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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

CASS COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. 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 generally accepted mass appraisal techniques 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 for 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 the assessment performance of the county assessor, the Division staff 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 values 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 PTA 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. This chart and the analyses of factors impacting the COD are considered 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:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 generally accepted mass appraisal techniques. 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.

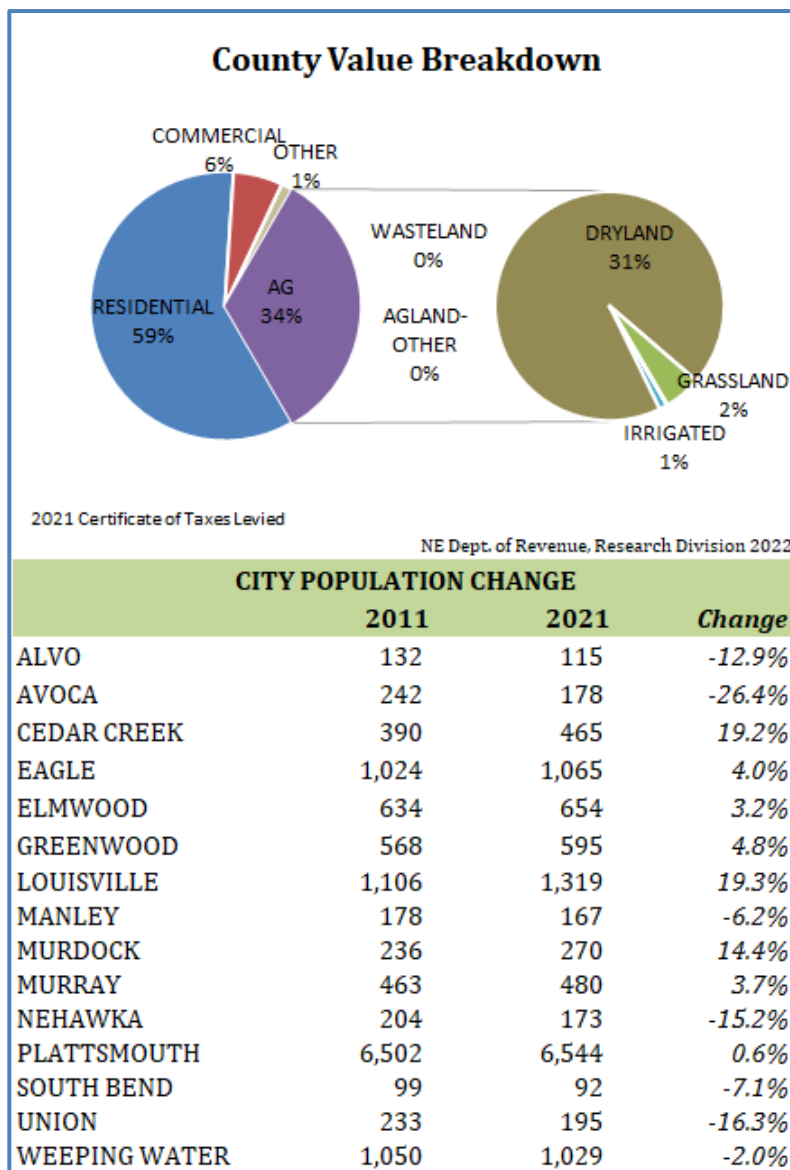
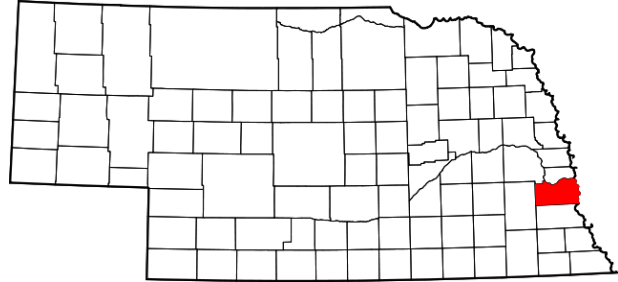
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, 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 either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 557 square miles, Cass County has 26,598 residents, per the Census Bureau Quick Facts for 2020, a 5% 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 \$192,242 (2021 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 596 employer establishments with total employment of 4,413, for a 2% increase in employment.

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

2022 Residential Correlation for Cass County

Assessment Actions

For the residential property class, parcels located in Alvo, Eagle, Elmwood, Murdock, and rural residential homes in geo codes 3273, 3275, 3473, and 3475 were reviewed and reappraised as part of the six-year inspection and review cycle. All economic depreciation adjustments that had been previously applied to the land values that were rolled over when the county converted to the MIPS Computer-Assisted Mass Appraisal system last year were removed. When these adjustments were removed, it resulted in some improvement values increasing slightly. Land values were increased in all valuation groups and percentage increases to locations within Valuation Groups 3, 4, and 5 were made to keep up with the increasing housing market resulting in overall value changes reflected on the abstract excluding growth of: in Valuation Group 3 a decrease of approximately 6%; Valuation Group 4, an increase of approximately 7%; and Valuation Group 5, an increase of approximately 13%.

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 verification and qualification processes were reviewed. The usability rate for the residential class is lower than the statewide average. A trimmed analysis was conducted to test for bias in the qualification determinations. The trimmed analysis calculated statistics on all qualified and non-qualified sales, excluding those with the most extreme outliers. The results indicating that excessive trimming did not affect the level of value, therefore, it is concluded that there is no bias in the qualification decisions.

There are six valuation groups in the residential class. 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. Review of the valuation groups was conducted to ensure that the unique characteristics and geographic locations are adequately defined.

The required six-year inspection and review cycle is current for the residential class. Aerial imagery was updated in 2020 and is utilized to assist with their rural residential reviews. Reappraisal of these parcels follows the residential six-year inspection cycle and are distributed between five different valuation groups by rural geo codes. Depreciation tables utilized from the -CAMA system is dated 2016 through 2020 and costing tables are dated 2020.

The county assessor has a written valuation methodology on file explaining the assessor's assessment practices.

2022 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 712 qualified sales representing all valuation groups. Overall, the median for the residential class is below the range as is the weighted mean. The mean is just within the acceptable range and is influenced by outliers. The COD and PRD are both within the IAAO recommended range and support that the median is a reliable indicator of the level of value for the class. Valuation Groups 1, 2, and 6 display medians within the acceptable range, and qualitative statistics within the acceptable range. Valuation groups 3, 4, and 5 all have medians below the range.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	175	91.72	93.82	92.34	12.94	101.60
2	186	91.81	91.03	90.49	12.89	100.60
3	45	89.08	102.18	86.18	30.23	118.57
4	86	90.50	89.25	87.88	12.91	101.56
5	94	88.08	88.15	88.81	19.49	99.26
6	126	93.83	92.81	90.07	13.39	103.04
____ALL____	712	91.32	92.14	89.92	14.98	102.47

Valuation Group 3 has 45 qualified sales with a median of 89%, the weighted mean is similarly low at 86%. The mean is above the acceptable range, and the COD and PRD are outside the IAAO recommended range; however, two extreme outliers in the sample both with sale ratios of 349% have an extreme impact on the qualitative statistics, and if both sales are removed the mean improves to 91%, the COD improves to 14% and PRD to 101%. An increase of 8% to total value in Valuation Group 3 would bring the median to 96%.

2022 Residential Correlation for Cass County

Valuation Group 4 has 86 qualified sales with a median of 91%, the mean and weighted mean are also below the acceptable range. This valuation group was reappraised in 2021 as part of the six-year review and inspection. The COD and PRD are within the IAAO recommended range and lend credibility to the statistics. An increase of 6% to total value only in Valuation Group 4 would bring the median to 96%.

Valuation Group 5 has 94 qualified sales with a median of 88%. Analysis shows that none of the three measures of central tendency are within range, however all three correlates closely indicating reliability of the calculated statistics. The COD is slightly outside the range at 19% however these are primarily rural locations, where more dispersion is expected, and the PRD is within the range. An increase of 9% to total value in Valuation Group 5 would bring the median to 96%.

The Property Tax Administrator's (PTA) non-binding recommendation is made to total value. Several substats are included in the appendices of this report showing each of these valuation groups before the adjustments and with the recommended adjustments. A statistical profile of the entire residential class, with all three proposed adjustments is also included.

Analysis of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared to the 2021 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 7% to the residential class excluding growth, this correlates to the overall change in the sales file and supports that the adjustments made by the county assessor were applied uniformly.

Equalization and Quality of Assessment

The valuation practices demonstrated by the county assessor have not produced uniform valuations and therefore do not meet generally accepted mass appraisal techniques.

Level of Value

Based on a review of all available information, the overall level of value of the residential class in Cass County is 91%. The non-binding recommendation of the PTA is that in order to achieve the statutory range of value in Cass County, an increase of 8% to total value in Valuation Group 3, an increase of 6% to total value in Valuation Group 4, and an increase of 9% to total value in Valuation Group 5 should be made. With these increases to the valuation groups, the median Valuation Group 3, 4, and 5 will move to the midpoint of the acceptable range, and the level of value for the entire residential class will come into the acceptable range at 93%.

2022 Residential Correlation for Cass County

RESIDENTIAL IMPROVED				Type : Qualified			
Number of Sales :	712	Median :	93	COV :	24.42		
Total Sales Price :	190,800,848	Wgt. Mean :	92	STD :	23.04		
Total Adj. Sales Price :	191,017,848	Mean :	94	Avg. Abs. Dev :	14.12		
Total Assessed Value :	175,813,026						
Avg. Adj. Sales Price :	268,283	COD :	15.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	246,928	PRD :	102.51	MIN Sales Ratio :	38.08		

<u>VALUATION GROUP</u>								
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX
1	175	91.72	93.82	92.34	12.94	101.60	56.71	131.32
2	186	91.81	91.03	90.49	12.89	100.60	38.08	136.05
3	45	96.21	110.36	93.07	30.24	118.58	49.57	377.30
4	86	95.93	94.60	93.15	12.91	101.56	47.26	132.81
5	94	96.00	96.09	96.81	19.49	99.26	46.25	174.35
6	126	93.83	92.81	90.07	13.39	103.04	40.98	129.97

2022 Commercial Correlation for Cass County

Assessment Actions

For the commercial property class, parcels located in Alvo, Eagle, Elmwood, Murdock, and rural parcels in geo codes 3273, 3275, 3473 and 3475 were reviewed and reappraised as part of the six-year inspection and review cycle. After completion of a lot study, land values were increased in the town of Plattsmouth.

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 verification and qualification processes were reviewed. The usability rate for the commercial class is lower than the statewide average. A trimmed analysis was conducted to test for bias in the qualification determinations with the results indicating that excessive trimming did not affect the level of value.

There are six valuation groups in the commercial class. Review of the valuation groups was conducted to ensure that the unique characteristics and geographic locations are adequately defined. 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. The appraisal tables are reviewed to ensure they are current. Depreciation and costing tables utilized from the Computer-Assisted Mass Appraisal (CAMA) system are dated 2020. Aerial imagery was updated in 2020 and is utilized to assist with their rural commercial reviews.

The County Assessor has a written valuation methodology on file explaining the assessment practices.

2022 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 overall sample shows 28 qualified sales representing all valuation groups. All three measures of central tendency are within the range as well as the COD and PRD. Further analysis of the valuation groups shows Valuation Group 1 represents the majority of the qualified sales, with 14 sales. All three measures of central tendency within the range as well as the COD and PRD.

The remainder of the sales are dispersed among the remaining four valuation groups. Valuation Group 3 has four sales with all three measures of central tendency at 77% with a COD of 14%; with only four sales, the sample size is not representative of the commercial class and not used reliable for measurement, the low COD does not adequately represent the instability of the median, which is calculated from two ratios of 72% and 81%. Valuation Group 4 has five sales with a median of 108% and COD of 27%; with the amount of dispersion reflected in the COD, the statistics are not reliable for measurement. Valuation Group 5 shows two of three measures of central tendency within the range along with the COD. All valuation groups with an adequate number of qualified sales falls within the acceptable range.

The substratum of Property Type 03 includes 27 of the 28 sold parcels with a median of 91%, with the COD and PRD being within the acceptable range. The one other remaining sold parcel is coded as Property Type 04 industrial parcel, which is a rural parcel that sold for \$870,000 that is an agricultural phosphate production facility, coded as an arm's-length transaction by the assessor. The county values commercial and industrial parcels with a similar cost approach to value.

2022 Commercial Correlation for Cass County

Comparison of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied and reflect the reported assessment actions.

Equalization and Quality of Assessment

Review of the statistics with sufficient sales, along with all other information available and the assessment practices, suggest 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	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
1	14	92.37	92.69	91.52	11.18	101.28
3	4	76.55	77.44	77.00	13.66	100.57
4	5	107.72	109.34	102.23	27.00	106.95
5	4	91.80	91.92	84.02	17.08	109.40
6	1	110.68	110.68	110.68	00.00	100.00
____ALL____	28	92.37	94.02	94.15	17.41	99.86

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Cass County is 92%.

2022 Agricultural Correlation for Cass County

Assessment Actions

Rural residential homes were reappraised that were located in geo codes 3273, 3275, 3473, and 3475. The county assessor redefined the agricultural market in the county in Market Area 1 to consist of geo codes 3269, 3271, 3477 and 3479, as the sales in the remainder of the county revealed strong influences that were outside agricultural uses; Market Area 2 will consist of the remainder of the geo codes in the county. In Market Area 1, dryland values were increased 4-7% with no changes to irrigated land or grass values.

