

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**SEWARD 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 Seward County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Seward County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

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

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

cc: Marilyn Hladky, Seward County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

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

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

**Analysis of Assessment Practices:**

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

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Neb. Rev. Stat. § 77-1327, the Division audits a random sample from the county registers of deeds’ records to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

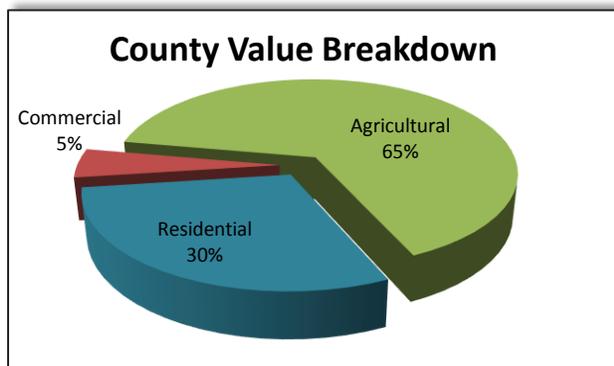
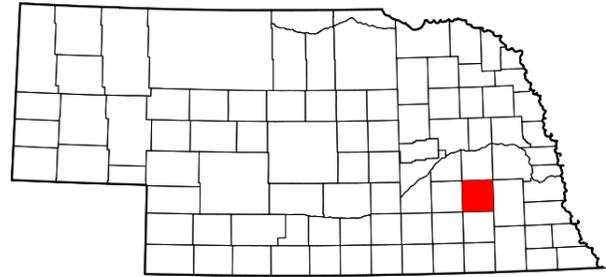
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

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

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

## County Overview

With a total area of 571 square miles, Seward had 17,110 residents, per the Census Bureau Quick Facts for 2014, a 2% population increase over the 2010 US Census. In a review of the past fifty years, Seward has seen a steady rise in population of 26% (Nebraska Department of Economic Development). Reports indicated that 71% of county residents were homeowners and 85% of residents occupied the same residence as in the prior year (Census Quick Facts).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
BEAVER CROSSIN	457	403	-12%
BEE	223	191	-14%
CORDOVA	127	137	8%
GARLAND	247	216	-13%
GOEHNER	186	154	-17%
MILFORD	2,070	2,090	1%
PLEASANT DALE	245	205	-16%
SEWARD	6,427	6,964	8%
STAPLEHURST	270	242	-10%
UTICA	844	861	2%

The majority of the commercial properties in Seward convene in and around Seward, the county seat. Per the latest information available from the U.S. Census Bureau, there were 445 employer establishments in Seward. County-wide employment was at 8,632 people, a 3% gain relative to the 2010 Census (Nebraska Department of Labor).

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

## 2017 Residential Correlation for Seward County

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### *Assessment Actions*

For the current assessment year, Seward County reappraised all residences in Goehner, Tamora and the rural homes in geocodes 3235 and 3461. They also completed physical inspections of rural residences and the agricultural improvements located in geocodes 3235, 3289, 3459 and 3513 with new pictures taken. All pick up work was completed.

The county assessor's analysis of the sales indicated the need for an economic adjustment to certain assessor locations: Seward's economic depreciation was reduced to 12% for land and improvements; Beaver Crossing's economic depreciation was reduced to 30% for land and improvements; and the rural residential/agricultural homes economic depreciation was reduced to between 5% - 10% for the improvements only in the central and western regions.

### *Description of Analysis*

Residential parcels are analyzed utilizing 14 valuation groupings that are based on the assessor locations in the county.

<b>Valuation Grouping</b>	<b>Assessor Location</b>
01	Seward
02	Beaver Crossing
03	Bee
04	Cordova
05	Garland
06	Goehner
07	Grover
08	Milford
09	Pleasant Dale
10	Staplehurst
11	Tamora
12	Utica
13	Rural
14	Rural Sub

For the residential property class, a review of Seward County's statistical analysis profiles 412 residential sales, representing all the valuation groupings. All valuation groupings with a sufficient number of sales are within the acceptable range. All three measures of central tendency for the residential class of properties are within the acceptable range.

## 2017 Residential Correlation for Seward County

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### *Assessment Practice Review*

The 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 inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed includes sales verification. The county has determined that calling the buyer or seller is a more effective way of gathering sales information rather than mailing out a questionnaire. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The review of Seward 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 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. Seward County manually enters the supplemental data into the sales file directly. Occasional spot checks have indicated the data is entered timely and accurately.

The county's inspection and review cycle for all real property was discussed with the county assessor. For residential property, the county continues to meet the six-year review cycle.

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. 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 the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

## 2017 Residential Correlation for Seward County

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	207	94.92	95.45	94.33	07.63	101.19
02	13	95.43	98.62	90.34	15.77	109.17
03	7	90.69	85.90	86.50	07.32	99.31
04	5	95.26	93.77	94.04	02.09	99.71
05	8	86.11	83.66	80.34	10.96	104.13
06	8	93.16	92.36	92.78	03.50	99.55
08	89	92.56	92.69	92.06	08.58	100.68
09	6	84.46	91.28	89.83	08.86	101.61
10	5	95.23	97.46	93.93	08.11	103.76
12	33	92.45	94.83	92.13	12.77	102.93
13	45	94.22	95.08	93.09	16.41	102.14
14	6	80.80	76.62	80.15	20.22	95.60
____ALL____	412	93.59	94.22	92.79	09.76	101.54

### *Level of Value*

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

## 2017 Commercial Correlation for Seward County

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### *Assessment Actions*

For the current assessment year, Seward County inspected and reviewed all commercial properties in the towns of Goehner, Tamora and Utica. All pick up work for new and omitted construction was completed in a timely manner.

The county assessor conducted a sales analysis of the commercial class and based on the general movement of the commercial market, determined a decrease in the economic depreciation of 5% was applied to the land and improvements for the town of Seward.

### *Description of Analysis*

Commercial parcels are analyzed utilizing 13 valuation groups based on assessor locations.

<b>Valuation Grouping</b>	<b>Assessor Location</b>
01	Seward
02	Beaver Crossing
03	Bee
04	Cordova
05	Garland
06	Goehner
07	Grover
08	Milford
09	Pleasant Dale
10	Staplehurst
11	Tamorsa
12	Utica
13	Rural

For this study period, there were 22 commercial sales profiled for the valuation groups. Taking the whole county into account, all three measures of central tendency are in the acceptable range.

The overall median was then tested by removing outliers on the high and low end. The median did not move significantly indicating the median can be relied upon as a stable statistical measure.

The movement of the commercial assessments for the county as a whole confirm the assessment actions report of the county assessor. While the commercial base increased a total of nearly 5%, half of that was attributable to growth. The overall movement of nearly 2 ½% in the commercial class is similar to the movement of the general area, which suggests the county's change to values were in proper response to the market as Seward carries nearly half of the commercial parcels in

## 2017 Commercial Correlation for Seward County

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the county. The net taxable sales remained flat over the prior year, but we do not expect a direct correlation between the taxable sales and the commercial valuations.

### *Assessment Practice Review*

The 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 inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed includes sales verification. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The review of Seward County revealed that no apparent bias existed in the qualification determination and it is believed that all arm's-length sales were made available for the measurement of real property.

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. Seward County manually enters the supplemental data into the sales file directly. Occasional spot checks have indicated the data is entered timely and accurately.

The county's inspection and review cycle for all real property was discussed with the county assessor. For commercial property, the county continues to meet the six-year review cycle.

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

### *Equalization and Quality of Assessment*

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

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	9	95.35	93.20	77.14	18.92	120.82
02	4	83.34	97.37	97.98	43.08	99.38
04	1	95.71	95.71	95.71	00.00	100.00
08	3	78.53	82.41	80.19	23.62	102.77
12	3	95.88	95.95	96.67	01.40	99.26
13	2	106.55	106.55	125.59	20.69	84.84
____ALL____	22	95.53	94.19	99.12	20.34	95.03

## 2017 Commercial Correlation for Seward County

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### *Level of Value*

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

## 2017 Agricultural Correlation for Seward County

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### *Assessment Actions*

Seward County continually verifies sales along with updating land use in the agricultural class of property. Land use changes are discovered through information coming from GIS aerial imagery, well updates from the Natural Resource District (NRD) and Farm Service Agency (FSA) records and maps. Land coming out of the Conservation Reserve Program is also monitored. The county inspected and reviewed rural residential and agricultural improvements in Geocodes 3235 and 3461. All pickup work was completed. A sales analysis was completed, and as a result, the county made no changes to the agricultural land values for the 2017 assessment year.

### *Description of Analysis*

There are two market areas within Seward County; Market Area 1 is mostly the western half of the county and has highly productive soils and available ground water for irrigation throughout the area. Market Area 2 encompasses the eastern half of the county where irrigation is sparse, so the predominant use is dry cropland and grass. At one time, Market Area 2 was split into a third market area due to residential influences from Lincoln, but the agricultural land values have overtaken the residential influence, so the third market area, while it still shows on the map, is part of Market Area 2.

The Division's standard statistical output removes sales less than 40 acres to reduce the possibility that non-agricultural influences impact the measurement of agricultural land. However, agricultural parcels under 40 acres are not a rarity for this county, and the automatic removal of the sales reduces the size of the measurement sample. These sales were scrutinized and were found to be arm's-length and valid indicators of market value for agricultural land. Further, the inclusion of these sales in the sample did not negatively impact the median as would be expected if non-agricultural influences were present. Therefore, it was determined that adding back the arm's-length sales between 30 and 40 acres would increase the number of sales in the study period and create a larger pool to be analyzed.

The initial analysis was done using the 44 sales within Seward County for the three study periods. The median and the weighted mean are both within the acceptable range and the mean is out by only a percentage point, which is not deemed a concern.

Another analysis studied the sales that have 80% or more of the acres in a single major land use category. In this case, the major land classes with a sufficient number of sales all had medians that fell in the acceptable range.

A comparison was done using sales from the surrounding counties to measure Seward County's schedule of values. The results of this analysis were comparable to the results of the sales within Seward County indicating that their schedule of values are equalized with the surrounding counties that have similar markets.

## **2017 Agricultural Correlation for Seward County**

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

The 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 inconsistencies are noted and discussed with the county assessor for further action.

The agricultural land review in Seward County was determined to be systematic and comprehensive. The current process of verification of land use is through aerial imagery and information provided by the NRD and FSA. Phone calls and physical inspections are also used to gather information. The county has reviewed the sales as required by Directive 16-3 and has removed any sales that may have sold at a substantial premium or discount. The county's practice considers all available information when determining the primary use of the parcel. The review supported that the county has used all available sales for the measurement of agricultural land. The process used by the county gathers sufficient information to adequately make qualification determinations; usability decisions have been made without a bias.

The Division also 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. Seward County manually enters the supplemental data into the sales file directly. Occasional spot checks have indicated the data is entered timely and accurately.

### ***Equalization and Quality of Assessment***

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the statutory level.

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. A comparison of Seward County values with the adjoining counties shows that all values are reasonably comparable and therefore equalized.

## 2017 Agricultural Correlation for Seward County

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>Irrigated</u>						
County	16	69.77	73.61	71.17	10.69	103.43
1	15	69.80	73.95	71.35	11.28	103.64
2	1	68.50	68.50	68.50		100.00
<u>Dry</u>						
County	14	74.28	71.96	71.03	11.91	101.31
1	3	75.37	73.78	72.19	03.78	102.20
2	11	73.97	71.46	70.79	14.01	100.95
<u>Grass</u>						
County	3	48.51	52.29	47.29	32.10	110.57
2	3	48.51	52.29	47.29	32.10	110.57
<u>ALL</u>						
10/01/2013 To 09/30/2016	44	74.12	75.56	74.24	16.38	101.78

### *Level of Value*

Based on the analysis of all available information, the level of value of agricultural land in Seward County is 74%.

## 2017 Opinions of the Property Tax Administrator for Seward County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>74</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2017 Commission Summary for Seward County

### Residential Real Property - Current

Number of Sales	412	Median	93.59
Total Sales Price	\$66,804,140	Mean	94.22
Total Adj. Sales Price	\$66,804,140	Wgt. Mean	92.79
Total Assessed Value	\$61,988,921	Average Assessed Value of the Base	\$138,523
Avg. Adj. Sales Price	\$162,146	Avg. Assessed Value	\$150,459

### Confidence Interval - Current

95% Median C.I	92.50 to 94.92
95% Wgt. Mean C.I	91.61 to 93.97
95% Mean C.I	92.88 to 95.56
% of Value of the Class of all Real Property Value in the County	29.42
% of Records Sold in the Study Period	6.74
% of Value Sold in the Study Period	7.32

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	400	93	92.55
2015	394	95	95.35
2014	364	97	97.21
2013	306	96	95.98

## 2017 Commission Summary for Seward County

### Commercial Real Property - Current

Number of Sales	22	Median	95.53
Total Sales Price	\$6,221,197	Mean	94.19
Total Adj. Sales Price	\$6,221,197	Wgt. Mean	99.12
Total Assessed Value	\$6,166,609	Average Assessed Value of the Base	\$226,702
Avg. Adj. Sales Price	\$282,782	Avg. Assessed Value	\$280,300

### Confidence Interval - Current

95% Median C.I	76.97 to 101.75
95% Wgt. Mean C.I	67.83 to 130.41
95% Mean C.I	81.76 to 106.62
% of Value of the Class of all Real Property Value in the County	5.55
% of Records Sold in the Study Period	3.12
% of Value Sold in the Study Period	3.86

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	21	100	96.91
2015	27	100	95.25
2014	25	100	93.79
2013	16		93.40

**80 Seward  
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 : 412  
 Total Sales Price : 66,804,140  
 Total Adj. Sales Price : 66,804,140  
 Total Assessed Value : 61,988,921  
 Avg. Adj. Sales Price : 162,146  
 Avg. Assessed Value : 150,459

MEDIAN : 94  
 WGT. MEAN : 93  
 MEAN : 94  
 COD : 09.76  
 PRD : 101.54

COV : 14.75  
 STD : 13.90  
 Avg. Abs. Dev : 09.13  
 MAX Sales Ratio : 182.69  
 MIN Sales Ratio : 37.16

95% Median C.I. : 92.50 to 94.92  
 95% Wgt. Mean C.I. : 91.61 to 93.97  
 95% Mean C.I. : 92.88 to 95.56

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-14 To 31-DEC-14	47	96.32	97.64	97.00	07.37	100.66	69.98	153.11	94.48 to 98.20	157,358	152,643	
01-JAN-15 To 31-MAR-15	29	95.79	97.35	96.41	09.92	100.98	70.00	128.35	91.55 to 101.87	153,055	147,562	
01-APR-15 To 30-JUN-15	51	92.79	94.34	93.99	06.41	100.37	78.51	119.70	91.34 to 95.11	152,046	142,903	
01-JUL-15 To 30-SEP-15	72	93.51	93.65	92.97	08.94	100.73	57.37	128.40	90.80 to 95.35	169,641	157,714	
01-OCT-15 To 31-DEC-15	47	93.52	94.04	93.16	09.16	100.94	67.19	139.90	88.31 to 95.94	157,283	146,531	
01-JAN-16 To 31-MAR-16	32	96.60	95.32	92.89	12.77	102.62	37.16	147.75	88.98 to 100.83	160,613	149,196	
01-APR-16 To 30-JUN-16	82	90.42	91.73	89.78	10.19	102.17	62.99	155.87	86.55 to 92.87	159,145	142,883	
01-JUL-16 To 30-SEP-16	52	91.43	93.45	90.39	12.45	103.39	56.50	182.69	88.86 to 95.55	181,141	163,738	
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	199	94.83	95.31	94.64	08.18	100.71	57.37	153.11	93.13 to 95.53	159,814	151,241	
01-OCT-15 To 30-SEP-16	213	91.72	93.20	91.12	11.18	102.28	37.16	182.69	90.36 to 94.26	164,325	149,728	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	199	93.73	94.46	93.74	08.58	100.77	57.37	139.90	92.33 to 95.23	159,796	149,797	
<u>ALL</u>	412	93.59	94.22	92.79	09.76	101.54	37.16	182.69	92.50 to 94.92	162,146	150,459	

