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DEPARTMENT OF REVENUE

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

PAWNEE 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 Pawnee 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 Pawnee 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: Jonathon Bailey, Pawnee County Assessor

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Introduction

[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.

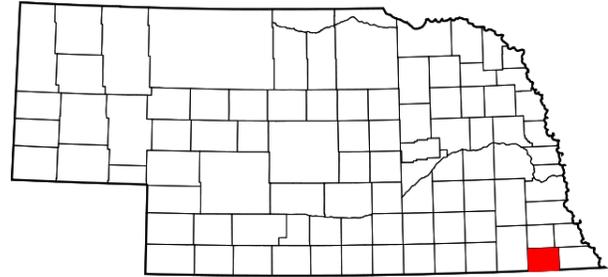
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

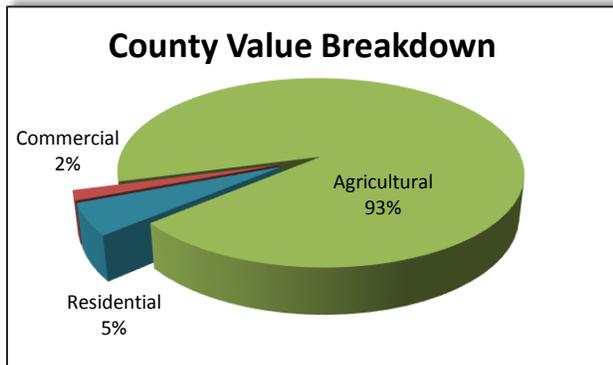
**Further information may be found in Exhibit 94*

County Overview

With a total area of 431 square miles, Pawnee had 2,659 residents, per the Census Bureau Quick Facts for 2015, a 4% population decline from the 2010 US Census. In a review of the past fifty-five years, Pawnee has seen a steady drop in population of 50% (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 Pawnee convene in and around Pawnee City. Per the latest information available from the U.S. Census Bureau, there were sixty-four employer establishments in Pawnee, a 3% drop from the preceding year. County-wide employment was at 1,649, an 8% gain relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
BURCHARD	103	82	-20%
DUBOIS	166	147	-11%
LEWISTON	86	68	-21%
PAWNEE CITY	1,033	878	-15%
STEINAUER	74	75	1%
TABLE ROCK	264	269	2%

Simultaneously, the agricultural economy has remained another strong anchor for Pawnee that has fortified the local rural area economies. Pawnee is included in both the Lower Big Blue and Nemaha Natural Resources Districts (NRD). Grass land makes up the majority of the land in the county.

2017 Residential Correlation for Pawnee County

Assessment Actions

For 2017, Pawnee County completed all residential pickup work. They verified, reviewed and analyzed the residential sales throughout the county. Verification is done by phone, followed by a drive by inspection. When the analysis was completed, the county adjusted Pawnee City using in house depreciation schedules, based on the study of sales rosters that will give a uniform level of assessment to all classes and subclasses of property. The county is on track to complete the six-year inspection and review cycle. The County has a consistent approach to valuing and reviewing the property in Pawnee County. The County is proactive in utilizing technology in the office and in having the information available to the public through their web site.

Description of Analysis

Residential parcels are valued utilizing seven valuation groupings that are based on the county assessor locations or towns in the county. Five of the groupings comprise the residential parcels inside specific towns, and two groupings consist of rural residential parcels and a recreational area in the County.

VALUATION GROUPING	ASSESSOR LOCATION
01	Pawnee City
02	Burchard
03	Dubois
04	Fraziers Lake
05	Rural
06	Steinauer
07	Table Rock

For the residential property class, a review of Pawnee County statistical analysis profile indicates 63 residential sales, representing the valuation groupings. Valuation group 01(Pawnee) constitutes about 67% of the sales in the residential class of property and is the county seat and is the retail anchor of the county. Of the three measures of central tendency for the residential class of properties, only the median is within the acceptable range. The statistical median for the sales in the file is 98%.

2017 Residential Correlation for Pawnee County

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes. Any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The Pawnee County Assessor has developed a consistent procedure for both sales qualification and verification. The county assessor has more than likely physically reviewed all of the residential parcels at one time and is very aware of the market in the county. The Division's review inspects the nonqualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Pawnee County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The county's six-year inspection and review cycle for all real property was discussed with the county assessor. The county is on schedule to comply with six-year inspection and review requirement as evidenced by the six-year inspection plan detailed in the reports and opinions. The county assessor has been aggressive in their approach to bring all the inspections up to date and also have incorporated technology to aid in the assessment of the residential class. Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that affect the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the residential property class. The county typically bases the assessment decisions and review based on the individual towns and will adjust those with a separate economic depreciation if needed. Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy.

The review of Pawnee County revealed that the data was transmitted accurately but only periodically. It is important that the county submit the sales data more frequently. The sale verification process and the usability decisions resulted in the use of all arm's length sales. There is no apparent bias in the measurement of real property. Review cycle of the residential property appears to be on schedule to comply with the ongoing inspection and review requirements. The inspections are documented in the individual property record files.

2017 Residential Correlation for Pawnee County

Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization

A review of both the statistics and the assessment practices indicate the county is in compliance with professionally accepted mass appraisal standards, and are therefore considered equalized.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	42	96.07	115.25	88.41	41.30	130.36
02	3	165.38	186.69	131.12	44.10	142.38
03	4	184.17	171.27	111.93	28.72	153.02
04	4	96.50	96.89	87.62	28.99	110.58
06	2	90.03	90.03	91.28	13.03	98.63
07	6	97.33	109.58	86.33	27.57	126.93
09	2	133.80	133.80	105.34	26.61	127.02
----- ALL -----						
10/01/2014 To 09/30/2016	63	97.58	120.29	89.75	43.44	134.03

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Pawnee County is 98%.

2017 Commercial Correlation for Pawnee County

Assessment Actions

For 2017, Pawnee County analyzed the sales within the commercial class of properties and determined that no adjustments were necessary for this year. The county verified all commercial sales in the county. The county completed the permit and pickup work for the year.

Description of Analysis

Pawnee County has two valuation groupings for the commercial class, which are defined by assessor locations and towns within the county.

VALUATION GROUPING	ASSESSOR LOCATION
01	Pawnee City
03	Remainder of the County

For the commercial property class, a review of the Pawnee County statistical profile includes six commercial sales, representing the two valuation groupings. Four sales in grouping (01) and two sales in grouping (03). The sample is also a mixture of six different occupancy codes with one sale in each.

A review of the median measure will display three sales above the acceptable level of value and three within the range. Remarkably all three measures of central tendency calculate to an acceptable level of value and support one another. The qualitative measures are indicating some uniformity. Nevertheless, because of the diversity in the statistical sampling it will not be considered reliable for measurement purposes or representative of the population as a whole.

The change in value over ten years for Pawnee County has risen an annual percentage without growth of approximately 4%. However, this is higher than surrounding communities are and reflective of the commercial reappraisal that went on in 2016. A comparison of the net taxable sales will also show that commercial values had been stable until the reappraisal in 2015-16 while the sales have been flat to slightly declining. Pawnee County has kept up with the general market.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes. The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. The Division reviews the verification

2017 Commercial Correlation for Pawnee County

the sales and usability decisions for each sale. The county's inspection and review cycle for all real property is annually reviewed with the county assessor.

One of the areas addressed included sales qualification and verification. The Pawnee County Assessor has developed a consistent procedure for both sales qualification and verification. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Pawnee County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The review of Pawnee County revealed that the data was transmitted accurately but only periodically. It is important that the county transmit the sales data more frequently. The sale verification process and the usability decisions resulted in the use of all arm's length sales. There is no apparent bias in the measurement of real property. Review cycle of the residential property appears to be on schedule to comply with the ongoing inspection and review requirements. The inspections are documented in the individual property record files.

Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization

The sales file consists of six sales, thus the sample is inadequate for statistical measurement. Assessment practices are reliable and have been applied consistently.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	4	98.31	98.51	92.74	05.13	106.22
03	2	98.68	98.68	98.14	05.67	100.55
<hr/>						
ALL						
10/01/2013 To 09/30/2016	6	98.31	98.56	93.13	05.31	105.83

The commercial class of property in Pawnee County is in compliance for equalization and quality of assessment and adheres to acceptable mass appraisal techniques.

Level of Value

Based on analysis of all available information, the commercial property class in Pawnee County has attained the statutory level of 100%.

2017 Agricultural Correlation for Pawnee County

Assessment Actions

For 2017, Pawnee County has completed all pickup work of new improvements on agricultural parcels. They also updated the land use on all parcels where changes were reported or observed. They have verified, reviewed, and analyzed the agricultural sales throughout the county. A sales analysis was completed; as a result, grassland values and cropland values increased approximately 5.5% for 2017.

Description of Analysis

The majority of agricultural land in Pawnee County is grassland; the rest is dry cropland with hardly any irrigated. The entire county is considered as one market area. The county uses a schedule of values based generally on the LCG structure with some variations by soil type

There are 27 agricultural sales in the statistical profile. The calculated median of the sample is rounded to 71%. A review of the statistical profile for the 80% majority land use (MLU) by Market Area indicates that for all classes of land are within the acceptable range.

Assessment Practice Review

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes. Any incongruities are noted and discussed with the county assessor for further action. Pawnee County needs improvement in submitting sales information to the state sales file in a timely fashion. While the delay never interfered with a review of the assessment, practices the sales from the county were not always available to other users of the state sales file. The county has improved the submission of sales over the past year and is trying to submit sales on a monthly routine schedule.

One assessment practice reviewed is that of sales qualification and verification. Pawnee County's process consists of a mailed questionnaire sent to one or both parties of an agricultural transaction. The Division reviews the non-qualified sales to ensure that the reasons for disqualifying sales are supported and documented. The review also includes a dialogue with the county assessor and a consideration of verification documentation. It is the practice of the county assessor to consider all sales qualified unless shown to be non-arm's-length. The review of the county revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of agricultural land. The county's inspection and review cycle for all real property was also discussed with the county assessor. Within the agricultural class, rural dwellings and outbuildings are reviewed at the same time as the rural residential review. Land use was updated for this assessment year, via comparison of each record to the information supplied by aerial imagery. In addition, Conservation Reserve Program acres are confirmed on a yearly

2017 Agricultural Correlation for Pawnee County

basis. The county has been aggressive in their approach to bring all the inspections up to date and have incorporated technology to aid in the assessment of the agricultural class.