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 verification and qualification processes were reviewed. The usability rate for the agricultural class is lower than the statewide average. A trimmed analysis was conducted to test for bias in the qualification determinations with the results indicating that excessive trimming did not affect the level of value.

There are two market areas currently identified. Market Area 1, located in the southern and central portion of the county, contains parcels that are considered agriculturally influenced, and consist of geo codes 3269, 3217, 3477 and 3479. Market Area 2, located in the north and eastern portion of the county, contains parcels not influenced by agricultural uses as it is considered to have strong residential and commercial influence, and contains the remainder of the geo codes.

The county assessor reviews the market to determine if additional market areas are needed. Aerial imagery, which was last updated in 2020, is used to keep parcel land use up to date and pick up new improvements. The required six-year inspection and review cycle is current for the agricultural class.

Agricultural homes and improvements are valued using the same practices as the rural residential homes. Reappraisal of these parcels follows the residential six-year inspection cycle and are distributed between six different valuation groups by rural geo codes. Depreciation tables utilized from the Computer-Assisted Mass Appraisal (CAMA) system are dated 2016-2020 and costing tables dated 2020.

The county assessor has a written valuation methodology on file explaining the assessor's assessment practices. Intensive use is not currently identified in the county. The county assessor has a written special valuation methodology on file and has assigned special value to parcels in the county.

2022 Agricultural Correlation for Cass County

Description of Analysis

Cass County is divided into two market areas. For agricultural land analysis, the sales sample used for measurement are sales in Market Area 1 only as these sales are considered to have agricultural use. Overall, there are 14 qualified sales during the study period with all three measures of central tendency within the acceptable range along with the COD.

Analysis was conducted on the sales that have 80% or more of the acres in a single Majority Land Use (MLU) category. The dryland subclass, with 10 qualified sales is within the acceptable range. The irrigated land and grassland subclasses do not have a sufficient number of sales to use for measurement.

The agricultural land sales are limited, but the average acre comparison chart displays that the values assigned by the County Assessor are comparable to the adjoining counties suggesting that values are equalized.

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.

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 improvements are believed to be equalized and assessed at the statutory level.

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Dry____						
County	10	69.60	71.44	72.18	13.49	98.97
1	10	69.60	71.44	72.18	13.49	98.97
____ALL____	14	70.55	72.33	73.29	16.09	98.69

Level of Value

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

2022 Agricultural Correlation for Cass County

Special Valuation Level of Value

A review of agricultural land values in Cass County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 71%.

2022 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	91	Does not meet generally accepted mass appraisal techniques.	Valuation Grouping # 3, an adjustment of 8% and # 4, an adjustment of 6%. and # 5, an adjustment of 9%.
Commercial Real Property	92	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, 2022.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2022 Commission Summary for Cass County

Residential Real Property - Current

Number of Sales	712	Median	91.32
Total Sales Price	\$191,017,848	Mean	92.14
Total Adj. Sales Price	\$191,017,848	Wgt. Mean	89.92
Total Assessed Value	\$171,764,903	Average Assessed Value of the Base	\$173,709
Avg. Adj. Sales Price	\$268,283	Avg. Assessed Value	\$241,243

Confidence Interval - Current

95% Median C.I	89.53 to 92.44
95% Wgt. Mean C.I	88.51 to 91.33
95% Mean C.I	90.55 to 93.73
% of Value of the Class of all Real Property Value in the County	55.85
% of Records Sold in the Study Period	5.50
% of Value Sold in the Study Period	7.63

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	713	93	92.85
2020	776	93	93.29
2019	820	95	94.67
2018	706	95	94.95

2022 Commission Summary for Cass County

Commercial Real Property - Current

Number of Sales	28	Median	92.37
Total Sales Price	\$9,866,160	Mean	94.02
Total Adj. Sales Price	\$9,866,160	Wgt. Mean	94.15
Total Assessed Value	\$9,289,312	Average Assessed Value of the Base	\$252,833
Avg. Adj. Sales Price	\$352,363	Avg. Assessed Value	\$331,761

Confidence Interval - Current

95% Median C.I	82.28 to 102.71
95% Wgt. Mean C.I	85.50 to 102.80
95% Mean C.I	85.68 to 102.36
% of Value of the Class of all Real Property Value in the County	5.92
% of Records Sold in the Study Period	2.97
% of Value Sold in the Study Period	3.90

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	45	93	92.86
2020	44	99	98.81
2019	46	99	99.47
2018	30	99	99.24

13 Cass
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 712
 Total Sales Price : 191,017,848
 Total Adj. Sales Price : 191,017,848
 Total Assessed Value : 171,764,903
 Avg. Adj. Sales Price : 268,283
 Avg. Assessed Value : 241,243

MEDIAN : 91
 WGT. MEAN : 90
 MEAN : 92
 COD : 14.98
 PRD : 102.47

COV : 23.56
 STD : 21.71
 Avg. Abs. Dev : 13.68
 MAX Sales Ratio : 349.35
 MIN Sales Ratio : 38.08

95% Median C.I. : 89.53 to 92.44
 95% Wgt. Mean C.I. : 88.51 to 91.33
 95% Mean C.I. : 90.55 to 93.73

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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>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	81	97.48	98.22	98.24	11.73	99.98	68.74	126.68	93.63 to 102.52	230,187	226,146
01-JAN-20 To 31-MAR-20	62	97.31	97.96	98.29	11.44	99.66	63.36	133.23	92.31 to 100.39	256,100	251,721
01-APR-20 To 30-JUN-20	100	98.52	97.50	96.66	10.01	100.87	61.77	137.00	94.47 to 101.50	264,646	255,812
01-JUL-20 To 30-SEP-20	115	91.70	93.85	93.09	14.05	100.82	47.97	159.96	88.40 to 95.98	282,537	263,017
01-OCT-20 To 31-DEC-20	86	92.03	91.34	92.05	12.89	99.23	44.59	120.33	87.37 to 95.29	251,232	231,270
01-JAN-21 To 31-MAR-21	48	87.52	88.41	86.30	11.86	102.44	59.63	130.02	83.88 to 92.22	259,361	223,824
01-APR-21 To 30-JUN-21	115	82.79	83.65	81.73	15.80	102.35	38.08	154.71	78.69 to 85.42	277,556	226,838
01-JUL-21 To 30-SEP-21	105	82.76	88.70	80.13	22.60	110.70	40.98	349.35	78.31 to 88.81	300,609	240,886
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	358	96.06	96.57	96.01	12.08	100.58	47.97	159.96	93.66 to 98.24	261,117	250,706
01-OCT-20 To 30-SEP-21	354	85.68	87.66	84.08	16.91	104.26	38.08	349.35	84.06 to 87.98	275,531	231,673
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	363	94.47	94.96	94.69	12.41	100.29	44.59	159.96	92.42 to 96.27	265,676	251,582
<u>ALL</u>	712	91.32	92.14	89.92	14.98	102.47	38.08	349.35	89.53 to 92.44	268,283	241,243

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	175	91.72	93.82	92.34	12.94	101.60	56.71	131.32	89.12 to 95.61	154,400	142,576
2	186	91.81	91.03	90.49	12.89	100.60	38.08	136.05	88.47 to 92.74	332,560	300,919
3	45	89.08	102.18	86.18	30.23	118.57	45.90	349.35	80.11 to 97.28	170,984	147,347
4	86	90.50	89.25	87.88	12.91	101.56	44.59	125.29	86.57 to 93.39	258,743	227,377
5	94	88.08	88.15	88.81	19.49	99.26	42.43	159.96	81.96 to 94.37	312,022	277,117
6	126	93.83	92.81	90.07	13.39	103.04	40.98	129.97	89.74 to 97.43	340,201	306,422
<u>ALL</u>	712	91.32	92.14	89.92	14.98	102.47	38.08	349.35	89.53 to 92.44	268,283	241,243

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	712	91.32	92.14	89.92	14.98	102.47	38.08	349.35	89.53 to 92.44	268,283	241,243
06											
07											
<u>ALL</u>	712	91.32	92.14	89.92	14.98	102.47	38.08	349.35	89.53 to 92.44	268,283	241,243

13 Cass
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 712
 Total Sales Price : 191,017,848
 Total Adj. Sales Price : 191,017,848
 Total Assessed Value : 171,764,903
 Avg. Adj. Sales Price : 268,283
 Avg. Assessed Value : 241,243

MEDIAN : 91
 WGT. MEAN : 90
 MEAN : 92
 COD : 14.98
 PRD : 102.47

COV : 23.56
 STD : 21.71
 Avg. Abs. Dev : 13.68
 MAX Sales Ratio : 349.35
 MIN Sales Ratio : 38.08

95% Median C.I. : 89.53 to 92.44
 95% Wgt. Mean C.I. : 88.51 to 91.33
 95% Mean C.I. : 90.55 to 93.73

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	2	116.28	116.28	116.28	00.30	100.00	115.93	116.63	N/A	22,725	26,424	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	712	91.32	92.14	89.92	14.98	102.47	38.08	349.35	89.53 to 92.44	268,283	241,243	
Greater Than 14,999	712	91.32	92.14	89.92	14.98	102.47	38.08	349.35	89.53 to 92.44	268,283	241,243	
Greater Than 29,999	710	91.30	92.07	89.91	14.95	102.40	38.08	349.35	89.52 to 92.42	268,975	241,848	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	2	116.28	116.28	116.28	00.30	100.00	115.93	116.63	N/A	22,725	26,424	
30,000 TO 59,999	16	117.00	143.88	132.58	38.95	108.52	77.67	349.35	101.56 to 153.46	45,581	60,433	
60,000 TO 99,999	40	102.92	100.32	100.37	14.59	99.95	50.73	137.00	94.47 to 109.74	81,519	81,824	
100,000 TO 149,999	106	89.00	88.18	87.91	13.54	100.31	42.43	129.97	85.84 to 92.59	127,404	112,000	
150,000 TO 249,999	216	90.05	91.66	91.68	13.40	99.98	44.59	131.85	88.40 to 93.52	197,015	180,618	
250,000 TO 499,999	272	91.74	91.36	91.17	13.52	100.21	38.08	159.96	89.56 to 93.14	341,067	310,953	
500,000 TO 999,999	59	84.34	84.65	84.42	15.12	100.27	40.98	127.06	80.04 to 92.76	626,305	528,727	
1,000,000 +	1	67.72	67.72	67.72	00.00	100.00	67.72	67.72	N/A	1,200,000	812,670	
<u>ALL</u>	712	91.32	92.14	89.92	14.98	102.47	38.08	349.35	89.53 to 92.44	268,283	241,243	

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	89	COV :	56.81	95% Median C.I. :	80.11 to 97.28
Total Sales Price :	7,694,300	Wgt. Mean :	86	STD :	58.05	95% Wgt. Mean C.I. :	79.33 to 93.02
Total Adj. Sales Price :	7,694,300	Mean :	102	Avg. Abs. Dev :	26.93	95% Mean C.I. :	85.22 to 119.14
Total Assessed Value :	6,630,624						
Avg. Adj. Sales Price :	170,984	COD :	30.23	MAX Sales Ratio :	349.35		
Avg. Assessed Value :	147,347	PRD :	118.57	MIN Sales Ratio :	45.90		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	8	91.97	89.84	90.75	10.88	99.00	73.19	104.75	73.19 to 104.75	178,238	161,748
01/01/2020 To 03/31/2020	2	78.08	78.08	77.13	03.66	101.23	75.22	80.93	N/A	195,500	150,795
04/01/2020 To 06/30/2020	5	99.44	96.67	95.48	11.45	101.25	72.17	111.62	N/A	158,400	151,241
07/01/2020 To 09/30/2020	2	96.33	96.33	95.77	01.20	100.58	95.17	97.49	N/A	287,450	275,303
10/01/2020 To 12/31/2020	4	75.90	80.38	79.41	09.49	101.22	72.24	97.48	N/A	142,000	112,757
01/01/2021 To 03/31/2021	5	83.88	86.35	87.35	09.51	98.86	73.88	99.33	N/A	142,900	124,827
04/01/2021 To 06/30/2021	10	81.00	83.06	71.96	20.54	115.43	45.90	154.71	60.76 to 93.10	226,850	163,246
07/01/2021 To 09/30/2021	9	116.45	162.62	106.37	61.15	152.88	71.52	349.35	73.83 to 349.35	106,611	113,402
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	17	94.85	91.23	91.16	11.05	100.08	72.17	111.62	75.22 to 102.52	187,282	170,729
10/01/2020 To 09/30/2021	28	83.67	108.84	82.66	42.81	131.67	45.90	349.35	77.67 to 97.48	161,089	133,151
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	13	91.30	88.74	88.54	13.29	100.23	72.17	111.62	74.13 to 99.44	178,915	158,418

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	45	89.08	102.18	86.18	30.23	118.57	45.90	349.35	80.11 to 97.28	170,984	147,347

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	89	COV :	56.81	95% Median C.I. :	80.11 to 97.28
Total Sales Price :	7,694,300	Wgt. Mean :	86	STD :	58.05	95% Wgt. Mean C.I. :	79.33 to 93.02
Total Adj. Sales Price :	7,694,300	Mean :	102	Avg. Abs. Dev :	26.93	95% Mean C.I. :	85.22 to 119.14
Total Assessed Value :	6,630,624						
Avg. Adj. Sales Price :	170,984	COD :	30.23	MAX Sales Ratio :	349.35		
Avg. Assessed Value :	147,347	PRD :	118.57	MIN Sales Ratio :	45.90		

