	1,421,290	9	1,554,728	65,156
85.5	Garland	1	4,576	15	140,166	17	470,192	18	614,934	0
85.6	Gochner	6	26,464	12	82,501	13	696,329	19	805,294	0
85.7	Grover	0	0	1	6,430	5	284,463	5	290,893	0
85.8	Milford	7	43,471	78	1,437,844	79	9,232,226	86	10,713,541	79,858
85.9	Pleasant Dale	0	0	11	278,529	12	1,038,234	12	1,316,763	0
85.10	Rural	20	999,046	69	6,657,637	98	41,896,776	118	49,553,459	1,645,456
85.11	Seward	48	2,023,325	254	18,454,363	262	88,667,342	310	109,145,030	4,123,910
85.12	Staplehurst	3	3,554	10	41,575	12	946,698	15	991,827	14,970
85.13	Tamora	11	72,512	5	39,124	6	8,839,514	17	8,951,150	0
85.14	Utica	12	51,533	43	510,807	46	4,276,423	58	4,838,763	0
86	Commercial Total	122	3,274,721	547	27,992,151	603	161,676,317	725	192,943,189	6,546,293

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	5,633.39	61.05%	12,659,771	62.16%	2,247.27
88. 1G	1,426.51	15.46%	3,207,154	15.75%	2,248.25
89. 2G1	2,047.57	22.19%	4,296,450	21.10%	2,098.32
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	34.90	0.38%	73,290	0.36%	2,100.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	85.79	0.93%	128,685	0.63%	1,500.00
95. Total	9,228.16	100.00%	20,365,350	100.00%	2,206.87
CRP					
96. 1C1	669.23	53.92%	1,739,998	55.03%	2,600.00
97. 1C	52.07	4.20%	135,382	4.28%	2,600.00
98. 2C1	459.27	37.00%	1,148,102	36.31%	2,499.84
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	43.40	3.50%	104,160	3.29%	2,400.00
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%	34,460	1.09%	2,000.00
104. Total	1,241.20	100.00%	3,162,102	100.00%	2,547.62
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	1,617.31	100.00%	1,297,240	100.00%	802.10
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	1,617.31	100.00%	1,297,240	100.00%	802.10
<hr/>					
Grass Total	9,228.16	76.35%	20,365,350	82.04%	2,206.87
CRP Total	1,241.20	10.27%	3,162,102	12.74%	2,547.62
Timber Total	1,617.31	13.38%	1,297,240	5.23%	802.10
<hr/>					
114. Market Area Total	12,086.67	100.00%	24,824,692	100.00%	2,053.89

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	12,876.20	48.30%	28,962,945	49.40%	2,249.34
88. 1G	5,360.52	20.11%	12,061,355	20.57%	2,250.03
89. 2G1	1,302.00	4.88%	2,734,200	4.66%	2,100.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	6,986.55	26.21%	14,670,195	25.02%	2,099.78
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%	200,475	0.34%	1,500.00
95. Total	26,658.92	100.00%	58,629,170	100.00%	2,199.23
CRP					
96. 1C1	6,746.87	66.56%	17,538,046	67.39%	2,599.43
97. 1C	1,457.07	14.38%	3,787,850	14.55%	2,599.63
98. 2C1	641.82	6.33%	1,604,550	6.17%	2,500.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	1,287.47	12.70%	3,088,828	11.87%	2,399.15
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%	5,680	0.02%	2,000.00
104. Total	10,136.07	100.00%	26,024,954	100.00%	2,567.56
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	3,084.53	100.00%	2,467,624	100.00%	800.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	3,084.53	100.00%	2,467,624	100.00%	800.00
<hr/>					
Grass Total	26,658.92	66.85%	58,629,170	67.30%	2,199.23
CRP Total	10,136.07	25.42%	26,024,954	29.87%	2,567.56
Timber Total	3,084.53	7.73%	2,467,624	2.83%	800.00
<hr/>					
114. Market Area Total	39,879.52	100.00%	87,121,748	100.00%	2,184.62

