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**DEPARTMENT OF REVENUE**

**2017 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**WEBSTER COUNTY**



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Webster 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 Webster 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: Sonja Kruger, Webster County Assessor

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## Introduction

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[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

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

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

## **Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. 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. The coefficient produced by this calculation is referred to as the Price Related Differential (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 deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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 Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds’ records 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 county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

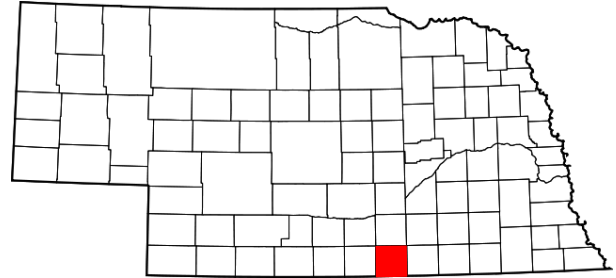
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

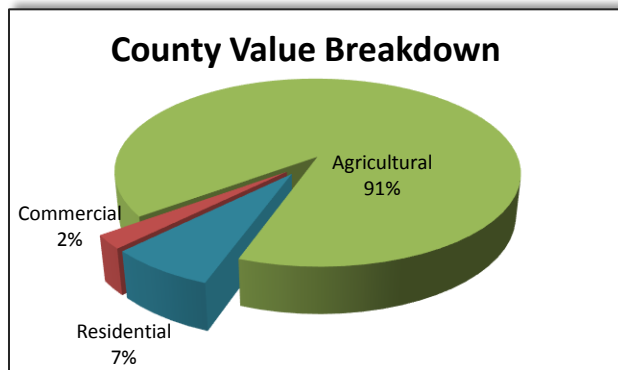
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 575 square miles, Webster had 3,625 residents, per the Census Bureau Quick Facts for 2015, a 5% population decline from the 2010 US Census. In a review of the past fifty-five years, Webster has seen a steady drop in population of 42% (Nebraska Department of Economic Development). Reports indicated that 78% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Webster convene in and around Red Cloud, the county seat. Per the latest information available from the U.S. Census Bureau, there were ninety-one employer establishments in Webster. Countywide employment was at 1,681 people, a 4% gain relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
BLADEN	291	237	-19%
BLUE HILL	867	936	8%
COWLES	48	30	-38%
GUIDE ROCK	245	225	-8%
RED CLOUD	1,131	1,020	-10%

Simultaneously, the agricultural economy has remained another strong anchor for Webster that has fortified the local rural area economies. Webster is included in both the Lower Republican and Little Blue Natural Resource Districts (NRD). A mix of grass and dry land makes up the majority of the land in the county. In top livestock inventory items, Webster ranks third in sheep and lambs (USDA AgCensus).

# 2017 Residential Correlation for Webster County

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## *Assessment Actions*

Within the residential class of Webster County, physical inspections and re-appraisals of residential improvements take place over the course of the six-year inspection and review cycle. For the current assessment year, the county assessor reviewed residential parcels in Red Cloud. As a result, parcels within that valuation grouping saw adjustments made to the assessed values for the year. Additionally, all residential pick-up work was completed by the county, as were on-site inspections of any remodeling and new additions.

A market analysis and sales analysis occurred for all residential valuation groupings to determine whether further adjustments or studies were warranted. As a result of these analyses and adjustments, several groups saw discernable differences to valuation. These areas included Cowles, Guide Rock, and Rosemont. Overall, limited valuation changes were made to the residential property class for the current year.

## *Description of Analysis*

Webster County contains 1,400 improved residential parcels. The residential class of property has been stratified by the county assessor into six valuation groupings. Red Cloud, as the most populous town in the county, holds almost 40% of those parcels while Blue Hill follows with 23%. For the current assessment year, Red Cloud holds almost 50% of the residential sales contained in the ratio study.

<b>Valuation Grouping</b>	<b>Description</b>
1	Bladen
2	Blue Hill
3	Guide Rock
4	Inavale
5	Red Cloud
6	Cowles, Rosement, Rural Residential

A review of the county's statistical analysis showed 126 residential sales, representing all of the valuation groupings. Analyses of these sales were conducted to determine if the sales overall are reliable for measurement purposes. Those analyses included checks for outlier sales, the total number of sales available, as well as an examination of the distribution of those sales.

The removal of the two highest ratios from the ratio array shows no discernable different to the median as it remains at 95%. Likewise, the removal of the two lowest ratios from the low end of the ratio array does not significantly affect the median, as it raises the median from 95% to 96%. This indicates that there were no outlier sales affecting the median.



## 2017 Residential Correlation for Webster County

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There is one less sales in the 2017 ratio study than were used in the 2016 ratio study. When comparing years of the current study period to each other, the sample contains more sales in the newest year of the study period, along with a decreasing median. This is a clear indication of an increasing market. Within this observed trend, Webster County holds a median within the acceptable range for both years of the study period.

Study Yrs						
01-OCT-14 To 30-SEP-15	55	98.94	103.90	91.09	26.49	114.06
01-OCT-15 To 30-SEP-16	65	92.11	93.32	89.74	28.31	103.99

The sample size for 2017 is large enough to be given further consideration for measurement.

An analysis of the sample shows that two out of the three measures of central tendency are within the acceptable range for the residential class as a whole. The overall qualitative measures of Coefficient of Dispersion (COD) and Price Related Differential (PRD) were above the desired range and that is due largely to one high ratio sale.

The stratification by valuation group revealed that four valuation groupings have achieved a sample size with the potential to be used as a stand-alone measurement of a sub-stratum of the county. Of these valuation groupings, all were within the acceptable measurement range.

Based on the findings of these analyses, the overall sample is reliable enough to be used in determining a point estimate of a level of value for the residential class of property in Webster County.

### ***Assessment Practice Review***

Annually, the Division performs a comprehensive review of the assessment practices in all of the counties. This review is undertaken with the express purpose of determining whether valuation processes have resulted in the uniform and proportionate valuation of real property within the county. Reviewed items may include the county’s sales verification and qualification process, the valuation groupings of the county, and the county’s inspection and review processes.

The county assessor’s office reviews all sales and a questionnaire is provided to both the seller and buyer of a sold property. If the county does not receive a response in fifteen days, the parties are contacted via telephone. The county prefers to use the information gathered during the last inspection that occurred as part of the inspection and review cycle, but an on-site review is scheduled, if deemed necessary, before making a qualification determination. The Division evaluated those qualification determinations to confirm that sales were properly vetted and given a determination. The county assessor’s office offered descriptions for sales requiring them that explained the qualification determination reached.

Valuation groupings were also examined to ensure that the area or group defined is equally subject to a set of economic forces that impact the value of properties within that geographic area. The county currently has the same valuation groupings for both residential and commercial. In the

## 2017 Residential Correlation for Webster County

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future, those valuation groupings may change. For now, the review and analysis indicates that Webster has adequately identified economic areas for the residential property class.

The county has had a self-imposed cycle of inspection and review in place that pre-dates the requirement and has worked to revise that formerly eight-year cycle of review and inspection into the current six-year model. The inspection and review consists of a reappraisal, which necessitates a physical inspection of all parcels within each valuation grouping; the county performs both exterior and interior reviews, as permitted. Before inspections take place, the county mails out a notification to all property owners in the area to be inspected notifying them of the upcoming inspections and requesting an appointment time. As inspections are completed, property records are updated. The county has shared their systematic schedule of inspections with the Division and the Division has found that the county continues to follow it.

### *Equalization and Quality of Assessment*

The adjustments made for the year in the county encompassed both increases and decreases and affected all valuation groupings.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	4	83.92	86.53	70.35	35.00	123.00
02	26	96.94	100.82	99.13	14.16	101.50
03	11	100.10	111.19	97.93	25.25	113.54
04	4	53.67	51.51	65.24	44.21	78.95
05	59	93.22	99.08	88.05	33.24	112.53
06	16	100.09	96.43	85.46	24.04	112.84
<u>ALL</u>	120	96.25	98.17	90.39	27.36	108.61

Based on a review of all relevant information, the quality of assessment of the residential class in the county has been determined to be in compliance with generally accepted mass appraisal standards.

### *Level of Value*

Based on a review of all available information discussed in this report, the level of value of the residential class of real property in Webster County is 96%.

# 2017 Commercial Correlation for Webster County

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## *Assessment Actions*

Within the commercial class of Webster County, physical inspections and re-appraisals of commercial improvements take place over the course of the six-year inspection and review cycle. For the current assessment year, the county assessor reviewed commercial parcels in Red Cloud. As a result, parcels within that valuation grouping saw adjustments made to the assessed values for the year. Additionally, all commercial pick-up work was completed by the county, as were on-site inspections of any remodeling and new additions.

A market analysis and sales analysis occurred for all commercial valuation groupings to determine whether further adjustments or studies were warranted. As a result of these analyses and adjustments, limited valuation changes were made for the current year, with slight decreases observed in the majority of valuation groupings. The largest decrease occurred in Guide Rock.

## *Description of Analysis*

Webster County contains almost 200 improved commercial parcels. There are seven valuation groupings in Webster County. Although Red Cloud is the commercial hub of the county, it contains less than 50% of the parcels, and Blue Hill contains 24% of the parcels.

<b>Valuation Grouping</b>	<b>Description</b>
1	Bladen
2	Blue Hill
3	Guide Rock
4	Inavale
5	Red Cloud
6	Cowles and Rosemont
7	Rural

There were fifteen commercial sales, representing three of the valuation groupings. Analyses of these sales were done to determine if the sales overall were reliable for measurement purposes. Those analyses included checks for outlier sales, the total number of sales available, as well as an examination of the distribution of those sales.

Commercial sales in the county were stratified by occupancy code. Occupancy codes identify the type of business currently occupying the commercial parcel. This stratification was completed to determine whether any sales trends could be identified in the county. The stratification showed that nine occupancy codes were represented the county's qualified sales for the current assessment year. No occupancy code achieved a sample size large enough to be considered reliable for any further analysis.

An analysis of the change in Net Taxable Sales and Commercial and Industrial Assessed Value provides insight into the county's market trends, both individually and relative to one another. The

## 2017 Commercial Correlation for Webster County

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expectation is that, economically, increased sales result in increased profit, and thus increase demand for income producing properties.

While the sample of commercial sales fell within the acceptable measurement range, the current sample is not reliable enough to be used or large enough to be relied upon with confidence. As a result, the Division will not be using the sales sample from the county when determining the level of value for 2017.

### *Assessment Practice Review*

Annually, a comprehensive review of the assessment practices is conducted for all counties. The purpose of the review is to examine the assessment practices of the county to determine whether the valuation processes result in uniform and proportionate values in the county. Reviewed items may include the county's sales verification and qualification process, the valuation groupings of the county, and the county's inspection and review processes.

The county assessor's office reviews all sales and a questionnaire is provided to both the seller and buyer of a sold property. If the county does not receive a response from either party within fifteen days, the parties are contacted by phone. While the county assessor prefers to use the information that is gathered during the systematic inspection and review cycle to make a qualification determination, an on-site review is scheduled, if deemed necessary. The Division evaluated those qualification determinations to confirm that sales were properly vetted and given a determination. The county assessor's office offered descriptions for sales that explained the qualification determination reached.

Valuation groupings were also examined to ensure that the area or group defined is equally subject to a set of economic forces that impact the value of properties within that geographic area. The county currently has the same valuation groupings for both residential and commercial. In the future, those valuation groupings may change. For now, the review and analysis indicates that Webster County has adequately identified economic areas for the commercial property class.

The county has had a cycle of inspection and review in place for a number of years that pre-dates the six-year inspection and review requirement and has worked to revise that formerly eight-year cycle of review and inspection into the current six-year model. The inspection and review consists of a reappraisal, which necessitates a physical inspection of all parcels within each valuation grouping; the county performs both exterior and interior reviews, as permitted. Before inspections take place the county mails out a notifications to all property owners in the inspection area, notifying them of the upcoming inspections and requesting an appointment time. The county's level of detail and organization that goes into their re-appraisal reviews has been noted as a best practice for the state. As inspections are completed, property records are updated. The county has shared their systematic schedule of inspections with the Division and the Division has found that the county continues to follow it.

## 2017 Commercial Correlation for Webster County

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### *Equalization and Quality of Assessment*

Limited adjustments were made by the county assessor for the current assessment year. This included Valuation Grouping 5, re-appraised for the year.

A review of the valuation groupings indicates that Valuation Grouping 5 has a statistical median that falls within the acceptable range. Although no valuation grouping has enough sales to be reliable individually, the class as a whole is considered to be assessed at an acceptable level. The quality of assessment complies with professionally accepted mass appraisal standards.

