

Table of Contents

2014 Commission Summary

2014 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Correlation
- Special Valuation Methodology, if applicable

Statistical Reports

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

County Reports

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification

Maps

- Market Areas

Valuation History Charts

2014 Commission Summary for Saline County

Residential Real Property - Current

Number of Sales	238	Median	97.22
Total Sales Price	\$24,281,319	Mean	97.92
Total Adj. Sales Price	\$24,279,319	Wgt. Mean	95.67
Total Assessed Value	\$23,229,150	Average Assessed Value of the Base	\$75,691
Avg. Adj. Sales Price	\$102,014	Avg. Assessed Value	\$97,601

Confidence Interval - Current

95% Median C.I	95.93 to 98.46
95% Wgt. Mean C.I	93.97 to 97.37
95% Mean C.I	95.86 to 99.98
% of Value of the Class of all Real Property Value in the	21.37
% of Records Sold in the Study Period	4.54
% of Value Sold in the Study Period	5.86

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	211	98	98.38
2012	166	97	97.39
2011	180	97	97
2010	173	96	96

2014 Commission Summary for Saline County

Commercial Real Property - Current

Number of Sales	18	Median	99.63
Total Sales Price	\$3,048,750	Mean	98.22
Total Adj. Sales Price	\$3,048,750	Wgt. Mean	98.48
Total Assessed Value	\$3,002,390	Average Assessed Value of the Base	\$211,788
Avg. Adj. Sales Price	\$169,375	Avg. Assessed Value	\$166,799

Confidence Interval - Current

95% Median C.I	92.55 to 103.56
95% Wgt. Mean C.I	92.87 to 104.09
95% Mean C.I	92.06 to 104.38
% of Value of the Class of all Real Property Value in the County	7.60
% of Records Sold in the Study Period	2.70
% of Value Sold in the Study Period	2.13

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	26	98	98.35
2012	21		96.16
2011	23		96
2010	29	96	96

2014 Opinions of the Property Tax Administrator for Saline 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 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	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, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Saline County

For 2014, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on residential parcels.

The county conducted a thorough sale verification and analysis process, resulting in percentage adjustments to the value of all improvements in the following towns: Dorchester by minus-6%; Western by plus+8%; and Wilber by minus-4%. The land values were unchanged. The sale review and analysis also indicated a need to adjust the rural residential houses and houses on agricultural parcels by plus+7%. No site values were changed.

Saline County did no residential inspection and review for 2014.

2014 Residential Assessment Survey for Saline County

1.	Valuation data collection done by:																										
	The contract appraiser, the office appraiser, and the office staff																										
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Wilber: Wilber is the county seat and is a local trade center.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>DeWitt: DeWitt is currently experiencing a depressed market due to lingering effects of the loss of a major industrial employer.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Y-BRL: The Y-BRL valuation grouping consists of the cabins at Blue River Lodge and gets significant influence from the recreational opportunities present.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Y-Cabin: The Y-Cabin valuation grouping consists of rural cabins with recreational influence.</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Rural Residential Area 4500: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4500 corresponds to Ag Market Area 3 which is in the north part of the county.</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Rural Residential Area 4505: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4505 corresponds to Ag Market Area 2 which is in the southern part of the county.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Wilber: Wilber is the county seat and is a local trade center.	2	Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.	3	DeWitt: DeWitt is currently experiencing a depressed market due to lingering effects of the loss of a major industrial employer.	4	Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	5	Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	6	Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	7	Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	8	Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	9	Y-BRL: The Y-BRL valuation grouping consists of the cabins at Blue River Lodge and gets significant influence from the recreational opportunities present.	10	Y-Cabin: The Y-Cabin valuation grouping consists of rural cabins with recreational influence.	11	Rural Residential Area 4500: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4500 corresponds to Ag Market Area 3 which is in the north part of the county.	12	Rural Residential Area 4505: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4505 corresponds to Ag Market Area 2 which is in the southern part of the county.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																										
1	Wilber: Wilber is the county seat and is a local trade center.																										
2	Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.																										
3	DeWitt: DeWitt is currently experiencing a depressed market due to lingering effects of the loss of a major industrial employer.																										
4	Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.																										
5	Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.																										
6	Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.																										
7	Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.																										
8	Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.																										
9	Y-BRL: The Y-BRL valuation grouping consists of the cabins at Blue River Lodge and gets significant influence from the recreational opportunities present.																										
10	Y-Cabin: The Y-Cabin valuation grouping consists of rural cabins with recreational influence.																										
11	Rural Residential Area 4500: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4500 corresponds to Ag Market Area 3 which is in the north part of the county.																										
12	Rural Residential Area 4505: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4505 corresponds to Ag Market Area 2 which is in the southern part of the county.																										

13	Rural Residential Area 4510: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4510 corresponds to Ag Market Area 1 which is in the center part of the county.
----	--

3. List and describe the approach(es) used to estimate the market value of residential properties.

The cost approach to value is used.

4. 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?

Depreciation tables are developed using local market information.

5. Are individual depreciation tables developed for each valuation grouping?

Yes

6. Describe the methodology used to determine the residential lot values?

A market analysis is conducted by using vacant lot sales.

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2011	2010	2011
	2	2012	2012	2012
	3	2011	2010	2011
	4	2014	2008	2014
	5	2009	2008	2009
	6	2014	2008	2014
	7	2014	2010	2014
	8	2014	2008	2014
	9	2009	2008	2009
	10	2010-2011	2010	2010-2011
	11	2010-2011	2010	2010-2011
	12	2010-2011	2010	2010-2011
	13	2010-2011	2010	2010-2011

----The county has developed the valuation groups partly based on the original assessor locations and partly on the way they organize their work. They typically inspect, review and analyze each town or valuation group separately. The county has identified characteristics that make each town unique. Those characteristics vary, but are usually related to the population, location, schools, businesses and services in each town.

----Depreciation tables are established for individual valuation groupings each time a reappraisal is completed.

---- New cost tables are established for individual valuation groupings each time a reappraisal is completed.

----A lot value study is completed each time a valuation grouping is reappraised, so it varies between the valuation groups. The dates of the lot value are essentially the same as the cost year for each subclass.

2014 Residential Correlation Section for Saline County

County Overview

Saline County is an agriculturally based county with an array of eight villages and towns. Seven of them range in population from 94 to 1,855 and exist primarily to support agriculture. Crete, with a population of 6,960, is the largest town and Wilber with a population of 1,855 is the county seat. Crete hosts additional manufacturing and processing employers and has a more robust and diversified business climate. According to the 2010 Census data cited in the Departments CTL based municipality charts; the county population is 14,200, with 11,376 or 80.11% living within the villages and towns and 2,824 or 19.89% living outside of the municipal areas. During the past few years there have been no significant economic events that have impacted the value of residential property. Some locations have shown some positive residential growth but most have remained stable.

Description of Analysis:

Saline County has divided their residential analysis and valuation work into 13 valuation groups. These groups are centered on individual towns, cabin areas and rural residential parcels. The characteristics of each Valuation Group are described in in the Residential Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

For 2014, the median ratio for the 238 qualified residential sales is 97% and is within the acceptable range; the COD at 10.54 is within the acceptable range and the PRD at 102.35 is also within the acceptable range. All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median. There are four valuation groups with 3 or less sales outside the range, but they are not considered adequate for individual measurement or adjustment.

Sales Qualification

During the past year, the Department reviewed the documentation of three years of the county's sale verification process posted in the comments in the sales file. The county has posted comments when required on nearly all of the sales reviewed. In most cases, the comments were complete enough to conclude why the sale was not used or adjusted for the ratio study. There was no reason to conclude that the county had selectively excluded sales to influence the measurement process. The county qualified 49% of all of the residential sales, so the Department believes that all available sales were used in the measurement process.

2014 Residential Correlation Section for Saline County

Equalization and Quality of Assessment

The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the assessment practices are good, partly because the sample is adequate and partly because the prepared statistics reasonably represent the class. The values are equalized throughout the residential class and there are no subclasses of the residential class identified for individual adjustments.

Level of Value

The apparent level of value for the residential class is 97%, the quality of the assessment, based on the statistical indicators and the assessment actions is acceptable and there are no recommendations for the adjustment of the class or for any subclasses.

2014 Commercial Assessment Actions for Saline County

For 2014, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on commercial parcels.

The county conducted a thorough sales verification and analysis process.

