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DEPARTMENT OF REVENUE

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

SALINE 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 Saline 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 Saline 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: Brandi Kelly, Saline County Assessor

Table of Contents

2017 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

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

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

[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.

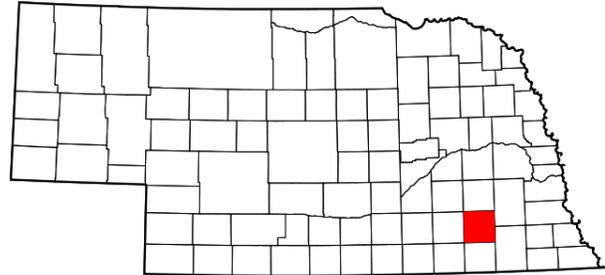
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

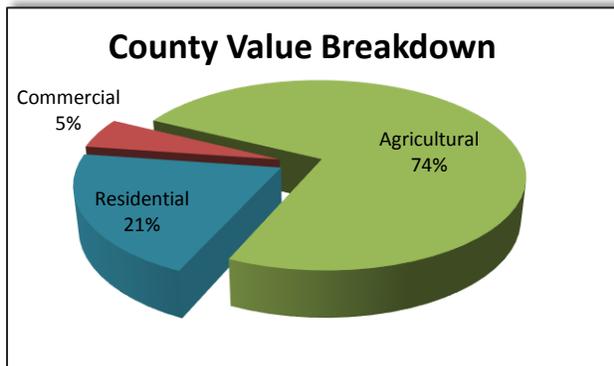
**Further information may be found in Exhibit 94*

County Overview

With a total area of 574 square miles, Saline had 14,282 residents, per the Census Bureau Quick Facts for 2015, a slight population increase over the 2010 US Census. In a review of the past fifty years, Saline has seen a steady rise in population of 14% (Nebraska Department of Economic Development). Reports indicated that 64% of county residents were homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Saline convene in and around Crete, the largest town in the county. Per the latest information available from the U.S. Census Bureau, there were 301 employer establishments in Saline. Countywide employment was at 7,112 people, a 2% gain relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
CRETE	6,028	6,960	15%
DEWITT	572	513	-10%
DORCHESTER	615	586	-5%
FRIEND	1,174	1,027	-13%
SWANTON	106	94	-11%
TOBIAS	158	106	-33%
WESTERN	287	235	-18%
WILBER	1,761	1,855	5%

Simultaneously, the agricultural economy has remained another strong anchor for Saline that has fortified the local rural area economies. Saline is included in both the Lower Big Blue and Upper Big Blue Natural Resource Districts (NRD). A mix of dry and irrigated land makes up the majority of the land in the county.

2017 Residential Correlation for Saline County

Assessment Actions

For 2017, Saline County has completed all pickup work of new improvements on residential parcels as were onsite inspections of any remodeling and new additions. The county conducted a physical inspection and review of rural residential, rural cabins and agricultural improvements. Crete residential improvements increased 5% and Friend residential improvements increased 2%.

Description of Analysis

Residential parcels are analyzed utilizing 13 valuation groupings that are based on the numerous assessor locations in the county.

VALUATION GROUPING	ASSESSOR LOCATION
01	Wilber
02	Crete
04	Dorchester
05	Friend
06	Small Towns (DeWitt, Swanton, Tobias and Western)
09	Cabins (assessor locations Blue River Lodge and Y-Cabin)
11	Rural Residential; 4500
12	Rural Residential; 4505
13	Rural Residential; 4510

For the residential property class, a review of Saline County's statistical analysis profiles 282 residential sales, representing the valuation groupings. Valuation group 02 (Crete) constitutes about 49% of the sales in the residential class of property and is the retail anchor of the county. The statistics show a median of 112% with a COD of 37%, for Valuation Grouping 11, which is the rural residential subclass in Saline County. For 2017, the county reported a revaluation of this subclass. A single ratio of 444% was removed as an outlier, for analysis purposes, and displays a COD of 9%, suggesting the median of the resulting 10 sales may be reliable at 112%

A comparison of the 2016 assessed values showed a median of 83%, and after reassessment, displays a median of 111% on the same 10 sales. The change in the median suggests that if representative, assessments increased around 34%. However, in comparing the rural residential subclass in the abstract, the change in value was 19%. The difference between 19% and 34% suggests that the sample is not representative of population of parcels. That said, another professionally accepted method of determining representativeness is using the starting median of 83%, and trending forward based on the change in the base of 19%. That analysis indicates a resulting median of 99%.

2017 Residential Correlation for Saline County

With mixed indicators in the analysis, a comparison was made between the average assessed value of the home site between Saline and the surrounding counties that display a similar residential market:

County	Home Site Value/Acre
Saline	\$17,770
Jefferson	\$19,118
Thayer	\$10,000
Seward	\$17,896
Gage	\$11,948
Fillmore	\$10,000

The chart shows that while Saline is higher than some, they are also lower than Jefferson and Seward. This chart suggest that Saline County's values are generally within the broad range of neighboring counties.

While the analysis indicators are not conclusive, there are more indicators suggesting the rural residential values are acceptable than suggesting an adjustment is necessary. All of the three measures of central tendency for this valuation group are within acceptable range.

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 Saline County Assessor has developed a consistent procedure for both sales qualification and verification. 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 Saline 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 inspection and review process included an on-site inspection using the record cards to verify the measurements, classification and condition of the existing improvements. If there was a discrepancy that required a measurement or closer inspection, they measured the building. The county updated records of new unreported improvements and removed any houses or buildings

2017 Residential Correlation for Saline County

that had been torn down. Interior inspections were only done for new or remodeled property or on the request of the owner. They took new photos of houses and other significant buildings. There were new costs using the 2014 Marshall Swift cost manual, new depreciation, and the lot values were affirmed. Property record cards and sketches were updated for any changes that were made.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county has consistently stayed 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 impact 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 Saline County revealed that the data was transmitted accurately and in a timely manner. 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 residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

A review of both the statistics and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

2017 Residential Correlation for Saline County

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	35	92.52	94.78	93.56	13.41	101.30
02	137	94.60	96.85	95.69	12.75	101.21
04	17	97.73	94.19	90.52	12.02	104.05
05	36	98.24	99.24	96.19	12.36	103.17
06	33	97.61	106.08	97.48	25.71	108.82
09	7	95.52	96.33	89.73	22.42	107.36
11	10	112.37	145.08	119.50	37.79	121.41
12	2	86.70	86.70	87.88	04.52	98.66
13	5	106.66	104.15	101.81	07.51	102.30
____ALL____	282	96.23	99.57	96.82	15.92	102.84

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Saline County is 96%.

2017 Commercial Correlation for Saline County

Assessment Actions

For the current assessment year, Saline County has completed all pickup work on commercial property, onsite inspections of any remodeling, and new additions. The county completed the inspection and review of all commercial properties in the towns of Friend, Dorchester and Wilber. There were no other adjustments made to any other class or subclass of commercial property for 2017. The results of that work will be used for the 2017 assessed values.

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 location, population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

VALUATION GROUPING	ASSESSOR LOCATION
01	Wilber
02	Crete
04	Dorchester
05	Friend
06	Small Towns (DeWitt, Swanton, Tobias and Western)
09	Cabins (assessor locations Blue River Lodge and Y-Cabin)
11	Rural Residential; 4500
12	Rural Residential; 4505
13	Rural Residential; 4510

For the commercial property class, a review of Saline County's statistical profile includes eighteen commercial sales, representing all four-valuation groupings. Valuation group 02 constitutes about 61% of the sample and this accurately reflects the composition of the commercial population. Two of the measures of central tendency are within the acceptable range (the median and the mean) and demonstrate support for each other with only the weighted mean being below the range by 5 points. The removal of one high dollar sale brings in all three measures of central tendency into acceptable range. The overall calculated median is 94%.

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 Saline 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 Saline County Assessor is developing 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 Saline 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 inspection and review process included an on-site inspection using the record cards to verify the measurements, classification and condition of the existing improvements. If there was a discrepancy that required a measurement or closer inspection, they measured the building. The county listed new unreported improvements and removed any commercial buildings from the records that had been torn down. Interior inspections were only done for new or remodeled property or on the request of the owner. They took new photos of commercial buildings and other significant buildings. There were new costs using the 2015-cost manual, new depreciation, and the lot values were affirmed and there were only minor changes. Property record cards and sketches were updated for any changes that were made.

The county's inspection and review cycle for all real property was discussed with the county assessor. All property in Saline County has been inspected during the current six-year review cycle. The county is using physical on-site inspections by office staff for the inspection and review. The county is timely in the submission of sales as well as other statutory reports.

Valuation groups were also examined to ensure that the group defined is 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 commercial property class. Based on all relevant information, the county adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

Based on the assessment practices review and the statistical analysis, the quality of assessment in Saline County is in compliance with professionally accepted mass appraisal standards.

2017 Commercial Correlation for Saline County

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	3	92.72	92.33	90.90	05.94	101.57
02	11	91.30	96.42	81.87	12.99	117.77
04	1	107.88	107.88	107.88		100.00
05	3	95.96	92.10	92.11	13.67	99.99
_____ ALL _____						
10/01/2013 To 09/30/2016	18	94.34	95.65	82.73	12.14	115.62

Level of Value

Based on the consideration of all available information, the level of value for commercial property in Saline County is 94%.

2017 Agricultural Correlation for Saline County

Assessment Actions

For 2017, Saline County conducted a market analysis of agricultural sales by land classification group and market area. The county determined that value adjustments were needed to comply with statistical measures of value. Aerial imagery was used and when additional information was needed, the taxpayer was contacted to verify Farm Service Agency (FSA) certifications and/or a physical inspection was completed. All pickup work of new improvements on agricultural parcels were completed. They also updated the land use on any records where change had been reported or observed. Updates were made to the agricultural land values based on that analysis.

Description of Analysis

The majority of agricultural land in Saline County is predominately Dryland then Grass and very little Irrigated. There are three market areas within Saline County; Market Area 1 is unique in that ground water is not generally available so the crops are either dryland or grass land. The irrigation that does exist in Market Area 1 is scattered along the edge of the area and is often from lower capacity wells. Market Area 2 is the south and east part of the county. It has rolling topography like Market Area 1 but differs, as ground water is available. The crops are a mix of irrigated and dryland with a fair amount of grass land as well. Market Area 3 lays to the north part of the county and is predominantly irrigated with some dry and grass uses mixed in.

There are 46 sales in the statistical profile of the county. Review of the profile supports that land uses have been valued within the acceptable range. All three measures of central tendency fall within the acceptable range. With the limited number of sales of grass and of irrigated land, the county assessor made adjustments based on the movement of the market of the general area. Grassland, Irrigated and Dry Area 2 were increased approximately 6% Dry decreased 6% in Area's 2 & 3. The agricultural values established by the county assessor are reasonably comparable to the adjoining counties.

<u>AREA (MARKET)</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
1	23	74.87	74.58	72.97	10.87	102.21
2	5	67.61	76.39	72.02	22.85	106.07
3	18	71.09	75.28	70.60	20.71	106.63
<u>ALL</u>						
10/01/2013 To 09/30/2016	46	72.33	75.05	71.70	16.13	104.67

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

2017 Agricultural Correlation for Saline County

three-property classes. The Division reviews the transmission of data from the county to the sales file to see if it received on a timely basis and for accuracy.

The review of Saline County revealed that the data was transmitted accurately and in a timely manner. 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 due to the review of sales. The improvements on agricultural property appears to be on schedule to comply with the ongoing inspection and review requirements. They also keep the agricultural land use current. The inspections are documented in the property record files.

One assessment practice reviewed is that of sales qualification and verification. Saline County's process consists of a mailed questionnaire sent to one or both parties to 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 inspection and review cycle for all real property was also examined. Within the agriculture class rural dwellings and outbuildings are reviewed at the same time as the rural residential review. After completion of all properties, adjustments were made to the records if indications of changes during the review analysis.

Another portion of the assessment practices review relates to how rural residential and recreational land use is identified apart from agricultural land within the county. The county assessor's policy is to consider the use of the additional acres associated with the rural dwelling. Exceptions are made for land contiguous to a current agricultural operation. To further distinguish whether the parcel is rural residential or recreational would involve the stated use by the taxpayer via the sales verification questionnaire.

Equalization and Quality of Assessment

Farm home sites and rural residential home sites are valued the same within the same valuation groups. Agricultural land values appear to be equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Saline County complies with professionally accepted mass appraisal standards.