The review process also examines the agricultural market areas to ensure that the areas defined are equally subject to a set of economic forces that affect the value of land within the delineated areas. The summary of the market area analysis concluded that the county has adequately identified market areas for the agricultural land class.

Another portion of the assessment practices relates to how rural residential and recreational land is identified apart from agricultural land within the county. Pawnee identifies land that is not used for recreation, residential or commercial use in the county as agricultural land. Based on all relevant information and Pawnee County having the highest percentage of grass of any of the other counties in southeast Nebraska. The quality of assessment of the agricultural class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Based on all relevant information, the quality of assessment of the agricultural class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization

All dwellings located on both agricultural and rural residential land are valued using the same cost index and depreciation schedule. Farm home sites carry the same value as rural residential home sites, because the county assessor believes there are minimal market differences between them.

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u> Dry </u>						
County	10	71.24	68.82	63.21	09.66	108.88
1	10	71.24	68.82	63.21	09.66	108.88
<u> Grass </u>						
County	9	74.31	70.08	69.12	13.46	101.39
1	9	74.31	70.08	69.12	13.46	101.39
<u> ALL </u>						
10/01/2013 To 09/30/2016	27	71.02	70.09	66.76	12.33	104.99

2017 Agricultural Correlation for Pawnee County

Level of Value

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

2017 Opinions of the Property Tax Administrator for Pawnee 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
Residential Real Property	98	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, 2017.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2017 Commission Summary for Pawnee County

Residential Real Property - Current

Number of Sales	63	Median	97.58
Total Sales Price	\$2,730,600	Mean	120.29
Total Adj. Sales Price	\$2,789,267	Wgt. Mean	89.75
Total Assessed Value	\$2,503,350	Average Assessed Value of the Base	\$27,772
Avg. Adj. Sales Price	\$44,274	Avg. Assessed Value	\$39,736

Confidence Interval - Current

95% Median C.I	89.94 to 108.75
95% Wgt. Mean C.I	77.51 to 101.99
95% Mean C.I	103.17 to 137.41
% of Value of the Class of all Real Property Value in the County	5.33
% of Records Sold in the Study Period	4.46
% of Value Sold in the Study Period	6.37

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	75	93	93.46
2015	74	95	95.37
2014	63	97	97.00
2013	42	96	96.22

2017 Commission Summary for Pawnee County

Commercial Real Property - Current

Number of Sales	6	Median	98.31
Total Sales Price	\$1,679,731	Mean	98.56
Total Adj. Sales Price	\$1,679,731	Wgt. Mean	93.13
Total Assessed Value	\$1,564,340	Average Assessed Value of the Base	\$72,440
Avg. Adj. Sales Price	\$279,955	Avg. Assessed Value	\$260,723

Confidence Interval - Current

95% Median C.I	92.33 to 105.08
95% Wgt. Mean C.I	90.93 to 95.33
95% Mean C.I	92.42 to 104.70
% of Value of the Class of all Real Property Value in the County	2.53
% of Records Sold in the Study Period	2.33
% of Value Sold in the Study Period	8.40

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	9	100	101.12
2015	10	100	82.15
2014	10	100	78.89
2013	12		93.70

**67 Pawnee
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 : 63
 Total Sales Price : 2,730,600
 Total Adj. Sales Price : 2,789,267
 Total Assessed Value : 2,503,350
 Avg. Adj. Sales Price : 44,274
 Avg. Assessed Value : 39,736

MEDIAN : 98
 WGT. MEAN : 90
 MEAN : 120
 COD : 43.44
 PRD : 134.03

COV : 57.63
 STD : 69.32
 Avg. Abs. Dev : 42.39
 MAX Sales Ratio : 447.14
 MIN Sales Ratio : 38.31

95% Median C.I. : 89.94 to 108.75
 95% Wgt. Mean C.I. : 77.51 to 101.99
 95% Mean C.I. : 103.17 to 137.41

Printed:3/28/2017 2:00:34PM

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-14 To 31-DEC-14	8	87.10	120.62	112.65	49.85	107.08	67.13	202.00	67.13 to 202.00	22,125	24,923
01-JAN-15 To 31-MAR-15	8	122.92	135.62	91.07	43.12	148.92	53.57	306.75	53.57 to 306.75	32,600	29,689
01-APR-15 To 30-JUN-15	16	97.32	105.48	77.67	29.72	135.81	38.31	244.67	74.83 to 116.73	66,979	52,020
01-JUL-15 To 30-SEP-15	7	114.50	180.94	109.41	70.59	165.38	92.33	447.14	92.33 to 447.14	36,429	39,858
01-OCT-15 To 31-DEC-15	9	98.19	130.42	108.24	51.13	120.49	50.55	260.78	79.77 to 203.64	34,544	37,392
01-JAN-16 To 31-MAR-16	2	81.75	81.75	82.28	05.81	99.36	77.00	86.50	N/A	18,000	14,810
01-APR-16 To 30-JUN-16	8	99.75	95.03	88.77	22.06	107.05	55.85	130.45	55.85 to 130.45	60,375	53,595
01-JUL-16 To 30-SEP-16	5	83.99	95.30	82.21	30.42	115.92	63.98	164.70	N/A	38,980	32,046
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	39	101.76	128.31	87.74	46.85	146.24	38.31	447.14	89.94 to 137.43	45,243	39,698
01-OCT-15 To 30-SEP-16	24	93.09	107.25	93.20	35.79	115.08	50.55	260.78	79.77 to 114.96	42,700	39,797
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	40	101.90	130.33	88.78	47.68	146.80	38.31	447.14	93.75 to 129.16	47,459	42,134
<u>ALL</u>	63	97.58	120.29	89.75	43.44	134.03	38.31	447.14	89.94 to 108.75	44,274	39,736

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	42	96.07	115.25	88.41	41.30	130.36	38.31	447.14	84.88 to 108.40	53,514	47,310
02	3	165.38	186.69	131.12	44.10	142.38	87.94	306.75	N/A	15,333	20,105
03	4	184.17	171.27	111.93	28.72	153.02	72.07	244.67	N/A	16,500	18,469
04	4	96.50	96.89	87.62	28.99	110.58	53.57	141.00	N/A	3,575	3,133
06	2	90.03	90.03	91.28	13.03	98.63	78.30	101.76	N/A	63,250	57,738
07	6	97.33	109.58	86.33	27.57	126.93	76.35	169.30	76.35 to 169.30	44,000	37,987
09	2	133.80	133.80	105.34	26.61	127.02	98.19	169.40	N/A	12,450	13,115
<u>ALL</u>	63	97.58	120.29	89.75	43.44	134.03	38.31	447.14	89.94 to 108.75	44,274	39,736

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	59	97.58	121.87	89.76	44.45	135.77	38.31	447.14	89.94 to 113.94	47,033	42,217
06	4	96.50	96.89	87.62	28.99	110.58	53.57	141.00	N/A	3,575	3,133
07											
<u>ALL</u>	63	97.58	120.29	89.75	43.44	134.03	38.31	447.14	89.94 to 108.75	44,274	39,736

**67 Pawnee
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 : 63
 Total Sales Price : 2,730,600
 Total Adj. Sales Price : 2,789,267
 Total Assessed Value : 2,503,350
 Avg. Adj. Sales Price : 44,274
 Avg. Assessed Value : 39,736

MEDIAN : 98
 WGT. MEAN : 90
 MEAN : 120
 COD : 43.44
 PRD : 134.03

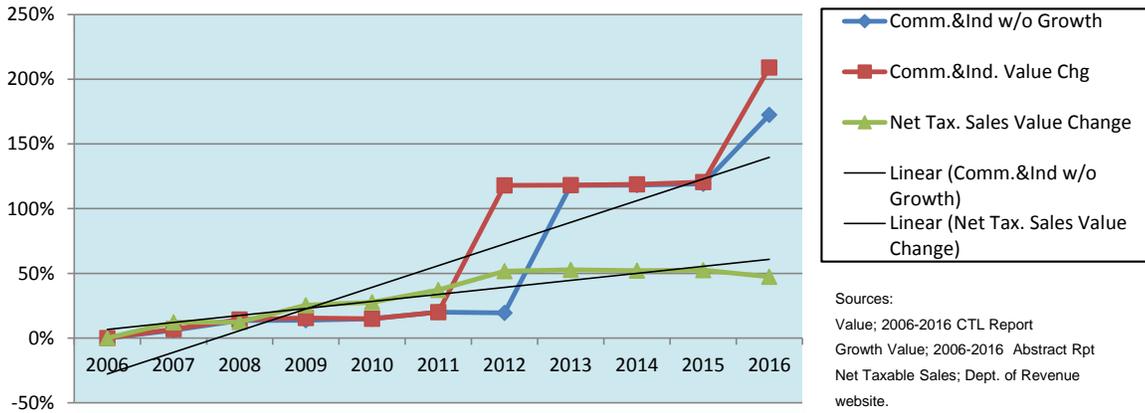
COV : 57.63
 STD : 69.32
 Avg. Abs. Dev : 42.39
 MAX Sales Ratio : 447.14
 MIN Sales Ratio : 38.31

95% Median C.I. : 89.94 to 108.75
 95% Wgt. Mean C.I. : 77.51 to 101.99
 95% Mean C.I. : 103.17 to 137.41

