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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

CASS COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 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: Teresa Salinger, Cass County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O 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 information 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 statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor's assessment performance, the Division must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 (PRD) and Coefficient of Variation (COV). 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the 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 absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. 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 law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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 mass appraisal methods are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

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](#), a random sample from the county registers of deeds' records is audited 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 sales verification and qualification procedures used by the county assessors 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 groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review 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, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment

process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

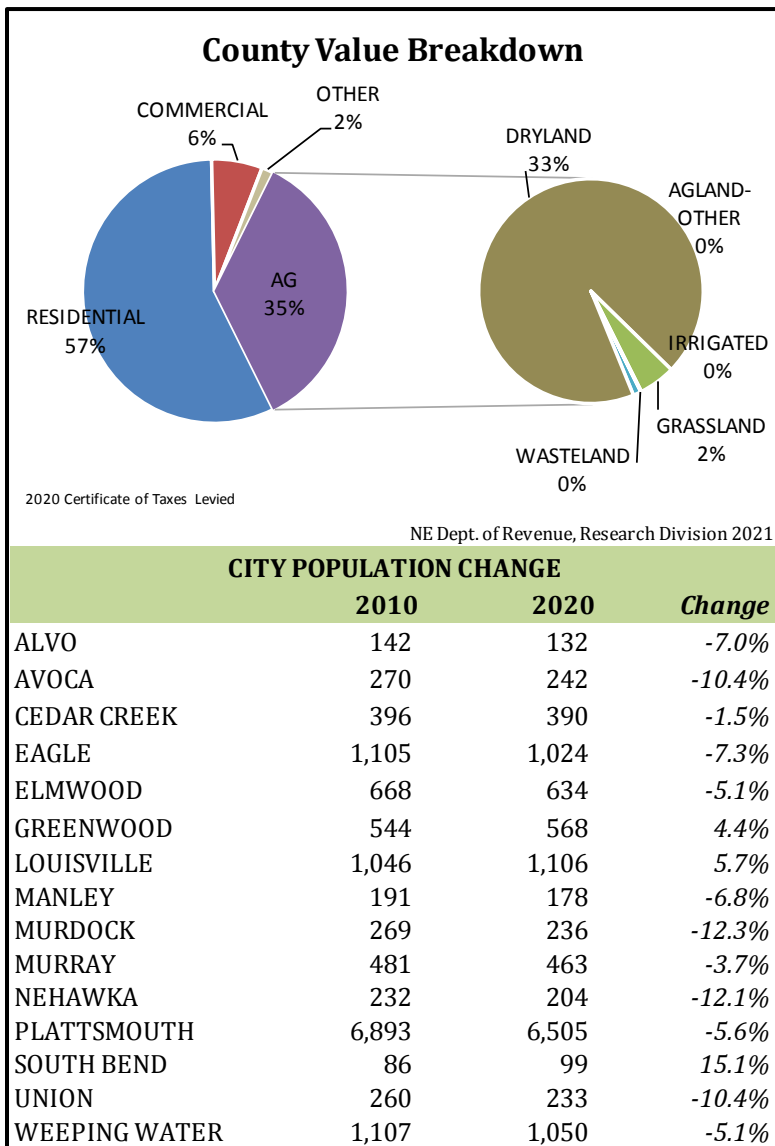
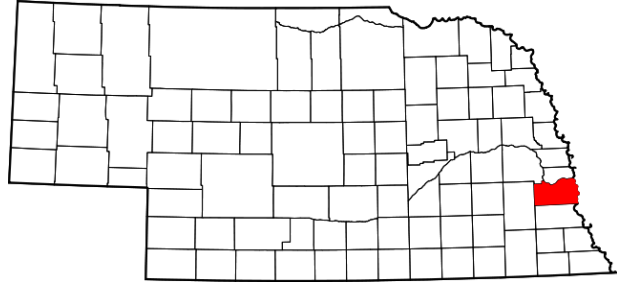
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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.

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies found or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 557 square miles, Cass County has 26,248 residents, per the Census Bureau Quick Facts for 2019, a 4% population increase over the 2010 U.S. Census. Reports indicate that 82% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$171,920 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of commercial properties in Cass County are located in and around Plattsmouth, the county seat, as well as some rural areas. According to the latest information available from the U.S. Census Bureau, there are 580 employer establishments with total employment of 4,331, for a 5% increase in employment.

Cass County is included in both the Lower Platte South and Nemaha Natural Resources Districts (NRD).

2021 Residential Correlation for Cass County

Assessment Action

For the residential class, parcels were reviewed and inspected in the towns of Weeping Water, Avoca, Manley, Nehawka, Union and Rural Geo Codes 3269 (Mount Pleasant Township), 3271 (Center Township) and 3477 (Weeping Water), 3479 (Avoca) and 3481 as required per the six-year inspection and review cycle and depreciation tables (2020) were updated. The costing tables (2020) were updated for all residential parcels. A local economic adjustment was applied to increase values in the town of Eagle and Geo Codes 3273, 3473 and 3475.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. Analysis of the sales use practices indicates the county assessor utilizes sales at the statewide average and continues to maintain acceptable sales verification and qualification practices.

The county assessor recognizes six valuation groups that mirror the inspection cycle of the county. The valuation groups consist of locations that are from the same general geographic locations in the county. The rural parcels are grouped into geo codes that are in the same geographic location as each valuation group.

The required six-year inspection and review cycle is current for the residential class. A lot study is done for each valuation group when reappraisal is done during the review cycle.

The county assessor does not currently have a written valuation methodology on file but is working on drafting a methodology explaining the assessment practices. The depreciation tables utilized from the Computer-Assisted Mass Appraisal (CAMA) system are dated 2015-2020 and costing tables are dated 2020. Depreciation tables are updated when the valuation group is reviewed.

2021 Residential Correlation for Cass County

Description of Analysis

Residential parcels are analyzed utilizing six valuation groups that are based on assessor locations in the county.

Valuation Group	Description
1	Plattsmouth
2	Beaver Lake, Lake Waconda, Murray, Rural Geo Codes 3265, 3267, 3483
3	Avoca, Manley, Nehawka, Union, Weeping Water, Rural Geo Codes 3269, 3271, 3477, 3479, 3481
4	Alvo, Eagle, Elmwood, Murdock, Rural Geo Codes 3273, 3275, 3473, 3475
5	Iron Horse, Greenwood, Louisville, South Bend, Rural Geo Codes 3249, 3251, 3253
6	Buccaneer Bay, Cedar Creek, Rural Geo Codes 3255, 3257, 3259, 2971, 2973

For the residential property class, there were 713 qualified sales representing all valuation groups. Review of the overall statistical sample shows that all three levels of central tendency are within the acceptable range and correlate closely, indicating the uniformity of assessed values. The COD and PRD are within the IAAO recommended range. When analyzing the six valuation groups, they are all represented by a sample that have medians within the acceptable range.

Comparison of the valuation changes of the sold parcels and the residential population as reflected on the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class. In reviewing the total change in value excluding growth from 2020 to 2021 with the county assessor, there was a conversion issue with the reporting of depreciation codes when the county was converting their CAMA system from Terra Scan to MIPS. Depreciation codes specific to residential improvements that have been identified include close pole dirt floor (CPD), gazebo redwd/cedar (GZBC), gazebo pine (GZBO), yard shed wood (WYS) and raised roof stoop (RRS).

Due to this depreciation coding issue, the reported value of improvements was increased on numerous parcels inadvertently. The county assessor intends to correct these parcels through the County Board of Equalization, and provide the Property Assessment Division (PAD) with a list of parcels to be adjusted. To ensure the statistics were accurate to be used for measurement, the sales were re-analyzed and it was determined that the statistics did not change significantly. For Valuation Group 3 and Valuation Group 4, the corrections will bring each median just below the acceptable range, however there are extreme outliers impacting the sample. Upon further review,

2021 Residential Correlation for Cass County

once the aforementioned codes are corrected by the assessor, it is determined that the statistical sample remains reliable and supports a level of value within the acceptable range. The county assessor will correct these parcels through the County Board of Equalization which will reduce the 2021 Abstract value for residential and recreational improvements \$14,790,645; overall valuation in the class will still increase nearly 9% excluding growth, the resulting increase in the class corresponds to the change in the sales file.

Equalization and Quality of Assessment

Review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggests that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the residential property in Cass County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	192	92.22	92.67	91.26	13.18	101.55
2	157	93.15	92.09	91.56	10.93	100.58
3	43	92.37	90.47	92.22	14.17	98.10
4	92	91.78	94.63	93.89	13.14	100.79
5	95	94.57	92.66	92.53	16.07	100.14
6	134	94.32	95.67	95.50	15.08	100.18
<u> </u> ALL <u> </u>	<u>713</u>	92.85	93.23	92.88	13.55	100.38

Level of Value

Based on analysis of all available information, the level of value for the residential property in Cass County is 93%.

2021 Commercial Correlation for Cass County

Assessment Actions

For the commercial class, parcels were reviewed and inspected in the towns of Weeping Water, Avoca, Manley, Nehawka, Union and Rural Geo Codes 3269 (Mount Pleasant Township), 3271 (Center Township) and 3477 (Weeping Water), 3479 (Avoca) and 3481 as required per the six-year inspection and review cycle and depreciation tables (2020) were updated. Costing tables (2020) were updated for all commercial parcels.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. Analysis of the sales use practices indicates the county assessor utilizes sales at the statewide average and maintains acceptable sales verification and qualification practices.

The county assessor recognizes six valuation groups that mirror the inspection cycle of the county assessor. The valuation groups consist of locations that are from the same general geographic locations in the county. The rural parcels are grouped into geo codes that are in the same geographic location as each valuation group.

The required six-year inspection and review cycle is current for the commercial class. Lot values are reviewed when reappraisal is done during the review cycle. Reappraisal of these parcels was last done in 2015-2020. The county assessor utilizes drive-by reviews, physical inspections and aerial imagery to assist in rural commercial reviews.

The county assessor does not have a written valuation methodology on file but is working on drafting a methodology explaining the assessment practices. Computer-Assisted Mass Appraisal (CAMA) system depreciation tables utilized are dated 2018 and costing tables are dated 2020.

2021 Commercial Correlation for Cass County

Description of Analysis

Commercial parcels are analyzed utilizing six valuation groups that are based on assessor locations in the county.

Valuation Group	Description
1	Plattsmouth
2	Beaver Lake, Lake Waconda, Murray, Rural Geo Codes 3265, 3267, 3483
3	Avoca, Manley, Nehawka, Union, Weeping Water, Rural Geo Codes 3269, 3271, 3477, 3479, 3481
4	Alvo, Eagle, Elmwood, Murdock, Rural Geo Codes 3273, 3275, 3473, 3475
5	Iron Horse, Greenwood, Louisville, South Bend, Rural Geo Codes 3249, 3251, 3253
6	Buccaneer Bay, Cedar Creek, Rural Geo Codes 3255,3257, 3259, 2971, 2973

Review of the sample shows 45 qualified sales representing all valuation groups. Overall, two of the three measures of central tendency are within the range. The COD is within the recommended range and the PRD is slightly above the range.

Analysis of the individual valuation groups shows that Valuation Group 1 represents the majority of the qualified sales with the median in the acceptable range. Valuation Group 4 has a median above the range with a small sample size and an array of ratios ranging 87%-150%. Valuation Group 5 has a median above the range, a small sample size with ratios of 67%-201% indicating the statistics are not reliable for measurement. The remaining valuation groups have an unreliable small sample size.

Comparison of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared to the 2020 Certificate of Taxes Levied Report (CTL) support that values were applied uniformly to the commercial class and accurately reflect the assessment actions reported by the County Assessor. The abstract reports a large total value increase excluding growth due to a conversion issue with the reporting of depreciation codes when the county was converting their CAMA system from Terra Scan to MIPS. The separate depreciation codes in their old CAMA system added additional value to flat value structures in the new CAMA system they converted to creating an over-reporting of values on the abstract. The sales were re-analyzed and it was determined that the statistics did not change significantly and, therefore are accurate to be used for measurement. The county assessor will correct these parcels through the County Board of Equalization which will reduce the 2021 Abstract value for commercial improvements \$54,049,430. This reduction will

2021 Commercial Correlation for Cass County

minimize the 2021 change in the Abstract as compared to the 2020 CTL to a 3% increase when growth is excluded. This change corresponds more closely to the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all of the other information available, and the assessment practices, suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment of the commercial property in Cass County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	23	91.61	89.44	85.08	12.40	105.12
2	4	67.97	73.60	75.74	36.65	97.17
3	5	94.41	87.94	87.32	16.67	100.71
4	5	136.74	125.34	118.50	13.61	105.77
5	7	100.84	103.87	108.74	28.01	95.52
6	1	55.48	55.48	55.48	00.00	100.00
<u>ALL</u>	45	92.86	93.34	89.21	20.85	104.63

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Cass County is 93%.

2021 Agricultural Correlation for Cass County

Assessment Actions

For the agricultural class, rural residential homes were reviewed and inspected that were located in Rural Geo Codes 3269 (Mount Pleasant Township), 3271 (Center Township), 3477 (Weeping Water), 3479 (Avoca) and 3481 as required per the six-year inspection and review cycle and depreciation tables (2020) and costing tables (2020) were updated. A local economic adjustment was applied to increase values to rural residential parcels located in the Geo Codes of 3273, 3473 and 3475. No agricultural land values were updated.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. The sales usability is lower than the statewide average. A trimmed analysis was conducted with the results indicating that excessive trimming did not affect the level of value. Non-qualified sales were reviewed which showed adequate comments notating reasons for non-use of sales reinforcing the county assessor's understanding of the sales transactions.

Two market areas are currently identified for the agricultural class. Market Area 1 contains parcels that are considered to be agriculturally influenced. Market Area 2 is influenced by non-agricultural uses. The county assessor studies the market each year to see if additional areas would be needed. Aerial imagery, physical inspections and drive by reviews are used to keep parcel land use up to date and to pick up new improvements. The assessor plans to send-out letters to taxpayers to assist with identifying Wetlands Reserve Program (WRP) parcels in the county. The required six-year inspection and review cycle is current for the agricultural class.

Agricultural homes and rural residential homes carry the same value. Agricultural homes and improvements are valued using the same practices as the rural residential homes. Reappraisal of these parcels follow the residential six-year inspection cycle and are distributed between five different valuation groups by rural geo codes. These parcels were last inspected in 2015-2020. The county assessor utilizes depreciation tables from their Computer-Assisted Mass Appraisal (CAMA) system dated 2015-2020 and costing tables dated 2020. Depreciation tables are updated when valuation groups are reappraised.

The county assessor has a written valuation methodology on file explaining the assessor's assessment practices. The assessor is in the process of working on a market study to identify intensive use. There are 5,229 special value applications on file. The county assessor has a special valuation methodology on file.

2021 Agricultural Correlation for Cass County

Description of Analysis

Cass County is divided into two market areas for measurement purposes, however the county assessor maintains five areas as defined in the county assessor's Special Valuation Methodology detailed by Geo Codes to determine values for parcels in the agricultural market. Market Area 1 consists of ten townships located in the west and southern portion of the county. This market area is considered to generally only have agricultural influence. Market Area 2 is located in the north and eastern portion of the county and is considered to have strong residential and commercial influence on the agricultural sales.