Saline County has completed the inspection and review process for the Crete commercial revaluation for 2014. The inspection and review process included an on-site physical exterior inspection of all properties and when buildings were open and available, the interiors were inspected. The process verified or updated measurements, classification and condition of the existing improvements. The county listed new unreported improvements and removed any buildings from the records that had been torn down. Record cards and sketches were updated if changes were made. They took new photos of all significant buildings. There were new costs, new depreciation, and lot values were affirmed but not changed.

2014 Commercial Assessment Survey for Saline County

1.	Valuation data collection done by:																				
	The contract appraiser, office appraiser and the office staff																				
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; 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;">1</td> <td>Wilber: Wilber is the county seat and is a local trade center.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>DeWitt: DeWitt has recently experienced a depressed market due to lingering effects of the loss of a major industrial employer.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Rural: The rural valuation grouping contains all commercial properties that do not lie within one of the towns of Saline County.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Wilber: Wilber is the county seat and is a local trade center.	2	Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.	3	DeWitt: DeWitt has recently experienced a depressed market due to lingering effects of the loss of a major industrial employer.	4	Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	5	Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	6	Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	7	Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	8	Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.	9	Rural: The rural valuation grouping contains all commercial properties that do not lie within one of the towns of Saline County.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																				
1	Wilber: Wilber is the county seat and is a local trade center.																				
2	Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.																				
3	DeWitt: DeWitt has recently experienced a depressed market due to lingering effects of the loss of a major industrial employer.																				
4	Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.																				
5	Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.																				
6	Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.																				
7	Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.																				
8	Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.																				
9	Rural: The rural valuation grouping contains all commercial properties that do not lie within one of the towns of Saline County.																				
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																				
	Cost approach is used in the county. The income approach was used on most subclasses in Crete.																				
3a.	Describe the process used to determine the value of unique commercial properties.																				
	Unique commercial property is appraised exclusively by the contract appraiser. He uses the cost approach on all parcels, does additional sales research beyond Saline County, and studies the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.																				

4.	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?																																											
	The CAMA depreciation tables are used; however, local market adjustments are applied when needed.																																											
5.	Are individual depreciation tables developed for each valuation grouping?																																											
	Yes, if the depreciation is close to market we will use the CAMA tables, but if they are not, we will make our own tables.																																											
6.	Describe the methodology used to determine the commercial lot values.																																											
	The square foot method is used in the downtown/main street areas; other areas are assessed using the square foot method. When limited sales of vacant lots are available to establish lot values, a method that abstracts the improvement value from the selling price may be developed.																																											
7.	<table border="1" data-bbox="233 579 1503 1171"> <thead> <tr> <th data-bbox="233 579 459 663"><u>Valuation Grouping</u></th> <th data-bbox="459 579 826 663"><u>Date of Depreciation Tables</u></th> <th data-bbox="826 579 1193 663"><u>Date of Costing</u></th> <th data-bbox="1193 579 1503 663"><u>Date of Lot Value Study</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="233 663 459 720">1</td> <td data-bbox="459 663 826 720">2011</td> <td data-bbox="826 663 1193 720">2010</td> <td data-bbox="1193 663 1503 720">2011</td> </tr> <tr> <td data-bbox="233 720 459 777">2</td> <td data-bbox="459 720 826 777">2014</td> <td data-bbox="826 720 1193 777">2012</td> <td data-bbox="1193 720 1503 777">2014</td> </tr> <tr> <td data-bbox="233 777 459 833">3</td> <td data-bbox="459 777 826 833">2010</td> <td data-bbox="826 777 1193 833">2009</td> <td data-bbox="1193 777 1503 833">2010</td> </tr> <tr> <td data-bbox="233 833 459 890">4</td> <td data-bbox="459 833 826 890">2011</td> <td data-bbox="826 833 1193 890">2010</td> <td data-bbox="1193 833 1503 890">2011</td> </tr> <tr> <td data-bbox="233 890 459 947">5</td> <td data-bbox="459 890 826 947">2011</td> <td data-bbox="826 890 1193 947">2010</td> <td data-bbox="1193 890 1503 947">2011</td> </tr> <tr> <td data-bbox="233 947 459 1003">6</td> <td data-bbox="459 947 826 1003">2010</td> <td data-bbox="826 947 1193 1003">2009</td> <td data-bbox="1193 947 1503 1003">2010</td> </tr> <tr> <td data-bbox="233 1003 459 1060">7</td> <td data-bbox="459 1003 826 1060">2010</td> <td data-bbox="826 1003 1193 1060">2009</td> <td data-bbox="1193 1003 1503 1060">2010</td> </tr> <tr> <td data-bbox="233 1060 459 1117">8</td> <td data-bbox="459 1060 826 1117">2011</td> <td data-bbox="826 1060 1193 1117">2009</td> <td data-bbox="1193 1060 1503 1117">2011</td> </tr> <tr> <td data-bbox="233 1117 459 1171">9</td> <td data-bbox="459 1117 826 1171">2014</td> <td data-bbox="826 1117 1193 1171">2010</td> <td data-bbox="1193 1117 1503 1171">2014</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	1	2011	2010	2011	2	2014	2012	2014	3	2010	2009	2010	4	2011	2010	2011	5	2011	2010	2011	6	2010	2009	2010	7	2010	2009	2010	8	2011	2009	2011	9	2014	2010	2014
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>																																									
1	2011	2010	2011																																									
2	2014	2012	2014																																									
3	2010	2009	2010																																									
4	2011	2010	2011																																									
5	2011	2010	2011																																									
6	2010	2009	2010																																									
7	2010	2009	2010																																									
8	2011	2009	2011																																									
9	2014	2010	2014																																									
	<p>Saline County has identified the valuation groups as the same as the Assessor Locations since they were created using the unique characteristics described.</p> <p>----The depreciation tables are updated by valuation grouping each time a reappraisal is completed. The date of the depreciation is usually the same as the date of the cost tables.</p> <p>----A lot value study is completed each time a valuation grouping is reappraised and the value is either affirmed or updated. The date of the lot values is usually the same as the date of the cost tables.</p>																																											

2014 Commercial Correlation Section for Saline County

County Overview

Saline County is an agriculturally based county with an array of eight villages and towns. Most of the commercial properties in the smaller towns and villages either directly service or support agriculture or the people involved in agriculture. Wilber is the county seat, but the town of Crete, nearly 4 times the size of Wilber, is the predominant location for much of the commercial and industrial property. The Department's "2013 County and Municipal Valuations by Property Type" reports that 50% of the commercial valuation is reported in Crete, 23% is in the combination of all of the other towns and nearly 27% is in the non-municipal areas. Crete has about 21% of the industrial valuation, about 3% total is in Dewitt and Friend, and the remaining 76% is in the non-municipal areas of the county. In all, the commercial values are stable to increasing in Crete and generally stable in other parts of the county. During the past few years there have been no significant economic events that have impacted the value of commercial property.

Description of Analysis

Saline County has divided their commercial analysis and valuation work into nine valuation groups. These groups are defined by individual towns and rural commercial parcels. The characteristics of each valuation group are described in in the Commercial Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

The key statistics that are prepared and considered for measurement are as follows: there are 18 qualified sales; the median ratio is 100%; the COD is 8.86; and the PRD is 99.74. Of the 18 qualified sales, 13 are in Crete, 2 are in Wilber, and 3, (1 each) are in 3 of the other valuation groups; 4 of the valuation groups had none. When the 5 different occupancy codes are reviewed, there are 9 sales in code 353 (retail store); 4 sales in code 406 (storage warehouse); 2 sales in code 350 (restaurant); 2 sales in code 352 (multi-family); and 1 sale in code 330 (laundromat). Since there are only 5 occupancy codes, there are still many property types with no representation and those that are represented are insufficient for preparing a viable statistical analysis. In short, there are not sufficient sales to represent or measure either the overall class or any subclass of the commercial property.

Sales Qualification

The Department's has reviewed the county's sale verification process and finds that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process and that all available qualified sales were used in the measurement process.

2014 Commercial Correlation Section for Saline County

Equalization and Quality of Assessment

The Department analyzes each county every third year to systematically review assessment practices. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

Level of Value

The statistical calculations alone are not representative of the commercial class and are not considered adequate to indicate the actual level of value. However all of the available information, particularly the assessment practices indicate that the county has achieved an acceptable level of value. The level of value is called at the statutory level of 100%.

2014 Agricultural Assessment Actions for Saline County

For 2014, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on agricultural parcels. They also update the land use on any records where change has been reported or observed.