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	3,303.24	53.21%	7,427,673	54.41%	2,248.60
88. 1G	1,187.45	19.13%	2,671,804	19.57%	2,250.03
89. 2G1	1,573.27	25.34%	3,303,867	24.20%	2,100.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	55.16	0.89%	115,836	0.85%	2,100.00
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	1.43%	132,900	0.97%	1,500.00
95. Total	6,207.72	100.00%	13,652,080	100.00%	2,199.21
CRP					
96. 1C1	568.91	54.08%	1,479,166	55.03%	2,600.00
97. 1C	25.18	2.39%	65,468	2.44%	2,600.00
98. 2C1	450.61	42.84%	1,126,525	41.91%	2,500.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	5.96	0.57%	14,304	0.53%	2,400.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	1.28	0.12%	2,560	0.10%	2,000.00
104. Total	1,051.94	100.00%	2,688,023	100.00%	2,555.30
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	684.12	100.00%	566,609	100.00%	828.23
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	684.12	100.00%	566,609	100.00%	828.23
<hr/>					
Grass Total	6,207.72	78.15%	13,652,080	80.75%	2,199.21
CRP Total	1,051.94	13.24%	2,688,023	15.90%	2,555.30
Timber Total	684.12	8.61%	566,609	3.35%	828.23
<hr/>					
114. Market Area Total	7,943.78	100.00%	16,906,712	100.00%	2,128.30

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

80 Seward

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,051,442,974	1,142,140,080	90,697,106	8.63%	14,952,076	7.20%
02. Recreational	1,357,323	1,411,779	54,456	4.01%	0	4.01%
03. Ag-Homesite Land, Ag-Res Dwelling	108,285,042	110,467,702	2,182,660	2.02%	677,754	1.39%
04. Total Residential (sum lines 1-3)	1,161,085,339	1,254,019,561	92,934,222	8.00%	15,629,830	6.66%
05. Commercial	164,224,802	170,479,548	6,254,746	3.81%	6,272,830	-0.01%
06. Industrial	22,153,678	22,463,641	309,963	1.40%	273,463	0.16%
07. Total Commercial (sum lines 5-6)	186,378,480	192,943,189	6,564,709	3.52%	6,546,293	0.01%
08. Ag-Farmsite Land, Outbuildings	72,643,494	76,703,939	4,060,445	5.59%	3,024,765	1.43%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,518,690	1,638,442	119,752	7.89%		
11. Total Non-Agland (sum lines 8-10)	74,162,184	78,342,381	4,180,197	5.64%	3,024,765	1.56%
12. Irrigated	909,925,832	933,921,177	23,995,345	2.64%		
13. Dryland	519,536,777	519,006,399	-530,378	-0.10%		
14. Grassland	108,390,066	128,853,152	20,463,086	18.88%		
15. Wasteland	517,750	517,342	-408	-0.08%		
16. Other Agland	1,443,203	1,692,045	248,842	17.24%		
17. Total Agricultural Land	1,539,813,628	1,583,990,115	44,176,487	2.87%		
18. Total Value of all Real Property (Locally Assessed)	2,961,439,631	3,109,295,246	147,855,615	4.99%	25,200,888	4.14%

2022 Assessment Survey for Seward County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
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:
	\$356,960
7.	Adopted budget, or granted budget if different from above:
	\$356,960--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:
	\$20,000 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:
	\$46,000--Includes CAMAVISION, GIS, Network maintenance, software maintenance, gWorks, and Personal Property on line.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,200.00
12.	Amount of last year's assessor's budget not used:
	\$4,351.24

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 and are still maintained by the County Assessor's office. The county also uses GIS.
5.	If so, who maintains the Cadastral Maps?
	The county assessor's staff
6.	Does the county have GIS software?
	Yes. But the software is actually from ESRI
7.	Is GIS available to the public? If so, what is the web address?
	Yes; seward.nebraskaassessors.com & seward.gworks.com
8.	Who maintains the GIS software and maps?
	The programming and maps are both maintained by gWorks.
9.	What type of aerial imagery is used in the cyclical review of properties?
	By plane and by drone
10.	When was the aerial imagery last updated?
	Aerial photography by local pilot flew GEO Codes 3239, 3285, 3463, and 3509. The County Board has approved Pictometry and will begin flights in April or May of 2021

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:
	gWorks; gWorks maintains and supports the GIS software ESRI updates and maintains a website that provides public access to the counties assessment records. Gworks now also maintains the maps.
3.	Other services:
	An online personal property schedule system developed by Radwen from Aurora. 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 - Bob Eihler
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 Bob Ehler, 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.

