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DEPARTMENT OF REVENUE

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

BUFFALO COUNTY



Pete Ricketts, Governor

April 13, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Buffalo 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 Buffalo 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: Ethel Skinner, Buffalo 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:

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

Analysis of Assessment Practices:

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

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

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

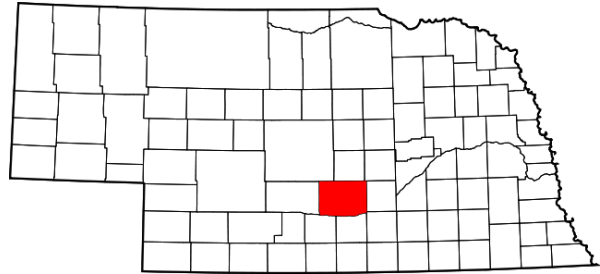
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

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

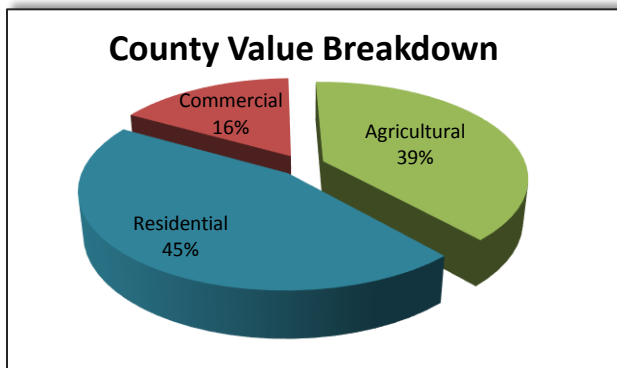
**Further information may be found in Exhibit 94*

County Overview

With a total area of 968 miles, Buffalo has 48,863 residents, per the Census Bureau Quick Facts for 2015, a 6% population increase over the 2010 US Census. In a review of the past fifty-five years, Buffalo has seen a steady rise in population of 63% (Nebraska Department of Economic Development). Reports indicate that 64% of county residents are homeowners and 78% of residents occupy the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Buffalo convene in and around the county seat of Kearney. Per the latest information available from the U.S. Census Bureau, there are 1,583 employer establishments in Buffalo. The largest employers in the county include a state university and a regional hospital. Countywide employment is at 26,634 people, a 5% gain relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Buffalo that has fortified the local rural area economies. Buffalo is included in both the Central Platte and Lower Loup Natural Resources Districts (NRD). A mix of irrigated and grass land make up a majority of the land in the county.

2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
AMHERST	277	248	-10%
ELM CREEK	894	901	1%
GIBBON	1,759	1,833	4%
KEARNEY	27,431	30,921	13%
MILLER	156	136	-13%
PLEASANTON	360	341	-5%
RAVENNA	1,341	1,371	2%
RIVERDALE	213	182	-15%
SHELTON	1,140	1,059	-7%

2017 Residential Correlation for Buffalo County

Assessment Actions

All of the review work that was scheduled in the three-year plan was completed this assessment year, which included 22 neighborhoods in Kearney, portions of Elm Creek and Pleasanton, the villages of Odessa and Ravenna, 24 rural subdivisions, rural acreages in four townships, and seven mobile home parks. In addition to the regularly scheduled review work, an attempt was made to inspect all homes that were protested in the previous year.

Within the City of Kearney, only routine maintenance occurred for the current year. For the remainder of the residential class, land studies were completed with adjustments made as warranted. New depreciation models were also developed and applied for all of the villages and the rural properties.

Description of Analysis

There are 13 valuation groupings with in the residential class stratified by economic characteristics.

Valuation Grouping	Description
01	Southeast Kearney
02	Southwest Kearney
03	Central Kearney, East of 25 th Street
04	Central Kearney, West of 25 th Street
05	Northeast Kearney
06	Northwest Kearney
07	Amherst, Miller, Odessa, Pleasanton, Riverdale
08	Rural
09	Elm Creek
10	Gibbon
11	Ravenna
12	Shelton
14	Recreational

Analysis of the statistical profile supports a level of value within the acceptable range. All three measures of central tendency correlate closely, and the coefficient of dispersion (COD) supports that the median is reliable. The median of the sold properties shifted two percentage points because of the assessment changes; this corresponds closely to the overall change of the residential class at four percent in the abstract of assessment.

Review of each valuation group shows a level of value within the range, and the qualitative statistics in most of the valuation groups support that assessments are uniform. Only valuation group 11 has qualitative measures well above the typical range. Seven low dollar sales are having a significant impact on the qualitative statistics. Of the four larger villages in Buffalo County,

2017 Residential Correlation for Buffalo County

Ravenna is the furthest from Kearney and typically has more variability in selling prices. The residential market in Ravenna has also been affected in recent years by the instability at the local ethanol plant, which was temporarily closed.

Assessment Practice Review

Annually, a 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 whether valuation processes result in the uniform and proportionate valuation of real property.

One aspect of the review is to examine the sales verification and qualification processes. Historically Buffalo County residential sales were only reviewed when a cursory review of the Real Estate Transfer Statement identified a reason for further research. During 2015, the county instituted a practice of sending sales verification questionnaires on residential sales transactions, and making follow-up phone calls to verify transaction terms when necessary. The review indicated that reasons for disqualifying sales are well documented and that sales are qualified without a bias. The review of sales data also included processes that ensured that sales information and assessed values were accurately filed with the Division. Buffalo County consistently complies with the Division's regulations and directives regarding data submission timelines, and sales and value information is accurately reported.

The frequency and completeness of the review cycle was also examined. In the annual three-year plan, Buffalo County provides a comprehensive display of the cyclical review cycle to ensure that properties are reviewed no less frequently than every six years, the Division's review supported that the county is inspecting property as reported. The review process in the county is also thorough and includes an attempt to conduct interior inspections and/or interview taxpayers where permitted. The appraisal staff is thorough in documenting inspection dates, inspection type, and making notes regarding changes that might have been made. The field liaison's discussions with individual staff appraisers supports that each appraiser uses similar processes. The county has also instituted quality control reviews to ensure that relevant characteristics are listed as consistently as possible.

The annual review also includes an analysis of assessed value changes to ensure that assessment actions are systematic, and are evenly distributed to sold and unsold property. In Buffalo County, valuation changes were systematic, well documented, and affected sold and unsold properties similarly, both when examining the frequency and dollar amount of valuation changes.

At the time of the review, all of the small villages were reported under one valuation group, but were being valued using different appraisal models that sometimes placed too much emphasis on small, unreliable samples. For the 2017 assessment year, the valuation grouping structure has improved to represent true economic differences and parallel the county's valuation models.

2017 Residential Correlation for Buffalo County

The final section of the assessment practices review that pertains to the residential class included a review of the vacant land valuation methodologies. Where sufficient sales existed, the Division’s analysis supported that land values are assessed at actual market value. The county has received applications to combine parcels held for sale or resale; those properties are valued using a discount cash flow method as required by statute.

Equalization and Quality of Assessment

Review of the valuation group substrata confirms that all valuation groups have been assessed at an acceptable level of value. The qualitative statistics and the review of assessment practices also support assessment uniformity. The quality of assessment complies with generally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	108	96.38	101.46	96.87	18.51	104.74
02	215	93.90	95.06	94.37	11.21	100.73
03	248	94.78	97.88	96.35	12.26	101.59
04	170	97.07	97.47	96.51	15.28	100.99
05	193	97.07	98.09	98.08	08.21	100.01
06	138	94.96	96.63	96.66	09.93	99.97
07	27	98.22	99.96	95.71	19.81	104.44
08	147	94.70	98.32	95.30	19.01	103.17
09	32	97.20	104.86	99.85	23.60	105.02
10	54	99.05	99.53	97.11	18.20	102.49
11	55	98.73	108.99	91.83	33.90	118.69
12	33	97.31	94.52	89.78	15.73	105.28
14	1	18.69	18.69	18.69	00.00	100.00
____ALL____	1,421	96.10	98.18	96.05	14.53	102.22

Level of Value

Based on analysis of all available information, the level of value of residential property in Buffalo County is 96%

2017 Commercial Correlation for Buffalo County

Assessment Actions

A physical inspection of commercial properties was completed for seven neighborhoods in Kearney, two rural neighborhoods, and the Villages of Ravenna and Shelton. Along with the physical review work, all commercial records were reviewed to ensure that occupancy codes were uniformly listed; functional depreciations were also reviewed for equalization and adjusted where necessary.

Description of Analysis

There are two valuation groupings in Buffalo County based on different economic conditions.

Valuation Grouping	Description
01	Kearney
02	Amherst, Elm Creek, Gibbon, Miller, Pleasanton, Ravenna, Riverdale, and Shelton

The statistics support a level of value within the acceptable range. The sample is large enough that the median is not impacted by outliers on either end of the ratio array. The assessment actions taken for the current year increased the median approximately three percentage points. The class increased about nine percent. Since the majority of value changes were maintenance in nature and involved correction of occupancy codes and functional depreciations, it is reasonable that unsold property would increase at a higher rate than sold property.

Review of the occupancy code substrata indicates occupancy code 352, multifamily residence, is below the acceptable range with 13 sales; 11 of the 13 sales are within the City of Kearney and have a median of 93%. The two sales from valuation group two are very different properties, one being an actual apartment building in Gibbon, and the other is an old single story commercial storefront in downtown Elm Creek that has been converted to apartments. Since multifamily units within Kearney are within the acceptable range, and the two valuation groups are valued using different appraisal tables, an adjustment to the occupancy group is not recommended.

Assessment Practice Review

Annually a 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 whether valuation processes result in the uniform and proportionate valuation of real property.

One aspect of the review is to examine the sales verification and qualification processes. In the commercial class, the review is conducted by the commercial appraiser, sales questionnaires are sent, but a follow-up frequently takes place to allow the opportunity for the appraiser to verify whether personal property or business interests were included in the sale.

2017 Commercial Correlation for Buffalo County

The frequency and completeness of the review cycle was also examined. In the annual three-year plan, Buffalo County provides a comprehensive display of the cyclical review cycle to ensure that properties are reviewed no less frequently than every six years, the Division's review supported that the county is inspecting property as reported. The review process in the county is thorough, and for commercial property, it will usually include an interior inspection.

The annual review also includes an analysis of assessed value changes to ensure that assessment actions are systematic, and are evenly distributed to sold and unsold property. In 2015, the review indicated that changes made through the onsite sales review process had the potential to affect sold and unsold properties differently. For the 2016 assessment year, the county ceased the practice of onsite inspections of sold properties outside of the routine inspection cycle and focused more efforts on verifying the terms of the sales transaction. Within Kearney, changes to sold and unsold properties were made at similar rates. Outside of Kearney, values changed slightly more frequently on unsold properties, however, the property record card did not contain detailed information to explain the changes. The commercial appraiser has worked to ensure that commercial appraisal practices are more transparent in 2017, and has reviewed occupancy code listings and functional depreciations to ensure that properties are being valued uniformly.

During the review, the valuation groups within the commercial class were examined to ensure that the groups being utilized represent true economic areas within the county. The City of Kearney is a regional center for goods, services, and jobs and there is strong demand for commercial property there. The market in the rest of the county is less predictable as commercial businesses are restricted by the purchasing capacity of the local population. The valuation groups within the class are suitably stratified into two valuation groupings to reflect these differences.

The final section of the assessment practices review that pertains to the commercial class included a review of the vacant land valuation methodologies. Buffalo County annually examines vacant land sales to arrive at the market value of commercial lots. All land tables within the county were updated for assessment year 2016, sales analysis supports that they are assessed at actual market value.

Equalization and Quality of Assessment

Both valuation groups have medians within the acceptable range. The COD and PRD in area one support that assessments are uniform. Valuation group two has a wider COD, which is natural given that the market in the small towns is not as predictable as the market in Kearney. The median is somewhat impacted by low dollar sales and shifts approximately three percentage points as sales are removed from either side of the ratio array. Over the past decade, commercial value in each of the small villages has increased four to eight percent per year, which is similar to the annual change within Kearney at approximately eight percent, supporting that the small villages have

2017 Commercial Correlation for Buffalo County

increased with the market. The quality of assessment complies with professionally accepted mass appraisal standards.

VALUATION GROUPING RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	88	96.68	93.86	90.21	17.20	104.05
02	32	93.69	97.43	88.03	24.30	110.68
____ALL____	120	96.29	94.81	90.05	18.98	105.29

Level of Value

Based on analysis of all available information, the level of value is 96%.

2017 Agricultural Correlation for Buffalo County

Assessment Actions

Agricultural improvements in four townships were physically inspected. The first acre home site value for agricultural homes was increased with the rural acreage values. Only routine maintenance occurred for the remainder of the agricultural improvements. A sales study of unimproved agricultural land was completed, which suggested that values were flat within the study period, no changes to agricultural land values were made.

Description of Analysis

Preliminary analysis of the sales within Buffalo County indicated that irrigation in both areas one and four are below the acceptable range. The area four sample only includes two non-irrigated sales, and the irrigated measurement is affecting the median of the overall sample. These statistics are not consistent with the trend of agricultural land sales in the area, where irrigated values have been flat to slightly decreasing. Additionally, Buffalo County's irrigated values in both areas one and four are higher than every adjoining county, supporting that values in the county are not under assessed.

The sample was supplemented with sales within six miles of the county border and resulted in medians within the acceptable range for both areas, and the area four 80% majority land use (MLU) statistic. The area one 80% MLU median remains slightly below the acceptable range, an adjustment based on this statistics would result in Buffalo County irrigated values that are 11-40% higher than the adjoining comparable counties, and would not improve equalization within the class.

Assessment Practice Review

Annually, a 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 whether valuation processes result in the uniform and proportionate valuation of real property.

One aspect of the review is to examine the sales verification and qualification processes. In Buffalo County, all agricultural sales are verified to try to identify sales terms and to determine whether any personal property was involved in the sale. Review of the sales roster supported that reasons for non-qualifying sales were well documented and made without a bias. The agricultural sales review also includes a review process to ensure that the qualified sales were not affected by non-agricultural influences or non-market premiums. The county assessor adequately screened sales transactions within the county. The sales review also included processes to ensure that sales and value information was accurately and timely filed with the Division; the county's data reporting process meets the Division's requirements.

The frequency and completeness of the review cycle was also examined. In the annual three-year plan, the county includes a comprehensive outline of the physical inspection cycle. In the

2017 Agricultural Correlation for Buffalo County

agricultural class, the inspection work relates both to improved and unimproved parcels in the same timeline.

The annual review also includes an analysis of assessed value changes to ensure that values are evenly distributed to sold and unsold property. Within Buffalo County, all sold and unsold agricultural properties were valued using the same tables.

During the review, the agricultural market areas were discussed to ensure that the areas adequately identify differences in the agricultural land market. In 2016, the county redefined the boundary lines based on soil and topographical differences for the uninfluenced areas; the influenced areas continue to be drawn based on the non-agricultural influence, with area two experiencing influence from residential and commercial development outside of Kearney. Market Areas five and six are both recreational influences along the Platte River, although there is not conclusive data to support separating the areas, the assessed values are reasonably comparable between these two areas, and the county uses the split in the area to transition value across the county, and better equalize with all adjoining counties.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel and where applicable special valuation of agricultural land. The county reviewed the primary use of all parcels with a home site for 2016. The primary use of the parcel will continue to be examined during the cyclical review cycle. The special values in Buffalo County are established from the most comparable uninfluenced area. The county also analyzes the market value of land in the influenced market areas each year and maintains a file of sales information to support the values established.

Equalization

There are few MLU subclasses with a sufficient number of sales, but the statistics do support that irrigation in four and grassland in area one are within the acceptable range. Although there are few sales in other subclasses, the comparison of adjoining county values supports that Buffalo County’s values are equalized with the adjoining counties and at an acceptable level of value.

<u>AREA (MARKET)</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
1	103	73.93	83.64	75.51	27.31	110.77
4	29	69.32	70.46	66.88	14.32	105.35

2017 Agricultural Correlation for Buffalo County

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u> Irrigated </u>						
County	51	69.32	72.89	71.22	15.03	102.34
1	26	66.82	73.84	73.21	18.24	100.86
4	25	70.83	71.90	69.16	11.77	103.96
<u> Dry </u>						
County	8	76.74	78.43	76.50	16.03	102.52
1	8	76.74	78.43	76.50	16.03	102.52
<u> Grass </u>						
County	38	71.29	91.46	75.75	38.34	120.74
1	36	73.15	93.51	78.05	38.14	119.81
4	2	54.59	54.59	50.58	17.51	107.93
<u> ALL </u>						
10/01/2013 To 09/30/2016	132	72.50	80.74	72.81	24.92	110.89

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages have; since the rural residential acreages have been determined to be assessed within the acceptable range, agricultural improvements are believed to be equalized at the statutorily required assessment level. The quality of assessment complies with professionally accepted mass appraisal standards.

Level of Value

The level of value of agricultural land in Buffalo County is 73%.

Special Valuation

A review of agricultural values in Buffalo County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the County where no non-agricultural influences exist. The area five special values are arrived from area one and the area two and six special values are arrived from area four. It is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Buffalo County is 73%.

2017 Opinions of the Property Tax Administrator for Buffalo County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	73	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 13th day of April, 2017.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2017 Commission Summary for Buffalo County

Residential Real Property - Current

Number of Sales	1421	Median	96.10
Total Sales Price	\$275,294,893	Mean	98.18
Total Adj. Sales Price	\$275,569,893	Wgt. Mean	96.05
Total Assessed Value	\$264,682,385	Average Assessed Value of the Base	\$152,867
Avg. Adj. Sales Price	\$193,927	Avg. Assessed Value	\$186,265

Confidence Interval - Current

95% Median C.I	95.01 to 96.85
95% Wgt. Mean C.I	95.07 to 97.03
95% Mean C.I	97.00 to 99.36
% of Value of the Class of all Real Property Value in the County	44.16
% of Records Sold in the Study Period	8.79
% of Value Sold in the Study Period	10.72

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	1,415	99	99.16
2015	1,403	96	96.33
2014	1,423	95	95.00
2013	1,260	95	94.91

2017 Commission Summary for Buffalo County

Commercial Real Property - Current

Number of Sales	120	Median	96.29
Total Sales Price	\$55,410,633	Mean	94.81
Total Adj. Sales Price	\$55,410,633	Wgt. Mean	90.05
Total Assessed Value	\$49,897,950	Average Assessed Value of the Base	\$456,585
Avg. Adj. Sales Price	\$461,755	Avg. Assessed Value	\$415,816

Confidence Interval - Current

95% Median C.I	90.53 to 100.52
95% Wgt. Mean C.I	83.75 to 96.35
95% Mean C.I	90.51 to 99.11
% of Value of the Class of all Real Property Value in the County	17.76
% of Records Sold in the Study Period	5.51
% of Value Sold in the Study Period	5.02

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	143	97	97.27
2015	141	97	97.93
2014	137	98	97.90
2013	125	98	97.79

10 Buffalo
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 1,421
Total Sales Price : 275,294,893
Total Adj. Sales Price : 275,569,893
Total Assessed Value : 264,682,385
Avg. Adj. Sales Price : 193,927
Avg. Assessed Value : 186,265

MEDIAN : 96
WGT. MEAN : 96
MEAN : 98

COD : 14.53
PRD : 102.22

COV : 23.20
STD : 22.78
Avg. Abs. Dev : 13.96

MAX Sales Ratio : 459.38
MIN Sales Ratio : 18.69

95% Median C.I. : 95.01 to 96.85
95% Wgt. Mean C.I. : 95.07 to 97.03
95% Mean C.I. : 97.00 to 99.36

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-14 To 31-DEC-14	174	99.88	101.71	100.64	11.14	101.06	49.98	182.88	98.80 to 101.15	201,486	202,780	
01-JAN-15 To 31-MAR-15	110	97.34	100.57	98.41	14.58	102.19	59.72	191.85	94.22 to 99.95	179,673	176,825	
01-APR-15 To 30-JUN-15	225	97.08	98.92	96.39	14.26	102.62	33.41	275.43	94.75 to 99.39	192,918	185,946	
01-JUL-15 To 30-SEP-15	221	95.53	99.11	95.61	14.30	103.66	20.03	459.38	93.73 to 97.74	194,577	186,038	
01-OCT-15 To 31-DEC-15	143	96.28	99.50	98.35	16.95	101.17	39.80	191.40	93.12 to 98.71	195,680	192,459	
01-JAN-16 To 31-MAR-16	132	95.80	98.72	95.50	16.05	103.37	18.69	203.79	92.92 to 98.19	194,039	185,298	
01-APR-16 To 30-JUN-16	229	93.66	95.62	93.45	13.60	102.32	48.31	165.42	91.37 to 95.05	195,337	182,547	
01-JUL-16 To 30-SEP-16	187	91.09	93.28	92.22	15.22	101.15	57.84	194.15	88.25 to 93.87	192,575	177,602	
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	730	97.71	99.89	97.49	13.63	102.46	20.03	459.38	96.48 to 98.75	193,467	188,612	
01-OCT-15 To 30-SEP-16	691	93.87	96.38	94.53	15.34	101.96	18.69	203.79	92.55 to 95.05	194,413	183,785	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	699	96.35	99.36	96.85	14.90	102.59	20.03	459.38	95.24 to 97.63	191,923	185,872	
<u>ALL</u>	1,421	96.10	98.18	96.05	14.53	102.22	18.69	459.38	95.01 to 96.85	193,927	186,265	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	108	96.38	101.46	96.87	18.51	104.74	54.44	203.79	91.83 to 100.04	127,496	123,505	
02	215	93.90	95.06	94.37	11.21	100.73	57.84	194.15	92.75 to 96.17	182,493	172,212	
03	248	94.78	97.88	96.35	12.26	101.59	66.54	202.62	93.12 to 97.23	154,053	148,437	
04	170	97.07	97.47	96.51	15.28	100.99	49.88	185.53	94.23 to 99.37	220,823	213,110	
05	193	97.07	98.09	98.08	08.21	100.01	48.31	129.37	95.55 to 98.88	273,924	268,673	
06	138	94.96	96.63	96.66	09.93	99.97	72.12	152.14	92.54 to 97.97	257,209	248,612	
07	27	98.22	99.96	95.71	19.81	104.44	61.28	153.32	85.03 to 115.24	95,489	91,389	
08	147	94.70	98.32	95.30	19.01	103.17	33.41	224.20	90.82 to 99.63	247,079	235,473	
09	32	97.20	104.86	99.85	23.60	105.02	66.17	191.85	88.05 to 111.98	107,578	107,411	
10	54	99.05	99.53	97.11	18.20	102.49	20.03	197.70	93.67 to 102.52	135,583	131,671	
11	55	98.73	108.99	91.83	33.90	118.69	47.99	459.38	90.83 to 110.33	77,379	71,056	
12	33	97.31	94.52	89.78	15.73	105.28	53.79	151.08	81.80 to 105.72	116,320	104,436	
14	1	18.69	18.69	18.69	00.00	100.00	18.69	18.69	N/A	700,000	130,825	
<u>ALL</u>	1,421	96.10	98.18	96.05	14.53	102.22	18.69	459.38	95.01 to 96.85	193,927	186,265	

10 Buffalo
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 1,421
 Total Sales Price : 275,294,893
 Total Adj. Sales Price : 275,569,893
 Total Assessed Value : 264,682,385
 Avg. Adj. Sales Price : 193,927
 Avg. Assessed Value : 186,265

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 98
 COD : 14.53
 PRD : 102.22

COV : 23.20
 STD : 22.78
 Avg. Abs. Dev : 13.96
 MAX Sales Ratio : 459.38
 MIN Sales Ratio : 18.69

95% Median C.I. : 95.01 to 96.85
 95% Wgt. Mean C.I. : 95.07 to 97.03
 95% Mean C.I. : 97.00 to 99.36

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,420	96.13	98.24	96.25	14.48	102.07	20.03	459.38	95.01 to 96.86	193,570	186,304
06	1	18.69	18.69	18.69	00.00	100.00	18.69	18.69	N/A	700,000	130,825
07											
<u>ALL</u>	<u>1,421</u>	<u>96.10</u>	<u>98.18</u>	<u>96.05</u>	<u>14.53</u>	<u>102.22</u>	<u>18.69</u>	<u>459.38</u>	<u>95.01 to 96.85</u>	<u>193,927</u>	<u>186,265</u>