<b>VALUATION GROUPING</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	207	94.92	95.45	94.33	07.63	101.19	66.79	154.76	93.13 to 95.76	167,032	157,567	
02	13	95.43	98.62	90.34	15.77	109.17	74.05	155.87	82.45 to 117.94	82,535	74,564	
03	7	90.69	85.90	86.50	07.32	99.31	67.19	94.83	67.19 to 94.83	130,629	112,998	
04	5	95.26	93.77	94.04	02.09	99.71	89.85	96.34	N/A	71,700	67,430	
05	8	86.11	83.66	80.34	10.96	104.13	56.50	101.37	56.50 to 101.37	99,688	80,087	
06	8	93.16	92.36	92.78	03.50	99.55	86.04	99.45	86.04 to 99.45	140,413	130,271	
08	69	92.56	92.69	92.06	08.58	100.68	68.48	122.67	89.72 to 95.63	154,197	141,948	
09	6	84.46	91.28	89.83	08.86	101.61	82.85	115.48	82.85 to 115.48	137,833	123,813	
10	5	95.23	97.46	93.93	08.11	103.76	86.15	110.16	N/A	72,000	67,627	
12	33	92.45	94.83	92.13	12.77	102.93	65.57	149.92	86.60 to 95.85	117,103	107,885	
13	45	94.22	95.08	93.09	16.41	102.14	57.37	182.69	84.69 to 101.87	226,942	211,261	
14	6	80.80	76.62	80.15	20.22	95.60	37.16	98.01	37.16 to 98.01	343,083	274,981	
<u>ALL</u>	412	93.59	94.22	92.79	09.76	101.54	37.16	182.69	92.50 to 94.92	162,146	150,459	

**80 Seward  
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 : 412  
 Total Sales Price : 66,804,140  
 Total Adj. Sales Price : 66,804,140  
 Total Assessed Value : 61,988,921  
 Avg. Adj. Sales Price : 162,146  
 Avg. Assessed Value : 150,459

MEDIAN : 94  
 WGT. MEAN : 93  
 MEAN : 94  
 COD : 09.76  
 PRD : 101.54

COV : 14.75  
 STD : 13.90  
 Avg. Abs. Dev : 09.13  
 MAX Sales Ratio : 182.69  
 MIN Sales Ratio : 37.16

95% Median C.I. : 92.50 to 94.92  
 95% Wgt. Mean C.I. : 91.61 to 93.97  
 95% Mean C.I. : 92.88 to 95.56

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	408	93.59	93.98	92.70	09.53	101.38	37.16	155.87	92.50 to 94.92	162,993	151,092
06											
07	4	102.04	118.32	113.29	29.54	104.44	86.52	182.69	N/A	75,750	85,814
<u>ALL</u>	412	93.59	94.22	92.79	09.76	101.54	37.16	182.69	92.50 to 94.92	162,146	150,459

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	3	125.04	129.76	127.12	12.66	102.08	108.37	155.87	N/A	20,667	26,271
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	412	93.59	94.22	92.79	09.76	101.54	37.16	182.69	92.50 to 94.92	162,146	150,459
Greater Than 14,999	412	93.59	94.22	92.79	09.76	101.54	37.16	182.69	92.50 to 94.92	162,146	150,459
Greater Than 29,999	409	93.52	93.96	92.76	09.55	101.29	37.16	182.69	92.45 to 94.83	163,184	151,369
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	125.04	129.76	127.12	12.66	102.08	108.37	155.87	N/A	20,667	26,271
30,000 TO 59,999	22	96.92	102.47	102.87	14.38	99.61	63.11	147.75	91.77 to 116.91	44,223	45,492
60,000 TO 99,999	64	96.12	100.59	99.69	11.07	100.90	74.05	182.69	94.44 to 100.75	81,142	80,893
100,000 TO 149,999	132	90.63	92.14	92.22	10.33	99.91	57.37	153.11	88.62 to 91.75	125,792	116,003
150,000 TO 249,999	131	92.83	91.61	91.64	07.42	99.97	37.16	120.70	91.41 to 94.61	189,935	174,063
250,000 TO 499,999	58	95.21	93.05	92.62	07.11	100.46	70.00	116.20	92.50 to 95.79	309,915	287,040
500,000 TO 999,999	2	87.84	87.84	86.92	10.03	101.06	79.03	96.64	N/A	557,500	484,600
1,000,000 +											
<u>ALL</u>	412	93.59	94.22	92.79	09.76	101.54	37.16	182.69	92.50 to 94.92	162,146	150,459

**80 Seward**  
**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 : 22  
Total Sales Price : 6,221,197  
Total Adj. Sales Price : 6,221,197  
Total Assessed Value : 6,166,609  
Avg. Adj. Sales Price : 282,782  
Avg. Assessed Value : 280,300

MEDIAN : 96  
WGT. MEAN : 99  
MEAN : 94  
COD : 20.34  
PRD : 95.03

COV : 29.75  
STD : 28.02  
Avg. Abs. Dev : 19.43  
MAX Sales Ratio : 170.03  
MIN Sales Ratio : 52.78

95% Median C.I. : 76.97 to 101.75  
95% Wgt. Mean C.I. : 67.83 to 130.41  
95% Mean C.I. : 81.76 to 106.62

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	2	119.79	119.79	115.16	18.33	104.02	97.83	141.75	N/A	190,000	218,809
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	2	98.73	98.73	99.65	03.06	99.08	95.71	101.75	N/A	54,500	54,309
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15	4	80.74	87.53	101.45	23.56	86.28	60.04	128.60	N/A	1,101,432	1,117,388
01-JUL-15 To 30-SEP-15	3	95.35	99.74	95.16	07.16	104.81	91.69	112.17	N/A	95,040	90,445
01-OCT-15 To 31-DEC-15	6	94.93	96.79	103.31	30.58	93.69	52.78	170.03	52.78 to 170.03	75,950	78,461
01-JAN-16 To 31-MAR-16	1	97.99	97.99	97.99	00.00	100.00	97.99	97.99	N/A	75,000	73,491
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	4	74.35	76.76	65.65	14.47	116.92	61.83	96.51	N/A	127,663	83,807
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	4	99.79	109.26	111.70	12.52	97.82	95.71	141.75	N/A	122,250	136,559
01-OCT-14 To 30-SEP-15	7	91.69	92.76	101.07	17.85	91.78	60.04	128.60	60.04 to 128.60	670,121	677,270
01-OCT-15 To 30-SEP-16	11	93.97	89.62	84.46	24.39	106.11	52.78	170.03	56.53 to 111.57	94,668	79,953
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	2	98.73	98.73	99.65	03.06	99.08	95.71	101.75	N/A	54,500	54,309
01-JAN-15 To 31-DEC-15	13	93.97	94.62	101.27	23.83	93.43	52.78	170.03	60.04 to 112.17	395,888	400,897
<u>ALL</u>	22	95.53	94.19	99.12	20.34	95.03	52.78	170.03	76.97 to 101.75	282,782	280,300

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	9	95.35	93.20	77.14	18.92	120.82	60.04	141.75	61.83 to 111.57	339,530	261,919
02	4	83.34	97.37	97.98	43.08	99.38	52.78	170.03	N/A	46,925	45,977
04	1	95.71	95.71	95.71	00.00	100.00	95.71	95.71	N/A	38,000	36,371
08	3	78.53	82.41	80.19	23.62	102.77	56.53	112.17	N/A	51,000	40,896
12	3	95.88	95.95	96.67	01.40	99.26	93.97	97.99	N/A	38,667	37,377
13	2	106.55	106.55	125.59	20.69	84.84	84.50	128.60	N/A	1,335,363	1,677,122
<u>ALL</u>	22	95.53	94.19	99.12	20.34	95.03	52.78	170.03	76.97 to 101.75	282,782	280,300

**80 Seward**  
**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 : 22  
Total Sales Price : 6,221,197  
Total Adj. Sales Price : 6,221,197  
Total Assessed Value : 6,166,609  
Avg. Adj. Sales Price : 282,782  
Avg. Assessed Value : 280,300

MEDIAN : 96  
WGT. MEAN : 99  
MEAN : 94  
COD : 20.34  
PRD : 95.03

COV : 29.75  
STD : 28.02  
Avg. Abs. Dev : 19.43  
MAX Sales Ratio : 170.03  
MIN Sales Ratio : 52.78

95% Median C.I. : 76.97 to 101.75  
95% Wgt. Mean C.I. : 67.83 to 130.41  
95% Mean C.I. : 81.76 to 106.62

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**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	76.97	76.97	76.97	00.00	100.00	76.97	76.97	N/A	435,000	334,800
03	20	95.53	93.33	79.80	19.67	116.95	52.78	170.03	78.53 to 97.99	164,881	131,574
04	1	128.60	128.60	128.60	00.00	100.00	128.60	128.60	N/A	2,488,576	3,200,336
<u>ALL</u>	<u>22</u>	95.53	94.19	99.12	20.34	95.03	52.78	170.03	76.97 to 101.75	282,782	280,300

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	96.20	96.20	96.28	00.33	99.92	95.88	96.51	N/A	8,000	7,702
Less Than 30,000	2	96.20	96.20	96.28	00.33	99.92	95.88	96.51	N/A	8,000	7,702
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	22	95.53	94.19	99.12	20.34	95.03	52.78	170.03	76.97 to 101.75	282,782	280,300
Greater Than 14,999	20	94.66	93.99	99.13	22.49	94.81	52.78	170.03	76.97 to 101.75	310,260	307,560
Greater Than 29,999	20	94.66	93.99	99.13	22.49	94.81	52.78	170.03	76.97 to 101.75	310,260	307,560
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	96.20	96.20	96.28	00.33	99.92	95.88	96.51	N/A	8,000	7,702
15,000 TO 29,999											
30,000 TO 59,999	5	93.97	85.71	84.38	17.28	101.58	56.53	112.17	N/A	38,000	32,065
60,000 TO 99,999	6	96.67	99.41	97.34	24.67	102.13	52.78	170.03	52.78 to 170.03	72,450	70,521
100,000 TO 149,999											
150,000 TO 249,999	5	97.83	105.47	104.32	15.77	101.10	84.50	141.75	N/A	194,454	202,856
250,000 TO 499,999	2	69.40	69.40	69.86	10.91	99.34	61.83	76.97	N/A	409,825	286,315
500,000 TO 999,999											
1,000,000 +	2	94.32	94.32	105.07	36.34	89.77	60.04	128.60	N/A	1,894,288	1,990,423
<u>ALL</u>	<u>22</u>	95.53	94.19	99.12	20.34	95.03	52.78	170.03	76.97 to 101.75	282,782	280,300

**80 Seward**  
**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 : 22  
Total Sales Price : 6,221,197  
Total Adj. Sales Price : 6,221,197  
Total Assessed Value : 6,166,609  
Avg. Adj. Sales Price : 282,782  
Avg. Assessed Value : 280,300

MEDIAN : 96  
WGT. MEAN : 99  
MEAN : 94  
COD : 20.34  
PRD : 95.03

COV : 29.75  
STD : 28.02  
Avg. Abs. Dev : 19.43  
MAX Sales Ratio : 170.03  
MIN Sales Ratio : 52.78

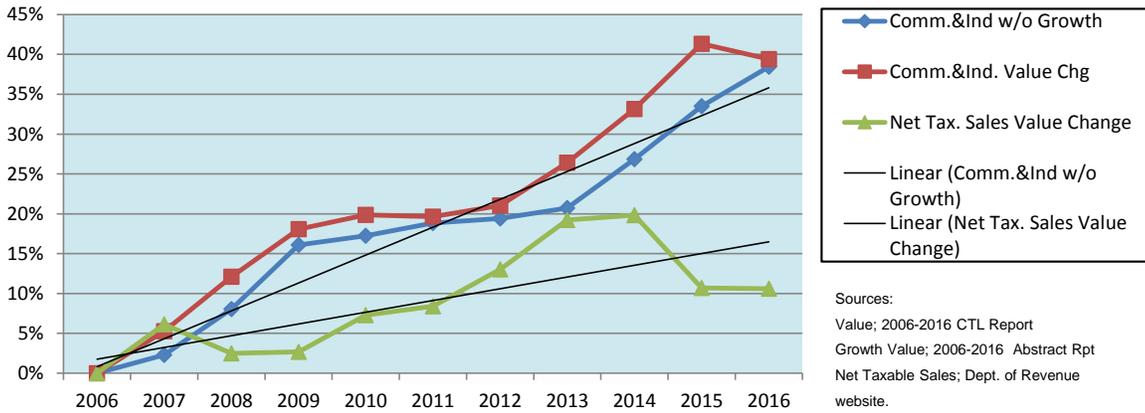
95% Median C.I. : 76.97 to 101.75  
95% Wgt. Mean C.I. : 67.83 to 130.41  
95% Mean C.I. : 81.76 to 106.62

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	76.52	76.52	64.22	26.12	119.15	56.53	96.51	N/A	26,000	16,697
304	1	111.57	111.57	111.57	00.00	100.00	111.57	111.57	N/A	235,000	262,192
344	2	78.59	78.59	67.30	21.33	116.78	61.83	95.35	N/A	229,825	154,670
352	3	78.53	84.44	83.60	08.85	101.00	76.97	97.83	N/A	247,000	206,495
353	4	106.96	113.42	120.13	12.67	94.41	97.99	141.75	N/A	82,750	99,404
386	1	52.78	52.78	52.78	00.00	100.00	52.78	52.78	N/A	75,000	39,585
406	3	93.97	83.30	61.09	12.72	136.36	60.04	95.88	N/A	447,000	273,050
420	1	70.16	70.16	70.16	00.00	100.00	70.16	70.16	N/A	40,000	28,063
442	2	132.87	132.87	141.98	27.97	93.58	95.71	170.03	N/A	50,350	71,489
494	1	128.60	128.60	128.60	00.00	100.00	128.60	128.60	N/A	2,488,576	3,200,336
528	1	91.69	91.69	91.69	00.00	100.00	91.69	91.69	N/A	175,121	160,564
554	1	84.50	84.50	84.50	00.00	100.00	84.50	84.50	N/A	182,150	153,908
<u>ALL</u>	22	95.53	94.19	99.12	20.34	95.03	52.78	170.03	76.97 to 101.75	282,782	280,300

### 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	\$ 110,037,786	\$ 5,202,069	4.73%	\$ 104,835,717	-	\$ 97,438,759	-
2007	\$ 115,839,974	\$ 3,271,262	2.82%	\$ 112,568,712	2.30%	\$ 103,399,271	6.12%
2008	\$ 123,357,081	\$ 4,472,435	3.63%	\$ 118,884,646	2.63%	\$ 99,864,353	-3.42%
2009	\$ 129,910,481	\$ 2,183,073	1.68%	\$ 127,727,408	3.54%	\$ 100,059,923	0.20%
2010	\$ 131,901,754	\$ 2,878,892	2.18%	\$ 129,022,862	-0.68%	\$ 104,533,306	4.47%
2011	\$ 131,659,547	\$ 889,030	0.68%	\$ 130,770,517	-0.86%	\$ 105,609,375	1.03%
2012	\$ 133,202,775	\$ 1,792,470	1.35%	\$ 131,410,305	-0.19%	\$ 110,113,645	4.27%
2013	\$ 139,094,220	\$ 6,266,033	4.50%	\$ 132,828,187	-0.28%	\$ 116,159,872	5.49%
2014	\$ 146,514,090	\$ 6,934,631	4.73%	\$ 139,579,459	0.35%	\$ 116,763,637	0.52%
2015	\$ 155,523,843	\$ 8,608,935	5.54%	\$ 146,914,908	0.27%	\$ 107,847,762	-7.64%
2016	\$ 153,391,584	\$ 1,050,547	0.68%	\$ 152,341,037	-2.05%	\$ 107,758,260	-0.08%
<b>Ann %chg</b>	3.38%			<b>Average</b>	<b>0.50%</b>	<b>1.13%</b>	<b>1.10%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	2.30%	5.27%	6.12%
2008	8.04%	12.10%	2.49%
2009	16.08%	18.06%	2.69%
2010	17.25%	19.87%	7.28%
2011	18.84%	19.65%	8.39%
2012	19.42%	21.05%	13.01%
2013	20.71%	26.41%	19.21%
2014	26.85%	33.15%	19.83%
2015	33.51%	41.34%	10.68%
2016	38.44%	39.40%	10.59%

County Number: 80  
 County Name: Seward

**80 Seward**  
**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 : 41  
Total Sales Price : 33,100,506  
Total Adj. Sales Price : 33,085,506  
Total Assessed Value : 24,572,423  
Avg. Adj. Sales Price : 806,964  
Avg. Assessed Value : 599,327

MEDIAN : 74  
WGT. MEAN : 74  
MEAN : 76  
COD : 16.98  
PRD : 101.71

COV : 24.44  
STD : 18.46  
Avg. Abs. Dev : 12.56  
MAX Sales Ratio : 135.59  
MIN Sales Ratio : 30.82

95% Median C.I. : 69.22 to 78.20  
95% Wgt. Mean C.I. : 70.03 to 78.51  
95% Mean C.I. : 69.89 to 81.19