2022 Residential Assessment Survey for Seward County

1.	Valuation data collection done by:														
	County Assessor and Office Staff														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Seward: ----Seward is the county seat; has a full K-12 school system; very active commercial trade area with most services; very active real estate market; some influence as a bedroom community for Lincoln.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Beaver Crossing: ----Beaver Crossing is in the southwest part of the county. It has paved access as an exit off I-80. This town has very diverse residential properties. Some really nice quality homes and some low quality homes, many older homes and some newer ones. This town has a nice library, hardware store, a new lumberyard, a bank, a post office, a swimming pool, a gas station/auto repair service, a Coop elevator and a funeral home.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Grover: ----Grover is an unincorporated town just outside of Milford across the Big Blue River. It does have 3 various businesses. About half of Grover is in a flood plain.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Milford: ----Milford is the second largest town in Seward County. It is home to Southeast Technical College which influences rental property. The county has identified various neighborhoods. Milford has a K-12 school, a downtown business district, a golf course and a swimming pool. Milford has 29 upscale residential properties ranging in value from \$300,000 to \$650,000.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Pleasant Dale: ----Pleasant Dale is on the eastern edge of Seward County just 1 mile in from the Lancaster County line and 2 ½ miles south of I-80 and 2 miles south of Highway 6. It also has Highway 103 on the edge town that goes south to Crete in Saline County. The town has a post office, a Coop elevator, a lumberyard, a restaurant, two apartment buildings, a gas station/mini mart/car wash and auto service garage. Due to the towns location there is influence from Lincoln. The town has some nice ranch style homes along with older better kept homes.</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Tamora: ----Tamora is an unincorporated town 7 miles west of Seward on Highway 34. The main purpose of Tamora is the huge Coop elevator. The rest of the town has a few older homes and some mobile homes. Nothing is kept very well in this town. The properties have to have their own wells and septic systems.</td> </tr> </tbody> </table>		<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Seward: ----Seward is the county seat; has a full K-12 school system; very active commercial trade area with most services; very active real estate market; some influence as a bedroom community for Lincoln.	2	Beaver Crossing: ----Beaver Crossing is in the southwest part of the county. It has paved access as an exit off I-80. This town has very diverse residential properties. Some really nice quality homes and some low quality homes, many older homes and some newer ones. This town has a nice library, hardware store, a new lumberyard, a bank, a post office, a swimming pool, a gas station/auto repair service, a Coop elevator and a funeral home.	7	Grover: ----Grover is an unincorporated town just outside of Milford across the Big Blue River. It does have 3 various businesses. About half of Grover is in a flood plain.	8	Milford: ----Milford is the second largest town in Seward County. It is home to Southeast Technical College which influences rental property. The county has identified various neighborhoods. Milford has a K-12 school, a downtown business district, a golf course and a swimming pool. Milford has 29 upscale residential properties ranging in value from \$300,000 to \$650,000.	9	Pleasant Dale: ----Pleasant Dale is on the eastern edge of Seward County just 1 mile in from the Lancaster County line and 2 ½ miles south of I-80 and 2 miles south of Highway 6. It also has Highway 103 on the edge town that goes south to Crete in Saline County. The town has a post office, a Coop elevator, a lumberyard, a restaurant, two apartment buildings, a gas station/mini mart/car wash and auto service garage. Due to the towns location there is influence from Lincoln. The town has some nice ranch style homes along with older better kept homes.	11	Tamora: ----Tamora is an unincorporated town 7 miles west of Seward on Highway 34. The main purpose of Tamora is the huge Coop elevator. The rest of the town has a few older homes and some mobile homes. Nothing is kept very well in this town. The properties have to have their own wells and septic systems.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
1	Seward: ----Seward is the county seat; has a full K-12 school system; very active commercial trade area with most services; very active real estate market; some influence as a bedroom community for Lincoln.														
2	Beaver Crossing: ----Beaver Crossing is in the southwest part of the county. It has paved access as an exit off I-80. This town has very diverse residential properties. Some really nice quality homes and some low quality homes, many older homes and some newer ones. This town has a nice library, hardware store, a new lumberyard, a bank, a post office, a swimming pool, a gas station/auto repair service, a Coop elevator and a funeral home.														
7	Grover: ----Grover is an unincorporated town just outside of Milford across the Big Blue River. It does have 3 various businesses. About half of Grover is in a flood plain.														
8	Milford: ----Milford is the second largest town in Seward County. It is home to Southeast Technical College which influences rental property. The county has identified various neighborhoods. Milford has a K-12 school, a downtown business district, a golf course and a swimming pool. Milford has 29 upscale residential properties ranging in value from \$300,000 to \$650,000.														
9	Pleasant Dale: ----Pleasant Dale is on the eastern edge of Seward County just 1 mile in from the Lancaster County line and 2 ½ miles south of I-80 and 2 miles south of Highway 6. It also has Highway 103 on the edge town that goes south to Crete in Saline County. The town has a post office, a Coop elevator, a lumberyard, a restaurant, two apartment buildings, a gas station/mini mart/car wash and auto service garage. Due to the towns location there is influence from Lincoln. The town has some nice ranch style homes along with older better kept homes.														
11	Tamora: ----Tamora is an unincorporated town 7 miles west of Seward on Highway 34. The main purpose of Tamora is the huge Coop elevator. The rest of the town has a few older homes and some mobile homes. Nothing is kept very well in this town. The properties have to have their own wells and septic systems.														