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	1	95.25	95.25	95.25	00.00	100.00	95.25	95.25	N/A	275,000	261,950
Less Than 15,000	5	124.50	195.00	108.62	82.51	179.52	73.21	459.38	N/A	63,000	68,432
Less Than 30,000	18	136.01	156.45	121.92	40.74	128.32	68.55	459.38	96.90 to 165.42	33,110	40,368
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,420	96.13	98.19	96.05	14.53	102.23	18.69	459.38	95.01 to 96.86	193,870	186,212
Greater Than 14,999	1,416	96.10	97.84	96.03	14.18	101.88	18.69	275.43	94.98 to 96.85	194,389	186,681
Greater Than 29,999	1,403	95.87	97.44	95.99	13.84	101.51	18.69	224.20	94.96 to 96.71	195,990	188,137
<u>Incremental Ranges</u>											
0 TO 4,999	1	95.25	95.25	95.25	00.00	100.00	95.25	95.25	N/A	275,000	261,950
5,000 TO 14,999	4	173.59	219.94	200.53	69.76	109.68	73.21	459.38	N/A	10,000	20,053
15,000 TO 29,999	13	138.83	141.62	136.83	26.01	103.50	68.55	275.43	96.90 to 165.42	21,614	29,574
30,000 TO 59,999	52	111.85	123.02	122.55	21.86	100.38	69.95	202.62	106.11 to 128.46	47,055	57,665
60,000 TO 99,999	106	105.29	110.16	109.85	22.01	100.28	56.28	203.79	99.24 to 112.72	80,717	88,665
100,000 TO 149,999	316	95.19	95.21	94.61	15.62	100.63	20.03	224.20	92.29 to 97.24	129,336	122,364
150,000 TO 249,999	591	94.03	94.95	95.20	10.98	99.74	39.80	152.14	93.12 to 95.06	192,355	183,114
250,000 TO 499,999	323	96.82	96.32	96.36	10.26	99.96	33.41	152.16	94.52 to 98.07	308,202	296,989
500,000 TO 999,999	15	90.34	87.97	88.59	20.59	99.30	18.69	139.86	76.06 to 95.51	658,000	582,933
1,000,000 +											
<u>ALL</u>	<u>1,421</u>	<u>96.10</u>	<u>98.18</u>	<u>96.05</u>	<u>14.53</u>	<u>102.22</u>	<u>18.69</u>	<u>459.38</u>	<u>95.01 to 96.85</u>	<u>193,927</u>	<u>186,265</u>

10 Buffalo
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 120
Total Sales Price : 55,410,633
Total Adj. Sales Price : 55,410,633
Total Assessed Value : 49,897,950
Avg. Adj. Sales Price : 461,755
Avg. Assessed Value : 415,816

MEDIAN : 96
WGT. MEAN : 90
MEAN : 95
COD : 18.98
PRD : 105.29

COV : 25.37
STD : 24.05
Avg. Abs. Dev : 18.28
MAX Sales Ratio : 178.30
MIN Sales Ratio : 37.84

95% Median C.I. : 90.53 to 100.52
95% Wgt. Mean C.I. : 83.75 to 96.35
95% Mean C.I. : 90.51 to 99.11

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-13 To 31-DEC-13	20	99.39	95.36	98.64	15.95	96.67	51.28	130.09	86.02 to 107.33	571,749	563,999	
01-JAN-14 To 31-MAR-14	10	86.71	89.63	82.54	18.46	108.59	58.53	116.20	63.09 to 115.26	676,818	558,618	
01-APR-14 To 30-JUN-14	9	99.18	101.92	100.14	17.69	101.78	68.85	175.15	73.79 to 110.88	333,889	334,366	
01-JUL-14 To 30-SEP-14	9	108.44	99.94	67.13	15.82	148.88	37.84	141.89	76.20 to 111.45	454,098	304,846	
01-OCT-14 To 31-DEC-14	13	109.27	102.03	103.46	17.46	98.62	58.98	141.77	73.33 to 120.53	347,846	359,894	
01-JAN-15 To 31-MAR-15	8	95.08	97.02	86.04	16.34	112.76	61.54	129.15	61.54 to 129.15	766,948	659,900	
01-APR-15 To 30-JUN-15	10	102.81	104.51	98.33	18.50	106.28	72.06	178.30	77.57 to 113.70	95,790	94,190	
01-JUL-15 To 30-SEP-15	8	101.32	98.67	97.91	11.44	100.78	52.48	123.73	52.48 to 123.73	696,911	682,363	
01-OCT-15 To 31-DEC-15	13	86.52	80.52	76.01	11.71	105.93	61.33	99.42	65.48 to 89.21	546,004	415,001	
01-JAN-16 To 31-MAR-16	9	91.61	83.08	77.37	19.26	107.38	50.62	111.93	54.07 to 108.58	309,861	239,729	
01-APR-16 To 30-JUN-16	6	104.34	100.27	115.94	21.94	86.48	43.08	139.98	43.08 to 139.98	437,865	507,656	
01-JUL-16 To 30-SEP-16	5	85.06	84.74	78.32	22.77	108.20	49.72	119.84	N/A	82,170	64,353	
<u>Study Yrs</u>												
01-OCT-13 To 30-SEP-14	48	98.79	96.26	89.42	17.75	107.65	37.84	175.15	86.26 to 107.33	526,980	471,230	
01-OCT-14 To 30-SEP-15	39	100.94	100.95	95.16	17.50	106.08	52.48	178.30	93.54 to 109.36	440,789	419,452	
01-OCT-15 To 30-SEP-16	33	87.53	85.45	84.49	19.52	101.14	43.08	139.98	71.99 to 95.08	391,662	330,917	
<u>Calendar Yrs</u>												
01-JAN-14 To 31-DEC-14	41	100.52	98.52	87.14	19.45	113.06	37.84	175.15	87.16 to 109.51	448,343	390,676	
01-JAN-15 To 31-DEC-15	39	93.75	93.78	86.38	17.32	108.57	52.48	178.30	86.52 to 99.46	506,842	437,821	
<u>ALL</u>	120	96.29	94.81	90.05	18.98	105.29	37.84	178.30	90.53 to 100.52	461,755	415,816	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	88	96.68	93.86	90.21	17.20	104.05	37.84	141.77	91.61 to 100.94	583,533	526,410	
02	32	93.69	97.43	88.03	24.30	110.68	43.08	178.30	86.02 to 110.88	126,867	111,682	
<u>ALL</u>	120	96.29	94.81	90.05	18.98	105.29	37.84	178.30	90.53 to 100.52	461,755	415,816	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02	11	93.08	95.42	91.80	19.04	103.94	61.33	130.09	70.52 to 116.20	375,205	344,421	
03	108	96.68	95.02	90.71	18.81	104.75	37.84	178.30	91.61 to 100.52	459,892	417,152	
04	1	65.44	65.44	65.44	00.00	100.00	65.44	65.44	N/A	1,615,000	1,056,890	
<u>ALL</u>	120	96.29	94.81	90.05	18.98	105.29	37.84	178.30	90.53 to 100.52	461,755	415,816	

10 Buffalo
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 120
 Total Sales Price : 55,410,633
 Total Adj. Sales Price : 55,410,633
 Total Assessed Value : 49,897,950
 Avg. Adj. Sales Price : 461,755
 Avg. Assessed Value : 415,816

MEDIAN : 96
 WGT. MEAN : 90
 MEAN : 95
 COD : 18.98
 PRD : 105.29

COV : 25.37
 STD : 24.05
 Avg. Abs. Dev : 18.28
 MAX Sales Ratio : 178.30
 MIN Sales Ratio : 37.84

95% Median C.I. : 90.53 to 100.52
 95% Wgt. Mean C.I. : 83.75 to 96.35
 95% Mean C.I. : 90.51 to 99.11

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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	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	4	117.13	107.86	104.69	13.18	103.03	73.79	123.39	N/A	9,625	10,076	
Less Than 30,000	10	110.97	101.95	100.57	12.84	101.37	72.69	123.39	72.69 to 123.20	15,550	15,639	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	120	96.29	94.81	90.05	18.98	105.29	37.84	178.30	90.53 to 100.52	461,755	415,816	
Greater Than 14,999	116	96.07	94.36	90.04	18.86	104.80	37.84	178.30	89.80 to 99.46	477,346	429,807	
Greater Than 29,999	110	95.74	94.16	90.02	18.96	104.60	37.84	178.30	89.80 to 99.21	502,319	452,196	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	4	117.13	107.86	104.69	13.18	103.03	73.79	123.39	N/A	9,625	10,076	
15,000 TO 29,999	6	109.66	98.01	99.21	12.23	98.79	72.69	111.93	72.69 to 111.93	19,500	19,347	
30,000 TO 59,999	7	91.88	107.57	107.23	23.69	100.32	77.57	178.30	77.57 to 178.30	37,143	39,827	
60,000 TO 99,999	6	100.96	98.74	99.74	09.37	99.00	71.19	113.70	71.19 to 113.70	72,908	72,722	
100,000 TO 149,999	19	88.70	92.63	93.40	26.17	99.18	43.08	175.15	72.06 to 113.95	121,487	113,475	
150,000 TO 249,999	22	101.43	97.79	96.65	18.70	101.18	51.28	141.89	76.20 to 112.70	188,341	182,040	
250,000 TO 499,999	23	96.41	92.11	91.55	16.24	100.61	50.62	130.09	86.52 to 101.40	378,587	346,604	
500,000 TO 999,999	18	96.56	96.20	96.80	16.11	99.38	61.33	139.98	86.04 to 109.00	769,392	744,748	
1,000,000 +	15	87.16	83.39	84.10	16.99	99.16	37.84	106.08	65.44 to 99.46	1,703,292	1,432,546	
<u>ALL</u>	120	96.29	94.81	90.05	18.98	105.29	37.84	178.30	90.53 to 100.52	461,755	415,816	

10 Buffalo
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

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 Avg. Abs. Dev : 18.28
 MAX Sales Ratio : 178.30
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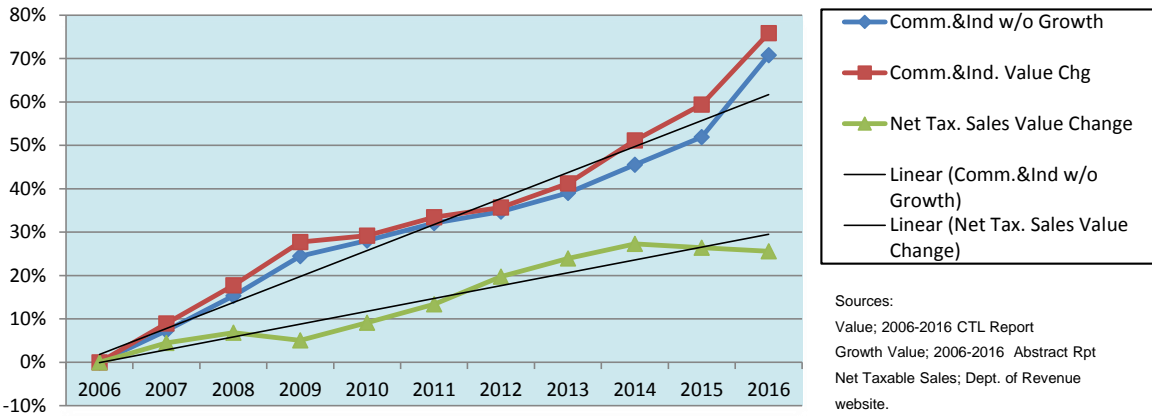
95% Median C.I. : 90.53 to 100.52
 95% Wgt. Mean C.I. : 83.75 to 96.35
 95% Mean C.I. : 90.51 to 99.11

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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
163	1	108.44	108.44	108.44	00.00	100.00	108.44	108.44	N/A	25,000	27,110
300	2	114.08	114.08	127.99	24.39	89.13	86.26	141.89	N/A	100,000	127,985
304	2	88.37	88.37	88.10	00.95	100.31	87.53	89.21	N/A	515,000	453,730
319	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	2,400,000	2,249,955
326	8	101.43	105.12	99.10	18.73	106.07	71.99	175.15	71.99 to 175.15	128,863	127,706
336	1	89.80	89.80	89.80	00.00	100.00	89.80	89.80	N/A	120,000	107,765
341	4	105.23	111.38	117.69	12.71	94.64	95.08	139.98	N/A	514,062	604,993
343	7	99.46	100.08	98.61	10.52	101.49	80.97	123.76	80.97 to 123.76	1,044,745	1,030,178
344	22	93.63	91.32	85.29	18.93	107.07	52.48	141.77	72.69 to 108.11	288,461	246,029
349	5	87.16	95.95	88.30	17.27	108.66	77.30	129.15	N/A	937,251	827,553
350	8	88.38	86.08	68.53	26.74	125.61	37.84	120.53	37.84 to 120.53	884,504	606,189
351	1	96.41	96.41	96.41	00.00	100.00	96.41	96.41	N/A	480,000	462,745
352	13	87.49	90.54	87.75	21.82	103.18	54.07	130.09	70.52 to 111.18	406,712	356,882
353	8	110.09	113.99	100.47	16.47	113.46	86.02	178.30	86.02 to 178.30	258,559	259,785
384	1	63.09	63.09	63.09	00.00	100.00	63.09	63.09	N/A	237,500	149,835
386	3	79.50	84.60	98.83	11.21	85.60	73.79	100.52	N/A	542,333	536,008
406	9	98.73	96.76	95.36	14.18	101.47	50.62	123.20	77.57 to 113.70	250,833	239,183
412	2	110.36	110.36	106.35	05.84	103.77	103.91	116.81	N/A	2,251,845	2,394,948
421	1	68.85	68.85	68.85	00.00	100.00	68.85	68.85	N/A	180,000	123,935
426	1	98.40	98.40	98.40	00.00	100.00	98.40	98.40	N/A	352,000	346,365
434	1	112.70	112.70	112.70	00.00	100.00	112.70	112.70	N/A	156,000	175,805
442	3	51.28	65.50	63.32	29.76	103.44	49.72	95.50	N/A	154,375	97,755
444	1	95.97	95.97	95.97	00.00	100.00	95.97	95.97	N/A	445,000	427,075
458	1	99.21	99.21	99.21	00.00	100.00	99.21	99.21	N/A	830,000	823,445
482	1	101.40	101.40	101.40	00.00	100.00	101.40	101.40	N/A	350,000	354,900
528	10	92.71	89.83	83.79	21.87	107.21	43.08	123.39	58.98 to 113.95	145,900	122,255
531	3	65.48	83.58	67.84	31.66	123.20	61.54	123.73	N/A	810,099	549,562
<u>ALL</u>	<u>120</u>	<u>96.29</u>	<u>94.81</u>	<u>90.05</u>	<u>18.98</u>	<u>105.29</u>	<u>37.84</u>	<u>178.30</u>	<u>90.53 to 100.52</u>	<u>461,755</u>	<u>415,816</u>

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2006	\$ 500,222,695	\$ 13,591,273	2.72%	\$ 486,631,422	-	\$ 604,191,680	-
2007	\$ 545,065,690	\$ 8,488,070	1.56%	\$ 536,577,620	7.27%	\$ 631,104,182	4.45%
2008	\$ 588,925,695	\$ 12,028,315	2.04%	\$ 576,897,380	5.84%	\$ 645,322,825	2.25%
2009	\$ 638,923,735	\$ 16,428,560	2.57%	\$ 622,495,175	5.70%	\$ 634,771,227	-1.64%
2010	\$ 646,065,355	\$ 5,495,765	0.85%	\$ 640,569,590	0.26%	\$ 659,347,843	3.87%
2011	\$ 667,345,105	\$ 6,525,115	0.98%	\$ 660,819,990	2.28%	\$ 685,032,185	3.90%
2012	\$ 678,656,865	\$ 4,670,020	0.69%	\$ 673,986,845	1.00%	\$ 723,615,697	5.63%
2013	\$ 706,453,840	\$ 11,017,840	1.56%	\$ 695,436,000	2.47%	\$ 748,643,266	3.46%
2014	\$ 755,906,285	\$ 27,822,630	3.68%	\$ 728,083,655	3.06%	\$ 769,045,735	2.73%
2015	\$ 797,240,490	\$ 37,384,788	4.69%	\$ 759,855,702	0.52%	\$ 763,593,549	-0.71%
2016	\$ 879,690,070	\$ 25,379,370	2.89%	\$ 854,310,700	7.16%	\$ 758,861,909	-0.62%
Ann %chg	5.81%			Average	3.56%	2.64%	2.33%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	7.27%	8.96%	4.45%
2008	15.33%	17.73%	6.81%
2009	24.44%	27.73%	5.06%
2010	28.06%	29.16%	9.13%
2011	32.11%	33.41%	13.38%
2012	34.74%	35.67%	19.77%
2013	39.03%	41.23%	23.91%
2014	45.55%	51.11%	27.29%
2015	51.90%	59.38%	26.38%
2016	70.79%	75.86%	25.60%

County Number: 10
 County Name: Buffalo

10 Buffalo
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 86
Total Sales Price : 64,870,182
Total Adj. Sales Price : 64,870,182
Total Assessed Value : 46,370,045
Avg. Adj. Sales Price : 754,304
Avg. Assessed Value : 539,187

MEDIAN : 69
WGT. MEAN : 71
MEAN : 76
COD : 21.84
PRD : 106.31

COV : 41.94
STD : 31.87
Avg. Abs. Dev : 15.16
MAX Sales Ratio : 325.06
MIN Sales Ratio : 40.62

95% Median C.I. : 65.72 to 73.34
95% Wgt. Mean C.I. : 67.10 to 75.86
95% Mean C.I. : 69.25 to 82.73

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	6	68.08	69.35	70.06	12.69	98.99	56.87	83.02	56.87 to 83.02	791,520	554,538
01-JAN-14 To 31-MAR-14	10	63.95	71.42	68.19	20.72	104.74	51.89	100.84	56.46 to 100.57	714,694	487,367
01-APR-14 To 30-JUN-14	15	73.34	73.57	72.60	10.20	101.34	58.00	94.03	64.78 to 82.29	749,682	544,242
01-JUL-14 To 30-SEP-14	5	73.70	78.99	66.68	19.65	118.46	54.86	111.54	N/A	529,600	353,147
01-OCT-14 To 31-DEC-14	9	68.64	79.36	73.89	19.62	107.40	64.09	121.54	64.68 to 109.31	796,975	588,866
01-JAN-15 To 31-MAR-15	3	65.72	71.02	73.29	10.06	96.90	63.75	83.59	N/A	458,133	335,787
01-APR-15 To 30-JUN-15	5	77.52	72.75	68.90	11.30	105.59	59.25	83.91	N/A	586,021	403,753
01-JUL-15 To 30-SEP-15	2	70.37	70.37	72.15	08.84	97.53	64.15	76.58	N/A	528,000	380,978
01-OCT-15 To 31-DEC-15	8	76.05	80.27	78.89	21.78	101.75	50.80	107.29	50.80 to 107.29	644,165	508,168
01-JAN-16 To 31-MAR-16	14	62.54	83.37	70.65	46.55	118.00	45.03	325.06	55.61 to 79.94	1,169,282	826,099
01-APR-16 To 30-JUN-16	8	68.00	74.11	69.91	22.43	106.01	40.62	116.76	40.62 to 116.76	581,138	406,249
01-JUL-16 To 30-SEP-16	1	72.27	72.27	72.27	00.00	100.00	72.27	72.27	N/A	375,248	271,185
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	36	72.83	73.02	70.30	14.76	103.87	51.89	111.54	63.42 to 78.23	716,369	503,618
01-OCT-14 To 30-SEP-15	19	68.64	75.36	72.51	16.03	103.93	59.25	121.54	64.15 to 82.09	659,646	478,309
01-OCT-15 To 30-SEP-16	31	66.92	79.82	72.14	33.11	110.65	40.62	325.06	63.36 to 73.94	856,375	617,804
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	39	71.54	75.05	71.25	16.62	105.33	51.89	121.54	64.78 to 79.34	723,409	515,457
01-JAN-15 To 31-DEC-15	18	72.92	75.54	74.70	16.79	101.12	50.80	107.29	64.15 to 83.59	584,101	436,301
<u>ALL</u>	86	69.42	75.99	71.48	21.84	106.31	40.62	325.06	65.72 to 73.34	754,304	539,187

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	65	70.46	78.76	74.67	24.94	105.48	40.62	325.06	66.59 to 77.52	624,482	466,298
4	21	64.68	67.41	66.15	11.05	101.90	45.03	83.59	61.84 to 72.92	1,156,136	764,794
<u>ALL</u>	86	69.42	75.99	71.48	21.84	106.31	40.62	325.06	65.72 to 73.34	754,304	539,187

10 Buffalo
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 86
Total Sales Price : 64,870,182
Total Adj. Sales Price : 64,870,182
Total Assessed Value : 46,370,045
Avg. Adj. Sales Price : 754,304
Avg. Assessed Value : 539,187

MEDIAN : 69
WGT. MEAN : 71
MEAN : 76
COD : 21.84
PRD : 106.31

COV : 41.94
STD : 31.87
Avg. Abs. Dev : 15.16
MAX Sales Ratio : 325.06
MIN Sales Ratio : 40.62

95% Median C.I. : 65.72 to 73.34
95% Wgt. Mean C.I. : 67.10 to 75.86
95% Mean C.I. : 69.25 to 82.73

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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	23	71.06	71.67	71.97	11.92	99.58	57.68	116.03	64.09 to 73.94	1,293,175	930,702
1	5	73.94	80.77	84.10	18.45	96.04	64.65	116.03	N/A	1,637,600	1,377,176
4	18	68.78	69.14	67.36	09.99	102.64	57.68	83.59	61.84 to 73.34	1,197,502	806,681
_____Dry_____											
County	6	72.50	77.66	74.88	18.94	103.71	58.00	100.84	58.00 to 100.84	414,541	310,424
1	6	72.50	77.66	74.88	18.94	103.71	58.00	100.84	58.00 to 100.84	414,541	310,424
_____Grass_____											
County	21	68.64	81.84	70.69	28.18	115.77	46.99	325.06	65.72 to 71.54	333,594	235,829
1	20	68.86	82.73	71.06	29.16	116.42	46.99	325.06	66.59 to 71.54	331,474	235,560
4	1	64.15	64.15	64.15	00.00	100.00	64.15	64.15	N/A	376,000	241,210
_____ALL_____	86	69.42	75.99	71.48	21.84	106.31	40.62	325.06	65.72 to 73.34	754,304	539,187

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	32	66.35	72.43	70.94	16.29	102.10	50.80	121.54	63.88 to 73.94	1,217,198	863,476
1	13	66.19	77.78	76.57	25.28	101.58	50.80	121.54	63.36 to 107.29	1,228,255	940,460
4	19	66.50	68.76	67.03	10.15	102.58	57.68	83.59	61.84 to 73.34	1,209,633	810,803
_____Dry_____											
County	6	72.50	77.66	74.88	18.94	103.71	58.00	100.84	58.00 to 100.84	414,541	310,424
1	6	72.50	77.66	74.88	18.94	103.71	58.00	100.84	58.00 to 100.84	414,541	310,424
_____Grass_____											
County	24	68.86	80.06	68.60	27.24	116.71	45.03	325.06	65.72 to 74.75	360,222	247,128
1	22	69.17	82.38	71.78	27.69	114.77	46.99	325.06	66.59 to 78.23	334,067	239,802
4	2	54.59	54.59	50.58	17.51	107.93	45.03	64.15	N/A	647,918	327,713
_____ALL_____	86	69.42	75.99	71.48	21.84	106.31	40.62	325.06	65.72 to 73.34	754,304	539,187

Buffalo County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Buffalo	1	5850	5850	5600	5500	4915	5150	4725	4725	5274
Buffalo	5	n/a	5850	5600	4641	n/a	5150	n/a	4725	4804
Dawson	1	n/a	5365	4975	4497	4055	3774	3546	3300	4953
Custer	1	n/a	5887	5561	4992	4712	4305	4285	4269	5141
Sherman	1	n/a	4820	4645	4645	4485	4485	4380	4375	4540
Howard	7100	4950	4950	4500	4400	4100	3900	3600	3600	4065
Buffalo	4	6650	6648	6400	6250	5850	5700	5500	5298	6531
Buffalo	2	6650	6644	6457	6250	5850	5700	5500	5251	6376
Buffalo	6	3300	6650	6400	6233	n/a	5700	5500	5452	5964
Phelps	1	4629	5899	4900	4497	4300	4100	4000	3600	5535
Kearney	1	n/a	6594	6110	5820	4850	3395	3395	3395	5847
Adams	4000	6150	6100	5950	5850	5750	5600	5500	5250	5997
Hall	1	7040	7043	6217	6197	4962	4961	4702	4703	6379