What IF

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
RES-AVOCA	5	93.10	98.47	91.08	22.58	108.11	73.19	154.71	N/A	87,200	79,422
RES-NEHAWKA	5	97.49	98.51	88.45	21.80	111.37	72.17	141.85	N/A	113,880	100,727
RES-UNION	1	74.05	74.05	74.05		100.00	74.05	74.05	N/A	85,000	62,940
RES-WEeping WATER	21	94.57	117.22	97.16	35.96	120.65	68.23	349.35	83.88 to 104.75	129,019	125,361
RURRES 3269	1	75.22	75.22	75.22		100.00	75.22	75.22	N/A	260,000	195,567
RURRES 3271	7	83.03	78.93	79.50	14.86	99.28	45.90	99.44	45.90 to 99.44	354,214	281,605
RURRES 3477	2	76.18	76.18	76.41	03.08	99.70	73.83	78.53	N/A	255,000	194,841
RURRES 3481	3	83.46	99.23	74.09	37.02	133.93	60.76	153.46	N/A	215,000	159,291

LOCATIONS: URBAN, SUBURBAN, & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	32	93.84	110.02	94.64	31.65	116.25	68.23	349.35	80.93 to 102.52	118,744	112,383
2	1	99.44	99.44	99.44		100.00	99.44	99.44	N/A	385,000	382,826
3	12	76.88	81.53	75.55	19.03	107.92	45.90	153.46	71.52 to 83.46	292,458	220,961

STATUS: IMPROVED, UNIMPROVED, & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	45	89.08	102.18	86.18	30.23	118.57	45.90	349.35	80.11 to 97.28	170,984	147,347

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	45	89.08	102.18	86.18	30.23	118.57	45.90	349.35	80.11 to 97.28	170,984	147,347
06											
07											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	89	COV :	56.81	95% Median C.I. :	80.11 to 97.28
Total Sales Price :	7,694,300	Wgt. Mean :	86	STD :	58.05	95% Wgt. Mean C.I. :	79.33 to 93.02
Total Adj. Sales Price :	7,694,300	Mean :	102	Avg. Abs. Dev :	26.93	95% Mean C.I. :	85.22 to 119.14
Total Assessed Value :	6,630,624						
Avg. Adj. Sales Price :	170,984	COD :	30.23	MAX Sales Ratio :	349.35		
Avg. Assessed Value :	147,347	PRD :	118.57	MIN Sales Ratio :	45.90		

What IF

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
(Blank)											
130001											
130022	26	93.59	110.97	93.27	31.83	118.98	68.23	349.35	83.30 to 99.44	167,862	156,559
130032	1	83.03	83.03	83.03		100.00	83.03	83.03	N/A	417,000	346,241
130056	9	83.46	96.16	79.83	29.45	120.46	60.76	153.46	72.17 to 141.85	163,822	130,786
130097	1	45.90	45.90	45.90		100.00	45.90	45.90	N/A	407,500	187,041
550145											
660027	7	78.53	92.10	83.17	22.63	110.74	73.19	154.71	73.19 to 154.71	135,143	112,399
660111	1	74.05	74.05	74.05		100.00	74.05	74.05	N/A	85,000	62,940
780001											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	89	COV :	56.81	95% Median C.I. :	80.11 to 97.28
Total Sales Price :	7,694,300	Wgt. Mean :	86	STD :	58.05	95% Wgt. Mean C.I. :	79.33 to 93.02
Total Adj. Sales Price :	7,694,300	Mean :	102	Avg. Abs. Dev :	26.93	95% Mean C.I. :	85.22 to 119.14
Total Assessed Value :	6,630,624						
Avg. Adj. Sales Price :	170,984	COD :	30.23	MAX Sales Ratio :	349.35		
Avg. Assessed Value :	147,347	PRD :	118.57	MIN Sales Ratio :	45.90		

What IF

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
0 OR Blank											
Prior TO 1900	5	83.46	81.33	69.82	18.22	116.49	45.90	104.75	N/A	181,400	126,646
1900 TO 1919	14	90.16	90.64	83.47	19.23	108.59	60.76	141.85	73.19 to 108.81	192,521	160,699
1920 TO 1939	4	73.15	83.40	77.43	15.31	107.71	72.17	115.14	N/A	110,375	85,459
1940 TO 1949											
1950 TO 1959	5	80.11	81.84	81.09	08.40	100.92	73.83	97.48	N/A	151,500	122,855
1960 TO 1969	2	88.25	88.25	88.84	04.93	99.34	83.90	92.60	N/A	123,750	109,935
1970 TO 1979	3	89.08	108.24	91.75	27.60	117.97	80.93	154.71	N/A	112,667	103,369
1980 TO 1989	4	92.94	104.51	91.59	20.99	114.11	78.69	153.46	N/A	155,375	142,308
1990 TO 1999	4	232.90	224.61	121.90	53.56	184.26	83.30	349.35	N/A	126,000	153,590
2000 TO 2009	2	83.35	83.35	85.38	14.19	97.62	71.52	95.17	N/A	362,500	309,508
2010 TO 2014											
2015 TO Present	2	97.81	97.81	100.42	04.82	97.40	93.10	102.52	N/A	228,500	229,460

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	89	COV :	56.81	95% Median C.I. :	80.11 to 97.28
Total Sales Price :	7,694,300	Wgt. Mean :	86	STD :	58.05	95% Wgt. Mean C.I. :	79.33 to 93.02
Total Adj. Sales Price :	7,694,300	Mean :	102	Avg. Abs. Dev :	26.93	95% Mean C.I. :	85.22 to 119.14
Total Assessed Value :	6,630,624						
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Avg. Assessed Value :	147,347	PRD :	118.57	MIN Sales Ratio :	45.90		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	45	89.08	102.18	86.18	30.23	118.57	45.90	349.35	80.11 to 97.28	170,984	147,347
Greater Than 15,000	45	89.08	102.18	86.18	30.23	118.57	45.90	349.35	80.11 to 97.28	170,984	147,347
Greater Than 30,000	45	89.08	102.18	86.18	30.23	118.57	45.90	349.35	80.11 to 97.28	170,984	147,347
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	8	147.66	180.79	162.20	48.04	111.46	77.67	349.35	77.67 to 349.35	41,700	67,636
60,000 TO 99,999	6	103.05	96.90	97.03	14.93	99.87	73.19	116.45	73.19 to 116.45	76,967	74,682
100,000 TO 149,999	12	87.60	86.19	86.63	10.31	99.49	68.23	99.33	73.88 to 97.48	128,408	111,241
150,000 TO 249,999	8	81.79	82.78	82.56	09.43	100.27	72.24	94.85	72.24 to 94.85	189,938	156,818
250,000 TO 499,999	11	78.69	79.46	79.51	15.20	99.94	45.90	102.52	60.76 to 99.44	348,955	277,456
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	89	COV :	56.81	95% Median C.I. :	80.11 to 97.28
Total Sales Price :	7,694,300	Wgt. Mean :	86	STD :	58.05	95% Wgt. Mean C.I. :	79.33 to 93.02
Total Adj. Sales Price :	7,694,300	Mean :	102	Avg. Abs.Dev :	26.93	95% Mean C.I. :	85.22 to 119.14
Total Assessed Value :	6,630,624						
Avg. Adj. Sales Price :	170,984	COD :	30.23	MAX Sales Ratio :	349.35		
Avg. Assessed Value :	147,347	PRD :	118.57	MIN Sales Ratio :	45.90		

What IF

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1 TO 4999											
5000 TO 9999											
_____ Total \$ _____											
1 TO 9999											
10000 TO 29999											
30000 TO 59999	6	109.95	111.22	103.73	23.67	107.22	73.19	154.71	73.19 to 154.71	49,500	51,344
60000 TO 99999	10	88.50	93.65	87.41	21.69	107.14	68.23	153.46	72.17 to 111.62	91,790	80,237
100000 TO 149999	13	92.60	129.59	97.53	52.07	132.87	72.24	349.35	80.11 to 116.45	127,800	124,646
150000 TO 249999	11	78.53	76.95	73.14	13.13	105.21	45.90	94.85	60.76 to 94.57	262,364	191,886
250000 TO 499999	5	95.17	92.69	92.60	07.49	100.10	83.03	102.52	N/A	386,400	357,809
500000 +											

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
20	5	74.05	78.69	76.45	07.75	102.93	71.52	93.10	N/A	169,600	129,656
25	7	94.57	103.93	96.40	18.41	107.81	73.88	153.46	73.88 to 153.46	109,357	105,419
30	17	91.30	95.68	89.59	17.34	106.80	72.24	154.71	78.69 to 104.75	132,965	119,117
35	10	80.92	133.60	82.99	81.06	160.98	45.90	349.35	68.23 to 349.35	186,590	154,844
40	6	88.94	85.79	85.49	14.79	100.35	60.76	102.52	60.76 to 102.52	325,750	278,497

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	89	COV :	56.81	95% Median C.I. :	80.11 to 97.28
Total Sales Price :	7,694,300	Wgt. Mean :	86	STD :	58.05	95% Wgt. Mean C.I. :	79.33 to 93.02
Total Adj. Sales Price :	7,694,300	Mean :	102	Avg. Abs. Dev :	26.93	95% Mean C.I. :	85.22 to 119.14
Total Assessed Value :	6,630,624						
Avg. Adj. Sales Price :	170,984	COD :	30.23	MAX Sales Ratio :	349.35		
Avg. Assessed Value :	147,347	PRD :	118.57	MIN Sales Ratio :	45.90		

What IF

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
100	5	154.71	224.66	191.38	55.43	117.39	116.45	349.35	N/A	45,800	87,654
101	19	83.30	86.32	85.47	12.76	100.99	71.52	115.14	73.88 to 94.57	155,474	132,882
102	6	96.07	98.84	88.79	13.92	111.32	78.53	141.85	78.53 to 141.85	193,467	171,777
103	2	86.48	86.48	86.89	03.01	99.53	83.88	89.08	N/A	152,750	132,732
104	11	78.69	81.39	74.81	19.88	108.80	45.90	111.62	60.76 to 104.75	224,091	167,645
106	2	86.79	86.79	90.93	14.59	95.45	74.13	99.44	N/A	290,000	263,689

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
20	1	115.14	115.14	115.14		100.00	115.14	115.14	N/A	50,000	57,572
25	4	88.25	101.91	95.24	23.93	107.00	77.67	153.46	N/A	87,875	83,688
30	17	94.57	120.23	93.98	43.77	127.93	71.52	349.35	73.88 to 111.62	160,465	150,800
35	8	79.40	86.58	80.61	15.30	107.41	68.23	141.85	68.23 to 141.85	170,313	137,289
40	11	94.85	95.45	89.06	15.38	107.17	73.19	154.71	74.13 to 108.81	144,355	128,564
45	2	91.24	91.24	90.91	09.00	100.36	83.03	99.44	N/A	401,000	364,534
50	2	53.33	53.33	53.31	13.93	100.04	45.90	60.76	N/A	406,250	216,556

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	3	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	91	COV :	17.01	95% Median C.I. :	86.57 to 93.39
Total Sales Price :	22,251,919	Wgt. Mean :	88	STD :	15.18	95% Wgt. Mean C.I. :	84.32 to 91.44
Total Adj. Sales Price :	22,251,919	Mean :	89	Avg. Abs. Dev :	11.68	95% Mean C.I. :	86.04 to 92.46
Total Assessed Value :	19,554,385						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	125.29		
Avg. Assessed Value :	227,377	PRD :	101.56	MIN Sales Ratio :	44.59		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	10	94.39	96.39	93.88	09.47	102.67	81.02	117.58	82.67 to 114.09	245,290	230,270
01/01/2020 To 03/31/2020	9	96.81	91.15	89.16	10.07	102.23	70.81	105.70	75.61 to 100.39	224,389	200,070
04/01/2020 To 06/30/2020	12	101.98	102.68	103.44	08.44	99.27	86.57	125.29	92.07 to 112.65	230,538	238,470
07/01/2020 To 09/30/2020	15	85.24	89.42	88.64	12.34	100.88	75.65	117.91	77.07 to 101.91	272,480	241,539
10/01/2020 To 12/31/2020	14	88.30	84.40	84.47	12.96	99.92	44.59	108.95	80.43 to 94.55	174,851	147,691
01/01/2021 To 03/31/2021	3	89.56	91.14	91.05	03.15	100.10	87.71	96.16	N/A	314,967	286,762
04/01/2021 To 06/30/2021	10	88.40	86.82	87.63	15.06	99.08	57.76	107.32	68.94 to 105.25	247,490	216,877
07/01/2021 To 09/30/2021	13	78.31	76.49	76.50	12.05	99.99	61.27	93.39	65.11 to 88.70	389,088	297,661
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	46	94.58	94.73	93.48	11.23	101.34	70.81	125.29	90.57 to 100.04	246,218	230,175
10/01/2020 To 09/30/2021	40	86.07	82.94	82.07	13.70	101.06	44.59	108.95	79.59 to 89.56	273,147	224,158
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	50	91.86	91.51	91.45	12.40	100.07	44.59	125.29	86.57 to 97.46	226,421	207,061

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
4	86	90.50	89.25	87.88	12.91	101.56	44.59	125.29	86.57 to 93.39	258,743	227,377

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	91	COV :	17.01	95% Median C.I. :	86.57 to 93.39
Total Sales Price :	22,251,919	Wgt. Mean :	88	STD :	15.18	95% Wgt. Mean C.I. :	84.32 to 91.44
Total Adj. Sales Price :	22,251,919	Mean :	89	Avg. Abs. Dev :	11.68	95% Mean C.I. :	86.04 to 92.46
Total Assessed Value :	19,554,385						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	125.29		
Avg. Assessed Value :	227,377	PRD :	101.56	MIN Sales Ratio :	44.59		