2017 Agricultural Correlation for Saline County

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	6	68.20	70.59	67.77	11.00	104.16
3	6	68.20	70.59	67.77	11.00	104.16
<u> Dry </u>						
County	23	70.78	72.29	70.81	12.15	102.09
1	16	71.06	73.53	72.20	12.36	101.84
2	2	73.24	73.24	74.15	07.69	98.77
3	5	66.97	67.92	65.03	12.59	104.44
<u> Grass </u>						
County	2	62.23	62.23	59.50	20.31	104.59
1	1	74.87	74.87	74.87		100.00
3	1	49.59	49.59	49.59		100.00
<hr/>						
<u> ALL </u>						
10/01/2013 To 09/30/2016	46	72.33	75.05	71.70	16.13	104.67

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Saline County is 72%

2017 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 (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	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	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 Saline County

Residential Real Property - Current

Number of Sales	282	Median	96.23
Total Sales Price	\$30,621,495	Mean	99.57
Total Adj. Sales Price	\$30,621,495	Wgt. Mean	96.82
Total Assessed Value	\$29,648,270	Average Assessed Value of the Base	\$83,502
Avg. Adj. Sales Price	\$108,587	Avg. Assessed Value	\$105,136

Confidence Interval - Current

95% Median C.I	94.02 to 97.87
95% Wgt. Mean C.I	94.68 to 98.97
95% Mean C.I	96.33 to 102.81
% of Value of the Class of all Real Property Value in the County	20.34
% of Records Sold in the Study Period	5.31
% of Value Sold in the Study Period	6.69

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	269	96	96.30
2015	240	96	96.44
2014	238	97	97.22
2013	211	98	98.38

2017 Commission Summary for Saline County

Commercial Real Property - Current

Number of Sales	18	Median	94.34
Total Sales Price	\$3,856,000	Mean	95.65
Total Adj. Sales Price	\$3,856,000	Wgt. Mean	82.73
Total Assessed Value	\$3,190,075	Average Assessed Value of the Base	\$225,052
Avg. Adj. Sales Price	\$214,222	Avg. Assessed Value	\$177,226

Confidence Interval - Current

95% Median C.I	87.59 to 100.67
95% Wgt. Mean C.I	70.93 to 94.53
95% Mean C.I	87.16 to 104.14
% of Value of the Class of all Real Property Value in the County	7.06
% of Records Sold in the Study Period	2.64
% of Value Sold in the Study Period	2.08

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	18	100	89.95
2015	15	100	93.79
2014	18	100	99.63
2013	26	98	98.35

76 Saline
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 : 282
 Total Sales Price : 30,621,495
 Total Adj. Sales Price : 30,621,495
 Total Assessed Value : 29,648,270
 Avg. Adj. Sales Price : 108,587
 Avg. Assessed Value : 105,136

MEDIAN : 96
 WGT. MEAN : 97
 MEAN : 100
 COD : 15.92
 PRD : 102.84

COV : 27.89
 STD : 27.77
 Avg. Abs. Dev : 15.32
 MAX Sales Ratio : 444.25
 MIN Sales Ratio : 54.63

95% Median C.I. : 94.02 to 97.87
 95% Wgt. Mean C.I. : 94.68 to 98.97
 95% Mean C.I. : 96.33 to 102.81

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	24	103.02	108.05	103.84	13.98	104.05	80.37	152.41	97.01 to 118.82	89,575	93,012
01-JAN-15 To 31-MAR-15	26	98.65	101.51	104.08	11.69	97.53	62.00	144.06	92.78 to 103.90	116,413	121,160
01-APR-15 To 30-JUN-15	47	96.76	96.50	96.10	11.22	100.42	73.54	136.37	89.99 to 101.21	94,668	90,971
01-JUL-15 To 30-SEP-15	40	93.52	97.20	96.51	12.19	100.71	71.40	140.74	90.18 to 97.86	116,386	112,328
01-OCT-15 To 31-DEC-15	31	99.31	98.49	94.83	13.69	103.86	71.58	159.30	87.26 to 106.66	101,435	96,188
01-JAN-16 To 31-MAR-16	26	95.15	108.88	100.69	32.25	108.13	56.23	444.25	84.60 to 110.82	89,924	90,549
01-APR-16 To 30-JUN-16	40	94.86	100.10	94.86	17.88	105.52	59.72	160.74	90.62 to 107.43	132,060	125,269
01-JUL-16 To 30-SEP-16	48	92.08	94.47	92.38	16.52	102.26	54.63	141.58	85.27 to 97.13	116,149	107,296
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	137	97.61	99.68	99.09	12.30	100.60	62.00	152.41	95.25 to 99.65	104,244	103,294
01-OCT-15 To 30-SEP-16	145	93.64	99.47	94.84	19.52	104.88	54.63	444.25	90.70 to 97.96	112,690	106,876
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	144	96.76	98.03	97.54	12.29	100.50	62.00	159.30	93.02 to 99.36	106,084	103,478
<u>ALL</u>	282	96.23	99.57	96.82	15.92	102.84	54.63	444.25	94.02 to 97.87	108,587	105,136

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	35	92.52	94.78	93.56	13.41	101.30	54.63	125.08	86.47 to 101.90	103,861	97,171
02	137	94.60	96.85	95.69	12.75	101.21	62.90	151.05	91.58 to 97.64	122,157	116,894
04	17	97.73	94.19	90.52	12.02	104.05	61.22	119.03	80.37 to 109.34	69,759	63,144
05	36	98.24	99.24	96.19	12.36	103.17	62.60	135.00	93.15 to 107.72	124,280	119,550
06	33	97.61	106.08	97.48	25.71	108.82	56.23	160.74	86.27 to 123.96	43,133	42,044
09	7	95.52	96.33	89.73	22.42	107.36	60.36	159.30	60.36 to 159.30	29,286	26,279
11	10	112.37	145.08	119.50	37.79	121.41	85.04	444.25	103.67 to 144.06	185,350	221,496
12	2	86.70	86.70	87.88	04.52	98.66	82.78	90.62	N/A	214,450	188,460
13	5	106.66	104.15	101.81	07.51	102.30	90.27	116.25	N/A	136,000	138,457
<u>ALL</u>	282	96.23	99.57	96.82	15.92	102.84	54.63	444.25	94.02 to 97.87	108,587	105,136

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	274	96.75	100.01	97.00	15.84	103.10	54.63	444.25	94.22 to 98.39	110,505	107,195
06	6	87.30	85.84	82.21	16.45	104.42	60.36	106.20	60.36 to 106.20	30,833	25,349
07	2	80.72	80.72	79.01	04.09	102.16	77.42	84.01	N/A	79,000	62,415
<u>ALL</u>	282	96.23	99.57	96.82	15.92	102.84	54.63	444.25	94.02 to 97.87	108,587	105,136

76 Saline
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 : 282
 Total Sales Price : 30,621,495
 Total Adj. Sales Price : 30,621,495
 Total Assessed Value : 29,648,270
 Avg. Adj. Sales Price : 108,587
 Avg. Assessed Value : 105,136

MEDIAN : 96
 WGT. MEAN : 97
 MEAN : 100
 COD : 15.92
 PRD : 102.84

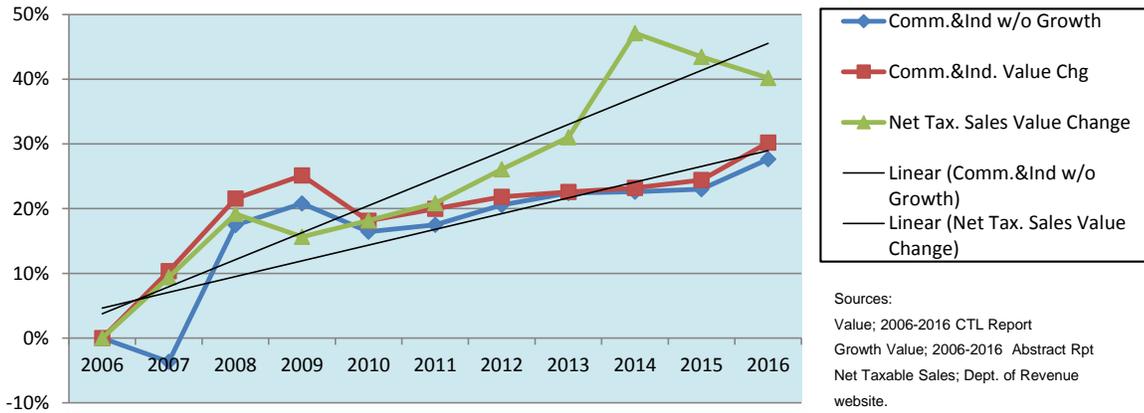
COV : 27.89
 STD : 27.77
 Avg. Abs. Dev : 15.32
 MAX Sales Ratio : 444.25
 MIN Sales Ratio : 54.63

95% Median C.I. : 94.02 to 97.87
 95% Wgt. Mean C.I. : 94.68 to 98.97
 95% Mean C.I. : 96.33 to 102.81

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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	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	7	98.89	110.96	108.75	30.55	102.03	62.00	155.88	62.00 to 155.88	10,129	11,015	
Less Than 30,000	19	114.50	115.53	115.21	23.08	100.28	62.00	159.30	95.52 to 139.92	17,663	20,350	
___Ranges Excl. Low \$___												
Greater Than 4,999	282	96.23	99.57	96.82	15.92	102.84	54.63	444.25	94.02 to 97.87	108,587	105,136	
Greater Than 14,999	275	96.09	99.28	96.79	15.53	102.57	54.63	444.25	93.64 to 97.87	111,093	107,532	
Greater Than 29,999	263	95.61	98.42	96.62	15.05	101.86	54.63	444.25	92.91 to 97.73	115,155	111,261	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	7	98.89	110.96	108.75	30.55	102.03	62.00	155.88	62.00 to 155.88	10,129	11,015	
15,000 TO 29,999	12	119.23	118.20	116.94	19.21	101.08	75.03	159.30	95.52 to 139.92	22,058	25,795	
30,000 TO 59,999	47	98.69	108.53	107.53	25.82	100.93	56.23	444.25	91.27 to 109.37	41,303	44,413	
60,000 TO 99,999	82	99.40	98.82	98.40	14.03	100.43	54.63	141.58	94.87 to 106.09	75,593	74,387	
100,000 TO 149,999	73	91.58	93.54	93.37	11.88	100.18	62.90	118.82	87.38 to 96.35	123,043	114,885	
150,000 TO 249,999	47	92.91	95.31	95.46	09.89	99.84	65.74	123.03	91.15 to 97.68	185,841	177,397	
250,000 TO 499,999	13	96.76	98.02	98.40	11.64	99.61	75.06	144.06	85.04 to 107.02	295,915	291,173	
500,000 TO 999,999	1	96.99	96.99	96.99	00.00	100.00	96.99	96.99	N/A	582,415	564,875	
1,000,000 +												
___ALL___	282	96.23	99.57	96.82	15.92	102.84	54.63	444.25	94.02 to 97.87	108,587	105,136	

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	\$ 114,011,845	\$ 3,167,275	2.78%	\$ 110,844,570	-	\$ 61,463,407	-
2007	\$ 125,804,220	\$ 15,975,925	12.70%	\$ 109,828,295	-3.67%	\$ 67,246,433	9.41%
2008	\$ 138,602,720	\$ 4,679,971	3.38%	\$ 133,922,749	6.45%	\$ 73,251,249	8.93%
2009	\$ 142,660,170	\$ 4,927,525	3.45%	\$ 137,732,645	-0.63%	\$ 71,092,515	-2.95%
2010	\$ 134,682,920	\$ 1,943,570	1.44%	\$ 132,739,350	-6.95%	\$ 72,627,788	2.16%
2011	\$ 136,799,780	\$ 2,821,470	2.06%	\$ 133,978,310	-0.52%	\$ 74,265,090	2.25%
2012	\$ 138,908,790	\$ 1,450,340	1.04%	\$ 137,458,450	0.48%	\$ 77,487,367	4.34%
2013	\$ 139,759,575	\$ 192,570	0.14%	\$ 139,567,005	0.47%	\$ 80,534,652	3.93%
2014	\$ 140,474,985	\$ 685,740	0.49%	\$ 139,789,245	0.02%	\$ 90,429,706	12.29%
2015	\$ 141,876,320	\$ 1,615,050	1.14%	\$ 140,261,270	-0.15%	\$ 88,190,883	-2.48%
2016	\$ 148,447,250	\$ 2,927,435	1.97%	\$ 145,519,815	2.57%	\$ 86,172,649	-2.29%
Ann %chg	2.67%			Average	-0.19%	4.09%	3.56%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	-3.67%	10.34%	9.41%
2008	17.46%	21.57%	19.18%
2009	20.81%	25.13%	15.67%
2010	16.43%	18.13%	18.16%
2011	17.51%	19.99%	20.83%
2012	20.57%	21.84%	26.07%
2013	22.41%	22.58%	31.03%
2014	22.61%	23.21%	47.13%
2015	23.02%	24.44%	43.49%
2016	27.64%	30.20%	40.20%