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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	9	141.00	183.66	190.41	64.94	96.46	53.57	447.14	79.13 to 306.75	2,589	4,929	
Less Than 15,000	18	139.22	167.50	157.46	51.69	106.38	50.55	447.14	102.50 to 203.64	6,017	9,474	
Less Than 30,000	33	116.73	147.34	129.34	49.34	113.92	50.55	447.14	102.04 to 165.38	12,445	16,097	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	54	96.07	109.73	88.90	34.09	123.43	38.31	271.20	86.50 to 106.44	51,222	45,537	
Greater Than 14,999	45	92.33	101.40	87.01	27.60	116.54	38.31	260.78	83.99 to 98.33	59,577	51,840	
Greater Than 29,999	30	87.41	90.53	82.91	21.91	109.19	38.31	194.81	78.30 to 96.70	79,286	65,739	
<u>Incremental Ranges</u>												
0 TO 4,999	9	141.00	183.66	190.41	64.94	96.46	53.57	447.14	79.13 to 306.75	2,589	4,929	
5,000 TO 14,999	9	137.43	151.34	148.43	37.81	101.96	50.55	271.20	84.25 to 203.64	9,444	14,018	
15,000 TO 29,999	15	106.44	123.16	119.27	32.09	103.26	67.13	260.78	87.94 to 164.70	20,160	24,044	
30,000 TO 59,999	19	89.94	97.21	96.57	23.57	100.66	55.85	194.81	78.30 to 113.94	43,126	41,648	
60,000 TO 99,999	4	74.72	79.67	77.41	15.71	102.92	67.49	101.76	N/A	92,542	71,633	
100,000 TO 149,999	2	77.93	77.93	80.23	20.30	97.13	62.11	93.75	N/A	117,000	93,865	
150,000 TO 249,999	4	91.54	89.03	89.16	05.99	99.85	76.35	96.70	N/A	167,500	149,346	
250,000 TO 499,999	1	38.31	38.31	38.31	00.00	100.00	38.31	38.31	N/A	285,000	109,195	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	63	97.58	120.29	89.75	43.44	134.03	38.31	447.14	89.94 to 108.75	44,274	39,736	

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	\$ 5,824,455	\$ 738,770	12.68%	\$ 5,085,685	-	\$ 7,478,085	-
2007	\$ 6,218,785	\$ 43,265	0.70%	\$ 6,175,520	6.03%	\$ 8,384,529	12.12%
2008	\$ 6,656,715	\$ 43,265	0.65%	\$ 6,613,450	6.35%	\$ 8,397,452	0.15%
2009	\$ 6,723,945	\$ 104,270	1.55%	\$ 6,619,675	-0.56%	\$ 9,371,573	11.60%
2010	\$ 6,695,410	\$ -	0.00%	\$ 6,695,410	-0.42%	\$ 9,551,932	1.92%
2011	\$ 6,987,960	\$ -	0.00%	\$ 6,987,960	4.37%	\$ 10,262,739	7.44%
2012	\$ 12,693,810	\$ 5,737,880	45.20%	\$ 6,955,930	-0.46%	\$ 11,338,121	10.48%
2013	\$ 12,702,695	\$ 4,460	0.04%	\$ 12,698,235	0.03%	\$ 11,424,437	0.76%
2014	\$ 12,740,080	\$ 28,115	0.22%	\$ 12,711,965	0.07%	\$ 11,374,684	-0.44%
2015	\$ 12,846,320	\$ 85,695	0.67%	\$ 12,760,625	0.16%	\$ 11,401,829	0.24%
2016	\$ 17,998,655	\$ 2,131,685	11.84%	\$ 15,866,970	23.51%	\$ 11,016,074	-3.38%
Ann %chg	11.94%			Average	3.91%	4.80%	4.09%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	6.03%	6.77%	12.12%
2008	13.55%	14.29%	12.29%
2009	13.65%	15.44%	25.32%
2010	14.95%	14.95%	27.73%
2011	19.98%	19.98%	37.24%
2012	19.43%	117.94%	51.62%
2013	118.02%	118.09%	52.77%
2014	118.25%	118.73%	52.11%
2015	119.09%	120.56%	52.47%
2016	172.42%	209.02%	47.31%

County Number	67
County Name	Pawnee

67 Pawnee
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 : 6
Total Sales Price : 1,679,731
Total Adj. Sales Price : 1,679,731
Total Assessed Value : 1,564,340
Avg. Adj. Sales Price : 279,955
Avg. Assessed Value : 260,723

MEDIAN : 98
WGT. MEAN : 93
MEAN : 99
COD : 05.31
PRD : 105.83

COV : 05.94
STD : 05.85
Avg. Abs. Dev : 05.22
MAX Sales Ratio : 105.08
MIN Sales Ratio : 92.33

95% Median C.I. : 92.33 to 105.08
95% Wgt. Mean C.I. : 90.93 to 95.33
95% Mean C.I. : 92.42 to 104.70

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	2	93.47	93.47	92.52	01.22	101.03	92.33	94.61	N/A	762,845	705,760
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	1	105.08	105.08	105.08	00.00	100.00	105.08	105.08	N/A	12,500	13,135
01-JAN-16 To 31-MAR-16	1	102.00	102.00	102.00	00.00	100.00	102.00	102.00	N/A	20,000	20,400
01-APR-16 To 30-JUN-16	2	98.68	98.68	98.14	05.67	100.55	93.08	104.27	N/A	60,771	59,643
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	2	93.47	93.47	92.52	01.22	101.03	92.33	94.61	N/A	762,845	705,760
01-OCT-14 To 30-SEP-15											
01-OCT-15 To 30-SEP-16	4	103.14	101.11	99.21	03.46	101.92	93.08	105.08	N/A	38,510	38,205
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	2	93.47	93.47	92.52	01.22	101.03	92.33	94.61	N/A	762,845	705,760
01-JAN-15 To 31-DEC-15	1	105.08	105.08	105.08	00.00	100.00	105.08	105.08	N/A	12,500	13,135
<u>ALL</u>	6	98.31	98.56	93.13	05.31	105.83	92.33	105.08	92.33 to 105.08	279,955	260,723

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	4	98.31	98.51	92.74	05.13	106.22	92.33	105.08	N/A	389,548	361,264
03	2	98.68	98.68	98.14	05.67	100.55	93.08	104.27	N/A	60,771	59,643
<u>ALL</u>	6	98.31	98.56	93.13	05.31	105.83	92.33	105.08	92.33 to 105.08	279,955	260,723

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	6	98.31	98.56	93.13	05.31	105.83	92.33	105.08	92.33 to 105.08	279,955	260,723
04											
<u>ALL</u>	6	98.31	98.56	93.13	05.31	105.83	92.33	105.08	92.33 to 105.08	279,955	260,723

67 Pawnee
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 : 6
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COV : 05.94
STD : 05.85
Avg. Abs. Dev : 05.22
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MIN Sales Ratio : 92.33

95% Median C.I. : 92.33 to 105.08
95% Wgt. Mean C.I. : 90.93 to 95.33
95% Mean C.I. : 92.42 to 104.70

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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												
Less Than 15,000	1	105.08	105.08	105.08	00.00	100.00	105.08	105.08	N/A	12,500	13,135	
Less Than 30,000	2	103.54	103.54	103.18	01.49	100.35	102.00	105.08	N/A	16,250	16,768	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	6	98.31	98.56	93.13	05.31	105.83	92.33	105.08	92.33 to 105.08	279,955	260,723	
Greater Than 14,999	5	94.61	97.26	93.04	04.41	104.54	92.33	104.27	N/A	333,446	310,241	
Greater Than 29,999	4	93.85	96.07	92.93	03.59	103.38	92.33	104.27	N/A	411,808	382,701	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	105.08	105.08	105.08	00.00	100.00	105.08	105.08	N/A	12,500	13,135	
15,000 TO 29,999	1	102.00	102.00	102.00	00.00	100.00	102.00	102.00	N/A	20,000	20,400	
30,000 TO 59,999	1	104.27	104.27	104.27	00.00	100.00	104.27	104.27	N/A	55,000	57,350	
60,000 TO 99,999	1	93.08	93.08	93.08	00.00	100.00	93.08	93.08	N/A	66,541	61,935	
100,000 TO 149,999	1	94.61	94.61	94.61	00.00	100.00	94.61	94.61	N/A	125,690	118,915	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +	1	92.33	92.33	92.33	00.00	100.00	92.33	92.33	N/A	1,400,000	1,292,605	
<u>ALL</u>	6	98.31	98.56	93.13	05.31	105.83	92.33	105.08	92.33 to 105.08	279,955	260,723	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
330	1	92.33	92.33	92.33	00.00	100.00	92.33	92.33	N/A	1,400,000	1,292,605	
344	1	102.00	102.00	102.00	00.00	100.00	102.00	102.00	N/A	20,000	20,400	
346	1	93.08	93.08	93.08	00.00	100.00	93.08	93.08	N/A	66,541	61,935	
353	1	105.08	105.08	105.08	00.00	100.00	105.08	105.08	N/A	12,500	13,135	
406	1	94.61	94.61	94.61	00.00	100.00	94.61	94.61	N/A	125,690	118,915	
491	1	104.27	104.27	104.27	00.00	100.00	104.27	104.27	N/A	55,000	57,350	
<u>ALL</u>	6	98.31	98.56	93.13	05.31	105.83	92.33	105.08	92.33 to 105.08	279,955	260,723	

67 Pawnee
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 : 27
Total Sales Price : 11,348,645
Total Adj. Sales Price : 11,348,645
Total Assessed Value : 7,576,700
Avg. Adj. Sales Price : 420,320
Avg. Assessed Value : 280,619

MEDIAN : 71
WGT. MEAN : 67
MEAN : 70
COD : 12.33
PRD : 104.99

COV : 17.85
STD : 12.51
Avg. Abs. Dev : 08.76
MAX Sales Ratio : 96.33
MIN Sales Ratio : 35.83

95% Median C.I. : 65.92 to 76.10
95% Wgt. Mean C.I. : 58.21 to 75.32
95% Mean C.I. : 65.14 to 75.04