What IF

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
RES-ALVO	4	88.76	89.01	88.81	02.65	100.23	84.62	93.90	N/A	210,500	186,939
RES-EAGLE	36	91.67	91.02	92.46	12.19	98.44	50.15	125.29	81.37 to 96.81	186,809	172,719
RES-ELMWOOD	10	90.60	89.39	83.57	12.42	106.96	67.37	105.70	69.68 to 104.57	168,050	140,445
RES-MURDOCK	3	93.95	93.27	92.90	03.51	100.40	87.98	97.87	N/A	180,667	167,841
RURRES 3275	2	77.64	77.64	76.53	08.80	101.45	70.81	84.47	N/A	326,750	250,060
RURRES 3473	28	91.51	88.04	86.56	16.06	101.71	44.59	118.31	76.66 to 100.04	380,671	329,520
RURRES 3475	2	80.40	80.40	81.72	02.84	98.38	78.12	82.67	N/A	455,000	371,807
SW AGLAND	1	87.71	87.71	87.71		100.00	87.71	87.71	N/A	240,000	210,501

LOCATIONS: URBAN, SUBURBAN, & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	48	89.83	89.04	88.84	10.72	100.23	50.15	125.29	84.62 to 93.95	182,169	161,840
2	21	97.10	97.73	94.87	12.48	103.01	65.11	118.31	89.56 to 108.95	304,202	288,605
3	17	82.67	79.35	80.42	15.89	98.67	44.59	105.25	63.57 to 93.39	418,797	336,784

STATUS: IMPROVED, UNIMPROVED, & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	86	90.50	89.25	87.88	12.91	101.56	44.59	125.29	86.57 to 93.39	258,743	227,377

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	86	90.50	89.25	87.88	12.91	101.56	44.59	125.29	86.57 to 93.39	258,743	227,377
06											
07											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	91	COV :	17.01	95% Median C.I. :	86.57 to 93.39
Total Sales Price :	22,251,919	Wgt. Mean :	88	STD :	15.18	95% Wgt. Mean C.I. :	84.32 to 91.44
Total Adj. Sales Price :	22,251,919	Mean :	89	Avg. Abs. Dev :	11.68	95% Mean C.I. :	86.04 to 92.46
Total Assessed Value :	19,554,385						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	125.29		
Avg. Assessed Value :	227,377	PRD :	101.56	MIN Sales Ratio :	44.59		

What IF

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
(Blank)											
130001											
130022											
130032											
130056											
130097	16	89.28	88.89	84.87	10.43	104.74	67.37	105.70	78.31 to 100.39	210,781	178,880
550145	70	90.84	89.33	88.42	13.45	101.03	44.59	125.29	85.24 to 93.90	269,706	238,461
660027											
660111											
780001											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	91	COV :	17.01	95% Median C.I. :	86.57 to 93.39
Total Sales Price :	22,251,919	Wgt. Mean :	88	STD :	15.18	95% Wgt. Mean C.I. :	84.32 to 91.44
Total Adj. Sales Price :	22,251,919	Mean :	89	Avg. Abs. Dev :	11.68	95% Mean C.I. :	86.04 to 92.46
Total Assessed Value :	19,554,385						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	125.29		
Avg. Assessed Value :	227,377	PRD :	101.56	MIN Sales Ratio :	44.59		

What IF

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
0 OR Blank											
Prior TO 1900	6	72.28	73.93	70.75	16.30	104.49	50.15	101.91	50.15 to 101.91	144,733	102,406
1900 TO 1919	8	89.69	88.43	84.49	10.53	104.66	57.76	105.70	57.76 to 105.70	145,313	122,778
1920 TO 1939	3	93.90	93.11	92.81	03.37	100.32	87.98	97.46	N/A	173,667	161,181
1940 TO 1949	2	82.92	82.92	83.47	05.79	99.34	78.12	87.71	N/A	215,000	179,463
1950 TO 1959	1	76.46	76.46	76.46		100.00	76.46	76.46	N/A	118,000	90,226
1960 TO 1969	5	97.87	97.38	97.39	05.39	99.99	87.37	107.32	N/A	169,400	164,983
1970 TO 1979	15	89.23	90.15	89.67	10.39	100.54	69.68	117.91	81.02 to 99.51	188,521	169,040
1980 TO 1989	6	86.32	86.12	84.23	08.20	102.24	77.44	96.27	77.44 to 96.27	197,083	166,009
1990 TO 1999	14	90.47	86.21	86.09	14.21	100.14	44.59	118.31	75.45 to 102.69	326,746	281,295
2000 TO 2009	17	96.16	95.71	92.66	13.03	103.29	65.11	125.29	84.47 to 106.26	351,603	325,812
2010 TO 2014	6	91.17	90.92	86.10	15.34	105.60	61.27	117.58	61.27 to 117.58	393,833	339,080
2015 TO Present	3	82.67	89.09	83.84	13.43	106.26	75.65	108.95	N/A	460,000	385,686

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	91	COV :	17.01	95% Median C.I. :	86.57 to 93.39
Total Sales Price :	22,251,919	Wgt. Mean :	88	STD :	15.18	95% Wgt. Mean C.I. :	84.32 to 91.44
Total Adj. Sales Price :	22,251,919	Mean :	89	Avg. Abs. Dev :	11.68	95% Mean C.I. :	86.04 to 92.46
Total Assessed Value :	19,554,385						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	125.29		
Avg. Assessed Value :	227,377	PRD :	101.56	MIN Sales Ratio :	44.59		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	86	90.50	89.25	87.88	12.91	101.56	44.59	125.29	86.57 to 93.39	258,743	227,377
Greater Than 15,000	86	90.50	89.25	87.88	12.91	101.56	44.59	125.29	86.57 to 93.39	258,743	227,377
Greater Than 30,000	86	90.50	89.25	87.88	12.91	101.56	44.59	125.29	86.57 to 93.39	258,743	227,377
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	79.59	79.59	79.59		100.00	79.59	79.59	N/A	47,500	37,806
60,000 TO 99,999	2	103.24	103.24	103.35	01.29	99.89	101.91	104.57	N/A	87,500	90,435
100,000 TO 149,999	12	90.95	87.38	87.46	11.50	99.91	50.15	105.70	76.46 to 99.51	130,083	113,767
150,000 TO 249,999	39	89.23	90.59	90.28	13.30	100.34	44.59	125.29	82.05 to 96.81	197,156	177,986
250,000 TO 499,999	27	91.37	89.50	88.77	12.56	100.82	63.57	118.31	78.31 to 101.50	364,457	323,518
500,000 TO 999,999	5	82.67	78.26	78.06	11.31	100.26	61.27	93.39	N/A	587,800	458,818
1,000,000 +											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	91	COV :	17.01	95% Median C.I. :	86.57 to 93.39
Total Sales Price :	22,251,919	Wgt. Mean :	88	STD :	15.18	95% Wgt. Mean C.I. :	84.32 to 91.44
Total Adj. Sales Price :	22,251,919	Mean :	89	Avg. Abs. Dev :	11.68	95% Mean C.I. :	86.04 to 92.46
Total Assessed Value :	19,554,385						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	125.29		
Avg. Assessed Value :	227,377	PRD :	101.56	MIN Sales Ratio :	44.59		

What IF

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1 TO 4999											
5000 TO 9999											
_____ Total \$ _____											
1 TO 9999											
10000 TO 29999											
30000 TO 59999	1	79.59	79.59	79.59		100.00	79.59	79.59	N/A	47,500	37,806
60000 TO 99999	6	80.61	81.13	78.37	19.79	103.52	50.15	104.57	50.15 to 104.57	113,333	88,819
100000 TO 149999	20	88.12	84.87	82.30	11.44	103.12	44.59	105.70	80.43 to 92.07	162,261	133,534
150000 TO 249999	29	92.88	92.17	90.43	11.13	101.92	63.57	117.91	87.37 to 97.46	214,988	194,419
250000 TO 499999	29	91.65	91.58	89.01	13.80	102.89	61.27	125.29	84.30 to 102.46	390,502	347,574
500000 +	1	82.67	82.67	82.67		100.00	82.67	82.67	N/A	720,000	595,189

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
20	3	92.07	86.54	84.19	10.21	102.79	69.68	97.87	N/A	190,167	160,107
25	16	88.12	88.89	88.06	09.10	100.94	77.07	108.95	80.59 to 96.81	173,770	153,015
30	35	88.81	87.23	85.05	13.10	102.56	50.15	117.91	81.22 to 93.90	206,084	175,283
35	23	96.16	92.89	91.00	15.37	102.08	44.59	125.29	84.76 to 104.43	319,485	290,741
40	8	88.72	88.02	86.91	10.93	101.28	69.69	105.25	69.69 to 105.25	511,875	444,866
45	1	99.98	99.98	99.98		100.00	99.98	99.98	N/A	245,000	244,958

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	91	COV :	17.01	95% Median C.I. :	86.57 to 93.39
Total Sales Price :	22,251,919	Wgt. Mean :	88	STD :	15.18	95% Wgt. Mean C.I. :	84.32 to 91.44
Total Adj. Sales Price :	22,251,919	Mean :	89	Avg. Abs. Dev :	11.68	95% Mean C.I. :	86.04 to 92.46
Total Assessed Value :	19,554,385						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	125.29		
Avg. Assessed Value :	227,377	PRD :	101.56	MIN Sales Ratio :	44.59		

What IF

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
101	52	91.32	88.24	87.11	11.91	101.30	44.59	114.09	85.24 to 94.55	249,983	217,748
102	11	86.57	89.47	88.63	13.43	100.95	69.69	118.31	70.81 to 106.26	424,727	376,420
103	5	99.83	102.42	102.99	14.86	99.45	82.05	125.29	N/A	196,680	202,567
104	11	87.98	83.44	79.70	12.48	104.69	57.76	104.57	67.37 to 97.46	206,682	164,722
111	7	96.27	96.14	95.63	13.50	100.53	80.59	117.58	80.59 to 117.58	189,129	180,870

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
30	47	92.07	91.36	89.12	13.71	102.51	44.59	125.29	86.57 to 96.81	315,909	281,552
35	16	84.11	86.09	86.13	10.78	99.95	57.76	107.32	79.59 to 93.90	188,139	162,046
40	14	88.77	86.36	86.49	11.30	99.85	50.15	104.57	76.46 to 97.87	161,571	139,745
45	7	97.46	93.15	86.68	08.27	107.46	69.69	105.70	69.69 to 105.70	237,286	205,671
50	2	71.49	71.49	70.61	05.76	101.25	67.37	75.61	N/A	235,500	166,280

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	4	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	88	COV :	25.01	95% Median C.I. :	81.96 to 94.37
Total Sales Price :	29,330,026	Wgt. Mean :	89	STD :	22.05	95% Wgt. Mean C.I. :	84.10 to 93.53
Total Adj. Sales Price :	29,330,026	Mean :	88	Avg. Abs. Dev :	17.17	95% Mean C.I. :	83.69 to 92.61
Total Assessed Value :	26,048,981						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	159.96		
Avg. Assessed Value :	277,117	PRD :	99.26	MIN Sales Ratio :	42.43		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	3	87.29	89.01	97.81	16.13	91.00	68.74	110.99	N/A	179,666	175,730
01/01/2020 To 03/31/2020	10	93.34	96.18	99.38	09.44	96.78	80.22	121.04	84.70 to 109.86	256,150	254,572
04/01/2020 To 06/30/2020	13	101.56	100.68	98.63	12.06	102.08	77.24	137.00	84.74 to 108.99	294,563	290,526
07/01/2020 To 09/30/2020	17	86.11	92.45	90.48	19.42	102.18	47.97	159.96	76.42 to 104.67	409,941	370,908
10/01/2020 To 12/31/2020	12	83.98	88.39	93.28	16.59	94.76	54.17	115.37	76.10 to 104.14	361,125	336,844
01/01/2021 To 03/31/2021	7	83.04	88.48	78.12	29.21	113.26	59.63	130.02	59.63 to 130.02	197,929	154,616
04/01/2021 To 06/30/2021	18	77.57	77.03	78.88	24.55	97.65	42.43	131.85	51.91 to 90.25	304,434	240,148
07/01/2021 To 09/30/2021	14	77.17	79.32	81.44	20.89	97.40	46.62	102.86	54.93 to 97.80	302,314	246,193
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	43	94.37	95.56	94.65	15.27	100.96	47.97	159.96	86.11 to 103.84	323,228	305,934
10/01/2020 To 09/30/2021	51	81.76	81.90	83.56	22.03	98.01	42.43	131.85	72.82 to 90.25	302,573	252,820
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	52	92.91	94.29	94.22	15.68	100.07	47.97	159.96	84.74 to 102.58	340,256	320,579

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
5	94	88.08	88.15	88.81	19.49	99.26	42.43	159.96	81.96 to 94.37	312,022	277,117

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	88	COV :	25.01	95% Median C.I. :	81.96 to 94.37
Total Sales Price :	29,330,026	Wgt. Mean :	89	STD :	22.05	95% Wgt. Mean C.I. :	84.10 to 93.53
Total Adj. Sales Price :	29,330,026	Mean :	88	Avg. Abs. Dev :	17.17	95% Mean C.I. :	83.69 to 92.61
Total Assessed Value :	26,048,981						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	159.96		
Avg. Assessed Value :	277,117	PRD :	99.26	MIN Sales Ratio :	42.43		