The county conducted a thorough sale verification and analysis process. As mentioned in the residential assessment actions, the sale review indicated a need to adjust the rural residential houses and houses on agricultural parcels by +plus 7%. No site values were changed and no agricultural buildings were changed. Following that, they implemented new values for agricultural land throughout the county.

2014 Agricultural Assessment Survey for Saline County

1.	Valuation data collection done by:								
	The office appraiser and other office staff								
2.	List each market area, and describe the location and the specific characteristics that make each unique.								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Market area 2; has topography similar to area 1, but ground water is available for irrigation.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market area 3; is the flattest area of the county and irrigation is prolific in this area.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.	2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.
<u>Market Area</u>	<u>Description of unique characteristics</u>								
1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.								
2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.								
3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.								
3.	Describe the process used to determine and monitor market areas.								
	Review the parcel use, type, location, geographic characteristics, zoning, parcel size and market characteristics. The county considers topography and access to ground water for irrigation development in developing the market area.								
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.								
	Rural residential property is identified and valued by present use, size and location.								
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?								
	Yes, the farm home sites and rural residential home sites are valued the same within the same rural valuation groups. There are three rural valuation groupings, which closely follow the boundaries for agricultural market areas. The primary difference is location. The properties that are within commuting distance to Lincoln and Crete, and properties near Dorchester and Friend, that have quicker access to interstate typically sell better than the less accessible parts of the county.								
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.								
	The county analyzes sales data in an attempt to identify and classify any non-ag influence. It is believed that non ag influence, if any exists may be around the rivers and ponds. At this time, there is no value attributed to non-agricultural influence.								
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.								
	The county received one in 2009. At this time there is no value difference for the special valuation parcels.								
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.								
	There is only one known parcel with WRP acres. It is valued at the grass value of the classified LCG's converted to 100%.								

Saline County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	3,950	3,914	3,099	3,099	3,074	3,075	2,925	2,925	3,476
Fillmore	2	5,900	5,800	5,700	5,600	5,300	5,100	4,900	4,750	5,687
Gage	1	4,996	5,034	4,552	4,564	3,923	3,936	3,625	3,600	4,556
Lancaster	1	6,000	6,000	5,982	5,993	4,874	4,854	2,999	2,999	5,463
Saline	2	5,022	5,021	4,929	4,545	4,268	3,650	3,645	3,535	4,709
Gage	1	4,996	5,034	4,552	4,564	3,923	3,936	3,625	3,600	4,556
Jefferson	1	5,625	7,041	4,424	5,464	5,044	N/A	4,345	3,170	6,007
Saline	3	6,091	6,095	5,989	5,894	5,346	4,500	4,423	4,300	5,827
Fillmore	1	5,900	5,800	5,700	5,600	5,300	N/A	4,900	4,750	5,675
Lancaster	1	6,000	6,000	5,982	5,993	4,874	4,854	2,999	2,999	5,463
Seward	1	6,150	6,050	5,900	5,800	5,500	N/A	4,500	3,991	5,731
Seward	2	5,675	5,650	5,200	N/A	5,200	3,800	3,675	2,900	5,354
York	2	6,450	6,350	6,200	6,000	5,700	N/A	5,000	5,000	6,195

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	3,248	3,247	2,973	2,973	2,796	2,672	2,500	2,468	3,006
Fillmore	2	3,455	3,405	3,305	3,225	3,090	2,950	2,815	2,755	3,306
Gage	1	3,500	3,500	3,100	2,900	2,650	2,650	2,175	2,175	2,832
Lancaster	1	3,748	3,750	3,371	3,373	3,000	3,000	2,625	2,624	3,263
Saline	2	4,058	4,056	3,773	3,704	3,591	3,150	3,146	3,020	3,768
Gage	1	3,500	3,500	3,100	2,900	2,650	2,650	2,175	2,175	2,832
Jefferson	1	3,800	4,959	2,990	3,692	3,155	N/A	2,935	1,650	3,954
Saline	3	4,016	4,007	3,421	3,212	2,870	2,350	2,342	2,175	3,383
Fillmore	1	3,555	3,515	3,415	3,365	3,214	N/A	2,922	2,855	3,405
Lancaster	1	3,748	3,750	3,371	3,373	3,000	3,000	2,625	2,624	3,263
Seward	1	5,500	5,350	5,200	4,900	4,700	3,800	3,675	2,900	4,845
Seward	2	5,675	5,650	5,200	5,200	5,200	3,800	3,675	2,900	4,755
York	2	4,800	4,500	4,200	4,000	3,500	N/A	3,000	3,000	4,176

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	1,313	1,830	1,616	1,859	1,737	1,582	1,549	1,175	1,554
Fillmore	2	1,260	1,240	1,180	1,120	1,100	1,020	1,000	1,000	1,095
Gage	1	1,077	1,554	1,341	1,575	1,270	1,072	1,128	785	1,165
Lancaster	1	2,362	2,539	2,088	2,163	1,817	1,829	1,432	1,366	1,805
Saline	2	1,616	1,826	1,464	1,863	1,770	515	1,535	1,048	1,397
Gage	1	1,077	1,554	1,341	1,575	1,270	1,072	1,128	785	1,165
Jefferson	1	1,968	2,634	1,686	2,199	1,205	N/A	1,948	715	1,508
Saline	3	1,468	1,844	1,389	1,846	1,744	1,485	1,356	951	1,360
Fillmore	1	1,260	1,240	1,180	1,120	1,107	N/A	1,000	1,000	1,087
Lancaster	1	2,362	2,539	2,088	2,163	1,817	1,829	1,432	1,366	1,805
Seward	1	1,295	1,421	1,210	1,176	1,151	1,900	1,129	1,018	1,125
Seward	2	1,489	1,589	1,471	1,420	1,279	1,394	1,199	1,073	1,254
York	2	1,774	1,702	1,505	1,503	1,400	N/A	1,300	1,300	1,391

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

February 7, 2014

Dear Ms. Sorensen,

Saline County received one application for Special Value back in 2009. The application was approved and will remain on file.

Presently, we are unable to discern a non-agricultural influence affecting the value of the property. The taxable value is calculated in the same manner as with all other agricultural land in Saline County.

We continue to analyze the sales market and if a difference is noted, Special valuation will be implemented.

Respectfully,

Brandi Kelly

Saline County Assessor

2014 Agricultural Correlation Section for Saline County

County Overview

Saline County is an agriculturally based county with an array of villages and small towns that exist primarily to support agriculture. The prevalent crops are row crops with corn, soybeans, and some grain sorghum. The county land use is nearly 31% irrigated land, 50% dry land, nearly 19% grass land and less than 1% other uses. Saline County is bordered on the north by Seward County, on the south by Jefferson County, on the east by Gage and Lancaster Counties, and on the west by Fillmore County. The agricultural land is valued using three market areas. The characteristics of the Market Areas are more fully described in the Agricultural Assessment Survey.

Description of Analysis

There was a total sample of 83 qualified sales; 74 Saline County sales supplemented with 9 additional qualified sales used to determine the level of value of agricultural land in the county. The sample after supplementation was deemed adequate, nearly proportional among study years and nearly representative based on major land uses. The sample lacked 1 sale for the middle study year for Market Area 3, and was 1% overrepresented in the sales file for irrigated acres. There simply were not sales available to supplement the file and solve those two situations. Any comparable sales used were selected from a similar agricultural area within six miles of the subject county.

In this study, the 80% Majority Land Use Tables demonstrate that the irrigated values for the county and for Area 3 are within the range; that the dry values for the county and for Area 1 are within the range. Sales with predominantly grass acres and other majority land uses are too scarce to produce an independent measurement. The only other area with a small but interesting sample is the 9 Dry 80% MLU sample for Area 2. It has a median of 66.33%, but the sample is biased toward a lower median with only 2 of the 9 sales in the earliest study year. The county has made substantial changes to all of the values based on their analysis. The Department is not recommending any change to the values based on any major land use.

The calculated median ratio is 71%; the COD is 28.32 and the PRD is 111.70. Given the high appreciation in land value during the three years of this analysis, little weight is given to the COD and PRD. The 2014 abstract reports; overall agricultural land increased by 39.72%; irrigated land increased by over 49%, dry land increased by nearly 33%, and grass land increased by over 26%. The county has sound assessment practices relating to the verification of sales and analysis of agricultural values.

