



2016 REPORTS & OPINIONS

SALINE COUNTY



Pete Ricketts
Governor

STATE OF NEBRASKA
DEPARTMENT OF REVENUE
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April 8, 2016

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 Reports and Opinions of the Property Tax Administrator for Saline County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Saline County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Brandi Kelly, Saline County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property. Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

Property Class	COD	PRD
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 are necessary to 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.

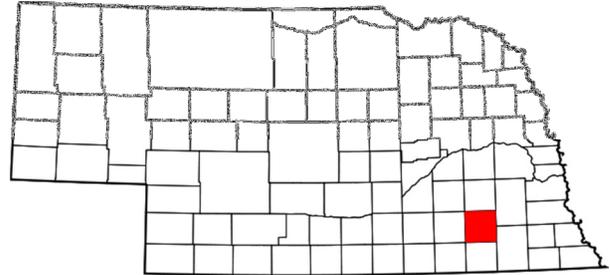
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

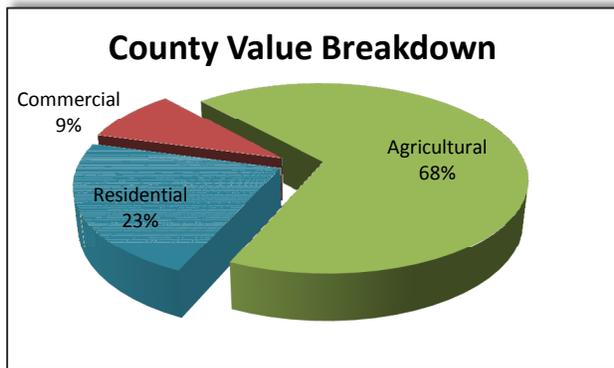
**Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

County Overview

With a total area of 574 square miles, Saline had 14,252 residents, per the Census Bureau Quick Facts for 2014, a slight population increase over the 2010 US Census. In a review of the past fifty years, Saline has seen a steady rise in population of 14% (Nebraska Department of Economic Development). Reports indicated that 66% of county residents were homeowners and 85% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Saline convene in and around Crete, the largest town in the county. Per the latest information available from the U.S. Census Bureau, there were



299 employer establishments in Saline. County-wide employment was at 7,046 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).

Simultaneously, the agricultural economy has remained another strong anchor for Saline that has fortified the local rural area economies. Saline is included in both the Lower Big Blue and Upper Big Blue Natural Resources Districts (NRD). A mix of dry and irrigated land makes up the majority of the land in the county. In value of sales by commodity group, Saline ranks fifth in other animals and other animal products, when compared against the other counties in Nebraska. In top livestock inventory items, Saline ranks tenth in sheep and lambs (USDA AgCensus).

Saline County Quick Facts		
Founded	1867	
Namesake	Erroneous belief that salt springs existed in the county	
Region	Southeast	
County Seat	Wilber	
Other Communities	Crete	Tobias
	De Witt	Western
	Dorchester	
	Friend	
	Swanton	
Most Populated	Crete (7,135) +3% over 2010 US Census	

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

2016 Residential Correlation for Saline County

Assessment Actions

For 2016, Saline County has completed all pickup work of new improvements on residential parcels. The county conducted a thorough sale verification and analysis process, resulting in percentage adjustments to the value of DeWitt, improvements only, by minus -4%. There were no percentage adjustments to any other class or subclass of residential property. They also adjusted the value of the site acres for the rural residential and the residential on agricultural parcels. Areas 4505 and 4510 had the first acre increases and most all of the additional acres throughout the county were increased by varying amounts based on location. The rural residential land and land on agricultural parcels is valued the same.

During the past year, Saline County has completed the inspection, review and revaluation of all of the residential improvements in the town of Friend and the cabin area known as Blue River Lodge. The results of that work will be used for the 2016 assessed values.

The inspection and review process included an on-site inspection using the record cards to verify the measurements, classification and condition of the existing improvements. If there was a discrepancy that required a measurement or closer inspection, they measured the building. The county listed new unreported improvements and removed any houses or buildings from the records that had been torn down. Interior inspections were only done for new or remodeled property or on the request of the owner. They took new photos of houses and other significant buildings. There were new costs using the 2014 cost manual, new depreciation, and the lot values were affirmed and there were only minor changes. Property record cards and sketches were updated for any changes that were made.

Description of Analysis

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

Valuation Grouping	Assessor Location
01	Wilber
02	Crete
04	Dorchester
05	Friend
06	Small Towns (incl. DeWitt; Swanton; Tobias; and Western)
09	Cabins (incl. assessor locations: Blue River Lodge and Y-Cabin)
11	Rural RES; 4500
12	Rural RES; 4505
13	Rural RES; 4510

2016 Residential Correlation for Saline County

There are several aspects of the data that are examined to develop an opinion of the level of valuation of property. No single analysis carries all of the weight, but the calculated statistics for the study period, the annual assessment actions, the combined assessment actions for multiple years, and the assessment practices review are all important factors in the level of value decision. The following paragraphs outline the information considered as well as the statistics when analyzing the level of value of real property.

The statistical analysis of all of the qualified sales within the defined study period offers an initial indication of the level of value. The median ratio calculated from the sample offers a strong starting point in determining the level of value of the class of property. In cases where data is plentiful, there may also be valid indicators of the level of value for some of the subclasses demonstrated by the statistical analysis.

The residential statistics are as follows:

Number of Sales :	269	Median :	96	COV :	16.46
Total Sales Price :	26,356,867	Wgt. Mean :	96	STD :	16.11
Total Adj. Sales Price :	26,356,867	Mean :	98	Avg. Abs. Dev :	11.65
Total Assessed Value :	25,229,470				
Avg. Adj. Sales Price :	97,981	COD :	12.10	MAX Sales Ratio :	154.83
Avg. Assessed Value :	93,790	PRD :	102.26	MIN Sales Ratio :	62.00

There are 269 qualified residential sales used to calculate the 2016 county statistics. The median ratio for this sample is 96 with a COD of 12.10 and a PRD of 102.26. The median is within the acceptable range. The COD and the PRD are also within the acceptable range.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately impact the uniform and proportionate valuation of all three property classes.

The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy.

The Division reviews the verification the sales and usability decisions for each sale. The notes in the sales file document the county's usability decisions. In this test, three things are reviewed; first that there are notes on each disqualified sale; second that the notes provide a reasonable

2016 Residential Correlation for Saline County

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 county's inspection and review cycle for all real property is annually discussed with the assessor. The progress is documented in the assessment actions portion of the R&O. The past assessment actions may be reviewed to follow the progress of subclasses that require multiple years for inspection. Each individual parcel inspection should be documented, so a sample of the property record files are reviewed for documentation of completed inspections. The combination of these reviews usually reveals the progress of the county inspection and review process.

The review of Saline County revealed that the data was transmitted accurately and in a timely manner. The sale verification process and the usability decisions resulted in the use of all arm's-length sales. There is no apparent bias in the measurement of real property. The county has successfully completed the first six-year inspection and review cycle of the residential property and appears to be on schedule to comply with the ongoing inspection and review requirements. The inspections are documented in the individual property record files.

Equalization and Quality of Assessment

Valuation groups are the primary subclasses that are regularly examined as candidates for adjustment. They are prepared to stratify the sales into groups that have similar locations or economic conditions. They do not however stratify any of the other conditions that may impact the value of property. There may be additional assessor locations or valuation groups that have no sales and are not displayed.

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	41	92.52	98.45	96.43	12.36	102.09
02	120	96.62	98.20	96.52	12.08	101.74
04	21	98.12	96.25	94.91	06.26	101.41
05	27	97.48	100.40	99.09	05.72	101.32
06	32	95.41	100.23	97.08	16.85	103.24
09	9	95.52	95.57	90.01	10.52	106.18
11	9	84.46	85.08	86.35	11.93	98.53
12	5	76.58	89.19	86.65	18.09	102.93
13	5	92.24	99.81	97.84	19.45	102.01
<u>ALL</u>						
10/01/2013 To 09/30/2015	269	96.30	97.88	95.72	12.10	102.26

The chart reports that the median ratios for the county and the significant valuation groupings are all between the statutory required level of 92 to 100%. Valuation Group 11 has a median below the range, but with just 9 sales is not a good candidate for adjustment due to the sample size. A

2016 Residential Correlation for Saline County

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

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Saline County is represented by the median ratio of 96%. There are no strong indications of any major subclass outside the range. There are no recommended adjustments to the class or to any subclass of residential property.

2016 Commercial Correlation for Saline County

Assessment Actions

For 2016, Saline County has completed all pickup work of new improvements on commercial parcels. The county conducted a thorough sales verification and analysis process. There were adjustment increases made to all of the parcels in Crete, (improvements only) of 9%. There were no other adjustments made to any other class or subclass of commercial property for 2016.

During the past year, Saline County has completed the inspection, review and revaluation of all of the commercial improvements in the towns of DeWitt, Swanton, Tobias, and Western. The results of that work will be used for the 2016 assessed values. The inspection and review process included an on-site inspection using the record cards to verify the measurements, classification and condition of the existing improvements. If there was a discrepancy that required a measurement or closer inspection, the assessor's office measured the building. The county listed new unreported improvements and removed any buildings from the records that had been torn down. They took new photos of the significant structures. There were new costs using the 2014 cost manual, new depreciation, and the lot values were affirmed and unchanged. Property record cards and sketches were updated for any changes that were made depreciation, and the lot values were affirmed and unchanged. Record cards and sketches were updated for any changes that were made.

Description of Analysis

Commercial parcels are analyzed utilizing 2 valuation groupings. These valuation groupings align with the assessor locations throughout the county.

Valuation Grouping	Assessor Location
01	Wilber
02	Crete
03	DeWitt
04	Dorchester
05	Friend
06	Swanton
07	Tobias
08	Western
09	Rural

There are several aspects of the data that are examined to develop an opinion of the valuation of the commercial and industrial property. No single analysis carries all of the weight, but the annual assessment actions, the combined assessment actions for multiple years, and the assessment practices review are important in the level of value decision. Frequently there are too few sales to rely on the median for the level of value. There are usually too few sales to identify a level of value for any subclass of the commercial and industrial class of property. The

2016 Commercial Correlation for Saline County

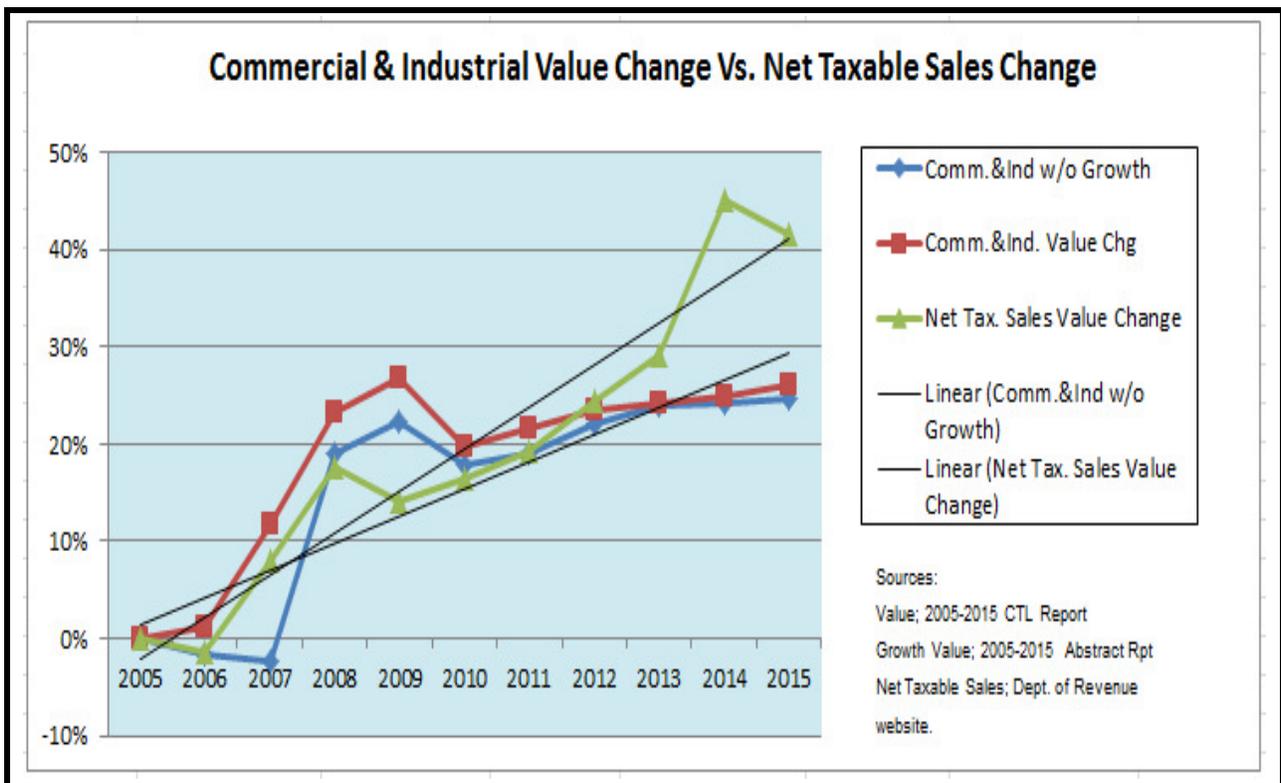
following paragraphs outline the information considered beyond the statistics when analyzing the level of value of the commercial and industrial property.

Another element of data that is reviewed is the trend or the lack of a trend of the study years. If the median ratios array from older to newer with a lower ratio each year, it tends to indicate that there is an upward trend in value. The following is an extract from the 2016 statistical pages.

Study Yrs						
10/01/2012 To 09/30/2013	5	99.79	94.52	95.40	08.57	99.08
10/01/2013 To 09/30/2014	2	79.83	79.83	84.09	12.56	94.93
10/01/2014 To 09/30/2015	11	90.05	85.10	76.90	22.04	110.66

In this case, the medians do not form a clear pattern. The middle study year with only 2 sales falls outside an expected pattern. If the middle year statistic is ignored altogether, the other two tend to indicate an upward value trend. Either way, there is neither a clear trend nor sufficient data for a conclusion.