What IF

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
IRON HORSE	15	96.05	95.61	96.78	09.43	98.79	76.42	113.63	86.11 to 103.84	528,068	511,061
NW REC LAKES	8	54.90	66.05	60.02	28.62	110.05	46.62	129.44	46.62 to 129.44	255,438	153,325
RES-GREENWOOD	7	93.60	95.04	89.84	17.28	105.79	72.42	137.00	72.42 to 137.00	150,700	135,386
RES-LOUISVILLE	38	86.52	88.51	91.33	18.62	96.91	42.43	131.85	80.22 to 100.65	184,679	168,670
RES-SOUTH BEND	1	78.18	78.18	78.18		100.00	78.18	78.18	N/A	95,000	74,275
RURRES 3249	2	88.03	88.03	85.40	18.91	103.08	71.38	104.67	N/A	244,500	208,814
RURRES 3251	5	85.98	77.05	76.70	16.52	100.46	51.56	96.28	N/A	622,365	477,383
RURRES 3253	18	93.98	91.98	91.10	19.18	100.97	49.71	159.96	77.24 to 102.58	422,056	384,472

LOCATIONS: URBAN, SUBURBAN, & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	46	86.52	89.28	90.99	18.62	98.12	42.43	137.00	80.22 to 96.95	177,558	161,553
2	39	93.59	88.01	88.86	18.89	99.04	46.62	159.96	80.40 to 98.61	461,124	409,735
3	9	83.04	83.03	82.99	20.57	100.05	54.87	129.44	54.93 to 104.67	353,167	293,099

STATUS: IMPROVED, UNIMPROVED, & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	89	89.14	88.78	89.47	18.57	99.23	42.43	159.96	83.73 to 94.72	316,691	283,344
3	5	62.58	76.97	72.64	32.82	105.96	54.87	129.44	N/A	228,900	166,269

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	88	COV :	25.01	95% Median C.I. :	81.96 to 94.37
Total Sales Price :	29,330,026	Wgt. Mean :	89	STD :	22.05	95% Wgt. Mean C.I. :	84.10 to 93.53
Total Adj. Sales Price :	29,330,026	Mean :	88	Avg. Abs. Dev :	17.17	95% Mean C.I. :	83.69 to 92.61
Total Assessed Value :	26,048,981						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	159.96		
Avg. Assessed Value :	277,117	PRD :	99.26	MIN Sales Ratio :	42.43		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	94	88.08	88.15	88.81	19.49	99.26	42.43	159.96	81.96 to 94.37	312,022	277,117
06											
07											

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
(Blank)											
130001											
130022	1	50.96	50.96	50.96		100.00	50.96	50.96	N/A	450,000	229,313
130032	63	84.74	86.59	86.37	21.01	100.25	42.43	159.96	80.22 to 92.31	282,203	243,728
130056											
130097											
550145											
660027											
660111											
780001	30	94.16	92.67	94.27	14.91	98.30	54.87	137.00	84.22 to 101.49	370,041	348,826

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	88	COV :	25.01	95% Median C.I. :	81.96 to 94.37
Total Sales Price :	29,330,026	Wgt. Mean :	89	STD :	22.05	95% Wgt. Mean C.I. :	84.10 to 93.53
Total Adj. Sales Price :	29,330,026	Mean :	88	Avg. Abs. Dev :	17.17	95% Mean C.I. :	83.69 to 92.61
Total Assessed Value :	26,048,981						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	159.96		
Avg. Assessed Value :	277,117	PRD :	99.26	MIN Sales Ratio :	42.43		

What IF

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
0 OR Blank											
Prior TO 1900	3	102.86	97.77	98.06	08.59	99.70	81.96	108.49	N/A	142,667	139,901
1900 TO 1919	7	72.29	76.54	78.79	16.17	97.14	50.73	92.31	50.73 to 92.31	149,571	117,843
1920 TO 1939	7	89.31	84.69	82.81	13.97	102.27	54.17	104.36	54.17 to 104.36	154,714	128,124
1940 TO 1949	4	56.47	56.40	55.29	16.34	102.01	42.43	70.22	N/A	268,000	148,189
1950 TO 1959	8	75.36	77.40	68.25	28.16	113.41	46.62	130.02	46.62 to 130.02	197,987	135,119
1960 TO 1969	5	76.10	77.49	78.05	17.42	99.28	49.71	104.14	N/A	165,200	128,943
1970 TO 1979	9	83.04	86.52	77.83	16.47	111.17	50.96	137.00	74.09 to 104.67	280,976	218,676
1980 TO 1989	7	77.84	80.66	80.12	26.07	100.67	54.87	129.44	54.87 to 129.44	293,429	235,091
1990 TO 1999	9	93.60	93.33	94.81	14.39	98.44	72.42	131.85	77.24 to 108.99	273,722	259,523
2000 TO 2009	20	96.93	98.34	96.11	15.59	102.32	51.56	159.96	86.11 to 109.86	528,901	508,302
2010 TO 2014	6	91.79	94.35	92.04	15.87	102.51	73.52	121.04	73.52 to 121.04	476,500	438,573
2015 TO Present	9	102.58	101.76	101.26	05.83	100.49	85.74	115.37	96.28 to 110.10	311,869	315,799

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	88	COV :	25.01	95% Median C.I. :	81.96 to 94.37
Total Sales Price :	29,330,026	Wgt. Mean :	89	STD :	22.05	95% Wgt. Mean C.I. :	84.10 to 93.53
Total Adj. Sales Price :	29,330,026	Mean :	88	Avg. Abs. Dev :	17.17	95% Mean C.I. :	83.69 to 92.61
Total Assessed Value :	26,048,981						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	159.96		
Avg. Assessed Value :	277,117	PRD :	99.26	MIN Sales Ratio :	42.43		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	94	88.08	88.15	88.81	19.49	99.26	42.43	159.96	81.96 to 94.37	312,022	277,117
Greater Than 15,000	94	88.08	88.15	88.81	19.49	99.26	42.43	159.96	81.96 to 94.37	312,022	277,117
Greater Than 30,000	94	88.08	88.15	88.81	19.49	99.26	42.43	159.96	81.96 to 94.37	312,022	277,117
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	101.56	101.56	101.56		100.00	101.56	101.56	N/A	53,000	53,829
60,000 TO 99,999	8	89.34	91.70	91.03	22.39	100.74	50.73	137.00	50.73 to 137.00	80,003	72,823
100,000 TO 149,999	10	77.13	73.64	72.94	22.78	100.96	42.43	108.49	49.71 to 93.60	133,000	97,015
150,000 TO 249,999	29	83.73	87.31	87.94	18.02	99.28	54.17	131.85	76.10 to 96.95	193,479	170,149
250,000 TO 499,999	30	97.85	93.64	93.39	17.86	100.27	46.62	159.96	81.76 to 104.24	363,143	339,154
500,000 TO 999,999	16	91.18	85.86	86.41	14.70	99.36	51.56	113.63	74.09 to 97.80	675,114	583,341
1,000,000 +											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	88	COV :	25.01	95% Median C.I. :	81.96 to 94.37
Total Sales Price :	29,330,026	Wgt. Mean :	89	STD :	22.05	95% Wgt. Mean C.I. :	84.10 to 93.53
Total Adj. Sales Price :	29,330,026	Mean :	88	Avg. Abs. Dev :	17.17	95% Mean C.I. :	83.69 to 92.61
Total Assessed Value :	26,048,981						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	159.96		
Avg. Assessed Value :	277,117	PRD :	99.26	MIN Sales Ratio :	42.43		

What IF

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1 TO 4999											
5000 TO 9999											
_____ Total \$ _____											
1 TO 9999											
10000 TO 29999											
30000 TO 59999	4	78.94	77.54	74.55	22.56	104.01	50.73	101.56	N/A	68,755	51,255
60000 TO 99999	11	61.03	70.67	65.55	30.41	107.81	42.43	130.02	49.71 to 90.25	121,182	79,433
100000 TO 149999	17	81.52	81.83	77.37	15.20	105.76	47.97	137.00	70.49 to 87.29	164,353	127,152
150000 TO 249999	19	85.74	86.36	81.48	16.77	105.99	46.62	129.44	76.42 to 102.86	236,141	192,409
250000 TO 499999	30	99.83	96.46	92.49	14.78	104.29	51.56	131.85	94.37 to 108.99	387,983	358,827
500000 +	13	93.59	97.92	95.30	13.56	102.75	74.09	159.96	84.22 to 103.04	677,063	645,234

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
20	3	131.85	106.53	116.90	21.81	91.13	50.73	137.00	N/A	130,333	152,363
25	8	83.53	83.27	81.59	23.70	102.06	54.87	130.02	54.87 to 130.02	145,188	118,463
30	33	77.84	76.55	73.81	17.14	103.71	42.43	129.44	71.38 to 81.96	203,884	150,479
35	18	91.20	89.91	85.04	14.30	105.73	50.96	115.37	76.42 to 104.14	306,029	260,250
40	19	102.86	99.57	96.86	13.56	102.80	51.56	159.96	84.74 to 108.99	367,842	356,299
45	8	94.82	93.93	92.36	07.06	101.70	80.40	112.37	80.40 to 112.37	622,728	575,154
50	4	103.57	102.76	101.48	13.42	101.26	84.22	119.68	N/A	655,000	664,700
55	1	101.49	101.49	101.49		100.00	101.49	101.49	N/A	950,000	964,175

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	88	COV :	25.01	95% Median C.I. :	81.96 to 94.37
Total Sales Price :	29,330,026	Wgt. Mean :	89	STD :	22.05	95% Wgt. Mean C.I. :	84.10 to 93.53
Total Adj. Sales Price :	29,330,026	Mean :	88	Avg. Abs. Dev :	17.17	95% Mean C.I. :	83.69 to 92.61
Total Assessed Value :	26,048,981						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	159.96		
Avg. Assessed Value :	277,117	PRD :	99.26	MIN Sales Ratio :	42.43		

What IF

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
100	3	72.42	66.77	66.41	13.10	100.54	49.71	78.18	N/A	133,333	88,542
101	59	86.11	85.93	86.58	18.66	99.25	46.62	137.00	80.22 to 93.59	314,202	272,045
102	15	94.72	97.11	95.04	15.30	102.18	71.38	159.96	81.32 to 108.49	445,988	423,875
103	2	77.55	77.55	64.94	34.29	119.42	50.96	104.14	N/A	305,250	198,232
104	10	102.96	98.30	100.74	15.90	97.58	54.17	129.44	72.29 to 115.37	203,300	204,814
111	2	80.61	80.61	80.69	01.43	99.90	79.46	81.76	N/A	236,392	190,745
304	2	108.80	108.80	110.42	21.19	98.53	85.74	131.85	N/A	220,500	243,473
305	1	42.43	42.43	42.43		100.00	42.43	42.43	N/A	145,000	61,521

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
25	1	101.56	101.56	101.56		100.00	101.56	101.56	N/A	53,000	53,829
30	48	96.17	95.03	94.84	17.47	100.20	42.43	159.96	86.11 to 103.84	367,268	348,308
35	26	82.75	81.18	81.67	15.46	99.40	50.73	130.02	72.42 to 87.29	262,011	213,979
40	12	73.19	78.83	76.91	27.30	102.50	47.97	119.68	51.91 to 104.36	277,408	213,356
45	7	81.96	80.96	76.49	14.95	105.84	46.62	102.86	46.62 to 102.86	215,286	164,668

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	0%

What IF

PAD 2022 R&O Statistics 2022 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	96	COV :	56.81	95% Median C.I. :	86.52 to 105.07
Total Sales Price :	7,694,300	Wgt. Mean :	93	STD :	62.70	95% Wgt. Mean C.I. :	85.68 to 100.46
Total Adj. Sales Price :	7,694,300	Mean :	110	Avg. Abs. Dev :	29.09	95% Mean C.I. :	92.04 to 128.68
Total Assessed Value :	7,161,073						
Avg. Adj. Sales Price :	170,984	COD :	30.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	159,135	PRD :	118.58	MIN Sales Ratio :	49.57		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	8	99.33	97.03	98.01	10.88	99.00	79.05	113.13	79.05 to 113.13	178,238	174,688
01/01/2020 To 03/31/2020	2	84.33	84.33	83.30	03.66	101.24	81.24	87.41	N/A	195,500	162,858
04/01/2020 To 06/30/2020	5	107.39	104.40	103.12	11.46	101.24	77.94	120.55	N/A	158,400	163,341
07/01/2020 To 09/30/2020	2	104.04	104.04	103.44	01.21	100.58	102.78	105.29	N/A	287,450	297,327
10/01/2020 To 12/31/2020	4	81.98	86.81	85.76	09.48	101.22	78.02	105.28	N/A	142,000	121,778
01/01/2021 To 03/31/2021	5	90.60	93.26	94.34	09.51	98.86	79.79	107.28	N/A	142,900	134,813
04/01/2021 To 06/30/2021	10	87.48	89.70	77.72	20.54	115.41	49.57	167.09	65.62 to 100.55	226,850	176,305
07/01/2021 To 09/30/2021	9	125.77	175.63	114.88	61.15	152.88	77.24	377.30	79.73 to 377.30	106,611	122,475
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	17	102.44	98.53	98.45	11.05	100.08	77.94	120.55	81.24 to 110.72	187,282	184,387
10/01/2020 To 09/30/2021	28	90.37	117.54	89.27	42.81	131.67	49.57	377.30	83.89 to 105.28	161,089	143,804
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	13	98.60	95.84	95.63	13.29	100.22	77.94	120.55	80.06 to 107.39	178,915	171,091