VALUATION GROUPING RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
02	4	95.76	94.20	101.43	31.26	92.87
03	2	81.45	81.45	82.59	07.92	98.62
05	9	98.52	88.05	55.89	23.33	157.54
____ALL____	15	93.56	88.81	68.37	25.34	129.90

### *Level of Value*

The sale information for the commercial class of property alone is not reliable to establish a level of value for the commercial class of real property. Based on all of the information available, the level of value for commercial property in Webster County is 100%.

# 2017 Agricultural Correlation for Webster County

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## *Assessment Actions*

Within the agricultural class of Webster County, physical inspections of agricultural improvements, vacant land, and rural residential with agricultural land take place over a four-year period of the five-year inspection and review cycle. This review last occurred in preparation for assessment years 2012-2015. During the years in which a review is not scheduled, routine maintenance occurs.

Land use continues to be updated as information becomes available. The county assessor then reviews that information, which includes a physical review of the agricultural land, to verify that information before adjusting the parcels' record to reflect any changes, if deemed necessary. In addition, the county continued to proof and correct agricultural parcels in the geographic information system (GIS) for the current year. A market analysis and sales analysis occurred for the current year. Based on the findings of these analyses new subgroups for irrigated land were created and updates to land values were made to reflect both the findings of the analyses and these new subgroups. Irrigated land received a decrease of 8%-16%, grassland received an increase of 8%-9% and dryland remained unchanged.

## *Description of Analysis*

Of Webster County's agricultural land, about 50% of the grass acres in Webster County are in Class 4G. Overall, that land capability group (LCG) holds the largest amount of the county's total agricultural land composition, at 25%, followed by Class 1D, with 11%

A review of the county's statistical analysis displayed fifty-four sales. Analyses of those sales were conducted to determine if the sales were reliable for measurement purposes. Those analyses included checks for outlier sales, the total number of sales available, as well as an examination of the distribution of those sales. The findings of these analyses indicated the sample was reliable and no comparable sales from outside of Webster County were needed to achieve a proportionate and representative sample of sales.

Using the agricultural values provided by the county assessor, a statistical measurement of the agricultural land in Webster County was calculated. The results suggest that the county is within acceptable overall range, and within the acceptable range for the 80% majority land use (MLUs) statistics that contains a reliable sample size.

## *Assessment Practice Review*

Annually, a comprehensive review of the assessment practices is conducted for all counties. The purpose of the review is to examine the assessment practices of the county to determine whether the valuation processes result in uniform and proportionate values in the county. Reviewed items may include the county's sales verification and qualification process, the market areas of the county, and the county's inspection and review processes.

## 2017 Agricultural Correlation for Webster County

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The county assessor's office reviews all sales and a questionnaire is provided to both the seller and buyer of a sold property. If the county does not receive a response in fifteen days, the parties are contacted via phone. The county prefers to use the information gathered during the last inspection that occurred as part of the inspection and review cycle, but an on-site review is scheduled, if deemed necessary, before making a qualification determination. The Division evaluated those qualification determinations to confirm that sales were properly vetted and given a determination. In addition to the normal review of sales and qualification determinations, the Division also performed additional analyses of non-agricultural production influences on agricultural sales. The county assessor's office offered detailed descriptions of the sales that explained the qualification determination reached.

After an annual examination of the county's agricultural land, the county concluded that there would remain a single market area within the county. The Division worked with the county assessor to ensure that sales with non-agricultural influences were not used to establish agricultural land values.

The county has had a self-imposed cycle of inspection and review in place for a number of years and has worked to revise that formerly eight-year cycle of review and inspection into the current six-year model. Within the class, the review work is typically completed in one calendar year. The inspection and review consists of a reappraisal, which necessitates a physical inspection of all parcels within each valuation grouping; the county performs both exterior and interior reviews, as permitted. Among other ways to gather information, aerial imagery is a tool utilized to better identify parcels that require further inspection, for both changes to improvements on agricultural parcels as well as vacant agricultural land use changes. The county has shared their systematic schedule of inspections with the Division and the Division has found that the county continues to follow it.

### *Equalization*

Irrigated land was decreased 8%-16%, grassland increased 8%-9% and dryland remained unchanged. These adjustments reflect the current movement of the agricultural land market. The analysis supports that the values fall within the acceptable range overall and within the acceptable range for Majority Land Use subclasses as well. The analysis also supports that the county is equalized with surrounding comparable counties. The market adjustments made for 2017 parallels the movement of the agricultural market across the state.

## 2017 Agricultural Correlation for Webster County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	13	72.67	71.15	72.05	05.45	98.75
1	13	72.67	71.15	72.05	05.45	98.75
<u>Dry</u>						
County	16	72.51	75.97	75.64	13.13	100.44
1	16	72.51	75.97	75.64	13.13	100.44
<u>Grass</u>						
County	12	72.99	77.29	73.15	19.61	105.66
1	12	72.99	77.29	73.15	19.61	105.66
<u>ALL</u>						
	55	72.67	76.89	74.91	14.23	102.64

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages have; since the rural residential acreages have been determined to be assessed within the acceptable range, agricultural improvements are believed to be equalized at the statutorily required assessment level. Additionally, the county's level of detail and organization that goes into their agricultural land and improvement review has been noted as a best practice for the state.

The quality of assessment complies with professionally accepted mass appraisal standards.

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Webster County is 73%.



## 2017 Opinions of the Property Tax Administrator for Webster 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 (Cum. Supp. 2016). 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
<b>Residential Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>73</b>	Meets generally accepted mass appraisal practices.	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, 2017.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2017 Commission Summary for Webster County

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### Residential Real Property - Current

Number of Sales	120	Median	96.25
Total Sales Price	\$6,179,059	Mean	98.17
Total Adj. Sales Price	\$6,174,759	Wgt. Mean	90.39
Total Assessed Value	\$5,581,260	Average Assessed Value of the Base	\$42,934
Avg. Adj. Sales Price	\$51,456	Avg. Assessed Value	\$46,511

### Confidence Interval - Current

95% Median C.I	88.50 to 100.10
95% Wgt. Mean C.I	84.87 to 95.91
95% Mean C.I	91.05 to 105.29
% of Value of the Class of all Real Property Value in the County	7.10
% of Records Sold in the Study Period	7.49
% of Value Sold in the Study Period	8.11

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	121	97	97.30
2015	113	94	93.52
2014	93	96	95.53
2013	86	99	98.59

## 2017 Commission Summary for Webster County

### Commercial Real Property - Current

Number of Sales	15	Median	93.56
Total Sales Price	\$715,200	Mean	88.81
Total Adj. Sales Price	\$733,200	Wgt. Mean	68.37
Total Assessed Value	\$501,300	Average Assessed Value of the Base	\$89,453
Avg. Adj. Sales Price	\$48,880	Avg. Assessed Value	\$33,420

### Confidence Interval - Current

95% Median C.I	75.00 to 113.26
95% Wgt. Mean C.I	31.77 to 104.97
95% Mean C.I	70.52 to 107.10
% of Value of the Class of all Real Property Value in the County	2.30
% of Records Sold in the Study Period	6.02
% of Value Sold in the Study Period	2.25

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	16	100	98.52
2015	17	100	94.68
2014	16	100	96.28
2013	17		96.76

**91 Webster**  
**RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 120  
Total Sales Price : 6,179,059  
Total Adj. Sales Price : 6,174,759  
Total Assessed Value : 5,581,260  
Avg. Adj. Sales Price : 51,456  
Avg. Assessed Value : 46,511

MEDIAN : 96  
WGT. MEAN : 90  
MEAN : 98  
COD : 27.36  
PRD : 108.61

COV : 40.56  
STD : 39.82  
Avg. Abs. Dev : 26.33  
MAX Sales Ratio : 320.13  
MIN Sales Ratio : 19.50

95% Median C.I. : 88.50 to 100.10  
95% Wgt. Mean C.I. : 84.87 to 95.91  
95% Mean C.I. : 91.05 to 105.29

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	11	103.54	108.54	90.42	17.03	120.04	60.38	142.70	93.77 to 142.03	47,062	42,553
01-JAN-15 To 31-MAR-15	10	89.44	107.46	92.26	28.60	116.48	75.19	225.00	79.20 to 130.04	47,031	43,389
01-APR-15 To 30-JUN-15	9	88.03	97.88	91.09	23.29	107.45	70.95	169.50	72.99 to 120.60	54,889	49,996
01-JUL-15 To 30-SEP-15	25	100.10	102.59	90.95	30.43	112.80	38.89	320.13	80.77 to 105.53	59,624	54,230
01-OCT-15 To 31-DEC-15	13	86.66	78.21	87.35	27.30	89.54	19.50	122.46	48.27 to 103.71	60,795	53,103
01-JAN-16 To 31-MAR-16	9	94.91	98.25	93.80	25.07	104.74	50.09	167.67	71.02 to 138.10	53,278	49,973
01-APR-16 To 30-JUN-16	18	82.37	97.37	84.22	39.66	115.61	45.13	222.61	64.82 to 109.08	54,411	45,824
01-JUL-16 To 30-SEP-16	25	97.29	96.49	95.35	22.83	101.20	36.07	171.77	81.97 to 108.10	38,118	36,346
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	55	98.94	103.90	91.09	26.49	114.06	38.89	320.13	88.81 to 104.38	54,047	49,231
01-OCT-15 To 30-SEP-16	65	92.11	93.32	89.74	28.31	103.99	19.50	222.61	81.97 to 99.20	49,264	44,209
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	57	93.49	97.14	90.28	29.35	107.60	19.50	320.13	84.59 to 101.75	56,934	51,402
<u>ALL</u>	120	96.25	98.17	90.39	27.36	108.61	19.50	320.13	88.50 to 100.10	51,456	46,511

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	4	83.92	86.53	70.35	35.00	123.00	50.09	128.19	N/A	47,625	33,505
02	26	96.94	100.62	99.13	14.16	101.50	70.95	145.23	92.11 to 106.04	68,346	67,752
03	11	100.10	111.19	97.93	25.25	113.54	78.96	225.00	80.35 to 130.18	24,658	24,147
04	4	53.67	51.51	65.24	44.21	78.95	19.50	79.20	N/A	8,975	5,855
05	59	93.22	99.08	88.05	33.24	112.53	21.30	320.13	81.41 to 100.89	41,555	36,590
06	16	100.09	96.43	85.46	24.04	112.84	39.43	167.67	66.40 to 116.50	90,525	77,366
<u>ALL</u>	120	96.25	98.17	90.39	27.36	108.61	19.50	320.13	88.50 to 100.10	51,456	46,511

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	119	96.53	98.40	90.53	27.29	108.69	19.50	320.13	88.69 to 100.10	51,511	46,633
06											
07	1	71.02	71.02	71.02	00.00	100.00	71.02	71.02	N/A	45,000	31,960
<u>ALL</u>	120	96.25	98.17	90.39	27.36	108.61	19.50	320.13	88.50 to 100.10	51,456	46,511

**91 Webster**  
**RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 120  
 Total Sales Price : 6,179,059  
 Total Adj. Sales Price : 6,174,759  
 Total Assessed Value : 5,581,260  
 Avg. Adj. Sales Price : 51,456  
 Avg. Assessed Value : 46,511

MEDIAN : 96  
 WGT. MEAN : 90  
 MEAN : 98  
 COD : 27.36  
 PRD : 108.61

COV : 40.56  
 STD : 39.82  
 Avg. Abs. Dev : 26.33  
 MAX Sales Ratio : 320.13  
 MIN Sales Ratio : 19.50

95% Median C.I. : 88.50 to 100.10  
 95% Wgt. Mean C.I. : 84.87 to 95.91  
 95% Mean C.I. : 91.05 to 105.29