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	2	72.88	72.88	72.28	01.96	100.83	71.45	74.31	N/A	362,205	261,795
01-JAN-14 To 31-MAR-14	3	70.14	67.00	68.22	11.09	98.21	53.76	77.10	N/A	511,602	349,003
01-APR-14 To 30-JUN-14	3	53.91	53.53	52.68	07.77	101.61	47.05	59.62	N/A	299,734	157,895
01-JUL-14 To 30-SEP-14	1	80.23	80.23	80.23	00.00	100.00	80.23	80.23	N/A	207,000	166,085
01-OCT-14 To 31-DEC-14	4	81.99	84.10	81.54	07.64	103.14	76.10	96.33	N/A	462,518	377,123
01-JAN-15 To 31-MAR-15	4	72.96	75.00	74.49	09.14	100.68	65.92	88.16	N/A	225,281	167,813
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	1	79.66	79.66	79.66	00.00	100.00	79.66	79.66	N/A	377,000	300,320
01-OCT-15 To 31-DEC-15	3	65.83	66.09	66.10	00.62	99.98	65.61	66.84	N/A	471,500	311,652
01-JAN-16 To 31-MAR-16	3	68.03	58.29	46.80	17.24	124.55	35.83	71.02	N/A	669,857	313,460
01-APR-16 To 30-JUN-16	3	72.52	71.92	70.65	02.23	101.80	69.19	74.04	N/A	476,987	336,978
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	9	70.14	65.29	65.68	14.06	99.41	47.05	80.23	53.76 to 77.10	373,935	245,597
01-OCT-14 To 30-SEP-15	9	79.58	79.56	79.28	08.47	100.35	65.92	96.33	70.73 to 88.16	347,577	275,562
01-OCT-15 To 30-SEP-16	9	68.03	65.43	59.45	08.60	110.06	35.83	74.04	65.61 to 72.52	539,448	320,697
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	11	76.10	70.75	71.15	15.91	99.44	47.05	96.33	53.76 to 84.40	408,280	290,479
01-JAN-15 To 31-DEC-15	8	68.79	72.24	70.81	09.00	102.02	65.61	88.16	65.61 to 88.16	336,578	238,316
<u>ALL</u>	27	71.02	70.09	66.76	12.33	104.99	35.83	96.33	65.92 to 76.10	420,320	280,619

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	27	71.02	70.09	66.76	12.33	104.99	35.83	96.33	65.92 to 76.10	420,320	280,619
<u>ALL</u>	27	71.02	70.09	66.76	12.33	104.99	35.83	96.33	65.92 to 76.10	420,320	280,619

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Dry</u>											
County	4	69.53	61.58	51.82	13.88	118.83	35.83	71.45	N/A	630,996	326,979
1	4	69.53	61.58	51.82	13.88	118.83	35.83	71.45	N/A	630,996	326,979
<u>Grass</u>											
County	8	70.55	69.56	68.59	15.95	101.41	53.76	88.16	53.76 to 88.16	257,091	176,341
1	8	70.55	69.56	68.59	15.95	101.41	53.76	88.16	53.76 to 88.16	257,091	176,341
<u>ALL</u>	27	71.02	70.09	66.76	12.33	104.99	35.83	96.33	65.92 to 76.10	420,320	280,619

67 Pawnee
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

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 MEAN : 70
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COV : 17.85
 STD : 12.51
 Avg. Abs. Dev : 08.76
 MAX Sales Ratio : 96.33
 MIN Sales Ratio : 35.83

95% Median C.I. : 65.92 to 76.10
 95% Wgt. Mean C.I. : 58.21 to 75.32
 95% Mean C.I. : 65.14 to 75.04

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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
_____Dry_____											
County	10	71.24	68.82	63.21	09.66	108.88	35.83	84.40	65.61 to 76.10	553,994	350,201
1	10	71.24	68.82	63.21	09.66	108.88	35.83	84.40	65.61 to 76.10	553,994	350,201
_____Grass_____											
County	9	74.31	70.08	69.12	13.46	101.39	53.76	88.16	53.91 to 80.23	251,858	174,087
1	9	74.31	70.08	69.12	13.46	101.39	53.76	88.16	53.91 to 80.23	251,858	174,087
_____ALL_____											
	27	71.02	70.09	66.76	12.33	104.99	35.83	96.33	65.92 to 76.10	420,320	280,619

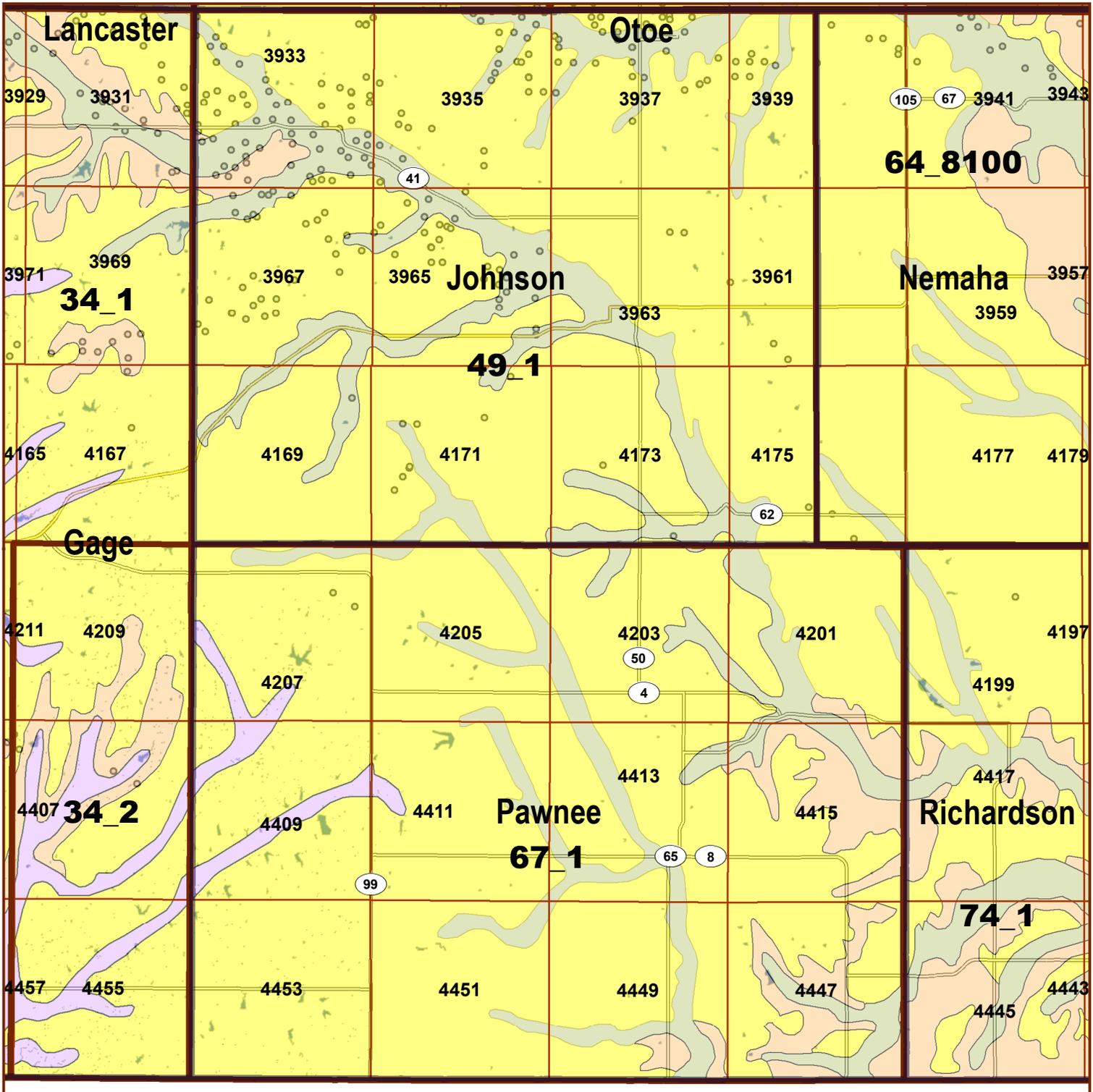
Pawnee County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Pawnee	1	4450	4450	3860	3860	3130	3005	2885	2885	3738
Gage	2	4750	4750	4260	4108	3644	n/a	3433	3600	4000
Johnson	1	7344	5957	6820	5465	4321	n/a	3250	2770	5217
Nemaha	1	5675	5450	5150	5050	4950	4850	4050	3950	5021
Richardson	50	5450	5325	4153	4845	4715	4615	3145	3195	4743

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Pawnee	1	3710	3710	3215	3215	2605	2505	2405	2405	2942
Gage	2	3810	3810	3630	3630	2790	n/a	2230	2230	3126
Johnson	1	4212	3897	3810	3446	3012	3312	2500	1870	3174
Nemaha	1	4820	4669	4369	4120	3820	3669	2770	2520	3844
Richardson	50	4675	4585	4247	4209	4062	3965	2916	2770	4046

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Pawnee	1	2425	2425	2107	2110	1900	1875	1845	1845	1943
Gage	2	2060	2060	1875	1875	1685	n/a	1565	1565	1683
Johnson	1	2810	2740	2280	1974	1903	1980	1880	1410	1888
Nemaha	1	2200	2050	1875	1775	1725	1675	1525	1400	1622
Richardson	50	2365	2275	2030	1950	1871	1760	1722	1498	1790

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



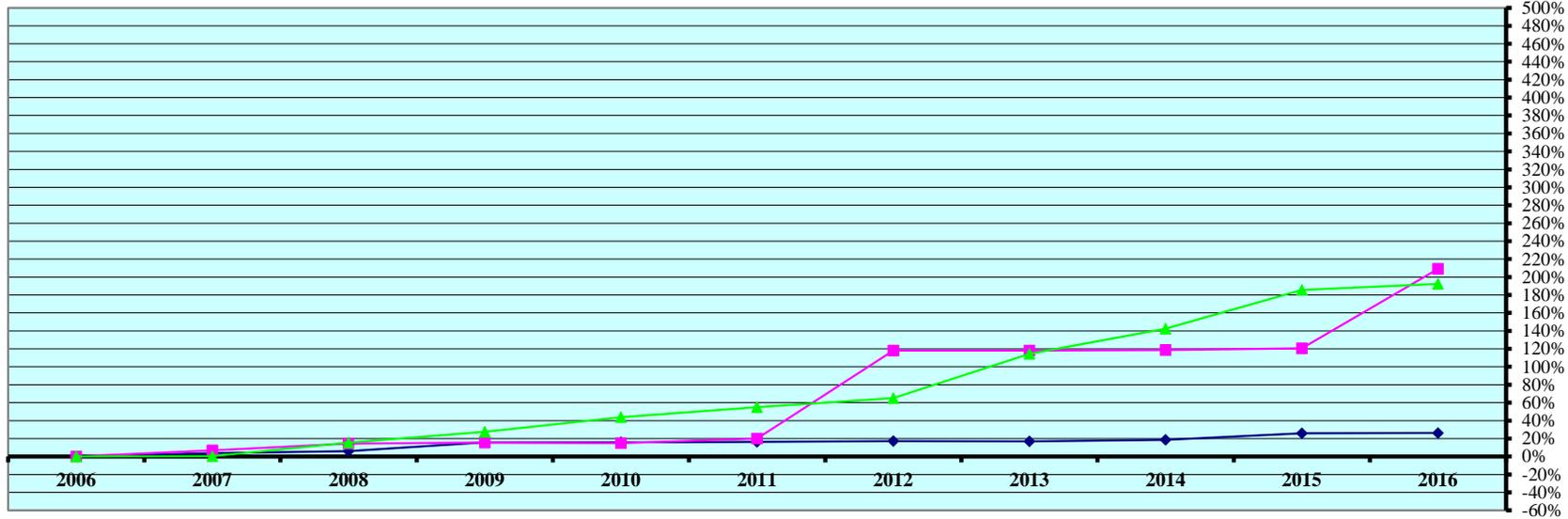
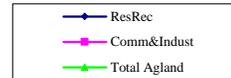
Legend