County Number: 76
 County Name: Saline

76 Saline
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 : 18
Total Sales Price : 3,856,000
Total Adj. Sales Price : 3,856,000
Total Assessed Value : 3,190,075
Avg. Adj. Sales Price : 214,222
Avg. Assessed Value : 177,226

MEDIAN : 94
WGT. MEAN : 83
MEAN : 96
COD : 12.14
PRD : 115.62

COV : 17.85
STD : 17.07
Avg. Abs. Dev : 11.45
MAX Sales Ratio : 148.40
MIN Sales Ratio : 70.48

95% Median C.I. : 87.59 to 100.67
95% Wgt. Mean C.I. : 70.93 to 94.53
95% Mean C.I. : 87.16 to 104.14

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qtrts											
01-OCT-13 To 31-DEC-13	1	92.72	92.72	92.72	00.00	100.00	92.72	92.72	N/A	30,000	27,815
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	1	89.85	89.85	89.85	00.00	100.00	89.85	89.85	N/A	74,500	66,935
01-OCT-14 To 31-DEC-14	1	107.88	107.88	107.88	00.00	100.00	107.88	107.88	N/A	8,500	9,170
01-JAN-15 To 31-MAR-15	3	76.90	82.17	82.04	12.42	100.16	70.48	99.12	N/A	72,267	59,285
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	5	90.05	88.84	77.16	06.42	115.14	75.04	100.23	N/A	572,000	441,375
01-OCT-15 To 31-DEC-15	2	100.92	100.92	101.01	00.53	99.91	100.39	101.45	N/A	82,000	82,825
01-JAN-16 To 31-MAR-16	4	105.26	110.70	108.60	17.51	101.93	83.87	148.40	N/A	106,500	115,663
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	95.96	95.96	95.96	00.00	100.00	95.96	95.96	N/A	76,200	73,125
Study Yrs											
01-OCT-13 To 30-SEP-14	2	91.29	91.29	90.67	01.58	100.68	89.85	92.72	N/A	52,250	47,375
01-OCT-14 To 30-SEP-15	9	90.05	88.73	77.59	10.93	114.36	70.48	107.88	75.04 to 100.23	342,811	265,989
01-OCT-15 To 30-SEP-16	7	100.67	105.80	105.29	11.27	100.48	83.87	148.40	83.87 to 148.40	95,171	100,204
Calendar Yrs											
01-JAN-14 To 31-DEC-14	2	98.87	98.87	91.69	09.12	107.83	89.85	107.88	N/A	41,500	38,053
01-JAN-15 To 31-DEC-15	10	90.68	89.26	78.70	10.19	113.42	70.48	101.45	75.04 to 100.39	324,080	255,038
ALL	18	94.34	95.65	82.73	12.14	115.62	70.48	148.40	87.59 to 100.67	214,222	177,226

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	3	92.72	92.33	90.90	05.94	101.57	83.87	100.39	N/A	66,667	60,597
02	11	91.30	96.42	81.87	12.99	117.77	75.04	148.40	76.90 to 101.45	320,118	262,080
04	1	107.88	107.88	107.88	00.00	100.00	107.88	107.88	N/A	8,500	9,170
05	3	95.96	92.10	92.11	13.67	99.99	70.48	109.85	N/A	42,067	38,747
ALL	18	94.34	95.65	82.73	12.14	115.62	70.48	148.40	87.59 to 100.67	214,222	177,226

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	100.67	100.67	100.67	00.00	100.00	100.67	100.67	N/A	202,500	203,865
03	17	92.72	95.36	81.74	12.58	116.66	70.48	148.40	83.87 to 101.45	214,912	175,659
04											
ALL	18	94.34	95.65	82.73	12.14	115.62	70.48	148.40	87.59 to 100.67	214,222	177,226

76 Saline
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 : 18
 Total Sales Price : 3,856,000
 Total Adj. Sales Price : 3,856,000
 Total Assessed Value : 3,190,075
 Avg. Adj. Sales Price : 214,222
 Avg. Assessed Value : 177,226

MEDIAN : 94
 WGT. MEAN : 83
 MEAN : 96
 COD : 12.14
 PRD : 115.62

COV : 17.85
 STD : 17.07
 Avg. Abs. Dev : 11.45
 MAX Sales Ratio : 148.40
 MIN Sales Ratio : 70.48

95% Median C.I. : 87.59 to 100.67
 95% Wgt. Mean C.I. : 70.93 to 94.53
 95% Mean C.I. : 87.16 to 104.14

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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	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	1	107.88	107.88	107.88	00.00	100.00	107.88	107.88	N/A	8,500	9,170	
Less Than 30,000	2	108.87	108.87	109.26	00.91	99.64	107.88	109.85	N/A	14,250	15,570	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	18	94.34	95.65	82.73	12.14	115.62	70.48	148.40	87.59 to 100.67	214,222	177,226	
Greater Than 14,999	17	92.72	94.93	82.67	12.11	114.83	70.48	148.40	83.87 to 100.67	226,324	187,112	
Greater Than 29,999	16	92.01	94.00	82.53	11.81	113.90	70.48	148.40	83.87 to 100.39	239,219	197,433	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	107.88	107.88	107.88	00.00	100.00	107.88	107.88	N/A	8,500	9,170	
15,000 TO 29,999	1	109.85	109.85	109.85	00.00	100.00	109.85	109.85	N/A	20,000	21,970	
30,000 TO 59,999	4	90.16	87.48	89.56	09.36	97.68	70.48	99.12	N/A	40,325	36,116	
60,000 TO 99,999	6	98.10	96.53	96.54	04.24	99.99	89.85	101.45	89.85 to 101.45	77,033	74,364	
100,000 TO 149,999	3	83.87	103.06	101.13	28.41	101.91	76.90	148.40	N/A	110,500	111,748	
150,000 TO 249,999	2	95.36	95.36	95.83	05.57	99.51	90.05	100.67	N/A	186,250	178,478	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +	1	75.04	75.04	75.04	00.00	100.00	75.04	75.04	N/A	2,500,000	1,876,085	
___ ALL ___	18	94.34	95.65	82.73	12.14	115.62	70.48	148.40	87.59 to 100.67	214,222	177,226	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
313	1	75.04	75.04	75.04	00.00	100.00	75.04	75.04	N/A	2,500,000	1,876,085	
344	3	91.30	93.85	93.60	03.84	100.27	89.85	100.39	N/A	75,333	70,510	
350	1	90.05	90.05	90.05	00.00	100.00	90.05	90.05	N/A	170,000	153,090	
352	1	100.67	100.67	100.67	00.00	100.00	100.67	100.67	N/A	202,500	203,865	
353	4	100.84	106.75	105.52	18.03	101.17	76.90	148.40	N/A	97,625	103,018	
384	1	87.59	87.59	87.59	00.00	100.00	87.59	87.59	N/A	42,500	37,225	
406	5	99.12	96.01	93.94	11.01	102.20	70.48	109.85	N/A	29,460	27,676	
442	1	83.87	83.87	83.87	00.00	100.00	83.87	83.87	N/A	101,000	84,705	
582	1	95.96	95.96	95.96	00.00	100.00	95.96	95.96	N/A	76,200	73,125	
___ ALL ___	18	94.34	95.65	82.73	12.14	115.62	70.48	148.40	87.59 to 100.67	214,222	177,226	

76 Saline
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 : 46
Total Sales Price : 30,240,769
Total Adj. Sales Price : 30,240,769
Total Assessed Value : 21,681,650
Avg. Adj. Sales Price : 657,408
Avg. Assessed Value : 471,340

MEDIAN : 72
WGT. MEAN : 72
MEAN : 75
COD : 16.13
PRD : 104.67

COV : 21.15
STD : 15.87
Avg. Abs. Dev : 11.67
MAX Sales Ratio : 128.85
MIN Sales Ratio : 49.59

95% Median C.I. : 66.97 to 78.25
95% Wgt. Mean C.I. : 67.96 to 75.43
95% Mean C.I. : 70.46 to 79.64

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	10	80.56	79.19	79.27	15.09	99.90	49.59	104.99	66.84 to 95.68	480,654	380,993
01-JAN-14 To 31-MAR-14	1	128.85	128.85	128.85	00.00	100.00	128.85	128.85	N/A	265,500	342,090
01-APR-14 To 30-JUN-14	5	64.64	71.09	66.56	14.65	106.81	59.96	92.08	N/A	766,654	510,264
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14	5	70.78	71.31	67.61	13.42	105.47	53.36	87.93	N/A	650,042	439,522
01-JAN-15 To 31-MAR-15	11	70.46	71.61	70.44	09.91	101.66	52.22	89.12	64.90 to 79.48	618,611	435,763
01-APR-15 To 30-JUN-15	3	73.31	70.59	68.57	06.68	102.95	61.88	76.59	N/A	622,239	426,673
01-JUL-15 To 30-SEP-15	1	59.02	59.02	59.02	00.00	100.00	59.02	59.02	N/A	1,083,740	639,590
01-OCT-15 To 31-DEC-15	5	75.02	81.61	74.62	20.31	109.37	59.54	116.94	N/A	961,936	717,817
01-JAN-16 To 31-MAR-16	4	71.05	71.38	72.60	16.48	98.32	55.15	88.26	N/A	499,000	362,298
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	67.53	67.53	67.53	00.00	100.00	67.53	67.53	N/A	1,524,400	1,029,420
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	16	76.94	79.77	75.27	18.94	105.98	49.59	128.85	64.64 to 92.08	556,582	418,959
01-OCT-14 To 30-SEP-15	20	70.62	70.75	68.51	10.88	103.27	52.22	89.12	65.76 to 78.25	650,269	445,531
01-OCT-15 To 30-SEP-16	10	71.94	76.11	72.84	18.15	104.49	55.15	116.94	59.54 to 88.26	833,008	606,770
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	11	70.78	76.44	69.28	20.43	110.33	53.36	128.85	59.96 to 92.08	668,089	462,820
01-JAN-15 To 31-DEC-15	20	70.90	73.33	70.73	13.16	103.68	52.22	116.94	65.78 to 78.25	728,243	515,105
<u>ALL</u>	46	72.33	75.05	71.70	16.13	104.67	49.59	128.85	66.97 to 78.25	657,408	471,340

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	23	74.87	74.58	72.97	10.87	102.21	52.22	95.68	66.84 to 78.25	505,776	369,063
2	5	67.61	76.39	72.02	22.85	106.07	59.02	116.94	N/A	791,916	570,374
3	18	71.09	75.28	70.60	20.71	106.63	49.59	128.85	61.79 to 87.02	813,797	574,518
<u>ALL</u>	46	72.33	75.05	71.70	16.13	104.67	49.59	128.85	66.97 to 78.25	657,408	471,340

76 Saline
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 : 46
Total Sales Price : 30,240,769
Total Adj. Sales Price : 30,240,769
Total Assessed Value : 21,681,650
Avg. Adj. Sales Price : 657,408
Avg. Assessed Value : 471,340

MEDIAN : 72
WGT. MEAN : 72
MEAN : 75
COD : 16.13
PRD : 104.67

COV : 21.15
STD : 15.87
Avg. Abs. Dev : 11.67
MAX Sales Ratio : 128.85
MIN Sales Ratio : 49.59

95% Median C.I. : 66.97 to 78.25
95% Wgt. Mean C.I. : 67.96 to 75.43
95% Mean C.I. : 70.46 to 79.64

Printed:3/28/2017 2:02:39PM

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
_____Dry_____											
County	10	70.26	72.29	71.24	12.37	101.47	52.22	89.12	64.18 to 88.26	631,012	449,511
1	7	69.73	71.31	69.24	13.70	102.99	52.22	89.12	52.22 to 89.12	627,446	434,435
2	1	78.86	78.86	78.86	00.00	100.00	78.86	78.86	N/A	1,062,000	837,500
3	2	72.44	72.44	72.03	07.55	100.57	66.97	77.91	N/A	428,000	308,283
_____Grass_____											
County	2	62.23	62.23	59.50	20.31	104.59	49.59	74.87	N/A	236,829	140,915
1	1	74.87	74.87	74.87	00.00	100.00	74.87	74.87	N/A	185,658	139,005
3	1	49.59	49.59	49.59	00.00	100.00	49.59	49.59	N/A	288,000	142,825
_____ALL_____	46	72.33	75.05	71.70	16.13	104.67	49.59	128.85	66.97 to 78.25	657,408	471,340