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Buffalo	1	2750	2750	2550	2550	2375	2275	2225	2225	2424
Buffalo	5	n/a	2750	n/a	2550	n/a	2275	2225	2225	2529
Dawson	1	n/a	2450	2205	2010	1995	1799	1555	1540	1996
Custer	1	n/a	2589	2290	2165	2045	1865	1860	1855	2151
Sherman	1	n/a	2180	2070	2070	1960	1960	1850	1850	1946
Howard	7100	2650	2650	2550	2550	2450	2350	2200	2050	2391
Buffalo	4	n/a	2900	2700	2600	2450	2400	2325	2300	2736
Buffalo	2	2900	2900	2700	2600	2450	2400	2325	2300	2679
Buffalo	6	n/a	2899	2700	2600	n/a	2400	n/a	2300	2466
Phelps	1	2800	2800	2700	2500	2399	2300	2100	1800	2648
Kearney	1	n/a	3500	3100	3100	2500	2000	2000	2000	3097
Adams	4000	3499	3299	3100	2899	2899	2900	2699	2699	3190
Hall	1	3624	3624	3201	3198	2736	2667	2404	2391	3156

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Buffalo	1	1700	1700	1675	1650	1625	1600	1550	1525	1558
Buffalo	5	1700	1700	1676	1713	n/a	1600	n/a	1525	1590
Dawson	1	n/a	1665	1430	1295	1240	1140	1110	1100	1142
Custer	1	n/a	1221	1215	1215	1210	1210	1151	1112	1126
Sherman	1	n/a	1485	1430	1430	1360	1360	1340	1339	1347
Howard	7100	1550	1550	1400	1400	1350	1300	1250	1250	1292
Buffalo	4	1700	1700	1675	1650	1625	1600	1500	1525	1570
Buffalo	2	n/a	1709	1801	1650	1670	1604	1560	1552	1588
Buffalo	6	n/a	n/a	1675	1650	n/a	1598	1550	1493	1554
Phelps	1	1502	1856	1774	1650	1349	1395	1364	1311	1498
Kearney	1	n/a	1300	1300	1300	1300	1300	1300	1300	1300
Adams	4000	1595	1595	1540	1485	1430	1405	1405	1405	1454
Hall	1	2398	2393	1970	1974	1523	1523	1519	1521	1650

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

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	132	Median :	73	COV :	45.50	95% Median C.I. :	69.07 to 76.07
Total Sales Price :	97,966,286	Wgt. Mean :	73	STD :	36.74	95% Wgt. Mean C.I. :	69.26 to 76.36
Total Adj. Sales Price :	97,966,286	Mean :	81	Avg. Abs.Dev :	18.07	95% Mean C.I. :	74.47 to 87.01
Total Assessed Value :	71,326,893						
Avg. Adj. Sales Price :	742,169	COD :	24.92	MAX Sales Ratio :	325.06		
Avg. Assessed Value :	540,355	PRD :	110.89	MIN Sales Ratio :	40.62		

Printed : 03/31/2017

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2013 To 12/31/2013	9	78.23	82.24	76.98	21.62	106.83	56.87	116.53	61.84 to 115.73	639,125	491,995
01/01/2014 To 03/31/2014	15	67.14	73.67	71.81	20.66	102.59	51.89	100.84	59.43 to 92.76	778,803	559,247
04/01/2014 To 06/30/2014	16	73.52	73.73	72.83	09.77	101.24	58.00	94.03	64.78 to 82.29	753,457	548,739
07/01/2014 To 09/30/2014	5	73.70	78.99	66.68	19.65	118.46	54.86	111.54	N/A	529,600	353,147
10/01/2014 To 12/31/2014	14	76.28	102.49	78.74	46.59	130.16	64.09	305.30	66.50 to 121.54	677,796	533,710
01/01/2015 To 03/31/2015	9	76.93	78.41	79.71	10.72	98.37	63.75	93.30	65.72 to 90.90	558,351	445,077
04/01/2015 To 06/30/2015	12	75.73	75.45	70.25	16.14	107.40	56.44	103.75	61.97 to 87.95	667,047	468,583
07/01/2015 To 09/30/2015	5	69.32	92.78	70.16	42.33	132.24	59.80	194.07	N/A	596,000	418,141
10/01/2015 To 12/31/2015	15	70.83	77.26	70.29	20.98	109.92	44.07	113.87	66.59 to 92.78	749,968	527,144
01/01/2016 To 03/31/2016	21	65.57	83.26	71.88	39.04	115.83	45.03	325.06	59.02 to 76.17	1,107,346	795,974
04/01/2016 To 06/30/2016	9	69.07	74.24	70.26	20.63	105.66	40.62	116.76	63.36 to 97.67	552,880	388,448
07/01/2016 To 09/30/2016	2	76.51	76.51	77.00	05.54	99.36	72.27	80.74	N/A	425,119	327,345
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	45	73.34	75.99	72.69	16.96	104.54	51.89	116.53	67.14 to 79.34	714,166	519,160
10/01/2014 To 09/30/2015	40	76.67	87.74	75.26	28.47	116.58	56.44	305.30	67.35 to 83.59	637,472	479,784
10/01/2015 To 09/30/2016	47	69.07	79.33	71.34	28.26	111.20	40.62	325.06	66.19 to 73.94	858,084	612,199
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	50	73.13	82.29	73.61	24.63	111.79	51.89	305.30	67.35 to 82.09	717,490	528,124
01/01/2015 To 12/31/2015	41	73.93	78.87	72.00	20.05	109.54	44.07	194.07	67.11 to 82.84	664,860	478,697

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	132	Median :	73	COV :	45.50	95% Median C.I. :	69.07 to 76.07
Total Sales Price :	97,966,286	Wgt. Mean :	73	STD :	36.74	95% Wgt. Mean C.I. :	69.26 to 76.36
Total Adj. Sales Price :	97,966,286	Mean :	81	Avg. Abs. Dev :	18.07	95% Mean C.I. :	74.47 to 87.01
Total Assessed Value :	71,326,893						
Avg. Adj. Sales Price :	742,169	COD :	24.92	MAX Sales Ratio :	325.06		
Avg. Assessed Value :	540,355	PRD :	110.89	MIN Sales Ratio :	40.62		

Printed : 03/31/2017

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	103	73.93	83.64	75.51	27.31	110.77	40.62	325.06	69.26 to 78.23	653,091	493,174
4	29	69.32	70.46	66.88	14.32	105.35	44.07	116.53	63.88 to 73.34	1,058,547	707,929

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 Value
<u>Irrigated</u>											
County	31	71.06	72.16	72.19	12.17	99.96	56.44	116.03	64.65 to 73.94	1,137,245	820,924
1	9	73.94	76.54	80.54	16.74	95.03	56.44	116.03	64.44 to 87.95	1,190,618	958,891
4	22	70.19	70.37	68.54	09.96	102.67	57.68	93.30	63.88 to 73.58	1,115,410	764,482
<u>Dry</u>											
County	6	72.50	77.66	74.88	18.94	103.71	58.00	100.84	58.00 to 100.84	414,541	310,424
1	6	72.50	77.66	74.88	18.94	103.71	58.00	100.84	58.00 to 100.84	414,541	310,424
<u>Grass</u>											
County	33	70.46	94.24	77.59	41.95	121.46	46.99	325.06	67.93 to 82.29	395,523	306,886
1	32	71.00	95.18	77.99	42.66	122.04	46.99	325.06	67.93 to 83.70	396,133	308,938
4	1	64.15	64.15	64.15		100.00	64.15	64.15	N/A	376,000	241,210
<u>ALL</u>											
10/01/2013 To 09/30/2016	132	72.50	80.74	72.81	24.92	110.89	40.62	325.06	69.07 to 76.07	742,169	540,355

AGRICULTURAL SAMPLE

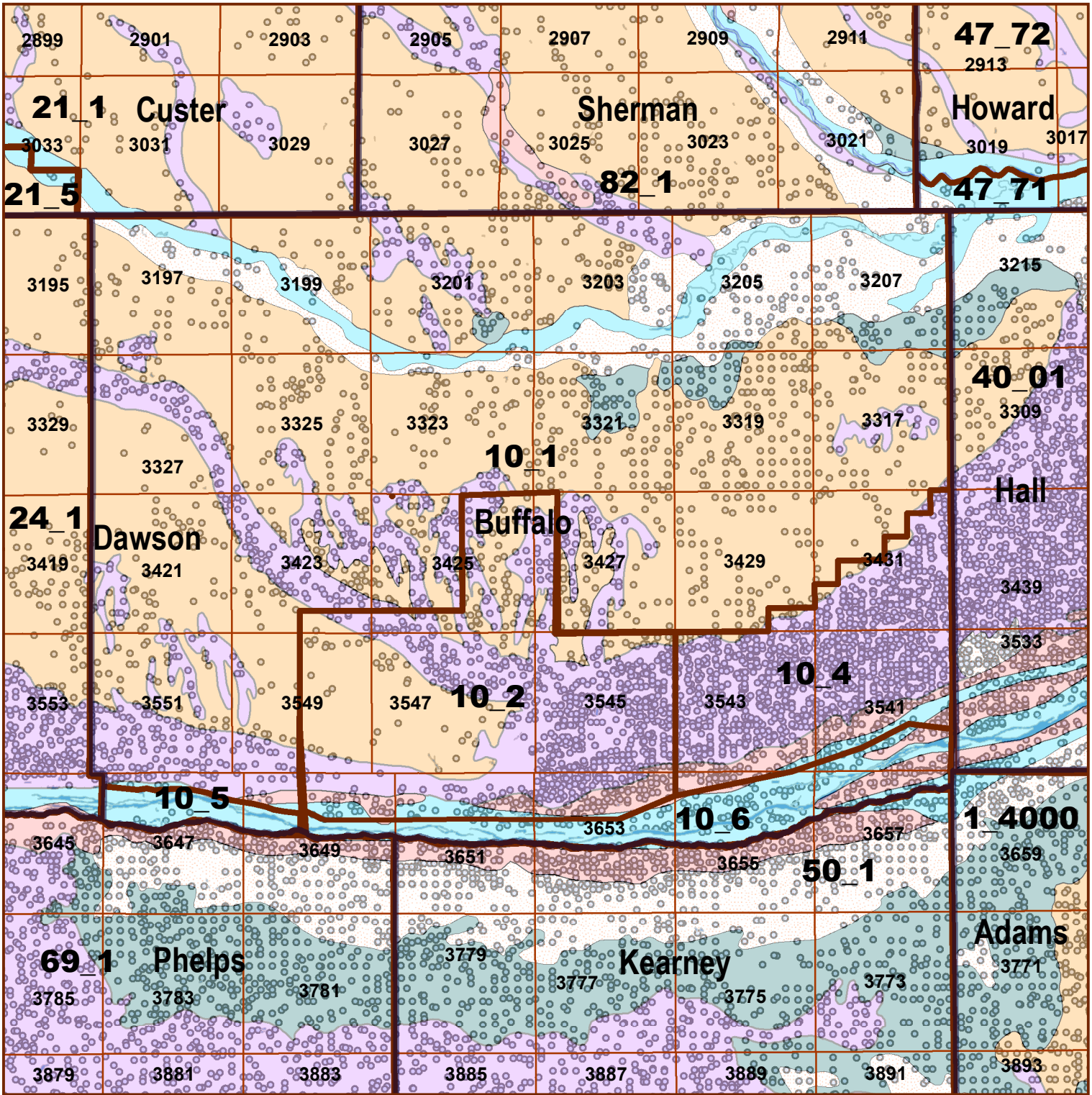
Type : Qualified

Number of Sales :	132	Median :	73	COV :	45.50	95% Median C.I. :	69.07 to 76.07
Total Sales Price :	97,966,286	Wgt. Mean :	73	STD :	36.74	95% Wgt. Mean C.I. :	69.26 to 76.36
Total Adj. Sales Price :	97,966,286	Mean :	81	Avg. Abs. Dev :	18.07	95% Mean C.I. :	74.47 to 87.01
Total Assessed Value :	71,326,893						
Avg. Adj. Sales Price :	742,169	COD :	24.92	MAX Sales Ratio :	325.06		
Avg. Assessed Value :	540,355	PRD :	110.89	MIN Sales Ratio :	40.62		

Printed : 03/31/2017

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	51	69.32	72.89	71.22	15.03	102.34	50.80	121.54	64.78 to 73.34	1,074,812	765,491
1	26	66.82	73.84	73.21	18.24	100.86	50.80	121.54	64.53 to 76.75	1,071,976	784,787
4	25	70.83	71.90	69.16	11.77	103.96	57.68	116.53	64.09 to 73.34	1,077,761	745,423
<u>Dry</u>											
County	8	76.74	78.43	76.50	16.03	102.52	58.00	100.84	58.00 to 100.84	429,654	328,694
1	8	76.74	78.43	76.50	16.03	102.52	58.00	100.84	58.00 to 100.84	429,654	328,694
<u>Grass</u>											
County	38	71.29	91.46	75.75	38.34	120.74	45.03	325.06	68.20 to 82.29	407,381	308,594
1	36	73.15	93.51	78.05	38.14	119.81	46.99	325.06	68.64 to 82.96	394,017	307,532
4	2	54.59	54.59	50.58	17.51	107.93	45.03	64.15	N/A	647,918	327,713
<u>ALL</u>											
10/01/2013 To 09/30/2016	132	72.50	80.74	72.81	24.92	110.89	40.62	325.06	69.07 to 76.07	742,169	540,355



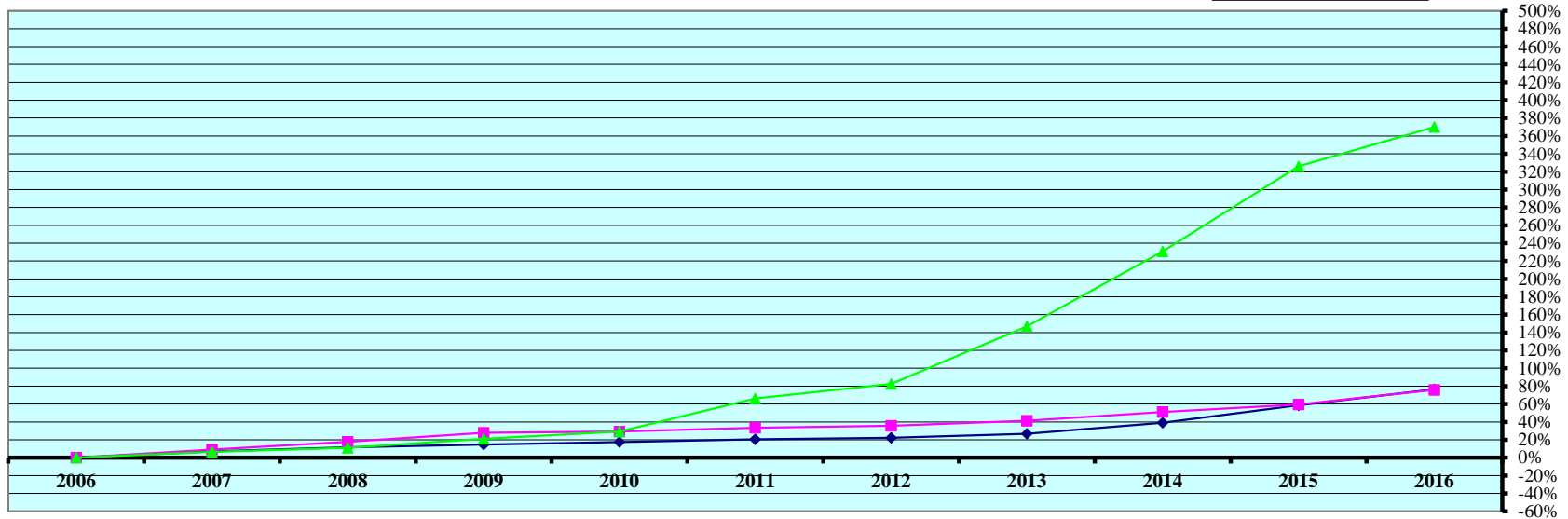
Legend

- 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

Buffalo County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	1,326,783,500	--	--	--	500,222,695	--	--	--	425,622,730	--	--	--
2007	1,419,583,620	92,800,120	6.99%	6.99%	545,065,690	44,842,995	8.96%	8.96%	452,861,045	27,238,315	6.40%	6.40%
2008	1,481,220,815	61,637,195	4.34%	11.64%	588,925,695	43,860,005	8.05%	17.73%	472,927,280	20,066,235	4.43%	11.11%
2009	1,521,227,575	40,006,760	2.70%	14.66%	638,923,735	49,998,040	8.49%	27.73%	515,607,765	42,680,485	9.02%	21.14%
2010	1,558,429,530	37,201,955	2.45%	17.46%	646,065,355	7,141,620	1.12%	29.16%	549,789,250	34,181,485	6.63%	29.17%
2011	1,600,924,960	42,495,430	2.73%	20.66%	667,345,105	21,279,750	3.29%	33.41%	707,640,010	157,850,760	28.71%	66.26%
2012	1,622,405,895	21,480,935	1.34%	22.28%	678,656,865	11,311,760	1.70%	35.67%	776,749,690	69,109,680	9.77%	82.50%
2013	1,679,939,745	57,533,850	3.55%	26.62%	706,453,840	27,796,975	4.10%	41.23%	1,051,527,895	274,778,205	35.38%	147.06%
2014	1,844,453,584	164,513,839	9.79%	39.02%	755,906,285	49,452,445	7.00%	51.11%	1,407,835,470	356,307,575	33.88%	230.77%
2015	2,103,240,308	258,786,724	14.03%	58.52%	797,240,490	41,334,205	5.47%	59.38%	1,813,556,080	405,720,610	28.82%	326.09%
2016	2,340,126,280	236,885,972	11.26%	76.38%	879,690,070	82,449,580	10.34%	75.86%	2,000,469,740	186,913,660	10.31%	370.01%

Rate Annual %chg: Residential & Recreational **5.84%**

Commercial & Industrial **5.81%**

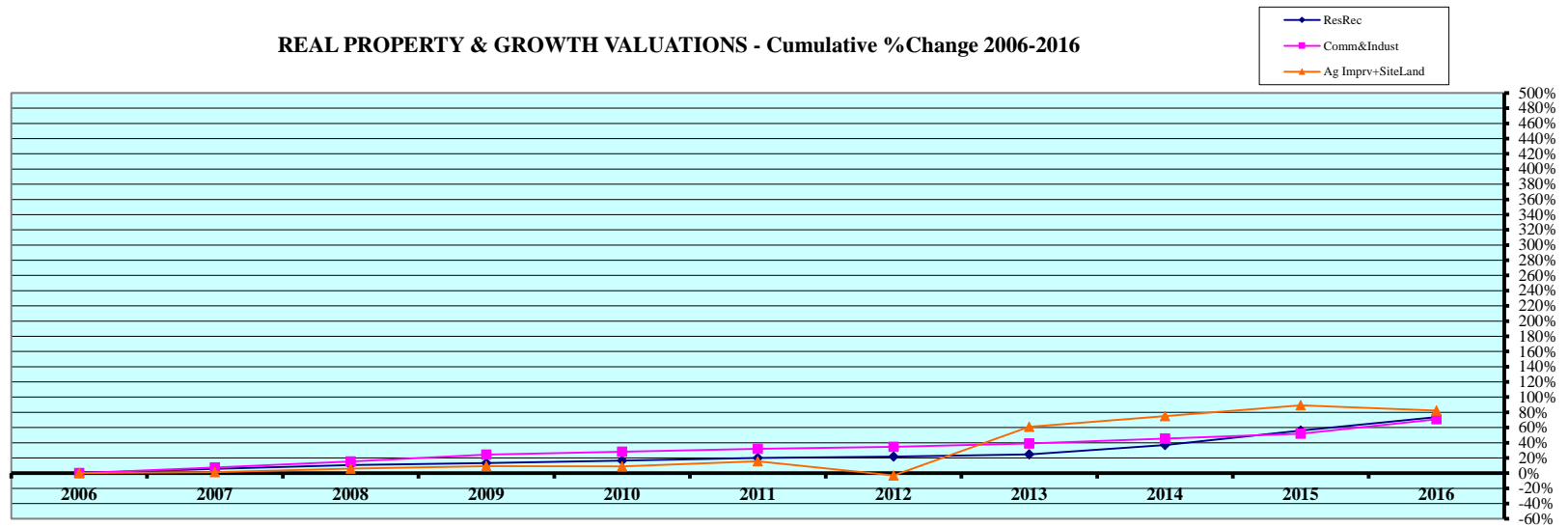
Agricultural Land **16.74%**

Cnty# **10**
County **BUFFALO**

CHART 1 EXHIBIT 10B Page 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2006	1,326,783,500	17,070,100	1.29%	1,309,713,400	--	--	500,222,695	13,591,273	2.72%	486,631,422	--	--	
2007	1,419,583,620	17,401,000	1.23%	1,402,182,620	5.68%	5.68%	545,065,690	8,488,070	1.56%	536,577,620	7.27%	7.27%	
2008	1,481,220,815	12,140,835	0.82%	1,469,079,980	3.49%	10.72%	588,925,695	12,028,315	2.04%	576,897,380	5.84%	15.33%	
2009	1,521,227,575	17,928,590	1.18%	1,503,298,985	1.49%	13.30%	638,923,735	16,428,560	2.57%	622,495,175	5.70%	24.44%	
2010	1,558,429,530	12,348,250	0.79%	1,546,081,280	1.63%	16.53%	646,065,355	5,495,765	0.85%	640,569,590	0.26%	28.06%	
2011	1,600,924,960	7,493,270	0.47%	1,593,431,690	2.25%	20.10%	667,345,105	6,525,115	0.98%	660,819,990	2.28%	32.11%	
2012	1,622,405,895	7,181,035	0.44%	1,615,224,860	0.89%	21.74%	678,656,865	4,670,020	0.69%	673,986,845	1.00%	34.74%	
2013	1,679,939,745	25,791,115	1.54%	1,654,148,630	1.96%	24.67%	706,453,840	11,017,840	1.56%	695,436,000	2.47%	39.03%	
2014	1,844,453,584	28,721,645	1.56%	1,815,731,939	8.08%	36.85%	755,906,285	27,822,630	3.68%	728,083,655	3.06%	45.55%	
2015	2,103,240,308	35,751,892	1.70%	2,067,488,416	12.09%	55.83%	797,240,490	37,384,788	4.69%	759,855,702	0.52%	51.90%	
2016	2,340,126,280	35,682,475	1.52%	2,304,443,805	9.57%	73.69%	879,690,070	25,379,370	2.89%	854,310,700	7.16%	70.79%	
Rate Ann%chg	5.84%					4.71%	5.81%					C & I w/o growth	3.56%

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		
2006	44,369,580	15,261,505	59,631,085	498,425	0.84%	--	--
2007	45,488,320	15,098,105	60,586,425	180,540	0.30%	1.30%	1.30%
2008	48,820,370	14,762,040	63,582,410	485,975	0.76%	4.14%	5.81%
2009	50,718,280	15,403,540	66,121,820	1,120,800	1.70%	2.23%	9.01%
2010	49,949,650	16,350,415	66,300,065	1,315,440	1.98%	-1.72%	8.98%
2011	51,323,550	18,434,895	69,758,445	807,255	1.16%	4.00%	15.63%
2012	43,785,100	15,495,175	59,280,275	1,458,520	2.46%	-17.11%	-3.03%
2013	77,316,290	21,609,165	98,925,455	2,986,445	3.02%	61.84%	60.89%
2014	84,204,650	21,086,420	105,291,070	959,310	0.91%	5.47%	74.96%
2015	91,991,905	23,854,665	115,846,570	3,042,865	2.63%	7.14%	89.17%
2016	82,454,820	28,097,430	110,552,250	1,801,185	1.63%	-6.12%	82.37%
Rate Ann%chg	6.39%	6.29%	6.37%	Ag Imprv+Site w/o growth		6.12%	