The general trend of sales tax receipts for the county compared to the general trend of the valuations of the commercial and industrial property is examined. While there is not a direct link between the two, there is the expectation that they should trend in the same direction. If local sales are in an upward trend, or if they seem to be flat or are declining, it might be expected that commercial values would eventually trend in a similar manner. The following chart demonstrates a fairly similar trend. Both trends are moving in a positive direction. The collection of sales tax for the repair and parts of agricultural equipment became exempt from collection as of October 1, 2014, due to a legislative change; this has resulted in a decline in sales tax receipts.



2016 Commercial Correlation for Saline County

Another stratification that is done in the commercial & industrial sales file is the review of the occupancy codes that are stratified in the sales file. This is done to see if like uses of property have demonstrated any valuation trends in the county. In Saline County, there are 8 different occupancy codes that were represented among the 18 qualified sales. Analysis shows that no occupancy code exceeds 6 sales and 6 of the 8 codes have 2 or less sales. This would cause the statistics from any individual occupancy code to be unreliable. What is notable is that with only 8 occupancy codes represented, the class is also not representative.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately impact the uniform and proportionate valuation of all three property classes. The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. The Division reviews the verification the sales and usability decisions for each sale. The county's inspection and review cycle for all real property is annually reviewed with the county assessor. The assessment practice review is more thoroughly described in the previous section-2016 Residential Correlation.

The review of Saline County revealed that the data was transmitted accurately and in a timely manner. The sale verification process and the usability decisions resulted in the use of all arm's-length sales. There is no apparent bias in the measurement of real property due to sale review. The county has successfully completed the first six-year inspection and review cycle of the improvements on commercial property and appears to be on schedule to comply with the ongoing inspection and review requirements. The inspections are documented in the property record files.

Valuation groups are the primary subclasses that are regularly examined as candidates for adjustment. These are prepared to stratify the sales into groups that have similar locations or economic conditions. They do not however stratify all of the many individual uses of commercial and industrial property.

Equalization and Quality of Assessment

The 18 sales in the 2016 statistical data have been stratified into 5 assessor locations and then into valuation groupings. Valuation Group 02, with 12 sales, has a median within the range. The remaining 4 valuation groups each have 2 or less sales making them unreliable for statistical analysis. There are 3 additional valuation groups and other occupancy codes for parcels in the county that have no sales and are not represented.

2016 Commercial Correlation for Saline County

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	2	76.62	76.62	77.14	08.90	99.33
02	12	95.21	96.52	80.78	11.97	119.49
04	1	100.94	100.94	100.94		100.00
05	2	37.16	37.16	41.69	20.21	89.13
09	1	81.60	81.60	81.60		100.00
<u>ALL</u>						
10/01/2012 To 09/30/2015	18	89.95	87.13	79.23	17.99	109.97

Based on all relevant information, the assessment practices are good. The trend of the study years and the trend of sales tax receipts versus valuation growth suggest an upward trend of the values. The statistical tests demonstrate that the overall valuations of the parcels that have been sold have good median ratios but the overall sample is too small to be representative of the entire commercial class and is not reliable to measure the level of value of the commercial class. Based on their assessment practices, the county has valued the commercial property on a regular basis, consistently and uniformly.

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Saline County is not statistically determinable. The level of value is expected to be within the acceptable range and is called at 100%. There is no data available that suggests a need to adjust the class or any subclass of commercial property.

2016 Agricultural Correlation Section for Saline County

Assessment Actions

For 2016, Saline County has completed all pickup work of new improvements on agricultural parcels. They also updated the land use on any records where change has been reported or observed. The county conducted a thorough sale verification and analysis process. Updates were made to the agricultural land values based on that analysis. There were no adjustments made to any class or subclass of improvements or site land on the agricultural parcels for 2016.

During the past year, Saline County has completed the inspection and review of many of the rural residential, agricultural residential parcels and any agricultural buildings and other improvements on the properties located in Townships 7 and 8; (the north half of the county). They did not complete that goal but will in 2017. They also reviewed the agricultural land use on each parcel. The inspection and review process included an on-site inspection using the record cards to verify the measurements, classification and condition of the existing improvements. If there was a discrepancy that required a measurement or closer inspection, they measured the building. The county listed new unreported improvements and removed any houses or buildings from the records that had been torn down. They took new photos of houses and other significant buildings. Record cards and sketches were updated for any changes that were made.

The site values were all updated as described in the residential assessment actions.

Description of Analysis

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

The analysis was done using a supplemented sample of 75 qualified sales. After supplementation, the sample was fairly proportional among the 3 study years, except the middle study year in Market Area 2 was still short about 2 sales. Since they occurred in the middle study period it is still likely that the median is proportional. All of the analysis was representative by majority land use except the irrigated land in Market Area 2. There simply were no more comparable sales available to sufficiently supplement the irrigated acres. The values that the county developed were tested using the supplemented sample. The results were satisfactory, yielding a median ratio of 71% for the county.

2016 Agricultural Correlation Section for Saline County

Another analysis was done where only sales with 80% or more acres of a major land use are included. This test often does not have sufficient sales to indicate the level of value for all major land uses. In this case, only irrigated land in Market Area 3 and dry land in Market Area 1 were measureable. The 80% irrigated land in Area 3 with 16 sales had a median ratio that rounded to 70%; the 80% dry land in Market Area 1 with 20 sales had a median ratio that rounded to 69%; the 80% grass land with only 4 total sales was inconclusive.

Beyond the statistical analysis, the review included; an overview of the general assessment practices, a comparison of the schedule of values to the surrounding counties, the dollar amount of change of each major land use. In this county, the number of sales in the study was sufficient to rely on most of the statistical calculations. The review of the county's assessment actions produced confidence in the valuations that were produced. Together, the actions and statistics were adequate to determine the level of value for agricultural land.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately impact the uniform and proportionate valuation of all three property classes. The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. The Division reviews the verification the sales and usability decisions for each sale. The county's inspection and review cycle for all real property is annually reviewed with the county assessor. The assessment practice review is more thoroughly described in the residential correlation.

The review of Saline County revealed that the data was transmitted accurately. The sale verification process and the usability decisions resulted in the use of all arm's-length sales. There is no apparent bias in the measurement of real property due to the review of sales. The county has successfully completed the first six-year inspection and review cycle of the improvements on agricultural property and appears to be on schedule to comply with the ongoing inspection and review requirements. They also keep the agricultural land use current. The inspections are documented in the property record files.

Equalization

The analysis supports that the county has achieved equalization; a comparison of Saline County values to the adjoining counties shows that all values are reasonably comparable. The statistics show that the values are within the desired range. The Division's review of county's 3 Year Plan, a sample of their assessment records and their current and past assessment actions indicated that agricultural improvements and site acres are inspected and reappraised using the same processes that are used for rural residential and other similar property across the county.

2016 Agricultural Correlation Section for Saline County

Agricultural improvements are believed to be equalized and assessed at the statutory level. All of the agricultural land acres are analyzed and valued within the required classification structure and values are applied uniformly throughout each market area. The assessment actions are well documented in the property record files. The level of value and the quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

<u>AREA (MARKET)</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
1	28	71.28	71.42	69.30	10.52	103.06
2	17	72.60	72.42	65.93	21.23	109.84
3	30	70.87	74.55	70.52	17.88	105.71

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u> Irrigated </u>						
County	19	70.66	69.51	67.76	11.96	102.58
2	3	73.17	67.02	59.98	12.82	111.74
3	16	70.06	69.98	68.94	11.59	101.51
<u> Dry </u>						
County	31	71.17	73.28	70.76	15.41	103.56
1	20	69.28	71.13	68.81	11.82	103.37
2	6	74.97	74.44	76.50	19.13	97.31
3	5	71.08	80.48	69.51	24.52	115.78
<u> Grass </u>						
County	4	56.58	57.87	52.66	19.44	109.89
1	1	72.81	72.81	72.81		100.00
2	2	55.23	55.23	49.43	17.56	111.73
3	1	48.22	48.22	48.22		100.00
<u> ALL </u>						
10/01/2012 To 09/30/2015	75	71.17	72.90	69.15	15.99	105.42

Level of Value

Based on analysis of all available information, the level of value of agricultural land for the county is 71%. There are no strong indications of any major subclass outside the range. There are no recommended adjustments to the class or to any subclass of agricultural land.

2016 Opinions of the Property Tax Administrator for Saline County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 8th day of April, 2016.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2016 Commission Summary for Saline County

Residential Real Property - Current

Number of Sales	269	Median	96.30
Total Sales Price	\$26,356,867	Mean	97.88
Total Adj. Sales Price	\$26,356,867	Wgt. Mean	95.72
Total Assessed Value	\$25,229,470	Average Assessed Value of the Base	\$79,128
Avg. Adj. Sales Price	\$97,981	Avg. Assessed Value	\$93,790

Confidence Interval - Current

95% Median C.I	94.44 to 97.52
95% Wgt. Mean C.I	93.79 to 97.66
95% Mean C.I	95.95 to 99.81
% of Value of the Class of all Real Property Value in the	19.89
% of Records Sold in the Study Period	5.11
% of Value Sold in the Study Period	6.05

Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	240	96	96.44
2014	238	97	97.22
2013	211	98	98.38
2012	166	97	97.39

2016 Commission Summary for Saline County

Commercial Real Property - Current

Number of Sales	18	Median	89.95
Total Sales Price	\$3,796,600	Mean	87.13
Total Adj. Sales Price	\$3,796,600	Wgt. Mean	79.23
Total Assessed Value	\$3,007,880	Average Assessed Value of the Base	\$219,105
Avg. Adj. Sales Price	\$210,922	Avg. Assessed Value	\$167,104

Confidence Interval - Current

95% Median C.I	76.90 to 100.23
95% Wgt. Mean C.I	71.94 to 86.51
95% Mean C.I	75.17 to 99.09
% of Value of the Class of all Real Property Value in the County	7.08
% of Records Sold in the Study Period	2.66
% of Value Sold in the Study Period	2.03

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	15	100	93.79
2014	18	100	99.63
2013	26	98	98.35
2012	21		96.16

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RESIDENTIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 269
Total Sales Price : 26,356,867
Total Adj. Sales Price : 26,356,867
Total Assessed Value : 25,229,470
Avg. Adj. Sales Price : 97,981
Avg. Assessed Value : 93,790

MEDIAN : 96
WGT. MEAN : 96
MEAN : 98
COD : 12.10
PRD : 102.26

COV : 16.46
STD : 16.11
Avg. Abs. Dev : 11.65
MAX Sales Ratio : 154.83
MIN Sales Ratio : 62.00

95% Median C.I. : 94.44 to 97.52
95% Wgt. Mean C.I. : 93.79 to 97.66
95% Mean C.I. : 95.95 to 99.81

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-13 To 31-DEC-13	34	97.83	98.33	93.99	09.30	104.62	76.58	142.77	93.75 to 104.04	84,088	79,037
01-JAN-14 To 31-MAR-14	21	101.64	104.58	106.43	13.30	98.26	74.55	143.91	92.24 to 112.04	89,636	95,399
01-APR-14 To 30-JUN-14	36	94.64	100.78	96.51	14.19	104.42	72.39	154.83	90.80 to 103.32	83,736	80,817
01-JUL-14 To 30-SEP-14	40	96.07	94.76	93.19	08.59	101.68	72.17	137.29	91.80 to 98.12	105,491	98,311
01-OCT-14 To 31-DEC-14	25	101.83	107.23	103.13	14.21	103.98	77.10	152.41	97.01 to 113.87	89,992	92,808
01-JAN-15 To 31-MAR-15	26	98.37	98.15	97.63	10.59	100.53	62.00	132.56	92.22 to 100.38	116,413	113,651
01-APR-15 To 30-JUN-15	47	94.66	94.23	93.42	11.57	100.87	71.00	136.37	86.38 to 99.54	94,668	88,442
01-JUL-15 To 30-SEP-15	40	89.20	92.78	91.61	12.61	101.28	64.76	140.74	86.12 to 93.51	116,386	106,627
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	131	96.48	98.92	96.30	11.34	102.72	72.17	154.83	94.60 to 98.33	91,416	88,034
01-OCT-14 To 30-SEP-15	138	95.79	96.90	95.24	12.86	101.74	62.00	152.41	92.52 to 97.88	104,213	99,254
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	122	97.06	100.78	98.23	12.72	102.60	72.17	154.83	95.07 to 99.79	93,166	91,520
<u>ALL</u>	269	96.30	97.88	95.72	12.10	102.26	62.00	154.83	94.44 to 97.52	97,981	93,790

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	41	92.52	98.45	96.43	12.36	102.09	74.55	143.91	90.94 to 97.52	101,041	97,432
02	120	96.62	98.20	96.52	12.08	101.74	68.50	154.83	92.93 to 99.67	111,618	107,732
04	21	98.12	96.25	94.91	06.26	101.41	73.54	110.70	94.68 to 100.07	67,501	64,065
05	27	97.48	100.40	99.09	05.72	101.32	84.98	135.97	96.48 to 101.64	98,839	97,936
06	32	95.41	100.23	97.08	16.85	103.24	62.00	152.41	86.27 to 110.46	45,038	43,723
09	9	95.52	95.57	90.01	10.52	106.18	75.00	113.80	79.07 to 111.25	22,678	20,412
11	9	84.46	85.08	86.35	11.93	98.53	64.76	107.85	71.77 to 102.69	186,100	160,698
12	5	76.58	89.19	86.65	18.09	102.93	74.35	137.29	N/A	169,680	147,031
13	5	92.24	99.81	97.84	19.45	102.01	72.53	142.12	N/A	113,040	110,603
<u>ALL</u>	269	96.30	97.88	95.72	12.10	102.26	62.00	154.83	94.44 to 97.52	97,981	93,790

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	260	96.48	98.17	95.86	12.18	102.41	62.00	154.83	94.66 to 97.73	100,168	96,025
06	7	93.90	90.73	87.82	08.34	103.31	75.00	106.20	75.00 to 106.20	26,586	23,346
07	2	85.86	85.86	78.35	09.83	109.59	77.42	94.29	N/A	63,500	49,753
<u>ALL</u>	269	96.30	97.88	95.72	12.10	102.26	62.00	154.83	94.44 to 97.52	97,981	93,790