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	6	81.10	93.21	93.28	66.54	99.92	19.50	225.00	19.50 to 225.00	2,243	2,093	
Less Than 15,000	25	109.05	120.67	122.76	42.05	98.30	19.50	320.13	97.29 to 130.04	8,282	10,167	
Less Than 30,000	47	100.10	109.43	103.17	36.76	106.07	19.50	320.13	81.59 to 119.93	13,931	14,373	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	114	96.25	98.43	90.38	25.85	108.91	21.30	320.13	88.69 to 100.10	54,046	48,848	
Greater Than 14,999	95	93.22	92.25	89.27	21.91	103.34	38.89	169.70	86.66 to 98.36	62,818	56,074	
Greater Than 29,999	73	93.49	90.91	88.87	20.52	102.30	38.89	169.70	87.20 to 98.63	75,617	67,202	
<u>Incremental Ranges</u>												
0 TO 4,999	6	81.10	93.21	93.28	66.54	99.92	19.50	225.00	19.50 to 225.00	2,243	2,093	
5,000 TO 14,999	19	120.60	129.35	124.81	34.61	103.64	21.30	320.13	97.29 to 153.57	10,189	12,717	
15,000 TO 29,999	22	89.94	96.66	94.12	27.25	102.70	51.44	157.59	71.97 to 119.93	20,349	19,152	
30,000 TO 59,999	30	94.34	96.27	96.66	24.35	99.60	48.91	169.70	80.77 to 101.91	42,654	41,228	
60,000 TO 99,999	26	93.33	88.34	88.57	16.46	99.74	38.89	118.73	84.29 to 102.93	73,215	64,847	
100,000 TO 149,999	13	92.11	86.91	86.58	18.87	100.38	39.43	119.88	66.40 to 104.81	124,369	107,675	
150,000 TO 249,999	4	79.92	80.54	80.99	26.34	99.44	58.60	103.71	N/A	180,000	145,778	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	120	96.25	98.17	90.39	27.36	108.61	19.50	320.13	88.50 to 100.10	51,456	46,511	

**91 Webster**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 15  
Total Sales Price : 715,200  
Total Adj. Sales Price : 733,200  
Total Assessed Value : 501,300  
Avg. Adj. Sales Price : 48,880  
Avg. Assessed Value : 33,420

MEDIAN : 94  
WGT. MEAN : 68  
MEAN : 89  
COD : 25.34  
PRD : 129.90

COV : 37.19  
STD : 33.03  
Avg. Abs. Dev : 23.71  
MAX Sales Ratio : 147.34  
MIN Sales Ratio : 30.22

95% Median C.I. : 75.00 to 113.26  
95% Wgt. Mean C.I. : 31.77 to 104.97  
95% Mean C.I. : 70.52 to 107.10

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	2	91.03	91.03	88.53	08.23	102.82	83.54	98.52	N/A	18,750	16,600
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	1	37.95	37.95	37.95	00.00	100.00	37.95	37.95	N/A	41,000	15,560
01-OCT-14 To 31-DEC-14	1	98.52	98.52	98.52	00.00	100.00	98.52	98.52	N/A	12,500	12,315
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	4	104.54	90.60	79.01	27.46	114.67	30.22	123.10	N/A	33,425	26,410
01-OCT-15 To 31-DEC-15	4	87.96	81.36	53.69	29.25	151.54	36.25	113.26	N/A	108,375	58,181
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16	1	87.90	87.90	87.90	00.00	100.00	87.90	87.90	N/A	5,000	4,395
01-JUL-16 To 30-SEP-16	2	118.97	118.97	139.24	23.85	85.44	90.60	147.34	N/A	35,000	48,733
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	3	83.54	73.34	62.11	24.17	118.08	37.95	98.52	N/A	26,167	16,253
01-OCT-14 To 30-SEP-15	5	98.52	92.18	80.68	23.32	114.25	30.22	123.10	N/A	29,240	23,591
01-OCT-15 To 30-SEP-16	7	90.60	93.04	65.80	25.60	141.40	36.25	147.34	36.25 to 147.34	72,643	47,798
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	2	68.24	68.24	52.10	44.39	130.98	37.95	98.52	N/A	26,750	13,938
01-JAN-15 To 31-DEC-15	8	97.24	85.98	59.66	27.99	144.12	30.22	123.10	30.22 to 123.10	70,900	42,296
<u>ALL</u>	15	93.56	88.81	68.37	25.34	129.90	30.22	147.34	75.00 to 113.26	48,880	33,420

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	4	95.76	94.20	101.43	31.26	92.87	37.95	147.34	N/A	49,000	49,699
03	2	81.45	81.45	82.59	07.92	98.62	75.00	87.90	N/A	4,250	3,510
05	9	98.52	88.05	55.89	23.33	157.54	30.22	123.10	36.25 to 115.52	58,744	32,832
<u>ALL</u>	15	93.56	88.81	68.37	25.34	129.90	30.22	147.34	75.00 to 113.26	48,880	33,420

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	15	93.56	88.81	68.37	25.34	129.90	30.22	147.34	75.00 to 113.26	48,880	33,420
04											
<u>ALL</u>	15	93.56	88.81	68.37	25.34	129.90	30.22	147.34	75.00 to 113.26	48,880	33,420

**91 Webster  
COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 15  
 Total Sales Price : 715,200  
 Total Adj. Sales Price : 733,200  
 Total Assessed Value : 501,300  
 Avg. Adj. Sales Price : 48,880  
 Avg. Assessed Value : 33,420

MEDIAN : 94  
 WGT. MEAN : 68  
 MEAN : 89  
 COD : 25.34  
 PRD : 129.90

COV : 37.19  
 STD : 33.03  
 Avg. Abs. Dev : 23.71  
 MAX Sales Ratio : 147.34  
 MIN Sales Ratio : 30.22

95% Median C.I. : 75.00 to 113.26  
 95% Wgt. Mean C.I. : 31.77 to 104.97  
 95% Mean C.I. : 70.52 to 107.10

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**SALE PRICE \***

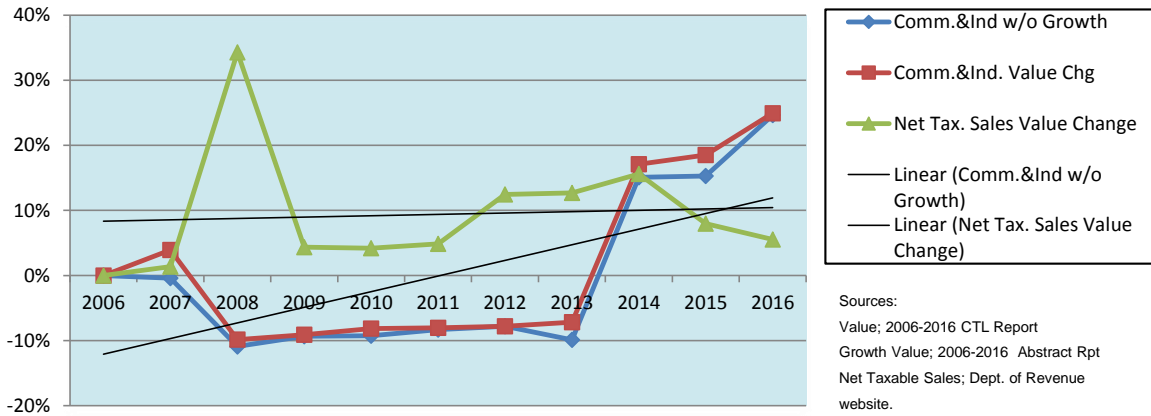
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	75.00	75.00	75.00	00.00	100.00	75.00	75.00	N/A	3,500	2,625
Less Than 15,000	5	90.60	90.11	93.59	07.54	96.28	75.00	98.52	N/A	8,700	8,142
Less Than 30,000	10	94.56	92.39	88.56	18.39	104.32	37.95	123.10	75.00 to 115.52	17,950	15,897
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	14	96.04	89.80	68.34	25.07	131.40	30.22	147.34	37.95 to 115.52	52,121	35,620
Greater Than 14,999	10	97.24	88.17	66.78	32.76	132.03	30.22	147.34	36.25 to 123.10	68,970	46,059
Greater Than 29,999	5	93.56	81.66	61.83	38.86	132.07	30.22	147.34	N/A	110,740	68,466
<b>Incremental Ranges</b>											
0 TO 4,999	1	75.00	75.00	75.00	00.00	100.00	75.00	75.00	N/A	3,500	2,625
5,000 TO 14,999	4	94.56	93.89	95.21	04.91	98.61	87.90	98.52	N/A	10,000	9,521
15,000 TO 29,999	5	113.26	94.67	86.96	20.69	108.87	37.95	123.10	N/A	27,200	23,652
30,000 TO 59,999	2	61.89	61.89	58.78	51.17	105.29	30.22	93.56	N/A	44,350	26,070
60,000 TO 99,999	2	124.13	124.13	120.12	18.71	103.34	100.91	147.34	N/A	72,500	87,088
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	36.25	36.25	36.25	00.00	100.00	36.25	36.25	N/A	320,000	116,015
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>15</b>	<b>93.56</b>	<b>88.81</b>	<b>68.37</b>	<b>25.34</b>	<b>129.90</b>	<b>30.22</b>	<b>147.34</b>	<b>75.00 to 113.26</b>	<b>48,880</b>	<b>33,420</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	1	123.10	123.10	123.10	00.00	100.00	123.10	123.10	N/A	20,000	24,620
326	1	147.34	147.34	147.34	00.00	100.00	147.34	147.34	N/A	60,000	88,405
349	1	115.52	115.52	115.52	00.00	100.00	115.52	115.52	N/A	25,000	28,880
350	2	34.09	34.09	33.75	11.35	101.01	30.22	37.95	N/A	44,850	15,138
353	3	83.54	71.12	45.28	22.86	157.07	36.25	93.56	N/A	128,333	58,108
386	1	100.91	100.91	100.91	00.00	100.00	100.91	100.91	N/A	85,000	85,770
468	3	87.90	84.50	86.92	05.92	97.22	75.00	90.60	N/A	6,167	5,360
471	2	98.52	98.52	98.52	00.00	100.00	98.52	98.52	N/A	12,500	12,315
494	1	113.26	113.26	113.26	00.00	100.00	113.26	113.26	N/A	25,000	28,315
<b>ALL</b>	<b>15</b>	<b>93.56</b>	<b>88.81</b>	<b>68.37</b>	<b>25.34</b>	<b>129.90</b>	<b>30.22</b>	<b>147.34</b>	<b>75.00 to 113.26</b>	<b>48,880</b>	<b>33,420</b>



### 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
2006	\$ 17,906,950	\$ 651,850	3.64%	\$ 17,255,100	-	\$ 18,175,978	-
2007	\$ 18,606,710	\$ 772,595	4.15%	\$ 17,834,115	-0.41%	\$ 18,423,444	1.36%
2008	\$ 16,141,625	\$ 185,625	1.15%	\$ 15,956,000	-14.25%	\$ 24,410,671	32.50%
2009	\$ 16,276,060	\$ 38,170	0.23%	\$ 16,237,890	0.60%	\$ 18,965,139	-22.31%
2010	\$ 16,447,400	\$ 198,575	1.21%	\$ 16,248,825	-0.17%	\$ 18,937,223	-0.15%
2011	\$ 16,469,725	\$ 50,705	0.31%	\$ 16,419,020	-0.17%	\$ 19,057,286	0.63%
2012	\$ 16,506,605	\$ -	0.00%	\$ 16,506,605	0.22%	\$ 20,440,450	7.26%
2013	\$ 16,619,835	\$ 483,515	2.91%	\$ 16,136,320	-2.24%	\$ 20,482,253	0.20%
2014	\$ 20,966,260	\$ 357,495	1.71%	\$ 20,608,765	24.00%	\$ 21,015,149	2.60%
2015	\$ 21,222,840	\$ 578,335	2.73%	\$ 20,644,505	-1.53%	\$ 19,621,680	-6.63%
2016	\$ 22,373,935	\$ 54,965	0.25%	\$ 22,318,970	5.16%	\$ 19,183,151	-2.23%
<b>Ann %chg</b>	2.25%			<b>Average</b>	<b>1.12%</b>	<b>0.85%</b>	<b>1.32%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	-0.41%	3.91%	1.36%
2008	-10.89%	-9.86%	34.30%
2009	-9.32%	-9.11%	4.34%
2010	-9.26%	-8.15%	4.19%
2011	-8.31%	-8.03%	4.85%
2012	-7.82%	-7.82%	12.46%
2013	-9.89%	-7.19%	12.69%
2014	15.09%	17.08%	15.62%
2015	15.29%	18.52%	7.95%
2016	24.64%	24.95%	5.54%

County Number: 91  
 County Name: Webster

91 Webster

PAD 2017 R&O Statistics (Using 2017 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 55  
 Total Sales Price : 37,867,658  
 Total Adj. Sales Price : 37,957,658  
 Total Assessed Value : 28,435,185  
 Avg. Adj. Sales Price : 690,139  
 Avg. Assessed Value : 517,003

MEDIAN : 73  
 WGT. MEAN : 75  
 MEAN : 77  
 COD : 14.23  
 PRD : 102.64

COV : 22.30  
 STD : 17.15  
 Avg. Abs. Dev : 10.34  
 MAX Sales Ratio : 146.98  
 MIN Sales Ratio : 55.47

95% Median C.I. : 70.08 to 76.67  
 95% Wgt. Mean C.I. : 71.91 to 77.92  
 95% Mean C.I. : 72.36 to 81.42