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	45	96.21	110.36	93.07	30.24	118.58	49.57	377.30	86.52 to 105.07	170,984	159,135

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	96	COV :	56.81	95% Median C.I. :	86.52 to 105.07
Total Sales Price :	7,694,300	Wgt. Mean :	93	STD :	62.70	95% Wgt. Mean C.I. :	85.68 to 100.46
Total Adj. Sales Price :	7,694,300	Mean :	110	Avg. Abs. Dev :	29.09	95% Mean C.I. :	92.04 to 128.68
Total Assessed Value :	7,161,073						
Avg. Adj. Sales Price :	170,984	COD :	30.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	159,135	PRD :	118.58	MIN Sales Ratio :	49.57		

What IF

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
RES-AVOCA	5	100.55	106.35	98.37	22.59	108.11	79.05	167.09	N/A	87,200	85,775
RES-NEHAWKA	5	105.29	106.39	95.53	21.80	111.37	77.94	153.19	N/A	113,880	108,786
RES-UNION	1	79.97	79.97	79.97		100.00	79.97	79.97	N/A	85,000	67,975
RES-WEeping WATER	21	102.13	126.60	104.94	35.96	120.64	73.69	377.30	90.60 to 113.13	129,019	135,390
RURRES 3269	1	81.24	81.24	81.24		100.00	81.24	81.24	N/A	260,000	211,212
RURRES 3271	7	89.67	85.24	85.86	14.85	99.28	49.57	107.39	49.57 to 107.39	354,214	304,133
RURRES 3477	2	82.27	82.27	82.52	03.09	99.70	79.73	84.81	N/A	255,000	210,428
RURRES 3481	3	90.14	107.17	80.02	37.02	133.93	65.62	165.74	N/A	215,000	172,035

LOCATIONS: URBAN, SUBURBAN, & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	32	101.34	118.82	102.22	31.66	116.24	73.69	377.30	87.41 to 110.72	118,744	121,374
2	1	107.39	107.39	107.39		100.00	107.39	107.39	N/A	385,000	413,452
3	12	83.03	88.05	81.60	19.03	107.90	49.57	165.74	77.24 to 90.14	292,458	238,638

STATUS: IMPROVED, UNIMPROVED, & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	45	96.21	110.36	93.07	30.24	118.58	49.57	377.30	86.52 to 105.07	170,984	159,135

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	45	96.21	110.36	93.07	30.24	118.58	49.57	377.30	86.52 to 105.07	170,984	159,135
06											
07											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	96	COV :	56.81	95% Median C.I. :	86.52 to 105.07
Total Sales Price :	7,694,300	Wgt. Mean :	93	STD :	62.70	95% Wgt. Mean C.I. :	85.68 to 100.46
Total Adj. Sales Price :	7,694,300	Mean :	110	Avg. Abs. Dev :	29.09	95% Mean C.I. :	92.04 to 128.68
Total Assessed Value :	7,161,073						
Avg. Adj. Sales Price :	170,984	COD :	30.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	159,135	PRD :	118.58	MIN Sales Ratio :	49.57		

What IF

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
(Blank)											
130001											
130022	26	101.07	119.85	100.73	31.83	118.98	73.69	377.30	89.97 to 107.39	167,862	169,084
130032	1	89.67	89.67	89.67		100.00	89.67	89.67	N/A	417,000	373,940
130056	9	90.14	103.86	86.22	29.45	120.46	65.62	165.74	77.94 to 153.19	163,822	141,249
130097	1	49.57	49.57	49.57		100.00	49.57	49.57	N/A	407,500	202,004
550145											
660027	7	84.81	99.47	89.82	22.63	110.74	79.05	167.09	79.05 to 167.09	135,143	121,390
660111	1	79.97	79.97	79.97		100.00	79.97	79.97	N/A	85,000	67,975
780001											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	96	COV :	56.81	95% Median C.I. :	86.52 to 105.07
Total Sales Price :	7,694,300	Wgt. Mean :	93	STD :	62.70	95% Wgt. Mean C.I. :	85.68 to 100.46
Total Adj. Sales Price :	7,694,300	Mean :	110	Avg. Abs. Dev :	29.09	95% Mean C.I. :	92.04 to 128.68
Total Assessed Value :	7,161,073						
Avg. Adj. Sales Price :	170,984	COD :	30.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	159,135	PRD :	118.58	MIN Sales Ratio :	49.57		

What IF

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
0 OR Blank											
Prior TO 1900	5	90.14	87.83	75.40	18.22	116.49	49.57	113.13	N/A	181,400	136,777
1900 TO 1919	14	97.37	97.89	90.15	19.24	108.59	65.62	153.19	79.05 to 117.52	192,521	173,554
1920 TO 1939	4	79.00	90.07	83.62	15.30	107.71	77.94	124.36	N/A	110,375	92,296
1940 TO 1949											
1950 TO 1959	5	86.52	88.38	87.58	08.40	100.91	79.73	105.28	N/A	151,500	132,683
1960 TO 1969	2	95.31	95.31	95.94	04.93	99.34	90.61	100.01	N/A	123,750	118,729
1970 TO 1979	3	96.21	116.90	99.09	27.61	117.97	87.41	167.09	N/A	112,667	111,639
1980 TO 1989	4	100.37	112.86	98.92	20.99	114.09	84.98	165.74	N/A	155,375	153,693
1990 TO 1999	4	251.54	242.59	131.65	53.56	184.27	89.97	377.30	N/A	126,000	165,877
2000 TO 2009	2	90.01	90.01	92.21	14.19	97.61	77.24	102.78	N/A	362,500	334,268
2010 TO 2014											
2015 TO Present	2	105.64	105.64	108.45	04.82	97.41	100.55	110.72	N/A	228,500	247,817

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	96	COV :	56.81	95% Median C.I. :	86.52 to 105.07
Total Sales Price :	7,694,300	Wgt. Mean :	93	STD :	62.70	95% Wgt. Mean C.I. :	85.68 to 100.46
Total Adj. Sales Price :	7,694,300	Mean :	110	Avg. Abs. Dev :	29.09	95% Mean C.I. :	92.04 to 128.68
Total Assessed Value :	7,161,073						
Avg. Adj. Sales Price :	170,984	COD :	30.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	159,135	PRD :	118.58	MIN Sales Ratio :	49.57		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	45	96.21	110.36	93.07	30.24	118.58	49.57	377.30	86.52 to 105.07	170,984	159,135
Greater Than 15,000	45	96.21	110.36	93.07	30.24	118.58	49.57	377.30	86.52 to 105.07	170,984	159,135
Greater Than 30,000	45	96.21	110.36	93.07	30.24	118.58	49.57	377.30	86.52 to 105.07	170,984	159,135
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	8	159.47	195.25	175.17	48.04	111.46	83.89	377.30	83.89 to 377.30	41,700	73,047
60,000 TO 99,999	6	111.30	104.66	104.79	14.94	99.88	79.05	125.77	79.05 to 125.77	76,967	80,656
100,000 TO 149,999	12	94.61	93.09	93.56	10.31	99.50	73.69	107.28	79.79 to 105.28	128,408	120,140
150,000 TO 249,999	8	88.33	89.41	89.17	09.42	100.27	78.02	102.44	78.02 to 102.44	189,938	169,363
250,000 TO 499,999	11	84.98	85.82	85.87	15.19	99.94	49.57	110.72	65.62 to 107.39	348,955	299,652
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	96	COV :	56.81	95% Median C.I. :	86.52 to 105.07
Total Sales Price :	7,694,300	Wgt. Mean :	93	STD :	62.70	95% Wgt. Mean C.I. :	85.68 to 100.46
Total Adj. Sales Price :	7,694,300	Mean :	110	Avg. Abs. Dev :	29.09	95% Mean C.I. :	92.04 to 128.68
Total Assessed Value :	7,161,073						
Avg. Adj. Sales Price :	170,984	COD :	30.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	159,135	PRD :	118.58	MIN Sales Ratio :	49.57		

What IF

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1 TO 4999											
5000 TO 9999											
Total \$ _____											
1 TO 9999											
10000 TO 29999											
30000 TO 59999	4	98.51	110.79	101.09	29.76	109.60	79.05	167.09	N/A	51,750	52,314
60000 TO 99999	10	111.30	111.47	102.33	22.28	108.93	77.94	165.74	79.79 to 153.19	76,790	78,576
100000 TO 149999	12	99.31	141.75	105.20	56.34	134.74	73.69	377.30	86.52 to 125.77	117,958	124,089
150000 TO 249999	13	84.98	87.78	83.56	13.65	105.05	49.57	107.28	79.73 to 102.44	228,223	190,697
250000 TO 499999	6	96.38	94.36	94.05	13.08	100.33	65.62	110.72	65.62 to 110.72	389,500	366,321
500000 +											

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
20	5	79.97	84.98	82.56	07.75	102.93	77.24	100.55	N/A	169,600	140,028
25	7	102.13	112.25	104.11	18.41	107.82	79.79	165.74	79.79 to 165.74	109,357	113,852
30	17	98.60	103.34	96.75	17.33	106.81	78.02	167.09	84.98 to 113.13	132,965	128,647
35	10	87.39	144.29	89.62	81.06	161.00	49.57	377.30	73.69 to 377.30	186,590	167,231
40	6	96.06	92.65	92.33	14.78	100.35	65.62	110.72	65.62 to 110.72	325,750	300,776

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	45	Median :	96	COV :	56.81	95% Median C.I. :	86.52 to 105.07
Total Sales Price :	7,694,300	Wgt. Mean :	93	STD :	62.70	95% Wgt. Mean C.I. :	85.68 to 100.46
Total Adj. Sales Price :	7,694,300	Mean :	110	Avg. Abs. Dev :	29.09	95% Mean C.I. :	92.04 to 128.68
Total Assessed Value :	7,161,073						
Avg. Adj. Sales Price :	170,984	COD :	30.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	159,135	PRD :	118.58	MIN Sales Ratio :	49.57		

What IF

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
100	5	167.09	242.64	206.70	55.43	117.39	125.77	377.30	N/A	45,800	94,666
101	19	89.97	93.23	92.31	12.76	101.00	77.24	124.36	79.79 to 102.13	155,474	143,513
102	6	103.76	106.75	95.89	13.92	111.33	84.81	153.19	84.81 to 153.19	193,467	185,519
103	2	93.41	93.41	93.85	03.01	99.53	90.60	96.21	N/A	152,750	143,351
104	11	84.98	87.90	80.80	19.88	108.79	49.57	120.55	65.62 to 113.13	224,091	181,057
106	2	93.73	93.73	98.20	14.58	95.45	80.06	107.39	N/A	290,000	284,784

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
20	1	124.36	124.36	124.36		100.00	124.36	124.36	N/A	50,000	62,178
25	4	95.31	110.06	102.85	23.93	107.01	83.89	165.74	N/A	87,875	90,383
30	17	102.13	129.84	101.50	43.78	127.92	77.24	377.30	79.79 to 120.55	160,465	162,864
35	8	85.75	93.50	87.06	15.31	107.40	73.69	153.19	73.69 to 153.19	170,313	148,272
40	11	102.44	103.09	96.19	15.38	107.17	79.05	167.09	80.06 to 117.52	144,355	138,849
45	2	98.53	98.53	98.18	08.99	100.36	89.67	107.39	N/A	401,000	393,696
50	2	57.60	57.60	57.57	13.94	100.05	49.57	65.62	N/A	406,250	233,881

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	3	Total	Increase	8%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	96	COV :	17.01	95% Median C.I. :	91.76 to 99.00
Total Sales Price :	22,251,919	Wgt. Mean :	93	STD :	16.09	95% Wgt. Mean C.I. :	89.38 to 96.92
Total Adj. Sales Price :	22,251,919	Mean :	95	Avg. Abs. Dev :	12.38	95% Mean C.I. :	91.20 to 98.00
Total Assessed Value :	20,727,650						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	132.81		
Avg. Assessed Value :	241,019	PRD :	101.56	MIN Sales Ratio :	47.26		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	10	100.06	102.17	99.51	09.46	102.67	85.88	124.64	87.63 to 120.93	245,290	244,086
01/01/2020 To 03/31/2020	9	102.62	96.62	94.51	10.07	102.23	75.06	112.04	80.15 to 106.41	224,389	212,074
04/01/2020 To 06/30/2020	12	108.10	108.84	109.65	08.44	99.26	91.76	132.81	97.60 to 119.40	230,538	252,779
07/01/2020 To 09/30/2020	15	90.36	94.79	93.96	12.34	100.88	80.18	124.98	81.69 to 108.02	272,480	256,032
10/01/2020 To 12/31/2020	14	93.60	89.46	89.53	12.95	99.92	47.26	115.48	85.25 to 100.22	174,851	156,553
01/01/2021 To 03/31/2021	3	94.93	96.61	96.51	03.15	100.10	92.97	101.93	N/A	314,967	303,967
04/01/2021 To 06/30/2021	10	93.70	92.03	92.89	15.06	99.07	61.23	113.76	73.07 to 111.56	247,490	229,889
07/01/2021 To 09/30/2021	13	83.01	81.08	81.09	12.05	99.99	64.95	99.00	69.02 to 94.02	389,088	315,521
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	46	100.25	100.42	99.09	11.22	101.34	75.06	132.81	96.00 to 106.04	246,218	243,986
10/01/2020 To 09/30/2021	40	91.24	87.92	86.99	13.70	101.07	47.26	115.48	84.37 to 94.93	273,147	237,608
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	50	97.38	97.00	96.94	12.41	100.06	47.26	132.81	91.76 to 103.31	226,421	219,484