12	<p>Utica:</p> <p>---Utica is the 3rd largest town in Seward County. It is just 1 mile from York County along Highway 34. The town has a K-12 school, a Coop elevator, a senior citizen center, a gas station/service business, a library, a beauty shop, a bowling alley, a grocery store, an auto and truck used/repaired part business, a bank, 2 industrial businesses, a well drilling business, an antique store, a Family Medical Center and a book bindery business. It is a unique small town that stands on its own.</p>
13	<p>Rural:</p> <p>---The rural residential properties in Seward County are characterized an individual acreages spread throughout the county. The east half of the county has Lancaster County influences. The west half of the county has much less activity for acreages and they tend to sell for less as there aren't the influences from Lincoln. The west half of the county is more agricultural. When the inspection and review process as well as costing, depreciation tables and lot value study are conducted, they are done at the same time.</p>
14	<p>Rural Sub:</p> <p>---The Rural Sub class residential properties are platted subdivisions in the rural. They have gone through county zoning. Most have interior roads of some kind and covenants filed with the plat.</p>
15	<p>Small Towns: Bee, Cordova, Garland, Goehner and Staplehurst</p> <p>---Bee is 8 miles northeast of Seward. A small town with a tavern, a post office and Coop elevator.</p> <p>---Cordova is located in the far southwest corner of the county. There are three school districts in this town, Centennial, Exeter-Milligan and Friend. Cordova also has a post office, a Coop elevator and bank branch office.</p> <p>---Garland is in the eastern part of Seward County, 4 miles north of Highway 34 and 4 miles west of the Lancaster County line. There is some Lincoln influence due to the proximity of the town. The town has 2 taverns, a post office and Coop elevator.</p> <p>---Goehner is located in the western half of the county only a half mile off I-80. The</p>
AG	Agricultural homes and outbuildings
AG DW	Ag Dwellings
AG OB	Ag Outbuildings

3.	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.
4.	For the cost approach does the County develop the deprecation 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.
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.

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.

6. 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.

7. 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.

8. Are there form 191 applications on file?

No

9. Describe the methodology used to determine value for vacant lots being held for sale or resale?

N/A

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2018	2008-CV*	2019	2019
2	2018	2008-CV*	2018	2015
7	2018	2008-CV*	2018	2018
8	2018	2008-CV*	2018	2018
9	2018	2008-CV*	2017	2017
11	2018	2008-CV*	2016	2016
12	2018	2008-CV*	2019	2016
13	2018	2008-CV	2014-2020	2014-2020
14	2018	2008-CV	2019-2020	2014-2020
15	2018	2008-CV*	2017	2018
AG	2014	2008-CV	2014-2020	2014-2021
AG DW	2014	2008-CV	2014-2020	2014-2020
AG OB	2014	2008-CV	2014-2020	2014-2020

----* -MS indicates Marshall and Swift costing; -CV indicates CAMAVISION costing.

----Going forward, the costs in use from the prior system will be replaced using the CAMAVISION generated costs as the cycle of inspection and review continue. All of CAMAVISION's costs are nominally 2008 since Vanguard only updates the base costs every 10 years(currently scheduled for 2020). However, they are locally adjusted using map index numbers to calibrate the costs to each designated location. In that sense, the cost dates are effectively current on the date they are implemented.