76 Saline
RESIDENTIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

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 Avg. Adj. Sales Price : 97,981
 Avg. Assessed Value : 93,790

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 98
 COD : 12.10
 PRD : 102.26

COV : 16.46
 STD : 16.11
 Avg. Abs. Dev : 11.65
 MAX Sales Ratio : 154.83
 MIN Sales Ratio : 62.00

95% Median C.I. : 94.44 to 97.52
 95% Wgt. Mean C.I. : 93.79 to 97.66
 95% Mean C.I. : 95.95 to 99.81

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	11	97.01	103.98	104.19	19.26	99.80	62.00	152.41	74.15 to 136.37	9,818	10,230	
Less Than 30,000	25	100.12	106.99	106.76	17.46	100.22	62.00	154.83	95.52 to 112.32	16,688	17,817	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	269	96.30	97.88	95.72	12.10	102.26	62.00	154.83	94.44 to 97.52	97,981	93,790	
Greater Than 14,999	258	96.06	97.62	95.69	11.82	102.02	64.76	154.83	94.19 to 97.52	101,740	97,353	
Greater Than 29,999	244	95.80	96.95	95.54	11.49	101.48	64.76	145.78	93.72 to 97.41	106,310	101,574	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	11	97.01	103.98	104.19	19.26	99.80	62.00	152.41	74.15 to 136.37	9,818	10,230	
15,000 TO 29,999	14	101.42	109.35	107.66	16.08	101.57	75.03	154.83	93.75 to 142.77	22,086	23,778	
30,000 TO 59,999	49	96.10	101.45	101.26	14.30	100.19	71.91	145.78	94.04 to 105.97	42,728	43,264	
60,000 TO 99,999	85	97.41	98.50	98.34	10.36	100.16	71.00	143.91	95.51 to 99.67	79,018	77,704	
100,000 TO 149,999	62	94.40	94.68	94.64	11.02	100.04	64.76	142.12	89.32 to 98.52	122,602	116,035	
150,000 TO 249,999	40	91.98	91.31	91.28	09.64	100.03	68.50	117.77	87.39 to 94.66	181,416	165,602	
250,000 TO 499,999	8	97.12	98.78	98.66	13.08	100.12	71.77	133.33	71.77 to 133.33	283,945	280,133	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	269	96.30	97.88	95.72	12.10	102.26	62.00	154.83	94.44 to 97.52	97,981	93,790	

76 Saline
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 18
Total Sales Price : 3,796,600
Total Adj. Sales Price : 3,796,600
Total Assessed Value : 3,007,880
Avg. Adj. Sales Price : 210,922
Avg. Assessed Value : 167,104

MEDIAN : 90
WGT. MEAN : 79
MEAN : 87
COD : 17.99
PRD : 109.97

COV : 27.59
STD : 24.04
Avg. Abs. Dev : 16.18
MAX Sales Ratio : 140.57
MIN Sales Ratio : 29.65

95% Median C.I. : 76.90 to 100.23
95% Wgt. Mean C.I. : 71.94 to 86.51
95% Mean C.I. : 75.17 to 99.09

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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>Qrtrs</u>											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13	1	105.17	105.17	105.17	00.00	100.00	105.17	105.17	N/A	118,800	124,940
01-APR-13 To 30-JUN-13	3	99.79	94.67	92.79	07.02	102.03	81.60	102.63	N/A	94,500	87,687
01-JUL-13 To 30-SEP-13	1	83.43	83.43	83.43	00.00	100.00	83.43	83.43	N/A	35,000	29,200
01-OCT-13 To 31-DEC-13	1	69.80	69.80	69.80	00.00	100.00	69.80	69.80	N/A	30,000	20,940
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	1	89.85	89.85	89.85	00.00	100.00	89.85	89.85	N/A	74,500	66,935
01-OCT-14 To 31-DEC-14	1	100.94	100.94	100.94	00.00	100.00	100.94	100.94	N/A	8,500	8,580
01-JAN-15 To 31-MAR-15	3	76.90	68.56	76.39	30.12	89.75	29.65	99.12	N/A	72,267	55,202
01-APR-15 To 30-JUN-15	2	92.62	92.62	71.83	51.77	128.94	44.67	140.57	N/A	84,750	60,873
01-JUL-15 To 30-SEP-15	5	90.05	88.84	77.16	06.42	115.14	75.04	100.23	N/A	572,000	441,375
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	5	99.79	94.52	95.40	08.57	99.08	81.60	105.17	N/A	87,460	83,440
01-OCT-13 To 30-SEP-14	2	79.83	79.83	84.09	12.56	94.93	69.80	89.85	N/A	52,250	43,938
01-OCT-14 To 30-SEP-15	11	90.05	85.10	76.90	22.04	110.66	29.65	140.57	44.67 to 100.94	295,891	227,528
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	6	91.61	90.40	93.76	13.24	96.42	69.80	105.17	69.80 to 105.17	77,883	73,023
01-JAN-14 To 31-DEC-14	2	95.40	95.40	90.98	05.82	104.86	89.85	100.94	N/A	41,500	37,758
<u>ALL</u>	18	89.95	87.13	79.23	17.99	109.97	29.65	140.57	76.90 to 100.23	210,922	167,104

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	2	76.62	76.62	77.14	08.90	99.33	69.80	83.43	N/A	32,500	25,070
02	12	95.21	96.52	80.78	11.97	119.49	75.04	140.57	87.59 to 102.63	287,633	232,340
04	1	100.94	100.94	100.94	00.00	100.00	100.94	100.94	N/A	8,500	8,580
05	2	37.16	37.16	41.69	20.21	89.13	29.65	44.67	N/A	75,750	31,583
09	1	81.60	81.60	81.60	00.00	100.00	81.60	81.60	N/A	120,000	97,915
<u>ALL</u>	18	89.95	87.13	79.23	17.99	109.97	29.65	140.57	76.90 to 100.23	210,922	167,104

76 Saline
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

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Number of Sales : 18
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Total Adj. Sales Price : 3,796,600
Total Assessed Value : 3,007,880
Avg. Adj. Sales Price : 210,922
Avg. Assessed Value : 167,104

MEDIAN : 90
WGT. MEAN : 79
MEAN : 87
COD : 17.99
PRD : 109.97

COV : 27.59
STD : 24.04
Avg. Abs. Dev : 16.18
MAX Sales Ratio : 140.57
MIN Sales Ratio : 29.65

95% Median C.I. : 76.90 to 100.23
95% Wgt. Mean C.I. : 71.94 to 86.51
95% Mean C.I. : 75.17 to 99.09

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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											
03	18	89.95	87.13	79.23	17.99	109.97	29.65	140.57	76.90 to 100.23	210,922	167,104
04											
<u>ALL</u>	18	89.95	87.13	79.23	17.99	109.97	29.65	140.57	76.90 to 100.23	210,922	167,104

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	1	100.94	100.94	100.94	00.00	100.00	100.94	100.94	N/A	8,500	8,580
Less Than 30,000	1	100.94	100.94	100.94	00.00	100.00	100.94	100.94	N/A	8,500	8,580
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	18	89.95	87.13	79.23	17.99	109.97	29.65	140.57	76.90 to 100.23	210,922	167,104
Greater Than 14,999	17	89.85	86.32	79.18	18.34	109.02	29.65	140.57	75.04 to 100.23	222,829	176,429
Greater Than 29,999	17	89.85	86.32	79.18	18.34	109.02	29.65	140.57	75.04 to 100.23	222,829	176,429
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	100.94	100.94	100.94	00.00	100.00	100.94	100.94	N/A	8,500	8,580
15,000 TO 29,999											
30,000 TO 59,999	6	85.51	85.03	90.88	28.15	93.56	29.65	140.57	29.65 to 140.57	40,717	37,003
60,000 TO 99,999	5	99.79	96.76	96.64	04.35	100.12	89.85	102.63	N/A	77,100	74,511
100,000 TO 149,999	4	79.25	77.09	76.91	20.57	100.23	44.67	105.17	N/A	122,075	93,889
150,000 TO 249,999	1	90.05	90.05	90.05	00.00	100.00	90.05	90.05	N/A	170,000	153,090
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +	1	75.04	75.04	75.04	00.00	100.00	75.04	75.04	N/A	2,500,000	1,876,085
<u>ALL</u>	18	89.95	87.13	79.23	17.99	109.97	29.65	140.57	76.90 to 100.23	210,922	167,104

76 Saline
COMMERCIAL

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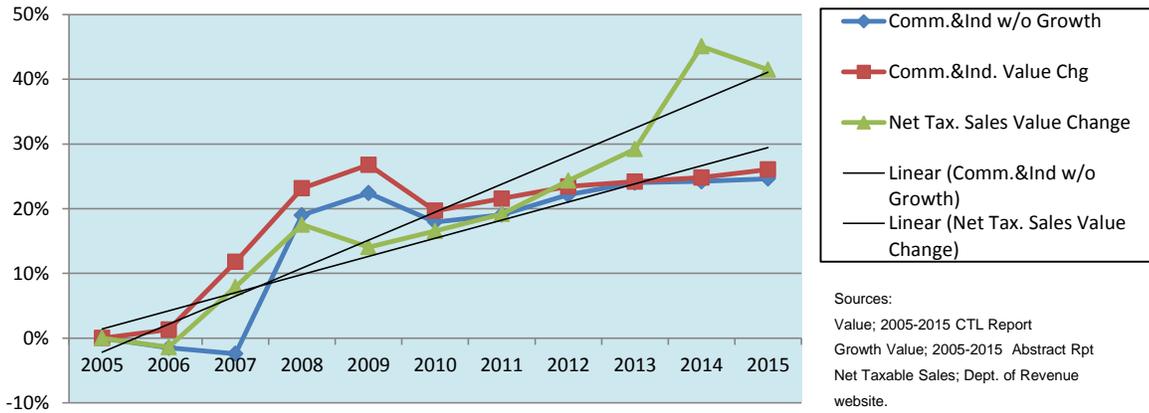
95% Median C.I. : 76.90 to 100.23
 95% Wgt. Mean C.I. : 71.94 to 86.51
 95% Mean C.I. : 75.17 to 99.09

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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
313	1	75.04	75.04	75.04	00.00	100.00	75.04	75.04	N/A	2,500,000	1,876,085
344	2	90.58	90.58	90.61	00.81	99.97	89.85	91.30	N/A	78,500	71,130
350	1	90.05	90.05	90.05	00.00	100.00	90.05	90.05	N/A	170,000	153,090
352	1	105.17	105.17	105.17	00.00	100.00	105.17	105.17	N/A	118,800	124,940
353	6	100.01	100.59	96.79	13.89	103.93	76.90	140.57	76.90 to 140.57	73,250	70,900
384	1	87.59	87.59	87.59	00.00	100.00	87.59	87.59	N/A	42,500	37,225
406	5	81.60	76.22	78.69	24.66	96.86	29.65	100.94	N/A	49,460	38,922
528	1	44.67	44.67	44.67	00.00	100.00	44.67	44.67	N/A	121,500	54,270
<u> </u> ALL <u> </u>	18	89.95	87.13	79.23	17.99	109.97	29.65	140.57	76.90 to 100.23	210,922	167,104

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
2005	\$ 112,545,370	\$ 5,410,535	4.81%	\$ 107,134,835	-	\$ 62,326,938	-
2006	\$ 114,011,845	\$ 3,167,275	2.78%	\$ 110,844,570	-1.51%	\$ 61,463,407	-1.39%
2007	\$ 125,804,220	\$ 15,975,925	12.70%	\$ 109,828,295	-3.67%	\$ 67,246,433	9.41%
2008	\$ 138,602,720	\$ 4,679,971	3.38%	\$ 133,922,749	6.45%	\$ 73,251,249	8.93%
2009	\$ 142,660,170	\$ 4,927,525	3.45%	\$ 137,732,645	-0.63%	\$ 71,092,515	-2.95%
2010	\$ 134,682,920	\$ 1,943,570	1.44%	\$ 132,739,350	-6.95%	\$ 72,627,788	2.16%
2011	\$ 136,799,780	\$ 2,821,470	2.06%	\$ 133,978,310	-0.52%	\$ 74,265,090	2.25%
2012	\$ 138,908,790	\$ 1,450,340	1.04%	\$ 137,458,450	0.48%	\$ 77,487,367	4.34%
2013	\$ 139,759,575	\$ 192,570	0.14%	\$ 139,567,005	0.47%	\$ 80,534,652	3.93%
2014	\$ 140,474,985	\$ 685,740	0.49%	\$ 139,789,245	0.02%	\$ 90,429,706	12.29%
2015	\$ 141,876,320	\$ 1,615,050	1.14%	\$ 140,261,270	-0.15%	\$ 88,190,883	-2.48%
Ann %chg	2.34%			Average	-0.60%	4.22%	3.65%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	-1.51%	1.30%	-1.39%
2007	-2.41%	11.78%	7.89%
2008	18.99%	23.15%	17.53%
2009	22.38%	26.76%	14.06%
2010	17.94%	19.67%	16.53%
2011	19.04%	21.55%	19.15%
2012	22.14%	23.42%	24.32%
2013	24.01%	24.18%	29.21%
2014	24.21%	24.82%	45.09%
2015	24.63%	26.06%	41.50%

County Number	76
County Name	Saline

76 Saline
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 75
Total Sales Price : 51,045,754
Total Adj. Sales Price : 51,045,754
Total Assessed Value : 35,300,080
Avg. Adj. Sales Price : 680,610
Avg. Assessed Value : 470,668

MEDIAN : 71
WGT. MEAN : 69
MEAN : 73
COD : 15.99
PRD : 105.42

COV : 23.33
STD : 17.01
Avg. Abs. Dev : 11.38
MAX Sales Ratio : 141.23
MIN Sales Ratio : 45.53

95% Median C.I. : 66.57 to 73.17
95% Wgt. Mean C.I. : 66.06 to 72.25
95% Mean C.I. : 69.05 to 76.75