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
4	86	95.93	94.60	93.15	12.91	101.56	47.26	132.81	91.76 to 99.00	258,743	241,019

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	96	COV :	17.01	95% Median C.I. :	91.76 to 99.00
Total Sales Price :	22,251,919	Wgt. Mean :	93	STD :	16.09	95% Wgt. Mean C.I. :	89.38 to 96.92
Total Adj. Sales Price :	22,251,919	Mean :	95	Avg. Abs. Dev :	12.38	95% Mean C.I. :	91.20 to 98.00
Total Assessed Value :	20,727,650						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	132.81		
Avg. Assessed Value :	241,019	PRD :	101.56	MIN Sales Ratio :	47.26		

What IF

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
RES-ALVO	4	94.08	94.35	94.14	02.65	100.22	89.70	99.54	N/A	210,500	198,155
RES-EAGLE	36	97.17	96.48	98.00	12.18	98.45	53.16	132.81	86.25 to 102.62	186,809	183,082
RES-ELMWOOD	10	96.04	94.75	88.59	12.42	106.95	71.41	112.04	73.86 to 110.84	168,050	148,872
RES-MURDOCK	3	99.58	98.86	98.47	03.50	100.40	93.26	103.74	N/A	180,667	177,911
RURRES 3275	2	82.30	82.30	81.12	08.80	101.45	75.06	89.54	N/A	326,750	265,064
RURRES 3473	28	97.00	93.32	91.76	16.06	101.70	47.26	125.41	81.26 to 106.04	380,671	349,291
RURRES 3475	2	85.22	85.22	86.62	02.84	98.38	82.80	87.63	N/A	455,000	394,115
SW AGLAND	1	92.97	92.97	92.97		100.00	92.97	92.97	N/A	240,000	223,131

LOCATIONS: URBAN, SUBURBAN, & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	48	95.22	94.38	94.17	10.72	100.22	53.16	132.81	89.70 to 99.58	182,169	171,551
2	21	102.93	103.59	100.57	12.48	103.00	69.02	125.41	94.93 to 115.48	304,202	305,922
3	17	87.63	84.11	85.24	15.90	98.67	47.26	111.56	67.38 to 99.00	418,797	356,991

STATUS: IMPROVED, UNIMPROVED, & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	86	95.93	94.60	93.15	12.91	101.56	47.26	132.81	91.76 to 99.00	258,743	241,019

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	86	95.93	94.60	93.15	12.91	101.56	47.26	132.81	91.76 to 99.00	258,743	241,019
06											
07											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	96	COV :	17.01	95% Median C.I. :	91.76 to 99.00
Total Sales Price :	22,251,919	Wgt. Mean :	93	STD :	16.09	95% Wgt. Mean C.I. :	89.38 to 96.92
Total Adj. Sales Price :	22,251,919	Mean :	95	Avg. Abs. Dev :	12.38	95% Mean C.I. :	91.20 to 98.00
Total Assessed Value :	20,727,650						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	132.81		
Avg. Assessed Value :	241,019	PRD :	101.56	MIN Sales Ratio :	47.26		

What IF

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
(Blank)											
130001											
130022											
130032											
130056											
130097	16	94.63	94.22	89.96	10.43	104.74	71.41	112.04	83.01 to 106.41	210,781	189,613
550145	70	96.30	94.69	93.72	13.46	101.03	47.26	132.81	90.36 to 99.54	269,706	252,769
660027											
660111											
780001											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	96	COV :	17.01	95% Median C.I. :	91.76 to 99.00
Total Sales Price :	22,251,919	Wgt. Mean :	93	STD :	16.09	95% Wgt. Mean C.I. :	89.38 to 96.92
Total Adj. Sales Price :	22,251,919	Mean :	95	Avg. Abs. Dev :	12.38	95% Mean C.I. :	91.20 to 98.00
Total Assessed Value :	20,727,650						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	132.81		
Avg. Assessed Value :	241,019	PRD :	101.56	MIN Sales Ratio :	47.26		

What IF

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
0 OR Blank											
Prior TO 1900	6	76.61	78.36	75.00	16.29	104.48	53.16	108.02	53.16 to 108.02	144,733	108,550
1900 TO 1919	8	95.07	93.73	89.56	10.52	104.66	61.23	112.04	61.23 to 112.04	145,313	130,144
1920 TO 1939	3	99.54	98.70	98.38	03.37	100.33	93.26	103.31	N/A	173,667	170,851
1940 TO 1949	2	87.89	87.89	88.48	05.79	99.33	82.80	92.97	N/A	215,000	190,230
1950 TO 1959	1	81.05	81.05	81.05		100.00	81.05	81.05	N/A	118,000	95,640
1960 TO 1969	5	103.74	103.22	103.24	05.39	99.98	92.62	113.76	N/A	169,400	174,882
1970 TO 1979	15	94.58	95.56	95.05	10.39	100.54	73.86	124.98	85.88 to 105.48	188,521	179,183
1980 TO 1989	6	91.50	91.29	89.29	08.21	102.24	82.08	102.05	82.08 to 102.05	197,083	175,969
1990 TO 1999	14	95.89	91.38	91.26	14.21	100.13	47.26	125.41	79.97 to 108.85	326,746	298,173
2000 TO 2009	17	101.93	101.45	98.22	13.03	103.29	69.02	132.81	89.54 to 112.63	351,603	345,360
2010 TO 2014	6	96.65	96.38	91.26	15.34	105.61	64.95	124.64	64.95 to 124.64	393,833	359,425
2015 TO Present	3	87.63	94.43	88.88	13.43	106.24	80.18	115.48	N/A	460,000	408,827

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	96	COV :	17.01	95% Median C.I. :	91.76 to 99.00
Total Sales Price :	22,251,919	Wgt. Mean :	93	STD :	16.09	95% Wgt. Mean C.I. :	89.38 to 96.92
Total Adj. Sales Price :	22,251,919	Mean :	95	Avg. Abs. Dev :	12.38	95% Mean C.I. :	91.20 to 98.00
Total Assessed Value :	20,727,650						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	132.81		
Avg. Assessed Value :	241,019	PRD :	101.56	MIN Sales Ratio :	47.26		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	86	95.93	94.60	93.15	12.91	101.56	47.26	132.81	91.76 to 99.00	258,743	241,019
Greater Than 15,000	86	95.93	94.60	93.15	12.91	101.56	47.26	132.81	91.76 to 99.00	258,743	241,019
Greater Than 30,000	86	95.93	94.60	93.15	12.91	101.56	47.26	132.81	91.76 to 99.00	258,743	241,019
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	84.37	84.37	84.37		100.00	84.37	84.37	N/A	47,500	40,074
60,000 TO 99,999	2	109.43	109.43	109.56	01.29	99.88	108.02	110.84	N/A	87,500	95,862
100,000 TO 149,999	12	96.41	92.62	92.70	11.50	99.91	53.16	112.04	81.05 to 105.48	130,083	120,593
150,000 TO 249,999	39	94.58	96.02	95.69	13.30	100.34	47.26	132.81	86.98 to 102.62	197,156	188,665
250,000 TO 499,999	27	96.85	94.86	94.09	12.57	100.82	67.38	125.41	83.01 to 107.59	364,457	342,929
500,000 TO 999,999	5	87.63	82.96	82.74	11.31	100.27	64.95	99.00	N/A	587,800	486,347
1,000,000 +											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	96	COV :	17.01	95% Median C.I. :	91.76 to 99.00
Total Sales Price :	22,251,919	Wgt. Mean :	93	STD :	16.09	95% Wgt. Mean C.I. :	89.38 to 96.92
Total Adj. Sales Price :	22,251,919	Mean :	95	Avg. Abs. Dev :	12.38	95% Mean C.I. :	91.20 to 98.00
Total Assessed Value :	20,727,650						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	132.81		
Avg. Assessed Value :	241,019	PRD :	101.56	MIN Sales Ratio :	47.26		

What IF

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1 TO 4999											
5000 TO 9999											
_____ Total \$ _____											
1 TO 9999											
10000 TO 29999											
30000 TO 59999	1	84.37	84.37	84.37		100.00	84.37	84.37	N/A	47,500	40,074
60000 TO 99999	3	81.05	80.74	76.93	22.57	104.95	53.16	108.02	N/A	107,633	82,799
100000 TO 149999	14	92.93	90.63	87.43	12.79	103.66	47.26	112.04	80.15 to 106.41	143,387	125,361
150000 TO 249999	34	95.22	95.47	94.20	10.87	101.35	61.23	124.98	89.54 to 102.38	198,041	186,559
250000 TO 499999	33	97.18	97.17	94.28	14.07	103.07	64.95	132.81	90.36 to 107.59	376,385	354,855
500000 +	1	87.63	87.63	87.63		100.00	87.63	87.63	N/A	720,000	630,900

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
20	3	97.60	91.73	89.24	10.20	102.79	73.86	103.74	N/A	190,167	169,713
25	16	93.40	94.22	93.34	09.10	100.94	81.69	115.48	85.43 to 102.62	173,770	162,196
30	35	94.14	92.46	90.16	13.10	102.55	53.16	124.98	86.09 to 99.54	206,084	185,800
35	23	101.93	98.46	96.46	15.37	102.07	47.26	132.81	89.85 to 110.69	319,485	308,185
40	8	94.04	93.30	92.12	10.94	101.28	73.87	111.56	73.87 to 111.56	511,875	471,558
45	1	105.98	105.98	105.98		100.00	105.98	105.98	N/A	245,000	259,655

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	86	Median :	96	COV :	17.01	95% Median C.I. :	91.76 to 99.00
Total Sales Price :	22,251,919	Wgt. Mean :	93	STD :	16.09	95% Wgt. Mean C.I. :	89.38 to 96.92
Total Adj. Sales Price :	22,251,919	Mean :	95	Avg. Abs. Dev :	12.38	95% Mean C.I. :	91.20 to 98.00
Total Assessed Value :	20,727,650						
Avg. Adj. Sales Price :	258,743	COD :	12.91	MAX Sales Ratio :	132.81		
Avg. Assessed Value :	241,019	PRD :	101.56	MIN Sales Ratio :	47.26		

What IF

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
101	52	96.80	93.53	92.33	11.91	101.30	47.26	120.93	90.36 to 100.22	249,983	230,813
102	11	91.76	94.84	93.94	13.44	100.96	73.87	125.41	75.06 to 112.63	424,727	399,005
103	5	105.82	108.56	109.17	14.86	99.44	86.98	132.81	N/A	196,680	214,721
104	11	93.26	88.44	84.48	12.48	104.69	61.23	110.84	71.41 to 103.31	206,682	174,605
111	7	102.05	101.90	101.37	13.50	100.52	85.43	124.64	85.43 to 124.64	189,129	191,722

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
30	47	97.60	96.84	94.47	13.71	102.51	47.26	132.81	91.76 to 102.62	315,909	298,445
35	16	89.16	91.26	91.30	10.78	99.96	61.23	113.76	84.37 to 99.54	188,139	171,769
40	14	94.10	91.54	91.68	11.31	99.85	53.16	110.84	81.05 to 103.74	161,571	148,130
45	7	103.31	98.74	91.88	08.28	107.47	73.87	112.04	73.87 to 112.04	237,286	218,011
50	2	75.78	75.78	74.84	05.77	101.26	71.41	80.15	N/A	235,500	176,257

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	4	Total	Increase	6%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	96	COV :	25.01	95% Median C.I. :	89.33 to 102.86
Total Sales Price :	29,330,026	Wgt. Mean :	97	STD :	24.03	95% Wgt. Mean C.I. :	91.67 to 101.95
Total Adj. Sales Price :	29,330,026	Mean :	96	Avg. Abs. Dev :	18.71	95% Mean C.I. :	91.23 to 100.95
Total Assessed Value :	28,393,390						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	174.35		
Avg. Assessed Value :	302,057	PRD :	99.26	MIN Sales Ratio :	46.25		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	3	95.14	97.01	106.61	16.13	91.00	74.92	120.98	N/A	179,666	191,546
01/01/2020 To 03/31/2020	10	101.74	104.83	108.33	09.44	96.77	87.44	131.93	92.33 to 119.74	256,150	277,483
04/01/2020 To 06/30/2020	13	110.70	109.74	107.51	12.06	102.07	84.19	149.33	92.36 to 118.80	294,563	316,673
07/01/2020 To 09/30/2020	17	93.86	100.77	98.62	19.41	102.18	52.29	174.35	83.29 to 114.10	409,941	404,290
10/01/2020 To 12/31/2020	12	91.54	96.35	101.67	16.58	94.77	59.04	125.75	82.95 to 113.52	361,125	367,160
01/01/2021 To 03/31/2021	7	90.51	96.44	85.15	29.21	113.26	65.00	141.72	65.00 to 141.72	197,929	168,531
04/01/2021 To 06/30/2021	18	84.55	83.96	85.98	24.54	97.65	46.25	143.72	56.58 to 98.37	304,434	261,762
07/01/2021 To 09/30/2021	14	84.12	86.46	88.77	20.89	97.40	50.82	112.11	59.87 to 106.61	302,314	268,350
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	43	102.86	104.16	103.17	15.26	100.96	52.29	174.35	93.86 to 113.18	323,228	333,468
10/01/2020 To 09/30/2021	51	89.12	89.27	91.08	22.03	98.01	46.25	143.72	79.37 to 98.37	302,573	275,574
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	52	101.27	102.77	102.70	15.68	100.07	52.29	174.35	92.36 to 111.81	340,256	349,431

