

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**CASS COUNTY**



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Cass 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 Cass 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: Lori Huebner, Cass County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

<b><u>Property Class</u></b>	<b><u>COD</u></b>	<b><u>PRD</u></b>
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.

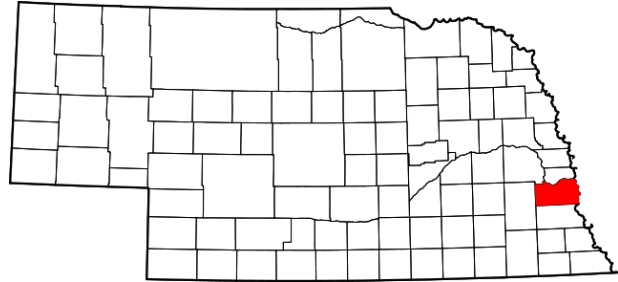
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

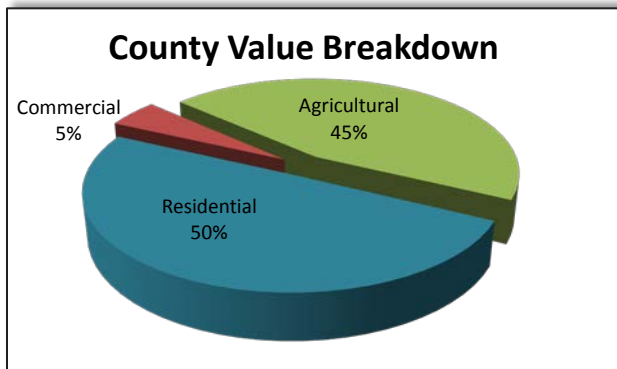
With a total area of 557 miles, Cass had 25,512 residents, per the Census Bureau Quick Facts for 2015, a slight population increase over the 2010 US Census. In a review of the past fifty-five years, Cass has seen a steady drop in population of 43% (Nebraska Department of Economic Development). Reports indicated that 81% of county residents were homeowners and 90% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Cass convene in and around Plattsmouth, the county seat, as well as some rural areas. Per the latest information available from the U.S.

Census Bureau, there were 536 employer establishments in Cass. County-wide employment was at 12,848 people, a 2% gain relative to the 2010 Census (Nebraska Department of Labor).

Simultaneously, the agricultural economy has remained another strong anchor for Cass that has fortified the local rural area economies. Cass is included in both the Lower Platte South and Nemaha Natural Resources Districts (NRD). Dry land makes up a majority of the land in the county.



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
ALVO	142	132	-7%
A VOCA	270	242	-10%
CEDAR CREEK	396	390	-2%
EAGLE	1,105	1,024	-7%
ELMWOOD	668	634	-5%
GREENWOOD	544	568	4%
LOUISVILLE	1,046	1,106	6%
MANLEY	191	178	-7%
MURDOCK	269	236	-12%
MURRAY	481	463	-4%
NEHAWKA	232	204	-12%
PLATTSMOUTH	6,893	6,505	-6%
SOUTH BEND	86	99	15%
UNION	260	233	-10%
WEEPING WATER	1,107	1,050	-5%

## 2017 Residential Correlation for Cass County

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### *Assessment Actions*

For the current assessment year, the County conducted a statistical analysis of the residential class of properties. For 2017 the towns of Greenwood, Louisville, and South Bend as well as the rural parcels within the Geo codes of 3249, 3251, and 3253: all improved parcels were physically inspected, and reviewed, the review consisted of a physical inspection of the property and interior inspection when requested by the property owner. The property characteristics are verified against the property record card as well as updating the condition of the improvements. New photos were taken and measurements were reviewed and spot checked. Pickup work was completed, including onsite inspections of any remodeling or additions for the entire residential class.

### *Description of Analysis*

The residential class consists of six valuation groups that mirror the inspection cycle in the County. The valuation groups reported in the statistics consist of groupings of county assessor locations from the same general geographic locations in the counties. The rural parcels in the same proximity of the county assessor locations are included in each of the valuation groups. The measures of central tendency offer support for each other with all three measures within the acceptable range and within an overall range of two points. The overall calculated median is 94 for the residential class of property. In analyzing the qualitative statistics, the COD and the PRD are both within the recommended range.

<b>Valuation Grouping</b>	<b>Assessor Location</b>
<b>01</b>	<b>Plattsmouth</b>
<b>02</b>	<b>Murray, Beaver Lake, Lake Waconda,</b>
<b>03</b>	<b>Weeping Water, Avoca, Manley, Nehawka,</b>
<b>04</b>	<b>Alvo, Eagle, Elmwood, Murdock</b>
<b>05</b>	<b>Greenwood, Louisville, NW Lakes, South Bend</b>
<b>06</b>	<b>Buccaneer Bay, Cedar Creek,</b>

For the residential property class, a review of the Cass statistical analysis profiles 625 qualified residential sales, representing the valuation groupings. The indicated trend for the residential market demonstrates an increasing market. A 2% increase for the county as a whole for the two-year study period as evidenced by examining the study year statistics. This upward trend is consistent through all of the valuation groups in the county. This indicates that overall,



## 2017 Residential Correlation for Cass County

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residential value within the county has followed the general residential market activity as observed in the southeast area of the state.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The county assessor has developed a consistent procedure for both sales qualification and verification. The County utilizes a sales questionnaire to aid in the verification of all the residential sales. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Cass County revealed that no apparent bias existed in the qualification determination but that possibly not all arm's-length sales are available for the measurement of real property. The Division has worked with the county to review procedures to document the reasons for exclusion of sales. The county's review includes comparison with multiple listing services for those parcels that are on the market.

The county's inspection and review cycle for all real property was discussed with the county assessor. The County is in compliance with the six-year inspection requirement and have been aggressive in their efforts to stay current with the review of residential properties. A review of the assessed value changes demonstrate that valuation changes are systematic and well documented and affect both the sold and unsold properties similarly.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that affect the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the residential property class. Based on all relevant information, the quality of assessment of the residential adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

# 2017 Residential Correlation for Cass County

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*Equalization and Quality of Assessment*

The valuation group substratum indicates that all groups are statistically within the acceptable range

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	132	95.52	96.16	95.08	07.58	101.14
02	160	92.75	92.44	91.91	07.97	100.58
03	39	97.79	100.23	96.71	07.78	103.64
04	71	94.40	94.70	92.84	10.74	102.00
05	95	97.84	99.11	98.35	07.61	100.77
06	128	91.52	95.72	92.11	11.01	103.92
<u>    </u> ALL <u>    </u>	625	94.40	95.65	93.65	09.11	102.14

*Level of Value*

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

## 2017 Commercial Correlation for Cass County

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### *Assessment Actions*

For the current assessment year, the county assessor continued the physical review of commercial property for valuation grouping 05. Property record cards were reviewed and updated for condition for any changes to the parcel the county applied a 2015-cost index for this valuation group. A lot study was also conducted for this valuation group. Additionally, all pickup work was completed by the county, as were onsite inspections of any remodeling and new additions for any permits as well as observed new construction in the county.

### *Description of Analysis*

<b>Valuation Grouping</b>	<b>Assessor Location</b>
<b>01</b>	<b>Plattsmouth</b>
<b>02</b>	<b>Murray, Beaver Lake, Waconda</b>
<b>03</b>	<b>Weeping Water, Avoca, Manley, Nehawka, Union</b>
<b>04</b>	<b>Alvo, Eagle, Elmwood, Murdock</b>
<b>05</b>	<b>Greenwood, Louisville, South Bend,</b>
<b>06</b>	<b>Buccaneer Bay, Cedar Creek</b>

For the commercial property class, a review of Cass County's statistical analysis displays 39 commercial sales distributed through five of the six valuation groupings. Valuation group 01 constitutes almost half of the sample and this accurately reflects the composition of the commercial population. Because of the limited number of sales within the other valuation groupings any meaningful statistical analysis is limited. Of the three measures of central tendency for the commercial class, only the median is within the acceptable range. The qualitative statistics are also above the recommended range.

Within the commercial sample of sales, there is a great disparity in the properties, which is not uncommon for the commercial class. There are four sales with a sale price of under \$30,000 and two sales with a selling price of over \$1,000,000. This is causing the measures of central tendency to come in above the acceptable range.

In comparing, the Net Taxable Sales for the past years indicates that the sale taxes have increased at about the same rate as the value of the commercial class of properties. While there is some separation in the most recent years that is likely due to the commercial review cycle of the county.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine

## 2017 Commercial Correlation for Cass County

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compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes, and any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The Cass County assessor has developed a consistent procedure for both sales qualification and verification. The county's appraisal staff has demonstrated a strong understanding of the commercial market. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The percentage of qualified sales for Cass County is lower than most of the area, a follow up analysis revealed that while the usability was lower there was no noted bias for the verification of the sales as evident by a review of the ratio on sales deemed non-qualified. The non-qualified sales had the required narrative for the reasoning behind the elimination of the sale from the qualified sales file. The verification of sales has been an area of focus for the county assessor and the Division. An adequate sample of arm's-length sales were made available for the measurement of real property.

The county's inspection and review cycle for all real property was discussed with the county assessor. For commercial property, the county continues to meet the six-year review cycle. The county assessor and staff have been aggressive in their approach to keep all the inspections up to date and have continued a strong consistent review of the commercial class of property.

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 Cass County, the valuation changes were systematic, well documented, and affected sold and unsold properties similarly both when examining the frequency of valuation changes and the amount of valuation change.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that affect the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the commercial property class. Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

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

Although there are only a reliable number of sales in valuation group one, review of assessment practice and a review of valuation changes over time support that properties in the other valuation groups have also been assessed at an acceptable level of value. The assessment practices of commercial property in Cass County comply with generally accepted mass appraisal practices.

## 2017 Commercial Correlation for Cass County

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VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	17	99.07	101.00	98.53	05.75	102.51
02	1	99.53	99.53	99.53	00.00	100.00
03	7	92.01	138.25	138.58	55.66	99.76
04	6	98.75	98.34	94.55	05.69	104.01
05	8	124.03	226.07	160.22	96.65	141.10
____ALL____	39	99.34	132.90	108.05	39.12	123.00

### *Level of Value*

Based on the review of all available information, the level of value of commercial property in Cass County is determined to be 99%.

## **2017 Agricultural Correlation for Cass County**

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### ***Assessment Actions***

The county analyzed agricultural sales within the county from an area that is not influenced by other uses other than agricultural and also including sales from an adjoining county that does not recognize other than agricultural use for agricultural land. The county assigned values by land capability groups to arrive at values for their special value. The County continually reviews sales and sends out letters requesting information to re-certify proof of agricultural/commercial production on owned parcels. Each record describes what criteria was used to maintain the parcel as an agricultural parcel or for disqualifying the parcel as being a non-agricultural parcel. The County continually updates land use using the latest aerial imagery as well as conducting physical inspections when necessary.

The county completed, all permit, and pick up work for the agricultural class of property.

### ***Description of Analysis***

Cass County is divided into two market areas for measurement purposes, but the county maintains five areas to track market values for parcels that have not applied for special value. Market Area 1 is the area that consists of ten townships in the southern and western portion of the county. This area generally has only an agricultural influence. Market Area 2 is the eastern portion of the County where there is a strong residential and some commercial influence on the agricultural sales. The statistical sampling for the agricultural class of real property is made up of 42 sales. In reviewing the overall data for measurement all measures of central tendency are within the acceptable range. The sample was expanded with sales from an adjoining county with similar market influence. The statistics calculated for market area 1 supports that values are within the acceptable range for the overall area and for dry land subclasses. The county values the agricultural land in Market Area 2 with the same schedule of values to create the Special Value. The county has determined that the agricultural influences are relatively the same as those in Market Area 1. There are not a sufficient number of irrigated or grass sales; however the county assessor consistently adjusts the other majority land uses proportionately with the value of dry land. The values are generally comparable to the adjoining counties, and are believed to be within the acceptable range.

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

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

## 2017 Agricultural Correlation for Cass County

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One of the areas addressed included sales qualification and verification. The county assessor has developed a consistent procedure for both sales qualification and verification. The County utilizes a sales questionnaire to aid in the verification of all the agricultural sales. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The Division reviews the non-qualified sales to ensure that the reasons for disqualifying sales are supported and documented; all sales were reviewed to ensure that those sales deemed qualified were not affected by non-agricultural influences or special factors that would cause a premium to be paid for the land. The Division has worked with the county to review procedures to document the reasons for exclusion of sales.

The county's inspection and review cycle for all real property was discussed with the county assessor. The County is in compliance with the six-year inspection requirement and have been aggressive in their efforts to stay current with the review of agricultural properties. A review of the assessed value changes demonstrate that valuation changes are systematic and well documented and affect both the sold and unsold properties similarly.

Market areas were examined to ensure that they are defined are equally subject to a set of market forces that affect the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified market areas for the agricultural property class. Based on all relevant information, the quality of assessment of the agricultural class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

### ***Equalization***

The analysis supports that the county has achieved equalization; comparison of Cass County values compared the adjoining counties shows that all values are reasonably comparable, and statistical analysis supports that values are at uniform portions of market value. The market adjustments made for 2017 parallel the movement of the agricultural market across the state.

The Division's review of agricultural improvements and site acres indicate that these parcels are inspected and reappraised using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

## 2017 Agricultural Correlation for Cass County

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<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>    Dry    </u>						
County	29	70.23	70.46	67.74	15.61	104.02
1	29	70.23	70.46	67.74	15.61	104.02
<u>    ALL    </u>						
10/01/2013 To 09/30/2016	42	70.87	72.97	70.15	17.55	104.02

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Cass is 71%.