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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-12 To 31-DEC-12	16	71.38	76.91	73.44	15.07	104.72	58.69	141.23	66.42 to 79.76	674,853	495,617
01-JAN-13 To 31-MAR-13	6	59.97	70.83	59.91	26.31	118.23	48.99	125.13	48.99 to 125.13	782,356	468,693
01-APR-13 To 30-JUN-13	2	68.03	68.03	67.16	05.23	101.30	64.47	71.58	N/A	476,625	320,098
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	12	73.23	73.61	72.72	16.37	101.22	45.53	105.91	63.28 to 83.94	488,845	355,486
01-JAN-14 To 31-MAR-14	3	78.61	85.67	65.16	31.43	131.48	52.14	126.26	N/A	787,333	513,054
01-APR-14 To 30-JUN-14	5	61.41	67.79	63.71	14.25	106.40	57.74	87.81	N/A	766,654	488,431
01-JUL-14 To 30-SEP-14	1	77.26	77.26	77.26	00.00	100.00	77.26	77.26	N/A	174,500	134,826
01-OCT-14 To 31-DEC-14	6	72.25	70.80	69.87	12.08	101.33	56.79	83.38	56.79 to 83.38	768,368	536,878
01-JAN-15 To 31-MAR-15	15	67.39	71.07	71.70	12.09	99.12	49.55	86.78	64.93 to 80.02	741,096	531,329
01-APR-15 To 30-JUN-15	5	65.29	64.53	59.90	08.29	107.73	49.87	72.75	N/A	794,023	475,641
01-JUL-15 To 30-SEP-15	4	70.92	76.44	73.70	19.29	103.72	61.71	102.22	N/A	667,014	491,620
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	24	71.27	74.65	69.21	17.29	107.86	48.99	141.23	63.78 to 74.22	685,210	474,259
01-OCT-13 To 30-SEP-14	21	72.84	74.12	68.50	18.52	108.20	45.53	126.26	61.41 to 80.18	582,662	399,142
01-OCT-14 To 30-SEP-15	30	67.31	70.64	69.47	12.81	101.68	49.55	102.22	65.28 to 77.52	745,494	517,863
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	20	71.33	72.22	67.04	18.95	107.73	45.53	125.13	60.48 to 79.93	575,676	385,909
01-JAN-14 To 31-DEC-14	15	72.84	73.20	66.83	17.56	109.53	52.14	126.26	59.17 to 78.61	731,998	489,161
<u>ALL</u>	75	71.17	72.90	69.15	15.99	105.42	45.53	141.23	66.57 to 73.17	680,610	470,668

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	28	71.28	71.42	69.30	10.52	103.06	49.55	105.96	66.22 to 72.84	466,359	323,165
2	17	72.60	72.42	65.93	21.23	109.84	45.53	141.23	52.14 to 78.02	687,811	453,497
3	30	70.87	74.55	70.52	17.88	105.71	48.22	126.26	65.28 to 78.61	876,497	618,067
<u>ALL</u>	75	71.17	72.90	69.15	15.99	105.42	45.53	141.23	66.57 to 73.17	680,610	470,668

76 Saline
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 75
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PRD : 105.42

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STD : 17.01
Avg. Abs. Dev : 11.38
MAX Sales Ratio : 141.23
MIN Sales Ratio : 45.53

95% Median C.I. : 66.57 to 73.17
95% Wgt. Mean C.I. : 66.06 to 72.25
95% Mean C.I. : 69.05 to 76.75

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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
_____Irrigated_____											
County	7	77.52	70.08	65.94	11.29	106.28	49.87	80.49	49.87 to 80.49	1,148,030	757,019
2	2	63.95	63.95	56.75	22.02	112.69	49.87	78.02	N/A	1,146,700	650,702
3	5	77.52	72.53	69.61	08.53	104.19	59.46	80.49	N/A	1,148,562	799,546
_____Dry_____											
County	14	71.13	75.54	70.75	17.55	106.77	49.55	125.13	61.61 to 86.78	505,889	357,918
1	10	69.23	71.59	67.12	13.38	106.66	49.55	105.96	61.61 to 84.15	490,862	329,484
2	2	72.74	72.74	77.50	19.32	93.86	58.69	86.78	N/A	793,000	614,548
3	2	98.11	98.11	82.83	27.55	118.45	71.08	125.13	N/A	293,912	243,458
_____Grass_____											
County	2	60.52	60.52	57.86	20.32	104.60	48.22	72.81	N/A	236,829	137,025
1	1	72.81	72.81	72.81	00.00	100.00	72.81	72.81	N/A	185,658	135,175
3	1	48.22	48.22	48.22	00.00	100.00	48.22	48.22	N/A	288,000	138,875
_____ALL_____	75	71.17	72.90	69.15	15.99	105.42	45.53	141.23	66.57 to 73.17	680,610	470,668

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	19	70.66	69.51	67.76	11.96	102.58	49.87	87.81	59.46 to 78.54	1,140,830	773,054
2	3	73.17	67.02	59.98	12.82	111.74	49.87	78.02	N/A	951,800	570,875
3	16	70.06	69.98	68.94	11.59	101.51	56.70	87.81	59.46 to 78.61	1,176,273	810,962
_____Dry_____											
County	31	71.17	73.28	70.76	15.41	103.56	48.99	125.13	65.29 to 74.26	554,205	392,152
1	20	69.28	71.13	68.81	11.82	103.37	49.55	105.96	64.47 to 72.75	506,359	348,422
2	6	74.97	74.44	76.50	19.13	97.31	48.99	102.22	48.99 to 102.22	681,026	520,974
3	5	71.08	80.48	69.51	24.52	115.78	56.79	125.13	N/A	593,401	412,489
_____Grass_____											
County	4	56.58	57.87	52.66	19.44	109.89	45.53	72.81	N/A	309,162	162,803
1	1	72.81	72.81	72.81	00.00	100.00	72.81	72.81	N/A	185,658	135,175
2	2	55.23	55.23	49.43	17.56	111.73	45.53	64.93	N/A	381,495	188,582
3	1	48.22	48.22	48.22	00.00	100.00	48.22	48.22	N/A	288,000	138,875
_____ALL_____	75	71.17	72.90	69.15	15.99	105.42	45.53	141.23	66.57 to 73.17	680,610	470,668

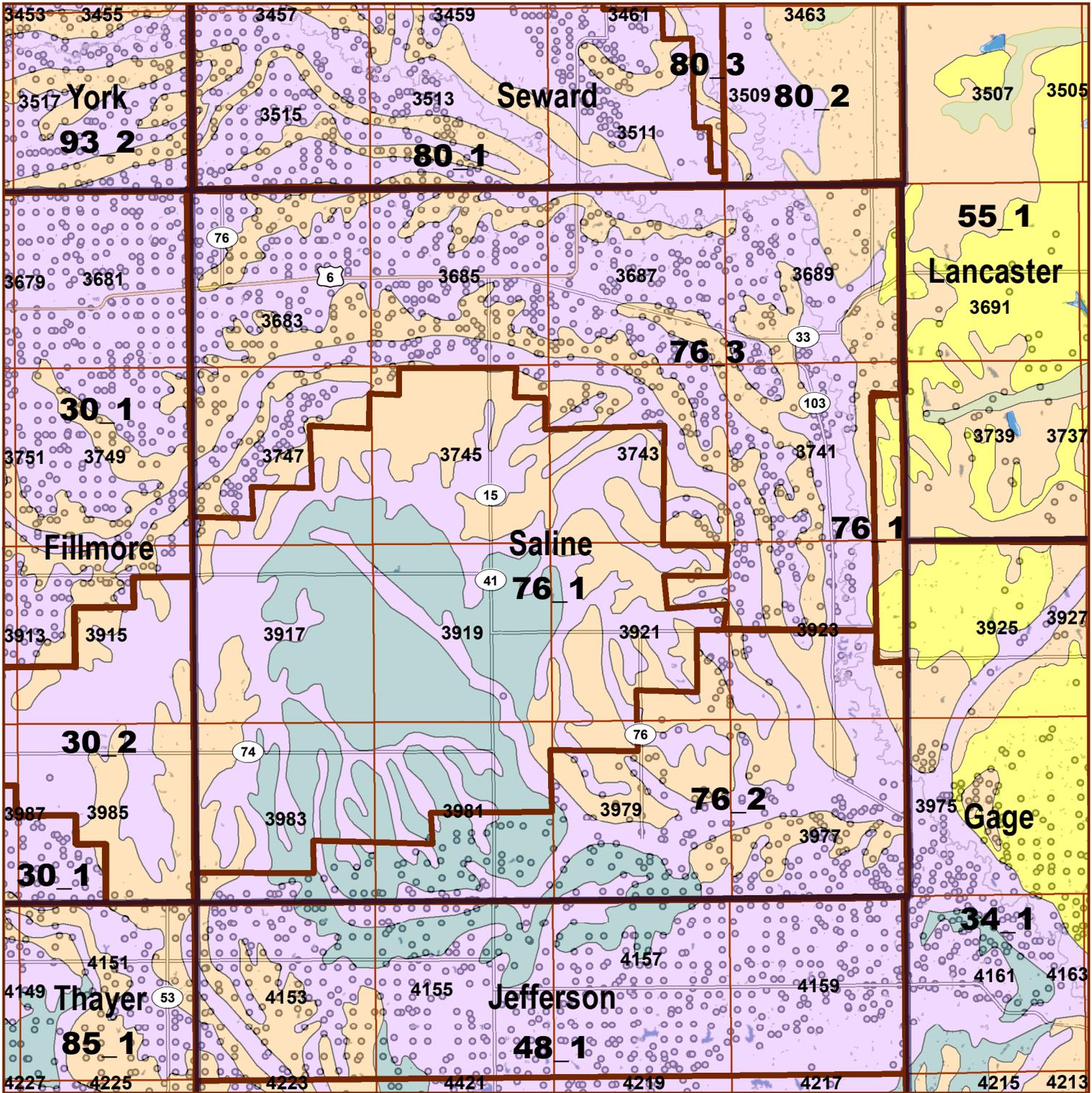
Saline County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Saline	1	4,350	4,323	3,499	3,500	3,474	3,475	3,325	3,325	3,894
Fillmore	2	7,300	7,200	7,100	7,000	6,700	6,500	6,300	6,150	7,084
Lancaster	1	7,500	7,124	6,728	6,368	5,623	5,207	4,870	4,497	6,414
Saline	2	5,694	5,699	5,489	5,397	5,095	4,800	4,397	4,193	5,406
Gage	1	6,730	6,797	6,558	6,570	5,775	5,800	5,591	5,561	6,410
Jefferson	1	4,930	7,932	4,640	6,040	5,410	n/a	4,995	3,360	6,633
Thayer	1	7,300	7,300	7,225	6,899	6,650	6,445	6,400	6,400	7,048
Saline	3	7,248	7,247	7,141	6,893	6,196	5,150	5,144	4,920	6,889
Fillmore	1	7,300	7,200	7,100	7,000	6,700	n/a	6,300	6,150	7,074
Lancaster	1	7,500	7,124	6,728	6,368	5,623	5,207	4,870	4,497	6,414
Seward	1	7,600	7,500	7,200	7,149	6,900	n/a	5,300	4,789	7,068
York	1	7,300	7,100	6,940	6,940	6,380	n/a	6,200	6,200	7,035

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Saline	1	3,797	3,797	3,522	3,522	3,297	3,079	2,999	2,916	3,542
Fillmore	2	4,155	4,105	4,005	3,925	3,790	3,650	3,515	3,455	4,005
Lancaster	1	5,990	5,624	5,241	4,871	4,502	3,747	3,377	3,400	4,766
Saline	2	4,198	4,195	3,997	3,845	3,740	3,275	3,247	3,145	3,916
Gage	1	4,562	4,565	3,960	3,960	3,350	3,350	2,680	2,680	3,688
Jefferson	1	3,285	5,619	3,015	4,025	3,605	n/a	3,330	1,680	4,384
Thayer	1	4,675	4,675	4,500	4,500	4,165	4,100	4,100	4,099	4,470
Saline	3	4,693	4,688	4,224	4,140	4,043	3,523	3,517	3,347	4,260
Fillmore	1	4,255	4,215	4,115	4,065	3,895	n/a	3,620	3,555	4,102
Lancaster	1	5,990	5,624	5,241	4,871	4,502	3,747	3,377	3,400	4,766
Seward	1	5,900	5,800	5,300	5,300	5,300	3,850	3,800	2,900	5,213
York	1	5,376	5,376	4,900	4,900	4,700	n/a	4,600	4,600	5,100

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Saline	1	1,940	1,948	1,924	1,924	1,874	1,653	1,649	1,540	1,747
Fillmore	2	1,660	1,640	1,580	1,520	1,500	1,420	1,400	1,400	1,495
Lancaster	1	2,682	2,912	2,792	2,521	2,184	1,817	1,433	1,369	2,046
Saline	2	1,950	1,950	1,925	1,925	1,873	n/a	1,599	1,501	1,714
Gage	1	2,183	2,185	1,990	1,990	1,805	1,805	1,675	1,675	1,803
Jefferson	1	1,595	1,628	1,289	1,472	1,296	n/a	1,211	1,002	1,244
Thayer	1	1,485	1,485	1,465	1,465	1,450	1,450	1,450	1,400	1,437
Saline	3	1,925	1,950	1,923	1,924	1,875	1,673	1,649	1,548	1,751
Fillmore	1	1,660	1,641	1,580	1,520	1,532	n/a	1,401	1,400	1,489
Lancaster	1	2,682	2,912	2,792	2,521	2,184	1,817	1,433	1,369	2,046
Seward	1	2,091	2,082	1,970	1,944	1,761	1,800	1,696	1,599	1,738
York	1	2,119	2,045	1,804	1,801	1,684	n/a	1,564	1,559	1,670