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	3	72.50	75.51	71.49	13.31	105.62	62.54	91.48	N/A	362,903	259,425
01-JAN-14 To 31-MAR-14	4	71.62	78.84	73.62	24.92	107.09	59.70	112.40	N/A	717,927	528,545
01-APR-14 To 30-JUN-14	5	69.15	68.30	68.56	03.11	99.62	63.75	71.47	N/A	413,480	283,464
01-JUL-14 To 30-SEP-14	3	93.28	94.66	96.16	02.39	98.44	92.00	98.69	N/A	234,167	225,167
01-OCT-14 To 31-DEC-14	3	72.43	94.10	84.26	33.20	111.68	68.85	141.01	N/A	280,667	236,492
01-JAN-15 To 31-MAR-15	8	69.15	68.89	70.01	06.75	98.40	55.50	79.62	55.50 to 79.62	484,598	339,261
01-APR-15 To 30-JUN-15	1	79.62	79.62	79.62	00.00	100.00	79.62	79.62	N/A	800,000	636,980
01-JUL-15 To 30-SEP-15	2	63.43	63.43	63.77	01.69	99.47	62.36	64.49	N/A	540,695	344,780
01-OCT-15 To 31-DEC-15	4	77.23	76.60	76.86	05.80	99.66	70.35	81.60	N/A	379,250	291,491
01-JAN-16 To 31-MAR-16	15	74.55	73.82	74.07	09.26	99.66	55.47	93.59	67.70 to 78.34	1,093,707	810,121
01-APR-16 To 30-JUN-16	7	74.82	86.90	80.27	19.82	108.26	69.38	146.98	69.38 to 146.98	957,796	768,860
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	15	71.47	77.82	74.07	17.42	105.06	59.70	112.40	63.75 to 92.00	448,688	332,352
01-OCT-14 To 30-SEP-15	14	69.24	74.28	71.97	13.89	103.21	55.50	141.01	64.49 to 79.62	471,441	339,293
01-OCT-15 To 30-SEP-16	26	74.69	77.77	75.93	11.61	102.42	55.47	146.98	72.67 to 79.45	947,199	719,223
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	15	71.47	81.54	75.83	21.45	107.53	59.70	141.01	67.07 to 93.28	432,240	327,765
01-JAN-15 To 31-DEC-15	15	70.35	70.93	71.57	08.24	99.11	55.50	81.60	65.26 to 79.62	485,011	347,106
<u>ALL</u>	55	72.67	76.89	74.91	14.23	102.64	55.47	146.98	70.08 to 76.67	690,139	517,003

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	55	72.67	76.89	74.91	14.23	102.64	55.47	146.98	70.08 to 76.67	690,139	517,003
<u>ALL</u>	55	72.67	76.89	74.91	14.23	102.64	55.47	146.98	70.08 to 76.67	690,139	517,003

95%MLU By Market Area	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	15	72.53	76.57	76.31	13.50	100.34	62.27	112.40	64.49 to 81.60	464,415	354,402
1	15	72.53	76.57	76.31	13.50	100.34	62.27	112.40	64.49 to 81.60	464,415	354,402
<u>Grass</u>											
County	10	71.08	75.94	71.27	20.78	106.55	55.47	141.01	55.50 to 92.00	467,160	332,963
1	10	71.08	75.94	71.27	20.78	106.55	55.47	141.01	55.50 to 92.00	467,160	332,963
<u>ALL</u>	55	72.67	76.89	74.91	14.23	102.64	55.47	146.98	70.08 to 76.67	690,139	517,003

**91 Webster**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 55  
 Total Sales Price : 37,867,658  
 Total Adj. Sales Price : 37,957,658  
 Total Assessed Value : 28,435,185  
 Avg. Adj. Sales Price : 690,139  
 Avg. Assessed Value : 517,003

MEDIAN : 73  
 WGT. MEAN : 75  
 MEAN : 77  
 COD : 14.23  
 PRD : 102.64

COV : 22.30  
 STD : 17.15  
 Avg. Abs. Dev : 10.34  
 MAX Sales Ratio : 146.98  
 MIN Sales Ratio : 55.47

95% Median C.I. : 70.08 to 76.67  
 95% Wgt. Mean C.I. : 71.91 to 77.92  
 95% Mean C.I. : 72.36 to 81.42

Printed:4/7/2017 10:34:21AM

**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
<b>_____Irrigated_____</b>											
County	13	72.67	71.15	72.05	05.45	98.75	59.70	78.07	67.46 to 75.82	1,248,972	899,887
1	13	72.67	71.15	72.05	05.45	98.75	59.70	78.07	67.46 to 75.82	1,248,972	899,887
<b>_____Dry_____</b>											
County	16	72.51	75.97	75.64	13.13	100.44	62.27	112.40	64.49 to 81.60	469,389	355,057
1	16	72.51	75.97	75.64	13.13	100.44	62.27	112.40	64.49 to 81.60	469,389	355,057
<b>_____Grass_____</b>											
County	12	72.99	77.29	73.15	19.61	105.66	55.47	141.01	56.10 to 92.00	659,859	482,672
1	12	72.99	77.29	73.15	19.61	105.66	55.47	141.01	56.10 to 92.00	659,859	482,672
<b>_____ALL_____</b>											
	55	72.67	76.89	74.91	14.23	102.64	55.47	146.98	70.08 to 76.67	690,139	517,003

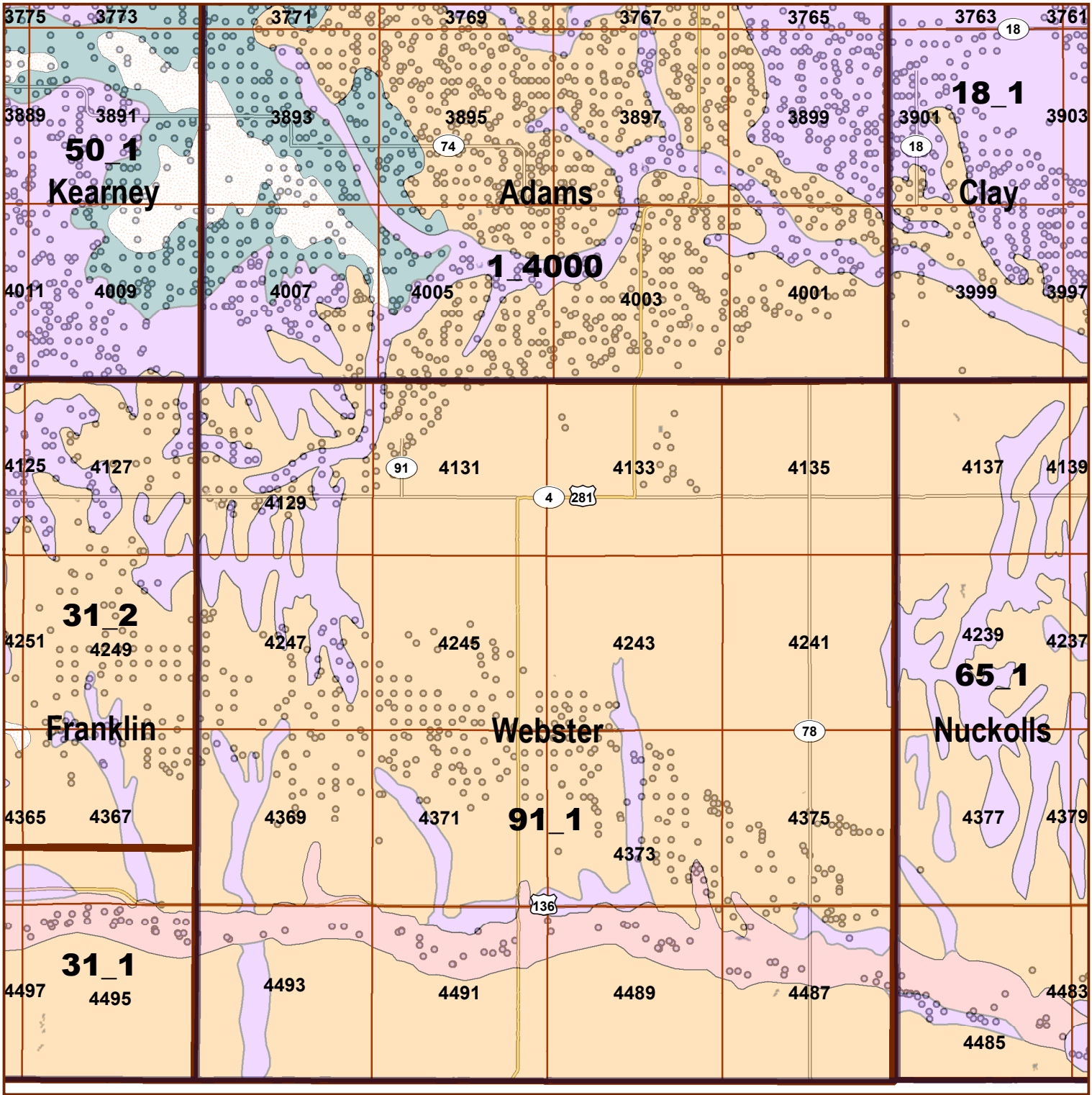
## Webster County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
<b>Webster</b>	1	4654	4712	4830	4308	4289	4666	4664	4663	<b>4647</b>
<b>Adams</b>	4000	6150	6100	5950	5850	5750	5600	5500	5250	<b>5997</b>
<b>Franklin</b>	2	4295	4306	4074	4012	3808	3670	3538	3472	<b>4101</b>
<b>Harlan</b>	1	n/a	5240	4375	3790	n/a	n/a	2520	2520	<b>4794</b>
<b>Nuckolls</b>	1	6000	6000	5250	5250	5050	5050	4900	4900	<b>5704</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
<b>Webster</b>	1	2706	2706	2435	2265	2265	2265	2190	2190	<b>2473</b>
<b>Adams</b>	4000	3499	3299	3100	2899	2899	2900	2699	2699	<b>3190</b>
<b>Franklin</b>	2	3505	3505	2865	2865	2520	2520	2170	2170	<b>3119</b>
<b>Harlan</b>	1	n/a	2695	2405	2385	n/a	n/a	1630	1630	<b>2511</b>
<b>Nuckolls</b>	1	3100	3100	3000	3000	2800	2800	2700	2697	<b>3019</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
<b>Webster</b>	1	1457	1419	1408	1365	1440	1438	1429	1412	<b>1417</b>
<b>Adams</b>	4000	1595	1595	1540	1485	1430	1405	1405	1405	<b>1454</b>
<b>Franklin</b>	2	1149	1150	1150	1153	1125	1125	1125	1126	<b>1129</b>
<b>Harlan</b>	1	n/a	1200	1200	1200	n/a	n/a	1200	1200	<b>1200</b>
<b>Nuckolls</b>	1	1400	1400	1400	1400	1400	1400	1400	1400	<b>1400</b>

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



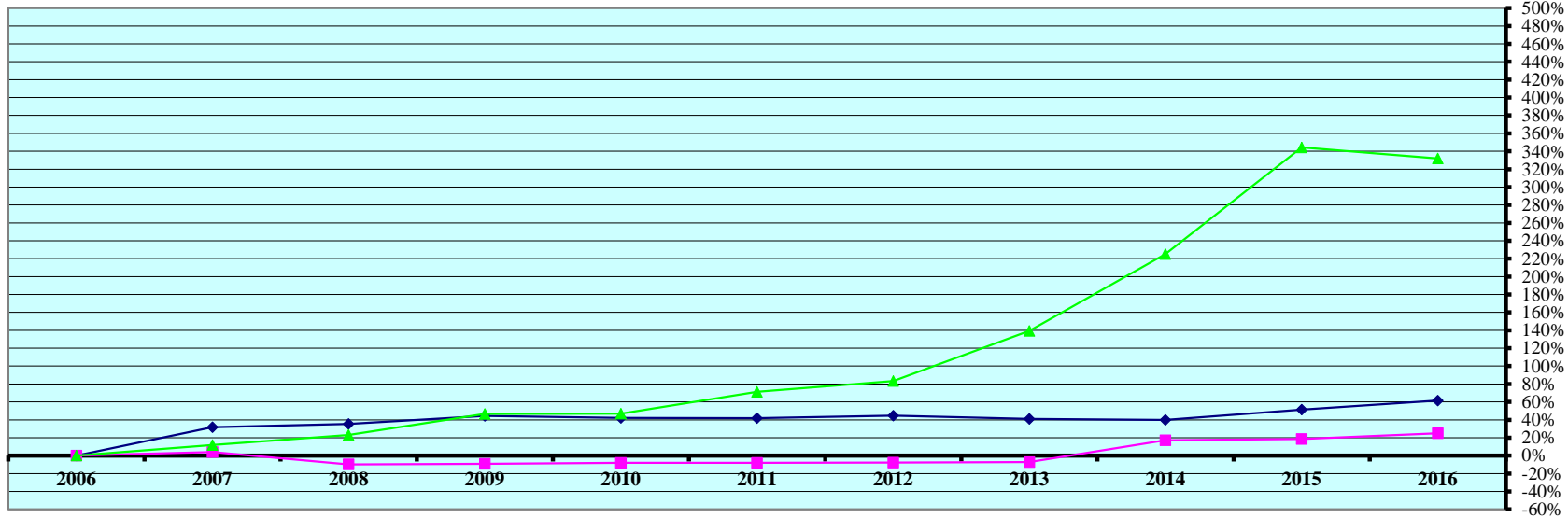
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Webster County Map



### REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	42,008,950	--	--	--	17,906,950	--	--	--	195,513,075	--	--	--
2007	55,291,665	13,282,715	31.62%	31.62%	18,606,710	699,760	3.91%	3.91%	218,901,920	23,388,845	11.96%	11.96%
2008	56,828,675	1,537,010	2.78%	35.28%	16,141,625	-2,465,085	-13.25%	-9.86%	240,375,585	21,473,665	9.81%	22.95%
2009	60,607,315	3,778,640	6.65%	44.27%	16,276,060	134,435	0.83%	-9.11%	286,805,925	46,430,340	19.32%	46.69%
2010	59,744,295	-863,020	-1.42%	42.22%	16,447,400	171,340	1.05%	-8.15%	286,913,600	107,675	0.04%	46.75%
2011	59,610,725	-133,570	-0.22%	41.90%	16,469,725	22,325	0.14%	-8.03%	335,032,430	48,118,830	16.77%	71.36%
2012	60,756,800	1,146,075	1.92%	44.63%	16,506,605	36,880	0.22%	-7.82%	358,262,775	23,230,345	6.93%	83.24%
2013	59,189,855	-1,566,945	-2.58%	40.90%	16,619,835	113,230	0.69%	-7.19%	468,076,380	109,813,605	30.65%	139.41%
2014	58,814,090	-375,765	-0.63%	40.00%	20,966,260	4,346,425	26.15%	17.08%	635,583,820	167,507,440	35.79%	225.09%
2015	63,624,170	4,810,080	8.18%	51.45%	21,222,840	256,580	1.22%	18.52%	868,685,760	233,101,940	36.68%	344.31%
2016	67,854,815	4,230,645	6.65%	61.52%	22,373,935	1,151,095	5.42%	24.95%	844,196,235	-24,489,525	-2.82%	331.79%

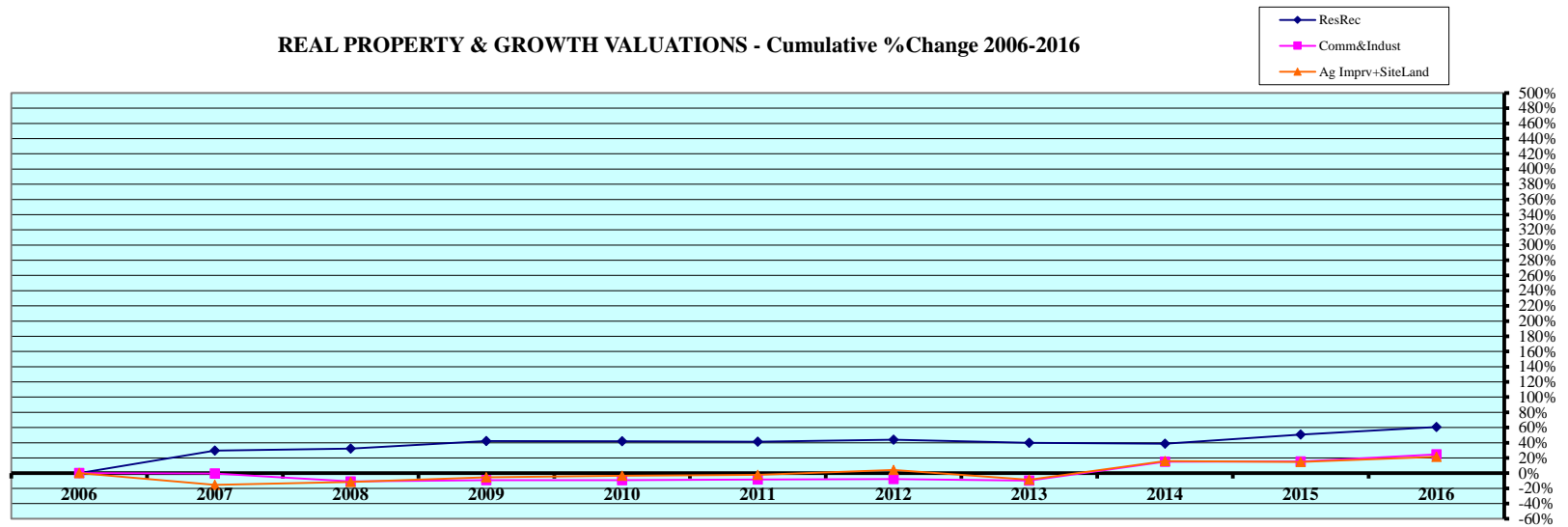
Rate Annual %chg: Residential & Recreational **4.91%** Commercial & Industrial **2.25%** Agricultural Land **15.75%**

Cnty# **91**  
County **WEBSTER**

CHART 1 EXHIBIT 91B Page 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.

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016**



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	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	
2006	42,008,950	201,515	0.48%	41,807,435	--	--	17,906,950	651,850	3.64%	17,255,100	--	--	
2007	55,291,665	887,649	1.61%	54,404,016	29.51%	29.51%	18,606,710	772,595	4.15%	17,834,115	-0.41%	-0.41%	
2008	56,828,675	1,315,615	2.32%	55,513,060	0.40%	32.15%	16,141,625	185,625	1.15%	15,956,000	-14.25%	-10.89%	
2009	60,607,315	885,975	1.46%	59,721,340	5.09%	42.16%	16,276,060	38,170	0.23%	16,237,890	0.60%	-9.32%	
2010	59,744,295	97,661	0.16%	59,646,634	-1.59%	41.99%	16,447,400	198,575	1.21%	16,248,825	-0.17%	-9.26%	
2011	59,610,725	188,465	0.32%	59,422,260	-0.54%	41.45%	16,469,725	50,705	0.31%	16,419,020	-0.17%	-8.31%	
2012	60,756,800	248,405	0.41%	60,508,395	1.51%	44.04%	16,506,605	0	0.00%	16,506,605	0.22%	-7.82%	
2013	59,189,855	445,990	0.75%	58,743,865	-3.31%	39.84%	16,619,835	483,515	2.91%	16,136,320	-2.24%	-9.89%	
2014	58,814,090	562,225	0.96%	58,251,865	-1.58%	38.67%	20,966,260	357,495	1.71%	20,608,765	24.00%	15.09%	
2015	63,624,170	364,405	0.57%	63,259,765	7.56%	50.59%	21,222,840	578,335	2.73%	20,644,505	-1.53%	15.29%	
2016	67,854,815	362,310	0.53%	67,492,505	6.08%	60.66%	22,373,935	54,965	0.25%	22,318,970	5.16%	24.64%	
Rate Ann%chg	<b>4.91%</b>				<b>4.31%</b>		<b>2.25%</b>				C & I w/o growth	<b>1.12%</b>	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2006	32,019,205	6,644,245	38,663,450	965,200	2.50%	--	--
2007	25,986,935	7,268,970	33,255,905	557,187	1.68%	-15.43%	-15.43%
2008	27,210,195	7,325,770	34,535,965	351,055	1.02%	2.79%	-11.58%
2009	29,806,085	7,523,425	37,329,510	832,430	2.23%	5.68%	-5.60%
2010	30,056,250	7,685,700	37,741,950	369,230	0.98%	0.12%	-3.34%
2011	30,323,495	8,143,470	38,466,965	667,510	1.74%	0.15%	-2.23%
2012	31,474,565	9,579,250	41,053,815	755,635	1.84%	4.76%	4.23%
2013	26,090,945	9,912,155	36,003,100	687,965	1.91%	-13.98%	-8.66%
2014	26,349,440	20,274,015	46,623,455	1,802,135	3.87%	24.49%	15.93%
2015	23,929,995	21,497,970	45,427,965	1,065,540	2.35%	-4.85%	14.74%
2016	28,178,225	19,283,125	47,461,350	483,835	1.02%	3.41%	21.50%
Rate Ann%chg	<b>-1.27%</b>	<b>11.24%</b>	<b>2.07%</b>		Ag Imprv+Site w/o growth	<b>0.71%</b>	

(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.

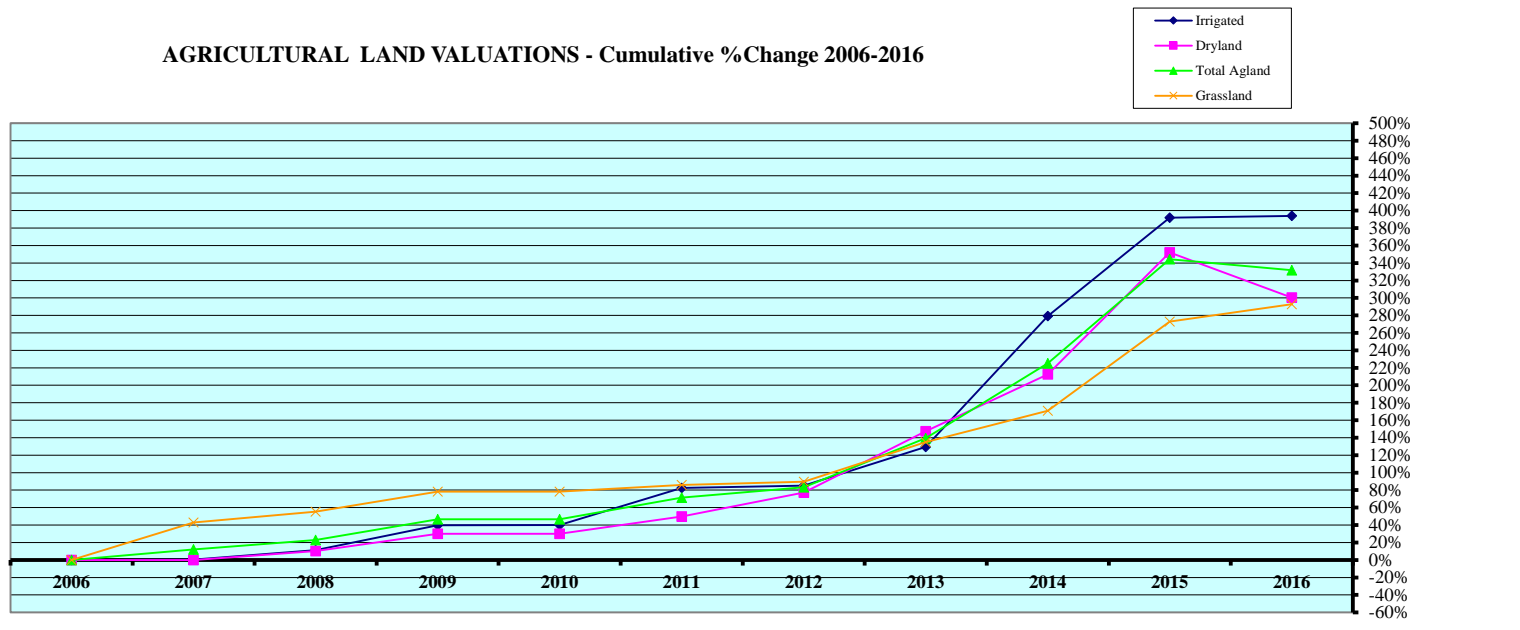
Sources:  
Value; 2006 - 2016 CTL  
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2017