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

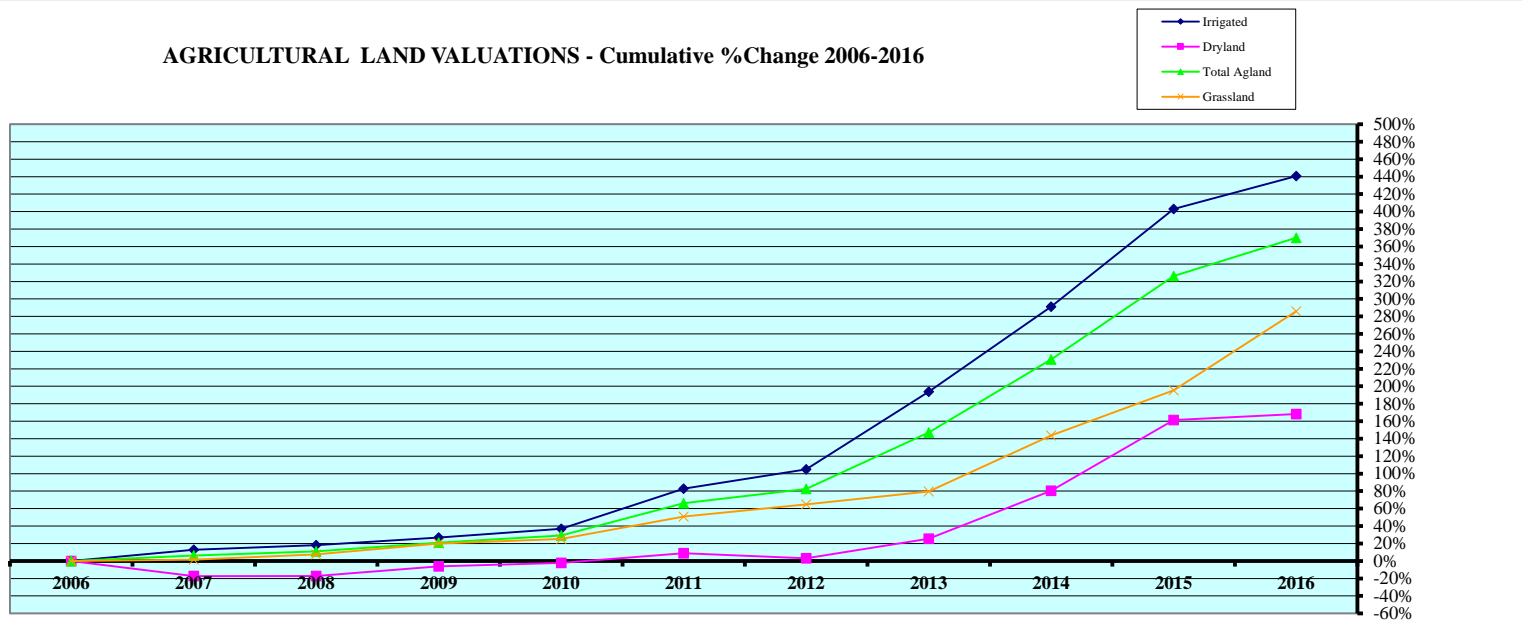
Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

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

Cnty# 10
County BUFFALO

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	276,849,365	--	--	--	56,716,810	--	--	--	89,232,285	--	--	--
2007	312,199,840	35,350,475	12.77%	12.77%	46,887,100	-9,829,710	-17.33%	-17.33%	90,526,615	1,294,330	1.45%	1.45%
2008	326,856,715	14,656,875	4.69%	18.06%	47,025,080	137,980	0.29%	-17.09%	95,936,825	5,410,210	5.98%	7.51%
2009	351,482,070	24,625,355	7.53%	26.96%	53,219,170	6,194,090	13.17%	-6.17%	107,079,180	11,142,355	11.61%	20.00%
2010	379,093,440	27,611,370	7.86%	36.93%	55,499,340	2,280,170	4.28%	-2.15%	111,665,875	4,586,695	4.28%	25.14%
2011	506,289,825	127,196,385	33.55%	82.88%	61,774,440	6,275,100	11.31%	8.92%	134,580,135	22,914,260	20.52%	50.82%
2012	566,976,580	60,686,755	11.99%	104.80%	58,415,750	-3,358,690	-5.44%	3.00%	147,182,645	12,602,510	9.36%	64.94%
2013	813,611,515	246,634,935	43.50%	193.88%	71,221,945	12,806,195	21.92%	25.57%	160,248,765	13,066,120	8.88%	79.59%
2014	1,082,676,515	269,065,000	33.07%	291.07%	102,302,845	31,080,900	43.64%	80.37%	217,358,255	57,109,490	35.64%	143.59%
2015	1,392,137,700	309,461,185	28.58%	402.85%	148,216,205	45,913,360	44.88%	161.33%	263,459,550	46,101,295	21.21%	195.25%
2016	1,496,611,720	104,474,020	7.50%	440.59%	152,136,130	3,919,925	2.64%	168.24%	344,326,805	80,867,255	30.69%	285.88%

Rate Ann.%chg: Irrigated **18.38%** Dryland **10.37%** Grassland **14.46%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	2,781,630	--	--	--	42,640	--	--	--	425,622,730	--	--	--
2007	3,212,730	431,100	15.50%	15.50%	34,760	-7,880	-18.48%	-18.48%	452,861,045	27,238,315	6.40%	6.40%
2008	3,074,960	-137,770	-4.29%	10.55%	33,700	-1,060	-3.05%	-20.97%	472,927,280	20,066,235	4.43%	11.11%
2009	3,796,650	721,690	23.47%	36.49%	30,695	-3,005	-8.92%	-28.01%	515,607,765	42,680,485	9.02%	21.14%
2010	3,464,725	-331,925	-8.74%	24.56%	65,870	35,175	114.60%	54.48%	549,789,250	34,181,485	6.63%	29.17%
2011	4,819,880	1,355,155	39.11%	73.28%	175,730	109,860	166.78%	312.12%	707,640,010	157,850,760	28.71%	66.26%
2012	4,173,945	-645,935	-13.40%	50.05%	770	-174,960	-99.56%	-98.19%	776,749,690	69,109,680	9.77%	82.50%
2013	2,995,210	-1,178,735	-28.24%	7.68%	3,450,460	3,449,690	448011.69%	7992.07%	1,051,527,895	274,778,205	35.38%	147.06%
2014	4,498,440	1,503,230	50.19%	61.72%	999,415	-2,451,045	-71.04%	2243.84%	1,407,835,470	356,307,575	33.88%	230.77%
2015	5,554,345	1,055,905	23.47%	99.68%	4,188,280	3,188,865	319.07%	9722.42%	1,813,556,080	405,720,610	28.82%	326.09%
2016	4,716,725	-837,620	-15.08%	69.57%	2,678,360	-1,509,920	-36.05%	6181.33%	2,000,469,740	186,913,660	10.31%	370.01%

Cnty# **10**
County **BUFFALO**

Rate Ann.%chg: Total Agric Land **16.74%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	273,415,005	221,287	1,236			61,207,000	91,073	672			93,077,805	220,218	423		
2007	294,813,510	233,049	1,265	2.38%	2.38%	56,489,335	83,193	679	1.03%	1.03%	92,279,545	216,130	427	1.02%	1.02%
2008	326,254,050	254,992	1,279	1.14%	3.55%	46,888,780	69,817	672	-1.09%	-0.07%	96,023,430	211,848	453	6.16%	7.24%
2009	351,498,490	256,194	1,372	7.23%	11.04%	52,721,190	69,724	756	12.59%	12.51%	108,104,800	212,063	510	12.47%	20.61%
2010	374,577,810	256,520	1,460	6.43%	18.18%	55,862,280	67,713	825	9.10%	22.75%	111,906,395	214,160	523	2.50%	23.63%
2011	505,798,855	257,553	1,964	34.49%	58.94%	62,096,510	64,679	960	16.37%	42.85%	135,335,760	216,588	625	19.58%	47.84%
2012	566,074,790	257,604	2,197	11.90%	77.85%	58,519,560	60,773	963	0.30%	43.28%	148,538,295	219,475	677	8.31%	60.12%
2013	817,966,505	259,278	3,155	43.57%	155.33%	70,341,470	60,715	1,159	20.32%	72.39%	156,183,545	217,821	717	5.95%	69.65%
2014	1,086,224,220	260,187	4,175	32.33%	237.88%	103,121,175	62,274	1,656	42.93%	146.40%	216,783,575	225,714	960	33.95%	127.23%
2015	1,392,477,855	262,485	5,305	27.07%	329.36%	149,839,930	63,208	2,371	43.16%	252.73%	263,055,260	229,381	1,147	19.40%	171.33%
2016	1,503,495,715	262,971	5,717	7.77%	362.73%	153,524,105	62,285	2,465	3.98%	266.76%	345,863,165	224,568	1,540	34.30%	264.39%

Rate Annual %chg Average Value/Acre: 16.56%

13.88%

13.80%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	2,720,265	12,141	224			44,015	164	268			430,464,090	544,883	790		
2007	2,878,820	12,065	239	6.50%	6.50%	52,080	164	317	18.32%	18.32%	446,513,290	544,601	820	3.78%	3.78%
2008	2,972,030	12,029	247	3.55%	10.28%	33,700	103	327	3.21%	22.12%	472,171,990	548,789	860	4.94%	8.91%
2009	3,782,315	12,360	306	23.85%	36.58%	33,700	103	327	0.00%	22.12%	516,140,495	550,445	938	8.98%	18.69%
2010	3,383,995	12,386	273	-10.72%	21.94%	65,870	165	400	22.21%	49.24%	545,796,350	550,945	991	5.65%	25.40%
2011	4,779,550	12,463	383	40.37%	71.16%	42,170	167	253	-36.75%	-5.60%	708,052,845	551,450	1,284	29.61%	62.53%
2012	4,200,215	14,092	298	-22.28%	33.03%	1,780	13	140	-44.74%	-47.83%	777,334,640	551,957	1,408	9.68%	78.27%
2013	5,124,160	13,657	375	25.89%	67.46%	466,320	1,362	342	144.85%	27.74%	1,050,082,000	552,833	1,899	34.87%	140.43%
2014	4,424,090	11,221	394	5.08%	75.98%	221,305	649	341	-0.38%	27.25%	1,410,774,365	560,044	2,519	32.62%	218.86%
2015	5,536,235	10,879	509	29.07%	127.14%	2,750,065	5,103	539	58.02%	101.09%	1,813,659,345	571,056	3,176	26.08%	302.02%
2016	6,561,565	10,431	629	23.61%	180.76%	3,174,270	5,363	592	9.82%	120.83%	2,012,618,820	565,617	3,558	12.04%	350.41%

10
BUFFALO

Rate Annual %chg Average Value/Acre: 16.24%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
46,102	BUFFALO	293,232,419	67,367,393	167,596,712	2,335,715,520	806,816,535	72,873,535	4,410,760	2,000,469,740	82,454,820	28,097,430	41,775	5,859,076,639
cnty.sectorvalue % of total value:		5.00%	1.15%	2.86%	39.86%	13.77%	1.24%	0.08%	34.14%	1.41%	0.48%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
248	AMHERST	52,318	100,199	15,021	7,039,980	995,960	0	0	0	0	0	0	8,203,478
0.54%	%sector of county sector	0.02%	0.15%	0.01%	0.30%	0.12%							0.14%
	%sector of municipality	0.64%	1.22%	0.18%	85.82%	12.14%							100.00%
901	ELM CREEK	823,020	1,585,338	3,941,248	34,226,355	6,304,020	0	0	227,785	0	0	0	47,107,766
1.95%	%sector of county sector	0.28%	2.35%	2.35%	1.47%	0.78%			0.01%				0.80%
	%sector of municipality	1.75%	3.37%	8.37%	72.66%	13.38%			0.48%				100.00%
1,833	GIBBON	4,979,241	2,039,179	3,301,019	62,509,215	9,352,900	3,149,460	0	0	0	0	0	85,331,014
3.98%	%sector of county sector	1.70%	3.03%	1.97%	2.68%	1.16%	4.32%						1.46%
	%sector of municipality	5.84%	2.39%	3.87%	73.25%	10.96%	3.69%						100.00%
30,921	KEARNEY	90,079,324	21,633,708	21,928,766	1,574,826,770	707,433,805	13,969,155	39,375	500,930	72,925	2,050	2,370	2,430,489,178
67.07%	%sector of county sector	30.72%	32.11%	13.08%	67.42%	87.88%	19.17%	0.89%	0.03%	0.09%	0.01%	5.67%	41.48%
	%sector of municipality	3.71%	0.89%	0.90%	64.79%	29.11%	0.57%	0.00%	0.02%	0.00%	0.00%	0.00%	100.00%
136	MILLER	1,771,327	48,594	14,715	2,690,195	509,470	0	0	25,910	0	0	0	5,060,211
0.29%	%sector of county sector	0.60%	0.07%	0.01%	0.12%	0.06%			0.00%				0.09%
	%sector of municipality	35.01%	0.96%	0.29%	53.16%	10.07%			0.51%				100.00%
341	PLEASANTON	1,814,234	255,675	101,859	13,488,000	2,039,125	0	0	0	0	0	0	17,698,893
0.74%	%sector of county sector	0.62%	0.38%	0.06%	0.58%	0.25%							0.30%
	%sector of municipality	10.25%	1.44%	0.58%	76.21%	11.52%							100.00%
1,371	RAVENNA	23,236,449	1,420,114	3,728,996	42,757,935	11,052,345	0	0	606,385	71,250	17,510	0	82,890,984
2.97%	%sector of county sector	7.92%	2.11%	2.22%	1.83%	1.37%			0.03%	0.09%	0.06%		1.41%
	%sector of municipality	28.03%	1.71%	4.50%	51.58%	13.33%			0.73%	0.09%	0.02%		100.00%
182	RIVERDALE	484,666	126,770	25,496	11,818,100	2,711,160	0	0	550,225	106,360	118,385	0	15,941,162
0.39%	%sector of county sector	0.17%	0.19%	0.02%	0.51%	0.34%			0.03%	0.13%	0.42%		0.27%
	%sector of municipality	3.04%	0.80%	0.16%	74.14%	17.01%			3.45%	0.67%	0.74%		100.00%
1059	SHELTON	1,407,264	1,706,866	3,004,490	35,103,835	4,588,005	0	0	231,455	0	3,350	0	46,045,265
2.30%	%sector of county sector	0.48%	2.53%	1.79%	1.50%	0.57%			0.01%		0.01%		0.79%
	%sector of municipality	3.06%	3.71%	6.53%	76.24%	9.96%			0.50%		0.01%		100.00%
36,992	Total Municipalities	124,647,843	28,916,443	36,061,610	1,784,460,385	744,986,790	17,118,615	39,375	2,142,690	250,535	141,295	2,370	2,738,767,951
80.24%	%all municip.sect of cnty	42.51%	42.92%	21.52%	76.40%	92.34%	23.49%	0.89%	0.11%	0.30%	0.50%	5.67%	46.74%

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Cnty#	County
10	BUFFALO

Total Real Property Sum Lines 17, 25, & 30	Records : 23,427	Value : 5,593,741,830	Growth 58,618,617	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	785	28,763,915	231	6,362,930	250	6,710,775	1,266	41,837,620	
02. Res Improve Land	10,968	347,477,295	1,050	47,756,465	1,533	67,741,190	13,551	462,974,950	
03. Res Improvements	12,024	1,481,591,190	1,134	201,756,655	1,655	278,097,815	14,813	1,961,445,660	
04. Res Total	12,809	1,857,832,400	1,365	255,876,050	1,905	352,549,780	16,079	2,466,258,230	29,208,545
% of Res Total	79.66	75.33	8.49	10.38	11.85	14.29	68.63	44.09	49.83
05. Com UnImp Land	315	31,141,685	45	7,551,620	25	2,074,190	385	40,767,495	
06. Com Improve Land	1,503	178,247,105	115	12,032,520	61	4,378,335	1,679	194,657,960	
07. Com Improvements	1,547	573,064,385	133	80,704,645	73	16,048,170	1,753	669,817,200	
08. Com Total	1,862	782,453,175	178	100,288,785	98	22,500,695	2,138	905,242,655	29,264,097
% of Com Total	87.09	86.44	8.33	11.08	4.58	2.49	9.13	16.18	49.92
09. Ind UnImp Land	2	291,800	2	90,290	3	342,400	7	724,490	
10. Ind Improve Land	8	1,580,180	17	5,423,470	4	717,740	29	7,721,390	
11. Ind Improvements	8	13,500,790	18	64,295,070	5	2,044,010	31	79,839,870	
12. Ind Total	10	15,372,770	20	69,808,830	8	3,104,150	38	88,285,750	0
% of Ind Total	26.32	17.41	52.63	79.07	21.05	3.52	0.16	1.58	0.00
13. Rec UnImp Land	1	39,375	4	26,825	59	2,389,610	64	2,455,810	
14. Rec Improve Land	0	0	0	0	16	891,005	16	891,005	
15. Rec Improvements	0	0	0	0	16	570,590	16	570,590	
16. Rec Total	1	39,375	4	26,825	75	3,851,205	80	3,917,405	0
% of Rec Total	1.25	1.01	5.00	0.68	93.75	98.31	0.34	0.07	0.00
Res & Rec Total	12,810	1,857,871,775	1,369	255,902,875	1,980	356,400,985	16,159	2,470,175,635	29,208,545
% of Res & Rec Total	79.27	75.21	8.47	10.36	12.25	14.43	68.98	44.16	49.83
Com & Ind Total	1,872	797,825,945	198	170,097,615	106	25,604,845	2,176	993,528,405	29,264,097
% of Com & Ind Total	86.03	80.30	9.10	17.12	4.87	2.58	9.29	17.76	49.92
17. Taxable Total	14,682	2,655,697,720	1,567	426,000,490	2,086	382,005,830	18,335	3,463,704,040	58,472,642
% of Taxable Total	80.08	76.67	8.55	12.30	11.38	11.03	78.26	61.92	99.75

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	24	124,970	2,087,825	0	0	0
19. Commercial	37	8,591,385	55,262,420	1	712,800	11,741,220
20. Industrial	1	215,000	23,111,900	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	24	124,970	2,087,825
19. Commercial	0	0	0	38	9,304,185	67,003,640
20. Industrial	0	0	0	1	215,000	23,111,900
21. Other	0	0	0	0	0	0
22. Total Sch II				63	9,644,155	92,203,365

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	13	2,370	1	0	214	39,575	228	41,945	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	13	2,370	1	0	214	39,575	228	41,945	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	789	174	435	1,398

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	10	653,810	106	22,929,975	3,245	1,346,505,195	3,361	1,370,088,980
28. Ag-Improved Land	5	574,950	68	11,770,520	1,394	639,744,580	1,467	652,090,050
29. Ag Improvements	6	38,175	68	5,367,615	1,429	102,411,025	1,503	107,816,815
30. Ag Total							4,864	2,129,995,845

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	2	3.00	36,000	46	46.80	863,500	
33. HomeSite Improvements	2	0.00	30,190	46	0.00	4,453,870	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	1.50	3,000	
36. FarmSite Improv Land	3	6.85	13,700	59	79.42	158,840	
37. FarmSite Improvements	6	0.00	7,985	64	0.00	913,745	
38. FarmSite Total							
39. Road & Ditches	3	1.75	0	79	111.37	0	
40. Other- Non Ag Use	0	0.00	0	3	9.00	95,000	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	52	52.00	693,500	52	52.00	693,500	
32. HomeSite Improv Land	874	908.25	13,009,950	922	958.05	13,909,450	
33. HomeSite Improvements	893	0.00	78,207,025	941	0.00	82,691,085	145,975
34. HomeSite Total				993	1,010.05	97,294,035	
35. FarmSite UnImp Land	93	123.16	246,330	95	124.66	249,330	
36. FarmSite Improv Land	1,213	2,671.11	5,342,200	1,275	2,757.38	5,514,740	
37. FarmSite Improvements	1,332	0.00	24,204,000	1,402	0.00	25,125,730	0
38. FarmSite Total				1,497	2,882.04	30,889,800	
39. Road & Ditches	3,746	10,178.24	0	3,828	10,291.36	0	
40. Other- Non Ag Use	26	178.45	1,016,585	29	187.45	1,111,585	
41. Total Section VI				2,490	14,370.90	129,295,420	145,975

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	6	154.12	286,025	6	154.12	286,025

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	122	7,914.36	31,194,070
44. Recapture Value N/A	0	0.00	0	122	7,914.36	57,201,635
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	953	89,995.38	370,153,125	1,075	97,909.74	401,347,195
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	6,091.75	3.77%	35,636,740	4.18%	5,850.00
46. 1A	52,538.29	32.51%	307,349,110	36.07%	5,850.00
47. 2A1	13,689.06	8.47%	76,658,735	9.00%	5,600.00
48. 2A	10,680.47	6.61%	58,742,585	6.89%	5,500.00
49. 3A1	8,787.72	5.44%	43,189,840	5.07%	4,914.79
50. 3A	1,829.10	1.13%	9,419,875	1.11%	5,150.01
51. 4A1	48,199.98	29.83%	227,746,395	26.73%	4,725.03
52. 4A	19,774.85	12.24%	93,437,205	10.96%	4,725.05
53. Total	161,591.22	100.00%	852,180,485	100.00%	5,273.68
Dry					
54. 1D1	1,303.73	2.45%	3,585,300	2.78%	2,750.03
55. 1D	12,848.27	24.14%	35,332,950	27.39%	2,750.02
56. 2D1	4,917.84	9.24%	12,540,525	9.72%	2,550.01
57. 2D	3,467.89	6.52%	8,843,175	6.86%	2,550.02
58. 3D1	2,541.63	4.78%	6,036,690	4.68%	2,375.13
59. 3D	566.38	1.06%	1,288,540	1.00%	2,275.05
60. 4D1	21,182.34	39.80%	47,132,170	36.54%	2,225.07
61. 4D	6,394.83	12.02%	14,229,320	11.03%	2,225.13
62. Total	53,222.91	100.00%	128,988,670	100.00%	2,423.56
Grass					
63. 1G1	1,121.37	0.59%	1,778,530	0.61%	1,586.03
64. 1G	11,810.68	6.22%	19,627,880	6.79%	1,661.88
65. 2G1	7,105.35	3.74%	11,331,040	3.92%	1,594.72
66. 2G	8,341.17	4.39%	12,844,595	4.44%	1,539.90
67. 3G1	4,652.27	2.45%	7,410,315	2.56%	1,592.84
68. 3G	4,265.36	2.25%	5,632,730	1.95%	1,320.58
69. 4G1	54,123.04	28.51%	82,935,655	28.67%	1,532.35
70. 4G	98,419.90	51.84%	147,715,615	51.06%	1,500.87
71. Total	189,839.14	100.00%	289,276,360	100.00%	1,523.80
Irrigated Total					
Irrigated Total	161,591.22	39.30%	852,180,485	66.95%	5,273.68
Dry Total					
Dry Total	53,222.91	12.95%	128,988,670	10.13%	2,423.56
Grass Total					
Grass Total	189,839.14	46.17%	289,276,360	22.73%	1,523.80
72. Waste	6,294.76	1.53%	2,203,220	0.17%	350.01
73. Other	194.77	0.05%	119,245	0.01%	612.23
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	411,142.80	100.00%	1,272,767,980	100.00%	3,095.68