Source: 2016 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



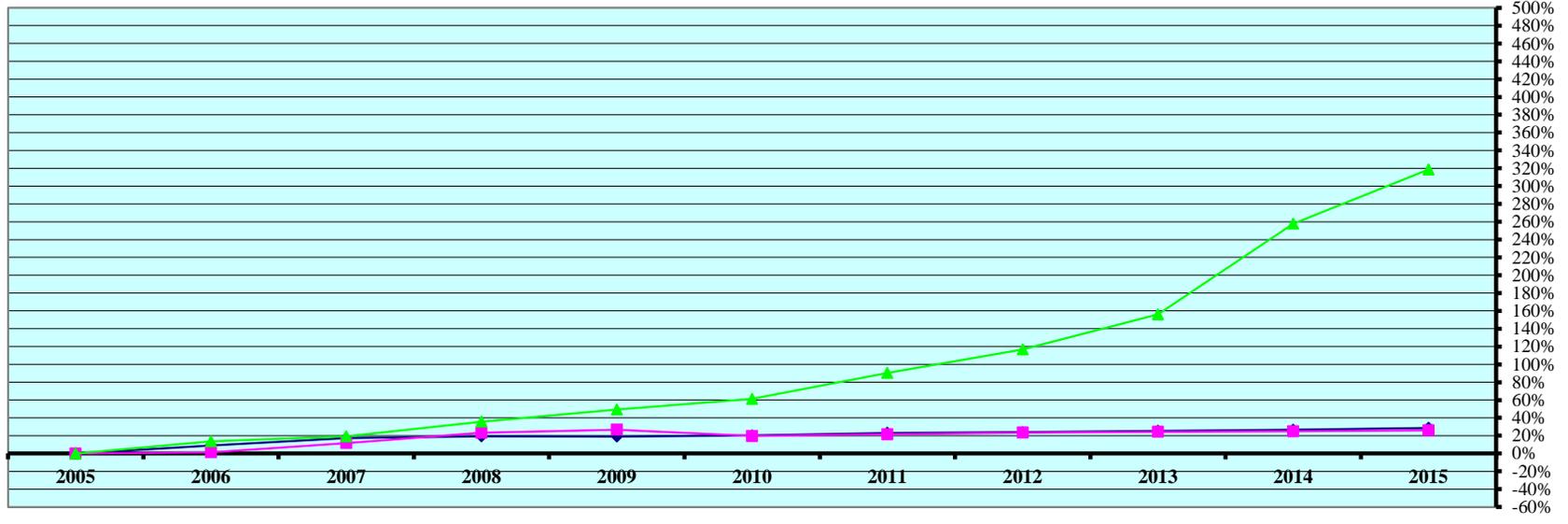
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Saline County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2005	313,464,845	--	--	--	112,545,370	--	--	--	342,839,220	--	--	--
2006	341,969,465	28,504,620	9.09%	9.09%	114,011,845	1,466,475	1.30%	1.30%	389,947,550	47,108,330	13.74%	13.74%
2007	367,244,650	25,275,185	7.39%	17.16%	125,804,220	11,792,375	10.34%	11.78%	408,512,360	18,564,810	4.76%	19.16%
2008	373,774,400	6,529,750	1.78%	19.24%	138,602,720	12,798,500	10.17%	23.15%	465,422,990	56,910,630	13.93%	35.76%
2009	373,094,390	-680,010	-0.18%	19.02%	142,660,170	4,057,450	2.93%	26.76%	512,072,825	46,649,835	10.02%	49.36%
2010	376,910,295	3,815,905	1.02%	20.24%	134,682,920	-7,977,250	-5.59%	19.67%	553,261,535	41,188,710	8.04%	61.38%
2011	385,834,030	8,923,735	2.37%	23.09%	136,799,780	2,116,860	1.57%	21.55%	653,180,160	99,918,625	18.06%	90.52%
2012	388,505,640	2,671,610	0.69%	23.94%	138,908,790	2,109,010	1.54%	23.42%	743,360,555	90,180,395	13.81%	116.82%
2013	392,760,430	4,254,790	1.10%	25.30%	139,759,575	850,785	0.61%	24.18%	878,189,585	134,829,030	18.14%	156.15%
2014	396,876,925	4,116,495	1.05%	26.61%	140,474,985	715,410	0.51%	24.82%	1,226,866,655	348,677,070	39.70%	257.85%
2015	403,531,380	6,654,455	1.68%	28.73%	141,876,320	1,401,335	1.00%	26.06%	1,434,951,555	208,084,900	16.96%	318.55%

Rate Annual %chg: Residential & Recreational 2.56%

Commercial & Industrial 2.34%

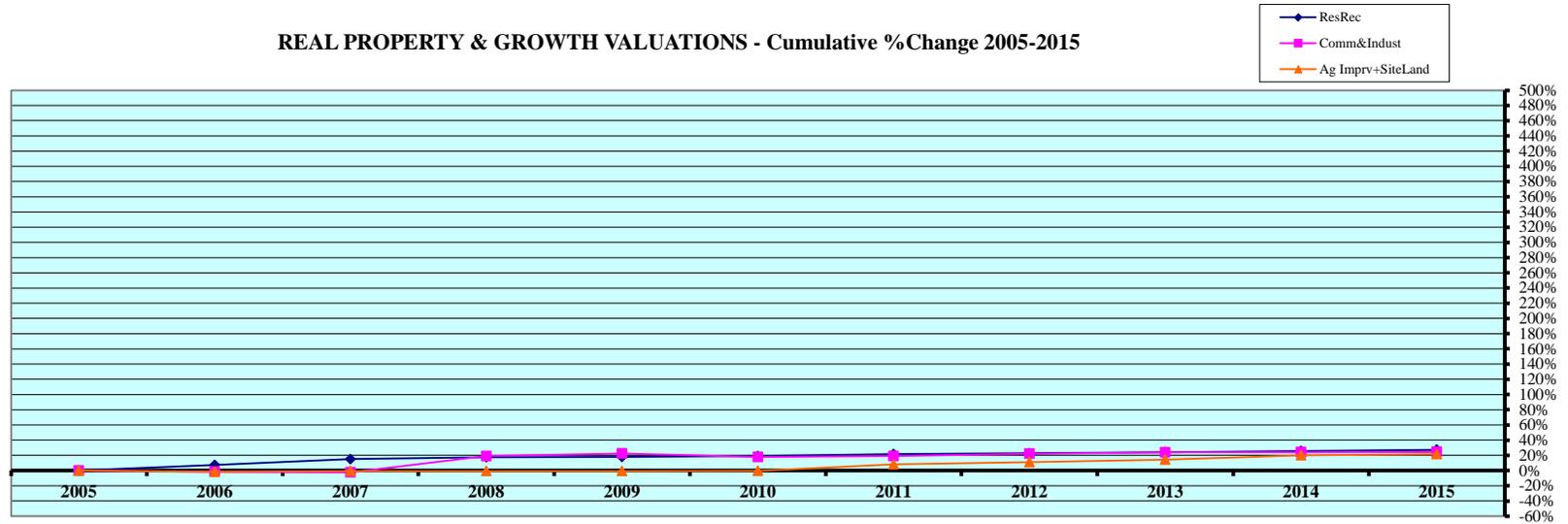
Agricultural Land 15.39%

Cnty# 76
 County SALINE

CHART 1 EXHIBIT 76B Page 1

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

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2005-2015



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2005	313,464,845	7,007,115	2.24%	306,457,730	--	--	112,545,370	5,410,535	4.81%	107,134,835	--	--	
2006	341,969,465	5,909,558	1.73%	336,059,907	7.21%	7.21%	114,011,845	3,167,275	2.78%	110,844,570	-1.51%	-1.51%	
2007	367,244,650	6,633,753	1.81%	360,610,897	5.45%	15.04%	125,804,220	15,975,925	12.70%	109,828,295	-3.67%	-2.41%	
2008	373,774,400	5,543,740	1.48%	368,230,660	0.27%	17.47%	138,602,720	4,679,971	3.38%	133,922,749	6.45%	18.99%	
2009	373,094,390	3,551,555	0.95%	369,542,835	-1.13%	17.89%	142,660,170	4,927,525	3.45%	137,732,645	-0.63%	22.38%	
2010	376,910,295	3,733,830	0.99%	373,176,465	0.02%	19.05%	134,682,920	1,943,570	1.44%	132,739,350	-6.95%	17.94%	
2011	385,834,030	4,930,990	1.28%	380,903,040	1.06%	21.51%	136,799,780	2,821,470	2.06%	133,978,310	-0.52%	19.04%	
2012	388,505,640	3,530,050	0.91%	384,975,590	-0.22%	22.81%	138,908,790	1,450,340	1.04%	137,458,450	0.48%	22.14%	
2013	392,760,430	3,434,545	0.87%	389,325,885	0.21%	24.20%	139,759,575	192,570	0.14%	139,567,005	0.47%	24.01%	
2014	396,876,925	2,356,060	0.59%	394,520,865	0.45%	25.86%	140,474,985	685,740	0.49%	139,789,245	0.02%	24.21%	
2015	403,531,380	4,248,001	1.05%	399,283,379	0.61%	27.38%	141,876,320	1,615,050	1.14%	140,261,270	-0.15%	24.63%	
Rate Ann%chg	2.56%			Resid & Rec. w/o growth			2.34%			C & I w/o growth			-0.60%

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2005	45,864,605	28,213,030	74,077,635	1,053,118	1.42%	73,024,517	--	--
2006	45,818,420	28,245,665	74,064,085	984,030	1.33%	73,080,055	-1.35%	-1.35%
2007	46,129,645	28,198,090	74,327,735	759,250	1.02%	73,568,485	-0.67%	-0.69%
2008	45,740,825	28,675,045	74,415,870	790,120	1.06%	73,625,750	-0.94%	-0.61%
2009	45,507,195	29,155,060	74,662,255	1,038,760	1.39%	73,623,495	-1.06%	-0.61%
2010	45,587,865	30,015,400	75,603,265	1,807,080	2.39%	73,796,185	-1.16%	-0.38%
2011	51,530,345	31,479,395	83,009,740	2,848,990	3.43%	80,160,750	6.03%	8.21%
2012	52,185,825	33,043,955	85,229,780	2,918,740	3.42%	82,311,040	-0.84%	11.11%
2013	53,026,495	34,321,080	87,347,575	2,712,515	3.11%	84,635,060	-0.70%	14.25%
2014	55,660,580	35,210,495	90,871,075	1,897,605	2.09%	88,973,470	1.86%	20.11%
2015	55,362,765	35,775,975	91,138,740	1,075,110	1.18%	90,063,630	-0.89%	21.58%
Rate Ann%chg	1.90%	2.40%	2.09%	Ag Imprv+Site w/o growth			0.03%	

(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.

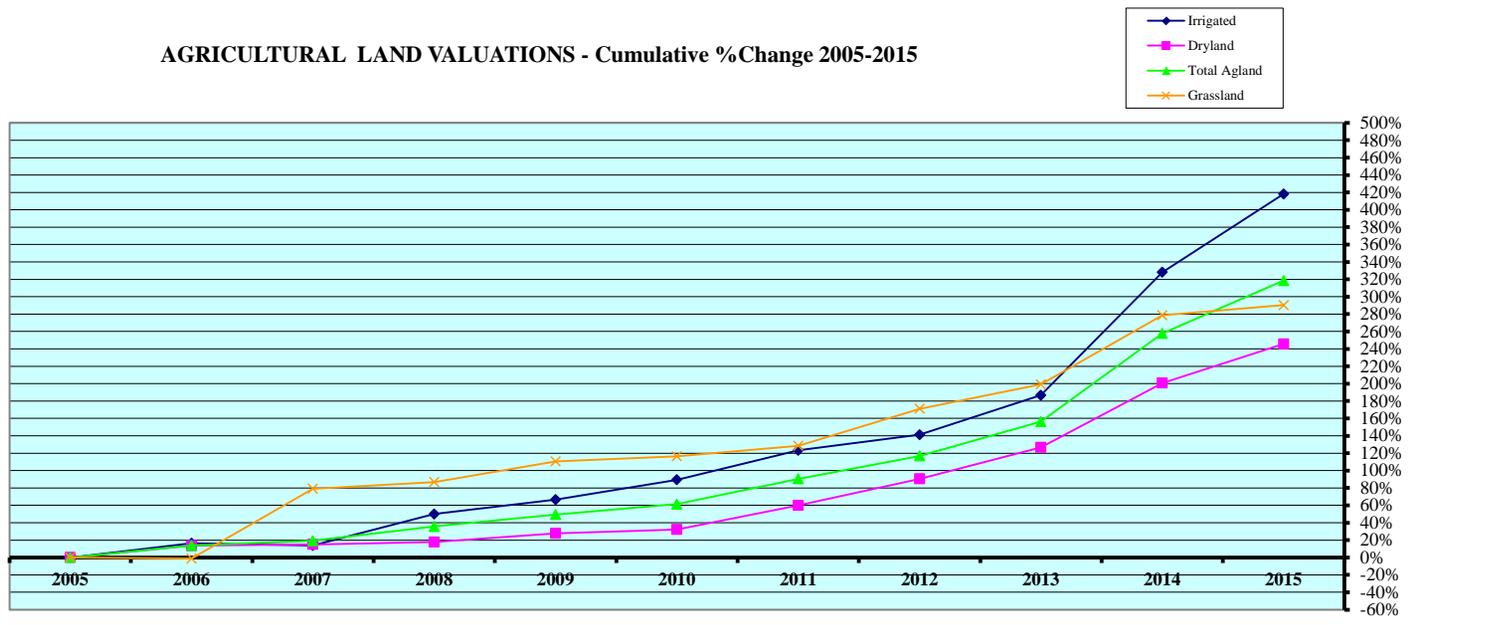
Sources:
Value; 2005 - 2015 CTL
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2016

Cnty# 76
County SALINE

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



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
2005	138,575,845	--	--	--	179,398,200	--	--	--	24,751,690	--	--	--
2006	161,504,115	22,928,270	16.55%	16.55%	203,863,125	24,464,925	13.64%	13.64%	24,470,400	-281,290	-1.14%	-1.14%
2007	157,714,560	-3,789,555	-2.35%	13.81%	206,364,395	2,501,270	1.23%	15.03%	44,323,275	19,852,875	81.13%	79.07%
2008	207,915,410	50,200,850	31.83%	50.04%	211,133,740	4,769,345	2.31%	17.69%	46,259,835	1,936,560	4.37%	86.90%
2009	230,790,260	22,874,850	11.00%	66.54%	229,071,330	17,937,590	8.50%	27.69%	52,096,250	5,836,415	12.62%	110.48%
2010	262,398,480	31,608,220	13.70%	89.35%	237,054,440	7,983,110	3.48%	32.14%	53,547,110	1,450,860	2.78%	116.34%
2011	309,260,380	46,861,900	17.86%	123.17%	287,090,455	50,036,015	21.11%	60.03%	56,563,970	3,016,860	5.63%	128.53%
2012	334,229,130	24,968,750	8.07%	141.19%	341,750,950	54,660,495	19.04%	90.50%	67,112,845	10,548,875	18.65%	171.14%
2013	397,170,270	62,941,140	18.83%	186.61%	406,663,425	64,912,475	18.99%	126.68%	74,078,515	6,965,670	10.38%	199.29%
2014	593,429,715	196,259,445	49.41%	328.23%	539,453,225	132,789,800	32.65%	200.70%	93,704,715	19,626,200	26.49%	278.58%
2015	718,088,220	124,658,505	21.01%	418.19%	619,974,260	80,521,035	14.93%	245.59%	96,595,850	2,891,135	3.09%	290.26%