Cnty# 91  
County WEBSTER

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



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
2006	70,249,795	--	--	--	71,105,150	--	--	--	53,676,465	--	--	--
2007	70,570,660	320,865	0.46%	0.46%	71,065,110	-40,040	-0.06%	-0.06%	76,783,820	23,107,355	43.05%	43.05%
2008	78,094,035	7,523,375	10.66%	11.17%	78,429,360	7,364,250	10.36%	10.30%	83,367,875	6,584,055	8.57%	55.32%
2009	98,211,265	20,117,230	25.76%	39.80%	92,366,090	13,936,730	17.77%	29.90%	95,746,315	12,378,440	14.85%	78.38%
2010	98,305,810	94,545	0.10%	39.94%	92,428,610	62,520	0.07%	29.99%	95,682,865	-63,450	-0.07%	78.26%
2011	128,123,000	29,817,190	30.33%	82.38%	106,524,935	14,096,325	15.25%	49.81%	99,867,025	4,184,160	4.37%	86.05%
2012	130,010,935	1,887,935	1.47%	85.07%	125,932,345	19,407,410	18.22%	77.11%	101,800,640	1,933,615	1.94%	89.66%
2013	161,212,970	31,202,035	24.00%	129.49%	175,976,935	50,044,590	39.74%	147.49%	126,129,930	24,329,290	23.90%	134.98%
2014	266,472,100	105,259,130	65.29%	279.32%	222,280,365	46,303,430	26.31%	212.61%	145,351,640	19,221,710	15.24%	170.79%
2015	345,490,645	79,018,545	29.65%	391.80%	321,445,405	99,165,040	44.61%	352.07%	200,188,760	54,837,120	37.73%	272.95%
2016	346,950,520	1,459,875	0.42%	393.88%	284,753,885	-36,691,520	-11.41%	300.47%	210,853,660	10,664,900	5.33%	292.82%

Rate Ann.%chg: Irrigated **17.32%** Dryland **14.88%** Grassland **14.66%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	474,955	--	--	--	6,710	--	--	--	195,513,075	--	--	--
2007	482,260	7,305	1.54%	1.54%	70	-6,640	-98.96%	-98.96%	218,901,920	23,388,845	11.96%	11.96%
2008	484,245	1,985	0.41%	1.96%	70	0	0.00%	-98.96%	240,375,585	21,473,665	9.81%	22.95%
2009	482,185	-2,060	-0.43%	1.52%	70	0	0.00%	-98.96%	286,805,925	46,430,340	19.32%	46.69%
2010	496,245	14,060	2.92%	4.48%	70	0	0.00%	-98.96%	286,913,600	107,675	0.04%	46.75%
2011	515,280	19,035	3.84%	8.49%	2,190	2,120	3028.57%	-67.36%	335,032,430	48,118,830	16.77%	71.36%
2012	516,665	1,385	0.27%	8.78%	2,190	0	0.00%	-67.36%	358,262,775	23,230,345	6.93%	83.24%
2013	4,723,490	4,206,825	814.23%	894.51%	33,055	30,865	1409.36%	392.62%	468,076,380	109,813,605	30.65%	139.41%
2014	1,477,385	-3,246,105	-68.72%	211.06%	2,330	-30,725	-92.95%	-65.28%	635,583,820	167,507,440	35.79%	225.09%
2015	1,550,660	73,275	4.96%	226.49%	10,290	7,960	341.63%	53.35%	868,685,760	233,101,940	36.68%	344.31%
2016	1,633,645	82,985	5.35%	243.96%	4,525	-5,765	-56.03%	-32.56%	844,196,235	-24,489,525	-2.82%	331.79%

Cnty# **91**  
County **WEBSTER**

Rate Ann.%chg: Total Agric Land **15.75%**



**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (from County Abstract Reports)<sup>(1)</sup>**

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
2006	70,874,125	62,752	1,129			71,103,710	114,056	623			53,051,230	165,785	320		
2007	71,226,825	63,072	1,129	-0.01%	-0.01%	71,236,325	113,314	629	0.84%	0.84%	76,015,785	165,252	460	43.75%	43.75%
2008	78,816,845	63,885	1,234	9.25%	9.23%	78,533,930	112,962	695	10.59%	11.52%	82,406,445	164,813	500	8.70%	56.25%
2009	99,539,640	66,279	1,502	21.73%	32.97%	92,637,405	112,264	825	18.69%	32.37%	94,035,250	163,537	575	15.00%	79.69%
2010	99,899,685	66,535	1,501	-0.02%	32.94%	92,497,395	112,043	826	0.05%	32.43%	94,034,165	163,534	575	0.00%	79.69%
2011	130,336,895	66,045	1,973	31.44%	74.73%	106,370,085	113,157	940	13.87%	50.79%	97,756,725	162,928	600	4.35%	87.50%
2012	132,011,615	65,900	2,003	1.51%	77.37%	125,334,465	113,589	1,103	17.38%	76.99%	99,978,925	162,566	615	2.50%	92.19%
2013	163,703,435	66,726	2,453	22.47%	117.22%	176,151,535	114,012	1,545	40.02%	147.83%	123,467,100	161,394	765	24.39%	139.06%
2014	270,189,790	67,464	4,005	63.24%	254.60%	222,731,480	114,392	1,947	26.02%	212.33%	141,106,630	160,348	880	15.03%	175.00%
2015	350,771,865	67,933	5,164	28.93%	357.18%	321,240,795	114,685	2,801	43.86%	349.32%	195,919,840	159,284	1,230	39.77%	284.38%
2016	352,734,595	68,316	5,163	0.00%	357.16%	284,997,360	115,133	2,475	-11.63%	297.07%	205,828,005	157,722	1,305	6.10%	307.81%

Rate Annual %chg Average Value/Acre: 16.41%

14.79%

15.09%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
2006	474,555	7,879	60			6,640	89	75			195,510,260	350,561	558		
2007	483,190	7,924	61	1.24%	1.24%	315	88	4	-95.18%	-95.18%	218,962,440	349,649	626	12.29%	12.29%
2008	483,820	7,944	61	-0.13%	1.11%	340	110	3	-13.79%	-95.85%	240,241,380	349,714	687	9.70%	23.18%
2009	481,875	7,948	61	-0.45%	0.66%	300	95	3	2.39%	-95.75%	286,694,470	350,122	819	19.20%	46.82%
2010	494,810	8,106	61	0.68%	1.34%	300	95	3	-0.42%	-95.77%	286,926,355	350,313	819	0.03%	46.86%
2011	514,035	8,128	63	3.61%	5.00%	300	95	3	0.00%	-95.77%	334,978,040	350,353	956	16.73%	71.44%
2012	517,865	8,192	63	-0.04%	4.96%	300	95	3	0.00%	-95.77%	357,843,170	350,342	1,021	6.83%	83.14%
2013	4,709,400	8,158	577	813.08%	858.33%	2,900	95	31	866.67%	-59.08%	468,034,370	350,385	1,336	30.78%	139.51%
2014	1,472,250	8,199	180	-68.89%	198.12%	3,825	248	15	-49.53%	-79.35%	635,503,975	350,651	1,812	35.68%	224.97%
2015	1,455,910	8,108	180	0.00%	198.11%	5,570	257	22	40.58%	-70.97%	869,393,980	350,267	2,482	36.95%	345.05%
2016	1,621,335	9,038	179	-0.09%	197.83%	8,645	477	18	-16.39%	-75.73%	845,189,940	350,686	2,410	-2.90%	332.15%

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**WEBSTER**

Rate Annual %chg Average Value/Acre: 15.76%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 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
3,812	WEBSTER	45,245,147	31,450,158	14,333,701	67,854,815	22,373,935	0	0	844,196,235	28,178,225	19,283,125	0	1,072,915,341
cnty.sector.value % of total value:		4.22%	2.93%	1.34%	6.32%	2.09%			78.68%	2.63%	1.80%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
237	BLADEN	589,086	68,289	3,914	3,510,385	997,685	0	0	133,690	89,955	5,765	0	5,398,769
6.22%	%sector of county sector	1.30%	0.22%	0.03%	5.17%	4.46%			0.02%	0.32%	0.03%		0.50%
	%sector of municipality	10.91%	1.26%	0.07%	65.02%	18.48%			2.48%	1.67%	0.11%		100.00%
936	BLUE HILL	1,316,714	611,289	383,749	24,380,515	4,132,815	0	0	0	0	0	0	30,825,082
24.55%	%sector of county sector	2.91%	1.94%	2.68%	35.93%	18.47%							2.87%
	%sector of municipality	4.27%	1.98%	1.24%	79.09%	13.41%							100.00%
30	COWLES	255,723	71,020	287,506	346,740	130,305	0	0	409,120	0	114,625	0	1,615,039
0.79%	%sector of county sector	0.57%	0.23%	2.01%	0.51%	0.58%			0.05%		0.59%		0.15%
	%sector of municipality	15.83%	4.40%	17.80%	21.47%	8.07%			25.33%		7.10%		100.00%
225	GUIDE ROCK	456,717	264,123	293,051	2,387,325	610,655	0	0	168,475	0	0	0	4,180,346
5.90%	%sector of county sector	1.01%	0.84%	2.04%	3.52%	2.73%			0.02%				0.39%
	%sector of municipality	10.93%	6.32%	7.01%	57.11%	14.61%			4.03%				100.00%
1,020	RED CLOUD	1,640,077	1,306,702	592,026	16,426,625	4,281,315	0	0	287,500	27,920	11,530	0	24,573,695
26.76%	%sector of county sector	3.62%	4.15%	4.13%	24.21%	19.14%			0.03%	0.10%	0.06%		2.29%
	%sector of municipality	6.67%	5.32%	2.41%	66.85%	17.42%			1.17%	0.11%	0.05%		100.00%
2,448	Total Municipalities	4,258,317	2,321,423	1,560,246	47,051,590	10,152,775	0	0	998,785	117,875	131,920	0	66,592,931
64.22%	%all municip.sect of cnty	9.41%	7.38%	10.89%	69.34%	45.38%			0.12%	0.42%	0.68%		6.21%

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Cnty#	County
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CHART 5

EXHIBIT

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<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,377</b>	<b>Value : 969,333,280</b>	<b>Growth 1,065,185</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	151	225,670	4	9,785	21	64,975	176	300,430	
<b>02. Res Improve Land</b>	1,149	2,014,685	49	1,131,185	207	4,429,990	1,405	7,575,860	
<b>03. Res Improvements</b>	1,164	45,739,290	49	3,157,870	213	12,006,680	1,426	60,903,840	
<b>04. Res Total</b>	1,315	47,979,645	53	4,298,840	234	16,501,645	1,602	68,780,130	609,820
<b>% of Res Total</b>	82.08	69.76	3.31	6.25	14.61	23.99	36.60	7.10	57.25
<b>05. Com UnImp Land</b>	20	39,315	1	8,800	18	90,300	39	138,415	
<b>06. Com Improve Land</b>	160	512,285	5	41,260	28	631,815	193	1,185,360	
<b>07. Com Improvements</b>	175	9,493,650	5	715,050	30	10,741,265	210	20,949,965	
<b>08. Com Total</b>	195	10,045,250	6	765,110	48	11,463,380	249	22,273,740	242,490
<b>% of Com Total</b>	78.31	45.10	2.41	3.44	19.28	51.47	5.69	2.30	22.77
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	1,315	47,979,645	53	4,298,840	234	16,501,645	1,602	68,780,130	609,820
<b>% of Res &amp; Rec Total</b>	82.08	69.76	3.31	6.25	14.61	23.99	36.60	7.10	57.25
<b>Com &amp; Ind Total</b>	195	10,045,250	6	765,110	48	11,463,380	249	22,273,740	242,490
<b>% of Com &amp; Ind Total</b>	78.31	45.10	2.41	3.44	19.28	51.47	5.69	2.30	22.77
<b>17. Taxable Total</b>	1,510	58,024,895	59	5,063,950	282	27,965,025	1,851	91,053,870	852,310
<b>% of Taxable Total</b>	81.58	63.73	3.19	5.56	15.24	30.71	42.29	9.39	80.02

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	346,100	405,095	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	346,100	405,095
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	346,100	405,095

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	111	3	109	223

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	31	461,075	7	23,905	1,886	632,052,050	1,924	632,537,030
28. Ag-Improved Land	6	486,075	6	139,200	563	204,281,705	575	204,906,980
29. Ag Improvements	6	221,870	6	690,050	590	39,923,480	602	40,835,400
30. Ag Total							2,526	878,279,410

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	5	5.00	50,000	
33. HomeSite Improvements	4	0.00	117,875	5	5.00	532,780	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	5.29	9,735	
36. FarmSite Improv Land	5	4.90	28,825	5	4.60	28,825	
37. FarmSite Improvements	2	0.00	103,995	5	0.00	157,270	
38. FarmSite Total							
39. Road & Ditches	0	2.58	0	0	0.35	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	3	3.00	30,000	3	3.00	30,000	
32. HomeSite Improv Land	351	361.53	3,551,880	356	366.53	3,601,880	
33. HomeSite Improvements	395	357.53	24,005,240	404	362.53	24,655,895	212,875
34. HomeSite Total				<b>407</b>	<b>369.53</b>	<b>28,287,775</b>	
35. FarmSite UnImp Land	19	63.76	468,865	20	69.05	478,600	
36. FarmSite Improv Land	514	665.50	3,368,710	524	675.00	3,426,360	
37. FarmSite Improvements	533	0.00	15,918,240	540	0.00	16,179,505	0
38. FarmSite Total				<b>560</b>	<b>744.05</b>	<b>20,084,465</b>	
39. Road & Ditches	0	7,760.38	0	0	7,763.31	0	
40. Other- Non Ag Use	0	336.77	1,120,560	0	336.77	1,120,560	
41. Total Section VI				<b>967</b>	<b>9,213.66</b>	<b>49,492,800</b>	<b>212,875</b>