2014 Agricultural Correlation Section for Saline County

Sales Qualification

The Department's review of the county's sale verification process reported in the residential correlation was done for all 3 classes of property at the same time. The findings, that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process applies to the agricultural sales too. The measurement was done with all available qualified sales.

Equalization and Quality of Assessment

The county has sound assessment practices relating to the verification of sales and analysis of agricultural values. Each year, the county verifies all of the new sales that take place. They update any changes to land use that are discovered or reported. They completely analyze and revalue all agricultural land within a classification system and monitor sales to affirm their use of one market area. The quality of assessment for agricultural land is acceptable.

Level of Value

For 2014, the apparent level of value of agricultural land is 71% and the quality of the assessment process is acceptable. There are no strong indications of any major subclass outside the range. There are no recommended adjustments to the class or to any subclass of agricultural land.

76 Saline
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 238
Total Sales Price : 24,281,319
Total Adj. Sales Price : 24,279,319
Total Assessed Value : 23,229,150
Avg. Adj. Sales Price : 102,014
Avg. Assessed Value : 97,601

MEDIAN : 97
WGT. MEAN : 96
MEAN : 98
COD : 10.54
PRD : 102.35

COV : 16.52
STD : 16.18
Avg. Abs. Dev : 10.25
MAX Sales Ratio : 184.79
MIN Sales Ratio : 57.37

95% Median C.I. : 95.93 to 98.46
95% Wgt. Mean C.I. : 93.97 to 97.37
95% Mean C.I. : 95.86 to 99.98

Printed:3/28/2014 11:03:23AM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	30	98.32	102.25	100.01	09.77	102.24	83.15	157.76	94.96 to 100.98	81,192	81,197
01-JAN-12 To 31-MAR-12	23	99.88	99.90	97.19	08.10	102.79	61.56	123.58	98.55 to 103.09	97,026	94,300
01-APR-12 To 30-JUN-12	38	97.60	101.48	98.75	11.60	102.76	67.15	165.40	95.68 to 99.54	97,674	96,449
01-JUL-12 To 30-SEP-12	30	96.78	96.06	94.41	06.46	101.75	63.22	127.37	93.76 to 99.33	102,461	96,736
01-OCT-12 To 31-DEC-12	30	99.28	101.64	98.13	10.53	103.58	75.84	173.60	95.21 to 102.74	87,983	86,340
01-JAN-13 To 31-MAR-13	18	90.31	89.16	91.61	12.66	97.33	66.82	117.90	80.13 to 100.48	106,069	97,175
01-APR-13 To 30-JUN-13	29	97.20	101.16	97.45	11.63	103.81	72.35	184.79	92.32 to 103.94	113,493	110,595
01-JUL-13 To 30-SEP-13	40	91.26	90.38	90.46	10.55	99.91	57.37	108.74	86.91 to 97.38	124,663	112,765
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	121	98.34	100.03	97.55	09.33	102.54	61.56	165.40	96.74 to 99.37	94,651	92,330
01-OCT-12 To 30-SEP-13	117	95.14	95.75	94.00	11.72	101.86	57.37	184.79	92.27 to 97.80	109,629	103,053
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	121	98.46	99.88	97.17	09.55	102.79	61.56	173.60	96.81 to 99.53	96,335	93,605
<u>ALL</u>	238	97.22	97.92	95.67	10.54	102.35	57.37	184.79	95.93 to 98.46	102,014	97,601

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	45	96.74	100.65	96.64	12.58	104.15	67.15	165.40	92.28 to 102.71	92,484	89,378
02	122	98.16	97.89	96.95	06.61	100.97	72.35	157.76	97.02 to 99.33	115,054	111,540
03	13	95.21	99.33	94.35	17.99	105.28	66.82	184.79	79.48 to 103.87	55,292	52,168
04	10	97.15	93.77	88.84	15.36	105.55	61.56	114.67	76.97 to 110.55	75,460	67,042
05	20	98.93	102.48	93.84	16.47	109.21	63.22	173.60	88.16 to 117.90	97,445	91,440
06	3	88.36	83.99	83.31	07.15	100.82	72.33	91.28	N/A	28,667	23,883
08	8	93.08	94.82	93.73	10.87	101.16	80.48	120.58	80.48 to 120.58	39,425	36,951
09	2	82.49	82.49	88.27	16.67	93.45	68.74	96.23	N/A	24,625	21,738
11	10	93.41	99.68	98.74	13.00	100.95	80.17	131.87	81.70 to 116.73	147,300	145,448
12	2	78.79	78.79	76.82	26.68	102.56	57.77	99.81	N/A	160,000	122,915
13	3	81.95	75.27	74.90	11.84	100.49	57.37	86.48	N/A	138,333	103,613
<u>ALL</u>	238	97.22	97.92	95.67	10.54	102.35	57.37	184.79	95.93 to 98.46	102,014	97,601

76 Saline
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 238
 Total Sales Price : 24,281,319
 Total Adj. Sales Price : 24,279,319
 Total Assessed Value : 23,229,150
 Avg. Adj. Sales Price : 102,014
 Avg. Assessed Value : 97,601

MEDIAN : 97
 WGT. MEAN : 96
 MEAN : 98
 COD : 10.54
 PRD : 102.35

COV : 16.52
 STD : 16.18
 Avg. Abs. Dev : 10.25
 MAX Sales Ratio : 184.79
 MIN Sales Ratio : 57.37

95% Median C.I. : 95.93 to 98.46
 95% Wgt. Mean C.I. : 93.97 to 97.37
 95% Mean C.I. : 95.86 to 99.98

Printed:3/28/2014 11:03:23AM

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	236	97.29	98.06	95.69	10.49	102.48	57.37	184.79	95.93 to 98.55	102,670	98,244
06	2	82.49	82.49	88.27	16.67	93.45	68.74	96.23	N/A	24,625	21,738
07											
<u>ALL</u>	238	97.22	97.92	95.67	10.54	102.35	57.37	184.79	95.93 to 98.46	102,014	97,601

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	77.50	84.56	81.49	16.65	103.77	68.74	107.44	N/A	12,083	9,847
Less Than 30,000	17	103.94	111.51	114.23	21.78	97.62	68.74	184.79	90.72 to 120.27	20,503	23,420
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	238	97.22	97.92	95.67	10.54	102.35	57.37	184.79	95.93 to 98.46	102,014	97,601
Greater Than 14,999	235	97.23	98.10	95.70	10.42	102.51	57.37	184.79	95.93 to 98.55	103,162	98,722
Greater Than 29,999	221	97.02	96.88	95.40	09.49	101.55	57.37	165.40	95.69 to 98.34	108,284	103,308
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	77.50	84.56	81.49	16.65	103.77	68.74	107.44	N/A	12,083	9,847
15,000 TO 29,999	14	109.31	117.29	118.03	20.89	99.37	80.48	184.79	91.28 to 152.85	22,307	26,329
30,000 TO 59,999	40	99.79	103.95	104.90	12.83	99.09	72.33	165.40	96.23 to 103.87	43,905	46,057
60,000 TO 99,999	62	98.92	99.32	99.34	08.79	99.98	66.82	131.94	96.71 to 100.48	77,709	77,193
100,000 TO 149,999	82	95.83	93.47	93.42	08.42	100.05	57.37	116.73	92.48 to 97.97	122,832	114,746
150,000 TO 249,999	35	92.56	92.05	92.22	07.14	99.82	57.77	131.87	90.24 to 94.60	188,954	174,246
250,000 TO 499,999	2	104.16	104.16	103.57	02.91	100.57	101.13	107.18	N/A	335,500	347,475
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	238	97.22	97.92	95.67	10.54	102.35	57.37	184.79	95.93 to 98.46	102,014	97,601

76 Saline
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 18
Total Sales Price : 3,048,750
Total Adj. Sales Price : 3,048,750
Total Assessed Value : 3,002,390
Avg. Adj. Sales Price : 169,375
Avg. Assessed Value : 166,799

MEDIAN : 100
WGT. MEAN : 98
MEAN : 98
COD : 08.86
PRD : 99.74

COV : 12.61
STD : 12.39
Avg. Abs. Dev : 08.83
MAX Sales Ratio : 127.70
MIN Sales Ratio : 75.27

95% Median C.I. : 92.55 to 103.56
95% Wgt. Mean C.I. : 92.87 to 104.09
95% Mean C.I. : 92.06 to 104.38