Rate Ann.%chg: Irrigated **17.88%** Dryland **13.20%** Grassland **14.59%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	113,485	--	--	--	0	--	--	--	342,839,220	--	--	--
2006	109,910	-3,575	-3.15%	-3.15%	0	0			389,947,550	47,108,330	13.74%	13.74%
2007	110,130	220	0.20%	-2.96%	0	0			408,512,360	18,564,810	4.76%	19.16%
2008	114,005	3,875	3.52%	0.46%	0	0			465,422,990	56,910,630	13.93%	35.76%
2009	114,985	980	0.86%	1.32%	0	0			512,072,825	46,649,835	10.02%	49.36%
2010	207,775	92,790	80.70%	83.09%	53,730	53,730			553,261,535	41,188,710	8.04%	61.38%
2011	211,625	3,850	1.85%	86.48%	53,730	0	0.00%		653,180,160	99,918,625	18.06%	90.52%
2012	213,900	2,275	1.08%	88.48%	53,730	0	0.00%		743,360,555	90,180,395	13.81%	116.82%
2013	223,645	9,745	4.56%	97.07%	53,730	0	0.00%		878,189,585	134,829,030	18.14%	156.15%
2014	225,270	1,625	0.73%	98.50%	53,730	0	0.00%		1,226,866,655	348,677,070	39.70%	257.85%
2015	240,715	15,445	6.86%	112.11%	52,510	-1,220	-2.27%		1,434,951,555	208,084,900	16.96%	318.55%

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

Rate Ann.%chg: Total Agric Land **15.39%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	138,366,300	94,121	1,470			179,508,865	182,067	986			24,778,340	64,214	386		
2006	161,676,020	96,678	1,672	13.76%	13.76%	203,867,130	179,814	1,134	14.99%	14.99%	24,496,130	63,901	383	-0.66%	-0.66%
2007	157,706,680	97,704	1,614	-3.48%	9.80%	206,615,600	178,516	1,157	2.09%	17.39%	44,226,310	63,859	693	80.66%	79.48%
2008	207,992,060	98,258	2,117	31.14%	43.99%	211,136,205	177,620	1,189	2.70%	20.56%	46,257,040	64,076	722	4.24%	87.08%
2009	231,175,545	99,091	2,333	10.21%	58.69%	229,038,195	176,841	1,295	8.96%	31.36%	51,941,275	63,980	812	12.46%	110.39%
2010	262,051,265	99,718	2,628	12.64%	78.76%	237,252,035	175,959	1,348	4.11%	36.76%	53,596,785	64,097	836	3.00%	116.70%
2011	308,790,220	100,588	3,070	16.82%	108.82%	287,469,150	175,038	1,642	21.80%	66.57%	56,528,975	64,123	882	5.43%	128.46%
2012	334,263,135	102,799	3,252	5.92%	121.18%	342,328,590	173,126	1,977	20.40%	100.55%	66,794,080	63,903	1,045	18.57%	170.88%
2013	395,227,155	104,431	3,785	16.39%	157.44%	408,272,670	171,339	2,383	20.51%	141.68%	74,252,975	64,004	1,160	10.99%	200.65%
2014	592,771,350	108,026	5,487	44.99%	273.26%	540,489,190	167,796	3,221	35.18%	226.70%	93,488,445	63,655	1,469	26.60%	280.61%
2015	717,897,770	110,943	6,471	17.92%	340.17%	620,806,625	164,812	3,767	16.94%	282.04%	96,528,110	63,660	1,516	3.24%	292.96%

Rate Annual %chg Average Value/Acre: **15.97%**

14.34%

14.67%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	113,485	1,968	58			0	9	0			342,766,990	342,378	1,001		
2006	110,955	1,976	56	-2.64%	-2.64%	0	0	0			390,150,235	342,370	1,140	13.83%	13.83%
2007	110,070	1,960	56	0.03%	-2.61%	0	0	0			408,658,660	342,039	1,195	4.85%	19.34%
2008	111,345	1,962	57	1.05%	-1.58%	0	0	0			465,496,650	341,915	1,361	13.95%	35.99%
2009	116,050	2,047	57	-0.12%	-1.70%	0	0	0			512,271,065	341,959	1,498	10.03%	49.64%
2010	207,910	1,996	104	83.72%	80.60%	0	0	0			553,107,995	341,770	1,618	8.03%	61.65%
2011	210,795	2,025	104	-0.06%	80.50%	0	0	0			652,999,140	341,774	1,911	18.06%	90.85%
2012	210,930	2,026	104	0.00%	80.50%	0	0	0			743,596,735	341,855	2,175	13.85%	117.27%
2013	215,405	2,071	104	-0.09%	80.34%	0	0	0			877,968,205	341,845	2,568	18.07%	156.54%
2014	222,450	2,144	104	-0.23%	79.93%	0	0	0			1,226,971,435	341,620	3,592	39.84%	258.76%
2015	229,775	2,217	104	-0.12%	79.71%	0	0	0			1,435,462,280	341,631	4,202	16.99%	319.70%

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SALINE

Rate Annual %chg Average Value/Acre: **15.42%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

2015 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
14,200	SALINE	102,686,093	80,339,882	24,764,104	399,838,910	106,461,050	35,415,270	3,692,470	1,434,951,555	55,362,765	35,775,975	0	2,279,288,074
cnty.sector.value % of total value:		4.51%	3.52%	1.09%	17.54%	4.67%	1.55%	0.16%	62.96%	2.43%	1.57%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,960	CRETE	10,968,137	1,685,630	1,875,321	172,471,025	53,696,925	7,544,150	264,415	53,760	0	3,570	0	248,562,933
49.01%	%sector of county sector	10.68%	2.10%	7.57%	43.14%	50.44%	21.30%	7.16%	0.00%		0.01%		10.91%
	%sector of municipality	4.41%	0.68%	0.75%	69.39%	21.60%	3.04%	0.11%	0.02%		0.00%		100.00%
513	DEWITT	211,646	254,367	294,273	13,733,575	1,719,430	465,000	0	11,200	0	0	0	16,689,491
3.61%	%sector of county sector	0.21%	0.32%	1.19%	3.43%	1.62%	1.31%		0.00%				0.73%
	%sector of municipality	1.27%	1.52%	1.76%	82.29%	10.30%	2.79%		0.07%				100.00%
586	DORCHESTER	1,897,989	277,154	414,025	18,341,505	8,374,735	0	0	214,260	0	0	0	29,519,668
4.13%	%sector of county sector	1.85%	0.34%	1.67%	4.59%	7.87%			0.01%				1.30%
	%sector of municipality	6.43%	0.94%	1.40%	62.13%	28.37%			0.73%				100.00%
1,027	FRIEND	1,608,273	671,459	991,241	39,997,810	4,549,670	660,000	33,030	20,210	0	0	0	48,531,693
7.23%	%sector of county sector	1.57%	0.84%	4.00%	10.00%	4.27%	1.86%	0.89%	0.00%				2.13%
	%sector of municipality	3.31%	1.38%	2.04%	82.42%	9.37%	1.36%	0.07%	0.04%				100.00%
94	SWANTON	162,065	34,415	7,385	2,208,875	1,273,770	0	0	34,360	0	0	0	3,720,870
0.66%	%sector of county sector	0.16%	0.04%	0.03%	0.55%	1.20%			0.00%				0.16%
	%sector of municipality	4.36%	0.92%	0.20%	59.36%	34.23%			0.92%				100.00%
106	TOBIAS	35,099	42,930	9,212	1,714,810	134,325	0	0	32,805	0	2,650	0	1,971,831
0.75%	%sector of county sector	0.03%	0.05%	0.04%	0.43%	0.13%			0.00%		0.01%		0.09%
	%sector of municipality	1.78%	2.18%	0.47%	86.97%	6.81%			1.66%		0.13%		100.00%
235	WESTERN	44,061	88,764	12,950	5,065,395	671,145	0	0	242,485	0	2,925	0	6,127,725
1.65%	%sector of county sector	0.04%	0.11%	0.05%	1.27%	0.63%			0.02%		0.01%		0.27%
	%sector of municipality	0.72%	1.45%	0.21%	82.66%	10.95%			3.96%		0.05%		100.00%
1,855	WILBER	866,028	558,899	256,813	63,013,960	7,468,630	0	0	7,175	0	20,390	0	72,191,895
13.06%	%sector of county sector	0.84%	0.70%	1.04%	15.76%	7.02%			0.00%		0.06%		3.17%
	%sector of municipality	1.20%	0.77%	0.36%	87.29%	10.35%			0.01%		0.03%		100.00%
11,376	Total Municipalities	15,793,298	3,613,618	3,861,220	316,546,955	77,888,630	8,669,150	297,445	616,255	0	29,535	0	427,316,106
80.11%	%all municip.sect of cnty	15.38%	4.50%	15.59%	79.17%	73.16%	24.48%	8.06%	0.04%		0.08%		18.75%

Sources: 2015 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2015 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

Cnty#	County
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CHART 5

EXHIBIT

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Page 5

Total Real Property Sum Lines 17, 25, & 30	Records : 9,786	Value : 2,094,709,984	Growth 7,272,165	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	512	4,816,470	65	636,460	20	683,530	597	6,136,460	
02. Res Improve Land	3,748	49,255,705	220	7,552,300	395	15,352,700	4,363	72,160,705	
03. Res Improvements	3,905	265,678,189	249	24,611,400	419	44,441,914	4,573	334,731,503	
04. Res Total	4,417	319,750,364	314	32,800,160	439	60,478,144	5,170	413,028,668	2,594,215
% of Res Total	85.44	77.42	6.07	7.94	8.49	14.64	52.83	19.72	35.67
05. Com UnImp Land	93	1,359,075	10	536,750	1	12,530	104	1,908,355	
06. Com Improve Land	496	11,466,240	28	1,198,565	8	206,315	532	12,871,120	
07. Com Improvements	516	65,476,106	33	22,905,480	11	2,235,025	560	90,616,611	
08. Com Total	609	78,301,421	43	24,640,795	12	2,453,870	664	105,396,086	2,622,435
% of Com Total	91.72	74.29	6.48	23.38	1.81	2.33	6.79	5.03	36.06
09. Ind UnImp Land	0	0	3	21,500	0	0	3	21,500	
10. Ind Improve Land	5	712,950	4	1,266,250	1	1,000,045	10	2,979,245	
11. Ind Improvements	5	7,917,050	4	18,520,345	1	13,499,955	10	39,937,350	
12. Ind Total	5	8,630,000	7	19,808,095	1	14,500,000	13	42,938,095	305,000
% of Ind Total	38.46	20.10	53.85	46.13	7.69	33.77	0.13	2.05	4.19
13. Rec UnImp Land	1	5,240	10	50,360	11	184,500	22	240,100	
14. Rec Improve Land	4	122,545	6	303,570	8	1,033,535	18	1,459,650	
15. Rec Improvements	4	191,775	46	1,272,400	24	495,340	74	1,959,515	
16. Rec Total	5	319,560	56	1,626,330	35	1,713,375	96	3,659,265	22,115
% of Rec Total	5.21	8.73	58.33	44.44	36.46	46.82	0.98	0.17	0.30
Res & Rec Total	4,422	320,069,924	370	34,426,490	474	62,191,519	5,266	416,687,933	2,616,330
% of Res & Rec Total	83.97	76.81	7.03	8.26	9.00	14.93	53.81	19.89	35.98
Com & Ind Total	614	86,931,421	50	44,448,890	13	16,953,870	677	148,334,181	2,927,435
% of Com & Ind Total	90.69	58.61	7.39	29.97	1.92	11.43	6.92	7.08	40.26
17. Taxable Total	5,036	407,001,345	420	78,875,380	487	79,145,389	5,943	565,022,114	5,543,765
% of Taxable Total	84.74	72.03	7.07	13.96	8.19	14.01	60.73	26.97	76.23

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	101	3,380,895	925,950	0	0	0
19. Commercial	75	4,380,705	5,254,025	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	101	3,380,895	925,950
19. Commercial	0	0	0	75	4,380,705	5,254,025
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				176	7,761,600	6,179,975

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	468	145	383	996

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	18	710,010	379	132,165,970	2,231	815,521,500	2,628	948,397,480
28. Ag-Improved Land	3	238,775	145	64,575,550	975	443,439,440	1,123	508,253,765
29. Ag Improvements	9	189,630	152	9,155,680	1,054	63,691,315	1,215	73,036,625
30. Ag Total							3,843	1,529,687,870

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	17,500	
32. HomeSite Improv Land	1	1.00	17,500	80	80.39	1,351,750	
33. HomeSite Improvements	1	1.00	111,965	78	76.39	6,340,725	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	10	30.51	75,905	
36. FarmSite Improv Land	2	1.50	5,500	131	335.79	1,840,475	
37. FarmSite Improvements	9	0.00	77,665	148	0.00	2,814,955	
38. FarmSite Total							
39. Road & Ditches	0	2.50	0	0	776.08	0	
40. Other- Non Ag Use	0	0.37	155	0	33.71	14,160	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	5	4.90	77,500	6	5.90	95,000	
32. HomeSite Improv Land	567	578.15	9,167,550	648	659.54	10,536,800	
33. HomeSite Improvements	553	552.15	38,671,700	632	629.54	45,124,390	1,728,400
34. HomeSite Total				638	665.44	55,756,190	
35. FarmSite UnImp Land	28	36.22	217,825	38	66.73	293,730	
36. FarmSite Improv Land	939	2,656.09	13,359,260	1,072	2,993.38	15,205,235	
37. FarmSite Improvements	1,036	0.00	25,019,615	1,193	0.00	27,912,235	0
38. FarmSite Total				1,231	3,060.11	43,411,200	
39. Road & Ditches	0	6,708.07	0	0	7,486.65	0	
40. Other- Non Ag Use	0	90.93	38,195	0	125.01	52,510	
41. Total Section VI				1,869	11,337.21	99,219,900	1,728,400