----The lot value analysis is ongoing and is monitored through sales activity. Whenever a class or subclass is reappraised or updated, the lot values are typically reviewed and either affirmed and left the same or updated based on the available market analysis.

----The rural residential and residences on agricultural parcels will usually have multiple dates since the county typically updates one range of the rural area per year. Range 3 (Geo codes 3237& 3287) was partially completed in 2021. (Includes rural res, rural subdivisions and the farms (4000).

----Valuation Group #14, (Rural Sub), has a variety of dates; either associated with the Range of the county where it is located or with the associated town.

----Valuation Groups 3 (Bee), 4 (Cordova), 5 (Garland), 6 (Goehner), and 10 (Staplehurst) were combined this year into Valuation Group 15 (Small Towns).

2022 Commercial Assessment Survey for Seward County

1.	Valuation data collection done by:	
	Vanguard Appraiser, Assessor & county staff	
2.	List the valuation group recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>
	1	Seward: ----Seward is the county seat; has a full K-12 school system; very active commercial trade area with most services; very active real estate market; some influence as a bedroom community for Lincoln.
	2	Beaver Crossing: ----Beaver Crossing is in the southwest part of the county. It has paved access as an exit off I-80. This town has very diverse residential properties. Some really nice quality homes and some low quality homes, many older homes and some newer ones. This town has a nice library, hardware store, a new lumberyard, a bank, a post office, a swimming pool, a gas station/auto repair service, a Coop elevator and a funeral home.
	7	Grover: ----Grover is an unincorporated town just outside of Milford across the Big Blue River. It does have 3 various businesses. About half of Grover is in a flood plain.
	8	Milford: ----Milford is the second largest town in Seward County. It is home to Southeast Technical College which influences rental property. The county has identified various neighborhoods. Milford has a K-12 school, a downtown business district, a golf course and a swimming pool. Milford has 32 upscale residential properties ranging in value from \$200,000 to \$430,000.
	9	Pleasant Dale: ----Pleasant Dale is on the eastern edge of Seward County just 1 mile in from the Lancaster County line and 2 ½ miles south of I-80 and 2 miles south of Highway 6. It also has Highway 103 on the edge town that goes south to Saline County. The town has a post office, a Coop elevator, a lumberyard, a restaurant, two apartment buildings, and an auto service garage. Due to the towns proximity there is influence from Lincoln. The town has some nice ranch style homes along with older better kept homes.
	11	Tamora: ----Tamora is an unincorporated town 7 miles west of Seward on Highway 34. The main function of Tamora is the huge Coop elevator. The rest of the town has a few older homes and some mobile homes. Except for the Coop, nothing is kept very well in this town. The properties have to have their own wells and septic systems.
	12	Utica: ----Utica is the 3rd largest town in Seward County. It is just 1 mile from York County along Highway 34. The town has a K-12 school, a nursing home, a Coop elevator, a senior citizen center, a gas station/service business, a library, a beauty shop, a bowling alley, a grocery store, an auto and truck used/repaired part business, a bank, 2 industrial businesses, a well drilling business a nursing home, a Family Medical Center and a book bindery business. It is a unique small town that stands on its own.

13	<p>Rural: ----The rural commercial properties in Seward County are characterized by their location. Seward County has six I-80 Interchanges. The 2 predominant ones are at Milford and Seward. The Pleasant Dale exchange has an old service station and a travel trailer park. The Goehner exchange has a gas station. The other 2 do not have buildings. Other commercial rural properties are scattered throughout the county.</p>
15	<p>Small Towns: Bee, Cordova, Garland, Goehner and Staplehurst ----Bee is 8 miles northeast of Seward. A small town with a tavern, a post office and Coop elevator. ----Cordova is located in the far southwest corner of the county. There are three school districts in this town, Centennial, Exeter-Milligan and Friend. Cordova also has a post office, a Coop elevator and bank branch office. ----Garland is in the eastern part of Seward County, 4 miles north of Highway 34 and 4 miles west of the Lancaster County line. There is some Lincoln influence due to the proximity of the town. The town has 2 taverns, a post office and Coop elevator. ---Goehner is located in the western half of the county only a half mile off I-80. The town</p>
3.	List and describe the approach(es) used to estimate the market value of commercial properties.
	<p>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.</p>
3a.	Describe the process used to determine the value of unique commercial properties.
	<p>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</p>
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	<p>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.</p>
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	<p>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.</p>
6.	Describe the methodology used to determine the commercial lot values.
	<p>Generally, the county relies on the analysis of sales in their local market to determine their commercial land values.</p>