The county assessor analyzes agricultural sales within the county from Market Area 1 only, as this area is not influenced by uses other than for agricultural use. The county assessor supplements the analysis with sales from Otoe County, as Otoe County agricultural sales are also not influenced by uses other than agricultural uses.

An analysis was completed using 43 sales from Cass County in Market Area 1 and Otoe County in the geo codes that directly border Cass County. The overall statistics indicate that all three measures of central tendency are within the acceptable range for the uninfluenced area of Market Area 1 along with the COD. For dryland at 80% Majority Land Use (MLU), all three measures of central tendency are within the acceptable range, along with the COD.

There are not a sufficient number of irrigated land or grassland sales for measurement however the county assessor's values are generally comparable to the adjoining counties.

The county assessor values agricultural land in Market Area 2 with the same values for all three Land Capability Groups (LCGs) as in Market Area 1, as it has been determined that the uninfluenced agricultural market is relatively the same as that in Market Area 1.

Comparison of the valuation changes of the sold parcels and the population as reflected on the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) indicates a large total value increase in agricultural outbuildings due to a conversion issue with the reporting of depreciation codes when the county was converting their CAMA system from Terra Scan to MIPS. Codes specific to agricultural improvements that have been identified include welded steel tanks (code WST), silo harvestors (code SHU), bin drying with floor (SBN1), raised-roof stoop (RRS), wood yard shed (WYS), and close pole dirt floor (CPD). These parcels are not used for measurement and do not impact the statistical sample. The county assessor will correct these parcels through the County Board of Equalization which will reduce the 2021 Abstract value for agricultural improvements \$104,078,920. This reduction will reduce the percent change in the 2021 abstract compared to the 2020 CTL to 13% when growth is excluded, which corresponds to the reported assessment actions.

2021 Agricultural Correlation for Cass County

Equalization and Quality of Assessment

Review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural homes and rural residential acreages have all been valued the same with the same depreciation and costing. Agricultural improvements are equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties and assessment practices indicate that Cass County has achieved equalized values. The quality of assessment in the agricultural land class of property in Cass County complies with generally accepted mass appraisal techniques.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Dry </u>						
County	37	70.87	71.82	69.60	14.21	103.19
1	37	70.87	71.82	69.60	14.21	103.19
<u> Grass </u>						
County	1	79.37	79.37	79.37		100.00
1	1	79.37	79.37	79.37		100.00
<u> ALL </u>						
10/01/2017 To 09/30/2020	43	71.44	73.28	70.73	14.94	103.61

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Cass County 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 1 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%.

2021 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	71	Meets generally accepted mass appraisal techniques.	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, 2021.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2021 Commission Summary for Cass County

Residential Real Property - Current

Number of Sales	713	Median	92.85
Total Sales Price	\$173,085,302	Mean	93.23
Total Adj. Sales Price	\$173,085,302	Wgt. Mean	92.88
Total Assessed Value	\$160,755,893	Average Assessed Value of the Base	\$160,645
Avg. Adj. Sales Price	\$242,756	Avg. Assessed Value	\$225,464

Confidence Interval - Current

95% Median C.I	91.21 to 94.27
95% Wgt. Mean C.I	91.57 to 94.19
95% Mean C.I	91.97 to 94.49
% of Value of the Class of all Real Property Value in the County	52.70
% of Records Sold in the Study Period	5.48
% of Value Sold in the Study Period	7.69

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	776	93	93.29
2019	820	95	94.67
2018	706	95	94.95
2017	625	94	94.40

2021 Commission Summary for Cass County

Commercial Real Property - Current

Number of Sales	45	Median	92.86
Total Sales Price	\$16,724,082	Mean	93.34
Total Adj. Sales Price	\$16,724,082	Wgt. Mean	89.21
Total Assessed Value	\$14,919,557	Average Assessed Value of the Base	\$303,628
Avg. Adj. Sales Price	\$371,646	Avg. Assessed Value	\$331,546

Confidence Interval - Current

95% Median C.I	79.22 to 99.16
95% Wgt. Mean C.I	81.44 to 96.98
95% Mean C.I	85.30 to 101.38
% of Value of the Class of all Real Property Value in the County	7.25
% of Records Sold in the Study Period	4.75
% of Value Sold in the Study Period	5.19

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	44	99	98.81
2019	46	99	99.47
2018	30	99	99.24
2017	39	99	99.34

13 Cass
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 713
 Total Sales Price : 173,085,302
 Total Adj. Sales Price : 173,085,302
 Total Assessed Value : 160,755,893
 Avg. Adj. Sales Price : 242,756
 Avg. Assessed Value : 225,464

MEDIAN : 93
 WGT. MEAN : 93
 MEAN : 93
 COD : 13.55
 PRD : 100.38

COV : 18.40
 STD : 17.15
 Avg. Abs. Dev : 12.58
 MAX Sales Ratio : 192.52
 MIN Sales Ratio : 28.01

95% Median C.I. : 91.21 to 94.27
 95% Wgt. Mean C.I. : 91.57 to 94.19
 95% Mean C.I. : 91.97 to 94.49

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	78	100.34	102.35	101.78	11.92	100.56	71.35	146.54	96.44 to 104.99	210,400	214,142	
01-JAN-19 To 31-MAR-19	45	96.34	100.87	100.00	12.66	100.87	67.21	192.52	93.33 to 101.66	233,827	233,816	
01-APR-19 To 30-JUN-19	112	95.45	95.60	95.12	12.41	100.50	37.30	190.30	91.90 to 98.95	218,916	208,244	
01-JUL-19 To 30-SEP-19	113	92.52	93.26	94.19	12.92	99.01	28.01	144.34	90.53 to 96.00	242,825	228,713	
01-OCT-19 To 31-DEC-19	82	90.13	90.96	91.14	11.45	99.80	55.88	122.29	86.91 to 96.24	229,758	209,396	
01-JAN-20 To 31-MAR-20	64	90.74	93.72	92.93	15.14	100.85	56.66	181.16	84.03 to 95.81	245,908	228,517	
01-APR-20 To 30-JUN-20	102	90.76	90.15	90.05	12.06	100.11	58.54	137.00	86.05 to 93.88	260,918	234,946	
01-JUL-20 To 30-SEP-20	117	84.51	85.91	86.67	15.06	99.12	39.87	159.96	81.66 to 86.66	282,070	244,471	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	348	96.09	97.04	96.83	12.71	100.22	28.01	192.52	94.46 to 97.85	226,699	219,519	
01-OCT-19 To 30-SEP-20	365	88.54	89.60	89.56	13.75	100.04	39.87	181.16	86.05 to 90.30	258,066	231,132	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	352	94.18	94.44	94.52	12.45	99.92	28.01	192.52	92.20 to 96.00	231,023	218,352	
<u>ALL</u>	713	92.85	93.23	92.88	13.55	100.38	28.01	192.52	91.21 to 94.27	242,756	225,464	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	192	92.22	92.67	91.26	13.18	101.55	57.93	146.54	89.10 to 96.08	141,577	129,196	
2	157	93.15	92.09	91.56	10.93	100.58	39.87	142.89	90.92 to 94.55	315,348	288,745	
3	43	92.37	90.47	92.22	14.17	98.10	37.30	131.50	83.70 to 97.28	194,092	178,992	
4	92	91.78	94.63	93.89	13.14	100.79	67.07	192.52	89.48 to 97.39	230,085	216,019	
5	95	94.57	92.66	92.53	16.07	100.14	42.66	190.30	86.80 to 97.28	291,441	269,680	
6	134	94.32	95.67	95.50	15.08	100.18	28.01	181.16	90.10 to 98.89	292,480	279,308	
<u>ALL</u>	713	92.85	93.23	92.88	13.55	100.38	28.01	192.52	91.21 to 94.27	242,756	225,464	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	712	92.87	93.32	92.97	13.47	100.38	37.30	192.52	91.25 to 94.27	242,760	225,686	
06	1	28.01	28.01	28.01	00.00	100.00	28.01	28.01	N/A	240,000	67,233	
07												
<u>ALL</u>	713	92.85	93.23	92.88	13.55	100.38	28.01	192.52	91.21 to 94.27	242,756	225,464	

13 Cass
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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 Avg. Abs. Dev : 12.58
 MAX Sales Ratio : 192.52
 MIN Sales Ratio : 28.01

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 95% Wgt. Mean C.I. : 91.57 to 94.19
 95% Mean C.I. : 91.97 to 94.49

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000												
___Ranges Excl. Low \$___												
Greater Than 4,999	713	92.85	93.23	92.88	13.55	100.38	28.01	192.52	91.21 to 94.27	242,756	225,464	
Greater Than 14,999	713	92.85	93.23	92.88	13.55	100.38	28.01	192.52	91.21 to 94.27	242,756	225,464	
Greater Than 29,999	713	92.85	93.23	92.88	13.55	100.38	28.01	192.52	91.21 to 94.27	242,756	225,464	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999												
30,000 TO 59,999	14	108.67	110.96	111.48	17.47	99.53	75.46	192.52	85.45 to 126.96	48,079	53,597	
60,000 TO 99,999	47	97.28	98.40	98.36	14.75	100.04	55.88	137.00	92.52 to 103.97	82,013	80,671	
100,000 TO 149,999	142	91.56	92.18	91.73	13.96	100.49	37.30	190.30	87.74 to 93.18	127,273	116,752	
150,000 TO 249,999	223	91.35	91.50	91.59	12.63	99.90	28.01	142.89	89.12 to 94.35	194,890	178,506	
250,000 TO 499,999	253	93.84	93.55	93.67	13.28	99.87	39.87	159.96	90.93 to 96.44	340,111	318,589	
500,000 TO 999,999	34	92.58	92.07	91.65	12.13	100.46	63.30	127.30	85.09 to 96.41	616,947	565,454	
1,000,000 +												
___ALL___	713	92.85	93.23	92.88	13.55	100.38	28.01	192.52	91.21 to 94.27	242,756	225,464	

13 Cass
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 45
Total Sales Price : 16,724,082
Total Adj. Sales Price : 16,724,082
Total Assessed Value : 14,919,557
Avg. Adj. Sales Price : 371,646
Avg. Assessed Value : 331,546

MEDIAN : 93
WGT. MEAN : 89
MEAN : 93
COD : 20.85
PRD : 104.63

COV : 29.49
STD : 27.53
Avg. Abs. Dev : 19.36
MAX Sales Ratio : 201.72
MIN Sales Ratio : 48.45

95% Median C.I. : 79.22 to 99.16
95% Wgt. Mean C.I. : 81.44 to 96.98
95% Mean C.I. : 85.30 to 101.38

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	7	105.79	105.38	101.42	12.46	103.90	72.13	136.74	72.13 to 136.74	199,214	202,050
01-JAN-18 To 31-MAR-18	1	111.34	111.34	111.34	00.00	100.00	111.34	111.34	N/A	290,000	322,880
01-APR-18 To 30-JUN-18	8	97.55	95.00	92.71	12.56	102.47	67.38	113.22	67.38 to 113.22	556,125	515,596
01-JUL-18 To 30-SEP-18	4	98.84	117.23	90.47	34.46	129.58	69.51	201.72	N/A	622,037	562,750
01-OCT-18 To 31-DEC-18	2	99.60	99.60	99.20	02.57	100.40	97.04	102.15	N/A	118,500	117,550
01-JAN-19 To 31-MAR-19	2	73.92	73.92	71.45	04.94	103.46	70.27	77.56	N/A	507,500	362,615
01-APR-19 To 30-JUN-19	4	90.42	102.52	84.71	21.89	121.02	78.43	150.81	N/A	461,565	390,973
01-JUL-19 To 30-SEP-19	5	87.49	88.03	83.35	06.93	105.61	79.22	97.08	N/A	510,852	425,798
01-OCT-19 To 31-DEC-19	3	75.79	77.61	73.69	26.03	105.32	48.92	108.11	N/A	82,472	60,774
01-JAN-20 To 31-MAR-20	1	48.45	48.45	48.45	00.00	100.00	48.45	48.45	N/A	82,500	39,968
01-APR-20 To 30-JUN-20	3	71.02	89.06	101.97	39.99	87.34	55.48	140.69	N/A	321,667	327,989
01-JUL-20 To 30-SEP-20	5	71.09	75.38	82.00	11.80	91.93	62.26	87.12	N/A	231,000	189,418
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	20	101.54	103.89	94.10	16.84	110.40	67.38	201.72	92.86 to 111.34	431,082	405,650
01-OCT-18 To 30-SEP-19	13	87.49	92.10	82.32	14.14	111.88	70.27	150.81	78.43 to 97.08	434,809	357,940
01-OCT-19 To 30-SEP-20	12	71.06	77.11	87.89	25.06	87.73	48.45	140.69	55.48 to 87.12	204,160	179,445
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	15	100.84	102.63	92.89	16.51	110.49	67.38	201.72	91.61 to 109.99	497,610	462,250
01-JAN-19 To 31-DEC-19	14	84.49	87.92	81.24	17.47	108.22	48.92	150.81	75.79 to 97.08	404,495	328,603
<u>ALL</u>	45	92.86	93.34	89.21	20.85	104.63	48.45	201.72	79.22 to 99.16	371,646	331,546

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	23	91.61	89.44	85.08	12.40	105.12	69.51	113.22	79.16 to 97.08	559,506	476,010
2	4	67.97	73.60	75.74	36.65	97.17	48.45	109.99	N/A	76,544	57,974
3	5	94.41	87.94	87.32	16.67	100.71	62.26	113.50	N/A	65,852	57,499
4	5	136.74	125.34	118.50	13.61	105.77	87.12	150.81	N/A	297,000	351,936
5	7	100.84	103.87	108.74	28.01	95.52	67.38	201.72	67.38 to 201.72	195,714	212,821
6	1	55.48	55.48	55.48	00.00	100.00	55.48	55.48	N/A	365,000	202,510
<u>ALL</u>	45	92.86	93.34	89.21	20.85	104.63	48.45	201.72	79.22 to 99.16	371,646	331,546

13 Cass
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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95% Median C.I. : 79.22 to 99.16
95% Wgt. Mean C.I. : 81.44 to 96.98
95% Mean C.I. : 85.30 to 101.38

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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	45	92.86	93.34	89.21	20.85	104.63	48.45	201.72	79.22 to 99.16	371,646	331,546
04											
<u>ALL</u>	45	92.86	93.34	89.21	20.85	104.63	48.45	201.72	79.22 to 99.16	371,646	331,546

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											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	45	92.86	93.34	89.21	20.85	104.63	48.45	201.72	79.22 to 99.16	371,646	331,546
Greater Than 14,999	45	92.86	93.34	89.21	20.85	104.63	48.45	201.72	79.22 to 99.16	371,646	331,546
Greater Than 29,999	45	92.86	93.34	89.21	20.85	104.63	48.45	201.72	79.22 to 99.16	371,646	331,546
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	6	90.72	89.16	89.62	17.84	99.49	62.26	113.50	62.26 to 113.50	49,253	44,143
60,000 TO 99,999	8	88.83	87.73	88.89	29.09	98.70	48.45	136.74	48.45 to 136.74	81,989	72,879
100,000 TO 149,999	9	99.16	103.09	102.71	11.40	100.37	75.79	150.81	93.81 to 109.99	123,278	126,618
150,000 TO 249,999	5	77.56	80.31	79.24	12.13	101.35	67.38	103.55	N/A	198,000	156,898
250,000 TO 499,999	9	87.49	100.00	96.89	26.61	103.21	55.48	201.72	72.13 to 111.34	349,444	338,588
500,000 TO 999,999	4	101.71	103.60	98.63	22.28	105.04	70.27	140.69	N/A	695,000	685,483
1,000,000 +	4	78.83	80.01	82.06	07.66	97.50	69.51	92.86	N/A	1,937,037	1,589,599
<u>ALL</u>	45	92.86	93.34	89.21	20.85	104.63	48.45	201.72	79.22 to 99.16	371,646	331,546