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	3	73.97	75.69	75.55	07.26	100.19	68.50	84.61	N/A	814,750	615,537
01-JAN-14 To 31-MAR-14	6	82.00	94.30	92.95	20.73	101.45	75.37	135.59	75.37 to 135.59	478,192	444,481
01-APR-14 To 30-JUN-14	4	64.75	61.91	65.70	09.02	94.23	48.51	69.63	N/A	700,263	460,049
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14	3	64.60	74.03	69.61	20.53	106.35	58.85	98.63	N/A	936,206	651,724
01-JAN-15 To 31-MAR-15	8	69.33	65.62	67.07	13.66	97.84	30.82	81.29	30.82 to 81.29	755,511	506,730
01-APR-15 To 30-JUN-15	3	74.26	82.35	76.42	22.15	107.76	61.72	111.07	N/A	501,488	383,230
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	2	69.42	69.42	69.54	01.01	99.83	68.72	70.11	N/A	1,224,328	851,397
01-JAN-16 To 31-MAR-16	4	74.03	75.83	72.61	13.78	104.43	61.54	93.72	N/A	978,350	710,388
01-APR-16 To 30-JUN-16	8	77.47	77.55	78.96	12.71	98.21	46.82	99.39	46.82 to 99.39	1,031,478	814,461
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	13	75.37	80.04	78.30	18.87	102.22	48.51	135.59	65.87 to 84.99	624,189	488,745
01-OCT-14 To 30-SEP-15	14	69.33	71.01	69.12	17.99	102.73	30.82	111.07	58.85 to 81.29	739,798	511,336
01-OCT-15 To 30-SEP-16	14	75.93	75.89	75.68	12.72	100.28	46.82	99.39	68.72 to 93.72	1,043,849	790,002
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	13	75.37	79.65	76.22	22.25	104.50	48.51	135.59	63.63 to 98.63	652,217	497,096
01-JAN-15 To 31-DEC-15	13	69.43	70.06	69.08	14.55	101.42	30.82	111.07	61.72 to 79.83	769,016	531,256
<u>ALL</u>	41	73.97	75.54	74.27	16.98	101.71	30.82	135.59	69.22 to 78.20	806,964	599,327

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	20	73.19	75.50	72.85	11.00	103.64	57.52	111.07	69.63 to 78.20	940,124	684,864
2	21	73.97	75.58	76.14	22.78	99.26	30.82	135.59	63.63 to 81.29	680,144	517,864
<u>ALL</u>	41	73.97	75.54	74.27	16.98	101.71	30.82	135.59	69.22 to 78.20	806,964	599,327

**80 Seward**  
**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 : 41  
Total Sales Price : 33,100,506  
Total Adj. Sales Price : 33,085,506  
Total Assessed Value : 24,572,423  
Avg. Adj. Sales Price : 806,964  
Avg. Assessed Value : 599,327

MEDIAN : 74  
WGT. MEAN : 74  
MEAN : 76  
COD : 16.98  
PRD : 101.71

COV : 24.44  
STD : 18.46  
Avg. Abs. Dev : 12.56  
MAX Sales Ratio : 135.59  
MIN Sales Ratio : 30.82

95% Median C.I. : 69.22 to 78.20  
95% Wgt. Mean C.I. : 70.03 to 78.51  
95% Mean C.I. : 69.89 to 81.19

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**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
<b>_____Irrigated_____</b>											
County	5	69.80	71.12	70.70	04.24	100.59	65.87	78.20	N/A	1,068,233	755,243
1	5	69.80	71.12	70.70	04.24	100.59	65.87	78.20	N/A	1,068,233	755,243
<b>_____Dry_____</b>											
County	8	65.83	65.50	64.74	11.41	101.17	46.82	79.01	46.82 to 79.01	764,831	495,179
1	2	72.99	72.99	71.10	05.85	102.66	68.72	77.26	N/A	696,848	495,458
2	6	63.16	63.01	62.87	11.42	100.22	46.82	79.01	46.82 to 79.01	787,492	495,086
<b>_____Grass_____</b>											
County	2	54.18	54.18	46.13	43.12	117.45	30.82	77.53	N/A	178,500	82,337
2	2	54.18	54.18	46.13	43.12	117.45	30.82	77.53	N/A	178,500	82,337
<b>_____ALL_____</b>	<b>41</b>	<b>73.97</b>	<b>75.54</b>	<b>74.27</b>	<b>16.98</b>	<b>101.71</b>	<b>30.82</b>	<b>135.59</b>	<b>69.22 to 78.20</b>	<b>806,964</b>	<b>599,327</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	15	69.80	74.05	71.28	11.13	103.89	57.52	111.07	68.50 to 78.20	1,070,972	763,389
1	14	69.96	74.45	71.47	11.76	104.17	57.52	111.07	65.87 to 84.61	1,073,809	767,458
2	1	68.50	68.50	68.50	00.00	100.00	68.50	68.50	N/A	1,031,250	706,420
<b>_____Dry_____</b>											
County	13	73.97	71.32	70.86	12.23	100.65	46.82	99.39	61.72 to 79.01	815,973	578,163
1	3	75.37	73.78	72.19	03.78	102.20	68.72	77.26	N/A	624,565	450,892
2	10	70.51	70.58	70.57	15.29	100.01	46.82	99.39	58.85 to 79.83	873,395	616,344
<b>_____Grass_____</b>											
County	3	48.51	52.29	47.29	32.10	110.57	30.82	77.53	N/A	231,667	109,544
2	3	48.51	52.29	47.29	32.10	110.57	30.82	77.53	N/A	231,667	109,544
<b>_____ALL_____</b>	<b>41</b>	<b>73.97</b>	<b>75.54</b>	<b>74.27</b>	<b>16.98</b>	<b>101.71</b>	<b>30.82</b>	<b>135.59</b>	<b>69.22 to 78.20</b>	<b>806,964</b>	<b>599,327</b>

## Seward County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Seward	1	7600	7500	7200	7149	6900	n/a	5300	4789	<b>7066</b>
Butler	1	7324	6525	6315	6172	6168	6115	5305	5173	<b>6604</b>
Fillmore	1	7300	7200	7100	7000	6700	n/a	6300	6150	<b>7074</b>
Polk	1	7493	6798	6366	5970	5515	5405	5218	4629	<b>6847</b>
Saline	3	7623	7622	7516	7268	6571	5500	5494	5245	<b>7258</b>
York	1	7300	7100	6940	6940	6380	n/a	6200	6200	<b>7034</b>
Seward	2	6800	6700	6500	n/a	5800	4900	4700	3800	<b>6411</b>
Seward	3	6800	6700	6500	6100	5800	n/a	4700	3800	<b>6388</b>
Butler	1	7324	6525	6315	6172	6168	6115	5305	5173	<b>6604</b>
Lancaster	1	7125	6746	6367	6023	5597	5218	4834	4486	<b>6131</b>
Saline	2	5794	5799	5589	5497	5195	4900	4497	4293	<b>5505</b>
Saunders	1	6320	6104	5844	5455	5270	4466	3910	3670	<b>5152</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Seward	1	5900	5800	5300	5300	5300	3850	3800	2900	<b>5216</b>
Butler	1	6300	5300	5199	5076	4598	4298	3400	3300	<b>4795</b>
Fillmore	1	4255	4215	4115	4065	3895	n/a	3620	3555	<b>4102</b>
Polk	1	5636	5336	4040	4040	3680	3580	3470	3470	<b>4914</b>
Saline	3	4393	4389	3949	3892	3818	3398	3393	3248	<b>4014</b>
York	1	5376	5376	4900	4900	4700	n/a	4600	4600	<b>5100</b>
Seward	2	5900	5800	5300	5300	5300	3845	3800	2900	<b>4873</b>
Seward	3	5900	5800	5300	5300	5300	3850	3800	2900	<b>5187</b>
Butler	1	6300	5300	5199	5076	4598	4298	3400	3300	<b>4795</b>
Lancaster	1	5689	5343	4974	4630	4496	3747	3369	3364	<b>4620</b>
Saline	2	3798	3795	3597	3497	3396	3200	3198	3144	<b>3587</b>
Saunders	1	5834	5605	5400	4858	4655	3917	3506	3253	<b>4404</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Seward	1	2101	2096	2002	2000	1799	1800	1701	1600	<b>1743</b>
Butler	1	2646	2597	2556	2543	2493	2448	2373	2348	<b>2419</b>
Fillmore	1	1660	1641	1580	1520	1532	n/a	1401	1400	<b>1489</b>
Polk	1	2200	2200	2200	2200	2200	2200	2100	2100	<b>2153</b>
Saline	3	1974	1999	1973	1974	1925	1723	1699	1598	<b>1802</b>
York	1	2117	2045	1804	1801	1684	n/a	1564	1559	<b>1669</b>
Seward	2	2100	2100	1991	2000	1799	1798	1700	1600	<b>1739</b>
Seward	3	2100	2100	2000	2000	1800	1800	1700	1600	<b>1772</b>
Butler	1	2646	2597	2556	2543	2493	2448	2373	2348	<b>2419</b>
Lancaster	1	2555	2762	2669	2396	2177	1815	1431	1368	<b>2005</b>
Saline	2	2000	2000	1975	1975	1924	n/a	1699	1601	<b>1791</b>
Saunders	1	1923	2602	2067	2501	2036	2223	1727	2105	<b>2003</b>

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

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	44	Median :	74	COV :	23.66	95% Median C.I. :	69.22 to 78.33
Total Sales Price :	33,877,914	Wgt. Mean :	74	STD :	17.88	95% Wgt. Mean C.I. :	70.10 to 78.39
Total Adj. Sales Price :	33,862,914	Mean :	76	Avg. Abs.Dev :	12.14	95% Mean C.I. :	70.28 to 80.84
Total Assessed Value :	25,140,285						
Avg. Adj. Sales Price :	769,612	COD :	16.38	MAX Sales Ratio :	135.59		
Avg. Assessed Value :	571,370	PRD :	101.78	MIN Sales Ratio :	30.82		

Printed : 04/05/2017

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2013 To 12/31/2013	4	77.08	76.82	75.91	07.24	101.20	68.50	84.61	N/A	662,063	502,551
01/01/2014 To 03/31/2014	6	82.00	94.30	92.95	20.73	101.45	75.37	135.59	75.37 to 135.59	478,192	444,481
04/01/2014 To 06/30/2014	4	64.75	61.91	65.70	09.02	94.23	48.51	69.63	N/A	700,263	460,049
07/01/2014 To 09/30/2014											
10/01/2014 To 12/31/2014	3	64.60	74.03	69.61	20.53	106.35	58.85	98.63	N/A	936,206	651,724
01/01/2015 To 03/31/2015	8	69.33	65.62	67.07	13.66	97.84	30.82	81.29	30.82 to 81.29	755,511	506,730
04/01/2015 To 06/30/2015	3	74.26	82.35	76.42	22.15	107.76	61.72	111.07	N/A	501,488	383,230
07/01/2015 To 09/30/2015	1	80.18	80.18	80.18		100.00	80.18	80.18	N/A	153,408	123,008
10/01/2015 To 12/31/2015	2	69.42	69.42	69.54	01.01	99.83	68.72	70.11	N/A	1,224,328	851,397
01/01/2016 To 03/31/2016	4	74.03	75.83	72.61	13.78	104.43	61.54	93.72	N/A	978,350	710,388
04/01/2016 To 06/30/2016	9	77.26	76.37	78.38	12.81	97.44	46.82	99.39	66.97 to 94.31	963,536	755,216
07/01/2016 To 09/30/2016											
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	14	76.45	80.05	78.35	17.72	102.17	48.51	135.59	65.87 to 84.99	594,175	465,520
10/01/2014 To 09/30/2015	15	69.43	71.62	69.28	17.79	103.38	30.82	111.07	61.72 to 80.18	700,705	485,447
10/01/2015 To 09/30/2016	15	74.59	75.30	75.44	12.76	99.81	46.82	99.39	68.72 to 78.33	1,002,259	756,086
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	13	75.37	79.65	76.22	22.25	104.50	48.51	135.59	63.63 to 98.63	652,217	497,096
01/01/2015 To 12/31/2015	14	69.62	70.79	69.25	14.58	102.22	30.82	111.07	61.72 to 80.18	725,044	502,095

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	44	Median :	74	COV :	23.66	95% Median C.I. :	69.22 to 78.33
Total Sales Price :	33,877,914	Wgt. Mean :	74	STD :	17.88	95% Wgt. Mean C.I. :	70.10 to 78.39
Total Adj. Sales Price :	33,862,914	Mean :	76	Avg. Abs.Dev :	12.14	95% Mean C.I. :	70.28 to 80.84
Total Assessed Value :	25,140,285						
Avg. Adj. Sales Price :	769,612	COD :	16.38	MAX Sales Ratio :	135.59		
Avg. Assessed Value :	571,370	PRD :	101.78	MIN Sales Ratio :	30.82		

Printed : 04/05/2017

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	21	72.12	75.09	72.72	10.97	103.26	57.52	111.07	69.43 to 78.20	915,356	665,645
2	23	74.59	75.98	76.24	21.30	99.66	30.82	135.59	64.60 to 80.19	636,540	485,293

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	6	69.72	70.43	70.43	04.22	100.00	65.87	78.20	65.87 to 78.20	960,194	676,246
1	6	69.72	70.43	70.43	04.22	100.00	65.87	78.20	65.87 to 78.20	960,194	676,246
<u>Dry</u>											
County	9	67.05	67.14	65.24	12.13	102.91	46.82	80.19	58.85 to 79.01	702,516	458,336
1	2	72.99	72.99	71.10	05.85	102.66	68.72	77.26	N/A	696,848	495,458
2	7	64.60	65.46	63.59	13.02	102.94	46.82	80.19	46.82 to 80.19	704,136	447,730
<u>Grass</u>											
County	2	54.18	54.18	46.13	43.12	117.45	30.82	77.53	N/A	178,500	82,337
2	2	54.18	54.18	46.13	43.12	117.45	30.82	77.53	N/A	178,500	82,337
<u>ALL</u>											
10/01/2013 To 09/30/2016	44	74.12	75.56	74.24	16.38	101.78	30.82	135.59	69.22 to 78.33	769,612	571,370

AGRICULTURAL SAMPLE

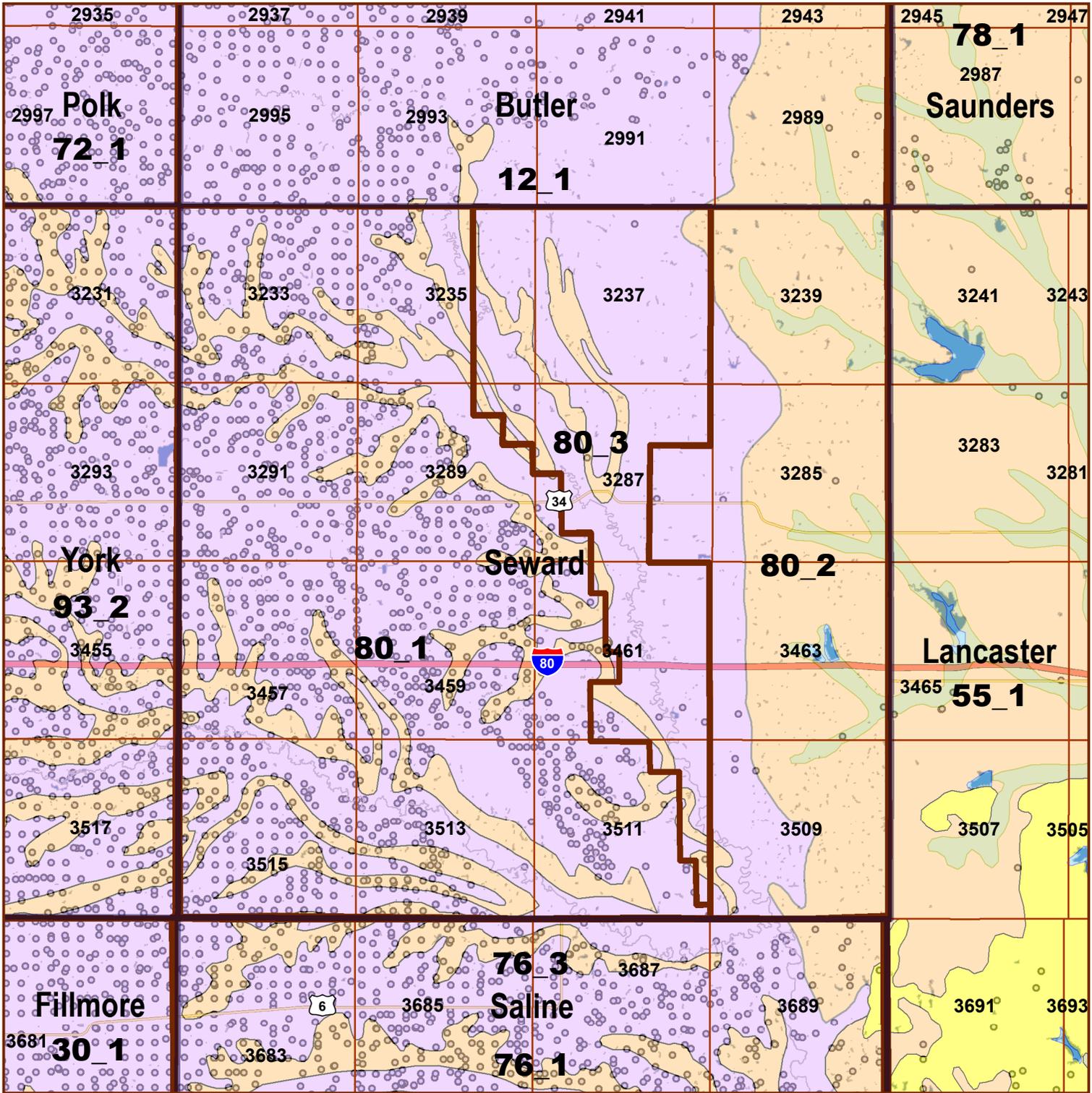
Type : Qualified

Number of Sales :	44	Median :	74	COV :	23.66	95% Median C.I. :	69.22 to 78.33
Total Sales Price :	33,877,914	Wgt. Mean :	74	STD :	17.88	95% Wgt. Mean C.I. :	70.10 to 78.39
Total Adj. Sales Price :	33,862,914	Mean :	76	Avg. Abs. Dev :	12.14	95% Mean C.I. :	70.28 to 80.84
Total Assessed Value :	25,140,285						
Avg. Adj. Sales Price :	769,612	COD :	16.38	MAX Sales Ratio :	135.59		
Avg. Assessed Value :	571,370	PRD :	101.78	MIN Sales Ratio :	30.82		

