

Saline County Property Owners -

Enclosed is your Change of Valuation Notice (s) for 2024. You are receiving this notice(s) as your 2024 valuation differs from your 2023 valuation. If your value did not change, you will not receive a notice.

These changes may be due to a physical change in your property, a building permit or other reported change. This includes, but is not limited to new construction, additions, alterations, remodeling, updating or tearing down buildings.

The majority of the changes for 2024 are adjustments made in order to get Saline County into compliance with the State of Nebraska's required Levels of Assessment for the three property classes.

In the State of Nebraska, residential and commercial properties are to be valued at 100% market value. However, acceptable level of values that have been established for these two classes, requires the level of values to fall between 92 – 100% of market value.

**Residential class:**

- Crete buildings increased +10%
- Dorchester buildings increased +5%
- Friend buildings increased +5%
- Swanton buildings increased +35%
- Tobias buildings increased +24%
- Western buildings increased +15%
- Wilber buildings increased +15%
- Y-BRL (Blue River Lodge Cabins) increased +15%
- Acreage 4500 buildings increased +33%
- Acreage 4505 buildings increased +33%
- Acreage 4510 buildings increased +33%
- Market Area 1 buildings increased +33%
- Market Area 2 buildings increased +33%
- Market Area 3 buildings increased +33%

**Commercial class:**

No market adjustments were required. Only changes were for building permits, additions/deletions.

**Agricultural class:**

In the State of Nebraska, agricultural properties are to be valued at 75% market value. However, acceptable level of values have been established which requires the values to fall between 69 – 75%.

In order to be in the acceptable level of values, the following adjustments have been made to the following:

In Market Area 1: all irrigated classes increased +12%

In Market Area 1: all dry classes increased +15%

In Market Area 1, Market Area 2 and Market Area 3 (countywide) all grass classes increased +10%

Due to implementing a new process this year for mailing out notices, we do not have the option to supply the market area maps/spreadsheets as we typically do. Please go to the **Saline County Website** to get that additional information. It is located at <https://salinecountyne.gov>. Under the Office's tab > Assessor Office tab you will find the agricultural market areas and ag sales listings.