

Saline County Property Owners -

Enclosed you will find your Change of Valuation Notice(s) for 2026. You are receiving this notice(s) as your 2026 assessed value differs from the previous year's value on the properties included in this envelope or packet. If your assessed value did not change from the previous year, you will not receive a notice for that specific parcel. For example, you own 5 different properties, but you are only receiving notice on 3 of them. It indicates that the value did not change from the previous year on the 2 remaining.

Under Nebraska State Law (§77-112 and §77-1315), county assessors are required to keep property values current with the local real estate market. Property valuations are analyzed yearly by comparing the current valuations with the local sales data within the prescribed sales periods for each property class. For residential class, the prescribed sales period is between 10/1/2023 – 9/30/2025. For commercial and agricultural classes, the prescribed sales period is between 10/1/2022 – 9/30/2025.

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

Other factors may contribute to the increase or decrease in values from year to year. These types of changes may be a physical change to your property since the last time that it was reviewed, such as new construction, additions, alterations, remodeling, updating, tearing down buildings or zoning/use changes.

Residential class:

There were two communities that were due for a revaluation to meet the 6-year inspection cycle. This involved an on-site inspection to verify current information on the property record cards. If a discrepancy was found, a new measurement was taken and noted. New photos were taken. An updated lot study was completed along with new costing and depreciation tables being implemented into our computer assisted mass appraisal system (CAMA).

- Swanton completed revaluation
- Western completed revaluation

Sales analysis showed that the following areas did not meet the required level of value, therefore, adjustments were needed to get Saline County into overall compliance:

- DeWitt buildings needed a +10% increase
- Friend buildings needed a +15% increase
- Wilber buildings needed a +10% increase
- Y-BRL (Blue River Lodge Cabins) needed a +25% increase
- All home site and farm site acres needed increased

Commercial class:

There was one community that was due for a revaluation to meet the 6-year inspection cycle. This involved an on-site inspection to verify current information on the property record cards. If a discrepancy was found, a new measurement was taken and noted. New photos were taken. An update lot review was completed along with new costing and depreciation tables being used with the computer assisted mass appraisal system (CAMA). Various industrial properties were also reviewed.

- Crete completed revaluation
- Industrial properties were reviewed countywide

Sales analysis showed that the following areas did not meet the required level of value, therefore, adjustments were needed to get Saline County into overall compliance:

- Wilber improvements needed a +6% increase.

Agricultural class:

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

Sales analysis showed that the following areas did not meet the required level of value, therefore, adjustments were needed to get Saline County into overall compliance.

In Market Area 2: all dry classes increased +10%

In Market Area 3: all irrigated classes increased +20%

With the newer process for mailing out notices, we do not have the option to supply the market area maps/spreadsheets as we typically had in the past. Please go to the **Saline County Website** to review the additional information. It is located at <https://salinecountyne.gov>. Under the Department's tab > Assessor Office tab you will find a link for "Change of Valuations". The 2026 Amland Values, agricultural market areas, ag sales listings and a copy of the 2026 Change of Valuation Cover Letter.