### *Special Valuation*

A review of agricultural land value in Cass County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of market area one where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 71%



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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>99</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2017 Commission Summary for Cass County

### Residential Real Property - Current

Number of Sales	625	Median	94.40
Total Sales Price	\$114,699,440	Mean	95.65
Total Adj. Sales Price	\$114,989,440	Wgt. Mean	93.65
Total Assessed Value	\$107,688,126	Average Assessed Value of the Base	\$123,742
Avg. Adj. Sales Price	\$183,983	Avg. Assessed Value	\$172,301

### Confidence Interval - Current

95% Median C.I	93.71 to 95.41
95% Wgt. Mean C.I	92.69 to 94.61
95% Mean C.I	93.91 to 97.39
% of Value of the Class of all Real Property Value in the County	49.19
% of Records Sold in the Study Period	4.83
% of Value Sold in the Study Period	6.73

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	609	94	93.87
2015	593	96	95.61
2014	519	98	98.40
2013	530	98	98.43

## 2017 Commission Summary for Cass County

### Commercial Real Property - Current

Number of Sales	39	Median	99.34
Total Sales Price	\$9,928,761	Mean	132.90
Total Adj. Sales Price	\$9,769,621	Wgt. Mean	108.05
Total Assessed Value	\$10,555,876	Average Assessed Value of the Base	\$216,588
Avg. Adj. Sales Price	\$250,503	Avg. Assessed Value	\$270,663

### Confidence Interval - Current

95% Median C.I	97.50 to 102.20
95% Wgt. Mean C.I	93.48 to 122.62
95% Mean C.I	90.31 to 175.49
% of Value of the Class of all Real Property Value in the County	6.19
% of Records Sold in the Study Period	4.19
% of Value Sold in the Study Period	5.24

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	33	99	99.07
2015	43	100	99.64
2014	25	100	99.65
2013	24	99	98.70

**13 Cass**  
**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 : 625  
Total Sales Price : 114,699,440  
Total Adj. Sales Price : 114,989,440  
Total Assessed Value : 107,688,126  
Avg. Adj. Sales Price : 183,983  
Avg. Assessed Value : 172,301

MEDIAN : 94  
WGT. MEAN : 94  
MEAN : 96  
COD : 09.11  
PRD : 102.14

COV : 23.15  
STD : 22.14  
Avg. Abs. Dev : 08.60  
MAX Sales Ratio : 546.88  
MIN Sales Ratio : 61.78

95% Median C.I. : 93.71 to 95.41  
95% Wgt. Mean C.I. : 92.69 to 94.61  
95% Mean C.I. : 93.91 to 97.39

Printed:3/21/2017 9:19:21AM

**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-14 To 31-DEC-14	49	98.16	100.51	97.48	08.43	103.11	77.46	191.19	96.34 to 99.56	187,688	182,962
01-JAN-15 To 31-MAR-15	51	95.58	97.06	95.00	07.51	102.17	71.57	163.09	93.56 to 98.22	173,463	164,791
01-APR-15 To 30-JUN-15	102	95.35	99.13	95.67	11.39	103.62	73.99	546.88	93.71 to 97.96	178,848	171,107
01-JUL-15 To 30-SEP-15	88	93.99	95.06	92.95	09.44	102.27	64.50	218.47	91.56 to 95.79	191,560	178,053
01-OCT-15 To 31-DEC-15	72	93.94	95.29	93.47	08.92	101.95	74.19	145.90	91.64 to 96.23	166,263	155,400
01-JAN-16 To 31-MAR-16	50	96.57	99.14	97.68	07.30	101.49	80.62	148.02	94.23 to 99.32	177,400	173,289
01-APR-16 To 30-JUN-16	98	91.97	92.55	91.08	09.12	101.61	61.78	148.67	90.66 to 95.14	183,256	166,901
01-JUL-16 To 30-SEP-16	115	91.36	91.69	91.07	07.51	100.68	63.07	145.37	89.96 to 93.96	200,403	182,501
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	290	95.56	97.77	95.01	09.75	102.90	64.50	546.88	94.23 to 96.66	183,252	174,107
01-OCT-15 To 30-SEP-16	335	93.37	93.83	92.48	08.42	101.46	61.78	148.67	92.12 to 94.41	184,616	170,738
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	313	94.96	96.77	94.27	09.66	102.65	64.50	546.88	93.71 to 95.75	178,649	168,417
<u>ALL</u>	625	94.40	95.65	93.65	09.11	102.14	61.78	546.88	93.71 to 95.41	183,983	172,301

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	132	95.52	96.16	95.08	07.58	101.14	64.50	145.37	94.07 to 97.51	109,254	103,876
02	160	92.75	92.44	91.91	07.97	100.58	63.07	135.92	90.94 to 93.96	210,535	193,495
03	39	97.79	100.23	96.71	07.78	103.64	77.84	163.09	95.53 to 102.07	123,535	119,469
04	71	94.40	94.70	92.84	10.74	102.00	61.78	148.67	91.87 to 97.34	174,643	162,138
05	95	97.84	99.11	98.35	07.61	100.77	70.45	218.47	96.48 to 99.34	185,558	182,494
06	128	91.52	95.72	92.11	11.01	103.92	69.18	546.88	89.91 to 92.96	250,288	230,542
<u>ALL</u>	625	94.40	95.65	93.65	09.11	102.14	61.78	546.88	93.71 to 95.41	183,983	172,301

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	613	94.41	95.79	93.69	09.08	102.24	61.78	546.88	93.71 to 95.44	186,525	174,763
06											
07	12	92.22	88.93	85.96	10.70	103.46	63.07	103.13	78.41 to 100.47	54,125	46,525
<u>ALL</u>	625	94.40	95.65	93.65	09.11	102.14	61.78	546.88	93.71 to 95.41	183,983	172,301

**13 Cass**  
**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 : 625  
 Total Sales Price : 114,699,440  
 Total Adj. Sales Price : 114,989,440  
 Total Assessed Value : 107,688,126  
 Avg. Adj. Sales Price : 183,983  
 Avg. Assessed Value : 172,301

MEDIAN : 94  
 WGT. MEAN : 94  
 MEAN : 96  
 COD : 09.11  
 PRD : 102.14

COV : 23.15  
 STD : 22.14  
 Avg. Abs. Dev : 08.60  
 MAX Sales Ratio : 546.88  
 MIN Sales Ratio : 61.78

95% Median C.I. : 93.71 to 95.41  
 95% Wgt. Mean C.I. : 92.69 to 94.61  
 95% Mean C.I. : 93.91 to 97.39

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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	2	99.35	99.35	99.64	02.84	99.71	96.53	102.16	N/A	3,350	3,338	
Less Than 15,000	4	99.35	102.87	105.26	07.04	97.73	95.23	117.55	N/A	8,800	9,263	
Less Than 30,000	13	95.23	101.77	101.11	14.40	100.65	82.93	163.09	86.85 to 117.55	20,427	20,653	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	623	94.36	95.64	93.65	09.12	102.12	61.78	546.88	93.65 to 95.40	184,563	172,843	
Greater Than 14,999	621	94.34	95.61	93.65	09.12	102.09	61.78	546.88	93.63 to 95.40	185,111	173,351	
Greater Than 29,999	612	94.38	95.52	93.63	09.00	102.02	61.78	546.88	93.71 to 95.41	187,457	175,522	
<u>Incremental Ranges</u>												
0 TO 4,999	2	99.35	99.35	99.64	02.84	99.71	96.53	102.16	N/A	3,350	3,338	
5,000 TO 14,999	2	106.39	106.39	106.59	10.49	99.81	95.23	117.55	N/A	14,250	15,189	
15,000 TO 29,999	9	88.02	101.28	100.47	17.11	100.81	82.93	163.09	86.68 to 123.15	25,594	25,715	
30,000 TO 59,999	23	100.80	124.38	128.09	37.08	97.10	70.80	546.88	92.75 to 112.32	46,241	59,229	
60,000 TO 99,999	107	97.51	99.81	99.45	09.15	100.36	70.45	148.67	96.34 to 99.33	82,306	81,856	
100,000 TO 149,999	140	95.34	94.86	94.71	07.25	100.16	63.07	191.19	93.23 to 97.51	122,497	116,016	
150,000 TO 249,999	201	92.58	92.54	92.31	07.89	100.25	61.78	148.02	90.58 to 94.23	195,506	180,466	
250,000 TO 499,999	135	93.10	92.52	92.58	06.23	99.94	69.18	131.74	92.02 to 94.22	333,841	309,064	
500,000 TO 999,999	6	95.78	91.87	91.63	07.43	100.26	68.85	100.31	68.85 to 100.31	556,467	509,882	
1,000,000 +												
<u>ALL</u>	625	94.40	95.65	93.65	09.11	102.14	61.78	546.88	93.71 to 95.41	183,983	172,301	

**13 Cass**  
**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 : 39  
Total Sales Price : 9,928,761  
Total Adj. Sales Price : 9,769,621  
Total Assessed Value : 10,555,876  
Avg. Adj. Sales Price : 250,503  
Avg. Assessed Value : 270,663

MEDIAN : 99  
WGT. MEAN : 108  
MEAN : 133  
COD : 39.12  
PRD : 123.00

COV : 102.10  
STD : 135.69  
Avg. Abs. Dev : 38.86  
MAX Sales Ratio : 887.07  
MIN Sales Ratio : 77.26

95% Median C.I. : 97.50 to 102.20  
95% Wgt. Mean C.I. : 93.48 to 122.62  
95% Mean C.I. : 90.31 to 175.49

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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	5	92.76	154.23	108.70	73.28	141.89	77.26	412.00	N/A	415,864	452,038
01-JAN-14 To 31-MAR-14	3	95.67	95.98	95.63	03.13	100.37	91.65	100.63	N/A	263,667	252,135
01-APR-14 To 30-JUN-14	2	97.02	97.02	96.02	01.46	101.04	95.60	98.43	N/A	468,500	449,842
01-JUL-14 To 30-SEP-14	6	100.87	126.03	107.45	26.49	117.29	99.07	240.31	99.07 to 240.31	153,207	164,616
01-OCT-14 To 31-DEC-14	6	103.36	107.81	103.14	11.88	104.53	89.73	131.06	89.73 to 131.06	193,625	199,709
01-JAN-15 To 31-MAR-15	2	494.07	494.07	471.50	79.55	104.79	101.06	887.07	N/A	82,750	390,168
01-APR-15 To 30-JUN-15	3	97.18	96.24	94.08	04.99	102.30	88.49	103.04	N/A	169,333	159,317
01-JUL-15 To 30-SEP-15	5	100.12	99.29	95.52	06.55	103.95	82.51	112.55	N/A	212,380	202,868
01-OCT-15 To 31-DEC-15	1	98.15	98.15	98.15	00.00	100.00	98.15	98.15	N/A	450,000	441,683
01-JAN-16 To 31-MAR-16	2	118.31	118.31	102.65	16.25	115.26	99.08	137.53	N/A	646,250	663,376
01-APR-16 To 30-JUN-16	3	100.00	106.73	103.98	08.40	102.64	97.50	122.69	N/A	92,802	96,496
01-JUL-16 To 30-SEP-16	1	98.48	98.48	98.48	00.00	100.00	98.48	98.48	N/A	125,000	123,099
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	16	98.75	125.58	103.75	33.44	121.04	77.26	412.00	92.76 to 102.20	295,410	306,498
01-OCT-14 To 30-SEP-15	16	101.55	151.26	119.80	56.35	126.26	82.51	887.07	93.99 to 112.55	181,072	216,930
01-OCT-15 To 30-SEP-16	7	99.08	107.63	101.64	09.53	105.89	97.50	137.53	97.50 to 137.53	306,558	311,575
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	17	99.53	110.88	100.87	15.28	109.92	89.73	240.31	95.60 to 115.74	224,058	226,002
01-JAN-15 To 31-DEC-15	11	100.12	170.13	124.20	76.29	136.98	82.51	887.07	88.49 to 112.55	198,673	246,756
<u>ALL</u>	39	99.34	132.90	108.05	39.12	123.00	77.26	887.07	97.50 to 102.20	250,503	270,663

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	17	99.07	101.00	98.53	05.75	102.51	88.49	137.53	95.60 to 102.03	378,660	373,090
02	1	99.53	99.53	99.53	00.00	100.00	99.53	99.53	N/A	387,500	385,671
03	7	92.01	138.25	138.58	55.66	99.76	77.26	412.00	77.26 to 412.00	79,729	110,485
04	6	98.75	98.34	94.55	05.69	104.01	82.51	112.55	82.51 to 112.55	195,385	184,740
05	8	124.03	226.07	160.22	96.65	141.10	97.18	887.07	97.18 to 887.07	151,812	243,229
<u>ALL</u>	39	99.34	132.90	108.05	39.12	123.00	77.26	887.07	97.50 to 102.20	250,503	270,663

**13 Cass**  
**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 : 39  
Total Sales Price : 9,928,761  
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Avg. Adj. Sales Price : 250,503  
Avg. Assessed Value : 270,663

MEDIAN : 99  
WGT. MEAN : 108  
MEAN : 133  
COD : 39.12  
PRD : 123.00

COV : 102.10  
STD : 135.69  
Avg. Abs. Dev : 38.86  
MAX Sales Ratio : 887.07  
MIN Sales Ratio : 77.26

95% Median C.I. : 97.50 to 102.20  
95% Wgt. Mean C.I. : 93.48 to 122.62  
95% Mean C.I. : 90.31 to 175.49

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	37	99.34	134.74	108.82	41.06	123.82	77.26	887.07	98.15 to 102.20	245,260	266,903
04	2	98.85	98.85	97.91	03.22	100.96	95.67	102.03	N/A	347,500	340,236
<u>ALL</u>	39	99.34	132.90	108.05	39.12	123.00	77.26	887.07	97.50 to 102.20	250,503	270,663

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	90.07	90.07	90.79	14.22	99.21	77.26	102.88	N/A	8,050	7,309
Less Than 30,000	4	101.44	130.11	164.66	40.89	79.02	77.26	240.31	N/A	15,563	25,626
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	39	99.34	132.90	108.05	39.12	123.00	77.26	887.07	97.50 to 102.20	250,503	270,663
Greater Than 14,999	37	99.34	135.21	108.08	40.54	125.10	82.51	887.07	98.15 to 102.03	263,609	284,899
Greater Than 29,999	35	99.25	133.21	107.68	38.81	123.71	82.51	887.07	97.50 to 102.03	277,353	298,668
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	90.07	90.07	90.79	14.22	99.21	77.26	102.88	N/A	8,050	7,309
15,000 TO 29,999	2	170.16	170.16	190.43	41.23	89.36	100.00	240.31	N/A	23,076	43,943
30,000 TO 59,999	1	131.06	131.06	131.06	00.00	100.00	131.06	131.06	N/A	48,750	63,894
60,000 TO 99,999	9	103.04	224.79	232.53	123.85	96.67	89.73	887.07	92.76 to 412.00	73,600	171,139
100,000 TO 149,999	9	99.34	105.66	105.32	08.47	100.32	92.01	137.53	98.43 to 125.36	121,000	127,432
150,000 TO 249,999	6	97.34	98.77	98.51	06.50	100.26	88.49	115.74	88.49 to 115.74	209,500	206,370
250,000 TO 499,999	6	96.91	94.85	95.22	04.26	99.61	82.51	99.53	82.51 to 99.53	385,750	367,322
500,000 TO 999,999	2	99.72	99.72	99.04	04.13	100.69	95.60	103.84	N/A	685,750	679,173
1,000,000 +	2	98.10	98.10	97.90	01.00	100.20	97.12	99.08	N/A	1,482,110	1,450,924
<u>ALL</u>	39	99.34	132.90	108.05	39.12	123.00	77.26	887.07	97.50 to 102.20	250,503	270,663



**13 Cass**  
**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 : 39  
Total Sales Price : 9,928,761  
Total Adj. Sales Price : 9,769,621  
Total Assessed Value : 10,555,876  
Avg. Adj. Sales Price : 250,503  
Avg. Assessed Value : 270,663

MEDIAN : 99  
WGT. MEAN : 108  
MEAN : 133  
COD : 39.12  
PRD : 123.00

COV : 102.10  
STD : 135.69  
Avg. Abs. Dev : 38.86  
MAX Sales Ratio : 887.07  
MIN Sales Ratio : 77.26

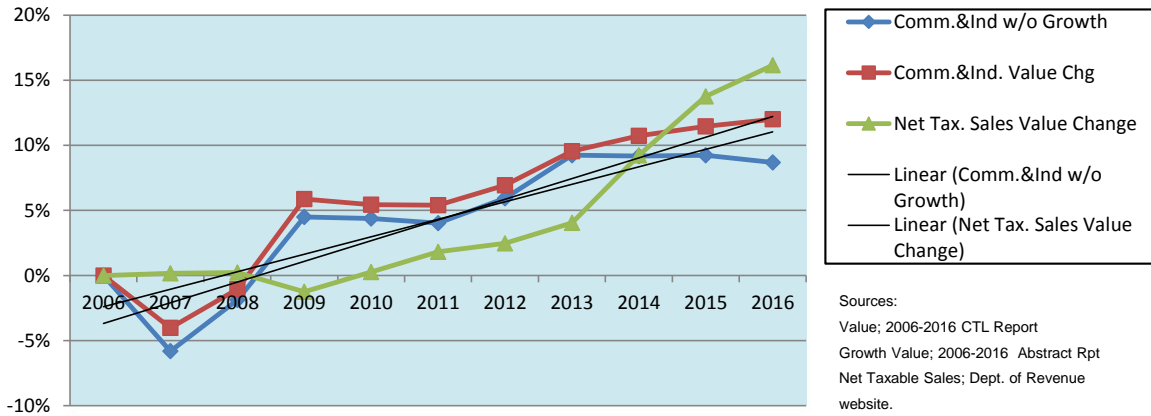
95% Median C.I. : 97.50 to 102.20  
95% Wgt. Mean C.I. : 93.48 to 122.62  
95% Mean C.I. : 90.31 to 175.49