13 Cass
COMMERCIAL

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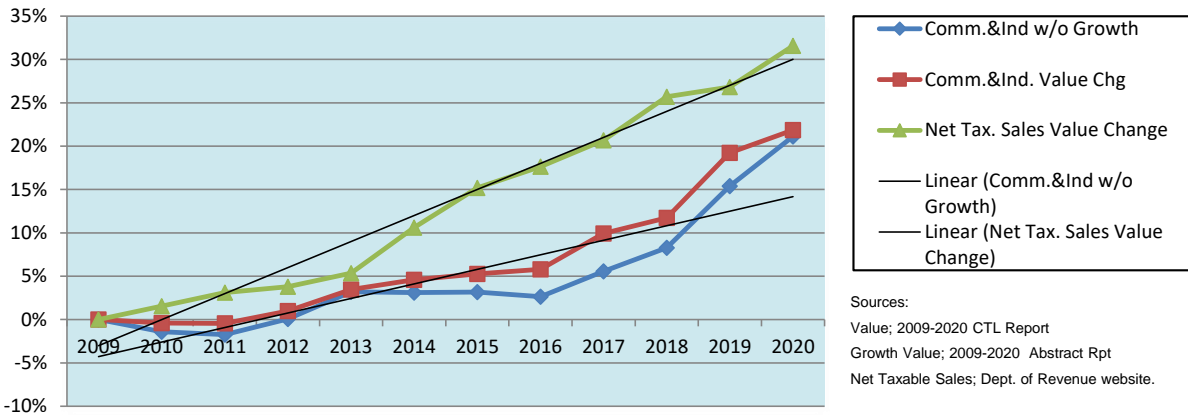
95% Median C.I. : 79.22 to 99.16
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 95% Mean C.I. : 85.30 to 101.38

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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
303	1	92.86	92.86	92.86	00.00	100.00	92.86	92.86	N/A	2,908,000	2,700,335
340	1	75.79	75.79	75.79	00.00	100.00	75.79	75.79	N/A	140,000	106,099
344	6	90.77	87.22	93.58	15.64	93.20	62.26	111.34	62.26 to 111.34	164,877	154,288
349	2	88.81	88.81	70.40	21.73	126.15	69.51	108.11	N/A	865,074	609,028
350	1	70.27	70.27	70.27	00.00	100.00	70.27	70.27	N/A	850,000	597,260
352	7	97.04	102.57	107.19	11.59	95.69	86.76	140.69	86.76 to 140.69	242,071	259,484
353	8	107.68	97.30	104.27	19.98	93.32	48.45	136.74	48.45 to 136.74	160,114	166,946
406	5	93.81	91.43	93.65	10.64	97.63	77.56	105.79	N/A	162,000	151,719
407	1	81.95	81.95	81.95	00.00	100.00	81.95	81.95	N/A	220,000	180,296
412	1	78.43	78.43	78.43	00.00	100.00	78.43	78.43	N/A	1,550,000	1,215,695
421	1	71.02	71.02	71.02	00.00	100.00	71.02	71.02	N/A	90,000	63,914
442	2	69.24	69.24	69.40	02.69	99.77	67.38	71.09	N/A	220,000	152,686
444	1	102.15	102.15	102.15	00.00	100.00	102.15	102.15	N/A	100,000	102,150
451	1	91.61	91.61	91.61	00.00	100.00	91.61	91.61	N/A	795,000	728,320
458	1	79.22	79.22	79.22	00.00	100.00	79.22	79.22	N/A	1,600,000	1,267,555
470	1	87.02	87.02	87.02	00.00	100.00	87.02	87.02	N/A	56,260	48,960
476	1	55.48	55.48	55.48	00.00	100.00	55.48	55.48	N/A	365,000	202,510
494	2	123.95	123.95	111.19	21.68	111.48	97.08	150.81	N/A	247,500	275,192
528	2	136.93	136.93	130.55	47.32	104.89	72.13	201.72	N/A	305,000	398,187
<u> ALL </u>	45	92.86	93.34	89.21	20.85	104.63	48.45	201.72	79.22 to 99.16	371,646	331,546

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
2008	\$ 169,315,579	\$ 1,381,474		\$ 167,934,105	--	\$ 106,380,917	--
2009	\$ 181,178,588	\$ 2,347,910	1.30%	\$ 178,830,678	--	\$ 104,804,585	--
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%
2017	\$ 199,198,238	\$ 7,948,359	3.99%	\$ 191,249,879	-0.22%	\$ 126,494,224	2.61%
2018	\$ 202,459,709	\$ 6,254,137	3.09%	\$ 196,205,572	-1.50%	\$ 131,738,679	4.15%
2019	\$ 216,029,414	\$ 6,976,168	3.23%	\$ 209,053,246	3.26%	\$ 132,927,579	0.90%
2020	\$ 220,781,176	\$ 1,329,935	0.60%	\$ 219,451,241	1.58%	\$ 137,891,425	3.73%
Ann %chg	1.77%			Average	-0.27%	2.41%	2.42%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-1.41%	-0.41%	1.53%
2011	-1.74%	-0.45%	3.12%
2012	0.06%	1.00%	3.78%
2013	3.19%	3.47%	5.36%
2014	3.12%	4.60%	10.62%
2015	3.18%	5.27%	15.20%
2016	2.65%	5.79%	17.63%
2017	5.56%	9.95%	20.70%
2018	8.29%	11.75%	25.70%
2019	15.39%	19.24%	26.83%
2020	21.12%	21.86%	31.57%

County Number	13
County Name	Cass

13 Cass

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

AGRICULTURAL LAND

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 29
 Total Sales Price : 19,592,851
 Total Adj. Sales Price : 19,592,851
 Total Assessed Value : 13,044,709
 Avg. Adj. Sales Price : 675,616
 Avg. Assessed Value : 449,818

MEDIAN : 66
 WGT. MEAN : 67
 MEAN : 69
 COD : 13.93
 PRD : 103.21

COV : 16.57
 STD : 11.39
 Avg. Abs. Dev : 09.16
 MAX Sales Ratio : 97.08
 MIN Sales Ratio : 54.60

95% Median C.I. : 60.23 to 72.91
 95% Wgt. Mean C.I. : 62.96 to 70.20
 95% Mean C.I. : 64.39 to 73.05

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	8	70.76	72.54	70.65	09.58	102.68	56.29	83.84	56.29 to 83.84	632,986	447,220
01-APR-18 To 30-JUN-18	2	73.87	73.87	69.22	20.10	106.72	59.02	88.71	N/A	438,150	303,307
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	4	60.70	62.85	61.41	09.08	102.34	56.30	73.71	N/A	694,750	426,651
01-JAN-19 To 31-MAR-19	1	60.60	60.60	60.60	00.00	100.00	60.60	60.60	N/A	414,000	250,875
01-APR-19 To 30-JUN-19	1	77.14	77.14	77.14	00.00	100.00	77.14	77.14	N/A	265,000	204,420
01-JUL-19 To 30-SEP-19	3	60.26	72.52	67.56	20.38	107.34	60.23	97.08	N/A	1,008,000	680,973
01-OCT-19 To 31-DEC-19	1	68.68	68.68	68.68	00.00	100.00	68.68	68.68	N/A	2,120,000	1,456,114
01-JAN-20 To 31-MAR-20	5	65.10	68.02	65.77	13.76	103.42	57.43	89.02	N/A	510,000	335,442
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	4	60.96	62.36	60.87	08.42	102.45	54.60	72.91	N/A	625,166	380,548
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	10	70.76	72.81	70.44	11.87	103.36	56.29	88.71	59.02 to 83.84	594,019	418,437
01-OCT-18 To 30-SEP-19	9	60.60	67.41	64.87	13.89	103.92	56.30	97.08	58.38 to 77.14	720,222	467,202
01-OCT-19 To 30-SEP-20	10	63.58	65.82	64.92	11.80	101.39	54.60	89.02	57.43 to 72.91	717,066	465,552
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	14	70.49	69.96	67.56	12.27	103.55	56.29	88.71	58.38 to 82.16	622,799	420,784
01-JAN-19 To 31-DEC-19	6	64.64	70.67	67.91	15.93	104.06	60.23	97.08	60.23 to 97.08	970,500	659,055
<u>ALL</u>	29	65.78	68.72	66.58	13.93	103.21	54.60	97.08	60.23 to 72.91	675,616	449,818

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	29	65.78	68.72	66.58	13.93	103.21	54.60	97.08	60.23 to 72.91	675,616	449,818
<u>ALL</u>	29	65.78	68.72	66.58	13.93	103.21	54.60	97.08	60.23 to 72.91	675,616	449,818

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Dry</u>											
County	16	60.25	62.60	62.78	07.98	99.71	54.60	72.91	57.68 to 70.56	848,743	532,829
1	16	60.25	62.60	62.78	07.98	99.71	54.60	72.91	57.68 to 70.56	848,743	532,829
<u>ALL</u>	29	65.78	68.72	66.58	13.93	103.21	54.60	97.08	60.23 to 72.91	675,616	449,818

13 Cass
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 29
 Total Sales Price : 19,592,851
 Total Adj. Sales Price : 19,592,851
 Total Assessed Value : 13,044,709
 Avg. Adj. Sales Price : 675,616
 Avg. Assessed Value : 449,818

MEDIAN : 66
 WGT. MEAN : 67
 MEAN : 69
 COD : 13.93
 PRD : 103.21

COV : 16.57
 STD : 11.39
 Avg. Abs. Dev : 09.16
 MAX Sales Ratio : 97.08
 MIN Sales Ratio : 54.60

95% Median C.I. : 60.23 to 72.91
 95% Wgt. Mean C.I. : 62.96 to 70.20
 95% Mean C.I. : 64.39 to 73.05

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
___Dry___											
County	25	63.01	66.47	64.94	12.27	102.36	54.60	89.02	59.86 to 70.87	719,875	467,520
1	25	63.01	66.47	64.94	12.27	102.36	54.60	89.02	59.86 to 70.87	719,875	467,520
___ALL___	29	65.78	68.72	66.58	13.93	103.21	54.60	97.08	60.23 to 72.91	675,616	449,818

Cass County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cass	1	6275	n/a	5545	5510	4880	4850	4250	4215	5176
Otoe	1	5500	n/a	5212	5383	4900	4900	4200	4200	5067
Sarpy	1	6380	n/a	5860	5715	n/a	4825	4510	4245	5662
Saunders	3	6930	n/a	6427	5892	n/a	5373	4470	4060	5790
Lancaster	1	6975	6188	5771	5400	4987	4789	4573	4387	5302

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cass	1	5252	5100	4792	4599	4358	4301	4009	3775	4617
Otoe	1	4400	4400	4068	3980	3747	3850	3300	2999	3949
Sarpy	1	5390	5225	4905	4755	4590	4055	3776	3565	4501
Saunders	3	5055	4885	4789	n/a	3993	3856	3515	3295	4368
Lancaster	1	5400	4869	4495	4193	4006	3524	3297	3185	4065

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cass	1	1648	1616	1645	n/a	1650	n/a	1650	1650	1648
Otoe	1	1999	1998	1900	1900	1800	1789	1750	1550	1988
Sarpy	1	2355	2330	2250	2165	2070	2040	1840	1775	2338
Saunders	3	2250	2250	2250	n/a	n/a	2000	n/a	2000	2244
Lancaster	1	2156	2147	2101	n/a	2072	2007	2099	1957	2138

County	Mkt Area	CRP	TIMBER	WASTE
Cass	1	1650	1649	682
Otoe	1	2988	1103	100
Sarpy	1	3695	1205	153
Saunders	3	2398	600	130
Lancaster	1	n/a	n/a	748

Source: 2021 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

Type : Qualified

Number of Sales :	43	Median :	71	COV :	17.99	95% Median C.I. :	63.45 to 77.70
Total Sales Price :	28,015,450	Wgt. Mean :	71	STD :	13.18	95% Wgt. Mean C.I. :	66.94 to 74.53
Total Adj. Sales Price :	28,015,450	Mean :	73	Avg. Abs. Dev :	10.67	95% Mean C.I. :	69.34 to 77.22
Total Assessed Value :	19,815,381						
Avg. Adj. Sales Price :	651,522	COD :	14.94	MAX Sales Ratio :	102.65		
Avg. Assessed Value :	460,823	PRD :	103.61	MIN Sales Ratio :	54.60		

Printed : 03/22/2021

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>											
10/01/2017 To 12/31/2017	3	86.33	88.08	89.15	09.28	98.80	76.95	100.97	N/A	291,627	259,998
01/01/2018 To 03/31/2018	9	71.44	73.59	71.60	09.62	102.78	56.44	87.14	66.67 to 84.28	664,044	475,449
04/01/2018 To 06/30/2018	4	77.51	76.48	73.45	11.88	104.13	58.89	91.99	N/A	457,575	336,079
07/01/2018 To 09/30/2018											
10/01/2018 To 12/31/2018	5	61.97	62.95	61.76	07.49	101.93	56.30	74.54	N/A	727,995	449,584
01/01/2019 To 03/31/2019	1	61.45	61.45	61.45		100.00	61.45	61.45	N/A	414,000	254,388
04/01/2019 To 06/30/2019	2	76.17	76.17	75.29	02.02	101.17	74.63	77.70	N/A	609,745	459,107
07/01/2019 To 09/30/2019	4	81.06	81.23	73.13	25.83	111.08	60.15	102.65	N/A	873,500	638,821
10/01/2019 To 12/31/2019	2	79.10	79.10	74.17	13.10	106.65	68.74	89.45	N/A	1,436,830	1,065,651
01/01/2020 To 03/31/2020	6	69.98	70.95	70.20	13.68	101.07	57.43	89.46	57.43 to 89.46	573,680	402,698
04/01/2020 To 06/30/2020	3	81.14	76.95	77.67	09.40	99.07	63.41	86.31	N/A	583,333	453,050
07/01/2020 To 09/30/2020	4	61.43	62.59	61.17	08.33	102.32	54.60	72.91	N/A	625,166	382,395
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	16	76.30	77.03	73.76	12.07	104.43	56.44	100.97	70.56 to 86.33	542,599	400,210
10/01/2018 To 09/30/2019	12	62.71	71.12	68.16	18.05	104.34	56.30	102.65	60.15 to 77.70	730,622	497,984
10/01/2019 To 09/30/2020	15	69.09	71.01	70.38	14.16	100.90	54.60	89.46	60.34 to 81.23	704,427	495,748
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	18	71.16	71.28	68.76	12.16	103.66	56.30	91.99	61.97 to 79.37	635,926	437,293
01/01/2019 To 12/31/2019	9	74.63	77.43	73.23	17.97	105.74	60.15	102.65	60.44 to 101.68	889,017	651,021

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	43	71.44	73.28	70.73	14.94	103.61	54.60	102.65	63.45 to 77.70	651,522	460,823