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2008-CV	2018	2018
	2	2018	2008-CV	2015	2015
	7	2018	2008-CV	2015	2015
	8	2018	2008-CV	2019	2019
	9	2018	2008-CV	2017	2017
	11	2018	2008-CV	2010	2016
	12	2018	2008-CV	2010	2016
	13	2018	2008-CV	2010	2010-2015
	15	2018	2008-CV	2016	2016

---The practice in Seward County is to do the Inspection and Review process for a class or subclass of property in a certain year. The following year, the inspected class is reappraised, complete with new costs, depreciation and new or affirmed land values.

---The depreciation date, lot value date and inspection date for each valuation group reported by the county is for the working year; that is typically during the year before the taxing year that the valuations are first used. The costing date reported is the date of the cost tables used in the county's cost system.

---The Valuation Groups 3 (Bee), 4 (Cordova), 5 (Garland), 6 (Goehner), and 10 (Staplehurst) were combined this year into Valuation Group 15 (Small Towns).

---See Residential comments for description of Vanguard conversion.

2022 Agricultural Assessment Survey for Seward County

1.	Valuation data collection done by:													
	The Deputy Assessor does the land use and acre count and the county staff does improvements.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The western part of the county has water availability throughout and has developed irrigation, making the predominant farming practices irrigated row crop.</td> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses. That eastern area is further divided due to non-agricultural influences impacting the eastern most part of the county abutting Lancaster County. That area has been valued under the provisions of special valuation. The special valuation schedule of value is annually derived from the analysis of the sales in Market Area 3. For 2013 and 2014, there has been no perceived difference in the two areas so they have been analyzed together, but kept separately for administrative purposes.</td> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The western part of the county has water availability throughout and has developed irrigation, making the predominant farming practices irrigated row crop.	2018	2	The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses. That eastern area is further divided due to non-agricultural influences impacting the eastern most part of the county abutting Lancaster County. That area has been valued under the provisions of special valuation. The special valuation schedule of value is annually derived from the analysis of the sales in Market Area 3. For 2013 and 2014, there has been no perceived difference in the two areas so they have been analyzed together, but kept separately for administrative purposes.	2018	3	Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses.	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The western part of the county has water availability throughout and has developed irrigation, making the predominant farming practices irrigated row crop.	2018												
2	The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses. That eastern area is further divided due to non-agricultural influences impacting the eastern most part of the county abutting Lancaster County. That area has been valued under the provisions of special valuation. The special valuation schedule of value is annually derived from the analysis of the sales in Market Area 3. For 2013 and 2014, there has been no perceived difference in the two areas so they have been analyzed together, but kept separately for administrative purposes.	2018												
3	Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses.	2018												
	<p>---The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year, since the review is ongoing. The current GIS photo base is 2016.</p> <p>---For 2018, the county decided to measure all of the sales as one market area. The values for all agricultural land is the same throughout the county except for irrigated land, but the areas noted as 2 & 3 have very little irrigation. The county will keep the 3 market areas separate for administrative purposes in case there is non-agricultural influences coming from Lancaster County.</p>													
3.	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.													
4.	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.
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes; ----The first (home site) acre is the same. The first acre for home sites on agricultural parcels and on residential parcels is valued at \$23,000. The additional site acres have different values for the two subclasses. The next four rural residential site acres are valued at \$6,500 to \$3,500 per acre, up to four additional rural residential site acres are valued at \$3,500 to \$1,500 per acre, and any residual acres over nine are valued at \$2,500 to \$1,000. 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 \$4,000 per acre.
6.	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 and winery in Seward County for 2021. They were recoded and valued accordingly.
7.	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.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	CRP & CREP
	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	996. Currently the county's special value and market value are the same.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	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.
8d.	Where is the influenced area located within the county?
	The eastern part of the county nearest to Lincoln.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).