Printed:3/28/2014 11:03:24AM

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-10 To 31-DEC-10	1	84.73	84.73	84.73	00.00	100.00	84.73	84.73	N/A	15,000	12,710
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	100.11	100.11	100.11	00.00	100.00	100.11	100.11	N/A	144,000	144,160
01-JUL-11 To 30-SEP-11	4	100.82	96.65	88.48	09.89	109.23	75.27	109.67	N/A	115,813	102,476
01-OCT-11 To 31-DEC-11	2	106.95	106.95	101.16	06.04	105.72	100.49	113.40	N/A	435,000	440,028
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	3	99.27	106.92	105.04	11.38	101.79	93.79	127.70	N/A	180,000	189,068
01-JUL-12 To 30-SEP-12	1	102.75	102.75	102.75	00.00	100.00	102.75	102.75	N/A	103,000	105,830
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13	1	105.80	105.80	105.80	00.00	100.00	105.80	105.80	N/A	120,000	126,960
01-APR-13 To 30-JUN-13	3	92.55	89.96	88.70	05.09	101.42	81.60	95.74	N/A	94,500	83,822
01-JUL-13 To 30-SEP-13	2	91.71	91.71	98.84	09.03	92.79	83.43	99.98	N/A	255,000	252,050
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	6	99.10	95.24	91.08	09.29	104.57	75.27	109.67	75.27 to 109.67	103,708	94,463
01-OCT-11 To 30-SEP-12	6	101.62	106.23	102.65	08.25	103.49	93.79	127.70	93.79 to 127.70	252,167	258,848
01-OCT-12 To 30-SEP-13	6	94.15	93.18	96.61	07.77	96.45	81.60	105.80	81.60 to 105.80	152,250	147,088
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	7	100.49	100.08	97.08	07.56	103.09	75.27	113.40	75.27 to 113.40	211,036	204,874
01-JAN-12 To 31-DEC-12	4	101.01	105.88	104.67	09.26	101.16	93.79	127.70	N/A	160,750	168,259
<u>ALL</u>	18	99.63	98.22	98.48	08.86	99.74	75.27	127.70	92.55 to 103.56	169,375	166,799

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	2	96.55	96.55	100.49	13.59	96.08	83.43	109.67	N/A	50,000	50,243
02	13	99.98	100.62	98.67	07.59	101.98	75.27	127.70	93.79 to 105.80	152,981	150,943
03	1	100.49	100.49	100.49	00.00	100.00	100.49	100.49	N/A	825,000	829,025
05	1	84.73	84.73	84.73	00.00	100.00	84.73	84.73	N/A	15,000	12,710
09	1	81.60	81.60	81.60	00.00	100.00	81.60	81.60	N/A	120,000	97,915
<u>ALL</u>	18	99.63	98.22	98.48	08.86	99.74	75.27	127.70	92.55 to 103.56	169,375	166,799

76 Saline
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 18	MEDIAN : 100	COV : 12.61	95% Median C.I. : 92.55 to 103.56
Total Sales Price : 3,048,750	WGT. MEAN : 98	STD : 12.39	95% Wgt. Mean C.I. : 92.87 to 104.09
Total Adj. Sales Price : 3,048,750	MEAN : 98	Avg. Abs. Dev : 08.83	95% Mean C.I. : 92.06 to 104.38
Total Assessed Value : 3,002,390			
Avg. Adj. Sales Price : 169,375	COD : 08.86	MAX Sales Ratio : 127.70	
Avg. Assessed Value : 166,799	PRD : 99.74	MIN Sales Ratio : 75.27	

Printed:3/28/2014 11:03:24AM

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	18	99.63	98.22	98.48	08.86	99.74	75.27	127.70	92.55 to 103.56	169,375	166,799
04											
<u>ALL</u>	18	99.63	98.22	98.48	08.86	99.74	75.27	127.70	92.55 to 103.56	169,375	166,799

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	84.73	84.73	84.73	00.00	100.00	84.73	84.73	N/A	15,000	12,710
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	18	99.63	98.22	98.48	08.86	99.74	75.27	127.70	92.55 to 103.56	169,375	166,799
Greater Than 14,999	18	99.63	98.22	98.48	08.86	99.74	75.27	127.70	92.55 to 103.56	169,375	166,799
Greater Than 29,999	17	99.98	99.01	98.55	08.46	100.47	75.27	127.70	92.55 to 105.80	178,456	175,864
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	84.73	84.73	84.73	00.00	100.00	84.73	84.73	N/A	15,000	12,710
30,000 TO 59,999	2	98.42	98.42	100.29	15.23	98.14	83.43	113.40	N/A	40,000	40,115
60,000 TO 99,999	5	98.08	99.92	99.13	05.09	100.80	92.55	109.67	N/A	76,850	76,185
100,000 TO 149,999	4	101.43	97.57	97.51	06.62	100.06	81.60	105.80	N/A	121,750	118,716
150,000 TO 249,999	4	96.53	99.01	95.81	15.00	103.34	75.27	127.70	N/A	195,625	187,434
250,000 TO 499,999	1	99.98	99.98	99.98	00.00	100.00	99.98	99.98	N/A	475,000	474,900
500,000 TO 999,999	1	100.49	100.49	100.49	00.00	100.00	100.49	100.49	N/A	825,000	829,025
1,000,000 +											
<u>ALL</u>	18	99.63	98.22	98.48	08.86	99.74	75.27	127.70	92.55 to 103.56	169,375	166,799

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	99.27	99.27	99.27	00.00	100.00	99.27	99.27	N/A	180,000	178,685
350	2	118.69	118.69	122.25	07.60	97.09	109.67	127.70	N/A	107,500	131,420
352	2	90.54	90.54	85.38	16.87	106.04	75.27	105.80	N/A	181,250	154,745
353	9	98.08	98.16	97.73	06.15	100.44	83.43	113.40	92.55 to 103.56	95,139	92,981
406	4	92.36	91.70	98.57	09.25	93.03	81.60	100.49	N/A	358,750	353,638
<u>ALL</u>	18	99.63	98.22	98.48	08.86	99.74	75.27	127.70	92.55 to 103.56	169,375	166,799

76 Saline
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 83
Total Sales Price : 46,544,033
Total Adj. Sales Price : 46,544,033
Total Assessed Value : 32,553,236
Avg. Adj. Sales Price : 560,771
Avg. Assessed Value : 392,208

MEDIAN : 71
WGT. MEAN : 70
MEAN : 78
COD : 28.32
PRD : 111.70

COV : 35.20
STD : 27.50
Avg. Abs. Dev : 20.03
MAX Sales Ratio : 194.42
MIN Sales Ratio : 28.49

95% Median C.I. : 63.86 to 78.82
95% Wgt. Mean C.I. : 64.54 to 75.34
95% Mean C.I. : 72.20 to 84.04