Type : Qualified

Number of Sales :	43	Median :	71	COV :	17.99	95% Median C.I. :	63.45 to 77.70
Total Sales Price :	28,015,450	Wgt. Mean :	71	STD :	13.18	95% Wgt. Mean C.I. :	66.94 to 74.53
Total Adj. Sales Price :	28,015,450	Mean :	73	Avg. Abs. Dev :	10.67	95% Mean C.I. :	69.34 to 77.22
Total Assessed Value :	19,815,381						
Avg. Adj. Sales Price :	651,522	COD :	14.94	MAX Sales Ratio :	102.65		
Avg. Assessed Value :	460,823	PRD :	103.61	MIN Sales Ratio :	54.60		

Printed : 03/22/2021

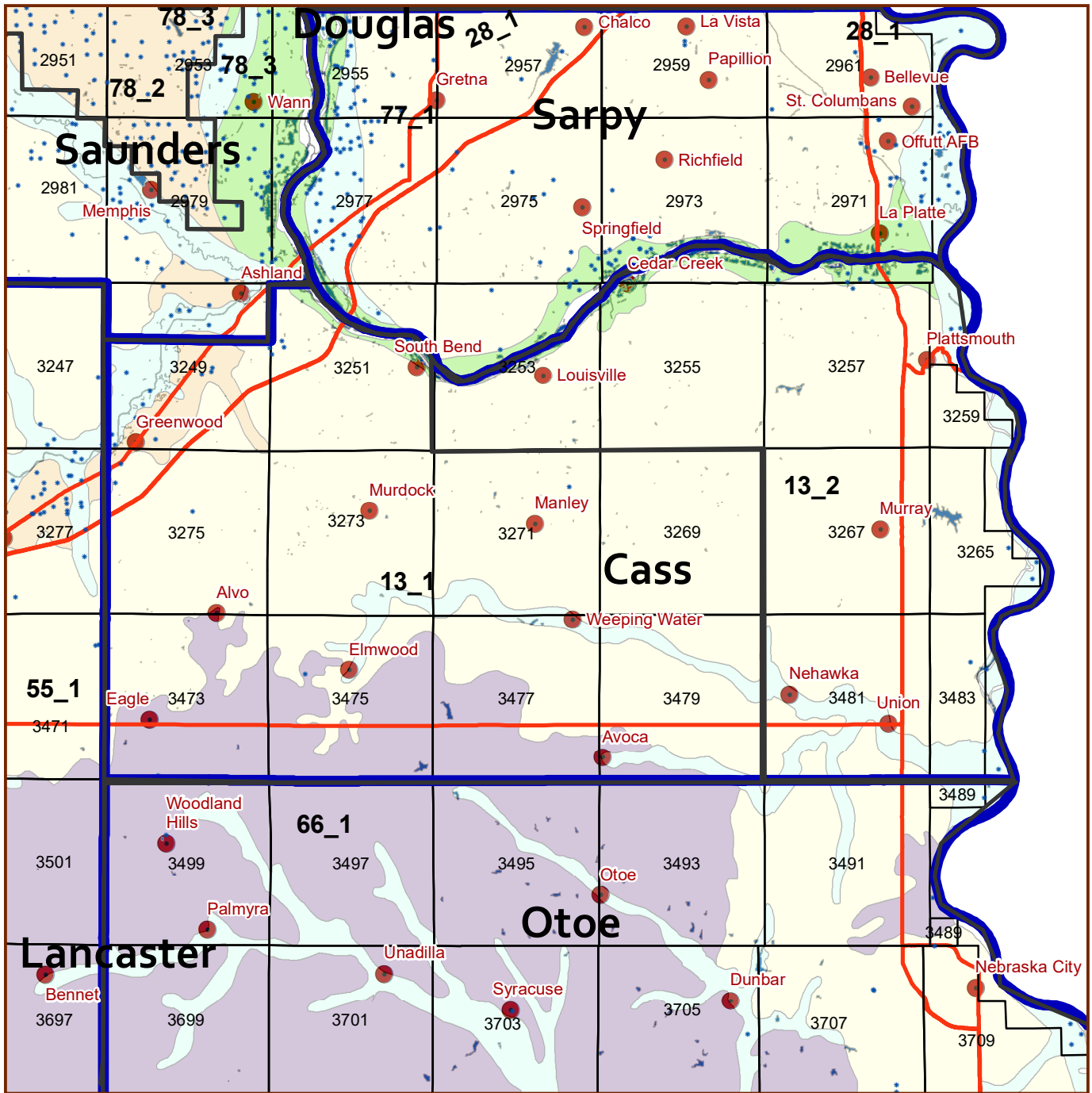
95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u> Dry </u>											
County	24	69.65	69.28	67.95	13.57	101.96	54.60	101.68	60.15 to 74.63	799,531	543,306
1	24	69.65	69.28	67.95	13.57	101.96	54.60	101.68	60.15 to 74.63	799,531	543,306
<u> Grass </u>											
County	1	79.37	79.37	79.37		100.00	79.37	79.37	N/A	184,000	146,043
1	1	79.37	79.37	79.37		100.00	79.37	79.37	N/A	184,000	146,043
<u> ALL </u>											
10/01/2017 To 09/30/2020	43	71.44	73.28	70.73	14.94	103.61	54.60	102.65	63.45 to 77.70	651,522	460,823

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	37	70.87	71.82	69.60	14.21	103.19	54.60	101.68	62.52 to 75.65	696,662	484,879
1	37	70.87	71.82	69.60	14.21	103.19	54.60	101.68	62.52 to 75.65	696,662	484,879
<u> Grass </u>											
County	1	79.37	79.37	79.37		100.00	79.37	79.37	N/A	184,000	146,043
1	1	79.37	79.37	79.37		100.00	79.37	79.37	N/A	184,000	146,043
<u> ALL </u>											
10/01/2017 To 09/30/2020	43	71.44	73.28	70.73	14.94	103.61	54.60	102.65	63.45 to 77.70	651,522	460,823

CASS COUNTY



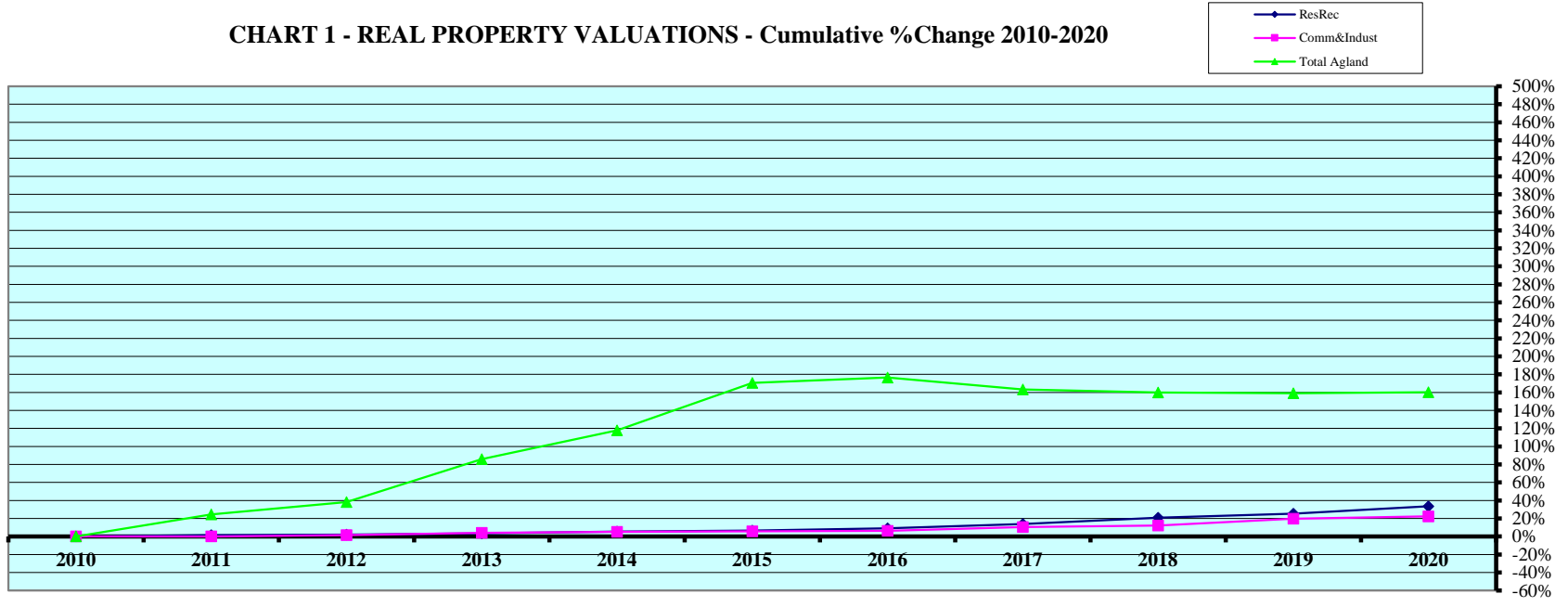
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	1,404,806,915	--	--	--	180,437,442	--	--	--	481,287,844	--	--	--
2011	1,425,621,221	20,814,306	1.48%	1.48%	180,370,120	-67,322	-0.04%	-0.04%	598,561,530	117,273,686	24.37%	24.37%
2012	1,433,221,401	7,600,180	0.53%	2.02%	182,985,174	2,615,054	1.45%	1.41%	665,255,645	66,694,115	11.14%	38.22%
2013	1,451,839,415	18,618,014	1.30%	3.35%	187,462,530	4,477,356	2.45%	3.89%	894,122,545	228,866,900	34.40%	85.78%
2014	1,481,020,790	29,181,375	2.01%	5.43%	189,508,942	2,046,412	1.09%	5.03%	1,048,810,372	154,687,827	17.30%	117.92%
2015	1,498,249,500	17,228,710	1.16%	6.65%	190,729,803	1,220,861	0.64%	5.70%	1,302,406,494	253,596,122	24.18%	170.61%
2016	1,533,519,629	35,270,129	2.35%	9.16%	191,672,464	942,661	0.49%	6.23%	1,331,086,599	28,680,105	2.20%	176.57%
2017	1,598,662,424	65,142,795	4.25%	13.80%	199,198,238	7,525,774	3.93%	10.40%	1,267,642,145	-63,444,454	-4.77%	163.39%
2018	1,698,492,784	99,830,360	6.24%	20.91%	202,459,709	3,261,471	1.64%	12.20%	1,251,438,414	-16,203,731	-1.28%	160.02%
2019	1,759,173,892	60,681,108	3.57%	25.23%	216,029,414	13,569,705	6.70%	19.73%	1,246,988,209	-4,450,205	-0.36%	159.09%
2020	1,876,389,322	117,215,430	6.66%	33.57%	220,781,176	4,751,762	2.20%	22.36%	1,252,657,972	5,669,763	0.45%	160.27%

Rate Annual %chg: Residential & Recreational **2.94%**

Commercial & Industrial **2.04%**

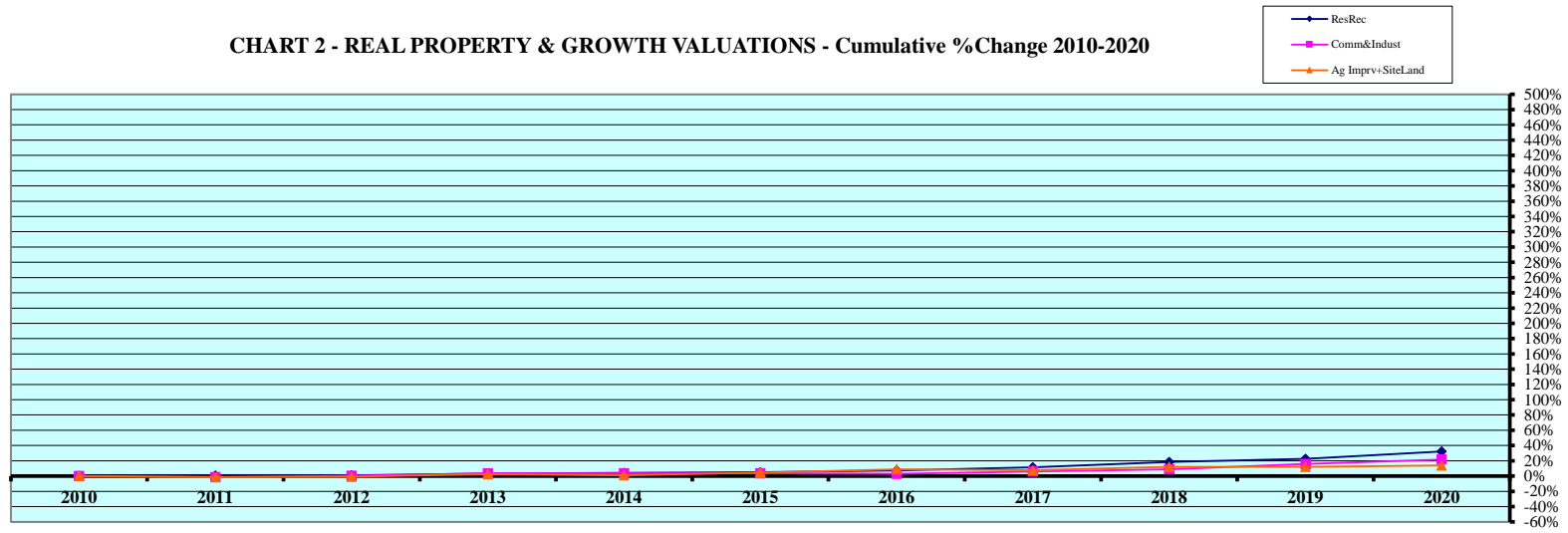
Agricultural Land **10.04%**

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

CHART 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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	1,404,806,915	14,220,104	1.01%	1,390,586,811	--	--	180,437,442	1,817,525	1.01%	178,619,917	--	--
2011	1,425,621,221	13,656,905	0.96%	1,411,964,316	0.51%	0.51%	180,370,120	2,343,368	1.30%	178,026,752	-1.34%	-1.34%
2012	1,433,221,401	13,259,104	0.93%	1,419,962,297	-0.40%	1.08%	182,985,174	1,702,867	0.93%	181,282,307	0.51%	0.47%
2013	1,451,839,415	2,897,264	0.20%	1,448,942,151	1.10%	3.14%	187,462,530	510,259	0.27%	186,952,271	2.17%	3.61%
2014	1,481,020,790	16,103,706	1.09%	1,464,917,084	0.90%	4.28%	189,508,942	2,679,176	1.41%	186,829,766	-0.34%	3.54%
2015	1,498,249,500	24,855,009	1.66%	1,473,394,491	-0.51%	4.88%	190,729,803	3,791,243	1.99%	186,938,560	-1.36%	3.60%
2016	1,533,519,629	25,501,109	1.66%	1,508,018,520	0.65%	7.35%	191,672,464	5,686,749	2.97%	185,985,715	-2.49%	3.07%
2017	1,598,662,424	32,745,502	2.05%	1,565,916,922	2.11%	11.47%	199,198,238	7,948,359	3.99%	191,249,879	-0.22%	5.99%
2018	1,698,492,784	32,719,521	1.93%	1,665,773,263	4.20%	18.58%	202,459,709	6,254,137	3.09%	196,205,572	-1.50%	8.74%
2019	1,759,173,892	37,366,842	2.12%	1,721,807,050	1.37%	22.57%	216,029,414	6,976,168	3.23%	209,053,246	3.26%	15.86%
2020	1,876,389,322	19,467,450	1.04%	1,856,921,872	5.56%	32.18%	220,781,176	1,329,935	0.60%	219,451,241	1.58%	21.62%
Rate Ann%chg	2.94%		Resid & Recreat w/o growth			1.55%	2.04%		C & I w/o growth			0.03%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	123,648,922	43,473,058	167,121,980	2,037,510	1.22%	165,084,470	--	--
2011	122,268,860	44,407,217	166,676,077	1,927,098	1.16%	164,748,979	-1.42%	-1.42%
2012	122,969,900	44,830,903	167,800,803	2,159,414	1.29%	165,641,389	-0.62%	-0.89%
2013	125,318,798	46,211,850	171,530,648	372,050	0.22%	171,158,598	2.00%	2.42%
2014	125,331,153	46,820,009	172,151,162	3,237,555	1.88%	168,913,607	-1.53%	1.07%
2015	130,568,718	46,869,292	177,438,010	2,677,657	1.51%	174,760,353	1.52%	4.57%
2016	134,141,149	47,890,887	182,032,036	384,013	0.21%	181,648,023	2.37%	8.69%
2017	133,542,500	48,740,587	182,283,087	2,150,356	1.18%	180,132,731	-1.04%	7.79%
2018	139,378,178	49,978,764	189,356,942	2,037,030	1.08%	187,319,912	2.76%	12.09%
2019	141,768,133	50,485,112	192,253,245	4,817,980	2.51%	187,435,265	-1.01%	12.15%
2020	144,021,409	51,097,924	195,119,333	4,851,932	2.49%	190,267,401	-1.03%	13.85%
Rate Ann%chg	1.54%	1.63%	1.56%	Ag Imprv+Site w/o growth			0.20%	