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	4	99.63	296.19	203.69	198.08	145.41	98.43	887.07	N/A	146,852	299,121
102	1	122.69	122.69	122.69	00.00	100.00	122.69	122.69	N/A	70,000	85,882
297	1	115.74	115.74	115.74	00.00	100.00	115.74	115.74	N/A	185,000	214,121
304	1	93.99	93.99	93.99	00.00	100.00	93.99	93.99	N/A	342,000	321,449
341	1	137.53	137.53	137.53	00.00	100.00	137.53	137.53	N/A	120,000	165,041
344	1	101.06	101.06	101.06	00.00	100.00	101.06	101.06	N/A	87,500	88,425
347	1	89.73	89.73	89.73	00.00	100.00	89.73	89.73	N/A	80,000	71,785
350	1	97.50	97.50	97.50	00.00	100.00	97.50	97.50	N/A	192,000	187,200
351	2	92.05	92.05	94.04	03.87	97.88	88.49	95.60	N/A	512,000	481,484
352	4	98.78	98.44	97.97	00.65	100.48	97.12	99.08	N/A	804,805	788,436
353	7	125.36	172.72	153.14	55.04	112.79	97.18	412.00	97.18 to 412.00	88,785	135,969
406	6	100.08	97.81	97.77	04.41	100.04	82.51	103.84	82.51 to 103.84	325,667	318,416
442	1	99.34	99.34	99.34	00.00	100.00	99.34	99.34	N/A	122,000	121,200
494	2	97.02	97.02	98.64	05.16	98.36	92.01	102.03	N/A	185,000	182,487
528	6	94.22	95.46	95.64	08.75	99.81	77.26	112.55	77.26 to 112.55	132,500	126,720
<u>ALL</u>	<u>39</u>	99.34	132.90	108.05	39.12	123.00	77.26	887.07	97.50 to 102.20	250,503	270,663

### 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	\$ 171,128,443	\$ 3,604,380	2.11%	\$ 167,524,063	-	\$ 106,133,225	-
2007	\$ 164,236,511	\$ 3,062,788	1.86%	\$ 161,173,723	-5.82%	\$ 106,317,245	0.17%
2008	\$ 169,315,579	\$ 1,381,474	0.82%	\$ 167,934,105	2.25%	\$ 106,380,917	0.06%
2009	\$ 181,178,588	\$ 2,347,910	1.30%	\$ 178,830,678	5.62%	\$ 104,804,585	-1.48%
2010	\$ 180,437,442	\$ 1,817,525	1.01%	\$ 178,619,917	-1.41%	\$ 106,412,144	1.53%
2011	\$ 180,370,120	\$ 2,343,368	1.30%	\$ 178,026,752	-1.34%	\$ 108,071,830	1.56%
2012	\$ 182,985,174	\$ 1,702,867	0.93%	\$ 181,282,307	0.51%	\$ 108,762,938	0.64%
2013	\$ 187,462,530	\$ 510,259	0.27%	\$ 186,952,271	2.17%	\$ 110,422,566	1.53%
2014	\$ 189,508,942	\$ 2,679,176	1.41%	\$ 186,829,766	-0.34%	\$ 115,937,490	4.99%
2015	\$ 190,729,803	\$ 3,791,243	1.99%	\$ 186,938,560	-1.36%	\$ 120,732,717	4.14%
2016	\$ 191,672,464	\$ 5,686,749	2.97%	\$ 185,985,715	-2.49%	\$ 123,281,283	2.11%
<b>Ann %chg</b>	1.14%			<b>Average</b>	<b>-0.22%</b>	<b>1.44%</b>	<b>1.53%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	-5.82%	-4.03%	0.17%
2008	-1.87%	-1.06%	0.23%
2009	4.50%	5.87%	-1.25%
2010	4.38%	5.44%	0.26%
2011	4.03%	5.40%	1.83%
2012	5.93%	6.93%	2.48%
2013	9.25%	9.54%	4.04%
2014	9.18%	10.74%	9.24%
2015	9.24%	11.45%	13.76%
2016	8.68%	12.01%	16.16%

County Number: 13  
 County Name: Cass

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2013 to 09/30/2016 Posted Before : 01/13/2017

Number of Sales :	18	Median :	68	COV :	22.67	95% Median C.I. :	56.81 to 79.97
Total Sales Price :	12,496,685	Wgt. Mean :	67	STD :	16.04	95% Wgt. Mean C.I. :	61.21 to 72.42
Total Adj. Sales Price :	14,276,684	Mean :	71	Avg.Abs.Dev :	11.81	95% Mean C.I. :	62.77 to 78.73
Total Assessed Value :	9,539,187						
Avg. Adj. Sales Price :	793,149	COD :	17.46	MAX Sales Ratio :	112.44		
Avg. Assessed Value :	529,955	PRD :	105.88	MIN Sales Ratio :	52.73		

Printed : 04/06/2017

**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	3	56.36	55.86	55.87	01.24	99.98	54.55	56.66	N/A	1,141,963	637,976
01/01/2014 To 03/31/2014	3	77.10	69.93	71.08	11.78	98.38	52.73	79.97	N/A	569,677	404,931
04/01/2014 To 06/30/2014	2	63.62	63.62	66.07	07.70	96.29	58.72	68.52	N/A	1,080,000	713,601
07/01/2014 To 09/30/2014	1	56.81	56.81	56.81		100.00	56.81	56.81	N/A	900,000	511,274
10/01/2014 To 12/31/2014	3	70.23	76.58	71.54	11.55	107.05	67.59	91.93	N/A	725,295	518,876
01/01/2015 To 03/31/2015											
04/01/2015 To 06/30/2015											
07/01/2015 To 09/30/2015											
10/01/2015 To 12/31/2015	1	84.20	84.20	84.20		100.00	84.20	84.20	N/A	340,000	286,279
01/01/2016 To 03/31/2016	1	65.92	65.92	65.92		100.00	65.92	65.92	N/A	1,121,800	739,535
04/01/2016 To 06/30/2016	3	90.97	90.36	81.36	16.40	111.06	67.67	112.44	N/A	651,360	529,933
07/01/2016 To 09/30/2016	1	61.17	61.17	61.17		100.00	61.17	61.17	N/A	490,000	299,749
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	9	56.81	62.38	61.83	12.52	100.89	52.73	79.97	54.55 to 77.10	910,547	563,022
10/01/2014 To 09/30/2015	3	70.23	76.58	71.54	11.55	107.05	67.59	91.93	N/A	725,295	518,876
10/01/2015 To 09/30/2016	6	75.94	80.40	74.64	20.38	107.72	61.17	112.44	61.17 to 112.44	650,980	485,894
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	9	68.52	69.29	67.82	13.51	102.17	52.73	91.93	56.81 to 79.97	771,657	523,322
01/01/2015 To 12/31/2015	1	84.20	84.20	84.20		100.00	84.20	84.20	N/A	340,000	286,279
<u>ALL</u>											
10/01/2013 To 09/30/2016	18	67.63	70.75	66.82	17.46	105.88	52.73	112.44	56.81 to 79.97	793,149	529,955

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2013 to 09/30/2016 Posted Before : 01/13/2017

Number of Sales :	18	Median :	68	COV :	22.67	95% Median C.I. :	56.81 to 79.97
Total Sales Price :	12,496,685	Wgt. Mean :	67	STD :	16.04	95% Wgt. Mean C.I. :	61.21 to 72.42
Total Adj. Sales Price :	14,276,684	Mean :	71	Avg.Abs.Dev :	11.81	95% Mean C.I. :	62.77 to 78.73
Total Assessed Value :	9,539,187						
Avg. Adj. Sales Price :	793,149	COD :	17.46	MAX Sales Ratio :	112.44		
Avg. Assessed Value :	529,955	PRD :	105.88	MIN Sales Ratio :	52.73		

Printed : 04/06/2017

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	18	67.63	70.75	66.82	17.46	105.88	52.73	112.44	56.81 to 79.97	793,149	529,955
<u>ALL</u>											
10/01/2013 To 09/30/2016	18	67.63	70.75	66.82	17.46	105.88	52.73	112.44	56.81 to 79.97	793,149	529,955

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Dry</u>											
County	10	68.95	73.17	68.12	16.85	107.41	56.36	112.44	56.66 to 84.20	786,570	535,782
1	10	68.95	73.17	68.12	16.85	107.41	56.36	112.44	56.66 to 84.20	786,570	535,782
<u>ALL</u>											
10/01/2013 To 09/30/2016	18	67.63	70.75	66.82	17.46	105.88	52.73	112.44	56.81 to 79.97	793,149	529,955

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Dry</u>											
County	14	66.76	68.95	65.58	16.39	105.14	52.73	112.44	56.36 to 79.97	781,906	512,757
1	14	66.76	68.95	65.58	16.39	105.14	52.73	112.44	56.36 to 79.97	781,906	512,757
<u>ALL</u>											
10/01/2013 To 09/30/2016	18	67.63	70.75	66.82	17.46	105.88	52.73	112.44	56.81 to 79.97	793,149	529,955

## Cass County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
<b>Cass</b>	54	6340	6130	5600	5565	4930	4900	4295	4260	<b>5816</b>
<b>Sarpy</b>	1	6510	6310	5980	5830	5628	4925	4605	4335	<b>5868</b>
<b>Otoe</b>	8000	5600	5600	5500	5500	5000	5000	4200	4200	<b>5215</b>
<b>Saunders</b>	3	6930	6691	6453	5910	5740	5016	4516	4060	<b>6083</b>
<b>Lancaster</b>	1	7125	6746	6367	6023	5597	5218	4834	4486	<b>6131</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
<b>Cass</b>	54	5255	5100	4999	4600	4465	4305	4010	3780	<b>4747</b>
<b>Sarpy</b>	1	5730	5557	5215	5055	4885	4315	4015	3795	<b>5030</b>
<b>Otoe</b>	8000	4600	4600	4350	4300	4200	4200	3600	3200	<b>4244</b>
<b>Saunders</b>	3	5883	5656	5438	5036	4821	4100	3708	3492	<b>4831</b>
<b>Lancaster</b>	1	5689	5343	4974	4630	4496	3747	3369	3364	<b>4620</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
<b>Cass</b>	54	2420	2370	2280	2200	2110	2085	1870	1615	<b>2140</b>
<b>Sarpy</b>	1	2700	2650	2565	2510	2421	2195	2053	1900	<b>2319</b>
<b>Otoe</b>	8000	2290	2250	2180	2160	2030	2000	1750	1550	<b>1999</b>
<b>Saunders</b>	3	1901	2607	1962	2501	2171	2256	1661	2119	<b>2131</b>
<b>Lancaster</b>	1	2555	2762	2669	2396	2177	1815	1431	1368	<b>2005</b>

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

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	42	Median :	71	COV :	20.98	95% Median C.I. :	65.92 to 79.97
Total Sales Price :	24,035,608	Wgt. Mean :	70	STD :	15.31	95% Wgt. Mean C.I. :	66.08 to 74.23
Total Adj. Sales Price :	25,815,607	Mean :	73	Avg. Abs.Dev :	12.44	95% Mean C.I. :	68.34 to 77.60
Total Assessed Value :	18,110,244						
Avg. Adj. Sales Price :	614,657	COD :	17.55	MAX Sales Ratio :	112.44		
Avg. Assessed Value :	431,196	PRD :	104.02	MIN Sales Ratio :	45.36		

Printed : 03/28/2017

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	7	56.66	63.95	60.10	16.54	106.41	51.79	80.83	51.79 to 80.83	770,371	463,003
01/01/2014 To 03/31/2014	5	70.67	65.17	68.09	16.70	95.71	45.36	79.97	N/A	592,966	403,751
04/01/2014 To 06/30/2014	4	63.91	68.59	69.78	14.99	98.29	58.72	87.81	N/A	898,000	626,653
07/01/2014 To 09/30/2014	1	56.81	56.81	56.81		100.00	56.81	56.81	N/A	900,000	511,274
10/01/2014 To 12/31/2014	5	67.59	68.98	69.05	13.91	99.90	55.28	91.93	N/A	523,161	361,247
01/01/2015 To 03/31/2015	3	97.00	90.73	91.92	08.97	98.71	74.55	100.64	N/A	524,650	482,271
04/01/2015 To 06/30/2015	4	87.67	85.06	81.53	09.47	104.33	71.07	93.81	N/A	387,143	315,628
07/01/2015 To 09/30/2015	6	78.49	75.57	72.62	11.28	104.06	59.97	89.61	59.97 to 89.61	520,329	377,886
10/01/2015 To 12/31/2015	1	84.20	84.20	84.20		100.00	84.20	84.20	N/A	340,000	286,279
01/01/2016 To 03/31/2016	1	65.92	65.92	65.92		100.00	65.92	65.92	N/A	1,121,800	739,535
04/01/2016 To 06/30/2016	3	90.97	90.36	81.36	16.40	111.06	67.67	112.44	N/A	651,360	529,933
07/01/2016 To 09/30/2016	2	64.17	64.17	62.91	04.68	102.00	61.17	67.17	N/A	345,000	217,047
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	17	59.29	64.98	64.42	17.79	100.87	45.36	87.81	54.55 to 77.10	755,849	486,921
10/01/2014 To 09/30/2015	18	78.49	78.37	76.55	15.10	102.38	55.28	100.64	67.59 to 91.93	492,239	376,826
10/01/2015 To 09/30/2016	7	67.67	78.51	74.28	19.71	105.69	61.17	112.44	61.17 to 112.44	586,554	435,672
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	15	67.59	66.79	67.94	15.59	98.31	45.36	91.93	56.81 to 77.10	671,509	456,192
01/01/2015 To 12/31/2015	14	82.19	82.15	79.93	11.40	102.78	59.97	100.64	71.07 to 93.81	470,321	375,923

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	42	70.87	72.97	70.15	17.55	104.02	45.36	112.44	65.92 to 79.97	614,657	431,196

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	42	Median :	71	COV :	20.98	95% Median C.I. :	65.92 to 79.97
Total Sales Price :	24,035,608	Wgt. Mean :	70	STD :	15.31	95% Wgt. Mean C.I. :	66.08 to 74.23
Total Adj. Sales Price :	25,815,607	Mean :	73	Avg. Abs. Dev :	12.44	95% Mean C.I. :	68.34 to 77.60
Total Assessed Value :	18,110,244						
Avg. Adj. Sales Price :	614,657	COD :	17.55	MAX Sales Ratio :	112.44		
Avg. Assessed Value :	431,196	PRD :	104.02	MIN Sales Ratio :	45.36		