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	6	68.20	70.59	67.77	11.00	104.16	59.96	92.08	59.96 to 92.08	1,300,473	881,370
3	6	68.20	70.59	67.77	11.00	104.16	59.96	92.08	59.96 to 92.08	1,300,473	881,370
_____Dry_____											
County	23	70.78	72.29	70.81	12.15	102.09	52.22	95.68	65.76 to 78.25	615,227	435,652
1	16	71.06	73.53	72.20	12.36	101.84	52.22	95.68	64.90 to 84.25	567,949	410,047
2	2	73.24	73.24	74.15	07.69	98.77	67.61	78.86	N/A	913,920	677,638
3	5	66.97	67.92	65.03	12.59	104.44	53.36	79.48	N/A	647,037	420,795
_____Grass_____											
County	2	62.23	62.23	59.50	20.31	104.59	49.59	74.87	N/A	236,829	140,915
1	1	74.87	74.87	74.87	00.00	100.00	74.87	74.87	N/A	185,658	139,005
3	1	49.59	49.59	49.59	00.00	100.00	49.59	49.59	N/A	288,000	142,825
_____ALL_____	46	72.33	75.05	71.70	16.13	104.67	49.59	128.85	66.97 to 78.25	657,408	471,340

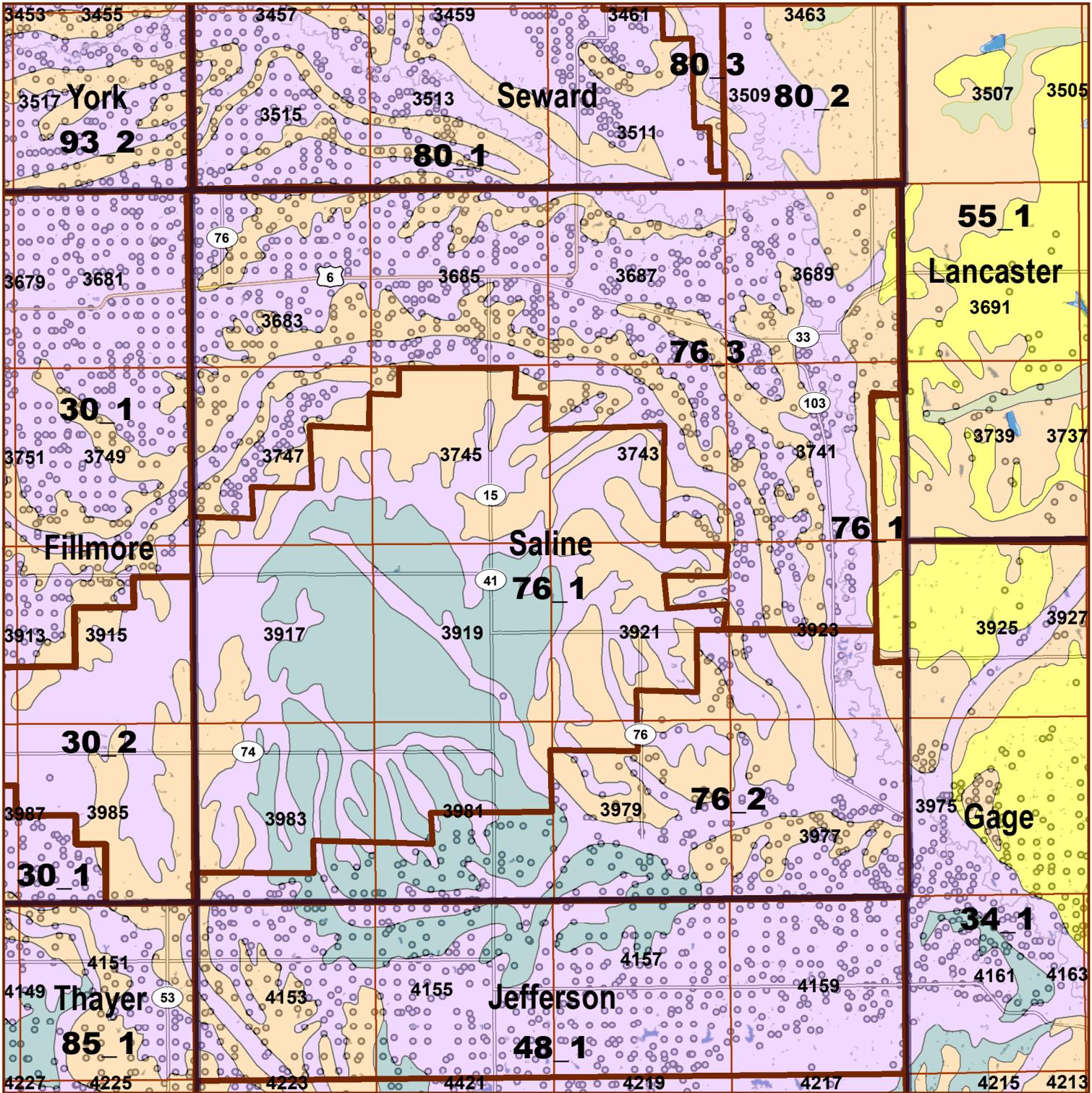
Saline County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	4700	4674	3849	3849	3799	3800	3650	3650	4230
Fillmore	2	7300	7200	7100	7000	6700	6500	6300	6150	7084
Lancaster	1	7125	6746	6367	6023	5597	5218	4834	4486	6131
Saline	2	5794	5799	5589	5497	5195	4900	4497	4293	5505
Gage	1	6157	6204	5974	5979	5133	5155	4749	4727	5768
Jefferson	1	4565	7566	4121	5674	5045	n/a	4630	2995	6253
Thayer	1	7200	7200	7025	6700	6500	6250	6250	6200	6920
Saline	3	7623	7622	7516	7268	6571	5500	5494	5245	7258
Fillmore	1	7300	7200	7100	7000	6700	n/a	6300	6150	7074
Lancaster	1	7125	6746	6367	6023	5597	5218	4834	4486	6131
Seward	1	7600	7500	7200	7149	6900	n/a	5300	4789	7066
York	1	7300	7100	6940	6940	6380	n/a	6200	6200	7034

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	3997	3997	3723	3723	3522	3302	3224	3116	3748
Fillmore	2	4155	4105	4005	3925	3790	3650	3515	3455	4005
Lancaster	1	5689	5343	4974	4630	4496	3747	3369	3364	4620
Saline	2	3798	3795	3597	3497	3396	3200	3198	3144	3587
Gage	1	4464	4465	3859	3860	3250	3250	2580	2580	3588
Jefferson	1	3260	5531	3055	3685	3265	n/a	2985	1740	4175
Thayer	1	4550	4550	4350	4350	4000	3950	3950	3950	4334
Saline	3	4393	4389	3949	3892	3818	3398	3393	3248	4014
Fillmore	1	4255	4215	4115	4065	3895	n/a	3620	3555	4102
Lancaster	1	5689	5343	4974	4630	4496	3747	3369	3364	4620
Seward	1	5900	5800	5300	5300	5300	3850	3800	2900	5216
York	1	5376	5376	4900	4900	4700	n/a	4600	4600	5100

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	1990	1998	1974	1974	1924	1703	1699	1589	1798
Fillmore	2	1660	1640	1580	1520	1500	1420	1400	1400	1496
Lancaster	1	2555	2762	2669	2396	2177	1815	1431	1368	2005
Saline	2	2000	2000	1975	1975	1924	n/a	1699	1601	1791
Gage	1	2185	2185	1990	1990	1805	1805	1675	1675	1803
Jefferson	1	1427	1654	1561	1731	1603	n/a	1711	1460	1595
Thayer	1	1450	1450	1430	1430	1415	1415	1415	1400	1416
Saline	3	1974	1999	1973	1974	1925	1723	1699	1598	1802
Fillmore	1	1660	1641	1580	1520	1532	n/a	1401	1400	1489
Lancaster	1	2555	2762	2669	2396	2177	1815	1431	1368	2005
Seward	1	2101	2096	2002	2000	1799	1800	1701	1600	1743
York	1	2117	2045	1804	1801	1684	n/a	1564	1559	1669

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



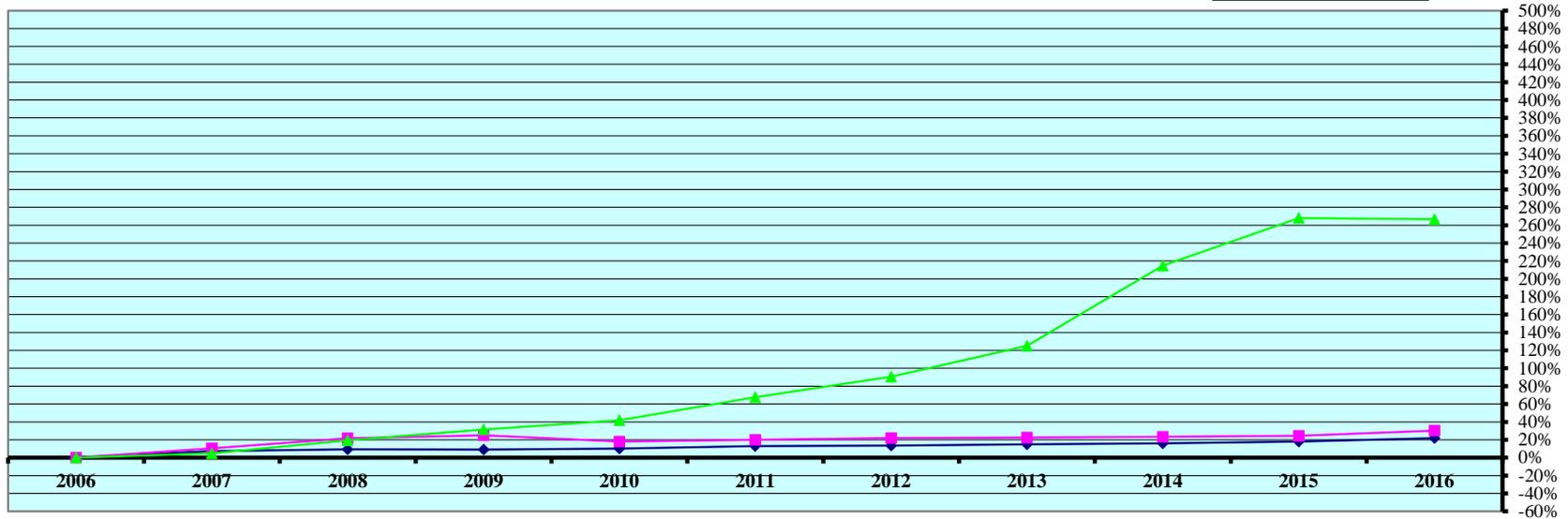
Legend

- 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

Saline 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	341,969,465	--	--	--	114,011,845	--	--	--	389,947,550	--	--	--
2007	367,244,650	25,275,185	7.39%	7.39%	125,804,220	11,792,375	10.34%	10.34%	408,512,360	18,564,810	4.76%	4.76%
2008	373,774,400	6,529,750	1.78%	9.30%	138,602,720	12,798,500	10.17%	21.57%	465,422,990	56,910,630	13.93%	19.36%
2009	373,094,390	-680,010	-0.18%	9.10%	142,660,170	4,057,450	2.93%	25.13%	512,072,825	46,649,835	10.02%	31.32%
2010	376,910,295	3,815,905	1.02%	10.22%	134,682,920	-7,977,250	-5.59%	18.13%	553,261,535	41,188,710	8.04%	41.88%
2011	385,834,030	8,923,735	2.37%	12.83%	136,799,780	2,116,860	1.57%	19.99%	653,180,160	99,918,625	18.06%	67.50%
2012	388,505,640	2,671,610	0.69%	13.61%	138,908,790	2,109,010	1.54%	21.84%	743,360,555	90,180,395	13.81%	90.63%
2013	392,760,430	4,254,790	1.10%	14.85%	139,759,575	850,785	0.61%	22.58%	878,189,585	134,829,030	18.14%	125.21%
2014	396,876,925	4,116,495	1.05%	16.06%	140,474,985	715,410	0.51%	23.21%	1,226,866,655	348,677,070	39.70%	214.62%
2015	403,531,380	6,654,455	1.68%	18.00%	141,876,320	1,401,335	1.00%	24.44%	1,434,951,555	208,084,900	16.96%	267.99%
2016	416,533,790	13,002,410	3.22%	21.80%	148,447,250	6,570,930	4.63%	30.20%	1,429,729,605	-5,221,950	-0.36%	266.65%