Printed : 04/05/2017

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 Value
<u>Irrigated</u>											
County	16	69.77	73.61	71.17	10.69	103.43	57.52	111.07	66.97 to 78.20	1,030,286	733,256
1	15	69.80	73.95	71.35	11.28	103.64	57.52	111.07	66.97 to 78.20	1,030,222	735,045
2	1	68.50	68.50	68.50		100.00	68.50	68.50	N/A	1,031,250	706,420
<u>Dry</u>											
County	14	74.28	71.96	71.03	11.91	101.31	46.82	99.39	61.72 to 79.83	772,260	548,551
1	3	75.37	73.78	72.19	03.78	102.20	68.72	77.26	N/A	624,565	450,892
2	11	73.97	71.46	70.79	14.01	100.95	46.82	99.39	58.85 to 80.19	812,541	575,185
<u>Grass</u>											
County	3	48.51	52.29	47.29	32.10	110.57	30.82	77.53	N/A	231,667	109,544
2	3	48.51	52.29	47.29	32.10	110.57	30.82	77.53	N/A	231,667	109,544
<u>ALL</u>											
10/01/2013 To 09/30/2016	44	74.12	75.56	74.24	16.38	101.78	30.82	135.59	69.22 to 78.33	769,612	571,370



**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

**Keith County Map**



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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	580,537,492	--	--	--	110,037,786	--	--	--	442,418,488	--	--	--
2007	602,271,384	21,733,892	3.74%	3.74%	115,839,974	5,802,188	5.27%	5.27%	487,653,306	45,234,818	10.22%	10.22%
2008	631,934,147	29,662,763	4.93%	8.85%	123,357,081	7,517,107	6.49%	12.10%	524,645,528	36,992,222	7.59%	18.59%
2009	649,654,412	17,720,265	2.80%	11.91%	129,910,481	6,553,400	5.31%	18.06%	565,651,893	41,006,365	7.82%	27.85%
2010	662,971,648	13,317,236	2.05%	14.20%	131,901,754	1,991,273	1.53%	19.87%	635,721,874	70,069,981	12.39%	43.69%
2011	673,622,141	10,650,493	1.61%	16.03%	131,659,547	-242,207	-0.18%	19.65%	705,307,771	69,585,897	10.95%	59.42%
2012	686,263,563	12,641,422	1.88%	18.21%	133,202,775	1,543,228	1.17%	21.05%	831,332,061	126,024,290	17.87%	87.91%
2013	704,488,581	18,225,018	2.66%	21.35%	139,094,220	5,891,445	4.42%	26.41%	1,077,341,637	246,009,576	29.59%	143.51%
2014	748,608,427	44,119,846	6.26%	28.95%	146,514,090	7,419,870	5.33%	33.15%	1,453,407,503	376,065,866	34.91%	228.51%
2015	779,057,649	30,449,222	4.07%	34.20%	155,523,843	9,009,753	6.15%	41.34%	1,541,466,791	88,059,288	6.06%	248.42%
2016	788,182,904	9,125,255	1.17%	35.77%	153,391,584	-2,132,259	-1.37%	39.40%	1,717,146,054	175,679,263	11.40%	288.13%

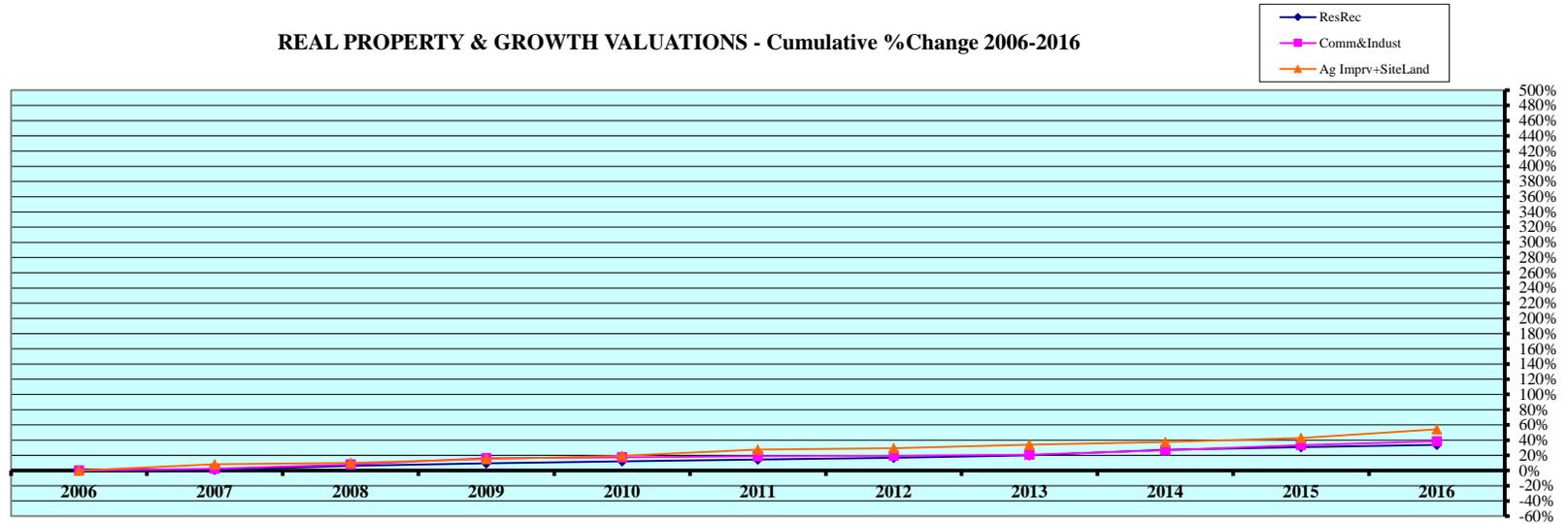
Rate Annual %chg: Residential & Recreational **3.10%** Commercial & Industrial **3.38%** Agricultural Land **14.52%**

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

CHART 1 EXHIBIT 80B Page 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

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



Tax Year	Residential & Recreational <sup>(1)</sup>							Commercial & Industrial <sup>(1)</sup>				
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2006	580,537,492	16,382,125	2.82%	564,155,367	--	--	110,037,786	5,202,069	4.73%	104,835,717	--	--
2007	602,271,384	16,048,119	2.66%	586,223,265	0.98%	0.98%	115,839,974	3,271,262	2.82%	112,568,712	2.30%	2.30%
2008	631,934,147	14,527,741	2.30%	617,406,406	2.51%	6.35%	123,357,081	4,472,435	3.63%	118,884,646	2.63%	8.04%
2009	649,654,412	13,568,824	2.09%	636,085,588	0.66%	9.57%	129,910,481	2,183,073	1.68%	127,727,408	3.54%	16.08%
2010	662,971,648	12,201,778	1.84%	650,769,870	0.17%	12.10%	131,901,754	2,878,892	2.18%	129,022,862	-0.68%	17.25%
2011	673,622,141	9,569,939	1.42%	664,052,202	0.16%	14.39%	131,659,547	889,030	0.68%	130,770,517	-0.86%	18.84%
2012	686,263,563	9,236,809	1.35%	677,026,754	0.51%	16.62%	133,202,775	1,792,470	1.35%	131,410,305	-0.19%	19.42%
2013	704,488,581	8,303,841	1.18%	696,184,740	1.45%	19.92%	139,094,220	6,266,033	4.50%	132,828,187	-0.28%	20.71%
2014	748,608,427	10,356,414	1.38%	738,252,013	4.79%	27.17%	146,514,090	6,934,631	4.73%	139,579,459	0.35%	26.85%
2015	779,057,649	18,921,328	2.43%	760,136,321	1.54%	30.94%	155,523,843	8,608,935	5.54%	146,914,908	0.27%	33.51%
2016	788,182,904	11,383,141	1.44%	776,799,763	-0.29%	33.81%	153,391,584	1,050,547	0.68%	152,341,037	-2.05%	38.44%
Rate Ann%chg	<b>3.10%</b>				<b>1.25%</b>		<b>3.38%</b>			C & I w/o growth	<b>0.50%</b>	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				% 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	73,535,125	22,425,384	95,960,509	2,926,114	3.05%	93,034,395	--	--
2007	83,419,543	22,923,333	106,342,876	2,543,531	2.39%	103,799,345	8.17%	8.17%
2008	84,877,387	23,385,274	108,262,661	2,610,661	2.41%	105,652,000	-0.65%	10.10%
2009	87,853,651	25,609,528	113,463,179	3,172,166	2.80%	110,291,013	1.87%	14.93%
2010	89,679,214	26,954,424	116,633,638	2,035,337	1.75%	114,598,301	1.00%	19.42%
2011	90,098,373	34,990,281	125,088,654	2,571,074	2.06%	122,517,580	5.04%	27.68%
2012	91,303,592	36,821,825	128,125,417	3,981,907	3.11%	124,143,510	-0.76%	29.37%
2013	91,762,516	41,174,162	132,936,678	4,441,396	3.34%	128,495,282	0.29%	33.90%
2014	93,579,153	42,072,488	135,651,641	3,704,229	2.73%	131,947,412	-0.74%	37.50%
2015	96,128,522	44,967,038	141,095,560	4,188,172	2.97%	136,907,388	0.93%	42.67%
2016	101,995,674	49,632,748	151,628,422	3,678,270	2.43%	147,950,152	4.86%	54.18%
Rate Ann%chg	<b>3.33%</b>	<b>8.27%</b>	<b>4.68%</b>			Ag Imprv+Site w/o growth	<b>2.00%</b>	

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

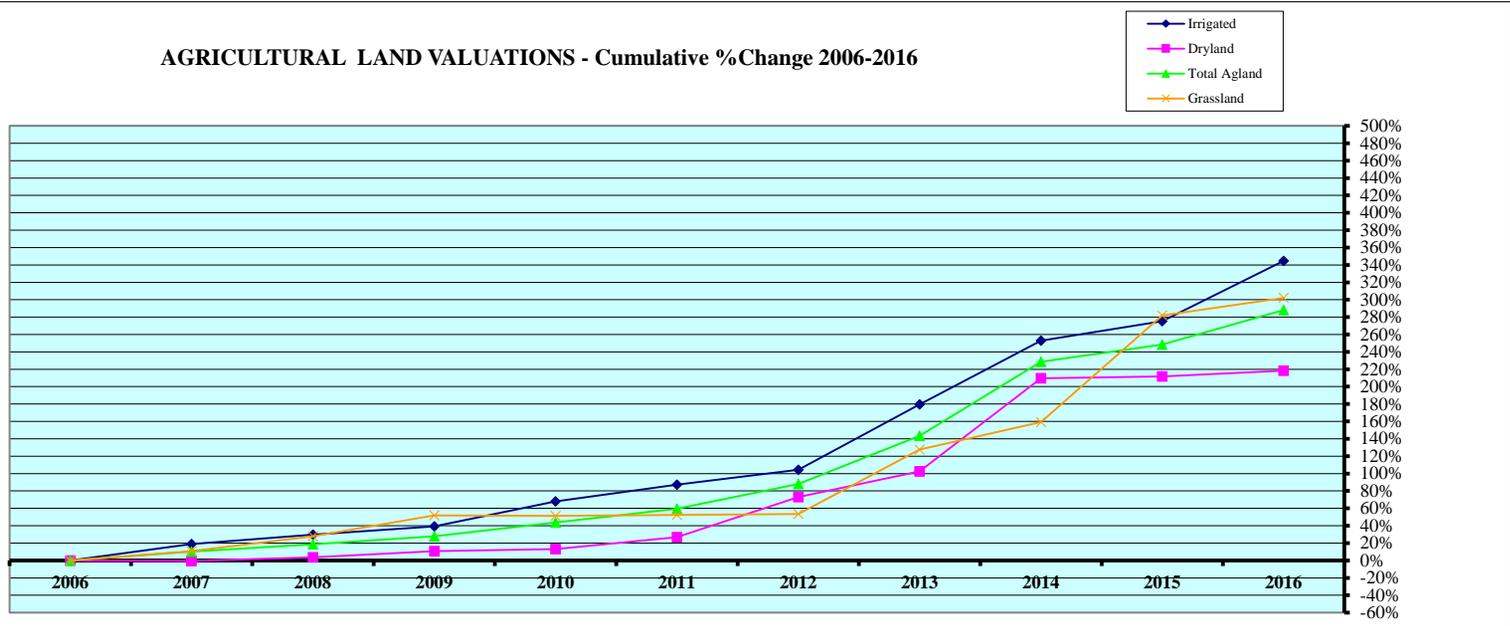
Sources:  
Value; 2006 - 2016 CTL  
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

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

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

**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	226,790,114	--	--	--	187,891,401	--	--	--	27,337,358	--	--	--
2007	269,950,494	43,160,380	19.03%	19.03%	187,030,761	-860,640	-0.46%	-0.46%	30,282,795	2,945,437	10.77%	10.77%
2008	294,511,920	24,561,426	9.10%	29.86%	194,653,054	7,622,293	4.08%	3.60%	34,988,984	4,706,189	15.54%	27.99%
2009	315,671,875	21,159,955	7.18%	39.19%	207,948,988	13,295,934	6.83%	10.68%	41,516,152	6,527,168	18.65%	51.87%
2010	381,048,675	65,376,800	20.71%	68.02%	212,760,417	4,811,429	2.31%	13.24%	41,409,865	-106,287	-0.26%	51.48%
2011	424,890,917	43,842,242	11.51%	87.35%	238,238,356	25,477,939	11.97%	26.80%	41,678,552	268,687	0.65%	52.46%
2012	463,627,057	38,736,140	9.12%	104.43%	325,267,118	87,028,762	36.53%	73.11%	41,938,514	259,962	0.62%	53.41%
2013	634,006,574	170,379,517	36.75%	179.56%	380,629,289	55,362,171	17.02%	102.58%	62,206,917	20,268,403	48.33%	127.55%
2014	800,303,353	166,296,779	26.23%	252.88%	581,750,244	201,120,955	52.84%	209.62%	70,846,010	8,639,093	13.89%	159.15%
2015	850,934,332	50,630,979	6.33%	275.21%	585,600,437	3,850,193	0.66%	211.67%	104,409,886	33,563,876	47.38%	281.93%
2016	1,008,492,955	157,558,623	18.52%	344.68%	598,191,112	12,590,675	2.15%	218.37%	109,916,311	5,506,425	5.27%	302.07%

Rate Ann.%chg: Irrigated **16.09%** Dryland **12.28%** Grassland **14.93%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	376,838	--	--	--	22,777	--	--	--	442,418,488	--	--	--
2007	366,429	-10,409	-2.76%	-2.76%	22,827	50	0.22%	0.22%	487,653,306	45,234,818	10.22%	10.22%
2008	462,231	95,802	26.14%	22.66%	29,339	6,512	28.53%	28.81%	524,645,528	36,992,222	7.59%	18.59%
2009	483,506	21,275	4.60%	28.31%	31,372	2,033	6.93%	37.74%	565,651,893	41,006,365	7.82%	27.85%
2010	470,014	-13,492	-2.79%	24.73%	32,903	1,531	4.88%	44.46%	635,721,874	70,069,981	12.39%	43.69%
2011	466,978	-3,036	-0.65%	23.92%	32,968	65	0.20%	44.74%	705,307,771	69,585,897	10.95%	59.42%
2012	466,498	-480	-0.10%	23.79%	32,874	-94	-0.29%	44.33%	831,332,061	126,024,290	17.87%	87.91%
2013	466,600	102	0.02%	23.82%	32,257	-617	-1.88%	41.62%	1,077,341,637	246,009,576	29.59%	143.51%
2014	476,785	10,185	2.18%	26.52%	31,111	-1,146	-3.55%	36.59%	1,453,407,503	376,065,866	34.91%	228.51%
2015	489,183	12,398	2.60%	29.81%	32,953	1,842	5.92%	44.68%	1,541,466,791	88,059,288	6.06%	248.42%
2016	514,168	24,985	5.11%	36.44%	31,508	-1,445	-4.39%	38.33%	1,717,146,054	175,679,263	11.40%	288.13%