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	310.77	751,045	2	310.77	751,045

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	28.00	74,950	1	28.00	74,950
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	315.48	11.99%	1,372,340	13.39%	4,350.01
46. 1A	1,003.63	38.14%	4,339,095	42.34%	4,323.40
47. 2A1	226.15	8.59%	791,375	7.72%	3,499.34
48. 2A	369.97	14.06%	1,294,770	12.63%	3,499.66
49. 3A1	411.49	15.64%	1,429,495	13.95%	3,473.95
50. 3A	51.04	1.94%	177,365	1.73%	3,475.02
51. 4A1	220.84	8.39%	734,300	7.16%	3,325.03
52. 4A	33.04	1.26%	109,860	1.07%	3,325.06
53. Total	2,631.64	100.00%	10,248,600	100.00%	3,894.38
Dry					
54. 1D1	1,914.22	1.90%	7,267,635	2.04%	3,796.66
55. 1D	45,000.66	44.78%	170,883,565	48.01%	3,797.36
56. 2D1	3,278.61	3.26%	11,548,240	3.24%	3,522.30
57. 2D	24,290.88	24.17%	85,563,770	24.04%	3,522.46
58. 3D1	8,955.99	8.91%	29,525,780	8.30%	3,296.76
59. 3D	1,240.73	1.23%	3,819,940	1.07%	3,078.78
60. 4D1	14,268.72	14.20%	42,792,840	12.02%	2,999.07
61. 4D	1,551.42	1.54%	4,524,125	1.27%	2,916.12
62. Total	100,501.23	100.00%	355,925,895	100.00%	3,541.51
Grass					
63. 1G1	326.53	0.96%	427,845	0.80%	1,310.28
64. 1G	3,153.94	9.32%	5,841,075	10.90%	1,851.99
65. 2G1	1,118.91	3.30%	1,827,325	3.41%	1,633.13
66. 2G	6,971.51	20.59%	13,095,545	24.44%	1,878.44
67. 3G1	2,302.20	6.80%	4,095,825	7.64%	1,779.09
68. 3G	1,950.47	5.76%	3,084,220	5.75%	1,581.27
69. 4G1	9,149.90	27.03%	14,557,220	27.16%	1,590.97
70. 4G	8,883.01	26.24%	10,663,025	19.90%	1,200.38
71. Total	33,856.47	100.00%	53,592,080	100.00%	1,582.92
Irrigated Total					
Irrigated Total	2,631.64	1.91%	10,248,600	2.44%	3,894.38
Dry Total					
Dry Total	100,501.23	73.09%	355,925,895	84.78%	3,541.51
Grass Total					
Grass Total	33,856.47	24.62%	53,592,080	12.77%	1,582.92
72. Waste	508.18	0.37%	50,825	0.01%	100.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	179.80	0.13%	0	0.00%	0.00
75. Market Area Total	137,497.52	100.00%	419,817,400	100.00%	3,053.27

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,502.41	11.85%	19,944,180	12.48%	5,694.42
46. 1A	11,725.56	39.67%	66,820,380	41.82%	5,698.69
47. 2A1	3,852.67	13.04%	21,147,350	13.24%	5,489.01
48. 2A	3,871.97	13.10%	20,897,245	13.08%	5,397.06
49. 3A1	3,030.40	10.25%	15,439,370	9.66%	5,094.83
50. 3A	22.40	0.08%	107,520	0.07%	4,800.00
51. 4A1	2,618.85	8.86%	11,514,250	7.21%	4,396.68
52. 4A	930.27	3.15%	3,900,820	2.44%	4,193.21
53. Total	29,554.53	100.00%	159,771,115	100.00%	5,405.98
Dry					
54. 1D1	2,359.33	8.59%	9,905,600	9.21%	4,198.48
55. 1D	10,367.44	37.74%	43,488,810	40.43%	4,194.75
56. 2D1	3,091.26	11.25%	12,354,745	11.49%	3,996.67
57. 2D	4,227.02	15.39%	16,250,900	15.11%	3,844.53
58. 3D1	3,161.94	11.51%	11,825,790	10.99%	3,740.04
59. 3D	8.01	0.03%	26,235	0.02%	3,275.28
60. 4D1	3,233.70	11.77%	10,499,850	9.76%	3,247.01
61. 4D	1,021.19	3.72%	3,211,135	2.99%	3,144.50
62. Total	27,469.89	100.00%	107,563,065	100.00%	3,915.67
Grass					
63. 1G1	330.23	2.99%	538,765	3.45%	1,631.48
64. 1G	1,037.27	9.38%	1,912,700	12.25%	1,843.98
65. 2G1	851.44	7.70%	1,250,780	8.01%	1,469.02
66. 2G	1,343.83	12.15%	2,535,220	16.24%	1,886.56
67. 3G1	649.70	5.87%	1,183,225	7.58%	1,821.19
68. 3G	1.34	0.01%	690	0.00%	514.93
69. 4G1	1,986.34	17.96%	3,048,610	19.52%	1,534.79
70. 4G	4,862.40	43.95%	5,144,540	32.95%	1,058.02
71. Total	11,062.55	100.00%	15,614,530	100.00%	1,411.48
Irrigated Total	29,554.53	42.92%	159,771,115	56.45%	5,405.98
Dry Total	27,469.89	39.89%	107,563,065	38.00%	3,915.67
Grass Total	11,062.55	16.06%	15,614,530	5.52%	1,411.48
72. Waste	776.06	1.13%	77,605	0.03%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	68,863.03	100.00%	283,026,315	100.00%	4,109.99

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,729.92	14.75%	85,017,120	15.52%	7,247.89
46. 1A	36,683.06	46.12%	265,833,545	48.52%	7,246.77
47. 2A1	10,817.62	13.60%	77,251,470	14.10%	7,141.26
48. 2A	4,462.16	5.61%	30,759,215	5.61%	6,893.35
49. 3A1	7,459.54	9.38%	46,219,190	8.44%	6,195.98
50. 3A	46.77	0.06%	240,865	0.04%	5,149.99
51. 4A1	6,979.62	8.78%	35,905,360	6.55%	5,144.31
52. 4A	1,360.17	1.71%	6,692,150	1.22%	4,920.08
53. Total	79,538.86	100.00%	547,918,915	100.00%	6,888.69
Dry					
54. 1D1	3,721.47	10.38%	17,465,110	11.44%	4,693.07
55. 1D	12,046.77	33.62%	56,479,890	36.99%	4,688.38
56. 2D1	4,536.68	12.66%	19,161,710	12.55%	4,223.73
57. 2D	4,521.12	12.62%	18,719,185	12.26%	4,140.39
58. 3D1	4,431.33	12.37%	17,913,810	11.73%	4,042.54
59. 3D	401.01	1.12%	1,412,780	0.93%	3,523.05
60. 4D1	4,967.21	13.86%	17,469,180	11.44%	3,516.90
61. 4D	1,210.63	3.38%	4,052,330	2.65%	3,347.29
62. Total	35,836.22	100.00%	152,673,995	100.00%	4,260.33
Grass					
63. 1G1	633.63	3.39%	925,205	3.44%	1,460.17
64. 1G	1,516.32	8.11%	2,808,800	10.44%	1,852.38
65. 2G1	1,375.84	7.36%	1,925,400	7.15%	1,399.44
66. 2G	2,174.94	11.63%	4,029,930	14.97%	1,852.89
67. 3G1	1,808.12	9.67%	3,246,240	12.06%	1,795.37
68. 3G	471.64	2.52%	714,450	2.65%	1,514.82
69. 4G1	4,292.54	22.96%	6,764,925	25.14%	1,575.97
70. 4G	6,425.48	34.36%	6,499,220	24.15%	1,011.48
71. Total	18,698.51	100.00%	26,914,170	100.00%	1,439.38
Irrigated Total					
Irrigated Total	79,538.86	58.85%	547,918,915	75.30%	6,888.69
Dry Total					
Dry Total	35,836.22	26.51%	152,673,995	20.98%	4,260.33
Grass Total					
Grass Total	18,698.51	13.83%	26,914,170	3.70%	1,439.38
72. Waste	1,088.67	0.81%	117,175	0.02%	107.63
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	31.36	0.02%	0	0.00%	0.00
75. Market Area Total	135,162.26	100.00%	727,624,255	100.00%	5,383.34

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	27.19	195,580	18,344.22	121,767,065	93,353.62	595,975,985	111,725.03	717,938,630
77. Dry Land	153.63	631,155	15,772.52	62,319,190	147,881.19	553,212,610	163,807.34	616,162,955
78. Grass	59.51	98,895	6,203.72	9,313,935	57,354.30	86,707,950	63,617.53	96,120,780
79. Waste	0.00	0	415.47	41,540	1,957.44	204,065	2,372.91	245,605
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	31.06	0	180.10	0	211.16	0
82. Total	240.33	925,630	40,735.93	193,441,730	300,546.55	1,236,100,610	341,522.81	1,430,467,970

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	111,725.03	32.71%	717,938,630	50.19%	6,425.94
Dry Land	163,807.34	47.96%	616,162,955	43.07%	3,761.51
Grass	63,617.53	18.63%	96,120,780	6.72%	1,510.92
Waste	2,372.91	0.69%	245,605	0.02%	103.50
Other	0.00	0.00%	0	0.00%	0.00
Exempt	211.16	0.06%	0	0.00%	0.00
Total	341,522.81	100.00%	1,430,467,970	100.00%	4,188.50

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 4500	21	534,245	298	11,211,220	299	35,187,800	320	46,933,265	555,720
83.2 4505	10	212,220	112	4,273,280	116	14,228,295	126	18,713,795	63,460
83.3 4510	4	108,305	132	5,253,005	132	11,416,715	136	16,778,025	317,410
83.4 Area 1	2	66,755	26	1,504,235	36	2,926,059	38	4,497,049	22,855
83.5 Area 2	6	78,035	7	707,725	16	960,365	22	1,746,125	260,995
83.6 Area 3	10	67,460	16	734,100	27	1,805,110	37	2,606,670	34,235
83.7 Crete	178	2,823,840	1,720	28,390,550	1,722	141,057,650	1,900	172,272,040	748,495
83.8 Dewitt	43	116,565	263	895,020	263	12,198,805	306	13,210,390	0
83.9 Dorchester	28	269,500	261	2,581,435	262	15,100,845	290	17,951,780	29,705
83.10 Friend	115	1,172,175	469	6,033,720	470	37,709,205	585	44,915,100	69,925
83.11 Swanton	16	28,140	77	211,885	77	2,126,385	93	2,366,410	0
83.12 Tobias	69	56,485	89	44,075	89	1,634,760	158	1,735,320	0
83.13 Western	29	60,480	163	395,695	163	4,699,985	192	5,156,160	91,335
83.14 Wilber	87	782,355	748	11,384,410	751	52,760,594	838	64,927,359	416,830
83.15 X-mobile Home	1	0	0	0	151	1,344,995	152	1,344,995	5,365
83.16 Y-b.r.l.	0	0	0	0	62	1,477,260	62	1,477,260	0
83.17 Y-cabin	0	0	0	0	11	56,190	11	56,190	0
84 Residential Total	619	6,376,560	4,381	73,620,355	4,647	336,691,018	5,266	416,687,933	2,616,330

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	4500	0	0	1	23,420	1	181,230	1	204,650	31,495
85.2	4510	0	0	1	22,250	1	516,040	1	538,290	0
85.3	Area 1	1	0	1	50,250	2	153,935	3	204,185	57,075
85.4	Area 3	1	0	2	54,045	5	459,415	6	513,460	75,000
85.5	Crete	52	1,662,915	261	12,287,695	265	86,533,130	317	100,483,740	371,295
85.6	Dewitt	5	24,495	23	201,605	25	2,183,115	30	2,409,215	0
85.7	Dorchester	3	29,625	32	293,265	34	10,564,910	37	10,887,800	1,611,860
85.8	Friend	9	71,470	82	938,885	87	6,444,310	96	7,454,665	595,850
85.9	Rural	1	12,530	6	1,094,580	7	14,189,490	8	15,296,600	0
85.10	Swanton	7	18,490	11	59,180	12	1,147,640	19	1,225,310	124,560
85.11	Tobias	7	4,110	15	11,125	18	111,665	25	126,900	0
85.12	Western	12	39,390	25	43,520	29	690,235	41	773,145	25,985
85.13	Wilber	9	66,830	82	770,545	84	7,378,846	93	8,216,221	34,315
86	Commercial Total	107	1,929,855	542	15,850,365	570	130,553,961	677	148,334,181	2,927,435

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	182.12	0.62%	353,340	0.69%	1,940.15
88. 1G	2,941.39	10.03%	5,730,960	11.18%	1,948.38
89. 2G1	887.59	3.03%	1,708,085	3.33%	1,924.41
90. 2G	6,745.51	22.99%	12,978,645	25.32%	1,924.04
91. 3G1	2,141.33	7.30%	4,012,975	7.83%	1,874.06
92. 3G	1,826.81	6.23%	3,020,550	5.89%	1,653.46
93. 4G1	8,681.21	29.59%	14,315,805	27.93%	1,649.06
94. 4G	5,932.08	20.22%	9,133,020	17.82%	1,539.60
95. Total	29,338.04	100.00%	51,253,380	100.00%	1,746.99
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	144.41	3.20%	74,505	3.19%	515.93
106. 1T	212.55	4.70%	110,115	4.71%	518.07
107. 2T1	231.32	5.12%	119,240	5.10%	515.48
108. 2T	226.00	5.00%	116,900	5.00%	517.26
109. 3T1	160.87	3.56%	82,850	3.54%	515.01
110. 3T	123.66	2.74%	63,670	2.72%	514.88
111. 4T1	468.69	10.37%	241,415	10.32%	515.08
112. 4T	2,950.93	65.31%	1,530,005	65.42%	518.48
113. Total	4,518.43	100.00%	2,338,700	100.00%	517.59
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Grass Total	29,338.04	86.65%	51,253,380	95.64%	1,746.99
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,518.43	13.35%	2,338,700	4.36%	517.59
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114. Market Area Total	33,856.47	100.00%	53,592,080	100.00%	1,582.92