Rate Annual %chg: Residential & Recreational 1.99%

Commercial & Industrial 2.67%

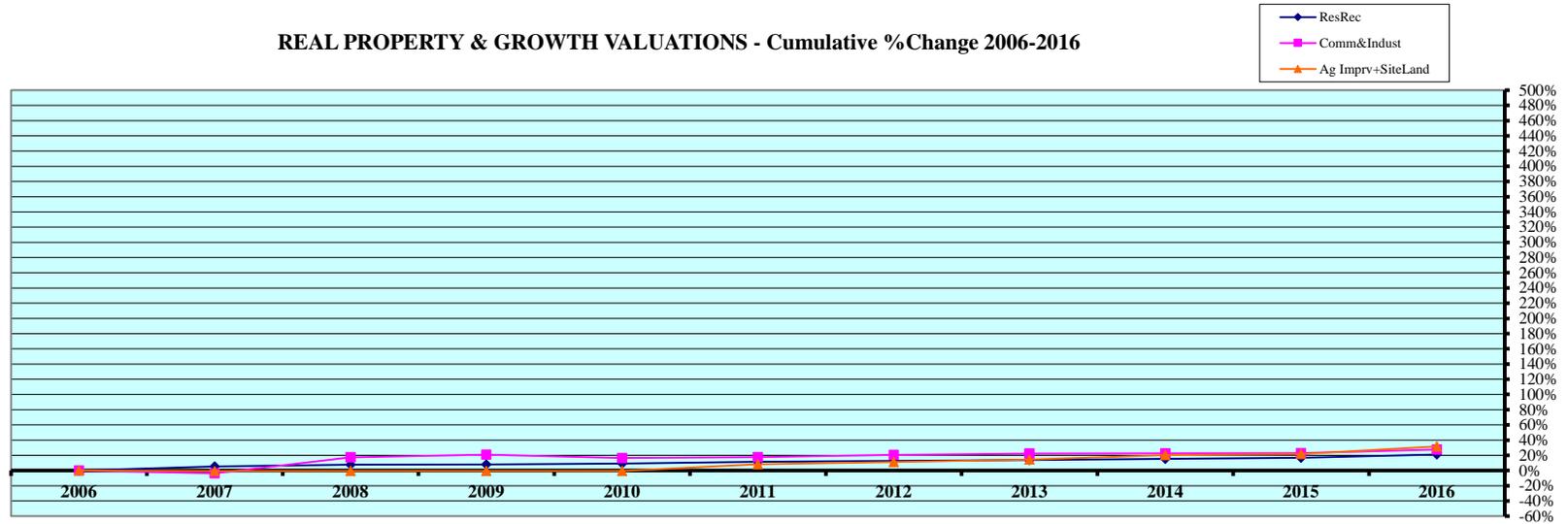
Agricultural Land 13.87%

Cnty# 76
 County SALINE

CHART 1 EXHIBIT 76B 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	341,969,465	5,909,558	1.73%	336,059,907	--	--	114,011,845	3,167,275	2.78%	110,844,570	--	--	
2007	367,244,650	6,633,753	1.81%	360,610,897	5.45%	5.45%	125,804,220	15,975,925	12.70%	109,828,295	-3.67%	-3.67%	
2008	373,774,400	5,543,740	1.48%	368,230,660	0.27%	7.68%	138,602,720	4,679,971	3.38%	133,922,749	6.45%	17.46%	
2009	373,094,390	3,551,555	0.95%	369,542,835	-1.13%	8.06%	142,660,170	4,927,525	3.45%	137,732,645	-0.63%	20.81%	
2010	376,910,295	3,733,830	0.99%	373,176,465	0.02%	9.13%	134,682,920	1,943,570	1.44%	132,739,350	-6.95%	16.43%	
2011	385,834,030	4,930,990	1.28%	380,903,040	1.06%	11.39%	136,799,780	2,821,470	2.06%	133,978,310	-0.52%	17.51%	
2012	388,505,640	3,530,050	0.91%	384,975,590	-0.22%	12.58%	138,908,790	1,450,340	1.04%	137,458,450	0.48%	20.57%	
2013	392,760,430	3,434,545	0.87%	389,325,885	0.21%	13.85%	139,759,575	192,570	0.14%	139,567,005	0.47%	22.41%	
2014	396,876,925	2,356,060	0.59%	394,520,865	0.45%	15.37%	140,474,985	685,740	0.49%	139,789,245	0.02%	22.61%	
2015	403,531,380	4,248,001	1.05%	399,283,379	0.61%	16.76%	141,876,320	1,615,050	1.14%	140,261,270	-0.15%	23.02%	
2016	416,533,790	2,616,330	0.63%	413,917,460	2.57%	21.04%	148,447,250	2,927,435	1.97%	145,519,815	2.57%	27.64%	
Rate Ann%chg	1.99%					0.93%	2.67%					C & I w/o growth	-0.19%

Tax Year	Ag Improvements & Site Land ⁽¹⁾				% 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	Growth Value				
2006	45,818,420	28,245,665	74,064,085	984,030	1.33%	73,080,055	--	--
2007	46,129,645	28,198,090	74,327,735	759,250	1.02%	73,568,485	-0.67%	-0.67%
2008	45,740,825	28,675,045	74,415,870	790,120	1.06%	73,625,750	-0.94%	-0.59%
2009	45,507,195	29,155,060	74,662,255	1,038,760	1.39%	73,623,495	-1.06%	-0.59%
2010	45,587,865	30,015,400	75,603,265	1,807,080	2.39%	73,796,185	-1.16%	-0.36%
2011	51,530,345	31,479,395	83,009,740	2,848,990	3.43%	80,160,750	6.03%	8.23%
2012	52,185,825	33,043,955	85,229,780	2,918,740	3.42%	82,311,040	-0.84%	11.13%
2013	53,026,495	34,321,080	87,347,575	2,712,515	3.11%	84,635,060	-0.70%	14.27%
2014	55,660,580	35,210,495	90,871,075	1,897,605	2.09%	88,973,470	1.86%	20.13%
2015	55,362,765	35,775,975	91,138,740	1,075,110	1.18%	90,063,630	-0.89%	21.60%
2016	55,608,215	43,668,000	99,276,215	1,728,400	1.74%	97,547,815	7.03%	31.71%
Rate Ann%chg	1.96%	4.45%	2.97%	Ag Imprv+Site w/o growth		0.87%		

(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.

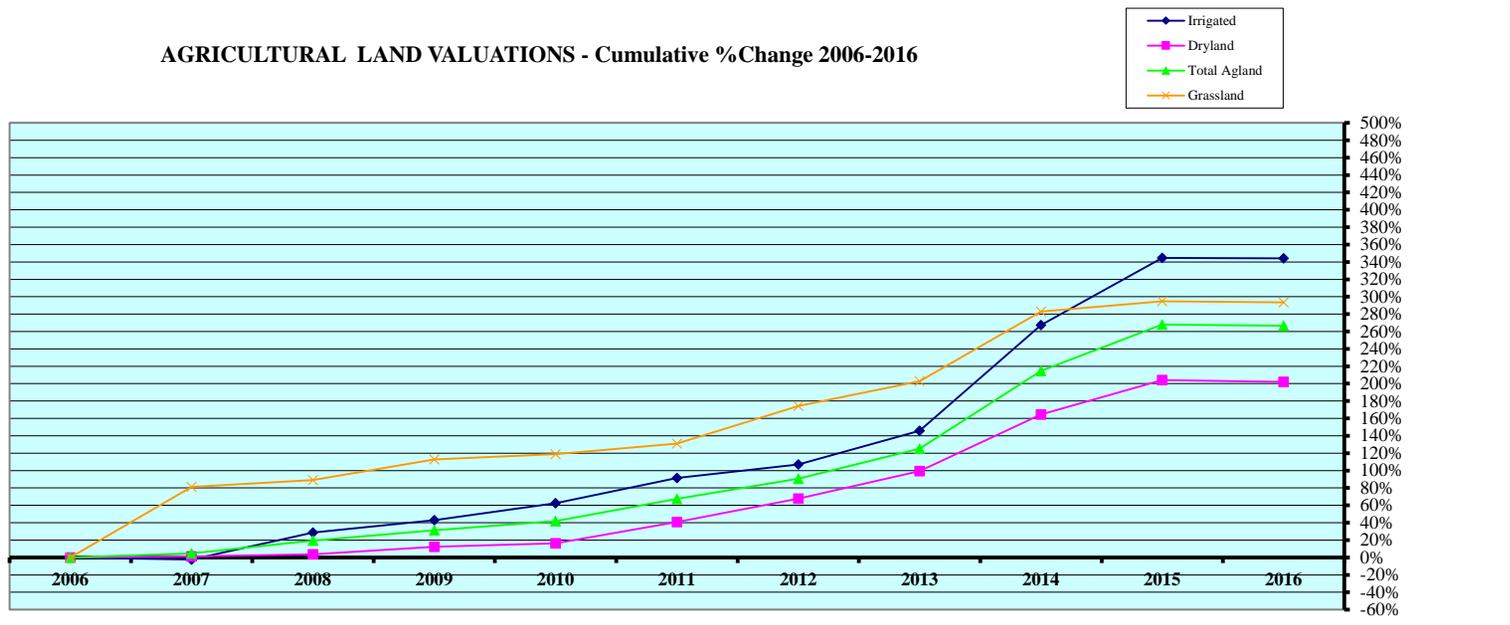
Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

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

Cnty# 76
County SALINE

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	161,504,115	--	--	--	203,863,125	--	--	--	24,470,400	--	--	--
2007	157,714,560	-3,789,555	-2.35%	-2.35%	206,364,395	2,501,270	1.23%	1.23%	44,323,275	19,852,875	81.13%	81.13%
2008	207,915,410	50,200,850	31.83%	28.74%	211,133,740	4,769,345	2.31%	3.57%	46,259,835	1,936,560	4.37%	89.04%
2009	230,790,260	22,874,850	11.00%	42.90%	229,071,330	17,937,590	8.50%	12.37%	52,096,250	5,836,415	12.62%	112.89%
2010	262,398,480	31,608,220	13.70%	62.47%	237,054,440	7,983,110	3.48%	16.28%	53,547,110	1,450,860	2.78%	118.82%
2011	309,260,380	46,861,900	17.86%	91.49%	287,090,455	50,036,015	21.11%	40.83%	56,563,970	3,016,860	5.63%	131.15%
2012	334,229,130	24,968,750	8.07%	106.95%	341,750,950	54,660,495	19.04%	67.64%	67,112,845	10,548,875	18.65%	174.26%
2013	397,170,270	62,941,140	18.83%	145.92%	406,663,425	64,912,475	18.99%	99.48%	74,078,515	6,965,670	10.38%	202.73%
2014	593,429,715	196,259,445	49.41%	267.44%	539,453,225	132,789,800	32.65%	164.62%	93,704,715	19,626,200	26.49%	282.93%
2015	718,088,220	124,658,505	21.01%	344.63%	619,974,260	80,521,035	14.93%	204.11%	96,595,850	2,891,135	3.09%	294.75%
2016	717,461,610	-626,610	-0.09%	344.24%	615,675,600	-4,298,660	-0.69%	202.00%	96,291,900	-303,950	-0.31%	293.50%

Rate Ann.%chg: Irrigated **16.08%** Dryland **11.69%** Grassland **14.68%**

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	109,910	--	--	--	0	--	--	--	389,947,550	--	--	--
2007	110,130	220	0.20%	0.20%	0	0			408,512,360	18,564,810	4.76%	4.76%
2008	114,005	3,875	3.52%	3.73%	0	0			465,422,990	56,910,630	13.93%	19.36%
2009	114,985	980	0.86%	4.62%	0	0			512,072,825	46,649,835	10.02%	31.32%
2010	207,775	92,790	80.70%	89.04%	53,730	53,730			553,261,535	41,188,710	8.04%	41.88%
2011	211,625	3,850	1.85%	92.54%	53,730	0	0.00%		653,180,160	99,918,625	18.06%	67.50%
2012	213,900	2,275	1.08%	94.61%	53,730	0	0.00%		743,360,555	90,180,395	13.81%	90.63%
2013	223,645	9,745	4.56%	103.48%	53,730	0	0.00%		878,189,585	134,829,030	18.14%	125.21%
2014	225,270	1,625	0.73%	104.96%	53,730	0	0.00%		1,226,866,655	348,677,070	39.70%	214.62%
2015	240,715	15,445	6.86%	119.01%	52,510	-1,220	-2.27%		1,434,951,555	208,084,900	16.96%	267.99%
2016	247,985	7,270	3.02%	125.63%	52,510	0	0.00%		1,429,729,605	-5,221,950	-0.36%	266.65%