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	207.48	0.47%	1,379,740	0.49%	6,649.99
46. 1A	31,382.55	70.41%	208,511,870	73.37%	6,644.20
47. 2A1	1,603.94	3.60%	10,356,195	3.64%	6,456.72
48. 2A	1,937.68	4.35%	12,110,555	4.26%	6,250.03
49. 3A1	756.60	1.70%	4,426,105	1.56%	5,849.99
50. 3A	1,293.61	2.90%	7,373,565	2.59%	5,699.99
51. 4A1	4,949.72	11.11%	27,223,460	9.58%	5,500.00
52. 4A	2,439.91	5.47%	12,812,185	4.51%	5,251.09
53. Total	44,571.49	100.00%	284,193,675	100.00%	6,376.13
Dry					
54. 1D1	5.60	0.08%	16,240	0.09%	2,900.00
55. 1D	3,852.34	56.19%	11,171,775	60.83%	2,900.00
56. 2D1	306.18	4.47%	826,685	4.50%	2,700.00
57. 2D	250.17	3.65%	650,445	3.54%	2,600.01
58. 3D1	216.52	3.16%	530,475	2.89%	2,450.00
59. 3D	137.09	2.00%	329,020	1.79%	2,400.03
60. 4D1	1,585.56	23.13%	3,686,640	20.07%	2,325.13
61. 4D	502.35	7.33%	1,155,405	6.29%	2,300.00
62. Total	6,855.81	100.00%	18,366,685	100.00%	2,679.00
Grass					
63. 1G1	1.10	0.01%	1,045	0.00%	950.00
64. 1G	2,599.99	12.19%	4,296,790	13.14%	1,652.62
65. 2G1	447.41	2.10%	779,995	2.39%	1,743.36
66. 2G	777.26	3.64%	1,241,550	3.80%	1,597.34
67. 3G1	460.53	2.16%	760,585	2.33%	1,651.54
68. 3G	1,234.87	5.79%	1,969,225	6.02%	1,594.68
69. 4G1	4,786.81	22.43%	7,382,220	22.58%	1,542.20
70. 4G	11,029.61	51.69%	16,256,295	49.73%	1,473.88
71. Total	21,337.58	100.00%	32,687,705	100.00%	1,531.93
Irrigated Total	44,571.49	60.66%	284,193,675	84.70%	6,376.13
Dry Total	6,855.81	9.33%	18,366,685	5.47%	2,679.00
Grass Total	21,337.58	29.04%	32,687,705	9.74%	1,531.93
72. Waste	599.65	0.82%	223,590	0.07%	372.87
73. Other	111.05	0.15%	46,700	0.01%	420.53
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	73,475.58	100.00%	335,518,355	100.00%	4,566.39

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3.00	0.01%	19,950	0.01%	6,650.00
46. 1A	40,077.25	83.49%	266,441,510	84.99%	6,648.20
47. 2A1	455.20	0.95%	2,913,285	0.93%	6,400.01
48. 2A	3,726.30	7.76%	23,289,430	7.43%	6,250.01
49. 3A1	200.90	0.42%	1,175,265	0.37%	5,850.00
50. 3A	1,890.30	3.94%	10,774,710	3.44%	5,700.00
51. 4A1	723.85	1.51%	3,981,175	1.27%	5,500.00
52. 4A	925.53	1.93%	4,903,335	1.56%	5,297.87
53. Total	48,002.33	100.00%	313,498,660	100.00%	6,530.91
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	790.19	66.68%	2,291,550	70.69%	2,900.00
56. 2D1	28.00	2.36%	75,600	2.33%	2,700.00
57. 2D	66.98	5.65%	174,150	5.37%	2,600.03
58. 3D1	5.95	0.50%	14,580	0.45%	2,450.42
59. 3D	69.19	5.84%	166,055	5.12%	2,399.99
60. 4D1	122.74	10.36%	285,395	8.80%	2,325.20
61. 4D	101.94	8.60%	234,470	7.23%	2,300.08
62. Total	1,184.99	100.00%	3,241,800	100.00%	2,735.72
Grass					
63. 1G1	7.50	0.16%	12,750	0.18%	1,700.00
64. 1G	784.78	16.49%	1,265,045	17.78%	1,611.97
65. 2G1	86.00	1.81%	135,365	1.90%	1,574.01
66. 2G	442.19	9.29%	696,520	9.79%	1,575.16
67. 3G1	59.52	1.25%	96,720	1.36%	1,625.00
68. 3G	441.42	9.27%	679,755	9.56%	1,539.93
69. 4G1	1,092.27	22.95%	1,581,005	22.23%	1,447.45
70. 4G	1,846.17	38.79%	2,646,265	37.20%	1,433.38
71. Total	4,759.85	100.00%	7,113,425	100.00%	1,494.46
Irrigated Total					
Irrigated Total	48,002.33	87.12%	313,498,660	96.68%	6,530.91
Dry Total					
Dry Total	1,184.99	2.15%	3,241,800	1.00%	2,735.72
Grass Total					
Grass Total	4,759.85	8.64%	7,113,425	2.19%	1,494.46
72. Waste	1,101.94	2.00%	385,715	0.12%	350.03
73. Other	52.64	0.10%	18,425	0.01%	350.02
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	55,101.75	100.00%	324,258,025	100.00%	5,884.71

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	62.80	12.35%	367,380	15.04%	5,850.00
47. 2A1	2.20	0.43%	12,320	0.50%	5,600.00
48. 2A	425.07	83.62%	1,972,910	80.79%	4,641.38
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	7.25	1.43%	37,340	1.53%	5,150.34
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	11.00	2.16%	51,975	2.13%	4,725.00
53. Total	508.32	100.00%	2,441,925	100.00%	4,803.91
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7.00	3.33%	19,250	3.62%	2,750.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	184.64	87.87%	470,835	88.60%	2,550.02
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	3.00	1.43%	6,825	1.28%	2,275.00
60. 4D1	12.50	5.95%	27,815	5.23%	2,225.20
61. 4D	3.00	1.43%	6,675	1.26%	2,225.00
62. Total	210.14	100.00%	531,400	100.00%	2,528.79
Grass					
63. 1G1	9.50	0.82%	16,150	0.94%	1,700.00
64. 1G	13.00	1.12%	22,100	1.28%	1,700.00
65. 2G1	1.48	0.13%	2,480	0.14%	1,675.68
66. 2G	318.27	27.35%	533,160	30.88%	1,675.18
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	81.03	6.96%	129,650	7.51%	1,600.02
69. 4G1	1.00	0.09%	600	0.03%	600.00
70. 4G	739.58	63.55%	1,022,455	59.22%	1,382.48
71. Total	1,163.86	100.00%	1,726,595	100.00%	1,483.51
Irrigated Total					
Irrigated Total	508.32	11.94%	2,441,925	41.76%	4,803.91
Dry Total					
Dry Total	210.14	4.94%	531,400	9.09%	2,528.79
Grass Total					
Grass Total	1,163.86	27.34%	1,726,595	29.53%	1,483.51
72. Waste	2,373.98	55.78%	1,147,745	19.63%	483.47
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	4,256.30	100.00%	5,847,665	100.00%	1,373.88

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	113.27	1.44%	373,790	0.79%	3,299.99
46. 1A	80.10	1.02%	532,665	1.13%	6,650.00
47. 2A1	11.95	0.15%	76,480	0.16%	6,400.00
48. 2A	5,114.06	64.83%	31,876,310	67.76%	6,233.07
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	721.19	9.14%	4,110,790	8.74%	5,700.01
51. 4A1	17.00	0.22%	93,500	0.20%	5,500.00
52. 4A	1,830.29	23.20%	9,978,295	21.21%	5,451.76
53. Total	7,887.86	100.00%	47,041,830	100.00%	5,963.83
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	9.92	2.36%	28,760	2.77%	2,899.19
56. 2D1	14.70	3.50%	39,690	3.83%	2,700.00
57. 2D	173.97	41.38%	452,345	43.63%	2,600.13
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	58.16	13.83%	139,585	13.46%	2,400.02
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	163.68	38.93%	376,465	36.31%	2,300.01
62. Total	420.43	100.00%	1,036,845	100.00%	2,466.15
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	1.80	0.02%	3,015	0.03%	1,675.00
66. 2G	1,491.26	18.61%	2,425,030	20.81%	1,626.16
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	2,070.99	25.84%	3,150,115	27.03%	1,521.07
69. 4G1	154.99	1.93%	234,535	2.01%	1,513.23
70. 4G	4,294.41	53.59%	5,842,015	50.13%	1,360.38
71. Total	8,013.45	100.00%	11,654,710	100.00%	1,454.39
Irrigated Total					
Irrigated Total	7,887.86	35.85%	47,041,830	75.50%	5,963.83
Dry Total					
Dry Total	420.43	1.91%	1,036,845	1.66%	2,466.15
Grass Total					
Grass Total	8,013.45	36.43%	11,654,710	18.70%	1,454.39
72. Waste	999.35	4.54%	405,300	0.65%	405.56
73. Other	4,678.68	21.27%	2,169,715	3.48%	463.75
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	21,999.77	100.00%	62,308,400	100.00%	2,832.23

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	156.31	923,675	4,227.46	26,648,675	258,177.45	1,471,784,225	262,561.22	1,499,356,575
77. Dry Land	56.02	147,380	693.30	1,854,690	61,144.96	150,163,330	61,894.28	152,165,400
78. Grass	76.69	98,660	3,047.65	4,654,155	221,989.54	337,705,980	225,113.88	342,458,795
79. Waste	26.72	9,345	359.38	141,845	10,983.58	4,214,380	11,369.68	4,365,570
80. Other	0.00	0	625.12	280,790	4,412.02	2,073,295	5,037.14	2,354,085
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	315.74	1,179,060	8,952.91	33,580,155	556,707.55	1,965,941,210	565,976.20	2,000,700,425

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	262,561.22	46.39%	1,499,356,575	74.94%	5,710.50
Dry Land	61,894.28	10.94%	152,165,400	7.61%	2,458.47
Grass	225,113.88	39.77%	342,458,795	17.12%	1,521.27
Waste	11,369.68	2.01%	4,365,570	0.22%	383.97
Other	5,037.14	0.89%	2,354,085	0.12%	467.35
Exempt	0.00	0.00%	0	0.00%	0.00
Total	565,976.20	100.00%	2,000,700,425	100.00%	3,534.96

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 Area 1 (east Ky South)	113	3,342,775	1,045	31,927,555	1,046	90,875,015	1,159	126,145,345	768,900
83.2 Area 2 (west Ky South)	61	1,899,750	1,703	55,179,605	1,703	206,176,680	1,764	263,256,035	3,229,225
83.3 Area 3 (east Ky Middle)	34	896,115	2,195	69,592,280	2,195	259,295,775	2,229	329,784,170	371,560
83.4 Area 4 (west Ky Middle)	84	4,506,995	1,398	50,566,835	1,398	241,365,135	1,482	296,438,965	2,068,555
83.5 Area 5 (east Ky North)	111	5,279,430	1,287	57,887,045	1,287	273,188,340	1,398	336,354,815	7,258,685
83.6 Area 6 (west Ky North)	183	10,273,165	974	45,341,100	974	205,603,850	1,157	261,218,115	3,217,525
83.7 Area 8 (rural Res Subs)	350	9,344,700	1,334	61,951,930	1,336	276,749,650	1,686	348,046,280	9,801,580
83.8 Elm Creek Res	25	276,670	340	4,788,260	340	31,252,660	365	36,317,590	74,085
83.9 Gibbon Res	31	560,885	550	8,528,505	550	60,799,250	581	69,888,640	570,625
83.10 Mobile Homes	0	0	0	0	1,233	12,912,115	1,233	12,912,115	5,350
83.11 Ravenna Res	25	365,745	572	9,528,055	572	37,832,000	597	47,725,800	509,780
83.12 Recreational South	64	2,455,810	16	891,005	16	570,590	80	3,917,405	0
83.13 Rural Res Acreages	127	3,819,325	1,239	53,209,570	1,264	198,422,440	1,391	255,451,335	882,695
83.14 Shelton Res	37	385,165	423	6,366,600	423	29,397,455	460	36,149,220	0
83.15 Villages Res	85	886,900	491	8,107,610	492	37,575,295	577	46,569,805	449,980
84 Residential Total	1,330	44,293,430	13,567	463,865,955	14,829	1,962,016,250	16,159	2,470,175,635	29,208,545

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Com Outside Kry Cl	124	5,957,530	488	22,540,880	532	149,299,065	656	177,797,475	687,822
85.2	Kearney Res/com	268	35,534,455	1,220	179,838,470	1,252	600,358,005	1,520	815,730,930	28,576,275
86	Commercial Total	392	41,491,985	1,708	202,379,350	1,784	749,657,070	2,176	993,528,405	29,264,097

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	979.36	0.54%	1,664,915	0.58%	1,700.00
88. 1G	11,310.38	6.19%	19,227,650	6.75%	1,700.00
89. 2G1	6,519.77	3.57%	10,921,140	3.83%	1,675.08
90. 2G	7,374.35	4.03%	12,167,825	4.27%	1,650.02
91. 3G1	4,498.42	2.46%	7,310,310	2.57%	1,625.08
92. 3G	3,010.80	1.65%	4,817,240	1.69%	1,599.99
93. 4G1	53,167.73	29.08%	82,410,220	28.93%	1,550.00
94. 4G	95,981.92	52.49%	146,374,710	51.38%	1,525.02
95. Total	182,842.73	100.00%	284,894,010	100.00%	1,558.14
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	142.01	2.03%	113,615	2.59%	800.05
106. 1T	500.30	7.15%	400,230	9.13%	799.98
107. 2T1	585.58	8.37%	409,900	9.35%	699.99
108. 2T	966.82	13.82%	676,770	15.44%	700.00
109. 3T1	153.85	2.20%	100,005	2.28%	650.02
110. 3T	1,254.56	17.93%	815,490	18.61%	650.02
111. 4T1	955.31	13.65%	525,435	11.99%	550.02
112. 4T	2,437.98	34.85%	1,340,905	30.60%	550.01
113. Total	6,996.41	100.00%	4,382,350	100.00%	626.37
<hr/>					
Grass Total	182,842.73	96.31%	284,894,010	98.49%	1,558.14
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	6,996.41	3.69%	4,382,350	1.51%	626.37
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114. Market Area Total	189,839.14	100.00%	289,276,360	100.00%	1,523.80

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	0.00	0.00%	0	0.00%	0.00
88. 1G	2,435.70	12.11%	4,140,700	12.99%	1,700.00
89. 2G1	422.90	2.10%	761,615	2.39%	1,800.93
90. 2G	731.77	3.64%	1,207,430	3.79%	1,650.01
91. 3G1	451.73	2.25%	754,425	2.37%	1,670.08
92. 3G	1,227.57	6.11%	1,964,115	6.16%	1,600.00
93. 4G1	4,695.94	23.36%	7,327,695	22.99%	1,560.43
94. 4G	10,139.62	50.43%	15,722,295	49.32%	1,550.58
95. Total	20,105.23	100.00%	31,878,275	100.00%	1,585.57
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	1.10	0.09%	1,045	0.13%	950.00
106. 1T	164.29	13.33%	156,090	19.28%	950.09
107. 2T1	24.51	1.99%	18,380	2.27%	749.90
108. 2T	45.49	3.69%	34,120	4.22%	750.05
109. 3T1	8.80	0.71%	6,160	0.76%	700.00
110. 3T	7.30	0.59%	5,110	0.63%	700.00
111. 4T1	90.87	7.37%	54,525	6.74%	600.03
112. 4T	889.99	72.22%	534,000	65.97%	600.01
113. Total	1,232.35	100.00%	809,430	100.00%	656.82
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Grass Total	20,105.23	94.22%	31,878,275	97.52%	1,585.57
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	1,232.35	5.78%	809,430	2.48%	656.82
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114. Market Area Total	21,337.58	100.00%	32,687,705	100.00%	1,531.93

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7.50	0.17%	12,750	0.19%	1,700.00
88. 1G	703.52	16.05%	1,195,970	17.38%	1,699.98
89. 2G1	76.60	1.75%	128,315	1.86%	1,675.13
90. 2G	405.41	9.25%	668,935	9.72%	1,650.02
91. 3G1	59.52	1.36%	96,720	1.41%	1,625.00
92. 3G	413.51	9.44%	661,610	9.62%	1,599.99
93. 4G1	1,034.87	23.62%	1,552,305	22.56%	1,500.00
94. 4G	1,681.08	38.36%	2,563,720	37.26%	1,525.04
95. Total	4,382.01	100.00%	6,880,325	100.00%	1,570.13
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	0.00	0.00%	0	0.00%	0.00
106. 1T	81.26	21.51%	69,075	29.63%	850.05
107. 2T1	9.40	2.49%	7,050	3.02%	750.00
108. 2T	36.78	9.73%	27,585	11.83%	750.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	27.91	7.39%	18,145	7.78%	650.13
111. 4T1	57.40	15.19%	28,700	12.31%	500.00
112. 4T	165.09	43.69%	82,545	35.41%	500.00
113. Total	377.84	100.00%	233,100	100.00%	616.93
<hr/>					
Grass Total	4,382.01	92.06%	6,880,325	96.72%	1,570.13
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	377.84	7.94%	233,100	3.28%	616.93
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114. Market Area Total	4,759.85	100.00%	7,113,425	100.00%	1,494.46

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

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	9.50	0.92%	16,150	0.98%	1,700.00
88. 1G	13.00	1.26%	22,100	1.34%	1,700.00
89. 2G1	1.48	0.14%	2,480	0.15%	1,675.68
90. 2G	305.21	29.46%	522,710	31.73%	1,712.62
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	81.03	7.82%	129,650	7.87%	1,600.02
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	625.63	60.40%	954,090	57.92%	1,525.01
95. Total	1,035.85	100.00%	1,647,180	100.00%	1,590.17
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	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	13.06	10.20%	10,450	13.16%	800.15
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1.00	0.78%	600	0.76%	600.00
112. 4T	113.95	89.02%	68,365	86.09%	599.96
113. Total	128.01	100.00%	79,415	100.00%	620.38
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Grass Total	1,035.85	89.00%	1,647,180	95.40%	1,590.17
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	128.01	11.00%	79,415	4.60%	620.38
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114. Market Area Total	1,163.86	100.00%	1,726,595	100.00%	1,483.51

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

Market Area 6

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	1.80	0.03%	3,015	0.03%	1,675.00
90. 2G	1,450.09	20.27%	2,392,090	21.53%	1,649.61
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	1,883.42	26.33%	3,009,435	27.08%	1,597.86
93. 4G1	148.99	2.08%	230,935	2.08%	1,550.00
94. 4G	3,669.12	51.29%	5,477,105	49.29%	1,492.76
95. Total	7,153.42	100.00%	11,112,580	100.00%	1,553.46
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	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	41.17	4.79%	32,940	6.08%	800.10
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	187.57	21.81%	140,680	25.95%	750.01
111. 4T1	6.00	0.70%	3,600	0.66%	600.00
112. 4T	625.29	72.71%	364,910	67.31%	583.59
113. Total	860.03	100.00%	542,130	100.00%	630.36
<hr/>					
Grass Total	7,153.42	89.27%	11,112,580	95.35%	1,553.46
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	860.03	10.73%	542,130	4.65%	630.36
<hr/>					
114. Market Area Total	8,013.45	100.00%	11,654,710	100.00%	1,454.39

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

10 Buffalo

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,335,715,520	2,466,258,230	130,542,710	5.59%	29,208,545	4.34%
02. Recreational	4,410,760	3,917,405	-493,355	-11.19%	0	-11.19%
03. Ag-Homesite Land, Ag-Res Dwelling	82,454,820	97,294,035	14,839,215	18.00%	145,975	17.82%
04. Total Residential (sum lines 1-3)	2,422,581,100	2,567,469,670	144,888,570	5.98%	29,354,520	4.77%
05. Commercial	806,816,535	905,242,655	98,426,120	12.20%	29,264,097	8.57%
06. Industrial	72,873,535	88,285,750	15,412,215	21.15%	0	21.15%
07. Total Commercial (sum lines 5-6)	879,690,070	993,528,405	113,838,335	12.94%	29,264,097	9.61%
08. Ag-Farmsite Land, Outbuildings	26,873,025	30,889,800	4,016,775	14.95%	0	14.95%
09. Minerals	41,775	41,945	170	0.41	0	0.41%
10. Non Ag Use Land	1,224,405	1,111,585	-112,820	-9.21%		
11. Total Non-Agland (sum lines 8-10)	28,139,205	32,043,330	3,904,125	13.87%	0	13.87%
12. Irrigated	1,496,611,720	1,499,356,575	2,744,855	0.18%		
13. Dryland	152,136,130	152,165,400	29,270	0.02%		
14. Grassland	344,326,805	342,458,795	-1,868,010	-0.54%		
15. Wasteland	4,716,725	4,365,570	-351,155	-7.44%		
16. Other Agland	2,678,360	2,354,085	-324,275	-12.11%		
17. Total Agricultural Land	2,000,469,740	2,000,700,425	230,685	0.01%		
18. Total Value of all Real Property (Locally Assessed)	5,330,880,115	5,593,741,830	262,861,715	4.93%	58,618,617	3.83%

2017 Assessment Survey for Buffalo County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	5, the deputy assessor also does appraisal work
3.	Other full-time employees:
	5
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$636,369.74
7.	Adopted budget, or granted budget if different from above:
	\$625,184.13
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$235,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	A budget for the computer system is maintained by the county IT Department.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,500
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS, PCv2.5
2.	CAMA software:
	MIPS, PCv2.5
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	the Register of Deeds Office
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.buffalo.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The GIS software and mapping is maintained by the staff in the assessor's office, the county IT Department, and the vendor.
8.	Personal Property software:
	MIPS, PCv2.5

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes, there are two zoning areas, ag and ag residential. Both areas require building permits.
3.	What municipalities in the county are zoned?
	Kearney, Riverdale, Elm Creek, Amherst, Miller, Pleasanton, Ravenna, Gibbon and Shelton
4.	When was zoning implemented?
	2003

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop, Inc.
3.	Other services:
	Pictometry Online; AgriData, two subscriptions

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	n/a
3.	What appraisal certifications or qualifications does the County require?
	n/a
4.	Have the existing contracts been approved by the PTA?
	n/a
5.	Does the appraisal or listing service providers establish assessed values for the county?
	n/a

2017 Residential Assessment Survey for Buffalo County

1.	Valuation data collection done by:																														
	The appraisal staff																														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																														
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																														
	Only the cost approach 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 studies 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 price per square foot analysis is conducted based on sales information within the neighborhood.

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

A discounted cash-flow analysis is done annually to establish a value for lots held for sales or resale if an application to combine lots has been received. All other lots being held for sale or resale are valued using the regular lot tables for the neighborhood they are located in.

<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>
01	2014	2013	2014	2011-2016
02	2014	2013	2014	2011-2016
03	2014	2013	2014	2011-2016
04	2014	2013	2014	2011-2016
05	2014	2013	2014	2011-2016
06	2014	2013	2014	2011-2016
07	2016	2013	2016	2011-2016
08	2016	2013	2016	2011-2016
09	2016	2013	2016	2011-2016
10	2016	2013	2016	2016
11	2016	2013	2016	2012
12	2016	2013	2016	2012
14	2016	2013	2015	2011-2016
Ag	2016	2013	2016	2011-2016

2017 Commercial Assessment Survey for Buffalo County

1.	Valuation data collection done by:			
	The appraisal staff.			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	Kearney - all commercial and industrial parcels located in the city limits. Commercial businesses in Kearney have the opportunity to serve a broad customer base, as Kearney is a hub for goods and services in Central Nebraska. The market in Kearney is active and strong.		
	02	All commercial and industrial parcels outside the City of Kearney. Commercial trade in the in the smaller communities is usually restricted to the local population, making commercial property much less desirable. The market in these areas will often be unorganized.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The sales comparison and cost approach are both used. The income approach is used where income and expense data can be obtained.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	Generally, the cost approach is used. The commercial appraiser will rely on sales information from across the state (when necessary) to develop the appraisal tables; where appropriate the income approach is considered.			
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 commercial lot values.			
	Lot size and location are both considered in establishing the lot values.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2013	2014	2014
	02	2013	2014	2014
				<u>Date of Last Inspection</u>
				2011-2016
				2011-2016

2017 Agricultural Assessment Survey for Buffalo County

1.	Valuation data collection done by:																			
	The appraisal staff																			
2.	List each market area, and describe the location and the specific characteristics that make each unique.																			
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3.	Describe the process used to determine and monitor market areas.																			
	Topography and soils are considered as are water availability, allocation and rights, and location. Sales studies are conducted and non-agricultural influences are reviewed for changes in the special valuation area.																			
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.																			
	Typically, any parcel less than 20 acres is classified as residential. However, all parcels are reviewed and inspected periodically to determine whether the use is residential, recreational or agricultural.																			
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?																			
	Yes																			
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.																			
	n/a																			
	<i><u>If your county has special value applications, please answer the following</u></i>																			
7a.	How many special valuation applications are on file?																			
	1,257																			

7b.	What process was used to determine if non-agricultural influences exist in the county?
	The county has been monitoring non-agricultural influences for a number of years through cyclical land use reviews, sales verification procedures, and sales analysis.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	In the southern portion of the county, agricultural land is subject to a recreational influence from the Platte River. Recently, sales have occurred along the South Loup River that may be indicating a recreational influence; however the market value of pasture land also increased significantly this year, so more analysis is needed to determine whether there is truly a non-agricultural influence developing along the South Loup. Around Kearney, there continues to be influence of both commercial and residential development.
7d.	Where is the influenced area located within the county?
	The influences are located within market areas 2, 5, and 6.
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	In area two and six, agricultural land is most similar to the land in the uninfluenced area 4; therefore, the special values used in area two match the area 4 values. Similarly, land in area 5 is most similar to land in market area 1 and the area 1 agricultural values are the same as the area 5 special values.