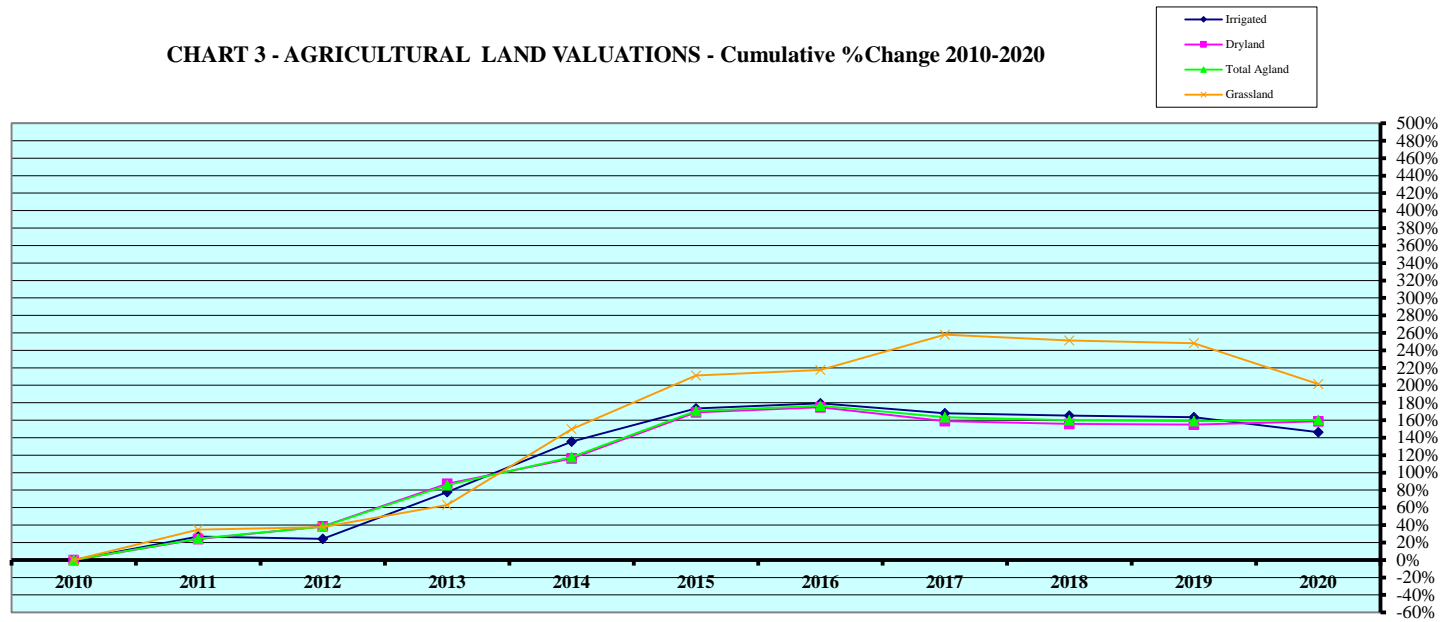
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 13
County CASS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	5,931,094	--	--	--	452,627,321	--	--	--	21,953,099	--	--	--
2011	7,525,836	1,594,742	26.89%	26.89%	560,798,175	108,170,854	23.90%	23.90%	29,579,757	7,626,658	34.74%	34.74%
2012	7,374,409	-151,427	-2.01%	24.33%	626,975,030	66,176,855	11.80%	38.52%	30,237,469	657,712	2.22%	37.74%
2013	10,543,104	3,168,695	42.97%	77.76%	847,113,083	220,138,053	35.11%	87.15%	35,758,306	5,520,837	18.26%	62.89%
2014	13,969,325	3,426,221	32.50%	135.53%	979,301,095	132,188,012	15.60%	116.36%	54,801,972	19,043,666	53.26%	149.63%
2015	16,213,861	2,244,536	16.07%	173.37%	1,217,062,034	237,760,939	24.28%	168.89%	68,331,028	13,529,056	24.69%	211.26%
2016	16,569,510	355,649	2.19%	179.37%	1,244,029,509	26,967,475	2.22%	174.85%	69,716,325	1,385,297	2.03%	217.57%
2017	15,895,764	-673,746	-4.07%	168.01%	1,172,247,405	-71,782,104	-5.77%	158.99%	78,586,131	8,869,806	12.72%	257.97%
2018	15,728,272	-167,492	-1.05%	165.18%	1,157,680,525	-14,566,880	-1.24%	155.77%	77,105,417	-1,480,714	-1.88%	251.23%
2019	15,631,338	-96,934	-0.62%	163.55%	1,154,011,650	-3,668,875	-0.32%	154.96%	76,403,257	-702,160	-0.91%	248.03%
2020	14,608,718	-1,022,620	-6.54%	146.31%	1,170,945,516	16,933,866	1.47%	158.70%	66,161,223	-10,242,034	-13.41%	201.38%

Rate Ann.%chg: Irrigated **9.43%** Dryland **9.97%** Grassland **11.66%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	592,572	--	--	--	183,758	--	--	--	481,287,844	--	--	--
2011	497,152	-95,420	-16.10%	-16.10%	160,610	-23,148	-12.60%	-12.60%	598,561,530	117,273,686	24.37%	24.37%
2012	498,559	1,407	0.28%	-15.87%	170,178	9,568	5.96%	-7.39%	665,255,645	66,694,115	11.14%	38.22%
2013	536,232	37,673	7.56%	-9.51%	171,820	1,642	0.96%	-6.50%	894,122,545	228,866,900	34.40%	85.78%
2014	557,656	21,424	4.00%	-5.89%	180,324	8,504	4.95%	-1.87%	1,048,810,372	154,687,827	17.30%	117.92%
2015	597,289	39,633	7.11%	0.80%	202,282	21,958	12.18%	10.08%	1,302,406,494	253,596,122	24.18%	170.61%
2016	582,084	-15,205	-2.55%	-1.77%	189,171	-13,111	-6.48%	2.95%	1,331,086,599	28,680,105	2.20%	176.57%
2017	664,639	82,555	14.18%	12.16%	248,206	59,035	31.21%	35.07%	1,267,642,145	-63,444,454	-4.77%	163.39%
2018	670,134	5,495	0.83%	13.09%	254,066	5,860	2.36%	38.26%	1,251,438,414	-16,203,731	-1.28%	160.02%
2019	697,468	27,334	4.08%	17.70%	244,496	-9,570	-3.77%	33.05%	1,246,988,209	-4,450,205	-0.36%	159.09%
2020	697,547	79	0.01%	17.72%	244,968	472	0.19%	33.31%	1,252,657,972	5,669,763	0.45%	160.27%

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Rate Ann.%chg: Total Agric Land **10.04%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	6,024,386	2,891	2,084			453,112,632	257,455	1,760			81,700,995	133,333	613		
2011	7,535,232	2,830	2,663	27.76%	27.76%	561,444,459	256,943	2,185	24.15%	24.15%	89,688,965	135,300	663	8.18%	9.46%
2012	7,374,409	2,860	2,578	-3.17%	23.72%	627,488,396	256,887	2,443	11.79%	38.79%	89,574,800	130,628	686	3.44%	13.24%
2013	10,760,471	2,860	3,762	45.93%	80.54%	848,719,405	256,519	3,309	35.45%	87.99%	97,239,960	127,646	762	11.09%	25.80%
2014	13,621,559	3,004	4,535	20.53%	117.62%	980,547,694	256,070	3,829	15.74%	117.57%	128,539,130	127,483	1,008	32.36%	66.50%
2015	16,210,362	3,116	5,202	14.70%	149.60%	1,219,008,111	255,941	4,763	24.38%	170.62%	149,636,865	127,257	1,176	16.62%	94.17%
2016	16,569,510	3,117	5,316	2.19%	155.07%	1,244,901,643	255,500	4,872	2.30%	176.85%	164,929,515	127,713	1,291	9.83%	113.25%
2017	15,899,161	3,117	5,100	-4.05%	144.75%	1,176,749,622	255,221	4,611	-5.37%	161.98%	174,353,050	127,360	1,369	6.01%	126.06%
2018	15,640,074	3,115	5,021	-1.57%	140.92%	1,158,274,927	253,687	4,566	-0.97%	159.42%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	15,728,272	3,115	5,049	0.56%	142.27%	1,157,219,239	253,501	4,565	-0.02%	159.38%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	15,715,278	3,231	4,864	-3.67%	133.39%	1,172,086,353	253,383	4,626	1.33%	162.83%	89,510,262	40,043	2,235	73.38%	264.80%

Rate Annual %chg Average Value/Acre:

8.84%

10.15%

13.82%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	608,870	991	614			216,400	1,719	126			481,704,521	302,216	1,594		
2011	497,152	943	527	-14.19%	-14.19%	162,307	1,613	101	-20.10%	-20.10%	599,171,894	300,669	1,993	25.03%	25.03%
2012	495,952	941	527	-0.03%	-14.21%	161,368	1,604	101	0.00%	-20.10%	665,625,559	300,663	2,214	11.09%	38.90%
2013	518,250	965	537	1.98%	-12.51%	171,068	1,701	101	-0.03%	-20.12%	665,625,559	300,368	2,982	34.71%	87.10%
2014	536,212	981	546	1.68%	-11.04%	177,935	1,702	105	3.94%	-16.97%	1,049,546,953	300,030	3,498	17.30%	119.47%
2015	596,071	1,075	554	1.48%	-9.72%	177,913	1,702	105	0.00%	-16.97%	1,303,632,212	300,198	4,343	24.14%	172.45%
2016	580,319	1,070	542	-2.21%	-11.71%	186,035	1,783	104	-0.20%	-17.14%	1,331,985,070	300,161	4,438	2.19%	178.41%
2017	610,779	1,089	561	3.47%	-8.65%	237,643	1,825	130	24.78%	3.39%	1,267,846,127	299,670	4,231	-4.66%	165.44%
2018	670,109	1,130	593	5.72%	-3.42%	252,902	1,947	130	-0.25%	3.14%	1,251,848,456	299,922	4,174	-1.34%	161.87%
2019	670,134	1,130	593	-0.01%	-3.43%	245,724	1,957	126	-3.34%	-0.30%	1,250,937,438	299,775	4,173	-0.02%	161.80%
2020	697,468	1,165	599	0.93%	-2.53%	246,012	1,954	126	0.30%	-0.01%	1,278,255,373	299,777	4,264	2.18%	167.52%

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CASS

Rate Annual %chg Average Value/Acre:

10.34%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 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	128,546,232	45,547,317	81,754,181	1,855,038,564	166,805,959	53,975,217	21,350,758	1,252,657,972	144,021,409	51,097,924	616,480	3,801,412,013
cnty sectorvalue % of total value:		3.38%	1.20%	2.15%	48.80%	4.39%	1.42%	0.56%	32.95%	3.79%	1.34%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
132	ALVO	6,155	12,013	1,300	5,576,100	779,029	0	0	0	0	0	0	6,374,597
0.52%	%sector of county sector	0.00%	0.03%	0.00%	0.30%	0.47%							0.17%
	%sector of municipality	0.10%	0.19%	0.02%	87.47%	12.22%							100.00%
242	AVOCA	145,349	147,792	12,694	6,315,392	563,707	0	0	0	0	0	0	7,184,934
0.96%	%sector of county sector	0.11%	0.32%	0.02%	0.34%	0.34%							0.19%
	%sector of municipality	2.02%	2.06%	0.18%	87.90%	7.85%							100.00%
390	CEDAR CREEK	387,300	212,457	570,010	73,331,133	1,308,421	0	108,370	0	0	0	0	75,917,691
1.55%	%sector of county sector	0.30%	0.47%	0.70%	3.95%	0.78%		0.51%					2.00%
	%sector of municipality	0.51%	0.28%	0.75%	96.59%	1.72%		0.14%					100.00%
1,024	EAGLE	878,425	388,279	35,450	53,551,045	7,510,177	0	0	0	0	0	0	62,363,376
4.06%	%sector of county sector	0.68%	0.85%	0.04%	2.89%	4.50%							1.64%
	%sector of municipality	1.41%	0.62%	0.06%	85.87%	12.04%							100.00%
634	ELMWOOD	3,737,715	326,705	32,087	30,742,759	5,145,653	0	0	0	0	0	0	39,984,919
2.51%	%sector of county sector	2.91%	0.72%	0.04%	1.66%	3.08%							1.05%
	%sector of municipality	9.35%	0.82%	0.08%	76.89%	12.87%							100.00%
568	GREENWOOD	638,378	493,840	920,454	20,706,344	4,260,490	0	0	0	0	0	0	27,019,506
2.25%	%sector of county sector	0.50%	1.08%	1.13%	1.12%	2.55%							0.71%
	%sector of municipality	2.36%	1.83%	3.41%	76.63%	15.77%							100.00%
1,106	LOUISVILLE	1,296,878	728,907	1,404,212	61,964,313	8,037,257	0	0	0	0	0	0	73,431,567
4.38%	%sector of county sector	1.01%	1.60%	1.72%	3.34%	4.82%							44.02%
	%sector of municipality	1.77%	0.99%	1.91%	84.38%	10.95%							100.00%
178	MANLEY	48,220	80,532	148,104	9,669,219	559,669	0	0	0	0	0	0	10,505,744
0.71%	%sector of county sector	0.04%	0.18%	0.18%	0.52%	0.34%							19.46%
	%sector of municipality	0.46%	0.77%	1.41%	92.04%	5.33%							100.00%
236	MURDOCK	95,044	138,744	13,072	14,759,551	818,649	0	0	0	0	0	0	15,825,060
0.93%	%sector of county sector	0.07%	0.30%	0.02%	0.80%	0.49%							1.26%
	%sector of municipality	0.60%	0.88%	0.08%	93.27%	5.17%							100.00%
463	MURRAY	66,627	250,067	306,664	24,089,210	2,686,324	0	0	4,990	0	0	0	27,403,882
1.83%	%sector of county sector	0.05%	0.55%	0.38%	1.30%	1.61%			0.00%	1.61%			0.72%
	%sector of municipality	0.24%	0.91%	1.12%	87.90%	9.80%			0.02%				100.00%
204	NEHAWKA	28,711	136,411	419,969	7,130,173	698,236	0	0	0	0	0	0	8,413,500
0.81%	%sector of county sector	0.02%	0.30%	0.51%	0.38%	0.42%							0.22%
	%sector of municipality	0.34%	1.62%	4.99%	84.75%	8.30%							100.00%
6505	PLATTSMOUTH	6,059,022	3,432,795	3,374,799	226,930,411	68,640,315	5,017,262	103,566	0	0	0	0	313,558,170
25.77%	%sector of county sector	4.71%	7.54%	4.13%	12.23%	41.15%	9.30%	0.49%					8.25%
	%sector of municipality	1.93%	1.09%	1.08%	72.37%	21.89%	1.60%	0.03%					100.00%
99	SOUTH BEND	7,524	261,729	1,126,582	3,219,653	687,718	0	0	0	0	0	0	5,303,206
0.39%	%sector of county sector	0.01%	0.57%	1.38%	0.17%	0.41%							0.14%
	%sector of municipality	0.14%	4.94%	21.24%	60.71%	12.97%							100.00%
233	UNION	236,918	247,646	470,657	7,419,273	787,660	0	0	0	0	0	0	9,162,154
0.92%	%sector of county sector	0.18%	0.54%	0.58%	0.40%	0.47%							0.24%
	%sector of municipality	2.59%	2.70%	5.14%	80.98%	8.60%							100.00%
1050	WEEPING WATER	7,972,594	678,438	429,861	55,017,913	4,652,455	1,165,197	0	0	0	0	0	69,916,458
4.16%	%sector of county sector	6.20%	1.49%	0.53%	2.97%	2.79%	2.16%						1.84%
	%sector of municipality	11.40%	0.97%	0.61%	78.69%	6.65%	1.67%						100.00%
13,064	Total Municipalities	21,604,860	7,536,355	9,265,915	600,422,489	107,135,760	6,182,459	211,936	4,990	0	0	0	752,364,764
51.76%	%all municip.sectors of cnty	16.81%	16.55%	11.33%	32.37%	64.23%	11.45%	0.99%	0.00%				19.79%