Cnty# **76**
County **SALINE**

Rate Ann.%chg: Total Agric Land **13.87%**

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	161,676,020	96,678	1,672			203,867,130	179,814	1,134			24,496,130	63,901	383		
2007	157,706,680	97,704	1,614	-3.48%	-3.48%	206,615,600	178,516	1,157	2.09%	2.09%	44,226,310	63,859	693	80.66%	80.66%
2008	207,992,060	98,258	2,117	31.14%	26.58%	211,136,205	177,620	1,189	2.70%	4.85%	46,257,040	64,076	722	4.24%	88.32%
2009	231,175,545	99,091	2,333	10.21%	39.51%	229,038,195	176,841	1,295	8.96%	14.24%	51,941,275	63,980	812	12.46%	111.78%
2010	262,051,265	99,718	2,628	12.64%	57.14%	237,252,035	175,959	1,348	4.11%	18.93%	53,596,785	64,097	836	3.00%	118.13%
2011	308,790,220	100,588	3,070	16.82%	83.57%	287,469,150	175,038	1,642	21.80%	44.86%	56,528,975	64,123	882	5.43%	129.97%
2012	334,263,135	102,799	3,252	5.92%	94.44%	342,328,590	173,126	1,977	20.40%	74.40%	66,794,080	63,903	1,045	18.57%	172.66%
2013	395,227,155	104,431	3,785	16.39%	126.31%	408,272,670	171,339	2,383	20.51%	110.17%	74,252,975	64,004	1,160	10.99%	202.64%
2014	592,771,350	108,026	5,487	44.99%	228.13%	540,489,190	167,796	3,221	35.18%	184.11%	93,488,445	63,655	1,469	26.60%	283.13%
2015	717,897,770	110,943	6,471	17.92%	286.94%	620,806,625	164,812	3,767	16.94%	232.23%	96,528,110	63,660	1,516	3.24%	295.55%
2016	717,938,630	111,725	6,426	-0.69%	284.26%	616,162,955	163,807	3,762	-0.14%	231.77%	96,120,780	63,618	1,511	-0.36%	294.14%

Rate Annual %chg Average Value/Acre: 14.41%

12.74%

14.70%

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	110,955	1,976	56			0	0				390,150,235	342,370	1,140		
2007	110,070	1,960	56	0.03%	0.03%	0	0				408,658,660	342,039	1,195	4.85%	4.85%
2008	111,345	1,962	57	1.05%	1.09%	0	0				465,496,650	341,915	1,361	13.95%	19.47%
2009	116,050	2,047	57	-0.12%	0.97%	0	0				512,271,065	341,959	1,498	10.03%	31.46%
2010	207,910	1,996	104	83.72%	85.49%	0	0				553,107,995	341,770	1,618	8.03%	42.02%
2011	210,795	2,025	104	-0.06%	85.39%	0	0				652,999,140	341,774	1,911	18.06%	67.66%
2012	210,930	2,026	104	0.00%	85.39%	0	0				743,596,735	341,855	2,175	13.85%	90.88%
2013	215,405	2,071	104	-0.09%	85.23%	0	0				877,968,205	341,845	2,568	18.07%	125.38%
2014	222,450	2,144	104	-0.23%	84.80%	0	0				1,226,971,435	341,620	3,592	39.84%	215.18%
2015	229,775	2,217	104	-0.12%	84.58%	0	0				1,435,462,280	341,631	4,202	16.99%	268.72%
2016	245,605	2,373	104	-0.14%	84.32%	0	0				1,430,467,970	341,523	4,188	-0.32%	267.55%

76
SALINE

Rate Annual %chg Average Value/Acre: 13.90%

(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
14,200	SALINE	98,335,771	73,007,806	24,862,447	412,875,245	105,509,155	42,938,095	3,658,545	1,429,729,605	55,608,215	43,668,000	0	2,290,192,884
cnty.sector.value % of total value:		4.29%	3.19%	1.09%	18.03%	4.61%	1.87%	0.16%	62.43%	2.43%	1.91%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,960	CRETE	13,665,071	1,888,800	1,987,247	172,391,700	57,165,765	7,544,150	286,530	302,240	0	5,070	0	255,236,573
49.01%	%sector of county sector	13.90%	2.59%	7.99%	41.75%	54.18%	17.57%	7.83%	0.02%		0.01%		11.14%
	%sector of municipality	5.35%	0.74%	0.78%	67.54%	22.40%	2.96%	0.11%	0.12%		0.00%		100.00%
513	DEWITT	117,343	254,069	297,884	13,256,680	1,714,075	465,000	0	10,055	0	0	0	16,115,106
3.61%	%sector of county sector	0.12%	0.35%	1.20%	3.21%	1.62%	1.08%		0.00%				0.70%
	%sector of municipality	0.73%	1.58%	1.85%	62.26%	10.64%	2.89%		0.06%				100.00%
586	DORCHESTER	1,823,705	287,102	436,381	18,187,950	10,224,330	0	0	216,950	0	0	0	31,176,418
4.13%	%sector of county sector	1.85%	0.39%	1.76%	4.41%	9.69%			0.02%				1.36%
	%sector of municipality	5.85%	0.92%	1.40%	58.34%	32.80%			0.70%				100.00%
1,027	FRIEND	1,858,541	758,377	1,146,512	44,475,645	4,863,150	965,000	33,030	20,210	0	0	0	54,120,465
7.23%	%sector of county sector	1.89%	1.04%	4.61%	10.77%	4.61%	2.25%	0.90%	0.00%				2.36%
	%sector of municipality	3.43%	1.40%	2.12%	62.18%	8.99%	1.78%	0.06%	0.04%				100.00%
94	SWANTON	163,675	32,589	5,904	2,204,555	1,220,425	0	0	32,915	0	0	0	3,660,063
0.66%	%sector of county sector	0.17%	0.04%	0.02%	0.53%	1.16%			0.00%				0.16%
	%sector of municipality	4.47%	0.89%	0.16%	60.23%	33.34%			0.90%				100.00%
106	TOBIAS	25,324	40,652	7,365	1,714,985	126,900	0	0	33,585	0	4,150	0	1,952,961
0.75%	%sector of county sector	0.03%	0.06%	0.03%	0.42%	0.12%			0.00%		0.01%		0.09%
	%sector of municipality	1.30%	2.08%	0.38%	87.81%	6.50%			1.72%		0.21%		100.00%
235	WESTERN	58,832	95,552	10,977	5,152,445	738,905	0	0	239,930	0	6,175	0	6,302,816
1.65%	%sector of county sector	0.06%	0.13%	0.04%	1.25%	0.70%			0.02%		0.01%		0.28%
	%sector of municipality	0.93%	1.52%	0.17%	81.75%	11.72%			3.81%		0.10%		100.00%
1,855	WILBER	691,269	543,570	244,170	63,331,945	7,382,305	0	0	7,175	0	22,390	0	72,222,824
13.06%	%sector of county sector	0.70%	0.74%	0.98%	15.34%	7.00%			0.00%		0.05%		3.15%
	%sector of municipality	0.96%	0.75%	0.34%	87.69%	10.22%			0.01%		0.03%		100.00%
11,376	Total Municipalities	18,403,760	3,900,711	4,136,440	320,715,905	83,435,855	8,974,150	319,560	863,060	0	37,785	0	440,787,226
80.11%	%all municip.sect of cnty	18.72%	5.34%	16.64%	77.68%	79.08%	20.90%	8.73%	0.06%		0.09%		19.25%

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
76	SALINE

CHART 5

EXHIBIT

76B

Page 5

Total Real Property Sum Lines 17, 25, & 30	Records : 9,839	Value : 2,178,535,477	Growth 9,553,585	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	531	5,043,270	64	607,655	16	752,185	611	6,403,110	
02. Res Improve Land	3,758	49,528,625	221	10,855,030	409	20,321,960	4,388	80,705,615	
03. Res Improvements	3,916	274,938,791	251	26,176,005	433	51,093,201	4,600	352,207,997	
04. Res Total	4,447	329,510,686	315	37,638,690	449	72,167,346	5,211	439,316,722	6,170,295
% of Res Total	85.34	75.01	6.04	8.57	8.62	16.43	52.96	20.17	64.59
05. Com UnImp Land	93	1,347,135	10	558,895	1	12,530	104	1,918,560	
06. Com Improve Land	501	11,978,540	29	1,544,710	8	219,360	538	13,742,610	
07. Com Improvements	521	67,289,220	34	23,898,770	11	2,636,090	566	93,824,080	
08. Com Total	614	80,614,895	44	26,002,375	12	2,867,980	670	109,485,250	1,208,540
% of Com Total	91.64	73.63	6.57	23.75	1.79	2.62	6.81	5.03	12.65
09. Ind UnImp Land	0	0	3	21,500	0	0	3	21,500	
10. Ind Improve Land	5	670,910	4	1,153,255	1	1,000,045	10	2,824,210	
11. Ind Improvements	5	8,253,310	4	19,626,255	1	13,499,955	10	41,379,520	
12. Ind Total	5	8,924,220	7	20,801,010	1	14,500,000	13	44,225,230	0
% of Ind Total	38.46	20.18	53.85	47.03	7.69	32.79	0.13	2.03	0.00
13. Rec UnImp Land	1	8,065	10	50,405	11	156,360	22	214,830	
14. Rec Improve Land	4	130,640	7	342,165	9	1,059,640	20	1,532,445	
15. Rec Improvements	4	193,275	47	1,307,575	22	494,430	73	1,995,280	
16. Rec Total	5	331,980	57	1,700,145	33	1,710,430	95	3,742,555	29,430
% of Rec Total	5.26	8.87	60.00	45.43	34.74	45.70	0.97	0.17	0.31
Res & Rec Total	4,452	329,842,666	372	39,338,835	482	73,877,776	5,306	443,059,277	6,199,725
% of Res & Rec Total	83.91	74.45	7.01	8.88	9.08	16.67	53.93	20.34	64.89
Com & Ind Total	619	89,539,115	51	46,803,385	13	17,367,980	683	153,710,480	1,208,540
% of Com & Ind Total	90.63	58.25	7.47	30.45	1.90	11.30	6.94	7.06	12.65
17. Taxable Total	5,071	419,381,781	423	86,142,220	495	91,245,756	5,989	596,769,757	7,408,265
% of Taxable Total	84.67	70.28	7.06	14.43	8.27	15.29	60.87	27.39	77.54

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	99	3,344,660	1,038,065	0	0	0
19. Commercial	76	4,502,405	6,204,965	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	99	3,344,660	1,038,065
19. Commercial	0	0	0	76	4,502,405	6,204,965
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				175	7,847,065	7,243,030

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	470	143	388	1,001

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	18	710,135	380	134,357,875	2,257	851,492,520	2,655	986,560,530
28. Ag-Improved Land	3	232,820	146	67,690,175	954	446,821,345	1,103	514,744,340
29. Ag Improvements	9	216,320	153	9,449,200	1,033	70,795,330	1,195	80,460,850
30. Ag Total							3,850	1,581,765,720

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	1.00	17,500	
32. HomeSite Improv Land	1	1.00	22,500	78	78.39	1,539,750	
33. HomeSite Improvements	1	1.00	116,730	75	73.39	6,084,120	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	10	30.51	80,730	
36. FarmSite Improv Land	2	1.50	5,500	134	339.86	2,662,950	
37. FarmSite Improvements	9	0.00	99,590	150	0.00	3,365,080	
38. FarmSite Total							
39. Road & Ditches	0	2.50	0	0	778.02	0	
40. Other- Non Ag Use	0	0.37	155	0	33.71	14,160	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	5	4.90	82,500	6	5.90	100,000	
32. HomeSite Improv Land	565	576.24	10,088,550	644	655.63	11,650,800	
33. HomeSite Improvements	547	545.24	40,634,850	623	619.63	46,835,700	2,145,320
34. HomeSite Total				629	661.53	58,586,500	
35. FarmSite UnImp Land	34	42.54	336,000	44	73.05	416,730	
36. FarmSite Improv Land	921	2,686.66	17,282,060	1,057	3,028.02	19,950,510	
37. FarmSite Improvements	1,009	0.00	30,160,480	1,168	0.00	33,625,150	0
38. FarmSite Total				1,212	3,101.07	53,992,390	
39. Road & Ditches	0	6,700.64	0	0	7,481.16	0	
40. Other- Non Ag Use	0	90.93	38,195	0	125.01	52,510	
41. Total Section VI				1,841	11,368.77	112,631,400	2,145,320