2016 Plan of Assessment for Buffalo County Assessment Years 2016, 2017, and 2018

Plan of Assessment and Preparation Requirements

Pursuant to [Neb. Revised Statute, 77-1301](#)

- (1) *All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 am, which assessment shall be used as a basis of taxation until the next assessment.*
- (3) *The county assessor shall complete the assessment of real property on or before March 19 of each year.*

Pursuant to [Neb. Revised Statute, 77-1301.01](#)

The Tax Commissioner shall adopt and promulgate rules and regulations to establish standards for the appraisal of classes or subclasses of real property in a county. The standards established shall require that the appraisal shall be based upon the use of manuals developed pursuant to section [77-1330](#) and shall arrive at a determination of taxable value on a consistent basis in accordance with the methods prescribed in sections [77-112](#) and [77-201](#).

[Neb Revised Statute 77-1330](#)

- (1) *The Property Tax Administrator and Tax Commissioner shall prepare, issue, and annually revise guides for county assessors in the form of property tax laws, rules, regulations, manuals, and directives without the necessity of compliance with the terms of the Administrative Procedure Act relating to the promulgation of rules and regulations. The assessment and appraisal function performed by counties shall comply with the standards, and county assessors shall continually use the materials in the performance of their duties.*
- (2) *The Property Tax administrator, or his or her agent or representative, may examine any books, papers, records, et al of any county relating to the assessment of property to determine compliance with the laws, rules, regulations, manuals, and directives described in subsection (1) of this section.,,,Failure to provide such records to the P T A may constitute grounds for the suspension of the assessor's certificate of any county assessor who willfully fails to make requested records available to the P T A.*
- (3) *After an examination the P T A shall provide a written report of the results to the county Assessor and county board. If the examination indicates a failure to meet the standards contained in the laws, rules, regulations, manuals, and directive, the P T A shall set for the ... corrective measures the county or county assessor may implement to correct those failures*
- (7) *The P T A subject to rules and regulations to be published and furnished to every county Assessor and county board, shall have the power to petition the Tax Commissioner to invalidate the certificate of any assessor or deputy assessor who willfully fails or refuses to diligently perform his or her duties in accordance with the laws, rules, regulations, manuals, and orders issued by the Tax Commissioner governing the assessment of property and the duties of each assessor and deputy assessor.*

[Neb. Revised Statute, 77-112](#)

Actual value of real property for purposes of taxation means the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited, to the (1) Sales Comparison approach using the (qualification) guidelines in section [77-1371](#), (2) Income Approach, and (3) Cost Approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses to which the real property is adapted and for which the real property is capable of being used.

[Neb. Revised Statute, 77-201](#)

- (1) Except as provided in subsections (2) through (4) of this section, all real property in this State not expressly exempt therefrom, shall be subject to taxation and shall be valued at its Actual value.*
- (2) Ag-Land and horticultural land as defined in section [77-1359](#) shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at 75% of its actual value.*
- (3) Agricultural land and Horticultural land actively devoted to agricultural or horticultural purposes which has value for purposes other than agricultural or horticultural uses and which meets the qualifications for special valuation under section [77-1344](#) shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at 75% of its special value as defined in section [77-1343](#).*
- (4) Historically significant real property which meets the qualifications for historic rehabilitation valuation under sections [77-1385](#) to [77-1394](#) shall be valued for taxation as provided in such sections.*
- (5) Tangible Personal Property...unless exempt from taxation...shall be valued at its net book value.*

Pursuant to [Neb. Revised Statute, 77-1311](#)

*The county assessor shall have **general supervision** over and direction of the assessment of all property in his or her county. In addition to the other duties provided by law, the assessor shall:*

- (3) Obey all rules and regulations made under Chapter 77 and the instructions and orders Sent out by the Tax Commissioner and the Tax Equalization and Review Commission.*
- (5) Prepare the assessment roll as defined in section [77-129](#) and described in section [77-1303](#)*

Pursuant to [Neb. Revised Statute, 77-1311.02](#),

The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

Pursuant to [Neb. Revised Statute, 77-1311.03](#)

On or before March 19 of each year, each county assessor shall conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property. The county assessor shall adjust the value of all taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels or real property in the county have been inspected and reviewed no less frequently than every six year.

Acceptable Range of Values Pursuant to [Neb. Revised Statute 77-5023](#)

(2) *An acceptable range is the percentage of variation from a standard for valuation as measured by an established indicator of central tendency of assessment. Acceptable ranges are: (a) For agricultural land and Horticultural land as defined in section [77-1359](#), sixty-nine to seventy-five percent of actual value: (b) for lands receiving special valuation, sixty-nine to seventy-five percent of special valuation as defined in section [77-1343](#); and (c) for all other real property, ninety-two to one hundred percent of actual value.*

(3) *Any increase or decrease shall cause the level of value determined by the commission to be at the Midpoint of the applicable acceptable range.*

Therefore, Acceptable ranges are:

- | | |
|--|-------------------------------------|
| |midpoint being..... |
| (a) For agricultural land and horticultural land | 69% to 75% of actual value. |
| (b) For lands receiving special valuation , | 69% to 75% of actual value. |
| (c) For all other real property , | 92% to 100% of actual value. |
| e.g., Residential and Commercial/Industrial | |

TABLE A 2016 PARCEL, VALUATION AND GROWTH

CLASS OR SUB-CLASS	PARCELS	PERCENT OF TOTAL PARCELS	VALUES	PERCENT OF TAXABLE VALUE	GROWTH	PERCENT OF GROWTH
RESIDENTIAL	16,358	69.87%	\$2,428,886,795	44.74%	\$35,672,050	58.43%
RECREATIONAL	87	0.37%	\$5,015,565	0.09%	0	
COMMERCIAL	2,051	8.76%	\$802,025,925	14.77%	\$19,346,325	31.69%
INDUSTRIAL	38	0.16%	\$73,004,255	1.34%	\$ 6,033,045	9.88%
AG- LAND	4,652	19.87%	\$2,121,330,425	39.06%	na	na
MINERAL	228	0.97%	\$41,735	<0.000%	0	0.00%
SUB-TOTAL	23,414	100.00%	\$5,430,304,700	100.000%	\$61,051,420	100.00%
EXEMPT	1,361*	*Does not include Centrally Assessed nor Federal nor State.				
TOTAL	24,775	PARCELS				

YEAR	PARCELS	VALUE	TYPE	TAX LOSS	TAX LOSS AS PERCENT OF VALUE
2015*	3,176	\$293,602,177	Personal Property	na	
2015*	1,102	\$98,887,885	Homestead Exemption	\$1,785,969.32	1.80%

*Most recent year for available data

**TABLE B PARCEL, VALUATION AND GROWTH INCREASE BY YEARS 2012 - 2016
AND LEVELS OF VALUE**

**SOURCE: BUFFALO COUNTY ABSTRACT OF ASSESSMENT FOR REAL PROPERTY, FORM 45 AND/OR
YEARLY R & O BY PROPERTY ASSESSMENT DIVISION, NE DEPT OF REVENUE**

YEAR	PAR CELS	PARCEL NUMBER INCREASE	\$ VALUATION	\$ VALUE INCREASE	% VALUE INCR	\$ GROWTH
2016	24,775	1,536	\$5,430,304,700	\$552,668,545	11.33%	\$61,051,420
2015	23,239	383	\$4,877,636,155	\$758,037,682	18.40%	\$76,179,545
2014	22,856	332	\$4,119,598,473	\$560,044,423	15.73%	\$57,503,585
2013	22,524	143	\$3,559,554,050	\$417,100,525	13.27%	\$39,795,400
2012	22,381	42	\$3,142,453,525	\$98,231,315	3.23%	\$13,309,575
5 YEAR INCREASE		1,494	\$2,287,851,175	\$2,386,082,490	75.93%	\$247,839,525
5 YEAR AVERAGE INCREASE		487	\$4,225,909,381	\$457,570,235	12.39%	\$49,567,905

YEAR	% RES LEVEL OF VALUE	% COM LEVEL OF VALUE	% AG LEVEL OF VALUE	% SPEC VAL LEVEL OF VALUE
2016	99	97	70	70
2015	96	97	70	70
2014	95	98	71	71
2013	95	98	72	70
2012	95	98	71	70

TABLE C Forecast of 6 Year Required Review and 3 Year Assessment Plan For 2016, 2017, 2018 with projected years 2019-2021

REQUIRED 3-YEAR FORECAST FOR 2015-2017 and EXTENDED FORECAST FOR 2018-2020							
APPRAISAL TYPE		2016	2017	2018	2019	2020	2021
TABLE 1	RESIDENTIAL	1867	2160	2160	1152	1085	676
TABLE 2	RURAL SUBS	526	473	354	10	220	49
TABLE 3	TOWNS-VILLAGES	884	335	1137	0	0	227
TABLE 4	TOWNSHIPS	1331	810	1027	1009	1103	1043
	AG-LAND	915	374	755	854	841	727
	ACREAGE	416	436	272	155	262	316
TABLE 5	MOBILE HOMES	434	0	287	146	174	176
TABLE 6a	COMMERCIAL	305	520	423	280	244	311
TABLE 6b	RES ON COMM	15	12	54	2	13	1
TABLE 7	GOVL & PERMISSIVE EXEMPTIONS	364	375	394	235	291	153
	MINERAL INTEREST	0	0	0	0	0	228
TOTAL		5726	4685	5836	2834	3130	2864

Attached are tables for accomplishing the 3–year and 6-year statutory inspection/review plus that which has already been done since 2010 for Tables 1 - 6. Table 7, EXEMPT PROPERTIES, begins 2012 and goes forward to 2021.

- TABLE 1 RESIDENTIAL neighborhood review forecast 2016-21
- TABLE 2 RURAL SUBS neighborhood review forecast 2016-21
- TABLE 3 TOWN-VILLAGES neighborhood review forecast 2016-21

TABLE 4	26 TOWNSHIPS ACREAGE AG-LAND	neighborhood review forecast 2016-21
TABLE 5	MOBILE HOME	neighborhood review forecast 2016-21
TABLE 6	COMMERCIAL	neighborhood review forecast 2016-21
TABLE 6b	RES ON COMM	nbhd review forecast 2016-2021
TABLE 7	EXEMPT	neighborhood review forecast 2016-21

Activities Performed During Neighborhood Review, Sales Review and Pickup Work (verbally stated, “SYSTEMATIC INSPECTION.”)

This activity includes neighborhood review, pickup work, sales review and protests.

These reviews include:

- Re-measuring the house and all sheds and / or outbuildings if necessary.
- Evaluating Quality / Condition and noting in the condition whether remodeling has taken place
- Noting kitchen and bathrooms Q / C and pictures taken.
- Data entering the Remodel Type and Year, if applicable
- Evaluating the siding including calculation of percentage of brick veneer
- Obtaining the number of plumbing fixtures
- Obtaining the amount of basement finish
- Establishing an attached or unattached garage and its size, condition and interior finish
- Re-measuring and recording all miscellaneous improvements – porches, decks, covered or uncovered entries, garage finish, walkout basement, garden level basement, egress windows and measuring concrete / asphalt driveways
- Taking pictures front / back of main building and outbuildings
- Updating the parcel record with the changes observed and noted.
- Making new drawings to 1” = 20’ Scale and new CAMA sketches
- Entering pictures into the CAMA system.

Table D Available Time Allotments For Field Appraisers

The Assessor’s Office has available time allotments for each field appraiser as follows:

5 months	NBHD Review*	April, May, Aug, Sept, Oct
2 months	Taxpayer Protests	June & July
2 months	Pickup	Nov, Dec
<u>*3 months</u>	<u>Calibration</u>	<u>Jan, Feb, 2/3 Mar</u>

12 months

(*3 months Review of Sales, Analysis, Calibration of Neighborhoods, and Adjusting Depreciation by Deputy, Chief Appraiser, and Field Appraisers under the direction of the Assessor with staff doing data entry)

The 5 months available for review, the 2 months available for pickup, and the 2 months available for protests, a total of 9 months, account for the total “inspection and review” for the year.

Table E Field Staff For 2016 Parcel Coverage

<u>FIELD APPRAISERS</u>	<u>FTE</u>	<u>DUTIES</u>
NEW COMMERCIAL	1.00 FTE	Commercial and Industrial Mass Appraisal with Income Approach (Discounted cash flow & market cap rates), Comparable Sales, and Cost Approach to value
NEW RESIDENTIAL	2.00 FTE	Kearney residential, Mobile Homes, Rural Residential Subs, Residential in Towns & Small Villages and Acreages.
OLD RESIDENTIAL	1.00 FTE	Residential Subs, Residential in Towns & Small Villages and Acreages.
NEW AG-LAND	1.00 FTE	Ag-Land, Residential Acreages, assists with Residential Rural Subs, and verification and authentication of irrigated acres with two NRD authorities; LCG Ag-Land Value And Irrigated Acres verification and authentication.
NEW EXEMPT	1.00 FTE	Responsible for putting Highest & Best Use value on 1,158 Governmental exempt and 267 Permissive Exempt properties by Dec 1.
OLD DEPUTY	0.10 FTE	Available for Pick-Up Nov-Dec approximately 5 weeks. (<u>Assessor's Certificate</u>)
<u>LISTERS</u>	<u>FTE</u>	<u>DUTIES</u>
3/4 TIME	0.00 FTE	Performs all review activity & call backs.
SEASONAL	0.00 FTE	Performs all review activity & call backs. Available approximately 11 weeks in summer
<u>TOTAL</u>	6.10 FTE	

Therefore, for 2016 we may have available 6.10 Full Time Equivalent Field personnel available to accomplish the 2016 nbhd review requirements, sales review, pick-up and protests. We plan on making up any differences with overtime on Saturdays from January through March, again in June and July, and with compensatory time as needed. All Assessor's Office Job Descriptions with assessment and taxation calendar are available in the Assessor's Office.

ASSESSOR'S OFFICE DUTIES AND RESPONSIBILITIES

- 1. Record Maintenance, Mapping Updates & Ownership Changes**
- 2. Annually prepare and file Assessor Administrative Reports required by statute/regulation**
 - a. Abstracts (Real and Personal Property (2,147 parcels in 2014)
 - b. Assessor Survey (verbally stated, "INVOLVES METHODOLOGY")
 - c. Sale information to PAD roster & annual Assessed Value Update with abstract Form 45.
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Educational Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
- 3. Personal Property**

Administer annual filing of Buffalo County schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
- 4. Permissive Exemptions**

Administer annual filings of applications for a new (Form 451) or continued exempt use (Form 451a), review and make recommendations to B.O.E.
- 5. Taxable Government Owned Property**

Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
- 6. Homestead Exemptions**

Administer Buffalo County annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance. (Approximately 1,099 already filed and 99 on call list as of this date in 2015)

7. Centrally Assessed

Review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.

8. Tax Increment Financing

Management of record/valuation information for properties in community Development projects for proper reporting on administrative reports and allocation of ad valorem tax.

9. Tax Districts and Tax Rates

Management of school district and other tax entity boundary changes Necessary for correct assessment and tax information; input/review of levy rates used for tax billing process.

10. Tax Lists

Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.

11. Tax List Corrections

Prepare tax list correction documents for B.O.E. approval and for county treasurer.

12. County Board of Equalization

Prepare information for the B.O.E., attend hearings, if applicable for the county, defend values (LOV) and sales file, and/or implement orders of the T.E.R.C.

13. Tax Equalization and Review Commission Appeals

Prepare Information for the B.O.E. to defend their BASIS for decision, defend assessor determined Level Of Value (LOV) and sales file, and/or “Show Cause” to the T.E.R.C. for LOV or methodology as the need specifies.

14. T.E.R.C. Statewide Equalization

Attend hearings, if applicable to county, defend values, and/or implement orders of the T.E.R.C. Notify PAD of execution orders and when implemented.

15. Education

Attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain the Assessor Certification.

Note: Assessor and Deputy(s) (includes Chief Appraiser) are required to average 15 hours of refereed continuing education courses annually, for a total of 60 hours in a four year period of time to recertify their Certificate. Field Appraisers need a minimum of IAAO 101 and IAAO 300 to perform their job. Personal Property, Centrally Assessed, Homestead Exemption, Governmental and Permissive Exemption, Sales File, all need state provided continuing education.

16. Assessor's Property Assessment & Taxation Calendar

The Assessor's and Deputy's assessment & taxation Calendar is attached.

In Conclusion:

As indicated in Table A, in 2016 there are 24,775+ parcels in Buffalo County with around a 1,500+ parcel increase in the last 5 years.

We have lost 8 people with experience and production capability this past year, including Belinda and Flora as staff and five Field Appraisers including Todd, Jeff, Lennie, Francis and Scott Anderson our Commercial Appraiser, plus Russ our $\frac{3}{4}$ -time Lister and Ben, our Seasonal Lister who has helped in the past summers and at Christmas time.

Dennise was promoted to Commercial Appraiser from Exempt appraiser for having the closest experience (although limited) to commercial property having worked with Scott on several properties. She has her responsibilities complete in Commercial evaluations plus is coaching Brian with the Exempt Properties. Commercial land sales along with commercial improvement sales need to be recalculated. Commercial neighborhoods need to be realigned by occupancy grouping (for example Apartment rentals need to be in the same neighborhood). Income and Expense data need to be obtained from commercial entities.

Additionally, Barry Couch, a certified appraiser and former deputy of Douglas County, and a teacher of IAAO courses for the Property Tax division, has been consulting with our office and coaching Dennise in commercial appraisal, including land sales calibration, and occupational driven neighborhood alignment as well as problems in previous approaches to evaluation performed by the previous commercial appraiser. He has also be invaluable help for our Section 42 properties that are in protest with TERC. We need his continued input into our getting commercial evaluations “turned around” this year and be in compliance with the Property Tax Administrator.

We replaced Flora with Carla Thomsen who is working with 521s and the State Sales File and crosses over to help with Personal Property and Homestead Exemptions, answering the phone and entering Field Appraiser data plus posting Permit Information. She helps with taxpayer protests as well. Sheri Bussell is filling in for Belinda helping with P P, homestead exemption, spreadsheets, data entry and protests. Scott Caterson came to us the middle of October and serves as a Residential Field Appraiser taking over Todd’s Work. Rick came about the 1st of November and served as a Lister. With an agricultural background, he was promoted to Ag-Land Field Appraiser taking over Lennie’s work. Brian began May 9th and took over Exempt Field Appraising from Dennise and Mandy Steele began May 19th and took over Small Town Field Appraising from Jeff Swanson. Both have been helping with protests.

We badly need a Maps & Splits person to relieve Nora and Dennise from having to perform that role along with other duties. Some have not been made in a timely manner due to other responsibilities and short personnel and the public has made inquiries. Plus, we need a replacement Lister.

And the Budget Committee has asked me to cut \$10,000 out of my “bare bones” budget this year when I finished the year efficiently giving back \$10,000+ to the county.

To base a budget on what is spent and not on what is necessary is inflationary and penalizes budget efficiency. One thus must spend all of their budget to be available for the same amount or more the next year. That is built in inflation.

I respectfully request reconsideration of my budget on the basis of need.

Respectfully submitted,

Joseph D. Barber, Jr.

Joseph D. Barber, Jr.

Buffalo County Assessor

Date Submitted

June 28, 2016



**TABLE C Forecast of 6 Year Required Review and 3 Year Assessment Plan
For 2016, 2017, 2018 with Projected Years 2019-2021**

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	AG-LAND	915	374	755	854	841	727
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TABLE 7	GOVL & PERMISSIVE EXEMPTIONS	364	375	394	235	291	153
	MINERAL INTEREST	0	0	0	0	0	228
TOTAL		5726	4685	5836	2834	3130	2864

TABLE 1 KEARNEY RESIDENTIAL BY ASSESSOR LOCATION, MARKET AREA & NBHD

9,366 PARCELS: FORECAST FOR 2016, 2017, 2018, 2019, 2020, 2021

VERIFIED BY PICTURE & INSPECTION DATE

YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST

UPDATED 09/22/2016 Real Est ADMIN							PREVIOUSLY REVIEWED						FORECASTED REVIEW					
SUBDIVISION	PARCEL NUMBER	REV R	ASSR LOC	NBHD	SUBS	NUM BER	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
			ASSR LOC 21	MKT AREA 1	SUBS													
R R Strip - E of Ave A, N of Tracks	600 033 000	LF	21	1	1003	131						128						131
Blighted Downtown Residential	600 206 000	LF	21	1	1004	30						32						30
Whitaker's Grove & Blighted Tr	600 004 000	LF	21	1	1010	30						30						30
Area S of CB&O ROW, Irvins	600 098 000	LF	21	1	1011	113						116						113
Cottage Ad/Frank Miller/Rainbow	600 006 000	LF	21	1	1012	109				108							109	
Henthorne's/Irvines Sub	602 592 000 -	LF	21	1	1014	12						12						12
Lierman Add	603 763 302 -	LF	21	1	1015	6		6						6				
Hisey/Cash/Evans/Heizman/Cook	601 193 100 -	LF	21	1	1016	94			17			86				94		
Frederick's Add & Second	602 475 101	LF	21	1	1017	0		COMBINED NBHD 1016						0				
Marianne Hunt 2nd	580 099 000 -	LF	21	1	1018	83		2	53					83				
Staroska 3rd	605 841 651 -	LF	21	1	1019	14		14		1				14				
Ky Junc - OT (E of Central Ave)	600 768 000	LF	21	1	1020	351					360						351	
Ky Junc - OT (W of Central Ave)	600 652 000 -	LF	21	1	1021	39						34						39
Glen Add	602 475 551 -	LF	21	1	1022	0		COMBINED NBHD 1025						0				
South Kearney Add	605 248 000 -	LF	21	1	1023	77						69						77
Norleys/Sibleys/Park Add &	605 179 100	LF	21	1	1024	13			12					13				
Hammer Park Estates	601 108 000 -	LF	21	1	1025	30						30						30
S Cen Ave 11th to UPRR	600 849 000 -	LF	21	1	1026	7						7						7
Wamsley & Adjact Nonconformg	608 001 225 -	LF	21	1	1909	2	1	3		4			2					
Abood Add	608 001 000 -	LF	21	1	1913	4						4						4
Mom Lakefnt/Terrys/Bober	601 676 410 -	LF	21	1	1915	21		3	13					21				
TOTAL					21	1,166	1	28	95	5	468	548	2	124	13	94	460	473

YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST

UPDATED 09/22/2016 Real Est ADMIN																		
							PREVIOUSLY REVIEWED					FORECASTED REVIEW						
SUBDIVISION	PARCEL NUMBER	REV R	ASSR LOC	NBHD	SUBS	NUM BER	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
			ASSR LOC 22	MKT AREA 2	SUBS													
Strip S of UPRR - W of 2nd Ave	602 932 000 -	SC	22	2	1001	54		53						54				
RR Strip - N of UP/W of 2nd Ave	601 410 000 -	SC	22	2	1002	150		149		4				150				
Park View Estates	604 236 111 -	SC	22	2	1036	71			72						71			
Raymond Sub	605 112 000 -	SC	22	2	1037	38			38						38			
Rapp/Park Vw/City Lnds in 11-8-16	600 056 100 -	SC	22	2	1038	103			52	2	9	14			103			
Centennial, Ingersol Subs	602 060 101 -	SC	22	2	1039	58				58						58		
K L & I 1st Add / J & M	602 926 210 -	SC	22	2	1040	182				184						182		
K L & I Choice Add	603 295 000 -	SC	22	2	1041	160			162						160			
Downg/Marrow/Wilcox	602 092 104 -	SC	22	2	1042	37		3	34					37				
Sun West / G & K	600 047 411 -	SC	22	2	1043	171	162						171					
Sobotka & Smith 1-4th	603 443 050 -	SC	22	2	1044	186	5	12	2	183	1			186				
Hammer-McCarty Add	603 786 146 -	SC	22	2	1045	24				2	17					24		
West Add & T L 2-8-16	600 473 000 -	SC	22	2	1055	81		67	18					81				
Ashland Add	601 332 000 -	SC	22	2	1056	75		75						75				
Crawford/Col Vw/K L & I 2nd	601 513 101 -	SC	22	2	1057	139		139						139				
Pratts Sub/Stadium PL 2nd	605 044 000 -	SC	22	2	1058	50			50						50			
Tract E 2-8-16	606 095 100 -	SC	22	2	1059	6		7						6				
Loskill Sub	603 741 701 -	SC	22	2	1141	4						4						4
Village Plaza Add	603 566 107 -	SC	22	2	1600	29	29						29					
Meadowlark Manor	603 787 410 -	SC	22	2	1726	40	40			1			40					
Kearney Plaza	603 457 000 -	SC	22	2	1820	101		95	6					101				
Kearney Plaza 3rd & Village Plaza ad	603 566 200	SC	22	2	1821	32			33						32			
TOTAL					22	1,791	236	600	467	434	27	18	240	829	454	240	24	4

YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST

UPDATED 09/22/2016 Real Est ADMIN																		
							PREVIOUSLY REVIEWED					FORECASTED REVIEW						
SUBDIVISION	PARCEL NUMBER	REV R	ASSR LOC	NBHD	SUBS	NUM BER	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
			ASSR LOC 23	MKT AREA 3	SUBS											ADMIN PARCEL COUNT	2,235	
Eastlawn 1st, 2nd & 3rd	602 095 000 -	LF	23	3	1035	19		19						19				
Chidesters/Hustons/Petrs	601 835 000 -	LF	23	3	1046	214			131						214			
Switzs / Norwood Park	604 172 000 -	LF	23	3	1047	56		56	2					56				
Sunny Acres Sub	605 897 000 -	LF	23	3	1060	120		120						120				
Hutchn/Grand/Wiegands	602 487 101 -	LF	23	3	1061	16			16						16			
Pt of SW 1/4 SS	605 406 000 -	LF	23	3	1064	219		211	5					219				
Keens Park Add	603 584 000 -	LF	23	3	1065	67				68						67		
Blair/Centerville/Elmer/Edg	601 677 000 -	LF	23	3	1066	97			67						97			
Pt of SE1/4SS	605 808 000 -	LF	23	3	1067	20				1	20						20	
Bodinsons 2nd Sub	601 756 000 -	LF	23	3	1068	18			19						18			
E 2nd/1st Av/Cen Av &	602 048 000 -	LF	23	3	1069	123					128						123	
Lee's Sub	603 732 000 -	LF	23	3	1070	8				8						8		
Indian Hills Est Condos	606 019 010 -	LF	23	3	1073	12				12						12		
Boa 1st & 2nd	601 676 110 -	LF	23	3	1074	22			22						22			
Bunnell/Carvers/Edgefield Sub/	601 779 000 -	LF	23	3	1075	70		1	68	1					70			
Arrowhd Village of St James	605 168 110 -	LF	23	3	1076	24			25						24			
Baker Sub/Bodinson Sub	601 491 000 -	LF	23	3	1077	4	4						4					
Mannix Pl/Steadwells	603 764 000 -	LF	23	3	1078	9		8						9				
Arrowhead Hills	601 255 000 -	LF	23	3	1079	73			74						73			
NW4SS/Crtland/Gillette	601 999 000 -	LF	23	3	1080	52						53						52
Keck/Wiley/Pt NW4SS/	603 567 000 -	LF	23	3	1081	30			27						30			
Parkview Manor	604 240 001 -	LF	23	3	1088	266			54						266			

YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST

UPDATED 09/22/2016 Real Est ADMIN							PREVIOUSLY REVIEWED					FORECASTED REVIEW						
SUBDIVISION	PARCEL NUMBER	REV R	ASSR LOC	NBHD	SUBS	NUM BER	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Plainvw/Duplexes Ave G &	604 898 000 -	LF	23	3	1091	21			21						21			
Arrowhead Hills Blk 1 (Bad Loc)	601 245 000 -	LF	23	3	1098	10			10	5					10			
Imperial Village Add Condos	602 918 185 -	LF	23	3	1138	19	19						19					
Grandvw Est-Single Fam Homes	602 486 812 -	LF	23	3	1407	101	99						101					
Grandview Est - Condos	602 486 600 -	LF	23	3	1408	72	72						72					
Grandview Est - Duplex	602 486 602 -	LF	23	3	1409	14	14						14					
Lost Lake Condos	602 918 113 -	LF	23	3	1550	5				5						5		
E of Kearney - In City Limits	600 009 050 -	LF	23	3	1551	4			4						4			
TOTAL					32	1,785	208	717	649	100	148	53	208	419	868	109	146	53
			ASSR LOC 24	MKT AREA 4	SUBS													
P&H 2/N Hght/Manor Hgt/	603 767 000 -	SC	24	4	1049	95			95						95			
P & H Sub / Franks Add	600 149 000 -	SC	24	4	1050	519	495		45				519					
Northern Heights	604 143 000 -	SC	24	4	1051	25			25						25			
Murrish Sub	603 823 000 -	SC	24	4	1052	25			25						25			
A & L Sub	601 215 000 -	SC	24	4	1071	14			14						14			
Bethany Manor, Plainview,	601 525 000 -	LF	23	3	1085	432		321	104					432				
Valleyview Add	600 146 000 -	SC	24	4	1096	56			56						56			
Lakevw Manor/Lakevw Dr/Hillcrest	603 690 000 -	SC	24	4	1097	65	25		35				65					
NW Hts/McElhinny Add	603 763 600 -	SC	24	4	1099	123				122						123		
Brandts Sub	601 686 000 -	SC	24	4	1100	35						35						35
Meadowlark Estates	603 787 080	SC	24	4	1109	45			15	1	5	2			45			
Country Club Est /Camelot 1-3 /Patriot /Regency Pk	601 748 171	SC	24	4	1121	197	197						197					
West Lake Acres	606 316 000 -	SC	24	4	1123	14					14						14	
Anderson Acres/City Ld 35-9-16	600 139 000 -	SC	24	4	1124	19			21						19			
Grace Condo/Aspen Mead Condo	601 472 011 -	SC	24	4	1125	88				74						88		
Hellman Add	602 575 110 -	SC	24	4	1127	10			9						10			
Swanson Add	606 044 101 -	SC	24	4	1193	7			7						7			
Heritage Heights	602 590 101 -	SC	24	4	1194	15			15						15			
Altmaier Acres 1st & 3rd Sub	600 157 101 -	SC	24	4	1195	104					104							104
Ky Condos Not Anywhere Else	602 060 001 -	LF	23	3	1530	13				19						13		

YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST

UPDATED 09/22/2016 Real Est ADMIN		REV	ASSR				PREVIOUSLY REVIEWED						FORECASTED REVIEW					
SUBDIVISION	PARCEL NUMBER	R	LOC	NBHD	SUBS	NUM BER	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
TOTAL					20	1,901	717	321	466	216	123	37	781	432	311	211	14	139
			ASSR LOC 25	MKT AREA 5	SUBS													
Imperial Village 4th	602 918 202 -	LF	25	5	1115	17	17						17					
Skiview Est 1st, 2nd, 3rd	605 179 520 -	LF	25	5	1128	67		67						67				
Imperial Village 1st-3rd, 5th	602 662 000 -	LF	25	5	1129	190		190						190				
Pony Express Condos	602 918 401 -	LF	25	5	1131	18				18						18		
Country Side 1-3/Morrison-Zobel 5	602 066 101 -	LF	25	5	1132	141			141						141			
Northeast Heights	604 198 101 -	LF	25	5	1133	101					101						101	
Lake Vw Condo/Imperial Vil	602 918 651 -	LF	25	5	1134	16				16						16		
Imperial Village 7th/Prussia Add	602 918 500 -	LF	25	5	1135	34	34						34					
Imperial Village Condos	602 918 151 -	LF	25	5	1137	6				6						6		
Pine's Condominium	605 179 601 -	LF	25	5	1139	34			34						34			
Anderson Sub	601 473 000 -	LF	25	5	1401	7		6		1				7				
Deyle Sub	602 089 101 -	LF	25	5	1403	16		16						16				
Stone Ridge Condos 1st & 2nd	605 841 800 -	LF	25	5	1574	62					62						62	
Rustic Pointe Condos	605 841 902 -	LF	25	5	1575	6	6						6					
Kings Crossing 2nd & Kingwo	601 834 483 -	LF	25	5	1576	0	3	OPEN		29						0		
Elementary School Addn	602 165 510 -	LF	25	5	1577	11			11						11			
Stoneridge	605 841 700 -	LF	25	5	1578	86	6	13	27		71						86	
King's Crossing (Condos)	601 834 420 -	LF	25	5	1579	64			32						64			
Eastbrooke 1-8 (19-9-15)	602 140 605 -	LF	25	5	1580	273	232			12			273					
Eastbrooke 9 & 10	620 346 175 -	LF	25	5	1581	25	25						25					
Bel Air	560 436 010 -	LF	25	5	1582	149	11	10	121		139						149	
Lake Villa / South Lake, etc.	603 741 114 -	LF	25	5	1916	21			21						21			
Lake Villa - not on S lake	603 741 102 -	LF	25	5	1917	60			57						60			
Pony Lake Ranch	602 918 481	LF	25	5	1919	7				11						7		
TOTAL					24	1,411	384	302	444	93	373	0	412	280	298	51	397	0

YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST

UPDATED 09/22/2016 Real Est ADMIN																		
							PREVIOUSLY REVIEWED					FORECASTED REVIEW						
SUBDIVISION	PARCEL NUMBER	REV R	ASSR LOC	NBHD	SUBS	NUM BER	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
			ASSR LOC 26	MKT AREA 6	SUBS													
Westown Sub	606 335 101 -	SC	26	6	1005	36		2011						36				
Dillons/Meuret/Fairacr1&2	602 089 133 -	SC	26	6	1090	129	129						129					
Spruce Holw/Fountn Hills	560 336 120 -	SC	26	6	1092	94				1	73	20					94	
Fairacres 3-4/Fountain Hills 4th	580 143 401 -	SC	26	6	1093	89						92						89
North Acre Condos	603 907 021 -	SC	26	6	1094	24		2011				24						24
Hoener Estates	602 620 110 -	SC	26	6	1095	16				8						16		
Brandt 2-3rd/Honey Hill Fm	600 126 188 -	SC	26	6	1101	98	1	5		56						98		
Dillons Sub - Duplexes Only	602 089 121 -	SC	26	6	1103	14	14						14					
Lighthouse Point Condos	603 741 649 -	SC	26	6	1107	6		6						6				
Marianne Hunt/Aspen Falls	603 786 082 -	SC	26	6	1108	20			20						20			
Lighthse Pt/Sunny Meadow	603 741 649 -	SC	26	6	1110	38		8-2011	40-2012					38				
Lighthse Pt W of Cntry Clb Ln	603 741 655 -	SC	26	6	1111	167				140						167		
Lighthse Pt E of Cntry Clb Ln	603 741 630 -	SC	26	6	1112	31				27						31		
Pk Meadow/Sunny Meadow	604 240 201 -	SC	26	6	1114	36			36						36			
Colonial Estates Pl	601 955 501 -	SC	26	6	1117	14			12						14			
Colnl Est 1 & Pt 2/W Villa (601 896 000 -	SC	26	6	1119	90			91						90			
Colonial Gardens	602 089 051 -	SC	26	6	1120	5				6						5		
Windsor Est 6th & 7th	606 534 735 -	SC	26	6	1136	39			54						39			
Rolling Hills Est	607 000 100 -	SC	26	6	1150	43				43						43		
Deines & Sweeney Sub	602 092 000 -	SC	26	6	1196	1			1						1			
Spruce Hollow & 2nd/North Acre 6	560 402 261 -	SC	26	6	1317	52				4		41				52		
Heritage Townhouse Condos	606 534 652 -	SC	26	6	1549	16			16						16			
North by Northwest / North Park	603 907 301 -	SC	26	6	1583	44				44						44		
Castle Ridge / Wellington Greens	603 907 321 -	SC	26	6	1584	57	1	6		27			57					
Smith Add & Cty Lnds 27-9-15	580 148 010 &	SC	26	6	1585	0		2	COMBINED NBHD 1584					0				
Tract G Ky 34-9-16	606 073 000 -	SC	26	6	1730	7		2		9-2013				7				
ACTUAL LAKE	580 060 014 -	SC	26	6	1940	10	10						10					
DETENTION CELLS	560 091 122 -	SC	25	6	1941	56	50						56					
TOTAL					28	1,232						177	266	87	216	456	94	113
SUB - TOTAL						9,286												

YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST

UPDATED 09/22/2016 Real Est ADMIN							PREVIOUSLY REVIEWED						FORECASTED REVIEW					
SUBDIVISION	PARCEL NUMBER	REV R	ASSR LOC	NBHD	SUBS	NUMBER	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
RESIDENCES ON COMMERCIAL																		
EAST SIDE					13	43												
WEST SIDE					13	37												
GRAND TOTAL						9,366												

TABLE 2 RURAL SUBS BY NBHD

1,632 PARCELS: FORECAST FOR 2016, 2017, 2018, 2019, 2020, 2021

YELLOW HIGHLIGHT IS 3 YEAR FORECAST

Updated May 22, 2015

NBHD	DESCRIPTION	TOWNSHIP	NUM BER	REV R	PREVIOUSLY REVIEWED						FORECASTED REVIEW					
					2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
5971	Antelope Park Est 8-9-15	Center	12		13						12					
5972	Antelope Ridge Est,2nd,3rd 6-9-15	Center	27		26						27					
5973	Hermann/F Millers/Leo&Sal/Pempertn	Center	6		6						6					
5974	Osantowski/Rose/Wolford X-8-15	Center	9		8						9					
5975	Madison Way 6-9-15	Center	15		15						15					
5976	Petes Town & Co Add - Residential	Center	2			2						2				
5977	Eastridge Estates 5-9-15	Center	26		26						26					
5978	O'Briens/Younes/Acr in 30-9-15	Center	34		33						34					
5979	Buffalo Ridge Est, 2nd 19-9-15	Center	39		39						39					
5980	Windy Meadows Sub, 2nd 6-9-15	Center	17		17						17					
5981	Small Lots/Subs in 9 & 10 (8-15)	Center	5		5						5					
5982	Slaughter Sub/Reynolds TR Adm	Center	1		1						1					
5983	H R Sub/Woodriver Sub/Wilderns Tr	Center	10		1						10					
5790	Turkey Creek Sub	Collins	32				2	32							32	
5801	Dentons Sub/Smith Add	Collins	2			2	1					2				
5803	Gealys Add	Collins	1			1						1				
5804	Deerfield	Collins	24			24						24				
5805	Canal Heights	Collins	11		10						11					
5806	Highland Park Add	Collins	28		28						28					
5808	Equestrian Hills	Collins	23		20						23					
5811	W Hills/Kendalls/Valley Sub	Collins	22			20						22				
5813	Buffalo Hill/Tr NW4 29-9-16	Collins	18					18							18	
5819	Pat/Lundgrn/Knapp/Webb/Randolph	Collins	17				13						17			
5830	Cottonmill Sub & Little USA	Collins	9				9						9			
5831	Briarwood/Sherman/Tracts in Sect	Collins	22				21						22			
5832	Cottonmill Lake Sub/Sherman Add	Collins	40				40						40			
5835	Starview/Starry Hills/Star Sub	Collins	1			1						1				
5840	Wiebe	Collins	1				1						1			
5841	Vel-Co Sub/Cahill Sub	Collins	5				5						5			
5842	Pollats Ponderosa	Collins	11				11						11			
5844	Little Ponderosa Acres Sub (LPA	Collins	11			7	3					11				
5845	Eagle View Estates 2nd	Collins	28			8		11				28				
5848	Dove Hill Acres	Collins	7				7						7			
5849	Paradise Acres/Country View/Eagle	Collins	18				18						18			

TABLE 2 RURAL SUBS BY NBHD

1,632 PARCELS: FORECAST FOR 2016, 2017, 2018, 2019, 2020, 2021

YELLOW HIGHLIGHT IS 3 YEAR FORECAST

Updated May 22, 2015

NBHD	DESCRIPTION	TOWNSHIP	NUM BER	REV R	PREVIOUSLY REVIEWED						FORECASTED REVIEW					
					2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
5850	Seven Hills 1 & 2/Stahly Add	Collins	31				31						31			
5851	Cedar Hills/Woodland Pk 1-3/Ellenwd	Collins	61				62							61		
5852	LW Sheen Meadowlark Valley Sub	Collins	12				9							12		
5853	1733 Estates/O'Mara Sub	Collins	29			29							29			
5855	Bennetts Add N of Seven Hills	Collins	3				3							3		
5856	Fech Sub	Collins	2				2							2		
5953	Iron Horse 35-10-16	Divide	25							24						25
5700	Roadside Est S of Elm Ck	Elm Creek	3		3					3						3
5710	Littell/Meads/Walker/Willow	Elm Creek	14			9						14				
5992	Suburban Ravenna Subs - South	Garfield	12				12						12			
5984	Wood Rvr Bend/Shiers/Bendfeldt Ad	Gibbon	18		13						18					
5985	Spencer Sub	Gibbon	5		5						5					
5715	Admn Sub=Carmody Acres	Odessa	2				New	1						2		
5750	Bridal/Dunbar/GreenValley Ranch	Odessa	50		43						50					
5760	Sullwod/Subs NE Odes Tp	Odessa	2		2						2					
5997	Andersens Add to Denman	Platte-East	11			9						11				
5998	Woodland Acres 36-9-14	Platte-East	10			10						10				
5999	P & M Sub NW1/4 9-8-14	Platte-East	20			16						20				
5901	Heiden Add	Riverdale	2				2						2			
5902	Riverview/Austin/Tami/Heiden 2nd	Riverdale	25			5	17					25				
5903	Henderson/Browlett Subs	Riverdale	2				2						2			
5904	Saltzgaber/Triplett	Riverdale	9		4		5		9							9
5905	Clearview Add,2nd,3rd,4th	Riverdale	34				34						34			
5906	Greenhill Acres/Trail Ridge Country	Riverdale	28				28						28			
5908	Schroder Est,1-3/Stone Ac/Henning	Riverdale	28				28						28			
5909	Pine Hill	Riverdale	10						8							10
5910	Glenwood Est / Elken Sub	Riverdale	134						134							134
5911	Nickmans	Riverdale	8					7						8		
5912	Fortiks 1,2,3,4/Dale Cudaback	Riverdale	24			24						24				
5913	Miracle Hills Estates	Riverdale	43			12	31					43				
5914	Miracle meadows & Davis Woods	Riverdale	20			20	1					20				
5915	Pleasant Valley 1-2/Kennedy Add	Riverdale	30			14	11					30				
5916	CEA Sub 1st Add	Riverdale	6		6						6					
5917	Richters 2nd & 3rd 13-9-16	Riverdale	23		23						23					

TABLE 2 RURAL SUBS BY NBHD

1,632 PARCELS: FORECAST FOR 2016, 2017, 2018, 2019, 2020, 2021

YELLOW HIGHLIGHT IS 3 YEAR FORECAST

Updated May 22, 2015

					PREVIOUSLY REVIEWED						FORECASTED REVIEW						
NBHD	DESCRIPTION	TOWNSHIP	NUM BER	REV R	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
5918	Central/Gilming/Senior Subs	Riverdale	10			2	7					10					
5919	Hidden Hills Estates/Sunset Hills	Riverdale	7		2		2				7						
5920	Larson Est/Vista Del Valle/Cea 2nd	Riverdale	30			10	27					30					
5922	Silver Meadows	Riverdale	9				6						9				
5924	Rohrs/REA Sub/Farm Est/Duncan	Riverdale	21				16			21						21	
5926	Torrey Est/Dry Creek 17-9-16	Riverdale	10			3	7					10					
5927	Page Adm/Riverdale Int'l Airport	Riverdale	2			2						2					
5929	Erins Valley Sub/McCan Sub	Riverdale	6			6						6					
5930	DJ Sleepy Hollow 10-9-16	Riverdale	12			12						12					
5932	Homestead/W Trail/Greenhill 20-9-16	Riverdale	32			29						32					
5988	Raasch Sub & Adjacent Acreages	Riverdale	17						16						17		
5986	Golfside Est 36-11-16	Rusco	50			48						50					
5989	Rural Subs In Sharon Township	Sharon	116		6						116						
5995	T Bar J Sub 25-9-13	Shelton	4			4						4					
5990	Blue Sky/Windmill Mdows/Valley	Valley	36		43						36						
			TOTAL	1,632	165	327	472	10	228	48	526	473	354	10	220	49	
69	NBHDs	TOTAL			13	26	33	3	7	3	11	26	21	2	6	3	
											CHECK	1,632					

TABLE 3 CITIES & VILLAGES BY NBHD & TOWN

2,583 PARCELS: FORECAST FOR 2016, 2017, 2018, 2019, 2020, 2021

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

Updated MAY 22, 2015

Updated MAY 22, 2015						PREVIOUSLY REVIEWED						FORECASTED REVIEW					
NBHD	DESCRIPTION	vill / city	TOWN/VILL	NUM BER	REV R	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
4000	Amherst Village	V	AMHERST	122	MS		117	6					122				
5100	Countryside Acres	V	ELM CREEK	17	MS	1	16					17					
5110	Elm Creek Vill - N of RR	V	ELM CREEK	146	MS		144	4					146				
5140	Elm Creek Village	V	ELM CREEK	117	MS	100	8	6	4			117					
5150	Elm Creek Village	V	ELM CREEK	86	MS			87						86			
6100	Newer Gibbon - S of 7th	C	GIBBON	22	MS			24						22			
6150	Space Acres/Drew Add	C	GIBBON	46	MS			47						46			
6200	S Gibbon-Johnsons/Gibson	C	GIBBON	338	MS			323						338			
6250	N Gibbon-Old Mill/Hersheys	C	GIBBON	53	MS			53						53			
6300	Gibbon City - RR & Hi Traff	C	GIBBON	117	MS			118						117			
6400	Mobile Hom on R E in Gibbon	C	GIBBON	8	MS			7						8			
4500	Miller Village	V	MILLER	121	MS	1	4		1		121						121
4800	Odessa Village	V	ODESSA	49	MS	1	51					49					
4600	Pleasanton Village	V	PLEASANTON	106	MS	2	8	103				106					
4700	Dixon/Pearson/Vil Lnd Ptwn	V	PLEASANTON	67	MS		3	61					67				
9100	North of Genoa/Seneca	C	RAVENNA	595	MS	566	30	3	1			595					
3100	R Vill, Cudaback, South'n 2n	V	RIVERDALE	106	MS	3	4	1			106						106
7100	Shelton Village - N of UPRR	V	SHELTON	41	MS	41		41						41			
7300	Shelton Village - S of UPRR	V	SHELTON	170	MS	215		215						170			
7400	Shelton Village	V	SHELTON	256	MS	195		195						256			
20	TOTAL			2,583		1,022	45	619	1	0	227	884	335	1137	0	0	227
NBHD	TOTAL		9 Twn/Vill		20	10	10	17	3	0	2	5	3	10	0	0	2
												CHECK	2,583				

TABLE 4 AG LAND & ACREAGE BY TOWNSHIP
1,877 ACREAGE & 4,446 AG-LAND PARCELS FOR YEARS 2016, 2017, 2018, 2019, 2020, 2021

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

REVISED 05/21/2015 DERIVED FM ADMIN				PREVIOUSLY REVIEWED						FORECASTED REVIEW					
PARCEL PREFIX AND TOWN SHIP	ACREAGE	AG LAND	TOTAL	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
300 Gardner	20	182	202			80	198						202		
320 Sharon	40	166	206				75		206						206
340 Valley	37	141	178			80			178						178
360 Thornton	36	169	205			60		205						205	
380 / 400 Divide	100	199	299			51		299						299	
440 Grant	79	167	246			109		246						246	
280 Schnieder	28	168	196			0		196						196	
460 Logan	19	138	157	140			16	157						157	
500 Elm Creek	108	211	319	294			17		319						319
520 Odessa	131	209	340	326			8		340						340
600 / 620 Center	134	302	436	327		37				436					
700 Shelton	95	213	308		293		9			308					
720 Platte	75	181	256		147		1			256					
540 / 560 Riverdale	264	137	401		306		63				401				
160 Harrison	15	133	148		140		6				148				
580 Collins	157	104	261		215		13				261				
660 Gibbon	112	219	331		327		5			331					
020 Cherry Creek	25	153	178				179						178		
040 / 060 Garfield	91	153	244			244					244				
080 Beaver	76	149	225			224					225				
100 Loup	42	161	203			210					203				
140 Sartoria	16	143	159			155					159				
180 / 200 Armada	47	149	196			171					196				
220 Scott	24	226	250				149						250		
240 Rusco	56	129	185				186						185		
260 Cedar	50	144	194				192						194		
Number = 31 / 26	1,877	4,446	6,323	1,087	1,428	1,421	1,117	1,103	1,043	1,331	810	1,027	1,009	1,103	1043
											CHECK	6,323			