- 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

Pawnee County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	28,866,855	--	--	--	5,824,455	--	--	--	201,944,995	--	--	--
2007	29,900,895	1,034,040	3.58%	3.58%	6,218,785	394,330	6.77%	6.77%	202,532,610	587,615	0.29%	0.29%
2008	30,585,360	684,465	2.29%	5.95%	6,656,715	437,930	7.04%	14.29%	233,180,810	30,648,200	15.13%	15.47%
2009	33,390,570	2,805,210	9.17%	15.67%	6,723,945	67,230	1.01%	15.44%	257,488,455	24,307,645	10.42%	27.50%
2010	33,380,245	-10,325	-0.03%	15.64%	6,695,410	-28,535	-0.42%	14.95%	290,604,355	33,115,900	12.86%	43.90%
2011	33,558,530	178,285	0.53%	16.25%	6,987,960	292,550	4.37%	19.98%	312,928,020	22,323,665	7.68%	54.96%
2012	33,785,785	227,255	0.68%	17.04%	12,693,810	5,705,850	81.65%	117.94%	333,259,625	20,331,605	6.50%	65.02%
2013	33,720,375	-65,410	-0.19%	16.81%	12,702,695	8,885	0.07%	118.09%	432,959,075	99,699,450	29.92%	114.39%
2014	34,223,675	503,300	1.49%	18.56%	12,740,080	37,385	0.29%	118.73%	489,500,360	56,541,285	13.06%	142.39%
2015	36,296,100	2,072,425	6.06%	25.74%	12,846,320	106,240	0.83%	120.56%	576,673,485	87,173,125	17.81%	185.56%
2016	36,439,315	143,215	0.39%	26.23%	17,998,655	5,152,335	40.11%	209.02%	590,329,185	13,655,700	2.37%	192.32%

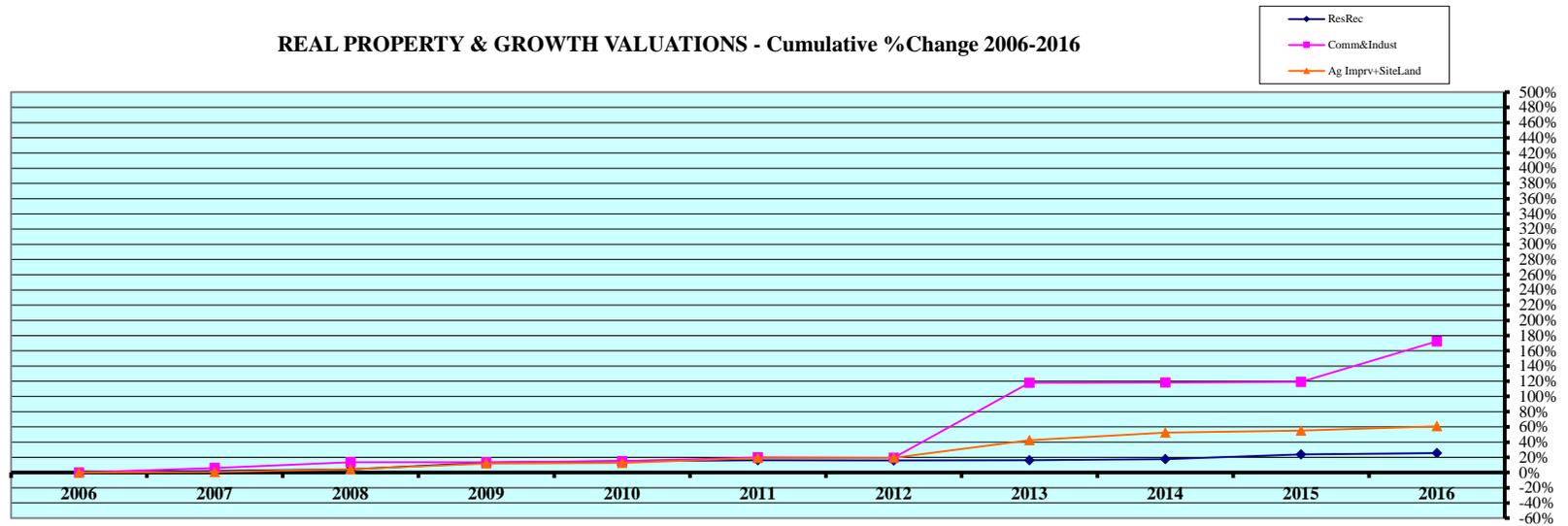
Rate Annual %chg: Residential & Recreational 2.36% Commercial & Industrial 11.94% Agricultural Land 11.32%

Cnty# 67
 County PAWNEE

CHART 1 EXHIBIT 67B 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 ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2006	28,866,855	276,505	0.96%	28,590,350	--	--	5,824,455	738,770	12.68%	5,085,685	--	--
2007	29,900,895	432,045	1.44%	29,468,850	2.09%	2.09%	6,218,785	43,265	0.70%	6,175,520	6.03%	6.03%
2008	30,585,360	536,435	1.75%	30,048,925	0.50%	4.09%	6,656,715	43,265	0.65%	6,613,450	6.35%	13.55%
2009	33,390,570	803,650	2.41%	32,586,920	6.54%	12.89%	6,723,945	104,270	1.55%	6,619,675	-0.56%	13.65%
2010	33,380,245	201,660	0.60%	33,178,585	-0.63%	14.94%	6,695,410	0	0.00%	6,695,410	-0.42%	14.95%
2011	33,558,530	0	0.00%	33,558,530	0.53%	16.25%	6,987,960	0	0.00%	6,987,960	4.37%	19.98%
2012	33,785,785	345,430	1.02%	33,440,355	-0.35%	15.84%	12,693,810	5,737,880	45.20%	6,955,930	-0.46%	19.43%
2013	33,720,375	150,265	0.45%	33,570,110	-0.64%	16.29%	12,702,695	4,460	0.04%	12,698,235	0.03%	118.02%
2014	34,223,675	285,765	0.83%	33,937,910	0.65%	17.57%	12,740,080	28,115	0.22%	12,711,965	0.07%	118.25%
2015	36,296,100	576,590	1.59%	35,719,510	4.37%	23.74%	12,846,320	85,695	0.67%	12,760,625	0.16%	119.09%
2016	36,439,315	209,220	0.57%	36,230,095	-0.18%	25.51%	17,998,655	2,131,685	11.84%	15,866,970	23.51%	172.42%
Rate Ann%chg	2.36%				1.29%		11.94%			C & I w/o growth	3.91%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv+Site Total Value					
2006	19,323,840	8,329,030	27,652,870	713,670	2.58%	26,939,200	--	--
2007	19,808,320	8,594,410	28,402,730	605,445	2.13%	27,797,285	0.52%	0.52%
2008	20,181,945	9,429,335	29,611,280	741,045	2.50%	28,870,235	1.65%	4.40%
2009	20,688,555	10,255,695	30,944,250	45,155	0.15%	30,899,095	4.35%	11.74%
2010	21,389,930	10,361,215	31,751,145	636,860	2.01%	31,114,285	0.55%	12.52%
2011	21,970,505	10,937,870	32,908,375	0	0.00%	32,908,375	3.64%	19.01%
2012	23,009,665	11,543,720	34,553,385	1,507,025	4.36%	33,046,360	0.42%	19.50%
2013	26,755,920	14,183,600	40,939,520	1,495,010	3.65%	39,444,510	14.16%	42.64%
2014	28,272,160	14,841,600	43,113,760	973,965	2.26%	42,139,795	2.93%	52.39%
2015	28,921,360	15,643,380	44,564,740	1,667,725	3.74%	42,897,015	-0.50%	55.13%
2016	29,693,055	16,623,305	46,316,360	1,853,545	4.00%	44,462,815	-0.23%	60.79%
Rate Ann%chg	4.39%	7.15%	5.29%			Ag Imprv+Site w/o growth	2.75%	

(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.