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	3	466.44	532,540	3	466.44	532,540

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	37	469.25	918,325	0	0.00	0
44. Recapture Value N/A	37	469.25	1,257,600	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	37	469.25	918,325
44. Market Value	0	0	0	0	0	0

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	10,331.58	15.21%	48,077,990	15.23%	4,653.50
46. 1A	17,331.15	25.51%	81,662,710	25.86%	4,711.90
47. 2A1	3,435.55	5.06%	16,593,860	5.26%	4,830.04
48. 2A	4,506.77	6.63%	19,417,355	6.15%	4,308.49
49. 3A1	2,218.08	3.26%	9,513,775	3.01%	4,289.19
50. 3A	8,642.30	12.72%	40,324,765	12.77%	4,665.98
51. 4A1	6,402.30	9.42%	29,860,375	9.46%	4,664.01
52. 4A	15,072.25	22.18%	70,287,695	22.26%	4,663.38
53. Total	67,939.98	100.00%	315,738,525	100.00%	4,647.32
<b>Dry</b>					
54. 1D1	18,130.33	15.66%	49,053,625	17.14%	2,705.61
55. 1D	38,942.88	33.64%	105,364,600	36.81%	2,705.62
56. 2D1	4,494.78	3.88%	10,944,835	3.82%	2,435.01
57. 2D	3,492.33	3.02%	7,910,215	2.76%	2,265.03
58. 3D1	7,597.50	6.56%	17,208,350	6.01%	2,265.00
59. 3D	18,633.40	16.10%	42,204,760	14.74%	2,265.01
60. 4D1	9,224.99	7.97%	20,202,760	7.06%	2,190.00
61. 4D	15,237.48	13.16%	33,370,175	11.66%	2,190.01
62. Total	115,753.69	100.00%	286,259,320	100.00%	2,473.00
<b>Grass</b>					
63. 1G1	2,941.55	1.85%	4,284,640	1.90%	1,456.59
64. 1G	10,732.45	6.75%	15,228,265	6.76%	1,418.90
65. 2G1	8,642.16	5.43%	12,164,960	5.40%	1,407.63
66. 2G	10,306.47	6.48%	14,068,175	6.24%	1,364.98
67. 3G1	3,082.32	1.94%	4,438,070	1.97%	1,439.85
68. 3G	23,385.65	14.70%	33,634,645	14.93%	1,438.26
69. 4G1	22,085.86	13.88%	31,568,800	14.01%	1,429.37
70. 4G	77,897.52	48.97%	109,952,495	48.79%	1,411.50
71. Total	159,073.98	100.00%	225,340,050	100.00%	1,416.57
<b>Irrigated Total</b>					
	67,939.98	19.39%	315,738,525	38.10%	4,647.32
<b>Dry Total</b>					
	115,753.69	33.04%	286,259,320	34.54%	2,473.00
<b>Grass Total</b>					
	159,073.98	45.40%	225,340,050	27.19%	1,416.57
72. Waste	6,406.31	1.83%	1,147,645	0.14%	179.14
73. Other	1,205.28	0.34%	301,070	0.04%	249.79
74. Exempt	1,218.50	0.35%	0	0.00%	0.00
75. Market Area Total	350,379.24	100.00%	828,786,610	100.00%	2,365.40

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	8.49	23,815	67,931.49	315,714,710	67,939.98	315,738,525
<b>77. Dry Land</b>	265.91	654,220	1.09	2,950	115,486.69	285,602,150	115,753.69	286,259,320
<b>78. Grass</b>	183.11	260,930	35.81	47,610	158,855.06	225,031,510	159,073.98	225,340,050
<b>79. Waste</b>	17.65	3,175	0.94	170	6,387.72	1,144,300	6,406.31	1,147,645
<b>80. Other</b>	0.00	0	0.00	0	1,205.28	301,070	1,205.28	301,070
<b>81. Exempt</b>	0.00	0	0.00	0	1,218.50	0	1,218.50	0
<b>82. Total</b>	<b>466.67</b>	<b>918,325</b>	<b>46.33</b>	<b>74,545</b>	<b>349,866.24</b>	<b>827,793,740</b>	<b>350,379.24</b>	<b>828,786,610</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	67,939.98	19.39%	315,738,525	38.10%	4,647.32
<b>Dry Land</b>	115,753.69	33.04%	286,259,320	34.54%	2,473.00
<b>Grass</b>	159,073.98	45.40%	225,340,050	27.19%	1,416.57
<b>Waste</b>	6,406.31	1.83%	1,147,645	0.14%	179.14
<b>Other</b>	1,205.28	0.34%	301,070	0.04%	249.79
<b>Exempt</b>	1,218.50	0.35%	0	0.00%	0.00
<b>Total</b>	<b>350,379.24</b>	<b>100.00%</b>	<b>828,786,610</b>	<b>100.00%</b>	<b>2,365.40</b>



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 Bladen	25	42,265	112	197,590	113	3,486,035	138	3,725,890	17,435
83.2 Blue Hill	14	45,010	325	1,163,625	337	23,407,315	351	24,615,950	417,610
83.3 Cowles	11	3,630	21	25,330	21	319,940	32	348,900	0
83.4 Guide Rock	39	7,080	156	25,290	156	2,743,525	195	2,775,895	3,155
83.5 Inavale	7	7,075	42	104,340	42	274,225	49	385,640	0
83.6 Red Cloud	45	47,785	527	596,950	530	15,607,405	575	16,252,140	73,280
83.7 Rosemont	6	1,255	8	19,205	8	267,740	14	288,200	0
83.8 Rural	29	146,330	214	5,443,530	219	14,797,655	248	20,387,515	98,340
84 Residential Total	176	300,430	1,405	7,575,860	1,426	60,903,840	1,602	68,780,130	609,820

Schedule XII : Commercial 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>	
85.1	Bladen	4	17,985	9	5,675	13	986,165	17	1,009,825	12,020
85.2	Blue Hill	5	16,195	47	166,200	50	3,864,985	55	4,047,380	0
85.3	Cowles	1	385	1	785	2	129,135	3	130,305	0
85.4	Guide Rock	3	960	21	26,210	24	599,445	27	626,615	0
85.5	Red Cloud	7	6,585	90	398,460	92	4,670,170	99	5,075,215	54,700
85.6	Rosemont	1	20	2	1,090	3	130,940	4	132,050	0
85.7	Rural	18	96,285	23	586,940	26	10,569,125	44	11,252,350	175,770
86	Commercial Total	39	138,415	193	1,185,360	210	20,949,965	249	22,273,740	242,490

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	2,743.41	1.78%	3,909,505	1.78%	1,425.05
88. 1G	10,045.70	6.50%	14,315,470	6.50%	1,425.03
89. 2G1	8,332.57	5.39%	11,874,020	5.39%	1,425.01
90. 2G	9,719.34	6.29%	13,851,330	6.29%	1,425.13
91. 3G1	2,992.41	1.94%	4,264,240	1.94%	1,425.02
92. 3G	22,819.60	14.77%	32,518,195	14.77%	1,425.01
93. 4G1	21,701.83	14.05%	30,925,285	14.05%	1,425.01
94. 4G	76,120.41	49.28%	108,487,305	49.28%	1,425.21
95. Total	154,475.27	100.00%	220,145,350	100.00%	1,425.12
<b>CRP</b>					
96. 1C1	186.01	7.77%	372,950	7.77%	2,005.00
97. 1C	432.44	18.07%	867,030	18.07%	2,004.97
98. 2C1	128.89	5.39%	258,420	5.39%	2,004.97
99. 2C	60.92	2.55%	122,145	2.55%	2,005.01
100. 3C1	86.38	3.61%	173,190	3.61%	2,004.98
101. 3C	555.92	23.23%	1,114,625	23.23%	2,005.01
102. 4C1	314.73	13.15%	631,035	13.15%	2,005.00
103. 4C	627.57	26.23%	1,258,300	26.23%	2,005.04
104. Total	2,392.86	100.00%	4,797,695	100.00%	2,005.00
<b>Timber</b>					
105. 1T1	12.13	0.55%	2,185	0.55%	180.13
106. 1T	254.31	11.53%	45,765	11.53%	179.96
107. 2T1	180.70	8.19%	32,520	8.19%	179.97
108. 2T	526.21	23.86%	94,700	23.85%	179.97
109. 3T1	3.53	0.16%	640	0.16%	181.30
110. 3T	10.13	0.46%	1,825	0.46%	180.16
111. 4T1	69.30	3.14%	12,480	3.14%	180.09
112. 4T	1,149.54	52.11%	206,890	52.11%	179.98
113. Total	2,205.85	100.00%	397,005	100.00%	179.98
<hr/>					
Grass Total	154,475.27	97.11%	220,145,350	97.69%	1,425.12
CRP Total	2,392.86	1.50%	4,797,695	2.13%	2,005.00
Timber Total	2,205.85	1.39%	397,005	0.18%	179.98
<hr/>					
114. Market Area Total	159,073.98	100.00%	225,340,050	100.00%	1,416.57

**2017 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

91 Webster

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	67,854,815	68,780,130	925,315	1.36%	609,820	0.46%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	28,178,225	28,287,775	109,550	0.39%	212,875	-0.37%
<b>04. Total Residential (sum lines 1-3)</b>	<b>96,033,040</b>	<b>97,067,905</b>	<b>1,034,865</b>	<b>1.08%</b>	<b>822,695</b>	<b>0.22%</b>
05. Commercial	22,373,935	22,273,740	-100,195	-0.45%	242,490	-1.53%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>22,373,935</b>	<b>22,273,740</b>	<b>-100,195</b>	<b>-0.45%</b>	<b>242,490</b>	<b>-1.53%</b>
08. Ag-Farmsite Land, Outbuildings	19,283,125	20,084,465	801,340	4.16%	0	4.16%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	1,120,560	1,120,560			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>19,283,125</b>	<b>21,205,025</b>	<b>1,921,900</b>	<b>9.97%</b>	<b>0</b>	<b>9.97%</b>
12. Irrigated	346,950,520	315,738,525	-31,211,995	-9.00%		
13. Dryland	284,753,885	286,259,320	1,505,435	0.53%		
14. Grassland	210,853,660	225,340,050	14,486,390	6.87%		
15. Wasteland	1,633,645	1,147,645	-486,000	-29.75%		
16. Other Agland	4,525	301,070	296,545	6,553.48%		
<b>17. Total Agricultural Land</b>	<b>844,196,235</b>	<b>828,786,610</b>	<b>-15,409,625</b>	<b>-1.83%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>981,886,335</b>	<b>969,333,280</b>	<b>-12,553,055</b>	<b>-1.28%</b>	<b>1,065,185</b>	<b>-1.39%</b>

## 2017 Assessment Survey for Webster County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	-
3.	<b>Other full-time employees:</b>
	2
4.	<b>Other part-time employees:</b>
	-
5.	<b>Number of shared employees:</b>
	-
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$223,916
7.	
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$29,250
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	-
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$15,000
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$7,125
12.	<b>Other miscellaneous funds:</b>
	0.00
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$22,777

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan
2.	<b>CAMA software:</b>
	TerraScan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor's Assistant
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes webster.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop Inc., staff, and assessor
8.	<b>Personal Property software:</b>
	TerraScan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	No
3.	<b>What municipalities in the county are zoned?</b>
	All but Guide Rock and Bladen
4.	<b>When was zoning implemented?</b>
	2001

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Stanard Appraisal- valued feedlots
2.	<b>GIS Services:</b>
	GIS Workshop Inc
3.	<b>Other services:</b>
	N/A

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, for unique commercial parcels
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	no
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Certified general appraiser
4.	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2017 Residential Assessment Survey for Webster County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Assessor staff																
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Bladen (2015 population-227). Located in the northwestern portion of the county, this is a bedroom community for both Hastings and Blue Hill. Grade School is located in Bladen and High School is located in Roseland (Adams County)</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Blue Hill (2015 population-889). Located on a highway in the northern part of the county, there is new housing and a school.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Guide Rock (2015 population-225). Located on a highway in the southeast portion of the county, there is no school.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Inavale (2015 population-66). Lying along Highway 136 in the western portion of the county, this is a very small community with no school.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Red Cloud (2015 population-1,075). The largest community which lies on two highways in the south central portion of the county. Has a school.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Includes: Cowles Rosemont Rural properties With no city amenities, these communities have limited growth. Villages do not have schools</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural improvements throughout the county</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Bladen (2015 population-227). Located in the northwestern portion of the county, this is a bedroom community for both Hastings and Blue Hill. Grade School is located in Bladen and High School is located in Roseland (Adams County)	02	Blue Hill (2015 population-889). Located on a highway in the northern part of the county, there is new housing and a school.	03	Guide Rock (2015 population-225). Located on a highway in the southeast portion of the county, there is no school.	04	Inavale (2015 population-66). Lying along Highway 136 in the western portion of the county, this is a very small community with no school.	05	Red Cloud (2015 population-1,075). The largest community which lies on two highways in the south central portion of the county. Has a school.	06	Includes: Cowles Rosemont Rural properties With no city amenities, these communities have limited growth. Villages do not have schools	AG	Agricultural improvements throughout the county
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AG	Agricultural improvements throughout the county																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	Cost approach and sales approach																
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																
	Depreciation tables are developed based on local market information																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	Sales comparison; lots are analyzed by square foot and acre																
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																
	All lots are treated the same; no applications to combine lots have been received																



8.