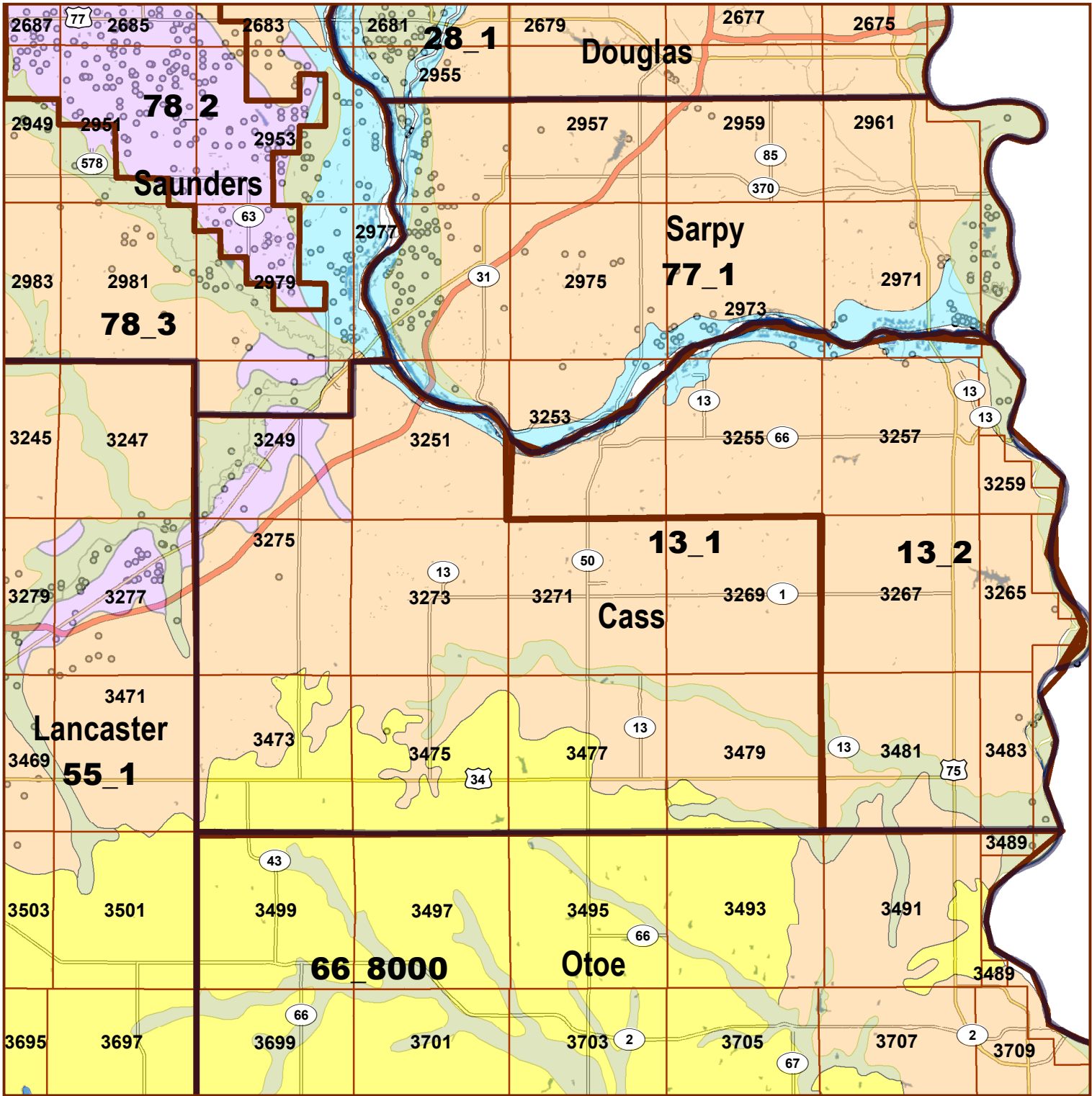
Printed : 03/28/2017

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>    Dry    </u>											
County	16	68.95	71.05	68.41	16.26	103.86	51.79	112.44	59.29 to 79.97	699,976	478,885
1	16	68.95	71.05	68.41	16.26	103.86	51.79	112.44	59.29 to 79.97	699,976	478,885
<u>    ALL    </u>											
10/01/2013 To 09/30/2016	42	70.87	72.97	70.15	17.55	104.02	45.36	112.44	65.92 to 79.97	614,657	431,196

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>    Dry    </u>											
County	29	70.23	70.46	67.74	15.61	104.02	51.79	112.44	59.87 to 75.26	655,275	443,861
1	29	70.23	70.46	67.74	15.61	104.02	51.79	112.44	59.87 to 75.26	655,275	443,861
<u>    ALL    </u>											
10/01/2013 To 09/30/2016	42	70.87	72.97	70.15	17.55	104.02	45.36	112.44	65.92 to 79.97	614,657	431,196



**Legend**

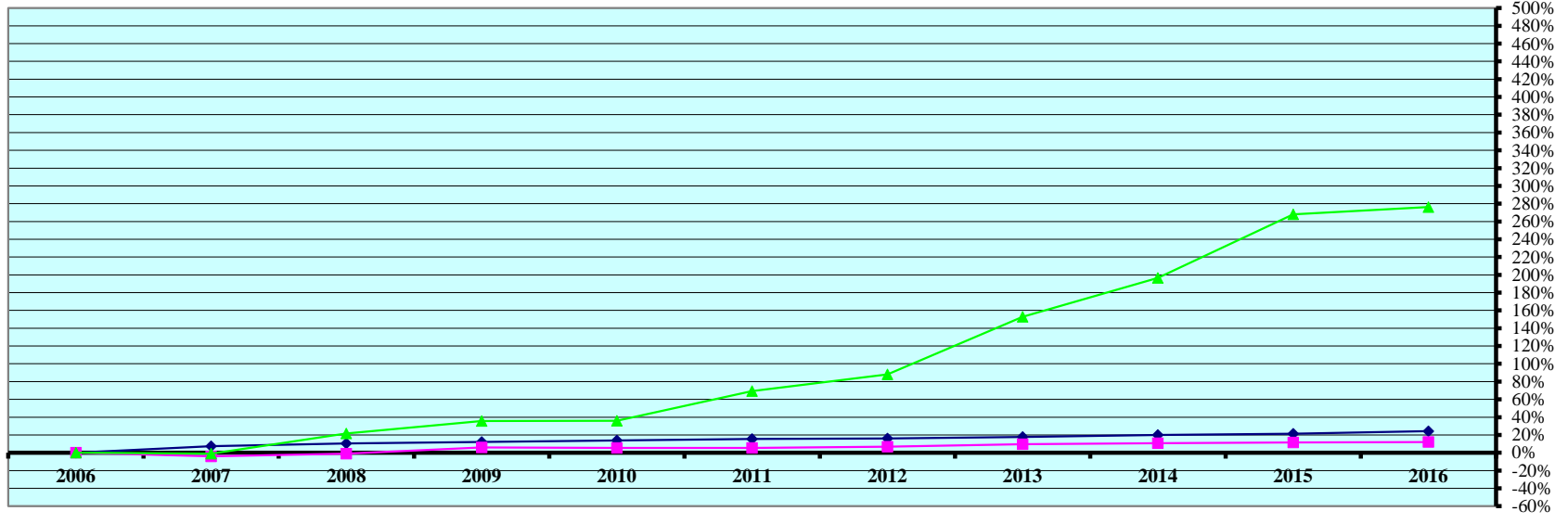
- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium 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

## Cass County Map





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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	1,233,705,665	--	--	--	171,128,443	--	--	--	353,782,895	--	--	--
2007	1,324,087,270	90,381,605	7.33%	7.33%	164,236,511	-6,891,932	-4.03%	-4.03%	349,975,058	-3,807,837	-1.08%	-1.08%
2008	1,362,344,499	38,257,229	2.89%	10.43%	169,315,579	5,079,068	3.09%	-1.06%	430,579,821	80,604,763	23.03%	21.71%
2009	1,384,014,461	21,669,962	1.59%	12.18%	181,178,588	11,863,009	7.01%	5.87%	480,411,956	49,832,135	11.57%	35.79%
2010	1,404,806,915	20,792,454	1.50%	13.87%	180,437,442	-741,146	-0.41%	5.44%	481,287,844	875,888	0.18%	36.04%
2011	1,425,621,221	20,814,306	1.48%	15.56%	180,370,120	-67,322	-0.04%	5.40%	598,561,530	117,273,686	24.37%	69.19%
2012	1,433,221,401	7,600,180	0.53%	16.17%	182,985,174	2,615,054	1.45%	6.93%	665,255,645	66,694,115	11.14%	88.04%
2013	1,451,839,415	18,618,014	1.30%	17.68%	187,462,530	4,477,356	2.45%	9.54%	894,122,545	228,866,900	34.40%	152.73%
2014	1,481,020,790	29,181,375	2.01%	20.05%	189,508,942	2,046,412	1.09%	10.74%	1,048,810,372	154,687,827	17.30%	196.46%
2015	1,498,249,500	17,228,710	1.16%	21.44%	190,729,803	1,220,861	0.64%	11.45%	1,302,406,494	253,596,122	24.18%	268.14%
2016	1,533,519,629	35,270,129	2.35%	24.30%	191,672,464	942,661	0.49%	12.01%	1,331,086,599	28,680,105	2.20%	276.24%

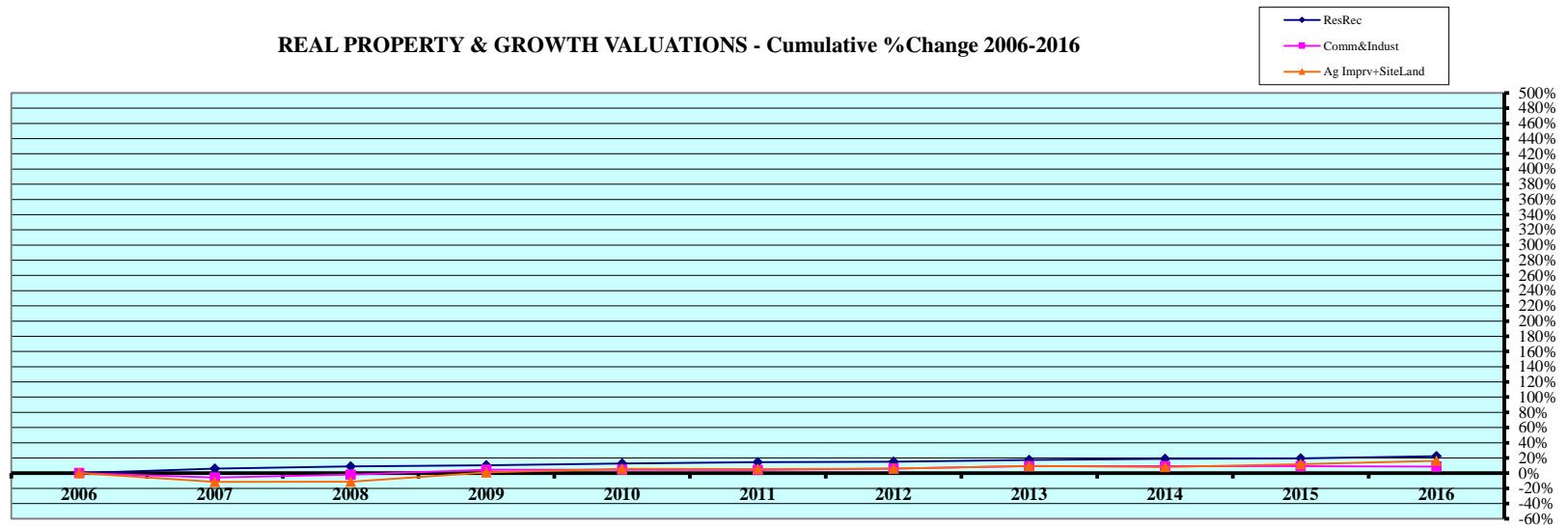
Rate Annual %chg: Residential & Recreational **2.20%** Commercial & Industrial **1.14%** Agricultural Land **14.17%**

Cnty# **13**  
County **CASS**

CHART 1 EXHIBIT 13B Page 1

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2006	1,233,705,665	28,806,343	2.33%	1,204,899,322	--	--	171,128,443	3,604,380	2.11%	167,524,063	--	--
2007	1,324,087,270	18,136,271	1.37%	1,305,950,999	5.86%	5.86%	164,236,511	3,062,788	1.86%	161,173,723	-5.82%	-5.82%
2008	1,362,344,499	20,514,226	1.51%	1,341,830,273	1.34%	8.76%	169,315,579	1,381,474	0.82%	167,934,105	2.25%	-1.87%
2009	1,384,014,461	22,578,489	1.63%	1,361,435,972	-0.07%	10.35%	181,178,588	2,347,910	1.30%	178,830,678	5.62%	4.50%
2010	1,404,806,915	14,220,104	1.01%	1,390,586,811	0.47%	12.72%	180,437,442	1,817,525	1.01%	178,619,917	-1.41%	4.38%
2011	1,425,621,221	13,656,905	0.96%	1,411,964,316	0.51%	14.45%	180,370,120	2,343,368	1.30%	178,026,752	-1.34%	4.03%
2012	1,433,221,401	13,259,104	0.93%	1,419,962,297	-0.40%	15.10%	182,985,174	1,702,867	0.93%	181,282,307	0.51%	5.93%
2013	1,451,839,415	2,897,264	0.20%	1,448,942,151	1.10%	17.45%	187,462,530	510,259	0.27%	186,952,271	2.17%	9.25%
2014	1,481,020,790	16,103,706	1.09%	1,464,917,084	0.90%	18.74%	189,508,942	2,679,176	1.41%	186,829,766	-0.34%	9.18%
2015	1,498,249,500	24,855,009	1.66%	1,473,394,491	-0.51%	19.43%	190,729,803	3,791,243	1.99%	186,938,560	-1.36%	9.24%
2016	1,533,519,629	25,501,109	1.66%	1,508,018,520	0.65%	22.23%	191,672,464	5,686,749	2.97%	185,985,715	-2.49%	8.68%
Rate Ann%chg	<b>2.20%</b>				<b>0.99%</b>		<b>1.14%</b>				C & I w/o growth	<b>-0.22%</b>

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2006	119,705,776	36,694,362	156,400,138	1,510,897	0.97%	154,889,241	--	--
2007	106,188,779	34,154,036	140,342,815	1,983,209	1.41%	138,359,606	-11.53%	-11.53%
2008	105,777,321	34,297,844	140,075,165	1,562,375	1.12%	138,512,790	-1.30%	-11.44%
2009	121,047,497	39,305,088	160,352,585	2,490,194	1.55%	157,862,391	12.70%	0.93%
2010	123,648,922	43,473,058	167,121,980	2,037,510	1.22%	165,084,470	2.95%	5.55%
2011	122,268,860	44,407,217	166,676,077	1,927,098	1.16%	164,748,979	-1.42%	5.34%
2012	122,969,900	44,830,903	167,800,803	2,159,414	1.29%	165,641,389	-0.62%	5.91%
2013	125,318,798	46,211,850	171,530,648	372,050	0.22%	171,158,598	2.00%	9.44%
2014	125,331,153	46,820,009	172,151,162	3,237,555	1.88%	168,913,607	-1.53%	8.00%
2015	130,568,718	46,869,292	177,438,010	2,677,657	1.51%	174,760,353	1.52%	11.74%
2016	134,141,149	47,890,887	182,032,036	384,013	0.21%	181,648,023	2.37%	16.14%
Rate Ann%chg	<b>1.15%</b>	<b>2.70%</b>	<b>1.53%</b>			Ag Imprv+Site w/o growth	<b>0.51%</b>	

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

Sources:

Value; 2006 - 2016 CTL

Growth Value; 2006-2016 Abstract of Asmnt Rpt.