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

Rate Ann.%chg: Total Agric Land **14.52%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	224,987,791	124,845	1,802			189,514,514	140,986	1,344			27,134,990	60,707	447		
2007	269,641,546	129,347	2,085	15.68%	15.68%	188,956,342	134,687	1,403	4.37%	4.37%	29,045,519	62,530	465	3.92%	3.92%
2008	294,451,615	131,182	2,245	7.67%	24.55%	195,624,518	129,030	1,516	8.07%	12.79%	34,327,741	64,877	529	13.91%	18.38%
2009	316,239,607	132,468	2,387	6.36%	32.47%	208,549,600	126,744	1,645	8.53%	22.41%	38,925,070	60,418	644	21.76%	44.14%
2010	380,564,416	132,525	2,872	20.29%	59.35%	213,021,691	126,115	1,689	2.65%	25.66%	39,640,966	60,820	652	1.17%	45.82%
2011	424,758,694	132,947	3,195	11.26%	77.29%	238,269,694	124,104	1,920	13.66%	42.83%	39,862,845	59,339	672	3.07%	50.29%
2012	463,315,149	134,200	3,452	8.06%	91.57%	325,566,473	123,206	2,642	37.63%	96.58%	40,098,699	58,997	680	1.17%	52.06%
2013	633,401,254	135,683	4,668	35.22%	159.04%	380,680,669	122,049	3,119	18.04%	132.04%	60,389,706	58,564	1,031	51.71%	130.70%
2014	799,707,638	140,058	5,710	22.31%	216.84%	580,768,301	118,911	4,884	56.59%	263.34%	69,457,976	57,196	1,214	17.77%	171.69%
2015	848,854,590	142,254	5,967	4.51%	231.12%	588,720,673	117,614	5,006	2.49%	272.38%	105,015,643	61,297	1,713	41.08%	283.29%
2016	1,008,196,362	143,373	7,032	17.84%	290.20%	598,525,708	117,621	5,089	1.66%	278.56%	111,406,999	61,542	1,810	5.66%	305.00%

Rate Annual %chg Average Value/Acre: 14.59%

14.24%

15.01%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	380,356	5,375	71			22,573	328	69			442,040,224	332,241	1,330		
2007	369,200	5,202	71	0.29%	0.29%	22,981	334	69	0.04%	0.04%	488,035,588	332,100	1,470	10.45%	10.45%
2008	464,946	5,124	91	27.84%	28.21%	29,295	331	88	28.53%	28.58%	524,898,115	330,546	1,588	8.06%	19.35%
2009	474,888	4,749	100	10.22%	41.31%	1,924,852	5,683	339	283.23%	392.76%	566,114,017	330,062	1,715	8.01%	28.91%
2010	470,171	4,702	100	0.00%	41.31%	1,827,122	5,415	337	-0.38%	390.90%	635,524,366	329,577	1,928	12.43%	44.93%
2011	467,191	4,672	100	0.00%	41.31%	1,813,510	5,377	337	-0.04%	390.71%	705,171,934	326,438	2,160	12.03%	62.36%
2012	466,268	4,663	100	0.00%	41.31%	1,812,373	5,373	337	0.00%	390.70%	831,258,962	326,439	2,546	17.88%	91.39%
2013	466,048	4,660	100	0.00%	41.31%	2,052,594	5,379	382	13.13%	455.11%	1,076,990,271	326,336	3,300	29.60%	148.05%
2014	468,146	4,681	100	0.00%	41.31%	2,074,454	5,432	382	0.10%	455.64%	1,452,476,515	326,278	4,452	34.89%	234.59%
2015	478,930	4,789	100	0.00%	41.31%	30,547	305	100	-73.82%	45.48%	1,543,100,383	326,260	4,730	6.25%	255.49%
2016	508,597	5,064	100	0.44%	41.93%	30,546	305	100	0.00%	45.48%	1,718,668,212	327,905	5,241	10.82%	293.95%

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**SEWARD**

Rate Annual %chg Average Value/Acre: 14.69%

(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
16,750	SEWARD	145,960,389	54,023,127	52,024,703	786,766,042	132,589,959	20,801,625	1,416,862	1,717,146,054	101,995,674	49,632,748	0	3,062,357,183
cnty.sector.value % of total value:		4.77%	1.76%	1.70%	25.69%	4.33%	0.68%	0.05%	56.07%	3.33%	1.62%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
403	BEAVER CROSSING	275,804	50,756	9,196	13,772,175	1,464,634	0	0	0	0	0	0	15,572,565
2.41%	%sector of county sector	0.19%	0.09%	0.02%	1.75%	1.10%							0.51%
	%sector of municipality	1.77%	0.33%	0.06%	88.44%	9.41%							100.00%
191	BEE	157,222	214,058	72,810	6,130,547	1,030,433	0	0	0	0	0	0	7,605,070
1.14%	%sector of county sector	0.11%	0.40%	0.14%	0.78%	0.78%							0.25%
	%sector of municipality	2.07%	2.81%	0.96%	80.61%	13.55%							100.00%
137	CORDOVA	213,376	39,100	7,084	5,389,809	1,341,276	0	0	109,596	0	0	0	7,100,241
0.82%	%sector of county sector	0.15%	0.07%	0.01%	0.69%	1.01%			0.01%				0.23%
	%sector of municipality	3.01%	0.55%	0.10%	75.91%	18.89%			1.54%				100.00%
216	GARLAND	29,679	34,377	6,228	8,287,674	703,338	0	0	0	0	0	0	9,061,296
1.29%	%sector of county sector	0.02%	0.06%	0.01%	1.05%	0.53%							0.30%
	%sector of municipality	0.33%	0.38%	0.07%	91.46%	7.76%							100.00%
154	GOEHNER	56,949	5,057	916	7,550,035	627,240	0	1,320	0	0	0	0	8,241,517
0.92%	%sector of county sector	0.04%	0.01%	0.00%	0.96%	0.47%		0.09%					0.27%
	%sector of municipality	0.69%	0.06%	0.01%	91.61%	7.61%		0.02%					100.00%
2,090	MILFORD	1,681,955	621,032	879,390	85,203,974	9,926,745	0	0	0	0	0	0	98,313,096
12.48%	%sector of county sector	1.15%	1.15%	1.69%	10.83%	7.49%							3.21%
	%sector of municipality	1.71%	0.63%	0.89%	86.67%	10.10%							100.00%
205	PLEASANT DALE	102,173	80,023	14,499	9,812,238	1,120,503	0	0	0	0	0	0	11,129,436
1.22%	%sector of county sector	0.07%	0.15%	0.03%	1.25%	0.85%							0.36%
	%sector of municipality	0.92%	0.72%	0.13%	88.16%	10.07%							100.00%
6,964	SEWARD	49,291,164	2,412,835	1,722,039	310,172,686	67,838,867	17,242,443	0	1,128,086	0	260,717	0	450,068,837
41.58%	%sector of county sector	33.77%	4.47%	3.31%	39.42%	51.16%	82.89%		0.07%	0.53%			14.70%
	%sector of municipality	10.95%	0.54%	0.38%	68.92%	15.07%	3.83%		0.25%		0.06%		100.00%
242	STAPLEHURST	60,040	263,738	135,978	6,893,523	1,303,239	0	0	0	0	0	0	8,656,518
1.44%	%sector of county sector	0.04%	0.49%	0.26%	0.88%	0.98%							0.28%
	%sector of municipality	0.69%	3.05%	1.57%	79.63%	15.06%							100.00%
861	UTICA	1,584,170	402,287	912,226	34,776,695	4,547,471	358,846	0	0	0	0	0	42,581,695
5.14%	%sector of county sector	1.09%	0.74%	1.75%	4.42%	3.43%	1.73%						1.39%
	%sector of municipality	3.72%	0.94%	2.14%	81.67%	10.68%	0.64%						100.00%
11,463	Total Municipalities	53,452,532	4,123,263	3,760,366	487,989,356	89,903,746	17,601,289	1,320	1,237,682	0	260,717	0	658,330,271
68.44%	%all municip.sect of cnty	36.62%	7.63%	7.23%	62.02%	67.81%	84.61%	0.09%	0.07%		0.53%		21.50%

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
80	SEWARD

CHART 5

EXHIBIT

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Page 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 10,292</b>	<b>Value : 2,877,232,520</b>	<b>Growth 21,367,300</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	302	4,042,955	88	1,957,022	126	3,912,362	516	9,912,339	
<b>02. Res Improve Land</b>	3,986	78,605,009	399	14,396,462	1,047	48,124,619	5,432	141,126,090	
<b>03. Res Improvements</b>	4,067	428,250,843	403	70,226,621	1,090	195,626,213	5,560	694,103,677	
<b>04. Res Total</b>	4,369	510,898,807	491	86,580,105	1,216	247,663,194	6,076	845,142,106	15,327,726
<b>% of Res Total</b>	71.91	60.45	8.08	10.24	20.01	29.30	59.04	29.37	71.73
<b>05. Com UnImp Land</b>	84	1,683,557	7	194,115	27	922,547	118	2,800,219	
<b>06. Com Improve Land</b>	449	16,358,911	25	841,007	39	5,240,475	513	22,440,393	
<b>07. Com Improvements</b>	473	76,686,204	36	8,996,448	66	28,020,987	575	113,703,639	
<b>08. Com Total</b>	557	94,728,672	43	10,031,570	93	34,184,009	693	138,944,251	3,214,713
<b>% of Com Total</b>	80.38	68.18	6.20	7.22	13.42	24.60	6.73	4.83	15.05
<b>09. Ind UnImp Land</b>	4	37,530	0	0	0	0	4	37,530	
<b>10. Ind Improve Land</b>	7	1,667,410	1	160,875	0	0	8	1,828,285	
<b>11. Ind Improvements</b>	7	15,975,321	1	3,039,461	0	0	8	19,014,782	
<b>12. Ind Total</b>	11	17,680,261	1	3,200,336	0	0	12	20,880,597	0
<b>% of Ind Total</b>	91.67	84.67	8.33	15.33	0.00	0.00	0.12	0.73	0.00
<b>13. Rec UnImp Land</b>	0	0	2	69,429	1	293,500	3	362,929	
<b>14. Rec Improve Land</b>	0	0	2	106,804	3	37,555	5	144,359	
<b>15. Rec Improvements</b>	1	1,211	3	487,226	28	375,269	32	863,706	
<b>16. Rec Total</b>	1	1,211	5	663,459	29	706,324	35	1,370,994	0
<b>% of Rec Total</b>	2.86	0.09	14.29	48.39	82.86	51.52	0.34	0.05	0.00
<b>Res &amp; Rec Total</b>	4,370	510,900,018	496	87,243,564	1,245	248,369,518	6,111	846,513,100	15,327,726
<b>% of Res &amp; Rec Total</b>	71.51	60.35	8.12	10.31	20.37	29.34	59.38	29.42	71.73
<b>Com &amp; Ind Total</b>	568	112,408,933	44	13,231,906	93	34,184,009	705	159,824,848	3,214,713
<b>% of Com &amp; Ind Total</b>	80.57	70.33	6.24	8.28	13.19	21.39	6.85	5.55	15.05
<b>17. Taxable Total</b>	4,938	623,308,951	540	100,475,470	1,338	282,553,527	6,816	1,006,337,948	18,542,439
<b>% of Taxable Total</b>	72.45	61.94	7.92	9.98	19.63	28.08	66.23	34.98	86.78

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	14	17,203	1,243,766	0	0	0
19. Commercial	32	2,159,708	6,947,585	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	14	17,203	1,243,766
19. Commercial	0	0	0	32	2,159,708	6,947,585
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				46	2,176,911	8,191,351

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	3	40	69	112

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	1,498,399	331	146,163,902	1,942	988,558,156	2,285	1,136,220,457
28. Ag-Improved Land	1	84,138	140	81,216,364	941	526,846,671	1,082	608,147,173
29. Ag Improvements	1	411,209	149	15,309,585	1,041	110,806,148	1,191	126,526,942
30. Ag Total							3,476	1,870,894,572

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	18,000	
32. HomeSite Improv Land	1	1.00	18,000	91	93.00	1,655,000	
33. HomeSite Improvements	1	0.00	411,209	87	0.00	10,607,428	
34. HomeSite Total							
35. FarmSite UnImp Land	5	135.30	260,717	35	97.84	254,299	
36. FarmSite Improv Land	1	1.25	3,750	136	699.20	1,907,311	
37. FarmSite Improvements	0	0.00	0	142	0.00	4,702,157	
38. FarmSite Total							
39. Road & Ditches	0	2.14	0	0	732.70	0	
40. Other- Non Ag Use	0	0.00	0	0	439.08	745,609	
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	7.00	126,000	8	8.00	144,000	
32. HomeSite Improv Land	638	644.57	11,544,260	730	738.57	13,217,260	
33. HomeSite Improvements	603	0.00	78,576,587	691	0.00	89,595,224	1,513,480
34. HomeSite Total				<b>699</b>	<b>746.57</b>	<b>102,956,484</b>	
35. FarmSite UnImp Land	217	776.25	958,159	257	1,009.39	1,473,175	
36. FarmSite Improv Land	912	3,327.33	8,857,138	1,049	4,027.78	10,768,199	
37. FarmSite Improvements	1,003	0.00	32,229,561	1,145	0.00	36,931,718	1,311,381
38. FarmSite Total				<b>1,402</b>	<b>5,037.17</b>	<b>49,173,092</b>	
39. Road & Ditches	0	5,873.35	0	0	6,608.19	0	
40. Other- Non Ag Use	0	456.40	773,081	0	895.48	1,518,690	
41. Total Section VI				<b>2,101</b>	<b>13,287.41</b>	<b>153,648,266</b>	<b>2,824,861</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	343.02	1,126,598
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	12	1,194.55	3,279,536	15	1,537.57	4,406,134

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	110	10,357.42	41,900,751
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	841	79,873.25	276,171,593	951	90,230.67	318,072,344
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	40,497.38	29.75%	307,779,245	32.00%	7,599.98
46. 1A	35,090.59	25.78%	263,179,425	27.36%	7,500.00
47. 2A1	12,485.66	9.17%	89,896,752	9.35%	7,200.00
48. 2A	864.24	0.63%	6,178,461	0.64%	7,149.01
49. 3A1	29,783.30	21.88%	205,495,284	21.37%	6,899.68
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	11,593.65	8.52%	61,446,345	6.39%	5,300.00
52. 4A	5,798.47	4.26%	27,770,672	2.89%	4,789.31
<b>53. Total</b>	<b>136,113.29</b>	<b>100.00%</b>	<b>961,746,184</b>	<b>100.00%</b>	<b>7,065.78</b>
<b>Dry</b>					
54. 1D1	7,573.68	20.37%	44,684,625	23.05%	5,899.99
55. 1D	10,307.52	27.73%	59,783,574	30.84%	5,800.00
56. 2D1	3,446.13	9.27%	18,264,485	9.42%	5,300.00
57. 2D	314.63	0.85%	1,667,539	0.86%	5,300.00
58. 3D1	8,115.95	21.83%	43,014,535	22.19%	5,300.00
59. 3D	0.20	0.00%	770	0.00%	3,850.00
60. 4D1	5,511.04	14.83%	20,941,952	10.80%	3,800.00
61. 4D	1,902.94	5.12%	5,518,526	2.85%	2,900.00
<b>62. Total</b>	<b>37,172.09</b>	<b>100.00%</b>	<b>193,876,006</b>	<b>100.00%</b>	<b>5,215.63</b>
<b>Grass</b>					
63. 1G1	456.84	3.64%	990,074	4.70%	2,167.22
64. 1G	831.78	6.63%	1,902,446	9.02%	2,287.20
65. 2G1	923.09	7.36%	1,923,994	9.13%	2,084.30
66. 2G	237.57	1.89%	479,613	2.27%	2,018.83
67. 3G1	1,577.39	12.58%	3,069,997	14.56%	1,946.25
68. 3G	36.53	0.29%	95,505	0.45%	2,614.43
69. 4G1	3,932.41	31.37%	5,275,035	25.02%	1,341.43
70. 4G	4,541.70	36.23%	7,346,448	34.85%	1,617.55
<b>71. Total</b>	<b>12,537.31</b>	<b>100.00%</b>	<b>21,083,112</b>	<b>100.00%</b>	<b>1,681.63</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>136,113.29</b>	<b>72.48%</b>	<b>961,746,184</b>	<b>81.72%</b>	<b>7,065.78</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>37,172.09</b>	<b>19.79%</b>	<b>193,876,006</b>	<b>16.47%</b>	<b>5,215.63</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>12,537.31</b>	<b>6.68%</b>	<b>21,083,112</b>	<b>1.79%</b>	<b>1,681.63</b>
72. Waste	1,806.93	0.96%	180,693	0.02%	100.00
73. Other	162.79	0.09%	16,279	0.00%	100.00
74. Exempt	68.90	0.04%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>187,792.41</b>	<b>100.00%</b>	<b>1,176,902,274</b>	<b>100.00%</b>	<b>6,267.04</b>