Printed:3/28/2014 11:03:25AM

DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-10 To 31-DEC-10	7	105.41	108.00	107.23	18.72	100.72	67.62	153.52	67.62 to 153.52	463,388	496,911	
01-JAN-11 To 31-MAR-11	8	90.58	91.35	90.13	16.37	101.35	62.48	119.66	62.48 to 119.66	341,788	308,063	
01-APR-11 To 30-JUN-11	6	91.38	90.42	86.17	21.56	104.93	61.46	142.47	61.46 to 142.47	421,750	363,422	
01-JUL-11 To 30-SEP-11	10	70.50	74.75	71.22	13.96	104.96	52.91	113.94	62.42 to 87.16	653,816	465,656	
01-OCT-11 To 31-DEC-11	6	71.47	73.53	74.00	18.81	99.36	56.25	95.40	56.25 to 95.40	591,868	437,975	
01-JAN-12 To 31-MAR-12	11	63.86	71.95	60.50	25.84	118.93	50.51	108.20	50.71 to 97.27	516,363	312,387	
01-APR-12 To 30-JUN-12	3	72.76	70.51	70.30	19.01	100.30	48.64	90.14	N/A	289,375	203,425	
01-JUL-12 To 30-SEP-12	4	64.37	72.14	62.67	23.64	115.11	56.68	103.13	N/A	756,169	473,886	
01-OCT-12 To 31-DEC-12	18	61.52	77.32	66.88	32.93	115.61	48.51	194.42	57.03 to 74.37	601,754	402,458	
01-JAN-13 To 31-MAR-13	6	50.18	60.77	50.44	26.52	120.48	47.19	97.91	47.19 to 97.91	777,356	392,122	
01-APR-13 To 30-JUN-13	2	57.94	57.94	57.28	04.64	101.15	55.25	60.63	N/A	476,625	273,023	
01-JUL-13 To 30-SEP-13	2	51.25	51.25	55.10	44.41	93.01	28.49	74.00	N/A	962,200	530,157	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	31	87.16	89.57	84.94	22.32	105.45	52.91	153.52	70.73 to 95.59	485,377	412,257	
01-OCT-11 To 30-SEP-12	24	68.45	72.20	65.30	22.73	110.57	48.64	108.20	57.16 to 88.90	546,833	357,080	
01-OCT-12 To 30-SEP-13	28	60.33	70.52	60.98	30.30	115.64	28.49	194.42	56.56 to 71.80	656,191	400,119	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11	30	79.01	82.07	77.70	20.47	105.62	52.91	142.47	70.18 to 88.94	511,806	397,648	
01-JAN-12 To 31-DEC-12	36	63.06	74.53	64.63	29.10	115.32	48.51	194.42	58.15 to 72.76	566,788	366,287	
<u>ALL</u>	83	70.73	78.12	69.94	28.32	111.70	28.49	194.42	63.86 to 78.82	560,771	392,208	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	29	70.57	74.97	71.89	20.82	104.28	52.91	133.55	60.78 to 83.97	351,832	252,929	
2	22	70.99	77.26	73.15	26.07	105.62	47.19	153.52	57.71 to 88.90	534,177	390,770	
3	32	71.15	81.57	67.60	36.42	120.67	28.49	194.42	59.54 to 97.91	768,406	519,418	
<u>ALL</u>	83	70.73	78.12	69.94	28.32	111.70	28.49	194.42	63.86 to 78.82	560,771	392,208	

76 Saline
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 83
Total Sales Price : 46,544,033
Total Adj. Sales Price : 46,544,033
Total Assessed Value : 32,553,236
Avg. Adj. Sales Price : 560,771
Avg. Assessed Value : 392,208

MEDIAN : 71
WGT. MEAN : 70
MEAN : 78
COD : 28.32
PRD : 111.70

COV : 35.20
STD : 27.50
Avg. Abs. Dev : 20.03
MAX Sales Ratio : 194.42
MIN Sales Ratio : 28.49

95% Median C.I. : 63.86 to 78.82
95% Wgt. Mean C.I. : 64.54 to 75.34
95% Mean C.I. : 72.20 to 84.04

Printed:3/28/2014 11:03:25AM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	8	77.59	85.04	65.18	36.92	130.47	47.37	142.47	47.37 to 142.47	634,596	413,651
2	1	50.71	50.71	50.71	00.00	100.00	50.71	50.71	N/A	754,965	382,835
3	7	90.14	89.94	67.71	30.08	132.83	47.37	142.47	47.37 to 142.47	617,400	418,054
_____Dry_____											
County	16	64.05	69.23	65.82	15.46	105.18	56.56	97.91	59.16 to 71.91	367,690	242,015
1	9	61.76	69.58	66.82	16.05	104.13	57.03	94.52	59.16 to 89.82	306,290	204,671
2	5	61.03	62.36	62.94	07.29	99.08	56.56	70.18	N/A	559,940	352,440
3	2	84.87	84.87	82.03	15.38	103.46	71.82	97.91	N/A	163,362	133,998
_____ALL_____	83	70.73	78.12	69.94	28.32	111.70	28.49	194.42	63.86 to 78.82	560,771	392,208

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	23	70.73	84.27	69.74	36.28	120.83	47.37	194.42	60.02 to 98.58	885,451	617,483
2	4	77.96	75.51	73.57	20.23	102.64	50.71	95.40	N/A	772,141	568,036
3	19	70.73	86.11	69.05	39.22	124.71	47.37	194.42	59.54 to 108.20	909,305	627,893
_____Dry_____											
County	33	70.57	76.25	72.16	22.30	105.67	47.19	153.52	61.46 to 79.19	370,743	267,530
1	21	70.57	75.84	72.71	21.18	104.30	55.25	133.55	60.78 to 89.82	331,791	241,254
2	9	66.33	73.29	69.40	24.85	105.61	47.19	153.52	56.56 to 74.37	519,355	360,443
3	3	94.04	87.92	87.42	09.25	100.57	71.82	97.91	N/A	197,574	172,717
_____ALL_____	83	70.73	78.12	69.94	28.32	111.70	28.49	194.42	63.86 to 78.82	560,771	392,208

Total Real Property Sum Lines 17, 25, & 30	Records : 9,749	Value : 1,855,989,265	Growth 4,939,405	Sum Lines 17, 25, & 41
--	------------------------	------------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	508	4,775,740	65	663,480	11	284,385	584	5,723,605	
02. Res Improve Land	3,765	49,805,575	213	5,568,630	377	9,941,835	4,355	65,316,040	
03. Res Improvements	3,916	257,492,635	243	23,806,755	399	40,646,670	4,558	321,946,060	
04. Res Total	4,424	312,073,950	308	30,038,865	410	50,872,890	5,142	392,985,705	2,335,190
% of Res Total	86.04	79.41	5.99	7.64	7.97	12.95	52.74	21.17	47.28
05. Com UnImp Land	82	867,235	10	536,750	1	12,530	93	1,416,515	
06. Com Improve Land	496	11,401,125	27	1,438,085	8	206,315	531	13,045,525	
07. Com Improvements	517	60,473,590	33	28,514,970	11	2,184,655	561	91,173,215	
08. Com Total	599	72,741,950	43	30,489,805	12	2,403,500	654	105,635,255	685,740
% of Com Total	91.59	68.86	6.57	28.86	1.83	2.28	6.71	5.69	13.88
09. Ind UnImp Land	0	0	3	21,500	0	0	3	21,500	
10. Ind Improve Land	5	712,950	3	986,250	1	1,000,045	9	2,699,245	
11. Ind Improvements	5	7,612,050	3	11,582,520	1	13,499,955	9	32,694,525	
12. Ind Total	5	8,325,000	6	12,590,270	1	14,500,000	12	35,415,270	0
% of Ind Total	41.67	23.51	50.00	35.55	8.33	40.94	0.12	1.91	0.00
13. Rec UnImp Land	1	5,240	10	50,360	11	176,030	22	231,630	
14. Rec Improve Land	4	122,545	6	293,560	8	931,215	18	1,347,320	
15. Rec Improvements	4	169,660	46	1,337,040	25	474,635	75	1,981,335	
16. Rec Total	5	297,445	56	1,680,960	36	1,581,880	97	3,560,285	20,870
% of Rec Total	5.15	8.35	57.73	47.21	37.11	44.43	0.99	0.19	0.42
Res & Rec Total	4,429	312,371,395	364	31,719,825	446	52,454,770	5,239	396,545,990	2,356,060
% of Res & Rec Total	84.54	78.77	6.95	8.00	8.51	13.23	53.74	21.37	47.70
Com & Ind Total	604	81,066,950	49	43,080,075	13	16,903,500	666	141,050,525	685,740
% of Com & Ind Total	90.69	57.47	7.36	30.54	1.95	11.98	6.83	7.60	13.88
17. Taxable Total	5,033	393,438,345	413	74,799,900	459	69,358,270	5,905	537,596,515	3,041,800
% of Taxable Total	85.23	73.18	6.99	13.91	7.77	12.90	60.57	28.97	61.58

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	100	3,476,230	441,830	0	0	0
19. Commercial	77	4,052,390	3,005,950	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	100	3,476,230	441,830
19. Commercial	0	0	0	77	4,052,390	3,005,950
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				177	7,528,620	3,447,780

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	454	148	382	984

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	17	446,350	376	109,897,115	2,206	689,384,770	2,599	799,728,235
28. Ag-Improved Land	3	208,515	151	57,629,365	995	388,311,330	1,149	446,149,210
29. Ag Improvements	11	175,170	158	9,508,940	1,076	62,831,195	1,245	72,515,305
30. Ag Total							3,844	1,318,392,750