1 / 6 of 6,323 = 1,054 Parcels on Ave To Review Yearly

TABLE 5 MOBILE HOME HISTORY & FORECAST BY NBHD ORDER
1,217 PARCELS FORECAST FOR 2016, 2017, 2018, 2019, 2020, 2021

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

REVISED 05/26/2015 DERIVED FM ADMIN						YEAR REVIEWED						FORECAST					
REV IEW ER	NBHD	DESCRIPTION	TOT AL	PARCEL NUMBERS	NUM BER	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
LF	801	Cornhusker MH Crt IOLL	32	650 100 200	16	16			1		16						16
				850 000 409	16	15		1			17						16
SC	802	Country Side M H Crt IOLL	125	650 200 321	92	91				92						92	
				850 000 146	33	24		5		32						33	
LF	803	East Lawn M H Court	376	650 101 965	211	204	1		4			211					
				850 000223	165	139	7	9	1			165					
LF	806	L & M Mobile Home Crt IOLL	17	650 209 231	17	15			18						17		
SC	807	Merriweather M H Crt IOLL	22	650 116 280	16	16			16						16		
				850 000 000	6	5			6					6			
SC	809	R Villa M H Crt IOLL	49	650 304 176	41	31	3			41						41	
				850 000 672	8	6		1		8						8	
SC	810	Rodeo M H Crt IOLL	26	650 304 010	21	21			1		19						21
				850 000 000	6	4		1	1		6						6
LF	811	Valley View M H Crt IOLL	241	650 305 380	148			156	1					148			
				850 000 023	93			78						93			
SC	812	Villa Park M H Crt	25	650 305 470	23	19			3		22						23
				850 000 078	2	2					2						2
SC	820	Cottonmill M H Crt IOLL	12	850 000 109	12	11		1				12					
LF	821	Fawn Woods Lake M H Park	10	850 000 273	10			9						10			
SC	823	Woodriver Valley M H Pk IOLL	18	650 300 948	4	4		1			4						4
				850 000 150	14	8		2			12						14
SC	825	Schnase M H Park IOLL	10	650 300 097	6			5			6						6
				850 000 240	4			4			4						4
SC	826	Sheens M H Crt IOLL	45	650 308 800	2			1	2						2		
				850 000 083	43	33			43						43		

TABLE 5 MOBILE HOME HISTORY & FORECAST BY NBHD ORDER
1,217 PARCELS FORECAST FOR 2016, 2017, 2018, 2019, 2020, 2021

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

REVISED 05/26/2015 DERIVED FM ADMIN						YEAR REVIEWED						FORECAST					
REV IEW ER	NBHD	DESCRIPTION	TOT AL	PARCEL NUMBERS	NUM BER	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
SC	827	Van Vleet M H Crt IOLL	8	850 000 244	8			8						8			
SC	828	West Side M H Crt IOLL	8	651 115 561	1			1						1			
				850 000 270	7			3	1					7			
RM	840	Rural M H IOLL NOT in a Court	64	650 208 250	5			3			5						5
				850 000 004	59	8	12	27	2		55						59
SC	850	Elm Creek M H Courts	37	650 208 413	4	5						4					
				850 000 069	33	27	3	1				33					
SC	853	Odessa Village M H IOLL	1	850 000 136	1			1						1			
LF	860	Sun Valley (Gibbon)	62	650 305 624	3				2						3		
				850 000 299	26				23						26		
		L & J Court (Gibbon)		650 303 250	3				2						3		
				850 000 283	30				29						30		
LF	870	All M H Crts in Shelton	5	850 000 356	5			6						5			
LF	874	L & N M H Crt (Shelton)	1	850 000 000	1			3						1			
SC	880	Hand M H (Pleasanton)	5	651 109 240	1			1						1			
				850 000 026	4			2	1					4			
LF	890	Eastside Court (Ravenna)	9	850 000 008	4	3						4					
		Ravenna Court (Ravenna)		850 000 015	5	6						5					
LF	6400	MH on R E in (Gibbon)	8	640 000 000	8			7						8			
TOTAL			1,216		1,217	713	26	337	157	173	168	434	0	287	146	174	176
25			NUMBER OF NBHDS			14	4	20	12	2	6	4	0	9	5	1	6
CHECK 1,217																	

TABLE 6 COMMERCIAL BY KEARNEY, OUTSIDE KY & CITIES / SMALL TOWNS

2,083 PARCELS IN 66 NBHDS FORECAST FOR 2016, 2017, 2018, 2019, 2020, 2021

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

REVISED MAY 31, 2016 DERIVED FM ADMIN

NAME	NBHD	ACTUAL COUNT	COMPLETE 2015	6 YEAR FORECAST					
				2016	2017	2018	2019	2020	2021
KEARNEY									
South of I-80	2001	17	17						17
Comm S 2nd Ave, I-80-11th	2002	67							67
W of 2nd (N of Canal to 11th St)	2005	12				12			
Commercial / Industrial - S Kearney	2009	0							
2nd Ave; 39th - 56th St	2010	44				44			
2nd Ave; 26th to 38th St	2011	45				45			
2nd Ave S of 25th St to 21st St	2012	24				24			
Comm 2nd Ave 11th St to 16th St	2014	32							
Beg 1/2+ Blk E & W of 2nd N of 39th	2015	10		10					
Nof 39th;W of 2nd More than 1 Blk	2016	24						24	
Golf Courses in Kearney	2025	2				2			
On 39th W of 2nd More than 1 Blk	2030	24					24		
Ky Plaza 6th Add Blk 1 Not on Hwy	2038	0							
W of 30th Ave & N of 24th St	2040	0							
East 25th St - Ave E to Ave N	2041	31					31		
30th Ave - 29th St to 56th St	2042	15	15						15
30th A S of RR & 11th W of Canal	2044	10	10						10
W Hwy 30 - 15th Ave to 32nd Ave	2045	37	37						37
Corner 2nd Ave / 25th & E to 1st	2046	0	Moved to 2012						
East 25th St - 1st Ave to Ave E	2047	39					39		
Comm 26th St Ave I to Ave N	2048	19	19						19
And Pk - 6th St Add to 13th-Av A-E	2049	51						51	
E Ky Industrial (Not on Hwy 30)	2050	13				13			
Kearney Industrial Park	2051	50	50						50
College 3rd Av W to 15th Av 25th S	2055	18				18			
N of 26th to 39th / E of 1st Ave	2056	34		34					
W of 2nd (16th - 21 St to 15th Ave	2057	51			51				
Whit Grove / Glacier Pk / Tracks S	2058	110	110						110
Cen Ave N of Canal to 3rd-W to Ave E	2059	27		27					
S Cen, S of Canal & E 1st St	2060	17		17					
Cen Ave -3rd to 12th-Anderson Pk 3	2061	36		36					
Cen Ave RR to 12th St	2062	68					68		
N RR Ave-Not under Viaduct-AvB-L	2064	27			27				
Dntwn Ky RR to 22nd CenAve Only	2065	35				35			
Dntwn Ky 26th St-1st Av-Av B N 22	2066	88					88		

TABLE 6 COMMERCIAL BY KEARNEY, OUTSIDE KY & CITIES / SMALL TOWNS

2,083 PARCELS IN 66 NBHDS FORECAST FOR 2016, 2017, 2018, 2019, 2020, 2021

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

REVISED MAY 31, 2016 DERIVED FM ADMIN

NAME	NBHD	ACTUAL COUNT	COMPLETE 2015	6 YEAR FORECAST									
				2016	2017	2018	2019	2020	2021				
BROWN = ZERO PARCELS													
Southeast Kearney (NEW 2014)	2068	13				13							
Casey's Add-GrndVw Est - Comm	2080	8			8								
N Acre Subs - No 2nd Ave Access	2255	14				14							
N Acre 4th & 5th Add	2256	41				41							
Skyview Est 1-3 (E of Walmart Only)	2258	22		22									
Ky Multi-Family N of 39th St	2300	22			22								
Ky Multi-Fam W of 2nd N of RR Tks	2310	87			87								
Ky MultiFam E of 2nd & N of RR Tks	2320	50			50								
Ky MultiFam S of UP RR Tracks	2330	22			22								
Multi-Fam Conversion Hs (NEW 2015)	2350	34	34								34		
Sec 42 - Village Plaza Residential	2360	29		29									
IOLL on RR Land Inside Kearneuy	2400	19	19								19		
Mobile Home Parks in Ky City Limits	2500	10				10							
KEARNEY SUB-TOTAL	48	1,448	311	175	299	271	250	142	311				
NET	44												

RURAL COMMERCIAL ON MAJOR HIGHWAYS

TABLE 6 COMMERCIAL BY KEARNEY, OUTSIDE KY & CITIES / SMALL TOWNS

2,083 PARCELS IN 66 NBHDS FORECAST FOR 2016, 2017, 2018, 2019, 2020, 2021

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

REVISED MAY 31, 2016 DERIVED FM ADMIN

NAME	NBHD	ACTUAL COUNT	COMPLETE 2015	6 YEAR FORECAST						
				2016	2017	2018	2019	2020	2021	
BROWN = ZERO PARCELS										
Rural Comm (Not on Major Highways)	2600	33		33						
Mobile Home Crts Collinnngs/Rivdale Tnsp	2601	7				7				
Golf Courses Outside Kearney	2625	4				4				
N of Windsor Est (17th Ave)	2648	13		13						
Rural Comm on Major Highways	2650	45				45				
Kearney Industrial Area - Industrial	2651	0	Moved to 2701							
Airport similar to Coleman/Delux-Not Taxd	2653	16			16					
LEASED Comm-Airport Land	2669	7						7		
E Hwy 30 to Hwy 10 (NEW 2014)	2670	19					19			
Commercial - Little USA	2681	27	27							27
Comm E of KY/ Collins-Not on Hwy 30	2701	46							46	
Comm on RR ROW Outside KY (2014)	2800	0								
Meyer International Airport	2802	1			1					
Outside City of Kearney Sub - Total	13	218	27	46	17	56	19	53	27	
NET	11									
CITIES / SMALL TOWNS										
Amherst Commercial	2910	26		26						
Elm Creek Commercial	2920	70		70						
Elm Creek I-80 Interchange (NEW 2013)	2925	11		11						
Gibbon Commercial	2930	84				84				
Odessa Commercia (NEW 2013)	2940	5	5							5
Miller Commercial	2950	16						16		
Pleasanton Commercial	2954	42						42		
Ravenna Rural Industrial / Commercial	2955	21			21					
Ravenna Commercial	2960	106			106					
Riverdale Commercial	2970	15				15				
Shelton Commercial	2980	60			60					
Small Towns & Villages Sub - Total	11	456	5	107	187	99	0	58	5	
NET TOTAL	66	2,122	343	328	503	426	269	253	343	

FORECAST DATE	2015	2016	2017	2018	2019	2020	2021
	CHECK 2,122						

TABLE 6-B RESIDENTIAL ON COMMERCIAL BY ASSESSOR LOCATION, MARKET AREA & NBHD

98 PARCELS FORECAST FOR 2016, 2017, 2018, 2019, 2020, 2021

YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST

UPDATED 01/20/2015

PREVIOUSLY REVIEWED

FORECASTED REVIEW

SUBDIVISION	PARCEL NUMBER	ASSR LOC	MKT AREA	NBHD	NUM BER	NOTES	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
RESIDENTIAL ON COMMERCIAL		ASSR LOC	MKT AREA	NBHD														
Res on Comm 2nd Ave-26 to 38th	P&H Strip 604 850 000 +	23	3	2011	3				3						3			
Res on Comm 2nd Av 11 to 16th St	O T Ky 600 872 000 +	21	1	2014	8	Res	8						8					
Res on Comm Village Plaza Add	603 566 107 - 603 566 278	28	2	2360	28				3						28			
Res on Comm 39th W 2nd Ave	605 043 303+	2030	3	2030	3													
Res on Comm N 26 to 39/E of 1st Av	Ragains Sub 605 084 000 +	23	3	2056	6		6						6					
Res on Comm Whit Grve-Gla Pk TK S	O T Ky 606 377 000	21	1	2058	1						1							1
Res on Comm Riv Add Cen Av N	Rivside 605 105 000	21	1	2059	1	Res		1						1				
Res on Comm Ky	S. Central S of Canel		13	2060	11					13							13	
Res on Comm Cen - 3rd to 12th	600 071 000 +	21	1	2061	2	1995	1		2						2			
Res on Comm Cen RR to 12th St	O T Ky 601 057 000 +	21	1	2062	2				2							2		
Res on Comm N RR Ave B-L	O T Ky 600 242 000 +	23	3	2064	2	Res			2						2			
Res on Comm Ky Multifam E of 2d	Blairs 601685000-605841603	23	3	2320	3	ResDup		3						3				
Res on Comm KyMultiFam s Track	Conyers 602 053 000	21	1	2330	1	Dup		1						1				
Res on Comm MH Parks in KY	O T Ky 601 208 000	21	1	2500	1	Res			1						1			
Res on Comm 2nd Ave S 25 to 21st	O T Ky 600 475 000 +	22	2	2012	3	Res/Lot	3		3						3			
Res on Comm W Hy 30 15 to 32d	Linc Way 603 744 000	22	2	2045	1		1						1					
Res on Comm Coll 3rd W 15th Av	P&H Add 604 335 000	24	4	2055	1	Res			1						1			
Res on Comm W 2nd 16th-21st to 15	O T Ky 600 481 000 +	22	2	2057	4	Res / M	2		4						4			
Res on Comm Rural Not Maj HiWy	6-18-16 580 041 026 +		RURAL	2600	3	Res		2	1					3				
Res on Comm MH Cts Collins/Riv	14-9-16 560 133 000 +		RURAL	2601	2	M H			2						2			
Res on Comm Elm Creek Comm	Patel Adm 500 098 000		TOWN	2920	1	Res		1						1				
Res on Comm Pleasanton Comm	O T Plea 120 105 000		TOWN	2954	1	Res		1						1				
Res on Comm Rural Comm HiWay	720 192 000 1 RES & 5 MHs		RURAL	2650	7				1	6					7			
Res on Comm Ravenna Rural	060 135 000		RURAL	2955	1	M H		1						1				
Res on Comm Ravenna Comm	Vill Ld 040 031 000		TOWN	2960	1	Res		1						1				
Res on Comm Shelton Comm	O T Shelton 680 089 000		TOWN	2980	1	Res			1						1			
TOTAL					98		21	11	24	8	13	1	15	12	54	2	13	1
													CK	66				

TABLE 7 GOVERNMENTAL EXEMPT AND PERMISSIVE EXEMPT BY NBHD FOR DENNISE

228 MINERAL & 1,424 EXEMPT PARCELS FORECAST FOR 2016, 2017, 2018, 2019, 2020, 2021

YELLOW HIGHLIGHT IS 3 YEAR FORECAST

DERIVED FM ADMIN UPDATED 01/19/2016

SUBDIVISION	PARCEL NUMBERS	NBHD	NUM BER	REV R	PREVIOUSLY REVIEWED						FORECASTED REVIEW					
					2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Exempt - Townships	020 141 000 - 560 171 209	21	7	B J				2	5						7	
Exempt - City of Gibbon	320 191 000 - 660 226 015	22	41	B J					2		41					
Exempt - City of Ravenna	040 000 008 - 060 301 000	23	42	B J	37	2		2	1		42					
Exempt - Village of Shelton	040 000 008 - 680 510 112	24	34	B J		2	2	2	28			34				
Exempt - Village of Pleasanton	100 159 000 - 120 182 000	25	11	B J			5	5	1				11			
Exempt - Village of Riverdale	400 006 000 - 540 106 103	26	5	B J					5						5	
Exempt - Village of Amherst	420 035 000 - 440 078 000	27	8	B J				2	6	8						8
Exempt - Village of Elm Creek	480 036 000 - 500 278 100	28	15	B J				15						15		
Exempt - Village of Miller	180 001 001 - 200 044 000	29	16	B J				4		16						16
Exempt - Town of Poole	080 184 000	30	1	B J				1						1		
Exempt - City of Kearney	560 330 010 - 623 012 060	31	212	B J			40	47	116				212			
Exempt - Ky Hsg Authority	600 052 100 - 640 189 000	32	66	B J	8	6		6	46	66						66
Exempt - Airport	620 085 050 - 620 179 001	33	14	B J				12	2		14					
Exempt - USPS & US Govt	080 204 001 - 604 206 000	34	6	B J				5	1					6		
Exempt - Central Platte N R D	560 361 000 - 720 164 010	35	3	B J				1	3						3	
Exempt - UNK & CCC	600 048 000 - 606 341 000	36	23	B J			23				23				23	
Exempt - Parsonages	040 421 000 - 680 436 000	39	24	B J			24				24				24	
Exempt - Organizations	080 142 000 - 605 427 100	40	68	B J			68				68				68	
Exempt - Churches	040 042 000 - 700 313 100	41	98	B J			98				98				98	
Exempt - Assisted Living	602 056 000 - 606 019 500	42	5	B J			5				5				5	
Exempt - Nursing Homes	040 033 000 - 640 057 000	43	8	B J			8				8				8	
Exempt - Hospitals, Pkg Lots, Etc.	601 892 001 - 605 783 000	45	11	B J			11				11				11	
Exempt - Cemeteries	020 144 000 - 660 154 110	46	30	B J	30	30	30	30	30	30	30	30	30	30	30	30
Exempt - Railroads	020 019 001 - 720 035 501	50	31	B J				8	23					31		
Exempt - K N/Source Gas/KindMorg	120 196 100 - 700 085 000	51	9	B J		2		2	5			9				
Exempt - American Telep & Teleg	045 000 008 - 660 226 105	52	18	B J		3	3	2	5			18				
Exempt - Nebr Central Tele Co	040 344 005 - 680 132 000	53	10	B J		2	1	1	6			10				
Exempt - Citizens Telecomm	120 025 000 - 620 158 100	54	12	B J	2		2	2	11	12						12
Exempt - Buffalo Cty-Not Rd ROW	240 173 110 - 700 324 000	60	21	B J	2		2	2	7	21						21
Exempt - Nebraska Game & Parks	060 133 000 - 520 126 000	61	34	B J			9	8	17				34			
Exempt - St of NE Not ROW / Game	040 031 100 - 700 158 000	62	35	B J				21	14					35		
Exempt - Nebraska Dept of Roads	020 029 000 - 720 183 010	63	274	B J				64	81			274				
Exempt - Buffalo Cty Road R O W	020 025 010 - 720 036 000	64	107	B J			39	39	29				107			
Exempt - Consumers Pub Power	480 071 000 - 680 108 000	70	2	B J				1	1					2		

SUBDIVISION	PARCEL NUMBERS	NBHD	NUM BER	REV R	PREVIOUSLY REVIEWED						FORECASTED REVIEW					
					2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Exempt - Dawson Public Power	060 042 000 - 700 227 000	71	20	B J				14	6					20		
Exempt - Northwestern PubServCo	580 088 000 - 606 414 000	72	10	B J				5	5					10		
Exempt - Nebraska Public Power	060 069 005 - 680 207 000	73	30	B J				16	14					30		
Exempt - Kearney School District	560 129 110 - 620 318 100	80	32	B J				16	16					32		
Exempt - Gibbon School District	640 046 500 & 640 063 010	81	2	B J				1	1					2		
Exempt - Ravenna School District	040 000 013 - 060 039 000	82	4	B J				4						4		
Exempt - Shelton School District	680 044 000 - 700 098 010	83	3	B J				1	3						3	
Exempt - Pleasanton School Dist	120 007 000 - 120 224 100	84	7	B J				7						7		
Exempt - Riverdale School Dist	540 106 102 - 540 106 104	85	2	B J				2	2						2	
Exempt - Amherst School District	420 007 125 - 420 135 000	86	9	B J				1	8					9		
Exempt - Elm Creek School District	480 381 000 - 480 387 000	87	1	B J				1						1		
Exempt - E S U 10	603 566 515 - 603 566 530	89	4	B J					4						4	
TOTAL		46	1,425		79	47	370	350	504	153	364	375	394	235	291	153

Dark Blue is for Permissive Exempt
 Brown is for Cemeteries
 Light Blue is for Centrally Assessed

Sub-Total FC Review 1,812

Valued @ \$1 Mineral Rights	600 537 000 - 606 421 000	3000	13	DD						13						13
Valued @ \$1 Mineral Interests	060 050 001 - 720 053 101	5000	215	DD					216	215						215
BASED ON SALES TOTAL		2	228							228	0	0	0	0	0	228

Total FC Review 2,040

March 1, 2017

Agricultural Land Value Valuation: 2017 Special Valuation

All agricultural land in Buffalo County is valued using the market approach. In 2002, Buffalo County adopted county zoning that became effective January 1, 2003. The Assessor's Office initiated "Special Valuation" or Greenbelt Valuation after discussion with the Buffalo County Board of Supervisors.

The ag land tables in MIPS (CAMA) reflect both market (i.e., the Highest and Best Use" value) and the uninfluenced agland value which reflects 75% of the value if the land were available for agricultural or horticultural purposes. Special Valuation values are derived from sales of similar classes or subclasses of agricultural land from agricultural areas in which actual value is not subject to influences by other purposes or uses.

Identification of the Influenced areas:

For 2017, there are 5 different market areas. Two market areas do not recognize a difference between agland value and value for other uses and therefore are not in a Special Valuation area. A difference between values for agricultural purposes and a higher market value based upon other influences or uses was indicated for three areas. Market area 2, Market area 5, and Market area 6 are treated as Special Valuation. Market area 2 is land surrounding and near the City of Kearney. This area shows a difference between land bought for agricultural purposes and land bought for potential commercial or residential development. Market area 4 was considered in determining the special value. Market area 5 is located south of I-80 near the river south of Elm Creek and Market area 6 is located south of I-80 to the county line on the eastern part of the county. This area does show a difference between land for agricultural purposes and land bought for river or rec influence. Groups like the Platte Valley recovery and Whooping Crane trust have been buying river and land surrounding the river and paying a high value for this land, not typical of agland values. Market Area 1 was considered in determining the special value for Market area 5 and Market area 4 was considered in determining the special value for Market area 6. These agricultural market areas are calibrated to be between 69% and 75%.

Determination of the highest and best use of the properties to be valued:

The Buffalo County Assessor's Office has 14 years of market studies specifically for the "Highest and Best Use" market values. This experience and the study of comparable sales were used to determine the special value areas. Special value Area 2 is mostly around the City of Kearney, west to Odessa road and east to Highway 10. Special value area 5 is south of I-80 in Elm Creek and Odessa townships. Special value area 6 is south of I-80 in Platte townships. Sales bought for other influences other than Agricultural were used in determining the market value. Land bought for commercial and residential developments or in the case of land close to the Platte River, land bought for rec or river land bought for creating and maintaining habitats on the Platte River.

Explanation of the valuation models used in arriving at the value estimates:

Market area 2, Market area 5, and Market area 6 are treated as Special Valuation. Sales in these market areas that were bought for other uses are studied and a market value is determined. Sales in area 2 have influences of commercial and residential development from the City of Kearney. Land around Kearney typically sell higher for this reason. The special value values are determined from a non-influenced area. Market area 4 are considered in determining the special value for Area 2. Market Area 5 & 6 has influences of the Platte River and recreational uses. Sales of these types of influences are used in determining the market value in these areas. Market area 1 was considered in determining the special value for Market area 5 and Market area 4 was considered in determining the special value for Market area 6. These agricultural market areas are calibrated to be between 69% and 75%.

Explanation and analysis including documentation of adjustments made to sales to reflect current cash equivalency or typical market conditions:

No Adjustments were made.

Explanation and analysis of the estimate of economic rent or net operating income used in the income capitalization approach including estimates of yields, commodity prices, typical crop share, or documentation of cash rents:

N/A

An explanation and analysis of typical expenses allowed in an income capitalization approach:

N/A

Explanation and analysis of the overall capitalization rate used in an income capitalization approach:

N/A

A file of all data used in determining the special and actual value, is available for public inspection in the Buffalo County Assessor's Office.