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	408.54	26.42%	2,778,072	28.02%	6,800.00
46. 1A	432.96	28.00%	2,900,832	29.26%	6,700.00
47. 2A1	391.42	25.31%	2,544,230	25.66%	6,500.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	210.03	13.58%	1,218,174	12.29%	5,800.00
50. 3A	13.02	0.84%	63,798	0.64%	4,900.00
51. 4A1	73.15	4.73%	343,805	3.47%	4,700.00
52. 4A	17.39	1.12%	66,082	0.67%	3,800.00
<b>53. Total</b>	<b>1,546.51</b>	<b>100.00%</b>	<b>9,914,993</b>	<b>100.00%</b>	<b>6,411.21</b>
<b>Dry</b>					
54. 1D1	4,284.14	10.85%	25,276,426	13.14%	5,900.00
55. 1D	7,285.32	18.46%	42,254,856	21.97%	5,800.00
56. 2D1	6,450.97	16.34%	34,190,141	17.78%	5,300.00
57. 2D	731.09	1.85%	3,874,777	2.01%	5,300.00
58. 3D1	6,395.44	16.20%	33,895,832	17.62%	5,300.00
59. 3D	5,162.37	13.08%	19,849,330	10.32%	3,845.00
60. 4D1	7,126.60	18.06%	27,081,080	14.08%	3,800.00
61. 4D	2,034.82	5.16%	5,900,978	3.07%	2,900.00
<b>62. Total</b>	<b>39,470.75</b>	<b>100.00%</b>	<b>192,323,420</b>	<b>100.00%</b>	<b>4,872.56</b>
<b>Grass</b>					
63. 1G1	248.63	0.62%	567,406	0.76%	2,282.13
64. 1G	1,027.17	2.56%	2,459,002	3.30%	2,393.96
65. 2G1	4,299.21	10.72%	9,612,922	12.89%	2,235.97
66. 2G	643.55	1.61%	1,452,041	1.95%	2,256.30
67. 3G1	4,944.85	12.33%	10,178,006	13.64%	2,058.30
68. 3G	6,110.27	15.24%	13,196,234	17.69%	2,159.68
69. 4G1	12,458.75	31.07%	19,690,544	26.40%	1,580.46
70. 4G	10,364.12	25.85%	17,437,212	23.38%	1,682.46
<b>71. Total</b>	<b>40,096.55</b>	<b>100.00%</b>	<b>74,593,367</b>	<b>100.00%</b>	<b>1,860.34</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>1,546.51</b>	<b>1.86%</b>	<b>9,914,993</b>	<b>3.58%</b>	<b>6,411.21</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>39,470.75</b>	<b>47.58%</b>	<b>192,323,420</b>	<b>69.43%</b>	<b>4,872.56</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>40,096.55</b>	<b>48.33%</b>	<b>74,593,367</b>	<b>26.93%</b>	<b>1,860.34</b>
72. Waste	1,783.81	2.15%	180,594	0.07%	101.24
73. Other	59.61	0.07%	5,961	0.00%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>82,957.23</b>	<b>100.00%</b>	<b>277,018,335</b>	<b>100.00%</b>	<b>3,339.29</b>

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,156.54	36.18%	14,664,472	38.52%	6,800.00
46. 1A	1,278.53	21.45%	8,566,151	22.50%	6,700.00
47. 2A1	1,083.77	18.18%	7,044,505	18.50%	6,500.00
48. 2A	164.70	2.76%	1,004,670	2.64%	6,100.00
49. 3A1	822.69	13.80%	4,771,602	12.53%	5,800.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	329.48	5.53%	1,548,556	4.07%	4,700.00
52. 4A	124.88	2.10%	474,544	1.25%	3,800.00
<b>53. Total</b>	<b>5,960.59</b>	<b>100.00%</b>	<b>38,074,500</b>	<b>100.00%</b>	<b>6,387.71</b>
<b>Dry</b>					
54. 1D1	9,476.51	23.28%	55,911,409	26.48%	5,900.00
55. 1D	9,337.96	22.94%	54,160,168	25.65%	5,800.00
56. 2D1	4,518.84	11.10%	23,949,852	11.34%	5,300.00
57. 2D	357.52	0.88%	1,894,856	0.90%	5,300.00
58. 3D1	7,745.21	19.03%	41,049,613	19.44%	5,300.00
59. 3D	149.91	0.37%	577,159	0.27%	3,850.04
60. 4D1	7,935.90	19.50%	30,156,420	14.28%	3,800.00
61. 4D	1,177.44	2.89%	3,414,576	1.62%	2,900.00
<b>62. Total</b>	<b>40,699.29</b>	<b>100.00%</b>	<b>211,114,053</b>	<b>100.00%</b>	<b>5,187.17</b>
<b>Grass</b>					
63. 1G1	336.74	4.25%	767,122	5.49%	2,278.08
64. 1G	510.27	6.44%	1,136,604	8.13%	2,227.46
65. 2G1	942.01	11.89%	1,949,526	13.95%	2,069.54
66. 2G	233.59	2.95%	485,275	3.47%	2,077.46
67. 3G1	956.71	12.08%	1,863,637	13.34%	1,947.96
68. 3G	183.58	2.32%	388,559	2.78%	2,116.56
69. 4G1	2,402.47	30.33%	3,575,975	25.59%	1,488.46
70. 4G	2,354.51	29.73%	3,808,232	27.25%	1,617.42
<b>71. Total</b>	<b>7,919.88</b>	<b>100.00%</b>	<b>13,974,930</b>	<b>100.00%</b>	<b>1,764.54</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>5,960.59</b>	<b>10.61%</b>	<b>38,074,500</b>	<b>14.46%</b>	<b>6,387.71</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>40,699.29</b>	<b>72.42%</b>	<b>211,114,053</b>	<b>80.17%</b>	<b>5,187.17</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>7,919.88</b>	<b>14.09%</b>	<b>13,974,930</b>	<b>5.31%</b>	<b>1,764.54</b>
72. Waste	1,529.78	2.72%	152,978	0.06%	100.00
73. Other	92.36	0.16%	9,236	0.00%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>56,201.90</b>	<b>100.00%</b>	<b>263,325,697</b>	<b>100.00%</b>	<b>4,685.35</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	10.98	81,019	14,739.86	103,974,043	128,869.55	905,680,615	143,620.39	1,009,735,677
<b>77. Dry Land</b>	235.64	1,182,827	20,805.14	107,498,591	96,301.35	488,632,061	117,342.13	597,313,479
<b>78. Grass</b>	18.57	34,106	6,367.87	11,211,549	54,167.30	98,405,754	60,553.74	109,651,409
<b>79. Waste</b>	17.62	1,762	1,073.04	107,304	4,029.86	405,199	5,120.52	514,265
<b>80. Other</b>	3.56	356	85.60	8,560	225.60	22,560	314.76	31,476
<b>81. Exempt</b>	0.00	0	0.00	0	68.90	0	68.90	0
<b>82. Total</b>	<b>286.37</b>	<b>1,300,070</b>	<b>43,071.51</b>	<b>222,800,047</b>	<b>283,593.66</b>	<b>1,493,146,189</b>	<b>326,951.54</b>	<b>1,717,246,306</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	143,620.39	43.93%	1,009,735,677	58.80%	7,030.59
<b>Dry Land</b>	117,342.13	35.89%	597,313,479	34.78%	5,090.36
<b>Grass</b>	60,553.74	18.52%	109,651,409	6.39%	1,810.81
<b>Waste</b>	5,120.52	1.57%	514,265	0.03%	100.43
<b>Other</b>	314.76	0.10%	31,476	0.00%	100.00
<b>Exempt</b>	68.90	0.02%	0	0.00%	0.00
<b>Total</b>	<b>326,951.54</b>	<b>100.00%</b>	<b>1,717,246,306</b>	<b>100.00%</b>	<b>5,252.30</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ag 1	0	0	1	37,900	1	411,243	1	449,143	367,181
83.2 Ag 2	0	0	1	57,790	1	400,529	1	458,319	0
83.3 Ag 3	1	20,160	0	0	0	0	1	20,160	0
83.4 Beaver Crossing	58	455,191	201	2,210,342	202	12,298,307	260	14,963,840	484,088
83.5 Bee	13	121,790	91	915,930	91	5,116,545	104	6,154,265	69,486
83.6 Cordova	24	80,486	80	687,527	80	4,691,654	104	5,459,667	18,776
83.7 Garland	7	46,259	100	1,342,412	101	6,934,897	108	8,323,568	35,993
83.8 Goehner	7	145,439	84	1,184,368	85	6,987,128	92	8,316,935	20,953
83.9 Grover	26	92,440	20	158,145	21	906,097	47	1,156,682	0
83.10 Milford	25	300,456	634	12,766,263	650	73,155,893	675	86,222,612	779,607
83.11 Pleasant Dale	6	37,585	96	1,574,769	97	8,379,116	103	9,991,470	21,476
83.12 Rural	152	5,414,990	1,247	55,564,759	1,311	229,784,416	1,463	290,764,165	6,210,998
83.13 Rural Subdiv	20	646,159	139	6,463,107	141	33,653,771	161	40,763,037	861,526
83.14 Seward	128	2,472,370	2,255	52,882,945	2,303	274,948,341	2,431	330,303,656	6,155,903
83.15 Staplehurst	4	18,049	107	519,979	107	6,356,341	111	6,894,369	34,245
83.16 Tamora	18	58,564	37	206,686	42	813,352	60	1,078,602	60,675
83.17 Utica	30	365,330	344	4,697,527	359	30,129,753	389	35,192,610	206,819
84 Residential Total	519	10,275,268	5,437	141,270,449	5,592	694,967,383	6,111	846,513,100	15,327,726

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Beaver Crossing	11	36,400	26	150,036	28	1,139,041	39	1,325,477	10,043
85.2	Bee	1	5,475	7	81,790	7	1,654,070	8	1,741,335	854,147
85.3	Cordova	1	1,320	17	53,676	18	1,318,967	19	1,373,963	32,687
85.4	Garland	1	4,810	16	162,681	18	535,847	19	703,338	0
85.5	Goehner	7	39,328	11	69,637	13	575,014	20	683,979	21,045
85.6	Grover	0	0	1	6,430	5	276,604	5	283,034	0
85.7	Milford	6	48,185	79	1,351,544	81	8,966,503	87	10,366,232	73,502
85.8	Pleasant Dale	0	0	11	275,135	12	845,127	12	1,120,262	0
85.9	Rural	20	988,917	50	5,840,327	78	28,368,111	98	35,197,355	834,446
85.10	Seward	48	1,581,904	244	15,687,363	257	74,130,671	305	91,399,938	1,373,843
85.11	Staplehurst	3	3,554	12	43,939	15	1,436,644	18	1,484,137	0
85.12	Tamora	12	76,323	4	35,313	5	8,535,635	17	8,647,271	0
85.13	Utica	12	51,533	43	510,807	46	4,936,187	58	5,498,527	15,000
86	Commercial Total	122	2,837,749	521	24,268,678	583	132,718,421	705	159,824,848	3,214,713

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	413.46	4.28%	868,610	5.16%	2,100.83
88. 1G	606.24	6.28%	1,270,934	7.55%	2,096.42
89. 2G1	814.01	8.43%	1,629,478	9.68%	2,001.79
90. 2G	231.18	2.39%	462,360	2.75%	2,000.00
91. 3G1	1,304.85	13.51%	2,347,751	13.95%	1,799.25
92. 3G	1.53	0.02%	2,754	0.02%	1,800.00
93. 4G1	1,877.46	19.44%	3,193,131	18.97%	1,700.77
94. 4G	4,408.82	45.65%	7,054,112	41.92%	1,600.00
95. Total	9,657.55	100.00%	16,829,130	100.00%	1,742.59
<b>CRP</b>					
96. 1C1	43.38	3.35%	121,464	3.68%	2,800.00
97. 1C	225.54	17.40%	631,512	19.11%	2,800.00
98. 2C1	109.08	8.41%	294,516	8.91%	2,700.00
99. 2C	6.39	0.49%	17,253	0.52%	2,700.00
100. 3C1	272.54	21.02%	722,246	21.86%	2,650.06
101. 3C	35.00	2.70%	92,751	2.81%	2,650.03
102. 4C1	471.63	36.38%	1,131,912	34.26%	2,400.00
103. 4C	132.88	10.25%	292,336	8.85%	2,200.00
104. Total	1,296.44	100.00%	3,303,990	100.00%	2,548.51
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,583.32	100.00%	949,992	100.00%	600.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	1,583.32	100.00%	949,992	100.00%	600.00
<hr/>					
Grass Total	9,657.55	77.03%	16,829,130	79.82%	1,742.59
CRP Total	1,296.44	10.34%	3,303,990	15.67%	2,548.51
Timber Total	1,583.32	12.63%	949,992	4.51%	600.00
<hr/>					
114. Market Area Total	12,537.31	100.00%	21,083,112	100.00%	1,681.63

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	183.94	0.69%	386,274	0.83%	2,100.00
88. 1G	595.82	2.23%	1,251,222	2.69%	2,100.00
89. 2G1	2,813.55	10.53%	5,601,640	12.06%	1,990.95
90. 2G	407.92	1.53%	815,840	1.76%	2,000.00
91. 3G1	3,437.71	12.87%	6,184,016	13.31%	1,798.88
92. 3G	3,517.73	13.17%	6,325,932	13.62%	1,798.30
93. 4G1	6,817.42	25.52%	11,588,234	24.94%	1,699.80
94. 4G	8,939.78	33.46%	14,303,664	30.79%	1,600.00
95. Total	26,713.87	100.00%	46,456,822	100.00%	1,739.05
<b>CRP</b>					
96. 1C1	64.69	0.62%	181,132	0.69%	2,800.00
97. 1C	431.35	4.16%	1,207,780	4.59%	2,800.00
98. 2C1	1,485.66	14.34%	4,011,282	15.24%	2,700.00
99. 2C	235.63	2.27%	636,201	2.42%	2,700.00
100. 3C1	1,507.14	14.54%	3,993,990	15.17%	2,650.05
101. 3C	2,592.54	25.02%	6,870,302	26.10%	2,650.03
102. 4C1	2,620.84	25.29%	6,290,016	23.89%	2,400.00
103. 4C	1,424.34	13.75%	3,133,548	11.90%	2,200.00
104. Total	10,362.19	100.00%	26,324,251	100.00%	2,540.41
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	3,020.49	100.00%	1,812,294	100.00%	600.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	3,020.49	100.00%	1,812,294	100.00%	600.00
<hr/>					
Grass Total	26,713.87	66.62%	46,456,822	62.28%	1,739.05
CRP Total	10,362.19	25.84%	26,324,251	35.29%	2,540.41
Timber Total	3,020.49	7.53%	1,812,294	2.43%	600.00
114. Market Area Total	40,096.55	100.00%	74,593,367	100.00%	1,860.34

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	251.13	4.06%	527,414	4.81%	2,100.16
88. 1G	417.36	6.74%	876,456	7.99%	2,100.00
89. 2G1	848.43	13.71%	1,696,860	15.47%	2,000.00
90. 2G	207.74	3.36%	415,480	3.79%	2,000.00
91. 3G1	790.18	12.77%	1,422,324	12.97%	1,800.00
92. 3G	115.21	1.86%	207,378	1.89%	1,800.00
93. 4G1	1,272.48	20.56%	2,163,216	19.72%	1,700.00
94. 4G	2,286.15	36.94%	3,657,840	33.35%	1,600.00
95. Total	6,188.68	100.00%	10,966,968	100.00%	1,772.10
<b>CRP</b>					
96. 1C1	85.61	8.55%	239,708	9.38%	2,800.00
97. 1C	92.91	9.27%	260,148	10.18%	2,800.00
98. 2C1	93.58	9.34%	252,666	9.88%	2,700.00
99. 2C	25.85	2.58%	69,795	2.73%	2,700.00
100. 3C1	166.53	16.62%	441,313	17.26%	2,650.05
101. 3C	68.37	6.82%	181,181	7.09%	2,650.01
102. 4C1	400.55	39.98%	961,320	37.60%	2,400.00
103. 4C	68.36	6.82%	150,392	5.88%	2,200.00
104. Total	1,001.76	100.00%	2,556,523	100.00%	2,552.03
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	729.44	100.00%	451,439	100.00%	618.88
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	729.44	100.00%	451,439	100.00%	618.88
<hr/>					
Grass Total	6,188.68	78.14%	10,966,968	78.48%	1,772.10
CRP Total	1,001.76	12.65%	2,556,523	18.29%	2,552.03
Timber Total	729.44	9.21%	451,439	3.23%	618.88
<hr/>					
114. Market Area Total	7,919.88	100.00%	13,974,930	100.00%	1,764.54