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 19,186	Value : 3,967,598,270	Growth 46,562,527	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	778	9,208,243	375	10,160,646	984	18,554,412	2,137	37,923,301	
02. Res Improve Land	5,088	95,863,612	1,474	66,745,954	3,685	194,088,746	10,247	356,698,312	
03. Res Improvements	5,355	539,115,000	1,496	356,589,995	3,716	777,233,095	10,567	1,672,938,090	
04. Res Total	6,133	644,186,855	1,871	433,496,595	4,700	989,876,253	12,704	2,067,559,703	32,948,737
% of Res Total	48.28	31.16	14.73	20.97	37.00	47.88	66.21	52.11	70.76
05. Com UnImp Land	109	1,497,701	20	1,384,730	46	3,576,310	175	6,458,741	
06. Com Improve Land	561	18,786,550	33	2,668,226	104	12,674,951	698	34,129,727	
07. Com Improvements	552	91,037,302	36	34,413,695	116	38,303,881	704	163,754,878	
08. Com Total	661	111,321,553	56	38,466,651	162	54,555,142	879	204,343,346	4,376,863
% of Com Total	75.20	54.48	6.37	18.82	18.43	26.70	4.58	5.15	9.40
09. Ind UnImp Land	7	752,009	13	840,800	21	2,309,985	41	3,902,794	
10. Ind Improve Land	7	448,149	12	4,211,184	7	1,368,404	26	6,027,737	
11. Ind Improvements	7	3,288,351	12	63,441,475	8	6,531,955	27	73,261,781	
12. Ind Total	14	4,488,509	25	68,493,459	29	10,210,344	68	83,192,312	884,481
% of Ind Total	20.59	5.40	36.76	82.33	42.65	12.27	0.35	2.10	1.90
13. Rec UnImp Land	70	222,730	52	4,175,679	138	7,506,940	260	11,905,349	
14. Rec Improve Land	2	13,500	3	191,063	39	5,170,360	44	5,374,923	
15. Rec Improvements	2	5,195	4	33,125	47	6,238,690	53	6,277,010	
16. Rec Total	72	241,425	56	4,399,867	185	18,915,990	313	23,557,282	526,704
% of Rec Total	23.00	1.02	17.89	18.68	59.11	80.30	1.63	0.59	1.13
Res & Rec Total	6,205	644,428,280	1,927	437,896,462	4,885	1,008,792,243	13,017	2,091,116,985	33,475,441
% of Res & Rec Total	47.67	30.82	14.80	20.94	37.53	48.24	67.85	52.70	71.89
Com & Ind Total	675	115,810,062	81	106,960,110	191	64,765,486	947	287,535,658	5,261,344
% of Com & Ind Total	71.28	40.28	8.55	37.20	20.17	22.52	4.94	7.25	11.30
17. Taxable Total	6,880	760,238,342	2,008	544,856,572	5,076	1,073,557,729	13,964	2,378,652,643	38,736,785
% of Taxable Total	49.27	31.96	14.38	22.91	36.35	45.13	72.78	59.95	83.19

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	354	20,509,820	22,042,903	13	21,163	4,153,353
19. Commercial	59	4,708,314	29,270,103	1	135,000	2,054,840
20. Industrial	0	0	0	0	0	0
21. Other	63	223,890	1,082,070	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	367	20,530,983	26,196,256
19. Commercial	0	0	0	60	4,843,314	31,324,943
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	63	223,890	1,082,070
22. Total Sch II				490	25,598,187	58,603,269

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	2	605,692	2	605,692	0
24. Non-Producing	0	0	4	0	10	0	14	0	0
25. Total	0	0	4	0	12	605,692	16	605,692	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	582	222	1,132	1,936

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	94,068	536	100,483,726	3,333	838,221,775	3,874	938,799,569
28. Ag-Improved Land	0	0	163	32,067,297	1,140	321,272,399	1,303	353,339,696
29. Ag Improvements	0	0	164	39,693,425	1,168	256,507,245	1,332	296,200,670

30. Ag Total					5,206	1,588,339,935
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	14	13.50	342,744	
32. HomeSite Improv Land	0	0.00	0	106	120.24	2,363,922	
33. HomeSite Improvements	0	0.00	0	111	0.00	34,956,465	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	22	54.16	255,716	
36. FarmSite Improv Land	0	0.00	0	135	329.65	2,173,006	
37. FarmSite Improvements	0	0.00	0	149	0.00	4,736,960	
38. FarmSite Total							
39. Road & Ditches	1	1.12	0	403	528.84	0	
40. Other- Non Ag Use	0	0.00	0	1	5.12	13,568	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	71	74.57	1,592,141	85	88.07	1,934,885	
32. HomeSite Improv Land	737	772.43	14,334,816	843	892.67	16,698,738	
33. HomeSite Improvements	760	0.00	139,724,650	871	0.00	174,681,115	0
34. HomeSite Total				956	980.74	193,314,738	
35. FarmSite UnImp Land	188	326.76	1,707,448	210	380.92	1,963,164	
36. FarmSite Improv Land	981	2,522.42	15,721,308	1,116	2,852.07	17,894,314	
37. FarmSite Improvements	1,080	0.00	116,782,595	1,229	0.00	121,519,555	7,825,742
38. FarmSite Total				1,439	3,232.99	141,377,033	
39. Road & Ditches	3,280	5,150.16	0	3,684	5,680.12	0	
40. Other- Non Ag Use	7	220.93	588,816	8	226.05	602,384	
41. Total Section VI				2,395	10,119.90	335,294,155	7,825,742

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	268,708	11	0.00	596,779

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	25.13	82,650	653	30,558.79	124,945,102
44. Market Value	3	25.13	84,124	653	30,558.79	125,095,007
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,317	265,360.21	1,113,438,441	4,973	295,944.13	1,238,466,193
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	135.19	4.79%	848,320	5.81%	6,275.02
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	977.17	34.62%	5,418,408	37.09%	5,545.00
48. 2A	825.54	29.25%	4,548,733	31.14%	5,510.01
49. 3A1	51.51	1.83%	251,368	1.72%	4,879.98
50. 3A	9.08	0.32%	44,039	0.30%	4,850.11
51. 4A1	741.20	26.26%	3,150,111	21.56%	4,250.01
52. 4A	82.50	2.92%	347,739	2.38%	4,215.02
53. Total	2,822.19	100.00%	14,608,718	100.00%	5,176.38
Dry					
54. 1D1	9,867.79	3.89%	51,825,577	4.42%	5,251.99
55. 1D	84,331.40	33.23%	430,061,689	36.71%	5,099.66
56. 2D1	18,625.73	7.34%	89,255,955	7.62%	4,792.08
57. 2D	13,327.02	5.25%	61,286,011	5.23%	4,598.63
58. 3D1	8,686.86	3.42%	37,855,192	3.23%	4,357.75
59. 3D	92,586.70	36.48%	398,251,673	33.99%	4,301.39
60. 4D1	15,227.29	6.00%	61,043,358	5.21%	4,008.81
61. 4D	11,121.08	4.38%	41,977,039	3.58%	3,774.55
62. Total	253,773.87	100.00%	1,171,556,494	100.00%	4,616.54
Grass					
63. 1G1	22,276.26	55.62%	36,717,254	55.61%	1,648.27
64. 1G	1,168.93	2.92%	1,916,368	2.90%	1,639.42
65. 2G1	526.56	1.31%	866,510	1.31%	1,645.61
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	8,708.52	21.74%	14,367,922	21.76%	1,649.87
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	5,022.23	12.54%	8,287,494	12.55%	1,650.16
70. 4G	2,348.69	5.86%	3,866,380	5.86%	1,646.19
71. Total	40,051.19	100.00%	66,021,928	100.00%	1,648.44
Irrigated Total					
	2,822.19	0.94%	14,608,718	1.17%	5,176.38
Dry Total					
	253,773.87	84.68%	1,171,556,494	93.50%	4,616.54
Grass Total					
	40,051.19	13.36%	66,021,928	5.27%	1,648.44
72. Waste	819.46	0.27%	559,237	0.04%	682.45
73. Other	2,226.80	0.74%	299,403	0.02%	134.45
74. Exempt	279.97	0.09%	883,948	0.07%	3,157.30
75. Market Area Total	299,693.51	100.00%	1,253,045,780	100.00%	4,181.09

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	260.86	1,370,241	2,561.33	13,238,477	2,822.19	14,608,718
77. Dry Land	17.09	77,716	25,415.04	117,342,963	228,341.74	1,054,135,815	253,773.87	1,171,556,494
78. Grass	9.81	16,188	5,244.93	8,643,872	34,796.45	57,361,868	40,051.19	66,021,928
79. Waste	0.00	0	26.52	492	792.94	558,745	819.46	559,237
80. Other	1.31	164	197.40	44,499	2,028.09	254,740	2,226.80	299,403
81. Exempt	0.03	128	113.08	166,061	166.86	717,759	279.97	883,948
82. Total	28.21	94,068	31,144.75	127,402,067	268,520.55	1,125,549,645	299,693.51	1,253,045,780

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	2,822.19	0.94%	14,608,718	1.17%	5,176.38
Dry Land	253,773.87	84.68%	1,171,556,494	93.50%	4,616.54
Grass	40,051.19	13.36%	66,021,928	5.27%	1,648.44
Waste	819.46	0.27%	559,237	0.04%	682.45
Other	2,226.80	0.74%	299,403	0.02%	134.45
Exempt	279.97	0.09%	883,948	0.07%	3,157.30
Total	299,693.51	100.00%	1,253,045,780	100.00%	4,181.09

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 N/a Or Error	0	0	1	640	3	186,595	3	187,235	0
83.2 Ashland Exch	0	0	2	189,550	3	302,465	3	492,015	0
83.3 Beaver Lake	490	6,437,007	1,101	79,883,591	1,103	218,639,230	1,593	304,959,828	2,704,655
83.4 Buccaneer Bay	202	2,876,900	558	16,665,289	558	121,753,735	760	141,295,924	3,124,022
83.5 Cent Agland	10	1,097,028	14	1,053,312	14	2,595,900	24	4,746,240	167,332
83.6 Com-murray	0	0	1	14,014	1	12,360	1	26,374	0
83.7 Com-plattsmouth	61	103,566	1	31,047	1	1,435	62	136,048	0
83.8 Com-weeping Water	0	0	2	18,207	2	61,165	2	79,372	0
83.9 Exempt	1	4,800	1	18,520	1	77,955	2	101,275	0
83.10 Iron Horse	53	2,153,314	116	8,433,237	116	42,487,940	169	53,074,491	293,139
83.11 Lake Waconda	4	155,771	209	19,635,997	210	29,338,910	214	49,130,678	399,619
83.12 Mhp Eagle	0	0	0	0	32	439,460	32	439,460	2,567
83.13 Mhp Greenwood	0	0	0	0	10	49,898	10	49,898	0
83.14 Mhp Louisville	0	0	0	0	9	128,555	9	128,555	0
83.15 Mhp Murray	0	0	0	0	1	4,305	1	4,305	0
83.16 Mhp Nehawka	0	0	0	0	1	9,495	1	9,495	0
83.17 Mhp Plattsmouth	0	0	0	0	273	6,839,000	273	6,839,000	180,623
83.18 Mhp Rural	0	0	0	0	2	11,965	2	11,965	0
83.19 Mhp Wpg Wtr	0	0	0	0	1	5,915	1	5,915	0
83.20 Ne Agland	23	1,934,539	16	875,806	16	3,677,385	39	6,487,730	526,704
83.21 Ne Comm	65	1,029,045	15	2,147,949	15	2,832,605	80	6,009,599	0
83.22 Nw Agland	2	111,043	12	550,896	12	3,603,300	14	4,265,239	200,610
83.23 Nw Comm	1	5,001	0	0	0	0	1	5,001	0
83.24 Nw Rec Lakes	7	10,500	231	6,809,498	231	26,882,095	238	33,702,093	266,473
83.25 Res-alvo	12	104,702	64	719,838	64	4,646,415	76	5,470,955	41,656
83.26 Res-avoca	18	86,412	99	692,557	99	6,547,450	117	7,326,419	132,974
83.27 Res-cedar Creek	46	1,566,380	344	22,939,428	344	51,998,380	390	76,504,188	1,179,465
83.28 Res-eagle	40	1,066,820	409	8,407,731	409	51,654,975	449	61,129,526	2,708,951
83.29 Res-elmwood	30	376,169	255	4,950,974	255	28,280,940	285	33,608,083	64,269
83.30 Res-greenwood	42	518,633	244	4,949,392	223	14,709,212	265	20,177,237	0
83.31 Res-louisville	92	1,040,653	504	8,557,181	465	58,057,530	557	67,655,364	966,767
83.32 Res-manley	5	30,999	73	700,454	73	7,030,320	78	7,761,773	5,402
83.33 Res-murdock	11	105,403	123	1,760,450	123	12,137,015	134	14,002,868	189,293
83.34 Res-murray	44	294,605	203	3,221,405	205	21,035,205	249	24,551,215	64,992
83.35 Res-nehawka	28	143,361	106	679,039	107	6,045,570	135	6,867,970	0
83.36 Res-plattsmouth	310	2,873,261	2,090	31,409,796	2,085	214,941,380	2,395	249,224,437	1,450,170
83.37 Res-south Bend	11	118,087	51	716,766	51	3,369,505	62	4,204,358	0