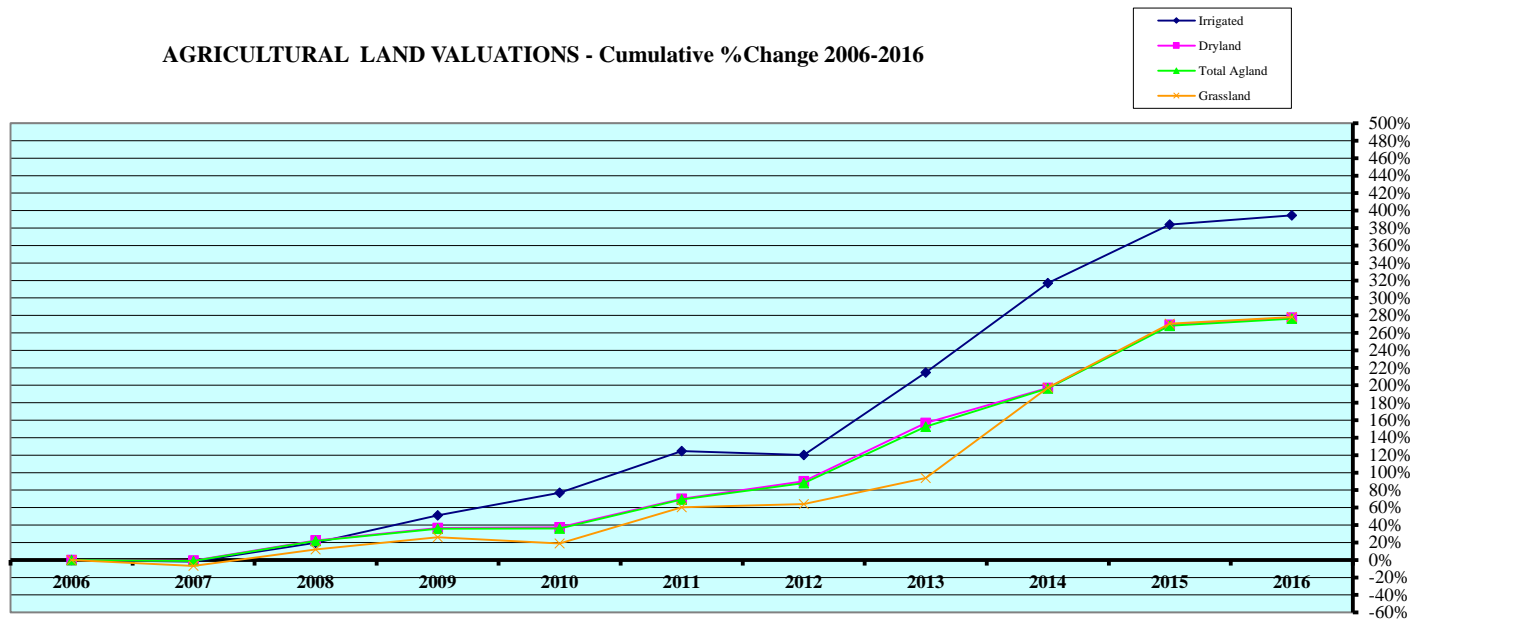
NE Dept. of Revenue, Property Assessment Division

Prepared as of 03/01/2017

Cnty# 13  
County CASS

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	3,350,453	--	--	--	329,682,860	--	--	--	18,439,142	--	--	--
2007	3,287,800	-62,653	-1.87%	-1.87%	327,421,795	-2,261,065	-0.69%	-0.69%	17,188,838	-1,250,304	-6.78%	-6.78%
2008	4,013,210	725,410	22.06%	19.78%	403,629,983	76,208,188	23.28%	22.43%	20,641,427	3,452,589	20.09%	11.94%
2009	5,063,529	1,050,319	26.17%	51.13%	450,681,473	47,051,490	11.66%	36.70%	23,237,064	2,595,637	12.57%	26.02%
2010	5,931,094	867,565	17.13%	77.02%	452,627,321	1,945,848	0.43%	37.29%	21,953,099	-1,283,965	-5.53%	19.06%
2011	7,525,836	1,594,742	26.89%	124.62%	560,798,175	108,170,854	23.90%	70.10%	29,579,757	7,626,658	34.74%	60.42%
2012	7,374,409	-151,427	-2.01%	120.10%	626,975,030	66,176,855	11.80%	90.18%	30,237,469	657,712	2.22%	63.99%
2013	10,543,104	3,168,695	42.97%	214.68%	847,113,083	220,138,053	35.11%	156.95%	35,758,306	5,520,837	18.26%	93.93%
2014	13,969,325	3,426,221	32.50%	316.94%	979,301,095	132,188,012	15.60%	197.04%	54,801,972	19,043,666	53.26%	197.20%
2015	16,213,861	2,244,536	16.07%	383.93%	1,217,062,034	237,760,939	24.28%	269.16%	68,331,028	13,529,056	24.69%	270.58%
2016	16,569,510	355,649	2.19%	394.55%	1,244,029,509	26,967,475	2.22%	277.34%	69,716,325	1,385,297	2.03%	278.09%

Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	380,122	--	--	--	1,930,318	--	--	--	353,782,895	--	--	--
2007	352,900	-27,222	-7.16%	-7.16%	1,723,725	-206,593	-10.70%	-10.70%	349,975,058	-3,807,837	-1.08%	-1.08%
2008	691,903	339,003	96.06%	82.02%	1,603,298	-120,427	-6.99%	-16.94%	430,579,821	80,604,763	23.03%	21.71%
2009	320,249	-371,654	-53.71%	-15.75%	1,109,641	-493,657	-30.79%	-42.52%	480,411,956	49,832,135	11.57%	35.79%
2010	592,572	272,323	85.03%	55.89%	183,758	-925,883	-83.44%	-90.48%	481,287,844	875,888	0.18%	36.04%
2011	497,152	-95,420	-16.10%	30.79%	160,610	-23,148	-12.60%	-91.68%	598,561,530	117,273,686	24.37%	69.19%
2012	498,559	1,407	0.28%	31.16%	170,178	9,568	5.96%	-91.18%	665,255,645	66,694,115	11.14%	88.04%
2013	536,232	37,673	7.56%	41.07%	171,820	1,642	0.96%	-91.10%	894,122,545	228,866,900	34.40%	152.73%
2014	557,656	21,424	4.00%	46.70%	180,324	8,504	4.95%	-90.66%	1,048,810,372	154,687,827	17.30%	196.46%
2015	597,289	39,633	7.11%	57.13%	202,282	21,958	12.18%	-89.52%	1,302,406,494	253,596,122	24.18%	268.14%
2016	582,084	-15,205	-2.55%	53.13%	189,171	-13,111	-6.48%	-90.20%	1,331,086,599	28,680,105	2.20%	276.24%

Cnty#   
County

Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	3,350,453	2,177	1,539			330,056,989	257,387	1,282			18,450,613	39,931	462		
2007	3,287,800	2,138	1,538	-0.07%	-0.07%	327,266,832	255,716	1,280	-0.20%	-0.20%	17,280,898	37,437	462	-0.10%	-0.10%
2008	4,059,615	2,088	1,945	26.43%	26.34%	403,862,231	255,643	1,580	23.44%	23.20%	20,924,811	37,172	563	21.95%	21.83%
2009	5,132,018	2,429	2,113	8.66%	37.28%	449,731,251	257,889	1,744	10.39%	35.99%	22,803,225	37,060	615	9.31%	33.17%
2010	6,024,386	2,891	2,084	-1.37%	35.40%	453,112,632	257,455	1,760	0.92%	37.25%	21,742,233	39,161	555	-9.77%	20.16%
2011	7,535,232	2,830	2,663	27.76%	72.99%	561,444,459	256,943	2,185	24.15%	70.40%	29,532,744	38,339	770	38.74%	66.71%
2012	7,374,409	2,860	2,578	-3.17%	67.51%	627,488,396	256,887	2,443	11.79%	90.49%	30,105,434	38,370	785	1.86%	69.80%
2013	10,760,471	2,860	3,762	45.93%	144.45%	848,719,405	256,519	3,309	35.45%	158.01%	35,590,852	38,324	929	18.36%	100.99%
2014	13,621,559	3,004	4,535	20.53%	194.65%	980,547,694	256,070	3,829	15.74%	198.61%	54,663,553	38,273	1,428	53.79%	209.10%
2015	16,210,362	3,116	5,202	14.70%	237.95%	1,219,008,111	255,941	4,763	24.38%	271.42%	67,639,755	38,363	1,763	23.45%	281.58%
2016	16,569,510	3,117	5,316	2.19%	245.36%	1,244,901,643	255,500	4,872	2.30%	279.96%	69,747,563	38,691	1,803	2.24%	290.14%

Rate Annual %chg Average Value/Acre: 13.20%

14.28%

14.58%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	380,236	7,603	50			1,894,462	3,361	564			354,132,753	310,460	1,141		
2007	352,172	6,933	51	1.57%	1.57%	1,709,877	3,089	553	-1.81%	-1.81%	349,897,579	305,313	1,146	0.47%	0.47%
2008	675,378	6,644	102	100.12%	103.26%	1,536,356	2,855	538	-2.77%	-4.53%	431,058,391	304,402	1,416	23.56%	24.14%
2009	396,622	3,632	109	7.43%	118.37%	1,238,653	2,431	510	-5.31%	-9.59%	479,301,769	303,441	1,580	11.54%	38.48%
2010	608,870	991	614	462.37%	1128.07%	216,400	1,719	126	-75.29%	-77.66%	481,704,521	302,216	1,594	0.91%	39.73%
2011	497,152	943	527	-14.19%	953.84%	162,307	1,613	101	-20.10%	-82.15%	599,171,894	300,669	1,993	25.03%	74.70%
2012	495,952	941	527	-0.03%	953.53%	161,368	1,604	101	0.00%	-82.15%	665,625,559	300,663	2,214	11.09%	94.08%
2013	518,250	965	537	1.98%	974.44%	171,068	1,701	101	-0.03%	-82.16%	895,760,046	300,368	2,982	34.71%	161.44%
2014	536,212	981	546	1.68%	992.54%	177,935	1,702	105	3.94%	-81.45%	1,049,546,953	300,030	3,498	17.30%	206.67%
2015	596,071	1,075	554	1.48%	1008.73%	177,913	1,702	105	0.00%	-81.45%	1,303,632,212	300,198	4,343	24.14%	280.70%
2016	580,319	1,070	542	-2.21%	984.26%	186,035	1,783	104	-0.20%	-81.49%	1,331,985,070	300,161	4,438	2.19%	289.03%

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**CASS**

Rate Annual %chg Average Value/Acre: 14.55%

(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
25,241	CASS	120,468,056	37,311,457	64,489,870	1,518,497,286	143,289,468	48,382,996	15,022,343	1,331,086,599	134,141,149	47,890,887	0	3,460,580,111
cnty sector/value % of total value:		3.48%	1.08%	1.86%	43.88%	4.14%	1.40%	0.43%	38.46%	3.88%	1.38%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
132	ALVO	312,907	9,759	2,217	4,475,397	658,256	0	0	0	0	0	0	5,458,536
0.52%	%sector of county sector	0.26%	0.03%	0.00%	0.29%	0.46%							0.16%
	%sector of municipality	5.73%	0.18%	0.04%	81.99%	12.06%							100.00%
242	AVOCA	270,927	98,392	11,709	5,763,594	598,554	0	0	0	0	0	0	6,743,176
0.96%	%sector of county sector	0.22%	0.26%	0.02%	0.38%	0.42%							0.19%
	%sector of municipality	4.02%	1.46%	0.17%	85.47%	8.88%							100.00%
390	CEDAR CREEK	59,432	193,239	413,552	58,730,837	957,911	0	86,657	0	0	0	0	60,441,628
1.55%	%sector of county sector	0.05%	0.52%	0.64%	3.87%	0.67%		0.58%					1.75%
	%sector of municipality	0.10%	0.32%	0.68%	97.17%	1.58%		0.14%					100.00%
1,024	EAGLE	1,062,530	254,221	27,739	40,595,609	6,247,549	0	0	0	0	0	0	48,187,648
4.06%	%sector of county sector	0.88%	0.68%	0.04%	2.67%	4.36%							1.39%
	%sector of municipality	2.20%	0.53%	0.06%	84.24%	12.97%							100.00%
634	ELMWOOD	1,236,322	209,312	20,088	25,111,231	5,139,434	0	0	0	0	0	0	31,716,387
2.51%	%sector of county sector	1.03%	0.56%	0.03%	1.65%	3.59%							0.92%
	%sector of municipality	3.90%	0.66%	0.06%	79.17%	16.20%							100.00%
568	GREENWOOD	756,658	375,135	643,752	21,156,910	4,248,244	0	0	0	0	0	0	27,180,699
2.25%	%sector of county sector	0.63%	1.01%	1.00%	1.39%	2.96%							0.79%
	%sector of municipality	2.78%	1.38%	2.37%	77.84%	15.63%							100.00%
1,106	LOUISVILLE	476,475	567,255	1,065,696	47,414,611	7,574,634	0	0	126,383	0	44,013	0	57,269,067
4.38%	%sector of county sector	0.40%	1.52%	1.65%	3.12%	5.29%			0.01%		0.09%		1.65%
	%sector of municipality	0.83%	0.99%	1.86%	82.79%	13.23%			0.22%		0.08%		100.00%
178	MANLEY	74,327	61,753	122,726	6,165,336	554,127	0	0	0	0	0	0	6,978,269
0.71%	%sector of county sector	0.06%	0.17%	0.19%	0.41%	0.39%							0.20%
	%sector of municipality	1.07%	0.88%	1.76%	88.35%	7.94%							100.00%
236	MURDOCK	66,529	94,523	12,553	12,329,918	848,006	0	0	0	0	0	0	13,351,529
0.93%	%sector of county sector	0.06%	0.25%	0.02%	0.81%	0.59%							0.39%
	%sector of municipality	0.50%	0.71%	0.09%	92.35%	6.35%							100.00%
463	MURRAY	102,685	223,280	253,180	18,973,319	1,730,105	0	0	5,534	0	0	0	21,288,103
1.83%	%sector of county sector	0.09%	0.60%	0.39%	1.25%	1.21%			0.00%				0.62%
	%sector of municipality	0.48%	1.05%	1.19%	89.13%	8.13%			0.03%				100.00%
204	NEHAWKA	14,843	129,839	363,984	6,647,073	549,310	0	0	0	0	0	0	7,705,049
0.81%	%sector of county sector	0.01%	0.35%	0.56%	0.44%	0.38%							0.22%
	%sector of municipality	0.19%	1.69%	4.72%	86.27%	7.13%							100.00%
6505	PLATTSMOUTH	7,179,964	2,663,363	2,522,778	202,392,794	58,600,074	3,575,047	0	0	0	0	0	276,934,020
25.77%	%sector of county sector	5.96%	7.14%	3.91%	13.33%	40.90%	7.39%						8.00%
	%sector of municipality	2.59%	0.96%	0.91%	73.06%	21.16%	1.29%						100.00%
99	SOUTH BEND	5,276	239,039	796,199	3,031,810	772,809	0	0	0	0	0	0	4,845,133
0.39%	%sector of county sector	0.00%	0.64%	1.23%	0.20%	0.54%							0.14%
	%sector of municipality	0.11%	4.93%	16.43%	62.57%	15.95%							100.00%
233	UNION	12,873	216,243	402,309	6,866,101	743,895	0	0	0	0	0	0	8,241,421
0.92%	%sector of county sector	0.01%	0.58%	0.62%	0.45%	0.52%							0.24%
	%sector of municipality	0.16%	2.62%	4.88%	83.31%	9.03%							100.00%
1050	WEEPING WATER	5,265,885	538,252	359,418	49,118,169	4,579,510	425,489	0	0	0	0	0	60,286,723
4.16%	%sector of county sector	4.37%	1.44%	0.56%	3.23%	3.20%	0.88%						1.74%
	%sector of municipality	8.73%	0.89%	0.60%	81.47%	7.60%	0.71%						100.00%
13,064	Total Municipalities	16,897,633	5,873,605	7,017,900	508,772,709	93,802,418	4,000,536	86,657	131,917	0	44,013	0	636,627,388
51.76%	%all municip.sect of cnty	14.03%	15.74%	10.88%	33.51%	65.46%	8.27%	0.58%	0.01%		0.09%		18.40%