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	784,515	2	310.77	784,515

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	1	76.23	388,665
44. Recapture Value N/A	0	0.00	0	1	76.23	388,665
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	28.00	78,355	2	104.23	467,020
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	290.48	11.00%	1,365,255	12.22%	4,700.00
46. 1A	1,012.63	38.34%	4,732,660	42.36%	4,673.63
47. 2A1	235.10	8.90%	904,845	8.10%	3,848.77
48. 2A	378.75	14.34%	1,457,955	13.05%	3,849.39
49. 3A1	411.49	15.58%	1,563,215	13.99%	3,798.91
50. 3A	51.04	1.93%	193,955	1.74%	3,800.06
51. 4A1	228.67	8.66%	834,650	7.47%	3,650.02
52. 4A	33.04	1.25%	120,600	1.08%	3,650.12
53. Total	2,641.20	100.00%	11,173,135	100.00%	4,230.33
Dry					
54. 1D1	1,935.95	1.93%	7,737,250	2.06%	3,996.62
55. 1D	44,937.39	44.78%	179,630,530	47.77%	3,997.35
56. 2D1	3,268.74	3.26%	12,167,955	3.24%	3,722.52
57. 2D	24,210.42	24.13%	90,125,870	23.97%	3,722.61
58. 3D1	8,946.73	8.92%	31,507,820	8.38%	3,521.71
59. 3D	1,241.70	1.24%	4,100,305	1.09%	3,302.17
60. 4D1	14,257.90	14.21%	45,965,800	12.22%	3,223.88
61. 4D	1,550.06	1.54%	4,829,265	1.28%	3,115.53
62. Total	100,348.89	100.00%	376,064,795	100.00%	3,747.57
Grass					
63. 1G1	328.80	0.97%	438,075	0.79%	1,332.34
64. 1G	3,204.48	9.43%	6,085,600	11.02%	1,899.09
65. 2G1	1,115.74	3.28%	1,863,170	3.37%	1,669.90
66. 2G	7,044.91	20.74%	13,560,730	24.55%	1,924.90
67. 3G1	2,314.08	6.81%	4,224,770	7.65%	1,825.68
68. 3G	1,957.26	5.76%	3,178,120	5.75%	1,623.76
69. 4G1	9,138.39	26.90%	14,951,225	27.07%	1,636.09
70. 4G	8,871.36	26.11%	10,936,655	19.80%	1,232.80
71. Total	33,975.02	100.00%	55,238,345	100.00%	1,625.85
<hr/>					
Irrigated Total	2,641.20	1.92%	11,173,135	2.52%	4,230.33
Dry Total	100,348.89	72.99%	376,064,795	84.98%	3,747.57
Grass Total	33,975.02	24.71%	55,238,345	12.48%	1,625.85
72. Waste	510.05	0.37%	50,900	0.01%	99.79
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	180.20	0.13%	0	0.00%	0.00
75. Market Area Total	137,475.16	100.00%	442,527,175	100.00%	3,218.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,488.56	11.81%	20,214,055	12.44%	5,794.38
46. 1A	11,718.72	39.69%	67,953,285	41.80%	5,798.70
47. 2A1	3,832.25	12.98%	21,418,040	13.18%	5,588.89
48. 2A	3,877.37	13.13%	21,314,135	13.11%	5,497.06
49. 3A1	3,030.68	10.26%	15,743,660	9.69%	5,194.76
50. 3A	22.40	0.08%	109,760	0.07%	4,900.00
51. 4A1	2,618.45	8.87%	11,774,225	7.24%	4,496.64
52. 4A	938.38	3.18%	4,028,600	2.48%	4,293.14
53. Total	29,526.81	100.00%	162,555,760	100.00%	5,505.36
Dry					
54. 1D1	2,373.89	8.63%	9,017,170	9.14%	3,798.48
55. 1D	10,370.44	37.72%	39,360,805	39.91%	3,795.48
56. 2D1	3,114.64	11.33%	11,204,500	11.36%	3,597.37
57. 2D	4,222.72	15.36%	14,767,430	14.97%	3,497.14
58. 3D1	3,160.21	11.50%	10,732,075	10.88%	3,396.00
59. 3D	8.01	0.03%	25,630	0.03%	3,199.75
60. 4D1	3,229.07	11.75%	10,328,060	10.47%	3,198.46
61. 4D	1,012.55	3.68%	3,183,920	3.23%	3,144.46
62. Total	27,491.53	100.00%	98,619,590	100.00%	3,587.27
Grass					
63. 1G1	330.17	2.98%	551,585	3.40%	1,670.61
64. 1G	1,037.04	9.37%	1,960,225	12.07%	1,890.21
65. 2G1	851.02	7.69%	1,279,375	7.88%	1,503.34
66. 2G	1,338.05	12.09%	2,588,750	15.94%	1,934.72
67. 3G1	653.41	5.91%	1,220,140	7.51%	1,867.34
68. 3G	1.34	0.01%	690	0.00%	514.93
69. 4G1	1,987.49	17.96%	3,236,575	19.92%	1,628.47
70. 4G	4,865.27	43.97%	5,407,430	33.29%	1,111.43
71. Total	11,063.79	100.00%	16,244,770	100.00%	1,468.28
Irrigated Total					
Irrigated Total	29,526.81	42.88%	162,555,760	58.58%	5,505.36
Dry Total					
Dry Total	27,491.53	39.92%	98,619,590	35.54%	3,587.27
Grass Total					
Grass Total	11,063.79	16.07%	16,244,770	5.85%	1,468.28
72. Waste	776.52	1.13%	77,650	0.03%	100.00
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	68,858.65	100.00%	277,497,770	100.00%	4,029.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,736.76	14.72%	89,468,125	15.46%	7,622.90
46. 1A	36,664.34	46.00%	279,446,375	48.30%	7,621.75
47. 2A1	10,829.70	13.59%	81,400,840	14.07%	7,516.44
48. 2A	4,458.69	5.59%	32,406,810	5.60%	7,268.24
49. 3A1	7,552.28	9.47%	49,625,650	8.58%	6,570.95
50. 3A	46.77	0.06%	257,235	0.04%	5,500.00
51. 4A1	7,037.73	8.83%	38,663,790	6.68%	5,493.79
52. 4A	1,382.75	1.73%	7,252,485	1.25%	5,244.97
53. Total	79,709.02	100.00%	578,521,310	100.00%	7,257.92
Dry					
54. 1D1	3,712.94	10.43%	16,312,530	11.41%	4,393.43
55. 1D	12,022.16	33.76%	52,770,195	36.92%	4,389.41
56. 2D1	4,521.54	12.70%	17,855,935	12.49%	3,949.08
57. 2D	4,497.24	12.63%	17,504,525	12.25%	3,892.28
58. 3D1	4,318.01	12.13%	16,488,095	11.54%	3,818.45
59. 3D	398.86	1.12%	1,355,365	0.95%	3,398.10
60. 4D1	4,929.43	13.84%	16,724,130	11.70%	3,392.71
61. 4D	1,208.82	3.39%	3,925,650	2.75%	3,247.51
62. Total	35,609.00	100.00%	142,936,425	100.00%	4,014.05
Grass					
63. 1G1	634.76	3.40%	946,080	3.44%	1,490.45
64. 1G	1,513.37	8.11%	2,873,825	10.44%	1,898.96
65. 2G1	1,367.77	7.33%	1,948,880	7.08%	1,424.86
66. 2G	2,188.14	11.73%	4,156,270	15.10%	1,899.45
67. 3G1	1,818.19	9.74%	3,348,135	12.16%	1,841.47
68. 3G	473.22	2.54%	732,485	2.66%	1,547.87
69. 4G1	4,257.44	22.82%	6,908,385	25.09%	1,622.66
70. 4G	6,406.05	34.33%	6,618,370	24.04%	1,033.14
71. Total	18,658.94	100.00%	27,532,430	100.00%	1,475.56
Irrigated Total					
	79,709.02	59.01%	578,521,310	77.23%	7,257.92
Dry Total					
	35,609.00	26.36%	142,936,425	19.08%	4,014.05
Grass Total					
	18,658.94	13.81%	27,532,430	3.68%	1,475.56
72. Waste	1,108.97	0.82%	119,210	0.02%	107.50
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	135,085.93	100.00%	749,109,375	100.00%	5,545.43

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	27.19	205,695	18,357.95	127,644,320	93,491.89	624,400,190	111,877.03	752,250,205
77. Dry Land	153.23	608,210	15,730.04	60,421,935	147,566.15	556,590,665	163,449.42	617,620,810
78. Grass	58.99	100,895	6,223.68	9,625,090	57,415.08	89,289,560	63,697.75	99,015,545
79. Waste	0.00	0	416.20	41,615	1,979.34	206,145	2,395.54	247,760
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	31.06	0	180.50	0	211.56	0
82. Total	239.41	914,800	40,727.87	197,732,960	300,452.46	1,270,486,560	341,419.74	1,469,134,320

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	111,877.03	32.77%	752,250,205	51.20%	6,723.90
Dry Land	163,449.42	47.87%	617,620,810	42.04%	3,778.67
Grass	63,697.75	18.66%	99,015,545	6.74%	1,554.46
Waste	2,395.54	0.70%	247,760	0.02%	103.43
Other	0.00	0.00%	0	0.00%	0.00
Exempt	211.56	0.06%	0	0.00%	0.00
Total	341,419.74	100.00%	1,469,134,320	100.00%	4,303.02

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 4500	17	641,965	305	18,955,630	306	39,606,736	323	59,204,331	2,094,050
83.2 4505	11	222,950	114	4,409,300	118	15,410,295	129	20,042,545	216,220
83.3 4510	3	75,920	135	5,335,065	135	12,817,185	138	18,228,170	671,075
83.4 Area 1	2	70,005	27	1,575,105	37	3,335,595	39	4,980,705	189,165
83.5 Area 2	7	78,080	8	681,800	16	1,166,980	23	1,926,860	173,700
83.6 Area 3	11	91,475	18	1,056,370	29	2,244,700	40	3,392,545	237,345
83.7 Crete	203	3,009,215	1,726	28,533,620	1,728	149,362,680	1,931	180,905,515	1,103,325
83.8 Dewitt	42	116,565	263	895,020	265	12,190,380	307	13,201,965	0
83.9 Dorchester	28	269,500	261	2,581,435	262	15,203,895	290	18,054,830	105,050
83.10 Friend	114	1,153,180	468	6,129,780	469	37,299,350	583	44,582,310	417,690
83.11 Swanton	16	28,140	77	211,885	77	2,174,565	93	2,414,590	8,690
83.12 Tobias	68	56,135	90	44,425	90	1,687,755	158	1,788,315	53,845
83.13 Western	27	58,065	164	396,535	164	4,788,115	191	5,242,715	53,615
83.14 Wilber	84	746,745	752	11,432,090	755	53,986,455	839	66,165,290	873,460
83.15 X-mobile Home	0	0	0	0	151	1,420,031	151	1,420,031	2,495
83.16 Y-b.r.l.	0	0	0	0	62	1,454,970	62	1,454,970	0
83.17 Y-cabin	0	0	0	0	9	53,590	9	53,590	0
84 Residential Total	633	6,617,940	4,408	82,238,060	4,673	354,203,277	5,306	443,059,277	6,199,725

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	4500	0	0	2	78,870	2	638,660	2	717,530	0
85.2	4510	0	0	1	22,250	1	516,040	1	538,290	0
85.3	Area 1	1	0	1	50,250	2	153,935	3	204,185	0
85.4	Area 3	0	0	2	80,490	5	1,021,205	5	1,101,695	546,400
85.5	Crete	52	1,622,490	264	12,346,700	268	87,816,190	320	101,785,380	108,465
85.6	Dewitt	5	24,495	23	201,605	25	2,183,115	30	2,409,215	0
85.7	Dorchester	3	29,625	32	296,105	34	10,958,865	37	11,284,595	0
85.8	Friend	9	93,800	84	1,069,330	89	7,327,125	98	8,490,255	402,070
85.9	Rural	1	12,530	6	1,094,580	7	14,194,180	8	15,301,290	0
85.10	Swanton	7	18,490	11	59,180	12	1,147,640	19	1,225,310	0
85.11	Tobias	8	4,320	14	10,915	17	110,680	25	125,915	0
85.12	Western	12	39,390	26	46,145	30	722,000	42	807,535	33,900
85.13	Wilber	9	94,920	82	1,210,400	84	8,413,965	93	9,719,285	117,705
86	Commercial Total	107	1,940,060	548	16,566,820	576	135,203,600	683	153,710,480	1,208,540