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	
83.38	Res-union	15	91,545	97	765,429	97	7,697,685	112	8,554,659	0
83.39	Res-weeping Water	109	1,768,720	453	6,312,217	453	51,043,060	562	59,123,997	-14,815
83.40	Rurres 3249	24	420,874	84	3,351,965	85	17,699,815	109	21,472,654	234,369
83.41	Rurres 3251	112	4,658,431	130	8,236,584	132	34,927,150	244	47,822,165	1,179,589
83.42	Rurres 3253	56	1,798,022	269	13,488,480	281	74,537,610	337	89,824,112	2,431,829
83.43	Rurres 3255/2973	33	2,129,494	175	9,954,592	196	50,853,755	229	62,937,841	2,159,114
83.44	Rurres 3257/2971	118	3,709,831	617	26,597,674	632	149,454,485	750	179,761,990	5,755,070
83.45	Rurres 3259	53	1,187,330	212	8,169,711	212	45,128,480	265	54,485,521	671,318
83.46	Rurres 3265	73	1,335,161	176	7,651,480	178	40,622,945	251	49,609,586	2,673,565
83.47	Rurres 3267	17	418,236	158	6,167,801	158	34,700,695	175	41,286,732	85,868
83.48	Rurres 3269	2	109,060	51	2,311,499	52	11,255,345	54	13,675,904	12,470
83.49	Rurres 3271	8	319,916	99	3,703,027	101	22,600,555	109	26,623,498	80,390
83.50	Rurres 3273	21	320,555	107	3,389,755	111	19,703,145	132	23,413,455	469,436
83.51	Rurres 3275	6	162,668	99	4,107,326	100	19,563,865	106	23,833,859	138,795
83.52	Rurres 3473	20	541,723	345	15,545,161	346	90,907,665	366	106,994,549	821,736
83.53	Rurres 3475	6	123,770	63	2,453,096	64	13,235,105	70	15,811,971	304,307
83.54	Rurres 3477	10	283,575	61	2,333,210	62	10,353,820	72	12,970,605	0
83.55	Rurres 3479	13	389,407	68	2,687,746	70	10,893,405	83	13,970,558	134,555
83.56	Rurres 3481	18	235,810	79	3,254,353	81	14,210,780	99	17,700,943	199,933
83.57	Rurres 3483	26	2,658,637	35	2,661,764	35	6,710,260	61	12,030,661	316,341
83.58	Se Agland	36	2,587,648	27	1,620,960	27	5,197,695	63	9,406,303	163,515
83.59	Se Comm	1	15,360	1	47,250	1	14,525	2	77,135	0
83.60	Sw Agland	10	310,925	39	1,210,771	27	7,167,530	37	8,689,226	988,373
83.61	Sw Comm	2	7,953	1	18,820	1	340,160	3	366,933	0
84	Residential Total	2,397	49,828,650	10,291	362,073,235	10,620	1,679,215,100	13,017	2,091,116,985	33,475,441

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	N/a Or Error	2	1,764	1	3,595	1	44,420	3	49,779	0
85.2	Ashland Exch	10	3,079,014	18	5,559,760	18	11,648,780	28	20,287,554	688,594
85.3	Cent Agland	1	3,938	1	96,250	1	329,050	2	429,238	0
85.4	Com-alvo	1	11,381	7	44,885	7	416,678	8	472,944	0
85.5	Com-avoca	0	0	1	1,571	1	37,155	1	38,726	0
85.6	Com-cedar Creek	1	11,760	8	153,098	8	1,006,503	9	1,171,361	29,667
85.7	Com-eagle	2	19,880	26	1,215,303	25	3,852,930	27	5,088,113	1,332,639
85.8	Com-elmwood	5	21,680	37	403,744	38	3,563,024	43	3,988,448	0
85.9	Com-greenwood	12	105,549	14	379,573	12	1,229,852	24	1,714,974	0
85.10	Com-louisville	17	398,331	52	1,419,869	47	5,869,905	64	7,688,105	165,415
85.11	Com-manley	0	0	4	24,826	4	69,945	4	94,771	0
85.12	Com-murdock	0	0	16	131,052	16	956,345	16	1,087,397	0
85.13	Com-murray	3	37,612	20	483,458	20	1,462,276	23	1,983,346	0
85.14	Com-nehawka	10	19,077	10	79,441	10	551,863	20	650,381	0
85.15	Com-plattsmouth	43	1,648,103	236	13,432,936	233	55,966,217	276	71,047,256	955,761
85.16	Com-south Bend	2	26,461	5	55,129	5	891,440	7	973,030	0
85.17	Com-union	5	16,717	22	53,091	22	651,382	27	721,190	0
85.18	Com-weeping Water	12	158,444	66	741,449	67	5,177,415	79	6,077,308	0
85.19	Exempt	2	4,421	6	52,771	6	157,799	8	214,991	0
85.20	Golf Courses	10	905,129	12	3,236,049	12	4,851,799	22	8,992,977	0
85.21	Gr Elevators	3	34,731	17	610,082	23	9,987,247	26	10,632,060	0
85.22	Ne Agland	4	506,196	3	671,460	3	986,310	7	2,163,966	0
85.23	Ne Comm	25	1,352,623	63	3,891,087	65	15,942,693	90	21,186,403	1,927,429
85.24	Ne Subds	2	63,885	3	247,667	4	438,826	6	750,378	0
85.25	Nw Comm	11	315,999	10	3,252,076	16	61,475,025	27	65,043,100	0
85.26	Post Offices	0	0	13	169,538	13	1,704,414	13	1,873,952	0
85.27	Res-avoca	1	3,058	1	8,294	1	28,876	2	40,228	0
85.28	Res-cedar Creek	0	0	1	11,748	1	207,865	1	219,613	0
85.29	Res-greenwood	1	12,402	1	16,830	0	0	1	29,232	0
85.30	Res-murdock	1	7,392	1	8,400	1	107,515	2	123,307	0
85.31	Res-nehawka	1	4,838	0	0	0	0	1	4,838	0
85.32	Res-plattsmouth	0	0	2	57,960	2	336,305	2	394,265	0
85.33	Rurres 3251	0	0	2	172,200	2	496,715	2	668,915	0
85.34	Rurres 3265	0	0	1	37,130	1	110,455	1	147,585	0
85.35	Rurres 3267	0	0	1	35,000	1	162,405	1	197,405	150,429
85.36	Rurres 3473	0	0	2	131,705	2	189,165	2	320,870	0
85.37	Rurres 3483	0	0	2	108,833	2	164,180	2	273,013	11,410

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.38 Se Comm	3	140,845	11	437,581	13	742,040	16	1,320,466	0
85.39 Sw Agland	1	16,120	0	0	0	0	1	16,120	0
85.40 Sw Comm	25	1,434,185	26	2,677,386	28	45,201,845	53	49,313,416	0
86 Commercial Total	216	10,361,535	724	40,157,464	731	237,016,659	947	287,535,658	5,261,344

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	10,387.35	68.42%	17,118,430	68.43%	1,648.01
88. 1G	330.22	2.18%	533,504	2.13%	1,615.60
89. 2G1	260.80	1.72%	429,016	1.71%	1,645.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	1,600.24	10.54%	2,640,552	10.55%	1,650.10
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	2,330.97	15.35%	3,846,490	15.38%	1,650.17
94. 4G	272.38	1.79%	449,339	1.80%	1,649.68
95. Total	15,181.96	100.00%	25,017,331	100.00%	1,647.83
CRP					
96. 1C1	1,476.38	80.85%	2,436,121	80.85%	1,650.06
97. 1C	24.90	1.36%	41,087	1.36%	1,650.08
98. 2C1	50.51	2.77%	83,347	2.77%	1,650.11
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	140.44	7.69%	231,740	7.69%	1,650.10
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	130.42	7.14%	215,210	7.14%	1,650.13
103. 4C	3.49	0.19%	5,759	0.19%	1,650.14
104. Total	1,826.14	100.00%	3,013,264	100.00%	1,650.07
Timber					
105. 1T1	10,412.53	45.19%	17,162,703	45.18%	1,648.27
106. 1T	813.81	3.53%	1,341,777	3.53%	1,648.76
107. 2T1	215.25	0.93%	354,147	0.93%	1,645.28
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	6,967.84	30.24%	11,495,630	30.26%	1,649.81
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	2,560.84	11.11%	4,225,794	11.12%	1,650.16
112. 4T	2,072.82	9.00%	3,411,282	8.98%	1,645.72
113. Total	23,043.09	100.00%	37,991,333	100.00%	1,648.71
<hr/>					
Grass Total	15,181.96	37.91%	25,017,331	37.89%	1,647.83
CRP Total	1,826.14	4.56%	3,013,264	4.56%	1,650.07
Timber Total	23,043.09	57.53%	37,991,333	57.54%	1,648.71
<hr/>					
114. Market Area Total	40,051.19	100.00%	66,021,928	100.00%	1,648.44

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

13 Cass

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,855,038,564	2,067,559,703	212,521,139	11.46%	32,948,737	9.68%
02. Recreational	21,350,758	23,557,282	2,206,524	10.33%	526,704	7.87%
03. Ag-Homesite Land, Ag-Res Dwelling	144,021,409	193,314,738	49,293,329	34.23%	0	34.23%
04. Total Residential (sum lines 1-3)	2,020,410,731	2,284,431,723	264,020,992	13.07%	33,475,441	11.41%
05. Commercial	166,805,959	204,343,346	37,537,387	22.50%	4,376,863	19.88%
06. Industrial	53,975,217	83,192,312	29,217,095	54.13%	884,481	52.49%
07. Total Commercial (sum lines 5-6)	220,781,176	287,535,658	66,754,482	30.24%	5,261,344	27.85%
08. Ag-Farmsite Land, Outbuildings	51,097,924	141,377,033	90,279,109	176.68%	7,825,742	161.36%
09. Minerals	616,480	605,692	-10,788	-1.75	0	-1.75%
10. Non Ag Use Land	0	602,384	602,384			
11. Total Non-Agland (sum lines 8-10)	51,714,404	142,585,109	90,870,705	175.72%	7,825,742	160.58%
12. Irrigated	14,608,718	14,608,718	0	0.00%		
13. Dryland	1,170,945,516	1,171,556,494	610,978	0.05%		
14. Grassland	66,161,223	66,021,928	-139,295	-0.21%		
15. Wasteland	697,547	559,237	-138,310	-19.83%		
16. Other Agland	244,968	299,403	54,435	22.22%		
17. Total Agricultural Land	1,252,657,972	1,253,045,780	387,808	0.03%		
18. Total Value of all Real Property (Locally Assessed)	3,545,564,283	3,967,598,270	422,033,987	11.90%	46,562,527	10.59%

2021 Assessment Survey for Cass County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	4
3.	Other full-time employees:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$570,705
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$257,642
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$3,000 for data processing equipment; \$70,000 for software.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$7,700
12.	Amount of last year's assessor's budget not used:
	\$259,838

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, https://cass.gworks.com/
8.	Who maintains the GIS software and maps?
	gWorks maintains the software and the GIS office maintains the maps. The GIS maps are available on the county's website. But the GIS system is not integrated with any of the county software so it must be upgraded separately with GIS only serving the website.
9.	What type of aerial imagery is used in the cyclical review of properties?
	oblique imagery through Pictometry
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?

	Yes
3.	What municipalities in the county are zoned?
	Cedar Creek, Eagle, Elmwood, Greenwood, Louisville, Murray, Plattsmouth, South Bend, Union, Weeping Water
4.	When was zoning implemented?
	The county was zoned in 1999 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	N/A
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2021 Residential Assessment Survey for Cass County

1.	Valuation data collection done by:															
	Assessor Office Staff															
2.	List the valuation group recognized by the County and describe the unique characteristics of each:															
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Plattsmouth- Plattsmouth is the county seat; major trade center; estimated population is 6,448</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Murray, Beaver Lake, Waconda, Rural Geo Codes of 3265, 3267, 3483</td> </tr> <tr> <td style="text-align: center;">3</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;">4</td> <td>Alvo, Eagle, Elmwood, Murdock, and Rural Geo Codes of 3273, 3275, 3473, 3475.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Greenwood, Louisville, NW Lakes, South Bend, Rural Geo Codes of 3249, 3251, 3253.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Buccaneer Bay, Cedar Creek, Rural Geo Codes of 3255, 3257, 3259, 2971, 2973, 2969.</td> </tr> </tbody> </table>		<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Plattsmouth- Plattsmouth is the county seat; major trade center; estimated population is 6,448	2	Murray, Beaver Lake, Waconda, Rural Geo Codes of 3265, 3267, 3483	3	Weeping Water, Avoca, Manley, Nehawka, Union, Rural Geo Codes of 3269, 3271, 3477, 3479, 3481.	4	Alvo, Eagle, Elmwood, Murdock, and Rural Geo Codes of 3273, 3275, 3473, 3475.	5	Greenwood, Louisville, NW Lakes, South Bend, Rural Geo Codes of 3249, 3251, 3253.	6	Buccaneer Bay, Cedar Creek, Rural Geo Codes of 3255, 3257, 3259, 2971, 2973, 2969.
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6	Buccaneer Bay, Cedar Creek, Rural Geo Codes of 3255, 3257, 3259, 2971, 2973, 2969.															
3.	List and describe the approach(es) used to estimate the market value of residential properties.															
	The sales and cost approaches with market based depreciation(RCNLD) are used.															
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?															
	Depreciation tables are developed for each neighborhood location set up in their CAMA system and they align the depreciation tables with the dates of the costing for the different areas as they are appraised.															
5.	Are individual depreciation tables developed for each valuation group?															
	Yes															
6.	Describe the methodology used to determine the residential lot values?															
	The county uses vacant lot sales and then allocates the land portion of the improved sales to see if the vacant sales are a reliable indicator of the market.															
7.	How are rural residential site values developed?															
	The county reviews vacant lot sales in rural areas and considers the cost of adding the septic, well and electrical amenities.															
8.	Are there form 191 applications on file?															
	Yes, 13															

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

A discounted cash flow analysis is used to arrive at market value.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2018	2020	2018	2018
2	2019	2020	2019	2019
3	2020	2020	2020	2020
4	2015	2020	2015	2015
5	2015	2020	2015	2015
6	2017	2020	2017	2017

The Valuation Groups represent the appraisal cycle review utilized by the County. Ag improvements are updated along with the residential improvements in the rural area with costing tables dated 2020.

2021 Commercial Assessment Survey for Cass County

1.	Valuation data collection done by:														
	Assessor and Office Staff														
2.	List the valuation group recognized in the County and describe the unique characteristics of each:														
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.														
	The sales, cost and income approaches are used for estimating market value of commercial properties. The preferred method is the income approach if market rents can be established .														
3a.	Describe the process used to determine the value of unique commercial properties.														
	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 file as provided by the Property Assessment Division. The county analyzes comparable properties and then makes adjustments for the local market.														
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	The county develops their own depreciation schedules based on market information and also utilizes their CAMA depreciation tables.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Yes														
6.	Describe the methodology used to determine the commercial lot values.														
	The county uses vacant lot sales if available and also abstracts lot values from improved sales.														