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	256.88	3.11%	500,910	3.53%	1,949.98
88. 1G	960.56	11.61%	1,873,085	13.21%	1,949.99
89. 2G1	576.09	6.97%	1,108,960	7.82%	1,924.98
90. 2G	1,307.35	15.81%	2,516,370	17.75%	1,924.79
91. 3G1	624.74	7.55%	1,170,375	8.26%	1,873.38
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,868.16	22.59%	2,987,760	21.08%	1,599.31
94. 4G	2,676.83	32.37%	4,017,300	28.34%	1,500.77
95. Total	8,270.61	100.00%	14,174,760	100.00%	1,713.87
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	73.35	2.63%	37,855	2.63%	516.09
106. 1T	76.71	2.75%	39,615	2.75%	516.43
107. 2T1	275.35	9.86%	141,820	9.85%	515.05
108. 2T	36.48	1.31%	18,850	1.31%	516.72
109. 3T1	24.96	0.89%	12,850	0.89%	514.82
110. 3T	1.34	0.05%	690	0.05%	514.93
111. 4T1	118.18	4.23%	60,850	4.23%	514.89
112. 4T	2,185.57	78.28%	1,127,240	78.29%	515.76
113. Total	2,791.94	100.00%	1,439,770	100.00%	515.69
<hr/>					
Grass Total	8,270.61	74.76%	14,174,760	90.78%	1,713.87
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,791.94	25.24%	1,439,770	9.22%	515.69
<hr/>					
114. Market Area Total	11,062.55	100.00%	15,614,530	100.00%	1,411.48

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	423.28	3.03%	814,890	3.33%	1,925.18
88. 1G	1,413.41	10.12%	2,755,545	11.27%	1,949.57
89. 2G1	863.81	6.18%	1,660,815	6.79%	1,922.66
90. 2G	2,064.89	14.78%	3,973,165	16.24%	1,924.15
91. 3G1	1,702.55	12.19%	3,191,870	13.05%	1,874.76
92. 3G	407.05	2.91%	681,185	2.78%	1,673.47
93. 4G1	4,017.23	28.76%	6,622,765	27.08%	1,648.59
94. 4G	3,075.06	22.02%	4,759,600	19.46%	1,547.81
95. Total	13,967.28	100.00%	24,459,835	100.00%	1,751.22
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	210.35	4.45%	110,315	4.49%	524.44
106. 1T	102.91	2.18%	53,255	2.17%	517.49
107. 2T1	512.03	10.82%	264,585	10.78%	516.74
108. 2T	110.05	2.33%	56,765	2.31%	515.81
109. 3T1	105.57	2.23%	54,370	2.22%	515.01
110. 3T	64.59	1.37%	33,265	1.36%	515.02
111. 4T1	275.31	5.82%	142,160	5.79%	516.36
112. 4T	3,350.42	70.81%	1,739,620	70.88%	519.22
113. Total	4,731.23	100.00%	2,454,335	100.00%	518.75
<hr/>					
Grass Total	13,967.28	74.70%	24,459,835	90.88%	1,751.22
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,731.23	25.30%	2,454,335	9.12%	518.75
<hr/>					
114. Market Area Total	18,698.51	100.00%	26,914,170	100.00%	1,439.38

2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL)

76 Saline

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	399,838,910	413,028,668	13,189,758	3.30%	2,594,215	2.65%
02. Recreational	3,692,470	3,659,265	-33,205	-0.90%	22,115	-1.50%
03. Ag-Homesite Land, Ag-Res Dwelling	55,362,765	55,756,190	393,425	0.71%	1,728,400	-2.41%
04. Total Residential (sum lines 1-3)	458,894,145	472,444,123	13,549,978	2.95%	4,344,730	2.01%
05. Commercial	106,461,050	105,396,086	-1,064,964	-1.00%	2,622,435	-3.46%
06. Industrial	35,415,270	42,938,095	7,522,825	21.24%	305,000	20.38%
07. Ag-Farmsite Land, Outbuildings	35,775,975	43,411,200	7,635,225	21.34%	0	21.34%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	177,652,295	191,745,381	14,093,086	7.93%	2,927,435	6.29%
10. Total Non-Agland Real Property	636,546,440	664,242,014	27,695,574	4.35%	7,272,165	3.21%
11. Irrigated	718,088,220	717,938,630	-149,590	-0.02%		
12. Dryland	619,974,260	616,162,955	-3,811,305	-0.61%		
13. Grassland	96,595,850	96,120,780	-475,070	-0.49%		
14. Wasteland	240,715	245,605	4,890	2.03%		
15. Other Agland	52,510	0	-52,510	-100.00%		
16. Total Agricultural Land	1,434,951,555	1,430,467,970	-4,483,585	-0.31%		
17. Total Value of all Real Property (Locally Assessed)	2,071,497,995	2,094,709,984	23,211,989	1.12%	7,272,165	0.77%

2016 Assessment Survey for Saline County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$260,467
7.	Adopted budget, or granted budget if different from above:
	\$260,467—all health care, retirement and other benefit costs are paid from county general.
8.	Amount of the total assessor's budget set aside for appraisal work:
	0; The appraisal expenses are all in the county general budget.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$69,090; \$32,940 is for contract appraisal, reappraisal, and listers salaries. The rest is for mileage and other expenses associated with the appraisal process.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$31,650 is designated for the computer system. This includes \$19,000 for the computer costs and \$12,650 for the GIS.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500
12.	Other miscellaneous funds:
	\$13,000; This is for the oblique photos of the rural area of the county, taken by GIS Workshop. They will be paid for over two years at \$13,000 per year.
13.	Amount of last year's assessor's budget not used:
	\$1,044.65

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes; Fritz Appraisal and Valuation LLC
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county is concerned that their appraiser is experienced in county mass appraisal processes, and that they have sufficient appraisal experience to be capable of appraising and defending the appraisal commercial or residential property. Their present contractor has a Certified General credential but the county has not stated a specific certification.
4.	Have the existing contracts been approved by the PTA?
	The county sent their current contract to the Department and it was approved in June of 2015.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The contractor does most of the analysis, depreciation, training and set-up of the county appraisal functions. The primary responsibility is for commercial property. In this capacity, the contractor appraises each parcel and submits a preliminary value to the assessor or the county appraiser. The county assessor or appraiser reviews the values and uses or modifies them. Typically the county uses the contractor's values and expects the contractor to defend them at the county board of equalization or the TERC if necessary.

2016 Residential Assessment Survey for Saline County

1.	Valuation data collection done by:																						
	The contract appraiser, the office appraiser, and the office staff																						
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																						
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This location also includes any parcel described as Recreational existing in the general area.</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Rural Residential Area 4500: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4500 corresponds to Ag Market Area 3 which is in the north part of the county.</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Rural Residential Area 4505: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. 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3.	List and describe the approach(es) used to estimate the market value of residential properties.																						

The cost approach to value is used.

4. If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?

Depreciation tables are developed using local market information.

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

Yes

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

A market analysis is conducted by using vacant lot sales.

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

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

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2011	2010	2011	2011
2	2012	2012	2012	2012
4	2014	2013	2014	2014
5	2015	2014	2015	2015
6	2011-2014	2010-2013	2011-2014	2011-2014
9	2010-2015	2010-2014	IOLL	2010-2015
11	2010-2011	2010	2010-2011	2010-2011
12	2010-2011	2010	2010-2011	2010-2011
13	2010-2011	2010	2010-2011	2010-2011
Ag	2010-2011	2010	2010-2011	2010-2011

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

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

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

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

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

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

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

2016 Commercial Assessment Survey for Saline County

1.	Valuation data collection done by:																				
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																				
	Cost approach is used in the county. The income approach was used on most subclasses in Crete.																				
3a.	Describe the process used to determine the value of unique commercial properties.																				
	Unique commercial property is appraised exclusively by the contract appraiser. He uses the cost approach on all parcels, does additional sales research beyond Saline County, and studies the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.																				
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																				

The CAMA depreciation tables are used; however, local market adjustments are applied when needed.

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

Yes, if the depreciation is close to market we will use the CAMA tables, but if they are not, we will make our own tables.

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

The square foot method is used in the downtown/main street areas; some of the other areas are assessed using the square foot method, but the larger commercial and industrial tracts are valued by the acre. When limited sales of vacant lots are available to establish lot values, a method that abstracts the improvement value from the selling price may be developed.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2011	2010	2011	2011
2	2013	2012	2013	2013
3	2015	2014	2015	2015
4	2011	2010	2011	2011
5	2011	2010	2011	2011
6	2015	2014	2015	2015
7	2015	2014	2015	2015
8	2015	2014	2015	2015
9	2014	2010	2014	2014

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

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2016 Agricultural Assessment Survey for Saline County

1.	Valuation data collection done by:														
		The office appraiser and other office staff													
2.	List each market area, and describe the location and the specific characteristics that make each unique.														
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"><u>Market Area</u></th> <th style="width: 70%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Market area 2; has topography similar to area 1, but ground water is available for irrigation.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market area 3; is the flattest area of the county and irrigation is prolific in this area.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market area 1; is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.	2014	2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	2014	3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2014
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2	Market area 2; has topography similar to area 1, but ground water is available for irrigation.	2014													
3	Market area 3; is the flattest area of the county and irrigation is prolific in this area.	2014													
		<p>---The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When land use changes are discovered using the GIS photos, the county drives by the parcel to verify the change and take photos if there is a pivot added. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year, since the review is ongoing.</p>													
3.	Describe the process used to determine and monitor market areas.														
		Review the parcel use, type, location, geographic characteristics, zoning, parcel size and market characteristics. The county considers topography and access to ground water for irrigation development in developing the market area.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.														
		Rural residential property is identified and valued by present use, size and location.													
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?														
		Yes, the farm home sites and rural residential home sites are valued the same within the same rural valuation groups. There are three rural valuation groupings, which closely follow the boundaries for agricultural market areas. The primary difference is location. The properties that are within commuting distance to Lincoln and Crete, and properties near Dorchester and Friend, that have quicker access to interstate typically sell better than the less accessible parts of the county. The values reflect those differences.													
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.														
		There is only one known parcel of WRP in the county. It is valued at the gross value of the classified LCG's, converted to 100%.													
		<u>If your county has special value applications, please answer the following</u>													

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

Approved
6-30-2015

**Saline County Assessor
3-Year Plan
June 2015**

Total Parcels = 10,780

Staff:

1 Assessor
1 Deputy Assessor
2 Full-time Clerk/Listers
1 Full-time Appraiser

Contracted Appraiser:

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

Completed Work Load for Tax Year 2014-2015:

Homestead Applications: 485 (tax year 2014)
Personal Property schedules: 1403 (TS 6/12/15)
Real Property transfers: 685 (filed between 7/1/2014 & 5/29/15)
Sales Reviews: approximately 298 (filed between 7/1/2014 & 6/12/15)
Building permits/information sheets: approximately 585 (filed between 1/1/14 & 12/31/14)

Dorchester Village: completed review of all residential properties
Swanton Village: completed review of all residential properties
Western Village: completed review of all residential properties
Friend City: increased the improvements/buildings +4%

Continued work on updating agland records using FSA records in conjunction with GIS

2015-2016

Residential

We have completed physical inspections of residential properties in Friend and Blue River Lodge, to be effective 2016. We plan to begin physical inspections of rural residential, rural cabins and ag improvement in the Fall of 2015. It is scheduled to take two years to inspect/review the rural properties. The data review for Friend and Blue River Lodge has begun and new costing will be implemented into the system.

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

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

County will contract with GIS Workshop, Inc. to complete a fly-over of all rural residential properties during the leaf-off season.

Commercial

We have completed physical inspections of commercial properties in DeWitt, Swanton, Tobias and Western Villages. The data review has begun and new costing will be implemented into the computer system.

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

Agricultural

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

2016

Residential

We plan to complete the inspections of the rural residential properties, rural cabins and ag improvements, to be effective for 2017. We will complete the data review and new costing will be implemented into the computer system.

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

Commercial

We will begin to inspect the commercial properties located in Dorchester, Friend and Wilber, to be effective for 2017. The data review will be completed and new costing will be implemented. Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

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

2017

Residential

We will begin reviewing DeWitt, Tobias and Wilber residential properties, to be effective 2018. The data review will be completed and new costing will be implemented. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

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

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas

will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

2018-2019

Residential

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

Commercial

Beginning in 2018, all industrial properties will be reviewed, to be effective 2019. We will also begin the data review and inspections on the Crete commercial properties to be effective 2020. Sales reviews and pick up work/building permits will continue to be reviewed

Agricultural

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

Comments

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

3 Year Plan - Submitted June 2015

TOWN	2013	2014	2015	2016	2017	2018	2019	2020
Crete								
Crete						Crete Res 2020		
DeWitt					DeWitt Res 2018			
DeWitt			DeWitt Comm 2016					
Dorchester				Dorchester Com 2017				Dorchester Res 2021
Dorchester								
Friend			Friend Res 2016					
Friend				Friend Comm 2017				
Swanton								
Swanton			Swanton Comm 2016					Swanton Res 2021
Tobias					Tobias Res 2018			
Tobias			Tobias Comm 2016					
Western								
Western			Western Comm 2016					Western Res 2021
Wilber								
Wilber				Wilber Comm 2017	Wilber Res 2018			
BRL			BRL 2016					
Cabins			Cabins 2017					
Rural Residential			Rural Residential 2017					
Ag Improvements			Ag Improvements 2017					
Industrials						Industrials 2019		

COMMERCIAL
RESIDENTIAL
INDUSTRIAL

February 26, 2016

Dear Ms. Sorensen,

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

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

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

Respectfully,

Brandi Kelly

Saline County Assessor