	For 2021, there have been no perceived differences in the market areas so they have been analyzed together, but kept separately for administrative purposes.
--	--

**Seward County
2021 Plan of Assessment
For years 2022, 2023 & 2024**

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 and;
- 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 2021 as set by TERC:

<u>Property Class</u>	<u>Median</u>
Residential	93%
Commercial	93%
Agricultural Land	73%

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 2019 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.

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 meet 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 for the production of 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 also 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.

For assessment year **2019** the following was changed: Residential:

- Prioritize areas that need review and analyze sales
- Complete pickup work and building permits
- 6 year inspection & reappraisal of improvements in Milford, Milford Fringe and Grover Commercial:
- 6 year inspection and reappraisal of Seward
- Review and analyze sales
- Complete pickup work and building permits
- Reprice Section 42 housing properties using the income approach 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 changes

Assessment plans for **2020** are as follows:

Residential:

- 6 year inspection and reappraisal of Seward and the 2 mile zoning jurisdiction around Seward
- Prioritize areas that need review and analyze sales
- Complete pickup work and building permits Commercial:
- Review and analyze sale
- Reappraisal of the commercial parcels in Milford and surrounding suburban area and Grover
- Reprice Section 42 housing properties using the income approach
- Complete pickup work and building permits Agricultural Land:
- 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

Assessment plans for **2021** are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- 6 Year inspection and reappraisal of properties in Range 4, Geo codes 3239; 3285; 3463 and 3509.
- Complete pickup work and building permits Commercial:
- Review and analyze sales
- Reprice Section 42 housing properties using the income approach • Complete pickup work and building permits Agricultural Land:
- 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

Assessment plans for **2022** are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- 6 Year inspection and reappraisal of properties in Range 3 (except Seward zoning jurisdiction or 2 mile radius).
- 6 Year inspection and reappraisal of properties in Beaver Crossing, Beaver Crossing fringe and Cordova Commercial:
- Review and analyze sales
- Reprice Section 42 housing properties using the income approach
- Complete pickup work and building permits
- 6 Year inspection of Beaver Crossing, Cordova, I-80 interchanges at Milford, Pleasant Dale, Seward and Goehner 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

Assessment plans for **2023** are as follows: Residential:

- Prioritize areas that need review and analyze sales
- 6 Year inspection and reappraisal of properties in Range 2 including the unincorporated village of Tamora and Utica Commercial:
- Review and analyze sales
- Reprice Section 42 housing properties using the income approach
- Complete pickup work and building permits

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

Assessment plans for **2024** are as follows: Residential:

- Prioritize areas that need review and analyze sales
- 6 Year inspection and reappraisal of properties in Range 1, the villages of Bee, Garland, Pleasant Dale and Staplehurst. Commercial:
- Review and analyze sales
- Reprice Section 42 housing properties used the income approach
- 6 Year inspection and reappraisal of the villages of Bee, Garland, Pleasant Dale, Ruby and Rural 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

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 11, 2021

Date

Marilyn Hladky

Marilyn Hladky, Seward County Assessor

METHODOLOGY REPORT OF SPECIAL VALUATION PROCEDURES

SEWARD COUNTY – 2022

Special valuation methodology:

The agricultural values are set according to the agricultural sales that are determined to be arms length by the assessor and by the Nebraska Property Assessment Division. A market study is done based on those sales. Each sale is listed and contains the number of acres in each land capability group. New values per acre are substituted for last year's values to calculate new assessed values and ratios. New statistical measurements including the mean, median and weighted mean, coefficient of dispersion, price-related differential and the absolute standard deviation are calculated. The final step is the reconciliation of value. It is the process in which the estimates of value are evaluated and the applicability of the indicated values is weighed. This is a reconciliation of the facts, trends and observations developed in the analysis and a review of the conclusions and the validity and reliability of those conclusions. The market study to arrive at the special value was analyzed using only the uninfluenced sales from the Market Area 3, which was created in 2002. Area 3 does not have the aquifer lying under it. Market Area 3 is most like Market Area 2, which has special valuation. The new assessed value from Market Area 3 for each land capability group is then applied to all agricultural parcels in area 2.

For 2014 it was determined that sales in Market Area 2 were not selling much differently that in Market Area 3. Therefore, all the qualified sales in the 2 market areas were used to set the values for both areas. The 2 areas are still being maintained separately but were grouped together for analysis and valuation.

For 2022, analysis of sales continues as in 2021.