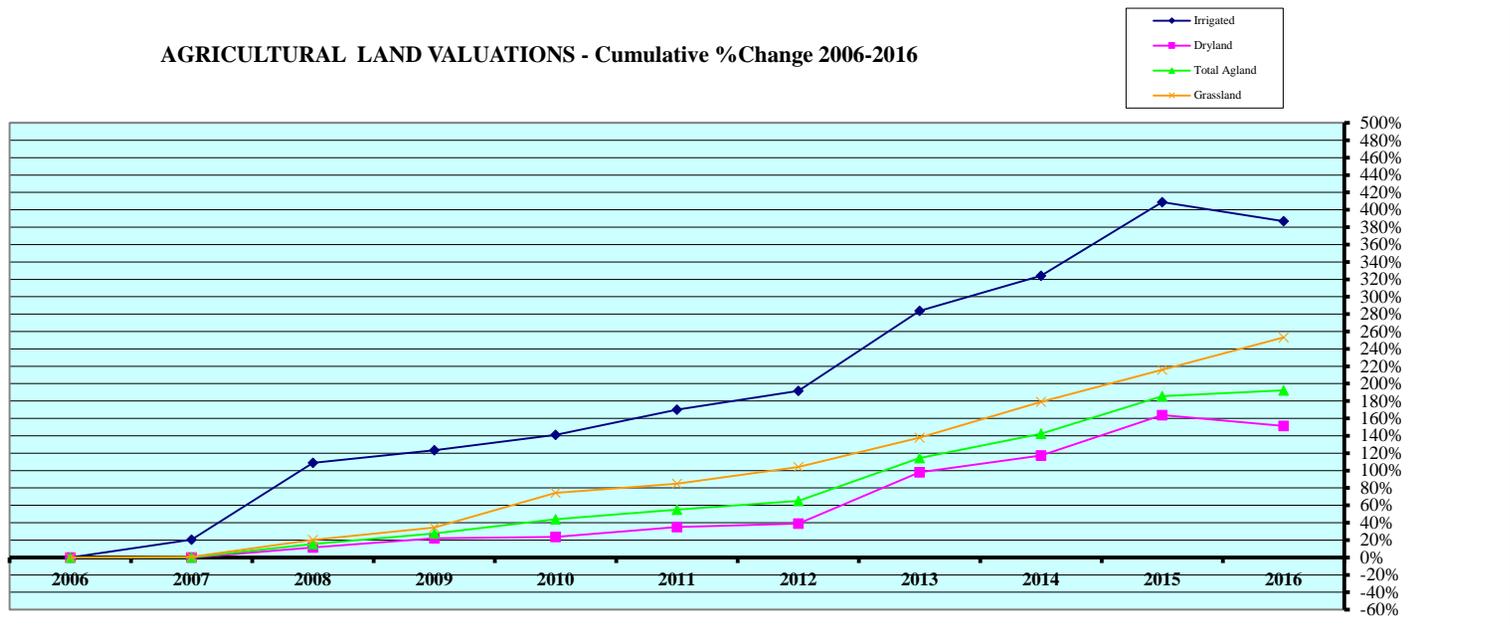
Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

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

Cnty# 67
County PAWNEE

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	810,110	--	--	--	122,631,340	--	--	--	77,989,755	--	--	--
2007	976,100	165,990	20.49%	20.49%	122,535,365	-95,975	-0.08%	-0.08%	78,507,330	517,575	0.66%	0.66%
2008	1,691,740	715,640	73.32%	108.83%	136,836,115	14,300,750	11.67%	11.58%	93,769,675	15,262,345	19.44%	20.23%
2009	1,808,695	116,955	6.91%	123.27%	149,742,675	12,906,560	9.43%	22.11%	104,929,775	11,160,100	11.90%	34.54%
2010	1,952,555	143,860	7.95%	141.02%	151,616,935	1,874,260	1.25%	23.64%	135,890,430	30,960,655	29.51%	74.24%
2011	2,187,380	234,825	12.03%	170.01%	165,469,445	13,852,510	9.14%	34.93%	144,088,070	8,197,640	6.03%	84.75%
2012	2,361,960	174,580	7.98%	191.56%	170,466,175	4,996,730	3.02%	39.01%	159,231,960	15,143,890	10.51%	104.17%
2013	3,108,115	746,155	31.59%	283.67%	242,784,380	72,318,205	42.42%	97.98%	185,470,450	26,238,490	16.48%	137.81%
2014	3,436,080	327,965	10.55%	324.15%	266,614,205	23,829,825	9.82%	117.41%	217,515,410	32,044,960	17.28%	178.90%
2015	4,122,390	686,310	19.97%	408.87%	323,576,535	56,962,330	21.37%	163.86%	246,383,700	28,868,290	13.27%	215.92%
2016	3,944,090	-178,300	-4.33%	386.86%	308,327,600	-15,248,935	-4.71%	151.43%	275,469,495	29,085,795	11.81%	253.21%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	401,695	--	--	--	112,095	--	--	--	201,944,995	--	--	--
2007	401,695	0	0.00%	0.00%	112,120	25	0.02%	0.02%	202,532,610	587,615	0.29%	0.29%
2008	792,330	390,635	97.25%	97.25%	90,950	-21,170	-18.88%	-18.86%	233,180,810	30,648,200	15.13%	15.47%
2009	916,360	124,030	15.65%	128.12%	90,950	0	0.00%	-18.86%	257,488,455	24,307,645	10.42%	27.50%
2010	1,053,485	137,125	14.96%	162.26%	90,950	0	0.00%	-18.86%	290,604,355	33,115,900	12.86%	43.90%
2011	1,092,175	38,690	3.67%	171.89%	90,950	0	0.00%	-18.86%	312,928,020	22,323,665	7.68%	54.96%
2012	1,108,580	16,405	1.50%	175.98%	90,950	0	0.00%	-18.86%	333,259,625	20,331,605	6.50%	65.02%
2013	1,499,830	391,250	35.29%	273.38%	96,300	5,350	5.88%	-14.09%	432,959,075	99,699,450	29.92%	114.39%
2014	1,827,665	327,835	21.86%	354.99%	107,000	10,700	11.11%	-4.55%	489,500,360	56,541,285	13.06%	142.39%
2015	2,472,660	644,995	35.29%	515.56%	118,200	11,200	10.47%	5.45%	576,673,485	87,173,125	17.81%	185.56%
2016	2,477,600	4,940	0.20%	516.79%	110,400	-7,800	-6.60%	-1.51%	590,329,185	13,655,700	2.37%	192.32%

Cnty#
County

Rate Ann.%chg: Total Agric Land

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	810,110	584	1,387			123,428,695	132,366	932			77,307,340	125,104	618		
2007	810,110	584	1,387	0.00%	0.00%	122,908,625	131,302	936	0.39%	0.39%	78,268,100	126,356	619	0.24%	0.24%
2008	1,050,950	706	1,489	7.31%	7.31%	138,000,575	131,310	1,051	12.27%	12.71%	93,113,735	126,615	735	18.72%	19.01%
2009	1,808,695	1,081	1,673	12.40%	20.62%	150,067,265	129,996	1,154	9.84%	23.80%	104,686,750	127,214	823	11.90%	33.17%
2010	1,952,555	1,081	1,806	7.95%	30.22%	169,760,510	129,884	1,307	13.22%	40.17%	119,149,130	127,301	936	13.74%	51.46%
2011	2,187,380	1,081	2,024	12.03%	45.88%	168,081,420	114,846	1,464	11.98%	56.95%	141,929,710	142,392	997	6.49%	61.30%
2012	2,361,960	1,081	2,185	7.98%	57.52%	170,693,120	109,243	1,563	6.76%	67.57%	159,039,680	147,931	1,075	7.86%	73.98%
2013	3,108,115	1,081	2,875	31.59%	107.28%	242,788,970	109,389	2,219	42.05%	138.02%	185,298,540	147,799	1,254	16.61%	102.89%
2014	3,436,080	1,081	3,179	10.55%	129.15%	266,346,335	109,368	2,435	9.72%	161.17%	217,701,310	148,074	1,470	17.27%	137.92%
2015	4,122,390	1,081	3,814	19.97%	174.92%	323,751,840	109,708	2,951	21.18%	216.47%	246,361,590	147,748	1,667	13.41%	169.84%
2016	3,944,090	1,081	3,649	-4.33%	163.03%	308,245,545	109,674	2,811	-4.76%	201.41%	275,571,630	147,782	1,865	11.83%	201.76%

Rate Annual %chg Average Value/Acre: 10.15%

11.66%

11.68%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	400,975	2,726	147			115,445	213	541			202,062,565	260,994	774		
2007	401,695	2,734	147	-0.08%	-0.08%	114,725	206	556	2.84%	2.84%	202,503,255	261,182	775	0.15%	0.15%
2008	796,605	2,743	290	97.62%	97.46%	0	0				232,961,865	261,374	891	14.96%	15.12%
2009	915,160	2,714	337	16.13%	129.31%	0	0				257,477,870	261,004	986	10.68%	27.42%
2010	205,325	1,467	140	-58.49%	-4.81%	0	0				291,067,520	259,732	1,121	13.60%	44.75%
2011	1,088,360	2,714	401	186.43%	172.65%	90,950	107	850		57.19%	313,377,820	261,140	1,200	7.08%	55.00%
2012	1,102,340	2,723	405	0.95%	175.23%	90,950	107	850	0.00%	57.19%	333,288,050	261,085	1,277	6.38%	64.89%
2013	1,489,985	2,740	544	34.35%	269.78%	96,300	107	900	5.88%	66.44%	432,781,910	261,116	1,657	29.84%	114.08%
2014	1,835,265	2,755	666	22.50%	352.96%	107,000	107	1,000	11.11%	84.93%	489,425,990	261,385	1,872	12.97%	141.85%
2015	2,449,260	2,730	897	34.67%	510.01%	128,400	107	1,200	20.00%	121.91%	576,813,480	261,374	2,207	17.86%	185.05%
2016	2,476,560	2,751	900	0.34%	512.10%	110,400	92	1,200	0.00%	121.91%	590,348,225	261,380	2,259	2.34%	191.73%

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PAWNEE

Rate Annual %chg Average Value/Acre: 11.30%

(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
2,773	PAWNEE	21,150,960	4,984,522	12,881,121	35,951,460	11,524,785	6,473,870	487,855	590,329,185	29,693,055	16,623,305	0	730,100,118
cnty.sector.value % of total value:		2.90%	0.68%	1.76%	4.92%	1.58%	0.89%	0.07%	80.86%	4.07%	2.28%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
82	BURCHARD	101,150	34,561	6,262	1,244,020	4,096,010	0	0	0	0	0	0	5,482,003
2.96%	%sector of county sector	0.48%	0.69%	0.05%	3.46%	35.54%							0.75%
	%sector of municipality	1.85%	0.63%	0.11%	22.69%	74.72%							100.00%
147	DUBOIS	13,265	36,064	6,534	3,094,805	589,685	0	0	0	0	0	0	3,740,353
5.30%	%sector of county sector	0.06%	0.72%	0.05%	8.61%	5.12%							0.51%
	%sector of municipality	0.35%	0.96%	0.17%	82.74%	15.77%							100.00%
68	LEWISTON	14,755	5,736	1,039	1,133,200	57,635	0	0	0	0	0	0	1,212,365
2.45%	%sector of county sector	0.07%	0.12%	0.01%	3.15%	0.50%							0.17%
	%sector of municipality	1.22%	0.47%	0.09%	93.47%	4.75%							100.00%
878	PAWNEE CITY	444,605	498,348	330,367	16,344,565	4,552,410	0	0	0	0	0	0	22,170,295
31.66%	%sector of county sector	2.10%	10.00%	2.56%	45.46%	39.50%							3.04%
	%sector of municipality	2.01%	2.25%	1.49%	73.72%	20.53%							100.00%
75	STEINAUER	64,205	27,754	5,029	1,451,855	80,985	0	0	0	0	0	0	1,629,828
2.70%	%sector of county sector	0.30%	0.56%	0.04%	4.04%	0.70%							0.22%
	%sector of municipality	3.94%	1.70%	0.31%	89.08%	4.97%							100.00%
269	TABLE ROCK	146,685	328,721	1,125,378	5,211,635	978,465	23,515	0	51,330	0	0	0	7,865,729
9.70%	%sector of county sector	0.69%	6.59%	8.74%	14.50%	8.49%	0.36%		0.01%				1.08%
	%sector of municipality	1.86%	4.18%	14.31%	66.26%	12.44%	0.30%		0.65%				100.00%
1,519	Total Municipalities	784,665	931,184	1,474,609	28,480,080	10,355,190	23,515	0	51,330	0	0	0	42,100,573
54.78%	%all municip.sect of cnty	3.71%	18.68%	11.45%	79.22%	89.85%	0.36%		0.01%				5.77%