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2020	2018	2018
	2	2018	2020	2019	2019
	3	2020	2020	2020	2020
	4	2018	2020	2015	2015
	5	2018	2020	2016	2016
	6	2018	2020	2017	2017

The Valuation Groups represent the appraisal cycle review utilized by the County.

2021 Agricultural Assessment Survey for Cass County

1.	Valuation data collection done by:										
	Assessor and Office Staff										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Comprised of the south and west portions of the county. This area is considered to be an area where the market is not generally influenced by factors other than agricultural. Comprised of neighborhoods 1, 2, 3. Neighborhood 1 consists of Geo Codes 3249, 3251, and the top half of 3275, and 3273. Neighborhood 2 consists of Geo Codes 3269, 3271, 3477 and 3479. Neighborhood 3 consists of 3473, 3475 and the bottom half of 3273 and 3275. The market is similar to that of the northern tier of Otoe county.</td> <td style="text-align: center;">Annually</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Comprised of the northeast and easterly portion of the county. This area is influenced by other than agricultural uses, namely the Highway 75 corridor and residential areas surrounding the lakes in the county create a strong commercial and residential influence not seen in the other portion of the county. Comprised of neighborhoods 4, 5. Neighborhood 4 consists of Geo codes 3253, 3255, 3257 3259. Neighborhood 5 is a combination of Geo codes 3265, 3267,3481, 3483.</td> <td style="text-align: center;">Annually</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Comprised of the south and west portions of the county. This area is considered to be an area where the market is not generally influenced by factors other than agricultural. Comprised of neighborhoods 1, 2, 3. Neighborhood 1 consists of Geo Codes 3249, 3251, and the top half of 3275, and 3273. Neighborhood 2 consists of Geo Codes 3269, 3271, 3477 and 3479. Neighborhood 3 consists of 3473, 3475 and the bottom half of 3273 and 3275. The market is similar to that of the northern tier of Otoe county.	Annually	2	Comprised of the northeast and easterly portion of the county. This area is influenced by other than agricultural uses, namely the Highway 75 corridor and residential areas surrounding the lakes in the county create a strong commercial and residential influence not seen in the other portion of the county. Comprised of neighborhoods 4, 5. Neighborhood 4 consists of Geo codes 3253, 3255, 3257 3259. Neighborhood 5 is a combination of Geo codes 3265, 3267,3481, 3483.	Annually
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	Comprised of the south and west portions of the county. This area is considered to be an area where the market is not generally influenced by factors other than agricultural. Comprised of neighborhoods 1, 2, 3. Neighborhood 1 consists of Geo Codes 3249, 3251, and the top half of 3275, and 3273. Neighborhood 2 consists of Geo Codes 3269, 3271, 3477 and 3479. Neighborhood 3 consists of 3473, 3475 and the bottom half of 3273 and 3275. The market is similar to that of the northern tier of Otoe county.	Annually									
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	Land use is updated through physical inspections and sales verification as well as updated information received from property owners through FSA maps. Ag improvements costing tables utilized are dated 2020.										
3.	Describe the process used to determine and monitor market areas.										
	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 in Otoe County in Geo Codes that border the southern part of the county of Market Area 1 primarily to further determine if sale prices in the county reflect the general agricultural market.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	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.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	They are treated the same for assessment purposes.										

6.	What separate market analysis has been conducted where intensive use is identified in the county?
	The county currently does not have any land identified as intensive use.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	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 15 parcels enrolled in the county with 5 parcels associated with land owned by the U.S. Corp of Engineers.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	No
	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	Approximately 5,229 parcels
8b.	What process was used to determine if non-agricultural influences exist in the county?
	The County reviews land use from sales and analyzes new residential development in the county.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	Mining, recreational use and residential development are the current non-agricultural influences. Residential development is influenced by proximity to both Omaha and Lincoln and the recreational lakes and subdivisions.
8d.	Where is the influenced area located within the county?
	Generally the influenced area of the county is Market Area 2, as described above in the market area description with the listed Geo Codes. The Highway 75 and Interstate 80 corridors as well as recreational areas along the Platte and Missouri rivers. There are numerous lakes with residential developments.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	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.



CASS COUNTY ASSESSOR'S OFFICE

145 N 4th St
Plattsmouth, NE 68048-1964

Phone: 402-296-9310

FAX: 402-296-9319

Teresa Salinger, Assessor
Dana Long, Deputy Assessor
Sasha Frye, Administrative Officer

*2020 3-YEAR PLAN OF ASSESSMENT
CASS COUNTY, NEBRASKA*

Plan of Assessment Requirements

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”, Neb. Rev. Stat. §77-112 (2003).

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land; and
3. 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201(1) (2009) “all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value.”

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.

Cass County Statistics for Assessment year 2019:
Residential--94% Commercial & Industrial--99% Ag/Special Value--70%

Cass County Real and Personal Property

Cass County has approximately 21,426 parcels of real estate of which about 19,263 are taxable real estate consisting of some 10,926 residential parcels, 900 commercial parcels, 86 industrial parcels, 313 recreational parcels, 1,831 acreages, and 5,207 agricultural parcels. There is approximately 238 parcels that are state assessed. Agricultural land in the county is assessed using special valuation which requires a separate valuation process to determine a sales approach to value. Some agricultural land sales are borrowed as needed. The assessor's office processes approximately 1699 sales (qualified and non-qualified), 2000 permits and up to 210 new parcels each year.

In addition to real property, the office processes Personal Property schedules, Homestead Exemption applications, 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 packets 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.

Procedures and Policies

Market studies are ongoing, sales are verified and documented. Market, cost and income approaches can be considered for reappraisals, the goal is to determine the market value for that type of property. Costs are provided from the Marshall and Swift manual. All building permits, any property changes reported by the owners and any deletions or changes to the property record are valued using the last reappraisal date for that area.

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 relies on the Property Assessment and Taxation Calendar issued annually by the NE Department of Revenue, Property Assessment Division, as a reliable source for filing dates and important assessment events. The assessor's office complies with the required six year cycle of all real property inspections. The assessor maintains an appraisal plan to insure uniform and equal treatment for all property in Cass County.

Assessment Actions Planned for Assessment Year 2021 (cycle yr 3)--Approximately 2850 parcels

- Residential:** Weeping Water, Avoca, Manley, Nehawka, Union--land and improvements.
- Rural:** Avoca/Nehawka (3479), Weeping Water (3477), Nehawka/Liberty(3481), Center (3271), Mt. Pleasant (3269) Townships--farm, acreages and subdivisions.
- Commercial:** Overall review and update throughout county with emphasis on above areas
- Agricultural:** Land market value and special value analysis (countywide)

Assessment Actions Planned for Assessment Year 2022 (cycle yr 4)--Approximately 3680 parcels

- Residential:** Alvo, Eagle, Murdock, Elmwood (land and improvements)
- Rural:** 3275 Greenwood, 3475 Tipton, 3273 Elmwood, 3475 Stove Creek (farm, acreages and subdivisions)
- Commercial:** Overall review and update throughout county with emphasis on above areas

Agricultural: Land market value and special value analysis (countywide)

Assessment Actions Planned for Assessment Year 2023 (cycle yr 5)—Approximately 3251 parcels

Residential: Greenwood, Louisville, South Bend towns. All NW lake areas; North Lake, Middle Island, Horse Shoe and Plattevale Point. (land and improvements)
Rural: 3249 Salt Creek, 3251 South Bend and 3253 Louisville townships (farm, acreage & subdivisions)
Commercial: Overall review and update throughout county with emphasis on above areas
Agricultural: Land market value and special value analysis (countywide)

Properties along the Platte and Missouri Rivers with flood damage from 2019 are being monitored for structure repairs. April 2020 imagery is helpful in determining the amount of damage to agricultural land along the rivers. These properties may be on our permit lists for the next few years.

Each year additional locations may be added as statistics indicate and time and resources allow. It is also necessary to run statistics and market analysis on the remainder of the county each year and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

Current Resources

Staff

1 Assessor, 1 Administrative Officer and 2 full time Administrative Assistants. 1 Deputy Assessor and 4 full time appraisers. 9 employees in total.

Budget

The 2020-2021 total budget for the assessor's office is \$570,006. The computer software for the assessor was previously funded by the county general budget however, for the past five years the assessor has funded their own. The budget includes funds for assessment software replacement. The county board had previously approved using a company for the Request for Information (RFI) to help in comparing and determining the best fit for the assessor's office. As of current this process has not yet been done.

Cadastral Maps

The county has a GIS system parcel layer and the maintenance for the assessor's tab has been contracted out. The GIS maps and current sales information is available to the public on the county website along with all property record information.

Property Record Cards

Physical and electronic property record cards are maintained for all real property parcels in the county. Property records are printed from the CAMA and filed in a protective jacket. This electronic system is backed up nightly as well as GIS. Oblique imagery, available through Eagleview Pictometry Imagery, is useful for verification of property use and characteristics. The property records comply with statutory regulations and requirements.

Computers/Software/Copiers/IT

Board of commissioners recommended a new software system. It is hoped that the process will also run smoother and faster. However our research from other counties has shown that conversion of data from an older

program to a newer different program normally causes data issues. Working with the software company would also need to be done to address any foreseen issues as time allows. Unforeseen or unaddressed issues will also need to be resolved after a conversion is complete. Tablets in the field have been implemented for appraisers to reduce desk time and errors. Printers are leased.

Other functions performed by the assessor's office, but not limited to:

- Annually prepare and file Assessor's Administrative reports to the state required by laws/regulations
- Maintain all records, paper and electronic
- 521's Filed with Department of Revenue monthly
- Accept and process all Homestead Exemption applications
- Accept and process all Personal Property Schedules
- File Air Craft Information Report
- File Abstract with Department of Revenue Property Assessment Division
- Complete an Assessor Survey
- Sales information to PAD including rosters & annual Assessed Value Update w/ Abstract
- Annual Level of Value Certification
- Balance railroad mileage report from PAD
- Over/Under Valued Property Report
- Personal Property Abstract
- Prepare and review all Protests for hearings
- Process protest results/final value
- Approve/Deny Special Value applicants
- Process filed TIF projects and send copies to the Department of Revenue
- Certification of Value to Political Subdivisions
- School District Taxable Value Report
- Homestead Exemption Tax Loss Report
- Report of current values for properties owned by Board of Education Lands & Funds
- Annual Plan of Assessment Report
- Data entry of tax levies
- Complete tax list of real & personal property
- File Certificate of Taxes Levied Report (CTL)
- Ensure sale data in state sales file for study period is accurate

Personal Property: administer annual filing of approximately 1340 schedules; prepare subsequent notices for a change in value, incomplete filings, failure to file and/or penalties applied. Review and implement Beginning Farmer Exemptions Form 1027 and apply 259 exemption Personal Property where applicable.

Permissive Exemptions: administer annual filings of approximately 210 applications for new or continued exempt properties, review and make recommendations to county board of equalization.

Taxable Government Owned Property: annual review of government owned property not used for public purpose, send notices of intent to tax.

Homestead Exemptions: administer approximately 816 annual filings of applications, approval/denial process, taxpayer notifications, and provide taxpayer assistance.

Centrally Assessed Property: review valuations as certified by PAD for railroads and public service entities. Establish assessment records and tax billing for tax list.

Tax Increment Financing (TIF): management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. We currently have 21 TIF projects for tax year 2020.

Tax Districts and Tax Rates: management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.

County Board of Equalization: attend county board of equalization meetings for valuation protests, assemble and provide information. Prepare tax list correction documents for county board of equalization approval.

TERC Appeals: prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization: attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

Education: Assessor attends southeast district assessor's meetings once a month, workshops sponsored by NACO and PAD, and educational classes to obtain required hours for continued education in order to maintain assessor/deputy assessor certification. Have each staff member attends at least one 15 or 30-hour course each year, depending on budget constraints.

Conclusion

The CAMA system needs continued emphasis on efficient use and improved capability to enhance both customer support and office performance. Research for new assessment software needs to be done to find a program that best fits the needs of the office.

On June 4, 2013, the board passed a resolution removing valuations from all mineral interest 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 need to be done to educate ourselves in the mineral field and to collaborate with other counties to eventually resolve the issues pertaining to mineral interests.

I feel our office has taken on and accomplished much work in the past year. We continue to strive for efficiency and accuracy in providing public service while doing the best job we can.

Respectfully submitted,

Teresa Salinger
Cass County Assessor



CASS COUNTY ASSESSOR'S OFFICE

145 N 4th St
Plattsmouth, NE 68048-1964

Phone: 402-296-9310

FAX: 402-296-9319

Email: assessor@cassne.org

County website: www.cassne.org

Teresa Salinger, Assessor
Dana Long, Deputy Assessor
Sasha Frye, Office Manager

March 1, 2021

Property Assessment Division
301 Centennial Mall South
PO Box 98919
Lincoln, NE 68509-8919

2021 Cass County Agricultural Special and Actual Valuation Report
Submitted as per REG 11-005.04.

Cass County focused on using generally accepted appraisal practices in establishing its special valuations on agricultural land. For the 2021 ag land values, the county analyzed 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 (1D1, 2D, 3G1, etc.) in each of the three major land uses, Irrigated, Dry and Grass. A review and comparison was done using sales supplied by Property Assessment Division (PAD) of the Department of Revenue of comparable counties with the primary county being Otoe.

Highest and best use is determined by applying standard appraisal techniques and utilizing the county's aerial and oblique imagery, available FSA reports and field inspections when practical. For parcels failing to meet the standards of agricultural use but found to best fit the characteristics of recreational use, a value higher than grass/tree is used. Most remaining parcels have associated FSA reports to support the agricultural use classification.

The sales comparison approach for market value is a spreadsheet application which guides appropriate adjustments to the assessed values. While the actual purchase and use of the parcel was not likely broken down based on Land Classification Groupings, it is by regulation the basis for assigning value.

Market areas were originally defined using like sales. Market area borders were made to reflect market values as discussed above to include 5 areas.

Area 1 borders Lancaster County on the west and on the north side borders Saunders and Sarpy Counties and has few agland sales. This area contains 4 recreational lakes along the Platte River, a state park and 2 golf courses. Having I-80 cut diagonally across the northwest corner of the county gives easy commute to Lincoln and Omaha.

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Area 2 is located in the south central part of the county and borders Otoe County. This area is a non-influenced agricultural area. There are many mining operations here and a few parcels have experienced sinkholes. It is unknown if this will affect future sales.

Area 3, the southwest corner of the county has influence from bordering Lancaster and Otoe Counties. This area has the most dry acre sales from the study period. One township will need the number of ag sales monitored for possible changes to this area's boundary lines.

Area 4, on the south side of the Platte River in the northeast corner has recreation lakes and influence from Sarpy County. In farthest northeast corner is where the Platte River and the Missouri River meet. The western portion of this area is unique in that new rural subdivisions have recently been created.

Area 5 is the southeast corner of the county borders the northeast portion of Otoe County and the west side of the Missouri River which occasionally floods and has limited agland sales.

In 2019 there were farms under water from the flooding of the Platte and Missouri Rivers. It remains unknown how the sandy deposits will affect future crop production in market areas 1, 4 and 5 due to limited agricultural sales.

Sincerely,

Teresa Salinger
Cass County Assessor