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

80 Seward

	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	786,766,042	845,142,106	58,376,064	7.42%	15,327,726	5.47%
02. Recreational	1,416,862	1,370,994	-45,868	-3.24%	0	-3.24%
03. Ag-Homesite Land, Ag-Res Dwelling	101,995,674	102,956,484	960,810	0.94%	1,513,480	-0.54%
<b>04. Total Residential (sum lines 1-3)</b>	<b>890,178,578</b>	<b>949,469,584</b>	<b>59,291,006</b>	<b>6.66%</b>	<b>16,841,206</b>	<b>4.77%</b>
05. Commercial	132,589,959	138,944,251	6,354,292	4.79%	3,214,713	2.37%
06. Industrial	20,801,625	20,880,597	78,972	0.38%	0	0.38%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>153,391,584</b>	<b>159,824,848</b>	<b>6,433,264</b>	<b>4.19%</b>	<b>3,214,713</b>	<b>2.10%</b>
08. Ag-Farmsite Land, Outbuildings	48,114,058	49,173,092	1,059,034	2.20%	1,311,381	-0.52%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,518,690	1,518,690	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>49,632,748</b>	<b>50,691,782</b>	<b>1,059,034</b>	<b>2.13%</b>	<b>1,311,381</b>	<b>-0.51%</b>
12. Irrigated	1,008,492,955	1,009,735,677	1,242,722	0.12%		
13. Dryland	598,191,112	597,313,479	-877,633	-0.15%		
14. Grassland	109,916,311	109,651,409	-264,902	-0.24%		
15. Wasteland	514,168	514,265	97	0.02%		
16. Other Agland	31,508	31,476	-32	-0.10%		
<b>17. Total Agricultural Land</b>	<b>1,717,146,054</b>	<b>1,717,246,306</b>	<b>100,252</b>	<b>0.01%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,810,348,964</b>	<b>2,877,232,520</b>	<b>66,883,556</b>	<b>2.38%</b>	<b>21,367,300</b>	<b>1.62%</b>

## 2017 Assessment Survey for Seward County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2 -- One employee is 40 hours a week and the other is 30 hours a week.
<b>4.</b>	<b>Other part-time employees:</b>
	1-- part time lister 20 -25 hrs per week
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$ 285,394
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$ 285,394--The assessor's budget contains the costs of retirement. All other benefits are paid by the county's general budget.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$ 30,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	0
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$ 41,000 --Includes CAMAVISION, GIS, Network maintenance, software maintenance, GIS Workshop, and Personal Property on line.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$ 1,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	There is a sinking fund established with the treasurer to replace the server. Each office annually budgets \$1,000 for this fund.
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Minimal amount left over - \$120.05

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	CAMAVISION; --This is the name of the Vanguard Appraisal Inc. CAMA package.
2.	<b>CAMA software:</b>
	CAMAVISION
3.	<b>Are cadastral maps currently being used?</b>
	Yes; The cadastral maps were purchased in 1966 and are still maintained by the County Assessor's office. The county also uses GIS.
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The county assessor's staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes; <a href="http://seward.gisworkshop.com">seward.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	The programming is maintained by GIS Workshop and the maps are maintained by the county assessor's office staff.
8.	<b>Personal Property software:</b>
	CAMAVISION

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Beaver Crossing, Bee, Garland, Goehner, Milford, Pleasant Dale, Seward, and Utica
4.	<b>When was zoning implemented?</b>
	1973; The comprehensive plan was updated in 1995. More recently, the county board conducted a total review of the comprehensive plan. It was then updated and adopted in 2007.

## D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	Jon Fritz does all commercial & industrial valuations including pickup work, sales verification and maintenance. He also assists in residential market studies and has been doing reappraisal of towns and rural areas as needed. Jon assists in other requests from the assessor, including difficult to value properties.
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop; GIS Workshop maintains and supports the GIS software ESRI updates and maintains a website that provides public access to the counties assessment records.
<b>3.</b>	<b>Other services:</b>
	An online personal property schedule system developed by Bottom Line Resources (Radwen) from Aurora.

## E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Verbal agreement
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The county has not specified any certificates or qualifications, but Jon Fritz, who has been employed by the county since 1996, holds the Certified General Appraiser credential. Jon also has significant experience in mass appraisal in Nebraska.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	No
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	The Appraiser does analysis, develops land values, depreciation, and submits preliminary value estimates to the assessor. The assessor reviews all of the values and either approves them or in some instances may alter a value after consulting with the appraiser. Most of the work that the appraiser does is with the commercial or industrial property and a few hard to value properties. The assessor and staff do most of the residential and agricultural valuation.

## 2017 Residential Assessment Survey for Seward County

<b>1.</b>	<b>Valuation data collection done by:</b>																				
	Assessor and Office Staff																				
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Seward: ----Seward is the county seat; has a full K-12 school system; very active commercial trade area with most services; very active real estate market; some influence as a bedroom community for Lincoln.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Beaver Crossing: ----Beaver Crossing is in the southwest part of the county. It has paved access as an exit off I-80. This town has very diverse residential properties. Some really nice quality homes and some low quality homes, many older homes and some newer ones. This town has a nice library, hardware store, a new lumberyard, a bank, a post office, a swimming pool, a gas station/auto repair service, a Coop elevator and a funeral home.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Bee: ----Bee is 8 miles northeast of Seward. A small town with a tavern, a post office and Coop elevator.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Cordova: ----Cordova is located in the far southwest corner of the county. There are three school districts in this town, Centennial, Exeter-Milligan and Friend. Cordova also has a post office, a Coop elevator and bank branch office.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Garland: ----Garland is in the eastern part of Seward County, 4 miles north of Highway 34 and 4 miles west of the Lancaster County line. There is some Lincoln influence due to the proximity of the town. The town has 2 taverns, a post office and Coop elevator.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Goehner: ----Goehner is located in the western half of the county only a half mile off I-80. The town has a post office and a new restaurant in an existing building that has been totally remodeled. There is no Coop elevator in Goehner.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Grover: ----Grover is an unincorporated town just outside of Milford across the Big Blue River. It does have 3 various businesses. About half of Grover is in a flood plain.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Milford: ----Milford is the second largest town in Seward County. It is home to Southeast Technical College which influences rental property. The county has identified various neighborhoods. Milford has a K-12 school, a downtown business district, a golf course and a swimming pool. Milford has 32 upscale residential properties ranging in value from \$200,000 to \$430,000.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Pleasant Dale: ----Pleasant Dale is on the eastern edge of Seward County just 1 mile in from the Lancaster County line and 2 ½ miles south of I-80 and 2 miles south of Highway 6. It also has Highway 103 on the edge town that goes south to Crete in Saline County. The town has a post office, a Coop elevator, a lumberyard, a restaurant, two apartment buildings, a gas station/mini mart/car wash and auto service garage. Due to the towns location there is influence from Lincoln. The town has some nice ranch style homes along with older better kept homes.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Seward: ----Seward is the county seat; has a full K-12 school system; very active commercial trade area with most services; very active real estate market; some influence as a bedroom community for Lincoln.	2	Beaver Crossing: ----Beaver Crossing is in the southwest part of the county. It has paved access as an exit off I-80. This town has very diverse residential properties. Some really nice quality homes and some low quality homes, many older homes and some newer ones. This town has a nice library, hardware store, a new lumberyard, a bank, a post office, a swimming pool, a gas station/auto repair service, a Coop elevator and a funeral home.	3	Bee: ----Bee is 8 miles northeast of Seward. A small town with a tavern, a post office and Coop elevator.	4	Cordova: ----Cordova is located in the far southwest corner of the county. There are three school districts in this town, Centennial, Exeter-Milligan and Friend. Cordova also has a post office, a Coop elevator and bank branch office.	5	Garland: ----Garland is in the eastern part of Seward County, 4 miles north of Highway 34 and 4 miles west of the Lancaster County line. There is some Lincoln influence due to the proximity of the town. The town has 2 taverns, a post office and Coop elevator.	6	Goehner: ----Goehner is located in the western half of the county only a half mile off I-80. The town has a post office and a new restaurant in an existing building that has been totally remodeled. There is no Coop elevator in Goehner.	7	Grover: ----Grover is an unincorporated town just outside of Milford across the Big Blue River. It does have 3 various businesses. 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10	<p>Staplehurst:          ----Staplehurst is located approximately 6 miles northwest of Seward. The town has a Coop elevator, a post office, a tavern, a towing business, storage unit business. There is very little new construction in this town. With the town's proximity and the older homes, it is a less desirable town to live in. Termites are a problem in Staplehurst. Very little to draw people to this town.</p>
11	<p>Tamora:          ----Tamora is an unincorporated town 7 miles west of Seward on Highway 34. The main purpose of Tamora is the huge Coop elevator. The rest of the town has a few older homes and some mobile homes. Nothing is kept very well in this town. The properties have to have their own wells and septic systems.</p>
12	<p>Utica:          ----Utica is the 3rd largest town in Seward County. It is just 1 mile from York County along Highway 34. The town has a K-12 school, a nursing home, a Coop elevator, a senior citizen center, a gas station/service business, a library, a beauty shop, a bowling alley, a grocery store, an auto and truck used/repaired part business, a bank, 2 industrial businesses, a well drilling business a nursing home, a Family Medical Center and a book bindery business. It is a unique small town that stands on its own.</p>
13	<p>Rural:          ----The rural residential properties in Seward County are characterized an individual acreages spread throughout the county. The east half of the county has Lancaster County influences. The west half of the county has much less activity for acreages and they tend to sell for less as there aren't the influences from Lincoln. The west half of the county is more agricultural. When the inspection and review process as well as costing, depreciation tables and lot value study are conducted, they are done at the same time.</p>
14	<p>Rural Sub:          ----The Rural Sub class residential properties are platted subdivisions in the rural. They have gone through county zoning. Most have interior roads of some kind and covenants filed with the plat.</p>
Ag	<p>Agricultural homes and outbuildings</p>

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

Residential properties in Seward County are valued using the cost approach to value. They do use the market data to develop the depreciation used in the cost approach. Additionally, the county organizes their sales in such a manner that they can compare their cost approach results to the selling price of comparable properties. While this is not a fully developed market or sales comparison approach, it provides an additional perspective on the value.

**4. 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 local market

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

Yes;  
 The county develops their own base depreciation tables based on the analysis of their market. In the new CAMAVISION system, Seward is the base market and other towns and locations are identified and adjusted by map factors. All of these processes are rooted in the analysis of the local market.

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

The market is monitored to see if there is any need to adjust or update the existing lot values. The lots are valued on a town by town basis.

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

The county does not use the discounted cash flow (DCF) methodology for the valuation of developing subdivisions. There have been no individual applications for DCF valuation as provided for in LB 191.

Valuation Grouping	Date of Depreciation Tables	Date of Costing	Date of Lot Value Study	Date of Last Inspection
1	2013	2013-MS*	2013	2013
2	2015	2008-CV*	2015	2015
3	2012	2012-MS*	2012	2012
4	2015	2008-CV*	2015	2015
5	2012	2012-MS*	2012	2012
6	2011	2008-CV*	2011	2016
7	2012	2012-MS*	2012	2012
8	2012	2012-MS*	2012	2012
9	2012	2012-MS*	2012	2012
10	2011	2011-MS*	2011	2011
11	2011	2008-CV*	2011	2016
12	2011	2011-MS*	2011	2011
13	2008-2015	2008-CV-05-MS*	2014	2012-2016
14	2008-2013	2008-CV;13-MS*	2008-2014	2013-2015
Ag	2008-2015	2008-CV-05-MS*	2014	2012-2016

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

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

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

----The rural residential and residences on agricultural parcels will usually have multiple dates since the county typically updates one range of the rural area per year.

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

## 2017 Commercial Assessment Survey for Seward County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Contract Appraiser	
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Seward: ----Seward is the county seat; has a full K-12 school system; very active commercial trade area with most services; very active real estate market; some influence as a bedroom community for Lincoln.
	2	Beaver Crossing: ----Beaver Crossing is in the southwest part of the county. It has paved access as an exit off I-80. This town has very diverse residential properties. Some really nice quality homes and some low quality homes, many older homes and some newer ones. This town has a nice library, hardware store, a new lumberyard, a bank, a post office, a swimming pool, a gas station/auto repair service, a Coop elevator and a funeral home.
	3	Bee: ----Bee is 8 miles northeast of Seward. A small town with a tavern, a post office and Coop elevator.
	4	Cordova: ----Cordova is located in the far southwest corner of the county. There are three school districts in this town, Centennial, Exeter-Milligan and Friend. Cordova also has a post office, a Coop elevator and bank branch office.
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10	<p>Staplehurst:  -----Staplehurst is located approximately 6 miles northwest of Seward. The town has a Coop elevator, a post office, a tavern, a towing business, storage unit business. There is very little new construction in this town. With the town's proximity and the older homes, it is a less desirable town to live in. Termites are a problem in Staplehurst. There is very little to draw people to this town for new businesses.</p>
11	<p>Tamora:  -----Tamora is an unincorporated town 7 miles west of Seward on Highway 34. The main function of Tamora is the huge Coop elevator. The rest of the town has a few older homes and some mobile homes. Except for the Coop, nothing is kept very well in this town. The properties have to have their own wells and septic systems.</p>
12	<p>Utica:  -----Utica is the 3rd largest town in Seward County. It is just 1 mile from York County along Highway 34. The town has a K-12 school, a nursing home, a Coop elevator, a senior citizen center, a gas station/service business, a library, a beauty shop, a bowling alley, a grocery store, an auto and truck used/repared part business, a bank, 2 industrial businesses, a well drilling business a nursing home, a Family Medical Center and a book bindery business. It is a unique small town that stands on its own.</p>
13	<p>Rural:  -----The rural commercial properties in Seward County are characterized by their location. Seward County has six I-80 Interchanges. The 2 predominant ones are at Milford and Seward. The Pleasant Dale exchange has an old service station and a travel trailer park. The Goehner exchange has a gas station. The other 2 do not have buildings. Other commercial rural properties are scattered throughout the county.</p>

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

The predominant valuation process in this county is to depend on the cost approach to value. They do use the market data to develop the depreciation used in the cost approach. Additionally, the county organizes their sales in broad occupancy groups so that they can compare their cost approach results to the selling price of similar properties. Those groups include retail, warehouse/service garage, office, restaurant/bar, land and other miscellaneous occupancies. While this is not a fully developed market or sales comparison approach, it provides an additional perspective on the value. The county may utilize any income data presented, but does not develop an overall income approach.

**3a. Describe the process used to determine the value of unique commercial properties.**

The cost approach is used but the county tries to supplement it with lease information if any is available.

**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?**

Generally, the county relies on the analysis of sales in their local market to determine the base depreciation and for economic factors used for commercial property. Additional analysis may include linear regression techniques to build and extend depreciation tables.

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

The depreciation in commercial property tends to be developed more toward individual or like occupancies than just the valuation group. There can also be variation between valuation groups due to locational differences.

**6. Describe the methodology used to determine the commercial lot values.**

Generally, the county relies on the analysis of sales in their local market to determine their commercial land values.