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	182.12	0.62%	362,400	0.69%	1,989.90
88. 1G	2,989.61	10.16%	5,974,290	11.30%	1,998.35
89. 2G1	882.87	3.00%	1,743,135	3.30%	1,974.40
90. 2G	6,807.27	23.14%	13,437,840	25.41%	1,974.04
91. 3G1	2,152.55	7.32%	4,141,585	7.83%	1,924.04
92. 3G	1,826.68	6.21%	3,110,885	5.88%	1,703.03
93. 4G1	8,652.63	29.42%	14,701,030	27.80%	1,699.02
94. 4G	5,918.75	20.12%	9,405,790	17.79%	1,589.15
95. Total	29,412.48	100.00%	52,876,955	100.00%	1,797.77
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	146.68	3.21%	75,675	3.20%	515.92
106. 1T	214.87	4.71%	111,310	4.71%	518.03
107. 2T1	232.87	5.10%	120,035	5.08%	515.46
108. 2T	237.64	5.21%	122,890	5.20%	517.13
109. 3T1	161.53	3.54%	83,185	3.52%	514.98
110. 3T	130.58	2.86%	67,235	2.85%	514.90
111. 4T1	485.76	10.65%	250,195	10.60%	515.06
112. 4T	2,952.61	64.71%	1,530,865	64.83%	518.48
113. Total	4,562.54	100.00%	2,361,390	100.00%	517.56
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Grass Total	29,412.48	86.57%	52,876,955	95.73%	1,797.77
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,562.54	13.43%	2,361,390	4.27%	517.56
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114. Market Area Total	33,975.02	100.00%	55,238,345	100.00%	1,625.85

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	256.88	3.11%	513,760	3.47%	2,000.00
88. 1G	960.33	11.62%	1,920,610	12.98%	1,999.95
89. 2G1	576.09	6.97%	1,137,775	7.69%	1,975.00
90. 2G	1,301.26	15.75%	2,569,740	17.36%	1,974.81
91. 3G1	627.30	7.59%	1,206,700	8.15%	1,923.64
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,868.62	22.62%	3,175,370	21.46%	1,699.31
94. 4G	2,670.91	32.33%	4,275,665	28.89%	1,600.83
95. Total	8,261.39	100.00%	14,799,620	100.00%	1,791.42
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	73.29	2.62%	37,825	2.62%	516.10
106. 1T	76.71	2.74%	39,615	2.74%	516.43
107. 2T1	274.93	9.81%	141,600	9.80%	515.04
108. 2T	36.79	1.31%	19,010	1.32%	516.72
109. 3T1	26.11	0.93%	13,440	0.93%	514.75
110. 3T	1.34	0.05%	690	0.05%	514.93
111. 4T1	118.87	4.24%	61,205	4.24%	514.89
112. 4T	2,194.36	78.30%	1,131,765	78.31%	515.76
113. Total	2,802.40	100.00%	1,445,150	100.00%	515.68
<hr/>					
Grass Total	8,261.39	74.67%	14,799,620	91.10%	1,791.42
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,802.40	25.33%	1,445,150	8.90%	515.68
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114. Market Area Total	11,063.79	100.00%	16,244,770	100.00%	1,468.28

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	422.99	3.04%	835,040	3.33%	1,974.14
88. 1G	1,410.73	10.14%	2,820,705	11.25%	1,999.46
89. 2G1	852.89	6.13%	1,682,825	6.71%	1,973.09
90. 2G	2,076.08	14.92%	4,098,470	16.35%	1,974.14
91. 3G1	1,710.80	12.29%	3,292,825	13.13%	1,924.73
92. 3G	404.47	2.91%	697,080	2.78%	1,723.44
93. 4G1	3,984.20	28.63%	6,767,290	26.99%	1,698.53
94. 4G	3,052.70	21.94%	4,877,250	19.45%	1,597.68
95. Total	13,914.86	100.00%	25,071,485	100.00%	1,801.78
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	211.77	4.46%	111,040	4.51%	524.34
106. 1T	102.64	2.16%	53,120	2.16%	517.54
107. 2T1	514.88	10.85%	266,055	10.81%	516.73
108. 2T	112.06	2.36%	57,800	2.35%	515.80
109. 3T1	107.39	2.26%	55,310	2.25%	515.04
110. 3T	68.75	1.45%	35,405	1.44%	514.98
111. 4T1	273.24	5.76%	141,095	5.73%	516.38
112. 4T	3,353.35	70.68%	1,741,120	70.75%	519.22
113. Total	4,744.08	100.00%	2,460,945	100.00%	518.74
<hr/>					
Grass Total	13,914.86	74.57%	25,071,485	91.06%	1,801.78
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,744.08	25.43%	2,460,945	8.94%	518.74
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114. Market Area Total	18,658.94	100.00%	27,532,430	100.00%	1,475.56

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

76 Saline

	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	412,875,245	439,316,722	26,441,477	6.40%	6,170,295	4.91%
02. Recreational	3,658,545	3,742,555	84,010	2.30%	29,430	1.49%
03. Ag-Homesite Land, Ag-Res Dwelling	55,608,215	58,586,500	2,978,285	5.36%	2,145,320	1.50%
04. Total Residential (sum lines 1-3)	472,142,005	501,645,777	29,503,772	6.25%	8,345,045	4.48%
05. Commercial	105,509,155	109,485,250	3,976,095	3.77%	1,208,540	2.62%
06. Industrial	42,938,095	44,225,230	1,287,135	3.00%	0	3.00%
07. Total Commercial (sum lines 5-6)	148,447,250	153,710,480	5,263,230	3.55%	1,208,540	2.73%
08. Ag-Farmsite Land, Outbuildings	43,668,000	53,992,390	10,324,390	23.64%	0	23.64%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	52,510	52,510			
11. Total Non-Agland (sum lines 8-10)	43,668,000	54,044,900	10,376,900	23.76%	0	23.76%
12. Irrigated	717,461,610	752,250,205	34,788,595	4.85%		
13. Dryland	615,675,600	617,620,810	1,945,210	0.32%		
14. Grassland	96,291,900	99,015,545	2,723,645	2.83%		
15. Wasteland	247,985	247,760	-225	-0.09%		
16. Other Agland	52,510	0	-52,510	-100.00%		
17. Total Agricultural Land	1,429,729,605	1,469,134,320	39,404,715	2.76%		
18. Total Value of all Real Property (Locally Assessed)	2,093,986,860	2,178,535,477	84,548,617	4.04%	9,553,585	3.58%

2017 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:
	\$259,255
7.	Adopted budget, or granted budget if different from above:
	\$259,255—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:
	\$65,850; \$30,900 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:
	\$30,950 is designated for the computer system. This includes \$19,500 for the computer costs and \$11,450 for the GIS.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000
12.	Other miscellaneous funds:
	\$13,000; This is for the oblique photos of the rural area of the county, taken by GIS Workshop. They will be paid for over two years at \$13,000 per year.
13.	Amount of last year's assessor's budget not used:
	\$2,347.46

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 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 server 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 and it was approved in June of 2016.
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.

2017 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:																						
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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. Describe the methodology used to determine value for vacant lots being held for sale or resale?

There are no subdivisions under development in the county where a discounted cash flow (DCF) methodology has been used to value the undeveloped lots. There have been no individual applications for DCF valuation as provided for in LB 191.

<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>
1	2011	2010	2011	2011
2	2012	2012	2012	2012
4	2014	2013	2014	2014
5	2015	2014	2015	2015
6	2011-2014	2010-2013	2011-2014	2011-2014
9	2015	2014	IOLL	2014-2015-2016
11	2014	2014	2016-2017	2015-2016
12	2014	2014	2016-2017	2015
13	2014	2014	2016-2017	2017
Ag	2014	2014	2016-2017	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.

----Comments relating to Dates in the Survey Tables: The dates in the table are reported as follows: The date of Depreciation Tables, the date of Lot Value Study, and the date of Last Inspection are all reported based on the working year or years, (March 19 through March 19) rather than the tax year they are first used. The date of Costing reported is the date of the cost tables used in the county's costing system

----A lot value study is completed each time a valuation grouping is reappraised. At this time, the current values are either affirmed or the lot values are updated if the study indicates that a change is needed.

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

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

----Valuation Group 9 are cabin area locations where the lots are leased land so there is no lot value. The table above has been marked IOLL. Beginning in 2016, the Areas formerly called Y-BRL (Blue River Lodge) and Y-Cabins have been combined into a single valuation group #9.

----Beginning in 2016, the Areas formerly called Valuation Groups 3 (DeWitt); 6 (Swanton); 7 (Tobias); and 8 (Western) have all been combined into a single valuation group #6 called "Small Towns".

2017 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:																				
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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; some of the other areas are assessed using the square foot method, but the larger commercial and industrial tracts are valued by the acre. 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.	<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>
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	4	2015	2015	2016	2016
	5	2015	2015	2016	2016
	6	2015	2014	2015	2015
	7	2015	2014	2015	2015
	8	2015	2014	2015	2015
	9	2014	2010	2014	2014

Saline County has identified the valuation groups as the same as the Assessor Locations since they were created using the unique characteristics described.

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----A lot value study is completed each time a valuation grouping is reappraised. At this time, the current values are either affirmed or the lot values are updated if the study indicates that a change is needed.

2017 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.													
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<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.	2014												
2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	2014												
3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2014												
	<p>---The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When land use changes are discovered using the GIS photos, the county drives by the parcel to verify the change and take photos if there is a pivot added. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year, since the review is ongoing.</p>													
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. The values reflect those differences.													
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	There is only one known parcel of WRP in the county. It is valued at the gross value of the classified LCG's, converted to 100%.													
	<i><u>If your county has special value applications, please answer the following</u></i>													

7a.	How many special valuation applications are on file?
	1
7b.	What process was used to determine if non-agricultural influences exist in the county?
	The county reviews, verifies, and continually monitors agricultural sales to identify any non-agricultural influences. The analysis that has been done does not demonstrate that there is any value differences resulting from non-agricultural influences.

**Saline County Assessor
3-Year Plan
June 2016
Amended (August 9, 2016)**

Total Parcels = 10,803

Staff:

1 Assessor
1 Deputy Assessor
2 Full-time Clerk/Listers
1 Full-time Appraiser (through August 5, 2016)
1 Part-time Appraiser (beginning August 8, 2016)

Contracted Appraiser(s):

Saline County contracts with Fritz Appraisal & Valuation, LLC. Jon Fritz is a Certified General appraiser, who is responsible for a majority of the commercial properties, pick-up work and sales analysis. He also updates the TerraScan cost tables with the new pricing.

Completed Work Load for Tax Year 2015-2016:

Homestead Applications: 442
Personal Property schedules: 1245 (according to TS 6/11/16)
Real Property transfers: 618
Sales Reviews: approximately 187
Building permits/information sheets: approximately 659 (filed between 1/1/15 & 12/31/15)

During the past year, Saline County has completed the inspection, review and revaluation of all of the commercial properties in the towns of DeWitt, Swanton, Tobias and Western. During the sales analysis of commercial properties, there was indication that there was a need for an increase within the Crete commercial properties. Therefore, a 9% increase to all the improved commercial properties in Crete was implemented.

During the past year, Saline County has also completed the inspection, review and revaluation of all of the residential properties in Friend and the improvements located at Blue River Lodge. During the sales analysis of the residential properties, there was indication that there was a need for a decrease within the DeWitt residential properties.

Therefore, a 4% decrease to all of the improved residential properties in DeWitt was implemented.

Saline County continued work on updating agland records using FSA records in conjunction with GIS.

During the leaf-off Fall season of 2015, Saline County contracted with GIS Workshop, Inc. to have them fly the county and take new oblique imagery of all of the rural residential properties and rural farm sites.

2016-2017

Residential

In the Fall of 2015, we began the physical inspections of rural residential, rural cabins and ag improvements. It was originally scheduled to take two years to inspect/review all of the rural properties. Saline County will continue to work on the physical inspection and review of these properties, but due to time restraints, we may have to rely on the 2015 oblique imagery as an indicator if there are changes to a property.

After the completion of all properties, adjustments will be made to the records if there indications of changes during the inspection process, such as new additions/deletions. For the assessment year 2017, these properties will be affected by updated costing from the Marshall & Swift cost manual.

An analysis of the rural residential properties will be conducted to determine if any possible land value adjustments are needed. If supported by current sales, market areas and land values may be adjusted.

The annual sales review and pick up work/building permits will continue to be reviewed.

Commercial

We have completed the physical inspection of the commercial properties in Dorchester and Friend. We are in the process of physical inspections of the commercial properties in Wilber. Once the physical inspections are completed, adjustments will be made to the records if there were indications of changes during the inspection process, such as new additions/deletions. For the assessment year 2017, all of these communities will be affected by updated costing from the Marshall & Swift cost manual.

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.

2017-2018

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

Beginning in 2017, Saline County has plans to contract with Great Plains Appraisal to inspect and review all industrial properties, to be effective 2018.

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.

2018-2019

Residential

In 2018-2019, we will begin the data review and inspections on the Crete residential properties to be effective 2020. Sales reviews and pick up work/building permits will continue to be reviewed,

Commercial

We will also begin the data review and inspections on the Crete commercial properties to be effective 2020. 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.

2019-2020

Residential

We will begin reviewing the Dorchester, Swanton and Western residential properties for any adjustments to be effective 2021. 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.

February 24, 2017

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