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
13	CASS

CHART 5

EXHIBIT

13B

Page 5

**Total Real Property**  
Sum Lines 17, 25, & 30

**Records : 18,989**

**Value : 3,252,149,640**

**Growth 42,844,217**

Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	875	10,097,452	433	12,204,252	1,154	16,669,032	2,462	38,970,736	
<b>02. Res Improve Land</b>	4,974	89,765,504	1,349	60,603,309	3,483	157,398,210	9,806	307,767,023	
<b>03. Res Improvements</b>	5,311	416,098,745	1,386	260,513,216	3,517	558,811,448	10,214	1,235,423,409	
<b>04. Res Total</b>	6,186	515,961,701	1,819	333,320,777	4,671	732,878,690	12,676	1,582,161,168	32,633,538
<b>% of Res Total</b>	48.80	32.61	14.35	21.07	36.85	46.32	66.75	48.65	76.17
<b>05. Com UnImp Land</b>	102	2,120,075	21	1,463,161	33	2,717,562	156	6,300,798	
<b>06. Com Improve Land</b>	545	17,935,347	29	1,858,113	106	12,842,373	680	32,635,833	
<b>07. Com Improvements</b>	557	77,174,607	33	4,538,123	119	29,888,307	709	111,601,037	
<b>08. Com Total</b>	659	97,230,029	54	7,859,397	152	45,448,242	865	150,537,668	7,404,295
<b>% of Com Total</b>	76.18	64.59	6.24	5.22	17.57	30.19	4.56	4.63	17.28
<b>09. Ind UnImp Land</b>	6	693,550	13	676,394	21	2,712,630	40	4,082,574	
<b>10. Ind Improve Land</b>	7	503,416	11	3,752,780	6	1,963,328	24	6,219,524	
<b>11. Ind Improvements</b>	7	1,634,978	11	34,320,600	7	4,631,520	25	40,587,098	
<b>12. Ind Total</b>	13	2,831,944	24	38,749,774	28	9,307,478	65	50,889,196	544,064
<b>% of Ind Total</b>	20.00	5.56	36.92	76.15	43.08	18.29	0.34	1.56	1.27
<b>13. Rec UnImp Land</b>	9	74,822	51	3,558,241	143	6,550,174	203	10,183,237	
<b>14. Rec Improve Land</b>	2	10,000	4	245,118	35	4,108,392	41	4,363,510	
<b>15. Rec Improvements</b>	2	1,835	4	35,983	43	2,988,960	49	3,026,778	
<b>16. Rec Total</b>	11	86,657	55	3,839,342	186	13,647,526	252	17,573,525	111,964
<b>% of Rec Total</b>	4.37	0.49	21.83	21.85	73.81	77.66	1.33	0.54	0.26
<b>Res &amp; Rec Total</b>	6,197	516,048,358	1,874	337,160,119	4,857	746,526,216	12,928	1,599,734,693	32,745,502
<b>% of Res &amp; Rec Total</b>	47.93	32.26	14.50	21.08	37.57	46.67	68.08	49.19	76.43
<b>Com &amp; Ind Total</b>	672	100,061,973	78	46,609,171	180	54,755,720	930	201,426,864	7,948,359
<b>% of Com &amp; Ind Total</b>	72.26	49.68	8.39	23.14	19.35	27.18	4.90	6.19	18.55
<b>17. Taxable Total</b>	6,869	616,110,331	1,952	383,769,290	5,037	801,281,936	13,858	1,801,161,557	40,693,861
<b>% of Taxable Total</b>	49.57	34.21	14.09	21.31	36.35	44.49	72.98	55.38	94.98

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	328	20,485,622	5,513,619	0	0	0
19. Commercial	38	4,852,943	16,574,707	1	135,000	1,296,948
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	328	20,485,622	5,513,619
19. Commercial	0	0	0	39	4,987,943	17,871,655
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				367	25,473,565	23,385,274

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	1	582,610	1	582,610	0
24. Non-Producing	0	0	3	0	9	0	12	0	0
25. Total	0	0	3	0	10	582,610	13	582,610	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	539	181	1,107	1,827

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	98,399	546	98,735,480	3,248	830,434,876	3,799	929,268,755
28. Ag-Improved Land	0	0	161	35,635,568	1,125	340,149,154	1,286	375,784,722
29. Ag Improvements	0	0	162	21,751,754	1,157	123,600,242	1,319	145,351,996
30. Ag Total							5,118	1,450,405,473

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	17,500	
32. HomeSite Improv Land	0	0.00	0	102	105.77	1,940,000	
33. HomeSite Improvements	0	0.00	0	112	103.77	18,194,102	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	20	87.37	363,996	
36. FarmSite Improv Land	0	0.00	0	143	363.30	2,635,482	
37. FarmSite Improvements	0	0.00	0	152	0.00	3,557,652	
38. FarmSite Total							
39. Road & Ditches	0	1.12	0	0	533.35	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	7	7.00	125,000	8	8.00	142,500	
32. HomeSite Improv Land	728	746.72	13,665,138	830	852.49	15,605,138	
33. HomeSite Improvements	754	732.72	99,999,288	866	836.49	118,193,390	2,150,356
34. HomeSite Total				<b>874</b>	<b>860.49</b>	<b>133,941,028</b>	
35. FarmSite UnImp Land	168	489.90	2,197,891	188	577.27	2,561,887	
36. FarmSite Improv Land	1,035	2,500.55	16,262,343	1,178	2,863.85	18,897,825	
37. FarmSite Improvements	1,077	0.00	23,600,954	1,229	0.00	27,158,606	0
38. FarmSite Total				<b>1,417</b>	<b>3,441.12</b>	<b>48,618,318</b>	
39. Road & Ditches	0	5,162.94	0	0	5,697.41	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>2,291</b>	<b>9,999.02</b>	<b>182,559,346</b>	<b>2,150,356</b>



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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	4	0.00	328,071
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	0.00	266,011	11	0.00	594,082

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	26.25	87,502	690	31,375.22	128,400,888
44. Recapture Value N/A	3	26.25	87,502	690	31,375.22	128,600,642
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,332	272,864.52	1,135,198,956	5,025	304,265.99	1,263,687,346
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	339.44	10.89%	2,152,050	13.54%	6,340.00
46. 1A	348.97	11.20%	2,139,189	13.45%	6,130.01
47. 2A1	774.16	24.84%	3,691,397	23.22%	4,768.26
48. 2A	523.39	16.79%	2,912,665	18.32%	5,565.00
49. 3A1	295.37	9.48%	1,087,042	6.84%	3,680.27
50. 3A	679.60	21.80%	3,330,040	20.94%	4,900.00
51. 4A1	128.53	4.12%	469,010	2.95%	3,649.03
52. 4A	27.72	0.89%	117,768	0.74%	4,248.48
<b>53. Total</b>	<b>3,117.18</b>	<b>100.00%</b>	<b>15,899,161</b>	<b>100.00%</b>	<b>5,100.49</b>
<b>Dry</b>					
54. 1D1	12,688.95	4.97%	66,653,859	5.66%	5,252.91
55. 1D	35,450.18	13.89%	180,771,013	15.36%	5,099.30
56. 2D1	59,607.20	23.36%	296,765,464	25.22%	4,978.68
57. 2D	25,372.86	9.94%	116,705,984	9.92%	4,599.64
58. 3D1	2,874.89	1.13%	11,921,536	1.01%	4,146.78
59. 3D	91,908.63	36.01%	395,615,225	33.62%	4,304.44
60. 4D1	23,378.86	9.16%	93,444,210	7.94%	3,996.95
61. 4D	3,939.79	1.54%	14,872,331	1.26%	3,774.90
<b>62. Total</b>	<b>255,221.36</b>	<b>100.00%</b>	<b>1,176,749,622</b>	<b>100.00%</b>	<b>4,610.70</b>
<b>Grass</b>					
63. 1G1	590.41	1.54%	1,428,797	1.92%	2,420.01
64. 1G	2,325.74	6.05%	5,507,186	7.41%	2,367.93
65. 2G1	2,456.96	6.40%	5,569,533	7.49%	2,266.84
66. 2G	5,889.42	15.33%	12,956,044	17.43%	2,199.88
67. 3G1	965.89	2.51%	2,005,853	2.70%	2,076.69
68. 3G	6,472.38	16.85%	13,487,758	18.14%	2,083.89
69. 4G1	6,156.94	16.03%	11,511,268	15.48%	1,869.64
70. 4G	13,559.75	35.30%	21,882,483	29.43%	1,613.78
<b>71. Total</b>	<b>38,417.49</b>	<b>100.00%</b>	<b>74,348,922</b>	<b>100.00%</b>	<b>1,935.29</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>3,117.18</b>	<b>1.04%</b>	<b>15,899,161</b>	<b>1.25%</b>	<b>5,100.49</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>255,221.36</b>	<b>85.17%</b>	<b>1,176,749,622</b>	<b>92.81%</b>	<b>4,610.70</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>38,417.49</b>	<b>12.82%</b>	<b>74,348,922</b>	<b>5.86%</b>	<b>1,935.29</b>
72. Waste	1,088.66	0.36%	610,779	0.05%	561.04
73. Other	1,825.37	0.61%	237,643	0.02%	130.19
74. Exempt	661.69	0.22%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>299,670.06</b>	<b>100.00%</b>	<b>1,267,846,127</b>	<b>100.00%</b>	<b>4,230.81</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	260.86	1,442,002	2,856.32	14,457,159	3,117.18	15,899,161
<b>77. Dry Land</b>	17.05	77,195	25,695.87	118,578,706	229,508.44	1,058,093,721	255,221.36	1,176,749,622
<b>78. Grass</b>	11.19	21,204	4,934.49	9,370,765	33,471.81	64,956,953	38,417.49	74,348,922
<b>79. Waste</b>	0.00	0	23.80	2,976	1,064.86	607,803	1,088.66	610,779
<b>80. Other</b>	0.00	0	156.89	19,621	1,668.48	218,022	1,825.37	237,643
<b>81. Exempt</b>	3.67	0	13.03	0	644.99	0	661.69	0
<b>82. Total</b>	<b>28.24</b>	<b>98,399</b>	<b>31,071.91</b>	<b>129,414,070</b>	<b>268,569.91</b>	<b>1,138,333,658</b>	<b>299,670.06</b>	<b>1,267,846,127</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	3,117.18	1.04%	15,899,161	1.25%	5,100.49
<b>Dry Land</b>	255,221.36	85.17%	1,176,749,622	92.81%	4,610.70
<b>Grass</b>	38,417.49	12.82%	74,348,922	5.86%	1,935.29
<b>Waste</b>	1,088.66	0.36%	610,779	0.05%	561.04
<b>Other</b>	1,825.37	0.61%	237,643	0.02%	130.19
<b>Exempt</b>	661.69	0.22%	0	0.00%	0.00
<b>Total</b>	<b>299,670.06</b>	<b>100.00%</b>	<b>1,267,846,127</b>	<b>100.00%</b>	<b>4,230.81</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ashland Exch	0	0	1	149,600	2	92,975	2	242,575	0
83.2 Beaver Lake	534	3,519,872	1,062	58,789,722	1,062	163,591,258	1,596	225,900,852	2,776,744
83.3 Buccaneer Bay	295	3,809,673	472	12,004,330	472	81,948,438	767	97,762,441	5,154,104
83.4 Cent Agland	10	931,035	12	812,207	12	1,673,140	22	3,416,382	44,580
83.5 Com-louisville	0	0	1	26,865	1	58,442	1	85,307	0
83.6 Com-nehawka	2	4,000	0	0	0	0	2	4,000	0
83.7 Com-plattsmouth	3	24,537	1	18,520	1	103,630	4	146,687	0
83.8 Com-weeping Water	0	0	3	14,834	3	194,157	3	208,991	0
83.9 Exempt	3	20,392	2	19,160	2	154,675	5	194,227	0
83.10 Iron Horse	65	2,833,846	104	7,500,032	104	34,589,811	169	44,923,689	1,584,798
83.11 Lake Waconda	4	112,482	216	14,559,405	217	24,891,787	221	39,563,674	354,062
83.12 Mhp Eagle	3	0	0	0	40	314,231	43	314,231	10,644
83.13 Mhp Greenwood	0	0	0	0	10	64,432	10	64,432	0
83.14 Mhp Louisville	0	0	0	0	10	188,046	10	188,046	0
83.15 Mhp Murray	0	0	0	0	2	4,185	2	4,185	0
83.16 Mhp Nehawka	0	0	0	0	1	5,751	1	5,751	0
83.17 Mhp Plattsmouth	1	0	0	0	265	3,203,011	266	3,203,011	241,746
83.18 Mhp Rural	0	0	0	0	2	14,400	2	14,400	15
83.19 Mhp Wpg Wtr	0	0	0	0	2	4,967	2	4,967	0
83.20 Ne Agland	24	2,188,376	12	750,220	12	1,543,236	36	4,481,832	515,919
83.21 Ne Comm	70	1,317,235	12	1,288,453	12	1,014,708	82	3,620,396	0
83.22 Ne Subds	0	0	1	21,175	1	138,680	1	159,855	0
83.23 Nw Agland	3	101,333	6	294,960	6	1,049,206	9	1,445,499	450,079
83.24 Nw Rec Lakes	7	10,500	231	6,833,500	231	26,401,641	238	33,245,641	544,308
83.25 Res-alvo	12	124,857	63	875,933	63	3,238,964	75	4,239,754	255,752
83.26 Res-avoca	16	70,701	100	702,750	101	5,011,640	117	5,785,091	13,349
83.27 Res-cedar Creek	55	1,724,329	335	17,460,862	335	40,307,980	390	59,493,171	844,578
83.28 Res-eagle	10	199,769	388	7,795,995	388	32,853,927	398	40,849,691	486,227
83.29 Res-elmwood	30	363,138	255	4,969,367	255	20,893,829	285	26,226,334	1,133,624
83.30 Res-greenwood	58	822,732	225	4,894,739	225	14,552,191	283	20,269,662	0
83.31 Res-louisville	128	1,287,405	453	7,858,149	454	42,769,264	582	51,914,818	2,052,065
83.32 Res-manley	5	30,999	71	650,763	71	5,566,489	76	6,248,251	80,959
83.33 Res-murdock	13	150,594	122	1,718,856	122	10,941,768	135	12,811,218	416,691
83.34 Res-murray	45	439,240	203	3,461,702	205	15,138,134	250	19,039,076	99,543
83.35 Res-nehawka	27	134,152	105	666,035	106	5,720,872	133	6,521,059	0
83.36 Res-plattsmouth	315	2,762,317	2,075	31,309,547	2,075	166,166,996	2,390	200,238,860	1,377,035
83.37 Res-south Bend	11	118,087	51	713,689	51	2,354,901	62	3,186,677	2,697
83.38 Res-union	17	104,983	97	759,060	98	5,892,215	115	6,756,258	3,145
83.39 Res-weeping Water	124	1,395,656	435	6,097,920	435	42,316,571	559	49,810,147	734,424