<u>Valuation Grouping</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>
01	2015	2013	2013	2010
02	2015	2013	2013	2015
03	2015	2013	2013	2013
04	2015	2013	2013	2011
05	2015	2013	2013	2016
06	2015	2013	2013	2010-2015
AG	2015	2013	2013	2010-2015

## 2017 Commercial Assessment Survey for Webster County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Assessor and staff																
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Bladen. There is limited economic growth.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Blue Hill. There is economic growth.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Guide Rock. There is no economic growth.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Inavale. There is no economic growth.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Red Cloud. Currently experiencing economic decline.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Includes the communities of: Cowles and Rosemont There is stagnant growth with no economic activity.</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Rural. Consisting of all parcels not located within a city limit.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Bladen. There is limited economic growth.	02	Blue Hill. There is economic growth.	03	Guide Rock. There is no economic growth.	04	Inavale. There is no economic growth.	05	Red Cloud. Currently experiencing economic decline.	06	Includes the communities of: Cowles and Rosemont There is stagnant growth with no economic activity.	07	Rural. Consisting of all parcels not located within a city limit.
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07	Rural. Consisting of all parcels not located within a city limit.																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																
	Cost and sales approaches																
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																
	An appraiser is hired to review unique properties																
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																
	Depreciation tables are developed based on local market information																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																
	Empty lot values in those areas with enough sales, lots are valued by square footage and by the acre																

7.	<u>Valuation Grouping</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>
	01	2015	2013	2013	2014
	02	2015	2013	2013	2015
	03	2015	2013	2013	2014
	04	2015	2013	2013	2013
	05	2015	2013	2013	2016
	06	2015	2013	2013	2011
	07	2015	2013	2013	2009-2014

## 2017 Agricultural Assessment Survey for Webster County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor staff						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</td> <td style="text-align: center;">2014-2015</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	No geographic or economic differences have been determined	2014-2015
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	No geographic or economic differences have been determined	2014-2015					
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	Lay the sales out on a map to determine if there should be separate market areas						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Monitor sales and economic trends						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>						
	Yes						
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	Review each individual non-ag related sale to determine if there is influence different from ag						
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>						
<b>7a.</b>	<b>How many special valuation applications are on file?</b>						
	38						
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>						
	Sales file and sales review						

**2017 Plan of Assessment for Webster County  
Assessment Years 2017 and 2018 (March 19)  
June – Revised**

**Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation 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 residential class and 100% of actual value for commercial class of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land;
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201 (R.S. Supp 2004)

**Current Resources:**

***A. Staff / Budget***

***Staff***

Assessor, Deputy Assessor (40 hours a week), 2 – Clerks (40 hours a week)

***Budget***

For the 2016/2017 budget year the office budget is \$223,217.47.

***B. Cadastral Maps***

Cadastral maps will no longer be kept up to date once the GIS mapping is implemented the end of June.

### ***C. Property Record Cards***

These records are maintained and updated by office staff. They are in good condition. We are scanning all old property record cards and pricing sheets so that we may dispose of them at some point. Information on all files includes the following:

Filing ID number, Parcel ID number (computer ID number), Cadastral number, Glide number (the cadastral pages hang from glides), Ownership, Legal description, Deed information, Utilities, Offsite improvements, Zoning, Neighborhood analysis, Land size computations, School district, Situs address, Map number, Class code, House data, Building data, Picture of house, Sketch of house, Ground plan sketch (on some – work in progress), Annual valuations, Remarks sheet, Deed sheet, and Valuation worksheets

### ***D. Software***

We use Terra-Scan for our property pricing. For the new 6 year cycle we downloaded current Marshall & Swift pricing (6/13). I use Microsoft Excel to run my sales ratio studies.

### ***E. Web based***

We have our web page at [www.webster.gisworkshop.com](http://www.webster.gisworkshop.com) the Treasurer has a webpage [www.nebraskataxesonline.us](http://www.nebraskataxesonline.us) and Webster County has a website at [www.co.webster.ne.us](http://www.co.webster.ne.us) where we have placed the sales used to determine the 2016 values.

## **Current Assessment Procedures for Real Property:**

### ***A. Discover, List & Inventory all Property***

Real estate transfers are brought over to the Assessors office from the Register of Deeds office. Within a few days, the Assessor Clerk processes the deed. This consists of pulling the property record cards confirming information on deed matches property record information. If anything does not match, we do a deed research then contact the person that prepared the deed. They then file a corrective deed. If everything on the deed matches our property record card we change Terra-Scan, update the record card with new owner, and update the Deed card within the property record card. The cadastral book is then changed; the sale is entered into Excel for the sales ratio study, and also put in the “Sales Book” for appraisers. We then mail the “Sales Review” sheet to the buyer and the seller. The information off of the sales review is used to determine “arms-length” sales. Sales data is then emailed to the Property Assessment Division.

Sales reviews are done on each and every sale as they come through the office. A sales verification letter is sent out to both the buyer and the seller of each transaction. We get back about 60% of the letters. If we do not receive the sales verification back within two weeks, we will attempt to contact the person(s) to verify the sale. The individual, who processes the sale, also updates the sales book for the appraiser’s use and maintains data entry for both Terra-Scan and the Excel program used for the Sales Ratio Study.

Building permits are filed in the Clerks office, during the month of November; we make copies of all building permits. We contact Bladen, Blue Hill, and Red Cloud for their building permits during this month also.

### ***B. Data Collection***

From November until the March 19 cut-off date, we inspect every property with a building permit. Sales information is updated in Excel every time we process a Real Estate Transfer and when we receive the Sales Review back.

### ***C. Greenbelt***

Revised September 2016: If living within the boundaries of a zoned city/village, a Conservation and Preservation Easement must be obtained from the city/village the land is located in. This needs to be filed with the County Clerk and a copy made for the Assessor's office.

Once this is complete, a Special Valuation Application must be filed with the Assessor's office on or before June 30<sup>th</sup>. Once filed the property is physically looked at to determine use.

Each property that is Greenbelt is looked at every six years in our review cycle. We also try to keep an eye on them in the intervening years for use change.

As of this date we have so few sales if any of this type of property so we use agricultural land prices to set value.

### ***D. Review assessment sales ratio studies before assessment action***

Internally a sales ratio study is done annually for each class of property: residential, commercial and agricultural. Residential is then broke down by each market area. It is then broke down within each sub-class in that market area that is deemed necessary. Commercial is broke down by each market area. Agricultural is broke down by use, area of the county where it is located, and by school districts. We try to keep our Field Liaison updated on what we are doing, usually just over the phone.

### ***E. Approaches to Value***

Each year when we do the sales ratio studies if needed we update the depreciation worksheets. The most recent depreciation study being used was done in 2015/2016 for the 2016 valuation year. Sales ratio studies are also run on agricultural land as a whole. Then it is broke out and studied by predominant use, school district, and location within the county.

### ***F. Reconciliation of Final Value and documentation***

The final values are checked against the sales ratio studies. Any corrections are made and then the rest of the property within the county is changed.

### ***G. Review assessment sales ratio studies after assessment actions***

If needed the sales ratio studies are reviewed again to determine where we need to make additional changes.

### ***H. Notices and Public Relations***

Notice of Valuation changes are sent on June 1.

**Assessment Actions Planned for Assessment Year 2017 to 2022:**

***Plan of Review***

When we review a property, we send out letters to all property owners to contact the office to set up an appointment. We do a walk-through of the property if the owner has called to set up an appointment. Digital photos are taken of all homes and outbuildings; from two angles, matching it up with the building number within our system. The rural ground plan sketches are drawn or printed off GIS and pasted to the card at this time also. If owner does not contact office for an appointment we do an outside appraisal. If there is a basement we add a 90% finish to the basement (this is stated in the original letter to the owner).

Breakdown for the county is attached to this document.

For 2017 we will review all parcels within Red Cloud City.

For 2018 we will review all parcels within Line Precinct (1-11), Red Cloud (2-11), Batin (3-11), Glenwood (4-11) and Walnut Creek (1-12).

For 2019 we will review all parcels within Bladen Village, Inavale Village, Inavale Precinct (2-12), Catherton Precinct (3-12) and Harmony Precinct (4-12).

For 2020 we will review all parcels within the Village of Guide Rock, Guide Rock Precinct (1-9), Beaver Creek Precinct (2-9) and Stillwater Precinct (3-9). These areas have 344 improved parcels. We will also request that each agricultural property owner within this area supply us with a current FSA map, current Certification of acres and all farm programs that they are enrolled in. We are enclosing a release from the FSA office; they can either obtain the information themselves or sign and return the release and we will contact the FSA office.

For 2021 we will review all parcels within the Rosemont, Amboy, Cowles, Oak Creek Precinct (4-9), Garfield Precinct (1-10), Cowles/Pleasant Hill (2-10), Elm Creek (3-10) and Potsdam Precinct (4-10).

For 2022 we will review all parcels within Blue Hill City.

For 2016 we will also start pulling “tree cover” out of the waste class. We will continue working on our GIS Policy.

**This is in our GIS Policy (revised September-2015):**

Starting for the 2016 valuation year we will be proofing each parcel in GIS and correcting them. Our schedule will be as follows: Guide Rock Precinct, Guide Rock Village, Beaver Creek Precinct, Stillwater Precinct, Oak Creek Precinct, Rosemont Village, Garfield Precinct, Cowles/Pleasant Hill Precinct, Amboy Village, Cowles Village, Potsdam Precinct, Blue Hill City, Line Precinct, Red Cloud City, Red Cloud Precinct, Batin Precinct, Glenwood Precinct, Bladen Village, Walnut Creek Village, Inavale Village, Inavale Precinct, Catherton Precinct and Harmony Precinct.



Respectfully submitted:

Assessor Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Copy distribution: Submit the plan to the county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 each year.

Attachment of parcel breakdown with numbers.

# Webster County Assessor



Sonja L. Krueger, Assessor  
621 N. Cedar St.  
Red Cloud, NE 68970  
Phone & Fax 402-746-2717  
[webcoassr@hotmail.com](mailto:webcoassr@hotmail.com)

## 2017 Methodology Report for Special Valuation

Pursuant to REG-11-005.04, I am hereby submitting a report on Special Valuation in Webster County Nebraska.

All Special Valuation in Webster County sits within the corporate boundaries of Cities and Villages. We have no Special Valuation outside these boundaries. We do not have enough of these properties sell to determine a market value and therefor are priced as agricultural land. My opinion of the highest and best use of these parcels is the current use of agricultural land. These are all dying cities and villages and have few to no new homes being constructed. They are set at the same level of value each year as all agricultural land within Webster County.

Bladen Village has 6 parcels of special valuation within its corporate boundaries. These 6 parcels contain 55.99 acres.

Red Cloud City has 16 parcels of special valuation within its corporate boundaries. These 16 parcels contain 93.24 acres.

Guide Rock Village has 10 parcels of special valuation within its corporate boundaries. These 10 parcels contain 78.72 acres.

Cowles Village has 6 parcels of special valuation within its corporate boundaries. These 6 parcels contain 241.4 acres.

All of these parcels were given Conservation and Preservation Easements as provided by the Conservation and Preservation Easement Act by their respective City and Village boards.

Sincerely,

Sonja Krueger  
Webster County Assessor