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
67	PAWNEE

CHART 5

EXHIBIT

67B

Page 5

Total Real Property Sum Lines 17, 25, & 30	Records : 4,153	Value : 737,057,000	Growth 1,926,480	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	226	538,680	21	177,160	87	723,665	334	1,439,505	
02. Res Improve Land	849	2,150,000	23	178,890	93	798,475	965	3,127,365	
03. Res Improvements	857	27,304,645	26	1,519,585	101	5,383,410	984	34,207,640	
04. Res Total	1,083	29,993,325	47	1,875,635	188	6,905,550	1,318	38,774,510	432,145
% of Res Total	82.17	77.35	3.57	4.84	14.26	17.81	31.74	5.26	22.43
05. Com UnImp Land	49	116,175	9	80,085	3	34,635	61	230,895	
06. Com Improve Land	164	522,270	5	73,405	8	60,135	177	655,810	
07. Com Improvements	173	10,161,180	10	722,550	10	372,710	193	11,256,440	
08. Com Total	222	10,799,625	19	876,040	13	467,480	254	12,143,145	536,025
% of Com Total	87.40	88.94	7.48	7.21	5.12	3.85	6.12	1.65	27.82
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	8,455	1	50,655	1	18,685	3	77,795	
11. Ind Improvements	1	15,060	1	6,225,085	1	155,930	3	6,396,075	
12. Ind Total	1	23,515	1	6,275,740	1	174,615	3	6,473,870	0
% of Ind Total	33.33	0.36	33.33	96.94	33.33	2.70	0.07	0.88	0.00
13. Rec UnImp Land	0	0	0	0	54	112,010	54	112,010	
14. Rec Improve Land	0	0	0	0	38	121,895	38	121,895	
15. Rec Improvements	0	0	0	0	42	260,550	42	260,550	
16. Rec Total	0	0	0	0	96	494,455	96	494,455	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	2.31	0.07	0.00
Res & Rec Total	1,083	29,993,325	47	1,875,635	284	7,400,005	1,414	39,268,965	432,145
% of Res & Rec Total	76.59	76.38	3.32	4.78	20.08	18.84	34.05	5.33	22.43
Com & Ind Total	223	10,823,140	20	7,151,780	14	642,095	257	18,617,015	536,025
% of Com & Ind Total	86.77	58.14	7.78	38.42	5.45	3.45	6.19	2.53	27.82
17. Taxable Total	1,306	40,816,465	67	9,027,415	298	8,042,100	1,671	57,885,980	968,170
% of Taxable Total	78.16	70.51	4.01	15.60	17.83	13.89	40.24	7.85	50.26

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	1	26,385	734,025	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	1	26,385	734,025
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	26,385	734,025

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	106	17	90	213

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	203,845	23	3,129,650	1,532	355,571,105	1,556	358,904,600
28. Ag-Improved Land	0	0	14	2,129,120	886	277,869,940	900	279,999,060
29. Ag Improvements	0	0	15	1,080,120	911	39,187,240	926	40,267,360
30. Ag Total							2,482	679,171,020

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	0.06	470	
32. HomeSite Improv Land	0	0.00	0	9	11.00	85,800	
33. HomeSite Improvements	0	0.00	0	10	0.00	589,155	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	2.00	4,600	
36. FarmSite Improv Land	0	0.00	0	11	19.50	44,850	
37. FarmSite Improvements	0	0.00	0	14	0.00	490,965	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	25	46.77	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	37	35.38	275,965	38	35.44	276,435	
32. HomeSite Improv Land	481	486.50	3,794,700	490	497.50	3,880,500	
33. HomeSite Improvements	508	0.00	25,252,030	518	0.00	25,841,185	478,795
34. HomeSite Total				556	532.94	29,998,120	
35. FarmSite UnImp Land	57	48.55	111,665	60	50.55	116,265	
36. FarmSite Improv Land	764	1,185.08	2,725,690	775	1,204.58	2,770,540	
37. FarmSite Improvements	881	0.00	13,935,210	895	0.00	14,426,175	479,515
38. FarmSite Total				955	1,255.13	17,312,980	
39. Road & Ditches	2,034	5,248.60	0	2,059	5,295.37	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,511	7,083.44	47,311,100	958,310

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	10	1,407.98	2,776,405	10	1,407.98	2,776,405

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	0	0.00	0	0	0.00	0
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	84.00	5.11%	373,800	6.08%	4,450.00
46. 1A	416.21	25.32%	1,852,135	30.15%	4,450.00
47. 2A1	7.00	0.43%	27,020	0.44%	3,860.00
48. 2A	491.32	29.89%	1,896,495	30.87%	3,860.00
49. 3A1	538.55	32.77%	1,685,665	27.44%	3,130.01
50. 3A	10.00	0.61%	30,050	0.49%	3,005.00
51. 4A1	88.50	5.38%	255,325	4.16%	2,885.03
52. 4A	8.00	0.49%	23,080	0.38%	2,885.00
53. Total	1,643.58	100.00%	6,143,570	100.00%	3,737.92
Dry					
54. 1D1	3,900.84	3.04%	14,472,135	3.83%	3,710.00
55. 1D	12,281.12	9.57%	45,563,010	12.07%	3,710.00
56. 2D1	2,270.57	1.77%	7,299,985	1.93%	3,215.05
57. 2D	45,341.18	35.33%	145,772,640	38.61%	3,215.02
58. 3D1	45,735.64	35.64%	119,142,450	31.56%	2,605.02
59. 3D	372.21	0.29%	932,395	0.25%	2,505.02
60. 4D1	15,924.70	12.41%	38,299,610	10.14%	2,405.04
61. 4D	2,513.12	1.96%	6,044,285	1.60%	2,405.09
62. Total	128,339.38	100.00%	377,526,510	100.00%	2,941.63
Grass					
63. 1G1	991.98	0.77%	2,101,285	0.86%	2,118.27
64. 1G	6,355.40	4.96%	14,762,085	6.02%	2,322.76
65. 2G1	4,296.30	3.35%	7,418,010	3.02%	1,726.60
66. 2G	18,833.95	14.70%	38,833,700	15.82%	2,061.90
67. 3G1	56,030.99	43.74%	106,807,865	43.52%	1,906.23
68. 3G	553.05	0.43%	1,036,540	0.42%	1,874.22
69. 4G1	19,301.05	15.07%	36,495,550	14.87%	1,890.86
70. 4G	21,725.35	16.96%	37,960,835	15.47%	1,747.31
71. Total	128,088.07	100.00%	245,415,870	100.00%	1,915.99
Irrigated Total					
	1,643.58	0.63%	6,143,570	0.97%	3,737.92
Dry Total					
	128,339.38	49.17%	377,526,510	59.75%	2,941.63
Grass Total					
	128,088.07	49.08%	245,415,870	38.84%	1,915.99
72. Waste	2,822.65	1.08%	2,657,590	0.42%	941.52
73. Other	92.00	0.04%	116,380	0.02%	1,265.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	260,985.68	100.00%	631,859,920	100.00%	2,421.05

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	1,643.58	6,143,570	1,643.58	6,143,570
77. Dry Land	0.00	0	1,329.36	3,755,840	127,010.02	373,770,670	128,339.38	377,526,510
78. Grass	109.50	201,105	710.41	1,357,385	127,268.16	243,857,380	128,088.07	245,415,870
79. Waste	2.00	2,740	15.00	9,825	2,805.65	2,645,025	2,822.65	2,657,590
80. Other	0.00	0	0.00	0	92.00	116,380	92.00	116,380
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	111.50	203,845	2,054.77	5,123,050	258,819.41	626,533,025	260,985.68	631,859,920

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	1,643.58	0.63%	6,143,570	0.97%	3,737.92
Dry Land	128,339.38	49.17%	377,526,510	59.75%	2,941.63
Grass	128,088.07	49.08%	245,415,870	38.84%	1,915.99
Waste	2,822.65	1.08%	2,657,590	0.42%	941.52
Other	92.00	0.04%	116,380	0.02%	1,265.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	260,985.68	100.00%	631,859,920	100.00%	2,421.05

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 Burchard	28	30,460	59	77,585	60	1,141,140	88	1,249,185	0
83.2 Co Recreation	1	7,140	1	11,645	2	47,455	3	66,240	0
83.3 Dubois	31	109,430	92	171,890	93	2,827,465	124	3,108,785	0
83.4 Dubois Suburban	1	2,400	0	0	0	0	1	2,400	0
83.5 Frazier Lake	52	44,250	36	43,500	39	200,070	91	287,820	0
83.6 Lewiston	13	20,345	37	81,960	38	1,033,700	51	1,136,005	0
83.7 Pawnee City	84	204,630	451	1,332,915	456	16,392,735	540	17,930,280	56,965
83.8 Pawnee City Sub	18	170,600	21	169,390	23	1,430,140	41	1,770,130	115,970
83.9 Rural Residential	84	758,690	94	871,450	102	5,432,975	186	7,063,115	255,900
83.10 Steinauer	27	50,500	49	99,500	49	1,301,855	76	1,451,855	0
83.11 Table Rock	49	153,070	163	389,425	164	4,660,655	213	5,203,150	3,310
84 Residential Total	388	1,551,515	1,003	3,249,260	1,026	34,468,190	1,414	39,268,965	432,145