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>
1	2014	2008	2014	2014
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3	2010	2010	2010	2010
4	2009	2009	2009	2015
5	2010	2010	2010	2010
6	2010	2008-CV	2010	2016
7	2010	2010	2010	2015
8	2009	2009	2009	2015
9	2010	2010	2010	2010
10	2010	2008-CV	2010	2016
11	2010	2008-CV	2010	2016
12	2010	2008-CV	2010	2016
13	2010	2010	2010	2010-2015

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

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

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

## 2017 Agricultural Assessment Survey for Seward County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	The Deputy Assessor does the land use and acre count and the county staff does improvements.													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The western part of the county has water availability throughout and has developed irrigation, making the predominant farming practices irrigated row crop.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses. That eastern area is further divided due to non-agricultural influences impacting the eastern most part of the county abutting Lancaster County. That area has been valued under the provisions of special valuation. The special valuation schedule of value is annually derived from the analysis of the sales in Market Area 3. For 2013 and 2014, there has been no perceived difference in the two areas so they have been analyzed together, but kept separately administratively.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The western part of the county has water availability throughout and has developed irrigation, making the predominant farming practices irrigated row crop.	2016	2	The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses. That eastern area is further divided due to non-agricultural influences impacting the eastern most part of the county abutting Lancaster County. That area has been valued under the provisions of special valuation. The special valuation schedule of value is annually derived from the analysis of the sales in Market Area 3. For 2013 and 2014, there has been no perceived difference in the two areas so they have been analyzed together, but kept separately administratively.	2016	3	Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses.	2016
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	<p>----The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year, since the review is ongoing. The current GIS photo base is 2016.</p>													
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	Sale verification and market analysis provide insight into market trends. The general land use is the key to each market area. If a trend were to change, the market area may also.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	The predominant use of the parcel drives the decision. Then the analysis of the local market is used to establish values.													
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>													

	<p>Yes;</p> <p>----The first (home site) acre is the same. The first acre for home sites on agricultural parcels and on residential parcels is valued at \$18,000. The additional site acres have different values for the two subclasses. The next four rural residential site acres are valued at \$6,500 to \$3,500 per acre, up to four additional rural residential site acres are valued at \$3,500 to \$1,500 per acre, and any residual acres over nine are valued at \$2,500 to \$1,000. Those variations are higher in the east where the special valuation exists and lower in the west of the county. The land beyond the first acre on parcels classified as agricultural is valued as a site value at \$3,000 per acre.</p>
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	<p>The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county. The county believes that the WRP values closely align with the grass values, so they use the grass schedule of values to value WRP acres.</p>
	<b><u>If your county has special value applications, please answer the following</u></b>
<b>7a.</b>	<b>How many special valuation applications are on file?</b>
	1024
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	<p>The county annually verifies and analyzes all agricultural sales. They do this to establish land values each year but also to see if there are differing value trends that would indicate that land values are driven by influences from outside the typical agricultural land market.</p>
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	<p>The sales analysis has not shown that there are influences from outside agriculture that have impacted the value of agricultural land in any part of the county. In the past, there was influence from acreage development in the eastern part of the county nearest to Lincoln.</p>
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	The eastern part of the county nearest to Lincoln.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	<p>The sales analysis that the county does every year also helps detect any non agricultural influence. The special value area is monitored by comparing sales in Market Area 2 to the sales in Market Area 3. The values used for the parcels in Market Area 2, (special value area), are derived from the verification and analysis of the sales in Market Area 3. The two areas are very similar in land use and farming practices. For 2015 there has been no perceived difference in the two areas so they have been analyzed together, but kept separately administratively.</p>

**Seward County  
2016 Plan of Assessment  
For years 2017, 2018 & 2019**

**Requirements:**

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a plan of assessment which describes the assessment actions planned to the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan if necessary, after the county board approves the budget. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

**Real Property Assessment Requirements:**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb. Rev. Stat. 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes or real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land and;
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1347 when the land is disqualified for special valuation under 77-1347.

Assessment Statistics for 2016 as set by TERC:

<u>Property Class</u>	<u>Median</u>
Residential	93%
Commercial	100%
Agricultural Land	73%

Median: The middle placement when the assessment/sales ratios are arrayed from high to low (or low to high)

COD: (Coefficient of Dispersion) the average absolute deviation divided by the median

PRD: (Price Related Differential) the mean ratio divided by the aggregate ratio

Aggregate: The sum of the assessed values divided by the sum of the sales prices

Average Absolute Deviation: Each ratio minus the median, summed and divided by the number of sales

Mean: The sum of the ratios divided by the number of sales.

**Office Staff and Budget Information**

Seward County Assessor's Office currently employs 1 full time person, 1 three quarter (3/4) time person 1 part time field lister, 1 temporary part time person and a part time contract Appraiser besides the Assessor and Deputy Assessor.

Information pertaining to budget and staffing is included in the survey given to the Department of Revenue, Property Assessment Division (PAD). Staff salaries are included in the office's budget presented to the County Board each year.

**Goals**

The primary goal for the Seward County Assessor's Office is doing the best job possible in a professional manner to maintain fair and equitable values in meeting the statutory statistical requirements with the resources available.

The Department of Property Assessment and Taxation has prepared the progress report for Seward County and is on file in the Assessor's office and serves as additional information for this report. The 2015 Seward County statistical measures are on file in the annual report and kept on file in the Assessor's Office.

**Procedures Manual**

Procedures have been established in the office and are updated as needed. The Department of Revenue, Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor is filed in the office.

**Responsibilities:**

**Record Maintenance**

Property record cards are maintained for every parcel of real property including improvements on leased land. The cards are updated annually to include any changes made to the assessment information of the property. The record cards contain current owner name and address, legal description, book and page number of the last deed of record and any changes of record of ownership. Also included is situs address, pictures of improvement or main structure, sketches, cadastral map book and page numbers, tax district codes, valuation information and other codes created that are relevant to the specific parcel.

The office maintains a cadastral map system. The current cadastral maps were done in May 1966. They have been kept up to date with name changes, separations and new subdivisions. Seward County has implemented a GIS system

**Other functions performed by the assessor's office, but not limited to:**

Prepare annually and file the following Administrative Reports

- County Abstract of Assessment for Real Property
- Assessor Survey
- Certification of Values to Political Subdivisions
- School District Taxable Value Report
- Sales information including rosters & annual Assessed Value Update w/Abstract
- Certification of Taxes Levied Report
- Homestead Exemption Tax Loss
- Report of current values for properties owned by Board of Education Lands & Funds
- Annual Plan of Assessment Report Certify completion of real property assessment roll & publish in newspaper
- Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased
- Prepare the plan of assessment for the next 3 assessment years
- File 3-year plan of Assessment with the County Board of Equalization

**Homestead Exemptions** - Homestead Exemption applications are accepted in the office from February 1<sup>st</sup> through June 30. They are verified that the applicant is owner/occupant. An ad is placed in the two newspapers in the county with information about the Homestead Exemption. Follow up post cards and phone calls are made to ensure all applicants from the previous year refile and those inquiring throughout the year are notified that they may now file. Applications along with an income statement and a doctor's certification of disability (where appropriate) is forwarded to the Nebraska Department of Revenue by August 1 for income verification. Notice of rejection is sent when the applicant does not meet the requirement of owner/occupant through August 15<sup>th</sup>. The State returns a roster in October of approved (with a percentage) and disapproved for final processing. Property record cards are pulled and the Homestead Exemption percentage and amount is notated on them with a follow up of the data entered in the computer.

**Personal Property** - All depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year is filed on or before May 1. After May 1<sup>st</sup> but before July 1<sup>st</sup> a 10 percent penalty is applied and on July 1<sup>st</sup> and after a 25 percent penalty is applied. Every year notices are published in the local newspapers and a weekly news supplement for non-subscribers. The office has filing of Personal Property Schedules available on the internet. A postcard is sent to those with existing schedules as reminders and also includes the User ID and Password to access their schedules on the internet to complete and submit. A letter is sent to those who would be new filers explaining what is needed. This office documents at least 4-6 reminders to those who need to file personal property.

**Permissive Exemptions** - Administer annual filings of applications for new or continued exempt use or continued exempt use. Review and make recommendations to the county board.

**Taxable Government Owned Property** - Annual review of government owned property not used public purpose, send notices of intent to tax, etc.

**Centrally Assessed Properties** - Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax list.

**Tax Districts and Tax Rates** – Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

**Tax Lists** - Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

**Tax List Corrections** - Prepare tax list correction documents for the county board's approval.

**County Board of Equalization** - Attend county board of equalization meetings including meetings for valuation protests. Prepare documentation for the board for the hearings.

**TERC (Tax Equalization and Review Commission) Appeals** - Prepare the information and attend the taxpayer appeals hearings before TERC. Testify in defense of the county's valuation.

**TERC Statewide Equalization** - Attend the hearings if applicable to the county, to testify in defense of the county's values, and to implement TERC's orders.

**Education** - Attend meetings, workshops and educational classes to obtain the required hours of continuing education to maintain the assessor certification.

An annual analysis will be done and areas prioritized for reappraisal accordingly. Reviews of properties will be done along with a market analysis to establish physical and economic depreciation. New pricing will be applied. Adequate funding will be needed to support the continuation of this process.

For assessment year **2012** the following changes were made:

Residential:

- Reviewed sales.
- Reappraised the houses, buildings and land on properties in Cordova, Goehner, Utica, Utica fringe area, Tamora, Staplehurst and Beaver Crossing fringe area. Physical inspections and new photos completed. Market analysis completed. 2011 pricing used for all except Beaver Crossing fringe. Used 2010 to match the town of Beaver Crossing that was reappraised in 2010.
- Completed pickup work and building permits on new construction. Reviewed parcels that were a partial valuation for 2011 and changed according to completion as of January 1, 2012.
- Reviewed and recalculated lot discounts on new subdivisions that were discounted.
- Reviewed lots in several Seward subdivisions and some rural subdivisions and made minor adjustments.
- Reviewed and inspected properties in Bee, Garland, Pleasant Dale and Staplehurst as part of the 6 year inspection requirement. New photos were taken and measurements when necessary. Added omitted and unreported changes.
- Reviewed and compared new aerial photography with old ones in the following precincts: I, P, B, G J and O as part of The 6 year inspection requirement. Visited properties with changes, took new photos, measurements. Added omitted and unreported changes.

Commercial:

- Reviewed sales.
- Completed pickup work and building permits on new construction. Reviewed parcels that were a partial valuation for 2011 and changed according to completion as of January 1, 2012.
- Reviewed Section 42 Housing properties. No adjustment made.

Agricultural Land:

- Reviewed sales
- Verified land use changes using GIS, NRD and FSA records and maps along with contact with property owners and physical inspections. Completed such changes and recounted acres.
- Reviewed and accounted for the properties enrolled in the CRP and WRP programs and made changes as necessary.
- Verified the existing market areas still follow the market trends. No change for 2012.
- Revalued agricultural land as needed to comply with the required level of value. Changed various irrigated, dry and grass LCG values in all three (3) market areas. Changed market values in the Special Valuation Market Area 2.

For assessment year **2013** the following changes were made:

Residential:

- Reviewed sales
- Reappraisal of the houses, buildings and land on properties in Bee, Garland, Garland Fringe, Pleasant Dale, Grover and Milford. Physical inspections, new photos and market analysis completed. 2012 pricing was used.
- Completed pickup work and building permits on new construction. Reviewed parcels that were a partial valuation for 2012 and changed according to completion as of January 1, 2013.
- Reviewed lots in several Seward subdivision and some rural subdivisions and made adjustments.
- Reviewed and inspected properties in Milford fringe(zoning jurisdiction) and started on the city of Seward as part of the 6 year inspection requirement. New photos were taken and measurements when necessary. Added omitted and unreported changes.
- Reviewed and compared new aerial photography with old ones in D and E precincts as part of the 6 year inspection requirement. Visited properties with changes, took new photos, measurements. Added omitted and unreported changes.

Commercial:

- Reviewed sales
- Completed pickup work and building permits on new construction. Reviewed parcels that were a partial valuation for 2012 and changed according to completion as of January 1, 2013.
- Reviewed Section 42 housing properties and complete the income approach.
- Reappraisal of apartments in Milford.

- Reappraisal of industrial properties.
- Increased Seward downtown neighborhood land values +15%.

Agricultural:

- Reviewed sales.
- Verified land use changes using GIS, NRD and FSA records and maps along with contact with property owners and physical inspections. Completed such changes and recounted acres.
- Reviewed and accounted for the properties enrolled in the CRP and WRP programs and made necessary changes.
- Verified if the existing market areas still follow the market trends. For 2013 did not see that there was non agricultural influence in Area 2. The sales in both Areas 2 & 3 were used together to analyze and set land values for those areas.
- Revalued agricultural land as needed to comply with the required level of value. Changed irrigated, dry cropland, CRP, WRP and grass LCG values in all three (3) areas.

For assessment year **2014** the following changes were made:

Residential:

- Reviewed Sales
- Reappraisal of land and improvements in Seward
- Reappraisal of land and improvements in the 1 mile Milford zoning jurisdiction
- Complete pickup work and building permits. Reviewed parcels that were a partial value for 2013
- Reviewed and changed land in some rural subdivisions. Also adding 3% on houses in Westfork Downs Subdivision
- Made a -5% adjustment on houses in Beaver Crossing

Commercial:

- Reviewed sales, completed pickup work and building permits
- Reappraisal of Section 42 Housing properties and completed the income approach
- Reappraisal of apartments in Seward
- Reviewed land and revalued in a commercial subdivision

Agricultural Land:

- Reviewed sales
- Verified land use changes using GIS, NRD and FSA record and maps along with contact with property owners and physical inspections
- Reviewed and accounted for the properties enrolled in the CRP and WRP programs and made changes as necessary
- Analyzed the market areas keeping areas 2 & 3 as one for analysis
- Revalued agricultural land as needed to comply with the required level of value.

Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study will be conducted to see if the current market continues to support the areas.

The office has converted to CamaVision software for both administrative and CAMA using the Vanguard Appraisals Inc. Real Property Appraisal Manual that was approved by the Property Tax Administrator.

Pickup work, the collection of data relating to new construction, remodeling, additions, alterations and removals of existing buildings or structures along with zoning and annexation is done on a continuous year round basis. Parcels are flagged if the value is to be added for the following year to be changed during the appropriate time frame.

RCN (Replacement Cost New). The cost approach is used in setting our values. An income analysis is only used occasionally for commercial property to substantiate the cost approach.

The real estate transfer statements, form 521, are processed on a continual basis.

The assessment plans for year 2015 were made as follows:

Residential:

- Review and analyze sales. Prioritize areas that need appraisal review.
- Complete pickup work, including building permits on new construction.
- Reappraise improvements in Range 4.
- Reappraise the improvements in the 2 mile zoning jurisdiction of Seward.
- Continue with the 6 year inspection, review and new photos process.

Commercial:

- Review and analyze sales. Prioritize areas that need appraisal review and possible changes.
- Complete pickup work, including building permits on new construction.
- Complete 6 year review of Seward properties.

Agricultural Land:

- Review and analyze sales and market areas.
- Review and keep current on CRP and other farm programs.
- Monitor and keep current with land use changes.

For assessment year 2016 the following was changed:

Residential:

- Prioritize areas that need review and analyze sales.
- Complete pickup work, including building permits on new construction.
- Reappraisal of houses, buildings and land on properties in Precincts with Geo Codes 3237, 3287 and 3511

- Reappraisal of houses, buildings and land on properties in the towns of Cordova and Beaver Crossing, including the properties designated as Beaver Crossing Fringe.
- Some new platted subdivisions analyzed and repriced
- The residential properties in the town of Utica were given a 5% increase on land and improvements
- The residential properties in the town of Milford were given a 6% increase on land and improvements

Commercial:

- Review and analyze sales. Prioritize areas that need appraisal review and possible changes.
- Complete pickup work, including building permits on new construction.
- Reappraisal or Section 42 Housing projects using the income approach
- Complete 6 year review on Cordova, Beaver Crossing, and the unincorporated town of Grover
- 6 year inspections and reappraisal of the properties on the I-80 interstate interchanges
- 6 year inspection in the town of Milford
- Reviewed land and revalued land in a few commercial subdivisions and set land values on new platted subdivisions

Agricultural Land:

- Review and analyze sales and market areas.
- Review and keep current with CRP and other farm programs. Verified land use changed using GIS, NRD and FSA records and maps along with contact with property owners and physical inspections
- Reviewed and accounted for the properties enrolled in the CRP and WRP programs and made changes as necessary
- Revalues agricultural land as needed to comply with the required level of value.

Assessment plans for 2017 are as follows:

Residential:

- Prioritize areas that need review and analyze sales.
- Complete pickup work
- Reappraisal of improvements in Ranges 2
- 6 year review and reappraisal of Goehner, Utica and an area identified as Utica Fringe and Tamora

Commercial:

- Review and analyze sales
- 6 year review of Goehner, Staplehurst, unincorporated village of Tamora & Utica
- Complete pickup work, including building permits on new construction

Agricultural Land:

- Review and analyze sales and market areas, CRP and other farm programs.
- Monitor and keep current with land use changes

Assessment plans for 2018 are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- Reappraisal of improvements in Range 1
- 6 year review of Bee, Garland, and area identified as Garland Fringe, Pleasant Dale and Staplehurst

Commercial:

- 6 year review of Bee, Garland, Pleasant Dale, unincorporated village of Ruby and rural improvements

Agricultural Land:

- Review and analyze sales and market areas.
- Review and keep current with CRP and other farm programs.
- Monitor and keep current with land use changes.

Assessment plans for 2019 are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- Reappraisal of improvements in Milford, Milford Fringe and Grover

Commercial:

- 6 year inspection of Seward

Agricultural:

- Review and analyze sales and market areas.
- Review and keep current with CRP and other farm programs.
- Monitor and keep current with land use changes

I respectfully submit this plan of assessment and request the resources needed to continue with maintaining up-to-date, fair and equitable assessments in achieving the statutory required statistics.

June 10, 2016

Date

Marilyn Hladky

Marilyn Hladky, Seward County Assessor

# METHODOLOGY REPORT OF SPECIAL VALUATION PROCEDURES

## SEWARD COUNTY – 2017

### Special valuation methodology:

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

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

For 2017, analysis of sales continues as in 2016.