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	1.49	17,840	
32. HomeSite Improv Land	1	1.00	17,500	83	83.59	1,311,750	
33. HomeSite Improvements	1	1.00	111,965	80	79.59	6,701,475	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	11	74.31	195,405	
36. FarmSite Improv Land	2	1.50	2,250	138	350.10	1,293,085	
37. FarmSite Improvements	11	0.00	63,205	154	0.00	2,807,465	
38. FarmSite Total							
39. Road & Ditches	0	2.50	0	0	781.92	0	
40. Other- Non Ag Use	0	0.37	155	0	34.71	14,580	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	3	3.00	42,500	5	4.49	60,340	
32. HomeSite Improv Land	581	592.18	8,466,375	665	676.77	9,795,625	
33. HomeSite Improvements	568	567.18	39,496,445	649	647.77	46,309,885	1,897,605
34. HomeSite Total				654	681.26	56,165,850	
35. FarmSite UnImp Land	22	32.51	144,120	33	106.82	339,525	
36. FarmSite Improv Land	959	2,694.92	7,361,455	1,099	3,046.52	8,656,790	
37. FarmSite Improvements	1,059	0.00	23,334,750	1,224	0.00	26,205,420	0
38. FarmSite Total				1,257	3,153.34	35,201,735	
39. Road & Ditches	0	6,732.61	0	0	7,517.03	0	
40. Other- Non Ag Use	0	92.83	38,995	0	127.91	53,730	
41. Total Section VI				1,911	11,479.54	91,421,315	1,897,605

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	2	310.77	676,170	2	310.77	676,170

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	28.00	67,010	1	28.00	67,010
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	315.48	14.57%	1,246,145	16.56%	3,950.00
46. 1A	731.89	33.80%	2,864,265	38.05%	3,913.52
47. 2A1	226.15	10.44%	700,915	9.31%	3,099.34
48. 2A	243.08	11.22%	753,425	10.01%	3,099.49
49. 3A1	376.33	17.38%	1,156,780	15.37%	3,073.84
50. 3A	51.04	2.36%	156,950	2.09%	3,075.04
51. 4A1	191.18	8.83%	559,200	7.43%	2,924.99
52. 4A	30.43	1.41%	89,010	1.18%	2,925.07
53. Total	2,165.58	100.00%	7,526,690	100.00%	3,475.60
Dry					
54. 1D1	1,918.11	1.89%	6,230,530	2.04%	3,248.27
55. 1D	45,291.99	44.68%	147,082,655	48.27%	3,247.43
56. 2D1	3,308.84	3.26%	9,837,995	3.23%	2,973.25
57. 2D	24,511.75	24.18%	72,879,050	23.92%	2,973.23
58. 3D1	9,056.82	8.93%	25,318,855	8.31%	2,795.56
59. 3D	1,255.45	1.24%	3,354,990	1.10%	2,672.34
60. 4D1	14,469.68	14.27%	36,169,595	11.87%	2,499.68
61. 4D	1,561.46	1.54%	3,852,925	1.26%	2,467.51
62. Total	101,374.10	100.00%	304,726,595	100.00%	3,005.96
Grass					
63. 1G1	319.06	0.95%	418,880	0.80%	1,312.86
64. 1G	3,145.20	9.39%	5,754,535	11.05%	1,829.62
65. 2G1	1,093.66	3.26%	1,767,035	3.39%	1,615.71
66. 2G	6,869.04	20.50%	12,767,775	24.51%	1,858.74
67. 3G1	2,265.82	6.76%	3,936,640	7.56%	1,737.40
68. 3G	1,936.76	5.78%	3,063,810	5.88%	1,581.93
69. 4G1	9,012.41	26.89%	13,959,605	26.80%	1,548.93
70. 4G	8,869.77	26.47%	10,421,995	20.01%	1,175.00
71. Total	33,511.72	100.00%	52,090,275	100.00%	1,554.39
Irrigated Total					
Irrigated Total	2,165.58	1.57%	7,526,690	2.07%	3,475.60
Dry Total					
Dry Total	101,374.10	73.71%	304,726,595	83.63%	3,005.96
Grass Total					
Grass Total	33,511.72	24.37%	52,090,275	14.30%	1,554.39
72. Waste	487.66	0.35%	48,765	0.01%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	179.80	0.13%	0	0.00%	0.00
75. Market Area Total	137,539.06	100.00%	364,392,325	100.00%	2,649.37

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,390.51	11.98%	17,028,580	12.78%	5,022.42
46. 1A	11,406.22	40.31%	57,275,485	42.99%	5,021.43
47. 2A1	3,734.99	13.20%	18,410,400	13.82%	4,929.17
48. 2A	3,590.01	12.69%	16,317,465	12.25%	4,545.24
49. 3A1	2,881.14	10.18%	12,297,880	9.23%	4,268.41
50. 3A	22.40	0.08%	81,760	0.06%	3,650.00
51. 4A1	2,403.55	8.49%	8,761,895	6.58%	3,645.40
52. 4A	867.41	3.07%	3,066,240	2.30%	3,534.94
53. Total	28,296.23	100.00%	133,239,705	100.00%	4,708.74
Dry					
54. 1D1	2,470.51	8.59%	10,025,115	9.25%	4,057.91
55. 1D	10,736.25	37.33%	43,545,610	40.19%	4,055.94
56. 2D1	3,212.38	11.17%	12,119,600	11.18%	3,772.78
57. 2D	4,473.17	15.55%	16,569,525	15.29%	3,704.20
58. 3D1	3,343.86	11.63%	12,009,415	11.08%	3,591.48
59. 3D	8.01	0.03%	25,230	0.02%	3,149.81
60. 4D1	3,444.53	11.98%	10,834,955	10.00%	3,145.55
61. 4D	1,069.15	3.72%	3,228,755	2.98%	3,019.93
62. Total	28,757.86	100.00%	108,358,205	100.00%	3,767.95
Grass					
63. 1G1	320.29	2.89%	517,725	3.35%	1,616.43
64. 1G	1,052.37	9.50%	1,921,585	12.42%	1,825.96
65. 2G1	835.64	7.55%	1,223,720	7.91%	1,464.41
66. 2G	1,341.25	12.11%	2,499,395	16.16%	1,863.48
67. 3G1	622.32	5.62%	1,101,780	7.12%	1,770.44
68. 3G	1.34	0.01%	690	0.00%	514.93
69. 4G1	1,998.78	18.05%	3,068,005	19.84%	1,534.94
70. 4G	4,901.42	44.26%	5,134,660	33.20%	1,047.59
71. Total	11,073.41	100.00%	15,467,560	100.00%	1,396.82
Irrigated Total					
Irrigated Total	28,296.23	41.09%	133,239,705	51.82%	4,708.74
Dry Total					
Dry Total	28,757.86	41.76%	108,358,205	42.14%	3,767.95
Grass Total					
Grass Total	11,073.41	16.08%	15,467,560	6.02%	1,396.82
72. Waste	744.40	1.08%	74,225	0.03%	99.71
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	68,871.90	100.00%	257,139,695	100.00%	3,733.59

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,739.27	15.13%	71,507,385	15.82%	6,091.30
46. 1A	35,861.17	46.23%	218,571,290	48.36%	6,094.93
47. 2A1	10,659.11	13.74%	63,841,945	14.12%	5,989.43
48. 2A	4,306.50	5.55%	25,383,130	5.62%	5,894.14
49. 3A1	7,068.00	9.11%	37,789,005	8.36%	5,346.49
50. 3A	22.49	0.03%	101,205	0.02%	4,500.00
51. 4A1	6,568.73	8.47%	29,051,935	6.43%	4,422.76
52. 4A	1,339.32	1.73%	5,759,060	1.27%	4,299.99
53. Total	77,564.59	100.00%	452,004,955	100.00%	5,827.47
Dry					
54. 1D1	3,718.33	9.87%	14,933,915	11.72%	4,016.30
55. 1D	12,919.64	34.30%	51,773,860	40.64%	4,007.38
56. 2D1	4,649.14	12.34%	15,903,590	12.48%	3,420.76
57. 2D	4,712.15	12.51%	15,137,200	11.88%	3,212.38
58. 3D1	4,806.80	12.76%	13,797,190	10.83%	2,870.35
59. 3D	402.03	1.07%	944,775	0.74%	2,350.01
60. 4D1	5,240.98	13.92%	12,272,290	9.63%	2,341.60
61. 4D	1,214.50	3.22%	2,641,570	2.07%	2,175.03
62. Total	37,663.57	100.00%	127,404,390	100.00%	3,382.70
Grass					
63. 1G1	638.05	3.35%	936,530	3.61%	1,467.80
64. 1G	1,517.85	7.96%	2,798,605	10.79%	1,843.80
65. 2G1	1,389.06	7.28%	1,929,740	7.44%	1,389.24
66. 2G	2,173.01	11.40%	4,011,375	15.47%	1,846.00
67. 3G1	1,873.47	9.82%	3,267,250	12.60%	1,743.96
68. 3G	490.77	2.57%	728,800	2.81%	1,485.01
69. 4G1	4,459.83	23.39%	6,048,065	23.32%	1,356.12
70. 4G	6,527.35	34.23%	6,210,245	23.95%	951.42
71. Total	19,069.39	100.00%	25,930,610	100.00%	1,359.80
Irrigated Total					
	77,564.59	57.37%	452,004,955	74.66%	5,827.47
Dry Total					
	37,663.57	27.86%	127,404,390	21.04%	3,382.70
Grass Total					
	19,069.39	14.10%	25,930,610	4.28%	1,359.80
72. Waste	911.56	0.67%	99,460	0.02%	109.11
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	31.36	0.02%	0	0.00%	0.00
75. Market Area Total	135,209.11	100.00%	605,439,415	100.00%	4,477.80