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	Burchard	8	9,555	12	32,450	14	4,059,385	22	4,101,390	0
85.2	Dubois	9	19,865	18	48,375	20	521,445	29	589,685	0
85.3	Lewiston	2	990	8	12,315	9	44,330	11	57,635	0
85.4	Pawnee City	15	39,315	86	400,675	90	10,934,570	105	11,374,560	464,300
85.5	Pawnee City Sub	1	11,860	1	19,500	1	132,105	2	163,465	0
85.6	Rural	5	54,595	7	106,675	8	651,430	13	812,700	0
85.7	Steinauer	0	0	6	7,950	6	73,035	6	80,985	0
85.8	Table Rock	21	94,715	42	105,665	48	1,236,215	69	1,436,595	71,725
86	Commercial Total	61	230,895	180	733,605	196	17,652,515	257	18,617,015	536,025

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	590.72	0.56%	1,432,555	0.70%	2,425.10
88. 1G	5,020.40	4.75%	12,174,225	5.92%	2,424.95
89. 2G1	2,240.65	2.12%	4,720,395	2.30%	2,106.71
90. 2G	14,166.08	13.40%	29,890,425	14.55%	2,110.00
91. 3G1	50,346.86	47.61%	95,665,360	46.56%	1,900.13
92. 3G	505.45	0.48%	947,735	0.46%	1,875.03
93. 4G1	14,615.78	13.82%	26,962,215	13.12%	1,844.73
94. 4G	18,256.27	17.26%	33,683,350	16.39%	1,845.03
95. Total	105,742.21	100.00%	205,476,260	100.00%	1,943.18
CRP					
96. 1C1	82.80	0.71%	205,345	0.76%	2,480.01
97. 1C	629.57	5.37%	1,561,340	5.77%	2,480.01
98. 2C1	83.70	0.71%	202,995	0.75%	2,425.27
99. 2C	2,619.03	22.36%	6,351,300	23.46%	2,425.06
100. 3C1	3,921.48	33.48%	9,097,845	33.61%	2,320.00
101. 3C	29.50	0.25%	68,440	0.25%	2,320.00
102. 4C1	3,920.74	33.47%	8,684,695	32.08%	2,215.07
103. 4C	426.80	3.64%	900,555	3.33%	2,110.02
104. Total	11,713.62	100.00%	27,072,515	100.00%	2,311.20
Timber					
105. 1T1	318.46	3.00%	463,385	3.60%	1,455.08
106. 1T	705.43	6.63%	1,026,520	7.98%	1,455.17
107. 2T1	1,971.95	18.55%	2,494,620	19.39%	1,265.05
108. 2T	2,048.84	19.27%	2,591,975	20.14%	1,265.09
109. 3T1	1,762.65	16.58%	2,044,660	15.89%	1,159.99
110. 3T	18.10	0.17%	20,365	0.16%	1,125.14
111. 4T1	764.53	7.19%	848,640	6.60%	1,110.02
112. 4T	3,042.28	28.61%	3,376,930	26.24%	1,110.00
113. Total	10,632.24	100.00%	12,867,095	100.00%	1,210.20
<hr/>					
Grass Total	105,742.21	82.55%	205,476,260	83.73%	1,943.18
CRP Total	11,713.62	9.14%	27,072,515	11.03%	2,311.20
Timber Total	10,632.24	8.30%	12,867,095	5.24%	1,210.20
<hr/>					
114. Market Area Total	128,088.07	100.00%	245,415,870	100.00%	1,915.99

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

67 Pawnee

	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	35,951,460	38,774,510	2,823,050	7.85%	432,145	6.65%
02. Recreational	487,855	494,455	6,600	1.35%	0	1.35%
03. Ag-Homesite Land, Ag-Res Dwelling	29,693,055	29,998,120	305,065	1.03%	478,795	-0.59%
04. Total Residential (sum lines 1-3)	66,132,370	69,267,085	3,134,715	4.74%	910,940	3.36%
05. Commercial	11,524,785	12,143,145	618,360	5.37%	536,025	0.71%
06. Industrial	6,473,870	6,473,870	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	17,998,655	18,617,015	618,360	3.44%	536,025	0.46%
08. Ag-Farmsite Land, Outbuildings	16,623,305	17,312,980	689,675	4.15%	479,515	1.26%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	16,623,305	17,312,980	689,675	4.15%	479,515	1.26%
12. Irrigated	3,944,090	6,143,570	2,199,480	55.77%		
13. Dryland	308,327,600	377,526,510	69,198,910	22.44%		
14. Grassland	275,469,495	245,415,870	-30,053,625	-10.91%		
15. Wasteland	2,477,600	2,657,590	179,990	7.26%		
16. Other Agland	110,400	116,380	5,980	5.42%		
17. Total Agricultural Land	590,329,185	631,859,920	41,530,735	7.04%		
18. Total Value of all Real Property (Locally Assessed)	691,083,515	737,057,000	45,973,485	6.65%	1,926,480	6.37%

2017 Assessment Survey for Pawnee County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$82,875.10
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$8,800
9.	
10.	Part of the assessor's budget that is dedicated to the computer system:
	This is budgeted out of county general in the amount of 9,700 for MIPS programing. (Do not know if this is current as new Clerk does not give break down sheet on MIPS costs.)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$800
12.	
13.	Amount of last year's assessor's budget not used:
	\$1,000

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assesspr
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	http://www.pawnee.gisworkshop.com/
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	MIPS

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?
	Pawnee City
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Tax Valuation Inc.
2.	GIS Services:
	GIS Workshop
3.	

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, for listing services.
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	NA
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No

2017 Residential Assessment Survey for Pawnee County

1.	Valuation data collection done by:																
	Assessor and Ron Elliot.																
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="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>Pawnee City – County Seat and predominate trade area for the County</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Burchard – Smaller village</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Dubois – Small village, limited commercial offerings</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Fraziers Lake – Recreational area predominately comprised of mobile homes</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural – Area of the county outside of any municipal jurisdiction</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Steinauer- No retail</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Table Rock- Limited retail</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Pawnee City – County Seat and predominate trade area for the County	02	Burchard – Smaller village	03	Dubois – Small village, limited commercial offerings	04	Fraziers Lake – Recreational area predominately comprised of mobile homes	05	Rural – Area of the county outside of any municipal jurisdiction	06	Steinauer- No retail	07	Table Rock- Limited retail
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07	Table Rock- Limited retail																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	RCNLD using market study for each valuation group.																
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 County develops depreciation tables based on 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?																
	The county uses a sq. foot basis which is derived from a market study and sales analysis.																
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																
	Currently vacant lots are valued at current market value.																

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	2013	2013	2013	2013
	02	2014	2013	2014	2014
	03	2014	2013	2014	2014
	04	2014	2013	2014	2013
	05	2007	2007	2014	2012
	06	2014	2013	2014	2014
	07	2014	2013	2014	2014

The County relies on these valuation groups because of the similar amenities available and has determined that the unique location reflects the variable market influences. The inspection and review schedule also influences the groupings.

2017 Commercial Assessment Survey for Pawnee County

1.	Valuation data collection done by:																		
	Assessor and lister																		
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																		
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	Market approach developed from a depreciated cost basis. The county also analyzes sales from other similar counties to aid in determining the market for various occupancies. The county used the state sales file to locate sales and verified with the individual counties web sites.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	The County uses Marshall and Swift costing in their CAMA system and the county assessor will use sales from other counties to help substantiate market value.																		
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 county develops a depreciation study from the market.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	Depreciation tables are developed on the valuation groups. But the county develops tables for different occupancy codes within the valuation groups.																		
6.	Describe the methodology used to determine the commercial lot values.																		
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.																		
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">03</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</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>	<u>Date of Last Inspection</u>	01	2015	2015	2015	2015	03	2015	2015	2015	2015
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01	2015	2015	2015	2015															
03	2015	2015	2015	2015															
	The valuation groups represent the appraisal cycle of the County. They have typically reviewed Pawnee City in one year and will then review the balance of the county during another year.																		

2017 Agricultural Assessment Survey for Pawnee County

1.	Valuation data collection done by:							
	Assessor							
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;"><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;">1</td> <td>There are no noted characteristics to differentiate more than one market are in the County</td> <td style="text-align: center;">2010</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	There are no noted characteristics to differentiate more than one market are in the County	2010
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	There are no noted characteristics to differentiate more than one market are in the County	2010						
	The entire county is considered as one market area.							
3.	Describe the process used to determine and monitor market areas.							
	The Assessor conducts a sales analysis by majority land use to see if the sales trends are generally the same for each geographic area of the County.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Any land that is not used for recreation, residential or commercial use in the county is considered agricultural land. This could be described as classifying by the present use of the property. This generally follows the zoning that is allowed in the county.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Yes							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	Currently there are no WRP parcels in the county.							

PAWNEE COUNTY ASSESSOR'S OFFICE

PAWNEE CITY, NE

In accordance with 77-1311 section 9, as amended by LB 263, the Pawnee County Assessor's office has made a six-year plan to inspect properties in Pawnee County. The schedule of inspections is to be as follows

2016: Residential in Townships of Turkey Creek, Steinauer, Clear Creek and Table Rock

2017: Residential in Townships of Mission Creek, West Branch, Clay and South Fork

2018: Residential in Townships of Plum Creek, Miles, Pawnee and Sheridan

2019: Pawnee City residential

2020: Burchard, Du Bois, Lewiston, Steinauer and Table Rock residential

2021: County wide Commercial

The purpose of the inspections is to make sure all information on the property record card of each parcel is correct and to correct any information that is needed and to take an updated picture of the parcel. The Assessor's office shall then make any changes that are needed to have all parcels comply with the ruling and guidelines set forth by the statutes of the Legislative body and the Department of Revenue, Property Tax Division.

This may include updated Marshall & Swift pricing, either Marshall & Swift or in house depreciation schedules, based on the study of sales rosters, that will give a uniform level of assessment to all classes and subclasses of property.

This schedule of events may change based on the need of the properties to meet the level of assessment set forth by the state or if the budgeted amount needed to make these inspections may change on a yearly basis.

Jonathan Bailey

Pawnee County Assessor