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.40	Rurres 3249	24	388,774	86	3,470,777	87	15,456,735	111	19,316,286	0
83.41	Rurres 3251	114	4,428,652	121	7,772,885	121	27,211,637	235	39,413,174	944,107
83.42	Rurres 3253	64	2,104,005	253	11,987,860	265	52,479,256	329	66,571,121	2,367,091
83.43	Rurres 3255/2973	45	2,120,509	162	8,549,159	183	32,395,952	228	43,065,620	1,509,905
83.44	Rurres 3257/2971	170	4,836,603	563	23,296,337	581	104,606,531	751	132,739,471	762,185
83.45	Rurres 3259	61	1,501,249	208	7,701,120	210	34,384,591	271	43,586,960	214,680
83.46	Rurres 3265	103	1,816,492	154	6,520,894	156	24,402,309	259	32,739,695	1,813,805
83.47	Rurres 3267	19	474,033	156	6,429,493	158	26,938,006	177	33,841,532	484,487
83.48	Rurres 3269	2	131,380	50	2,209,195	52	8,533,644	54	10,874,219	11,944
83.49	Rurres 3271	11	413,373	97	3,329,322	99	16,147,990	110	19,890,685	127,939
83.50	Rurres 3273	22	375,794	103	3,296,241	107	14,664,593	129	18,336,628	394,410
83.51	Rurres 3275	6	180,092	97	4,079,464	98	14,394,546	104	18,654,102	231,369
83.52	Rurres 3473	25	834,451	344	15,348,680	346	64,674,113	371	80,857,244	2,924,461
83.53	Rurres 3475	6	140,045	63	2,458,390	65	9,908,299	71	12,506,734	464,341
83.54	Rurres 3477	14	315,173	61	2,337,177	62	8,378,426	76	11,030,776	79,048
83.55	Rurres 3479	14	354,992	67	2,701,264	69	8,246,663	83	11,302,919	387,269
83.56	Rurres 3481	18	297,130	79	3,225,495	81	10,559,684	99	14,082,309	217,956
83.57	Rurres 3483	27	2,400,700	35	2,487,049	35	4,886,969	62	9,774,718	89,824
83.58	Se Agland	24	1,368,961	19	1,209,971	19	2,898,436	43	5,477,368	450,091
83.59	Se Comm	1	15,360	1	59,500	1	14,084	2	88,944	0
83.60	Sw Agland	2	25,765	13	623,090	13	2,032,651	15	2,681,506	92,690
83.61	Sw Comm	3	28,200	1	18,820	1	264,524	4	311,544	812
84	Residential Total	2,665	49,153,973	9,847	312,130,533	10,263	1,238,450,187	12,928	1,599,734,693	32,745,502

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Ashland Exch	9	3,253,811	20	5,535,580	20	7,112,324	29	15,901,715	28,832
85.2	Com	0	0	1	52,500	1	125,760	1	178,260	0
85.3	Com-alvo	1	11,381	7	44,885	7	234,279	8	290,545	69,255
85.4	Com-cedar Creek	1	11,760	8	153,098	8	748,773	9	913,631	0
85.5	Com-eagle	2	19,880	28	1,235,310	28	3,335,258	30	4,590,448	727,040
85.6	Com-elmwood	5	20,150	37	403,744	37	2,413,171	42	2,837,065	109
85.7	Com-greenwood	9	104,558	13	383,207	13	2,625,905	22	3,113,670	1,102,422
85.8	Com-louisville	11	281,824	47	1,301,416	48	5,691,944	59	7,275,184	39
85.9	Com-manley	0	0	4	24,826	4	72,749	4	97,575	0
85.10	Com-murdock	0	0	16	82,279	16	563,167	16	645,446	0
85.11	Com-murray	5	88,170	19	418,391	19	910,131	24	1,416,692	1,854
85.12	Com-nehawka	4	2,656	9	44,390	9	367,814	13	414,860	0
85.13	Com-plattsmouth	41	2,132,931	228	12,714,514	233	46,542,850	274	61,390,295	742,808
85.14	Com-south Bend	2	26,461	5	55,129	5	592,022	7	673,612	0
85.15	Com-union	3	7,955	23	54,677	23	561,213	26	623,845	1,049
85.16	Com-weeping Water	10	57,273	70	765,092	71	4,403,612	81	5,225,977	5,940
85.17	Exempt	1	2,354	4	23,193	4	88,741	5	114,288	3,290
85.18	Golf Courses	4	173,265	18	3,883,244	18	4,397,851	22	8,454,360	683,943
85.19	Gr Elevators	5	90,491	15	627,812	23	7,079,415	28	7,797,718	0
85.20	Ind	2	1,610	0	0	0	0	2	1,610	0
85.21	Ne Agland	3	437,431	1	232,794	1	2,172,580	4	2,842,805	0
85.22	Ne Comm	29	1,563,951	61	3,321,079	64	12,142,058	93	17,027,088	1,422,470
85.23	Ne Subds	2	100,826	3	209,839	4	437,428	6	748,093	111,211
85.24	Nw Comm	10	238,011	11	3,320,409	17	33,467,358	27	37,025,778	3,048
85.25	Post Offices	0	0	13	179,189	13	1,224,192	13	1,403,381	17,936
85.26	Res-avoca	1	3,058	1	8,294	1	32,246	2	43,598	0
85.27	Res-cedar Creek	0	0	1	11,748	1	85,078	1	96,826	79,546
85.28	Res-greenwood	2	31,674	0	0	0	0	2	31,674	0
85.29	Res-louisville	2	44,637	0	0	0	0	2	44,637	0
85.30	Res-murdock	1	4,497	1	5,110	1	83,031	2	92,638	0
85.31	Res-nehawka	1	4,838	0	0	0	0	1	4,838	0
85.32	Res-plattsmouth	0	0	2	46,560	2	307,594	2	354,154	0
85.33	Rurres 3265	0	0	1	19,438	1	95,990	1	115,428	0
85.34	Rurres 3483	0	0	1	73,833	1	78,927	1	152,760	0
85.35	Se Comm	3	182,932	10	379,747	12	718,953	15	1,281,632	0
85.36	Sw Agland	1	16,120	0	0	0	0	1	16,120	0
85.37	Sw Comm	26	1,468,867	26	3,244,030	29	13,475,721	55	18,188,618	2,947,567

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>	
86	Commercial Total	196	10,383,372	704	38,855,357	734	152,188,135	930	201,426,864	7,948,359

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	230.39	1.50%	557,545	1.79%	2,420.01
88. 1G	1,368.35	8.93%	3,239,756	10.39%	2,367.64
89. 2G1	1,312.24	8.56%	2,976,203	9.54%	2,268.03
90. 2G	2,906.12	18.96%	6,393,464	20.50%	2,200.00
91. 3G1	206.63	1.35%	404,636	1.30%	1,958.26
92. 3G	3,753.51	24.49%	7,821,762	25.08%	2,083.85
93. 4G1	3,283.72	21.43%	6,140,277	19.69%	1,869.91
94. 4G	2,262.77	14.77%	3,654,293	11.72%	1,614.96
95. Total	15,323.73	100.00%	31,187,936	100.00%	2,035.27
<b>CRP</b>					
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
<b>Timber</b>					
105. 1T1	360.02	1.56%	871,252	2.02%	2,420.01
106. 1T	957.39	4.15%	2,267,430	5.25%	2,368.35
107. 2T1	1,144.72	4.96%	2,593,330	6.01%	2,265.47
108. 2T	2,983.30	12.92%	6,562,580	15.20%	2,199.77
109. 3T1	759.26	3.29%	1,601,217	3.71%	2,108.92
110. 3T	2,718.87	11.77%	5,665,996	13.13%	2,083.95
111. 4T1	2,873.22	12.44%	5,370,991	12.44%	1,869.33
112. 4T	11,296.98	48.92%	18,228,190	42.23%	1,613.55
113. Total	23,093.76	100.00%	43,160,986	100.00%	1,868.95
<hr/>					
Grass Total	15,323.73	39.89%	31,187,936	41.95%	2,035.27
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	23,093.76	60.11%	43,160,986	58.05%	1,868.95
<hr/>					
114. Market Area Total	38,417.49	100.00%	74,348,922	100.00%	1,935.29



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

13 Cass

	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	1,518,497,286	1,582,161,168	63,663,882	4.19%	32,633,538	2.04%
02. Recreational	15,022,343	17,573,525	2,551,182	16.98%	111,964	16.24%
03. Ag-Homesite Land, Ag-Res Dwelling	134,141,149	133,941,028	-200,121	-0.15%	2,150,356	-1.75%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,667,660,778</b>	<b>1,733,675,721</b>	<b>66,014,943</b>	<b>3.96%</b>	<b>34,895,858</b>	<b>1.87%</b>
05. Commercial	143,289,468	150,537,668	7,248,200	5.06%	7,404,295	-0.11%
06. Industrial	48,382,996	50,889,196	2,506,200	5.18%	544,064	4.06%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>191,672,464</b>	<b>201,426,864</b>	<b>9,754,400</b>	<b>5.09%</b>	<b>7,948,359</b>	<b>0.94%</b>
08. Ag-Farmsite Land, Outbuildings	47,890,869	48,618,318	727,449	1.52%	0	1.52%
09. Minerals	0	582,610	582,610		0	
10. Non Ag Use Land	18	0	-18	-100.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>47,890,887</b>	<b>49,200,928</b>	<b>1,310,041</b>	<b>2.74%</b>	<b>0</b>	<b>2.74%</b>
12. Irrigated	16,569,510	15,899,161	-670,349	-4.05%		
13. Dryland	1,244,029,509	1,176,749,622	-67,279,887	-5.41%		
14. Grassland	69,716,325	74,348,922	4,632,597	6.64%		
15. Wasteland	582,084	610,779	28,695	4.93%		
16. Other Agland	189,171	237,643	48,472	25.62%		
<b>17. Total Agricultural Land</b>	<b>1,331,086,599</b>	<b>1,267,846,127</b>	<b>-63,240,472</b>	<b>-4.75%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>3,238,310,728</b>	<b>3,252,149,640</b>	<b>13,838,912</b>	<b>0.43%</b>	<b>42,844,217</b>	<b>-0.90%</b>

## 2017 Assessment Survey for Cass County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	3
<b>3.</b>	<b>Other full-time employees:</b>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	334,523
<b>7.</b>	
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	265,531
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	This is budgeted all out of County General budget. 2,000 for data processing and 54,060 for software.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	7,650 from the assessor's budget and 6,845 from the appraisal budget.
<b>12.</b>	<b>Other miscellaneous funds:</b>
	0
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	58,838 from the administration budget and 30,000 from the appraisal. The county was anticipating updating software and that did not occur during the budget year.

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Terra Scan
2.	<b>CAMA software:</b>
	Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	No
4.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://cass.gisworkshop.com/CassIMSPublic/map.jsp">http://cass.gisworkshop.com/CassIMSPublic/map.jsp</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop maintains the software and the GIS office maintains the maps. The GIS maps are available on the counties web site. But the GIS system is not integrated with any of the county software so must be upgraded separately with the GIS only serving the website. A clerk in the assessor's office has a land use layer in the GIS.
8.	<b>Personal Property software:</b>
	Terra Scan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Cedar Creek, Eagle, Elmwood, Greenwood, Louisville, Murray, Plattsmouth, South Bend, Union, Weeping Water
4.	<b>When was zoning implemented?</b>

	The county was zoned in 1999 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.
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**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Fritz Appraisal Company Inc.
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	None
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes the current contract was implemented in 2003
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes

## 2017 Residential Assessment Survey for Cass County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Appraisal staff in addition the land analysis and sales analysis is completed by the contract appraiser.														
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Plattsmouth- Plattsmouth is the County seat. Major trade center</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Murray, Beaver Lake, Waconda, rural geo codes of 3265, 3267, 3483</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Weeping Water, Avoca, Manley, Nehawka, Union, rural geo codes of 3269, 3271, 3477, 3479, 3481.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Alvo, Eagle, Elmwood, Murdock, and rural geo codes of 3273, 3275, 3473, 3475.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Greenwood, Louisville, NW Lakes, South Bend, rural geo codes of 3249, 3251, 3253.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Buccaneer Bay, Cedar Creek, rural geo codes of 3255, 3257, 3259, 2971, 2976, 2969.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Plattsmouth- Plattsmouth is the County seat. Major trade center	02	Murray, Beaver Lake, Waconda, rural geo codes of 3265, 3267, 3483	03	Weeping Water, Avoca, Manley, Nehawka, Union, rural geo codes of 3269, 3271, 3477, 3479, 3481.	04	Alvo, Eagle, Elmwood, Murdock, and rural geo codes of 3273, 3275, 3473, 3475.	05	Greenwood, Louisville, NW Lakes, South Bend, rural geo codes of 3249, 3251, 3253.	06	Buccaneer Bay, Cedar Creek, rural geo codes of 3255, 3257, 3259, 2971, 2976, 2969.
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>														
	The cost approach with market based depreciation(RCNLD)														
<b>4.</b>	<b>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?</b>														
	Yes, The assessor's office develops depreciation tables that align with the dates of the costing for the different areas as they were appraised.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>														
	Yes														
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>														
	The county uses vacant lot sale and also allocates the land portion of the improved sales to see if the vacant sales are a reliable indicator of the market.														
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>														
	The county utilizes a discounted cash flow analysis to arrive at market value for these parcels.														

8.	<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	2010	2010	2014	2011
	02	2010	2010	2014	2013
	03	2014	2014	2014	2014
	04	2015	2015	2014	2015
	05	2015	2015	2014	2016
	06	2012	2012	2014	2011

The groupings represent the appraisal cycle the county uses for their review. Each grouping consists of assessor locations that are in the same geographic area. The county has adjusted the review of the residential class to better utilize appraisal resources, the current groups displayed have not always been grouped together. During the transition there are multiple years for costing and depreciation tables as well as inspection dates. The years displayed are for the majority of parcels within the valuation grouping. The county has met the six year inspection requirement for all parcels in the residential class. Ag improvements are updated along with the residential improvements in the rural area.

## 2017 Commercial Assessment Survey for Cass County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Contract appraiser/ appraisal staff														
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>														
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>														
	The county uses a mix of income and cost, the preferred method is the income but it is only used when market rents can be established.														
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>														
	The county uses a market approach based on similar sales from across the state if comparable properties have not sold within the County. The County considers sales in the state sales as provided by the Property Assessment Division. The county analyzes comparable properties and then makes adjustments for the local market.														
<b>4.</b>	<b>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?</b>														
	The County develops their own depreciation schedules based on market information and builds those into the tables in the CAMA program.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>														
	Yes														
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>														
	The county uses vacant lot sales if available and also abstracts the lot values from improved sales.														

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
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	04	2015	2015	2014	2015
	05	2015	2015	2015	2016
	06	2010	2010	2010	2011

The valuation groups are as much appraisal grouping tied to the sequence of reviewing and updating the various locations throughout the counties. Each valuation group consists of assessor locations that are in the same general geographic area of the county.



## 2017 Agricultural Assessment Survey for Cass County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and staff										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
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	The county continually updates land use in the county by reviewing new GIS imagery on a systematic basis. Land use is updated through physical inspections and sales verification as well as updated information received from property owners generally through FSA maps.										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	Sale prices and land use are used to aid in determining market areas. Topography and location are also analyzed. The county analyzes whether location is a factor when comparing sales assessment ratios. By using values established in non-influenced areas and applying those throughout the county on the agricultural sales and analyzing the sales/assessment ratio the county does a comparison of the various areas in the county. The county also compares sales with Otoe County primarily as well as other counties in the same general market area to further determine if sale prices in the county reflect the general agricultural market.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	It is determined by the present use of the parcel. The county reviews this by utilizing their GIS system in conjunction with physical inspections and updates submitted by property owners. The county also reviews zoning permits for changes and anticipated changes. The county also reviews the land use during sales verifications.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>										
	They are treated the same for assessment purposes.										
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										

	For parcels enrolled in the program the county uses recreational sales for the basis of the valuation and adjusts for the restrictions imposed on the parcel. Currently there are nine parcels enrolled in the county with approximately half being parcels associated with land owned by the U.S. Corp of engineers.
	<b><i>If your county has special value applications, please answer the following</i></b>
<b>7a.</b>	<b>How many special valuation applications are on file?</b>
	The has approximately 5,720 agricultural parcels with about 5,028 special value applications.
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	The county utilizes a comprehensive sales verification along with monitoring permits and or zoning changes. The questionnaire asks for present use as well as intended use for the parcel.
	<b><i>If your county recognizes a special value, please answer the following</i></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Mining, as well as recreational use as well as residential development. The residential development is influenced by the proximity to both Omaha, and Lincoln. Plus the recreational lakes and subdivisions, some residential is occurring around Eagle close to the Lincoln area of influence.
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	Generally the influenced area of the county is market area 2. As described above in the market area description. Highway 75 and Intestate 80 as well as recreational areas along the Platte and Missouri rivers. There are numerous lakes with residential developments.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	The county analyzes sales from comparable counties in the same general location within the state and with generally the same agricultural attributes. These sales are determined as to not being influenced by other than agricultural uses for the properties. Sales are gathered from the PAD sales file and analyzed to arrive at a level of value that is consistent with values for agricultural land. The counties compare these results with the agricultural sales from within the county and the values derived from their own income analysis and any difference is attributed to the enhanced values attributed to the other available uses for the land.