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	27.19	164,445	17,842.76	100,871,055	90,156.45	491,735,850	108,026.40	592,771,350
77. Dry Land	114.19	394,090	16,295.74	54,726,645	151,385.60	485,368,455	167,795.53	540,489,190
78. Grass	50.56	76,425	6,208.96	9,057,365	57,395.00	84,354,655	63,654.52	93,488,445
79. Waste	0.00	0	387.57	38,755	1,756.05	183,695	2,143.62	222,450
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	31.06	0	180.10	0	211.16	0
82. Total	191.94	634,960	40,735.03	164,693,820	300,693.10	1,061,642,655	341,620.07	1,226,971,435

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	108,026.40	31.62%	592,771,350	48.31%	5,487.28
Dry Land	167,795.53	49.12%	540,489,190	44.05%	3,221.12
Grass	63,654.52	18.63%	93,488,445	7.62%	1,468.69
Waste	2,143.62	0.63%	222,450	0.02%	103.77
Other	0.00	0.00%	0	0.00%	0.00
Exempt	211.16	0.06%	0	0.00%	0.00
Total	341,620.07	100.00%	1,226,971,435	100.00%	3,591.63

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

76 Saline

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	389,400,345	392,985,705	3,585,360	0.92%	2,335,190	0.32%
02. Recreational	3,360,085	3,560,285	200,200	5.96%	20,870	5.34%
03. Ag-Homesite Land, Ag-Res Dwelling	53,026,495	56,165,850	3,139,355	5.92%	1,897,605	2.34%
04. Total Residential (sum lines 1-3)	445,786,925	452,711,840	6,924,915	1.55%	4,253,665	0.60%
05. Commercial	104,344,305	105,635,255	1,290,950	1.24%	685,740	0.58%
06. Industrial	35,415,270	35,415,270	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	34,321,080	35,201,735	880,655	2.57%	0	2.57%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	174,080,655	176,252,260	2,171,605	1.25%	685,740	0.85%
10. Total Non-Agland Real Property	619,867,580	629,017,830	9,150,250	1.48%	4,939,405	0.68%
11. Irrigated	397,170,270	592,771,350	195,601,080	49.25%		
12. Dryland	406,663,425	540,489,190	133,825,765	32.91%		
13. Grassland	74,078,515	93,488,445	19,409,930	26.20%		
14. Wasteland	223,645	222,450	-1,195	-0.53%		
15. Other Agland	53,730	0	-53,730	-100.00%		
16. Total Agricultural Land	878,189,585	1,226,971,435	348,781,850	39.72%		
17. Total Value of all Real Property (Locally Assessed)	1,498,057,165	1,855,989,265	357,932,100	23.89%	4,939,405	23.56%

**Saline County Assessor
3-Year Plan
June 2013**

Total Parcels = 10,756

Staff:

1 Assessor
1 Deputy Assessor
2 Full-time Clerk
1 Full-time Appraiser
1 Seasonal/Part-time Lister

Contracted Appraiser:

Saline County contracts with Jon Fritz, a Certified General appraiser, who is responsible for a majority of the commercial properties, pick up work and sales analysis. He also updates the Terra Scan tables with the new pricing.

Completed Work Load for Tax Year 2012-2013:

Homestead Applications: 443
Personal Property schedules: 1140
Real Property transfers: 694
Sales Reviews: approximately 327
Building permits/information sheets: approximately 441

Decreased Western Village residential improvements/bldgs. 12%;
Decreased Friend City residential improvements/bldgs. 5%.
Increased DeWitt Village residential improvements/bldgs. 6%
Increased Swanton Village residential improvements/bldgs. 6%
Completed residential review of Crete
Decreased Friend City commercial improvements/bldgs. 7%
Decreased Wilber City commercial improvements/bldgs. 12%
Reviewed all industrial properties in county
Adjusted agland market areas
Continued work on updating agland records using FSA records in conjunction with GIS

2013-2014

Residential

We will begin the data review and inspections of residential properties in Dorchester, Swanton and Western, to be effective 2015. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

Crete commercial data review and inspections will be completed, to be effective 2014. Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

County will also continue to review different CAMA/administrative programs to replace the current Terra Scan CAMA/administrative program. Terra Scan was been acquired by Manatron in January 2011.

2015

Residential

We will begin the data review and inspections on the Friend residential properties and Blue River Lodge, to be effective 2016. Sales reviews and pick up work/building permits will continue to be reviewed.

We will also begin the data review for the rural cabins, rural residential and ag improvements.

Commercial

DeWitt, Swanton and Tobias commercial properties will be inspected and reviewed, to be effective 2016. Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

2016

Residential

We will complete the review and inspections of the rural cabins, rural residential and ag improvements, to be effective 2017. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

Dorchester, Friend, Western and Wilber commercial properties will be reviewed, to be effective 2017. Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

2017

Residential

We will begin reviewing the Wilber, DeWitt and Tobias residential properties for any adjustments. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

Comments

The preceding narrative of the Saline County reappraisal is subject to change depending on appraisal needs determined by the Assessor's office staff. During a 6 year reappraisal cycle, there may be years when a class or subclass of property will need appraisal adjustments to comply with statistical measurements as required by law. The appraisal adjustments would be a percentage increase or decrease applied to all properties within a subclass.

2014 Assessment Survey for Saline County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$242,386
7.	Adopted budget, or granted budget if different from above:
	\$242,587 –all health care, retirement and other benefit costs are paid from county general.
8.	Amount of the total assessor's budget set aside for appraisal work:
	0; The appraisal expenses are all in the county general budget.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$50,390; \$25,440 is for contract appraisal, reappraisal, and listers salaries. The rest is for mileage and other expenses associated with the appraisal process.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$33,000 is designated for the computer system. This includes \$20,000 for the computer costs and \$13,000 for the GIS.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000
12.	Other miscellaneous funds:
	0
13.	Amount of last year's assessor's budget not used:
	\$6,858

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thompson Reuters
2.	CAMA software:
	Thompson Reuters
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes; saline.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The maps are maintained by the office staff, the software is maintained by GIS Workshop.
8.	Personal Property software:
	Thompson Reuters

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Crete, DeWitt, Dorchester, Friend, Wilber
4.	When was zoning implemented?
	Zoning was implemented in 1981 and updated in 2006

D. Contracted Services

1.	Appraisal Services:
	Fritz Appraisal and Valuation LLC
2.	GIS Services:
	GIS Workshop
3.	Other services:
	Automated Systems Inc. for support.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes; Fritz Appraisal and Valuation LLC
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county is concerned that their appraiser is experienced in county mass appraisal processes, and that they have sufficient appraisal experience to be capable of appraising and defending the appraisal commercial or residential property. Their present contractor has a Certified General credential but the county has not stated a specific certification.
4.	Have the existing contracts been approved by the PTA?
	The county sent their current contract to the Department about the first of July 2013, and is awaiting approval.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The contractor does most of the analysis, depreciation, training and set-up of the county appraisal functions. The primary responsibility is for commercial property. In this capacity, the contractor appraises each parcel and submits a preliminary value to the assessor or the county appraiser. The county assessor or appraiser reviews the values and uses or modifies them. Typically the county uses the contractor's values and expects the contractor to defend them at the county board of equalization or the TERC if necessary.

2014 Certification for Saline County

This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Saline County Assessor.

Dated this 7th day of April, 2014.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