**2016 3-YEAR PLAN OF ASSESSMENT**  
**CASS COUNTY, NEBRASKA**

**Purpose:** In accordance with Nebraska State Statutes Section 77-1311.02, “The county assessor shall...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 will indicate the classes or subclasses of real property, which will be examined during the years of the assessment plan. The plan will describe all 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.

Statutes currently require the level of assessment for residential, commercial and industrial real property be 92-100% of market value, with agricultural land values at 69-75% of market value. The quality of assessment is measured by the coefficient of dispersion and the price related differential. The COD should be 15% or less for residential property and 20% or less for commercial, industrial and agricultural property. The PRD should be 98-103%.

**Cass County Statistics for 2016:**

**RESIDENTIAL COMMERCIAL & INDUSTRIAL AG SPECIAL VALUES**

**94**

**99**

**71**

**Cass County Real and Personal Property**

Cass County has approximately 21,000 parcels of real estate of which 19,000 are taxable real estate consisting of some 10822 residential parcels, 865 commercial parcels, 67 industrial parcels, 250 recreational parcels, 1883 acreages, and 5,119 agricultural parcels. Agricultural land in the county is assessed using special valuation which requires a separate valuation process to determine a sales approach value. To calculate values the assessor’s office processes approximately 1758 sales, 2239 permits and up to 56 new parcels each year.

In addition to real property, the office processes approximately 1430 personal property schedules, 690 homestead exemption applications, 150 permissive exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county offices, state and local agencies, and the general public. The office processes information packages for protests to the County Board of Equalization and appraisal referee who reviews all protests. The Assessor also supports the County Board

of Equalization for both informal Single-Commissioner and the full Tax Equalization and Review Commission (TERC) hearings.

### ***Current Resources***

#### **Administrative Staff**

Administrative staff includes an Assessor, one Administrative Officer, two full time Administrative Assistants and two part time clerical positions. The Administrative Officer also includes GIS (Geographical Interface System) Specialist duties. The current administrative staff processes applications for homestead exemptions, permissive exemptions, personal property, real estate transfers, and other administrative duties as needed. There have been a few administrative trainings for the Administrative Staff, but more has been requested.

The Administrative Officer/GIS Specialist has completed Introduction to GIS and Advanced Topics in GIS offered by IAAO (International Association of Assessing Officers). She has an Assessor's Certificate from the State of Nebraska. She has taken Basic Appraisal Procedures, Residential Site Valuation & Cost Approach, and Cadastral Mapping, She works closely with the Cass County's GIS Department. The GIS Specialist portion of the position is responsible for special value functions, land splits, subdivision plats, assist and maintaining maps and aerials. The Administrative Officer is responsible for State required reports and all aspects of the Administrative side of the Assessor's office.

The Assessor manages the overall administrative and supervisory duties, including statutorily mandated reports, budget, payroll and claims, public relations, planning and final review of the appraisal process. The assessor maintains agricultural special values and market values in the counties five market areas. Educational classes, meetings, workshops, county board of equalization hearings, and Tax Equalization and Review Commission (TERC) hearings fill much of the remaining time. She has a degree in Business Management with an Emphasis in Real Estate, has a Real Estate Broker's License, and an Assessor's Certificate. She has taken numerous appraisal and real estate courses. Courses in the last year include IAAO Real Property Appraisal, IAAO Cadastral Mapping, and Dept. of Revenue Commercial Listing,

#### **Appraisal Staff**

The Appraisal section consists of a Deputy Assessor who is responsible for the direct supervision of the appraisal staff on a daily basis. The Deputy Assessor has 25 years' experience which includes 12 years at the Cass County Assessor's office and 13 years in Saline County Assessor's office. She has an Assessor's certificate through the State of Nebraska. The current Deputy Assessor stands in for the Assessor when necessary and is responsible for the direct supervision of the assessment staff, sales verification review, organizes and reviews appraisal review plans, reviews work of staff appraisers and

completes mandated reports by the Property Assessment Division of Nebraska. She also assists with the Administrative side when needed including Homestead and Personal Property.

Three full-time staff Appraisers perform appraisal duties which include: field work, data entry, sales review inspections, and pickup work. They all have extensive customer interaction, both in the office and in the field. All three Appraisers have completed the Basic Appraisal Principles and the Procedures class, and a Commercial Listing Class. Additional training was completed and additional education will be needed as budget allows. Two Appraisers have Nebraska State Real Estate sales license, one active and one inactive. One appraiser has a Bachelor's degree, and one is finalizing an Associate's degree. The appraisers work and data input is given a final review by the contracted Appraiser, the Deputy Assessor's, and then with final approval by the Assessor.

For 2016, our part-time contracted appraiser will be responsible for training staff in the commercial, residential, and farm appraisals, along with training inputting proper appraisal tables including depreciation /land/ neighborhood tables, and analysis of statistics as time allows. These duties normally include sales verification, field inspections for re-appraisal and pickup work, collection and entry of information, analysis of statistics, income and expense studies, and completion and review of final values. As a certified general appraiser he will also continue to develop and maintain the appraisal tables in the CAMA program, perform sales studies and analysis, assist with other appraisal issues as requested by the Assessor and the Deputy Assessor. He will hopefully be available for 1-2 days per week, as he works for other counties and has had medical issues, until he retires at the end of the year. Our office is lacking a commercial appraiser. Bids were asked for commercial work by independent contractors, none have been received. Research was conducted to find that most area counties also lack commercial appraisers. Due to the industry wide lack of credentialed appraisers with experience in mass appraising, especially in the commercial side, we are focusing on training in house staff in statistical analysis and commercial appraisals. The Assessor will continue to search for a credentialed mass appraiser, especially in the commercial field. An Assessment Officer trainee is in process of being trained in Agricultural sales, statistical analysis, maintaining sales book, and administrative duties as needed. This position will also help in the ease of transitioning to take over the duties that has been held by the contracted appraiser. Other miscellaneous appraisal/administrative duties include adding permit information, researching MLS sales information for sales books, data entering, adding photos, updating mobile home files, assisting appraisers, and clerical duties as needed.

## **Budget**

This office has operated within a controlled budget and staffing which, along with increased statutory requirements, is always a challenge but we have been able to reach goals and maintain requirements. The assessor's office is operating on a budget (2015/2016) of approximately \$237,282 for reappraisal, \$303,425 for administrative functions and which are mostly salary driven. The computer

software was previously funded by the county general budget and included the assessor and treasurer functions however the assessor funded this out of their own budget in the past year. Computer hardware, print cartridges, cost of maintenance of other office equipment come from the assessor budget. From 2013-2016, the County Board had included budget line increases for assessment software replacement and will need forecast again for 2016-2017. Any new software decision will be critical and will be made only after reasonable study and review, especially when there may not be a credentialed appraiser in the future. The current assessment program is outdated, along with the current server being utilized. Any funding for mineral interest appraisal is also not included as the County Board had previously decided not to pursue this. This may need to be relooked at in a future time, with approval and funding from the County Board.

### **Cadastral Maps**

Hardcopy cadastral maps have been replaced with a county GIS system parcel layer which is currently maintained outside the assessor's office. We are working with the GIS department to send monthly reports so they may keep up on ownership and plat changes to be maintained in a timely manner for their GIS layers. We have also closely worked with, and provided the GIS department with lists of previous ownership and plat changes so that department may make necessary changes as their budget and time allows to get up to date information.

### **Property Record Cards**

Beginning in 2003 the assessor's office implemented an electronic property record system. Property records are printed from the CAMA and filed in a protective jacket. The electronic system is backed up every night. GIS also backs up the property record cards nightly. The property records comply with statutory regulations and requirements.

### **Computers**

The county had one full-time information technology person who assists with computer hardware and software needs, and recently hired a second which has helped immensely. Work is in process to speed operations of the computers and printers. When the new appraisal program is purchased, it is hoped that the process will also run smoother and faster. Printers were replaced last year. The Assessment Officer Trainee has computer experience and has been a liaison between the assessor's office and the IT department.

**Assessment Procedures:**

The Nebraska Constitution requires real property, as defined, to be assessed at market value unless otherwise provided. The only class of real property “otherwise provided by statute” is agricultural, which shall be assessed at 75% of market value and may be valued by special valuation at 75% of actual value if market value exceeds actual value.

Market studies are ongoing in Cass County. Sales are verified and documented. A review of all market areas established by these studies is done as needed. The appraisal process includes a market study, a depreciation study, an on-site review of each improved property, changes to the property record and a market analysis to determine the valuation on a mass appraisal basis for all property in the area. Market, cost and income approaches can be considered for re-appraisals. When any approach to value is used, the goal is the market value. Costs as provided in statute are from the Marshall and Swift manual. All building permits, any changes reported by property owners, and any deletions or changes to the record are valued using the last reappraisal date for the area.

**Procedures and Policies:**

The Cass County Assessor follows the rules, regulations and orders set forth by law. Nebraska Constitution, Nebraska Legislative Statutes, Nebraska Assessor Manual, Nebraska Agricultural Land Manual, Department of Assessment and Taxation Directives and Rules and Regulations, Tax Equalization and Review Commission Rules and Regulations, Cass County Board Resolutions, and Cass County Zoning Regulations and other required processes are followed by the assessor and staff. The assessor maintains an appraisal plan insure uniform and equal treatment for all property in Cass County.

**Assessment Actions Planned for Assessment Year 2017**

- Residential:** Greenwood (land and improvements)  
South Bend (land and improvements)  
Louisville (land and improvements)  
N.W. Lakes (land and improvements)  
Rural Salt Creek, South Bend and Louisville Townships (farm, acreage & subdivisions)
- Commercial:** Overall review and update throughout county with emphasis on above areas
- Agricultural:** Land market value analysis (countywide)  
Land special value analysis (countywide)

Approximately 3181 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment

### **Assessment Actions Planned for Assessment Year 2018**

- Residential:** Cedar Creek (land and improvements)  
Buccaneer Bay (land and improvements)  
Plattsmouth West, Plattsmouth East, Eight Mile Grove Townships(farm, acreage and subdivisions)
- Commercial:** Overall review and update throughout county with emphasis on above areas
- Agricultural:** Land market value analysis (countywide)  
Land special value analysis (countywide)

Approximately 2150 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

### **Assessment Actions Planned for Assessment Year 2019**

- Residential:** Plattsmouth (land and improvements)
- Commercial:** Overall review and update throughout county
- Agricultural:** Land market value analysis (countywide)  
Land special value analysis (countywide)

Approximately 3126 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

### **Conclusion:**

We continue to discover issues left from previous management, and will continue to work on these issues. We are striving to work and build relationships with other departments and outside organizations, from previous damaging effects. Changes to the composition and organization of the office have resulted in improved appraisal statistics and will continue to prove very efficient. Improving moral will remain a priority to be integrated in the future.

Previous management also lacked in properly training staff. Care has been taken to hire highly qualified management, and training of existing staff will be a main focus as knowledge is key to better data for improved statistical analysis, and for all functions of the assessor's office. Administrative staff has specifically asked for more training, which will be implemented in the coming year.



The practice of a contracted licensed appraiser for appraisal work will likely remain only for the remainder of the year, due to the expected retirement of the current contracted licensed appraiser at the end of 2016. With the industry wide lack of credentialed mass appraisers, especially in the commercial field, we will concentrate on being aggressive in training in-house staff until we determine if this is the most efficient and cost effective way to complete the specialized and challenging work of appraising all types of properties, including commercial. This will be especially true as commercial development expands past the recent construction of the \$4 million Hy-Vee store at Plattsmouth. Due to the industry wide lack of credentialed mass appraisers, inquiries will continue to be made to other counties and independent contractors on salary and contract costs for residential and commercial properties which can then be used in future decisions. An in house Assessment Officer trainee has been, and will continue taking appraisal classes, and learning the statistical analysis of the appraisal side. An in house appraiser will be taking commercial classes and shadowing available neighboring counties to learn commercial appraising. Exempt staff have been working longer hours to get caught up with workload. Part time staff have been added, but looking into hiring a permanent person may be an option to assist with the workload and growing responsibilities of the assessor's office in the future.

The CAMA system needs continued emphasis on efficient use and improved capability to enhance both customer support and office performance. We will research and work with the County Board to secure new assessment software that best fits the needs of the department and the county, especially due to the lack of credentialed mass appraisers.

The new Administrative Officer/GIS specialist is exceeding all expectations. She will continue to learn all aspects of the Administrative side of the office, and to implement training and more responsibility for current administrative staff, and to dispel the negative residual of previous employees. The goal for the assessor GIS system is to perform the duties of the Assessor land layer, and assist others when needed for their layers. Some long terms goals for GIS functions may be to develop aerial land use identifying techniques, and to provide aerial sales analysis to assist appraisal staff in verifying sales patterns and determining neighborhood and location areas. .

On June 4, 2013, the Board passed a resolution removing valuations from all mineral interests' parcels from 2008 through 2012. Mineral interest valuations will continue to be an issue in Cass County and the rest of Nebraska for the foreseeable future. Future work will be done to educate ourselves in the mineral field, and to collaborate with other counties to eventually resolve the issues pertaining to mineral interests.

It has been my privilege and honor to serve the public of Cass County,  
Respectfully submitted,

Lori L. Huebner  
Cass County Assessor



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3-1-17

Subject: 2017 County Agricultural Special and Actual Valuation Report

This report is submitted in accordance with REG-11-005.04 and 17-003.03.

Cass County focused on using generally accepted appraisal practices in establishing its special valuations on agricultural land. The county analyzed the sales using statistical studies and market analysis of the sales with predominately the same general classification to determine a value for the four productivity levels of each of the three major majority land uses. The income approach was also considered. For the 2017 assessment, a review and comparison utilizing sales supplied by the Property Assessment Division of the Nebraska Department of Revenue of comparable counties was done with the primary county being Otoe County. I believe overall this analysis demonstrates there are other than agricultural influences impacting values in Cass County.

The study shows a small decrease for all agricultural land, with exception of grass/trees which has a slight increase.

The current process and method for agricultural land valuation, both special value and market value is outlined below:

- a. Highest and best use is determined by applying standard appraisal techniques and utilizing the county GIS, available FSA reports, and field inspections when practical. Information and changes in agricultural land definitions had led to adding the classification of recreational land in the past. Previously, little if any parcels were identified as having a recreational purpose. For parcels failing to meet the standards of agricultural use but found to best fit the characteristics of recreational use, a value somewhat higher than lower quality grass and tree is used. Waste land is also considered with a value lower than grass/trees or recreational. Most of the remaining parcels have associated FSA reports to support the agricultural use classification.
- b. Two separate valuation methods were used, as both income and sales comparison approaches can be applied. The sales comparison approach for market value is a simple spreadsheet application which guides appropriate adjustments to the assessed values. The income approach uses a somewhat more complicated spreadsheet application however, data is limited. While the actual purchase and use of the parcel was not likely broken down based on Land Classification Groupings, it is a direct by regulation as the basis for assigning value.
- c. Market areas were originally defined using like sales. Market area borders were made to reflect market values as discussed above to include 5 areas.

Thank you,

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