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
5	94	96.00	96.09	96.81	19.49	99.26	46.25	174.35	89.33 to 102.86	312,022	302,057

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	96	COV :	25.01	95% Median C.I. :	89.33 to 102.86
Total Sales Price :	29,330,026	Wgt. Mean :	97	STD :	24.03	95% Wgt. Mean C.I. :	91.67 to 101.95
Total Adj. Sales Price :	29,330,026	Mean :	96	Avg. Abs. Dev :	18.71	95% Mean C.I. :	91.23 to 100.95
Total Assessed Value :	28,393,390						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	174.35		
Avg. Assessed Value :	302,057	PRD :	99.26	MIN Sales Ratio :	46.25		

What IF

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
IRON HORSE	15	104.70	104.21	105.49	09.44	98.79	83.29	123.86	93.86 to 113.18	528,068	557,056
NW REC LAKES	8	59.84	72.00	65.43	28.61	110.04	50.82	141.09	50.82 to 141.09	255,438	167,124
RES-GREENWOOD	7	102.03	103.59	97.92	17.28	105.79	78.93	149.33	78.93 to 149.33	150,700	147,570
RES-LOUISVILLE	38	94.30	96.47	99.55	18.62	96.91	46.25	143.72	87.44 to 109.71	184,679	183,850
RES-SOUTH BEND	1	85.22	85.22	85.22		100.00	85.22	85.22	N/A	95,000	80,960
RURRES 3249	2	95.95	95.95	93.09	18.92	103.07	77.80	114.10	N/A	244,500	227,607
RURRES 3251	5	93.72	83.98	83.61	16.52	100.44	56.20	104.94	N/A	622,365	520,347
RURRES 3253	18	102.44	100.26	99.29	19.18	100.98	54.18	174.35	84.19 to 111.81	422,056	419,074

LOCATIONS: URBAN, SUBURBAN, & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	46	94.30	97.31	99.17	18.61	98.12	46.25	149.33	87.44 to 105.68	177,558	176,093
2	39	102.02	95.93	96.85	18.90	99.05	50.82	174.35	87.64 to 107.48	461,124	446,611
3	9	90.51	90.50	90.46	20.56	100.04	59.81	141.09	59.87 to 114.10	353,167	319,478

STATUS: IMPROVED, UNIMPROVED, & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	89	97.16	96.77	97.52	18.57	99.23	46.25	174.35	91.27 to 103.25	316,691	308,845
3	5	68.21	83.90	79.18	32.81	105.96	59.81	141.09	N/A	228,900	181,233

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	96	COV :	25.01	95% Median C.I. :	89.33 to 102.86
Total Sales Price :	29,330,026	Wgt. Mean :	97	STD :	24.03	95% Wgt. Mean C.I. :	91.67 to 101.95
Total Adj. Sales Price :	29,330,026	Mean :	96	Avg. Abs.Dev :	18.71	95% Mean C.I. :	91.23 to 100.95
Total Assessed Value :	28,393,390						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	174.35		
Avg. Assessed Value :	302,057	PRD :	99.26	MIN Sales Ratio :	46.25		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	94	96.00	96.09	96.81	19.49	99.26	46.25	174.35	89.33 to 102.86	312,022	302,057
06											
07											

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
(Blank)											
130001											
130022	1	55.54	55.54	55.54		100.00	55.54	55.54	N/A	450,000	249,951
130032	63	92.36	94.39	94.14	21.00	100.27	46.25	174.35	87.44 to 100.61	282,203	265,664
130056											
130097											
550145											
660027											
660111											
780001	30	102.64	101.01	102.75	14.92	98.31	59.81	149.33	91.80 to 110.63	370,041	380,221

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	96	COV :	25.01	95% Median C.I. :	89.33 to 102.86
Total Sales Price :	29,330,026	Wgt. Mean :	97	STD :	24.03	95% Wgt. Mean C.I. :	91.67 to 101.95
Total Adj. Sales Price :	29,330,026	Mean :	96	Avg. Abs. Dev :	18.71	95% Mean C.I. :	91.23 to 100.95
Total Assessed Value :	28,393,390						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	174.35		
Avg. Assessed Value :	302,057	PRD :	99.26	MIN Sales Ratio :	46.25		

What IF

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
0 OR Blank											
Prior TO 1900	3	112.11	106.56	106.89	08.60	99.69	89.33	118.25	N/A	142,667	152,492
1900 TO 1919	7	78.79	83.43	85.88	16.17	97.15	55.29	100.61	55.29 to 100.61	149,571	128,449
1920 TO 1939	7	97.35	92.32	90.27	13.98	102.27	59.04	113.75	59.04 to 113.75	154,714	139,655
1940 TO 1949	4	61.56	61.48	60.27	16.34	102.01	46.25	76.54	N/A	268,000	161,526
1950 TO 1959	8	82.14	84.37	74.39	28.16	113.42	50.82	141.72	50.82 to 141.72	197,987	147,280
1960 TO 1969	5	82.95	84.47	85.08	17.43	99.28	54.18	113.52	N/A	165,200	140,548
1970 TO 1979	9	90.51	94.31	84.83	16.48	111.18	55.54	149.33	80.76 to 114.10	280,976	238,357
1980 TO 1989	7	84.85	87.92	87.33	26.07	100.68	59.81	141.09	59.81 to 141.09	293,429	256,249
1990 TO 1999	9	102.03	101.73	103.35	14.39	98.43	78.93	143.72	84.19 to 118.80	273,722	282,880
2000 TO 2009	20	105.66	107.19	104.75	15.59	102.33	56.20	174.35	93.86 to 119.74	528,901	554,049
2010 TO 2014	6	100.05	102.84	100.32	15.88	102.51	80.13	131.93	80.13 to 131.93	476,500	478,045
2015 TO Present	9	111.81	110.92	110.37	05.82	100.50	93.46	125.75	104.94 to 120.00	311,869	344,221

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	96	COV :	25.01	95% Median C.I. :	89.33 to 102.86
Total Sales Price :	29,330,026	Wgt. Mean :	97	STD :	24.03	95% Wgt. Mean C.I. :	91.67 to 101.95
Total Adj. Sales Price :	29,330,026	Mean :	96	Avg. Abs. Dev :	18.71	95% Mean C.I. :	91.23 to 100.95
Total Assessed Value :	28,393,390						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	174.35		
Avg. Assessed Value :	302,057	PRD :	99.26	MIN Sales Ratio :	46.25		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	94	96.00	96.09	96.81	19.49	99.26	46.25	174.35	89.33 to 102.86	312,022	302,057
Greater Than 15,000	94	96.00	96.09	96.81	19.49	99.26	46.25	174.35	89.33 to 102.86	312,022	302,057
Greater Than 30,000	94	96.00	96.09	96.81	19.49	99.26	46.25	174.35	89.33 to 102.86	312,022	302,057
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	110.70	110.70	110.71		99.99	110.70	110.70	N/A	53,000	58,674
60,000 TO 99,999	8	97.38	99.95	99.22	22.39	100.74	55.29	149.33	55.29 to 149.33	80,003	79,378
100,000 TO 149,999	10	84.06	80.26	79.51	22.78	100.94	46.25	118.25	54.18 to 102.03	133,000	105,747
150,000 TO 249,999	29	91.27	95.16	95.86	18.02	99.27	59.04	143.72	82.95 to 105.68	193,479	185,462
250,000 TO 499,999	30	106.65	102.06	101.80	17.86	100.26	50.82	174.35	89.12 to 113.62	363,143	369,678
500,000 TO 999,999	16	99.39	93.59	94.18	14.69	99.37	56.20	123.86	80.76 to 106.61	675,114	635,842
1,000,000 +											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	96	COV :	25.01	95% Median C.I. :	89.33 to 102.86
Total Sales Price :	29,330,026	Wgt. Mean :	97	STD :	24.03	95% Wgt. Mean C.I. :	91.67 to 101.95
Total Adj. Sales Price :	29,330,026	Mean :	96	Avg. Abs. Dev :	18.71	95% Mean C.I. :	91.23 to 100.95
Total Assessed Value :	28,393,390						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	174.35		
Avg. Assessed Value :	302,057	PRD :	99.26	MIN Sales Ratio :	46.25		

What IF

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1 TO 4999											
5000 TO 9999											
_____ Total \$ _____											
1 TO 9999											
10000 TO 29999											
30000 TO 59999	3	97.16	87.72	84.04	19.01	104.38	55.29	110.70	N/A	63,673	53,512
60000 TO 99999	10	70.73	72.15	69.01	20.97	104.55	46.25	98.37	54.18 to 97.60	117,100	80,808
100000 TO 149999	15	88.86	91.96	84.48	21.43	108.85	52.29	149.33	76.83 to 102.03	152,833	129,120
150000 TO 249999	22	91.42	92.85	88.41	15.92	105.02	50.82	141.09	79.37 to 105.68	223,599	197,681
250000 TO 499999	26	107.70	102.40	97.06	16.28	105.50	56.20	143.72	88.64 to 118.80	371,327	360,425
500000 +	18	104.82	109.04	106.00	12.56	102.87	80.76	174.35	96.85 to 114.27	616,768	653,774

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
20	3	143.72	116.11	127.42	21.81	91.12	55.29	149.33	N/A	130,333	166,075
25	8	91.04	90.77	88.94	23.71	102.06	59.81	141.72	59.81 to 141.72	145,188	129,125
30	33	84.85	83.44	80.45	17.14	103.72	46.25	141.09	77.80 to 89.33	203,884	164,022
35	18	99.41	98.00	92.69	14.29	105.73	55.54	125.75	83.29 to 113.52	306,029	283,673
40	19	112.11	108.53	105.58	13.56	102.79	56.20	174.35	92.36 to 118.80	367,842	388,366
45	8	103.36	102.39	100.67	07.06	101.71	87.64	122.48	87.64 to 122.48	622,728	626,918
50	4	112.89	112.01	110.61	13.42	101.27	91.80	130.46	N/A	655,000	724,523
55	1	110.63	110.63	110.63		100.00	110.63	110.63	N/A	950,000	1,050,951

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	96	COV :	25.01	95% Median C.I. :	89.33 to 102.86
Total Sales Price :	29,330,026	Wgt. Mean :	97	STD :	24.03	95% Wgt. Mean C.I. :	91.67 to 101.95
Total Adj. Sales Price :	29,330,026	Mean :	96	Avg. Abs.Dev :	18.71	95% Mean C.I. :	91.23 to 100.95
Total Assessed Value :	28,393,390						
Avg. Adj. Sales Price :	312,022	COD :	19.49	MAX Sales Ratio :	174.35		
Avg. Assessed Value :	302,057	PRD :	99.26	MIN Sales Ratio :	46.25		

What IF

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
100	3	78.93	72.78	72.38	13.11	100.55	54.18	85.22	N/A	133,333	96,511
101	59	93.86	93.67	94.38	18.66	99.25	50.82	149.33	87.44 to 102.02	314,202	296,529
102	15	103.25	105.85	103.60	15.30	102.17	77.80	174.35	88.64 to 118.25	445,988	462,024
103	2	84.53	84.53	70.79	34.30	119.41	55.54	113.52	N/A	305,250	216,073
104	10	112.23	107.14	109.81	15.90	97.57	59.04	141.09	78.79 to 125.75	203,300	223,248
111	2	87.87	87.87	87.95	01.43	99.91	86.61	89.12	N/A	236,392	207,912
304	2	118.59	118.59	120.36	21.19	98.53	93.46	143.72	N/A	220,500	265,386
305	1	46.25	46.25	46.25		100.00	46.25	46.25	N/A	145,000	67,058

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
25	1	110.70	110.70	110.71		99.99	110.70	110.70	N/A	53,000	58,674
30	48	104.82	103.58	103.37	17.48	100.20	46.25	174.35	93.86 to 113.18	367,268	379,655
35	26	90.20	88.48	89.02	15.45	99.39	55.29	141.72	78.93 to 95.14	262,011	233,237
40	12	79.78	85.93	83.83	27.30	102.51	52.29	130.46	56.58 to 113.75	277,408	232,558
45	7	89.33	88.25	83.37	14.94	105.85	50.82	112.11	50.82 to 112.11	215,286	179,488

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	9%

What IF

PAD 2022 R&O Statistics 2022 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	712	Median :	93	COV :	24.42	95% Median C.I. :	91.57 to 93.83
Total Sales Price :	190,800,848	Wgt. Mean :	92	STD :	23.04	95% Wgt. Mean C.I. :	90.57 to 93.51
Total Adj. Sales Price :	191,017,848	Mean :	94	Avg. Abs. Dev :	14.12	95% Mean C.I. :	92.66 to 96.04
Total Assessed Value :	175,813,026						
Avg. Adj. Sales Price :	268,283	COD :	15.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	246,928	PRD :	102.51	MIN Sales Ratio :	38.08		

What IF

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>											
10/01/2019 To 12/31/2019	81	99.29	99.94	99.80	11.48	100.14	71.89	126.68	96.21 to 103.60	230,187	229,716
01/01/2020 To 03/31/2020	62	99.35	100.35	100.57	11.15	99.78	63.36	133.23	93.54 to 105.48	256,100	257,548
04/01/2020 To 06/30/2020	100	99.57	99.80	98.82	10.89	100.99	61.77	149.33	95.57 to 102.77	264,646	261,533
07/01/2020 To 09/30/2020	115	93.66	95.91	95.64	14.00	100.28	52.29	174.35	89.38 to 97.15	282,537	270,225
10/01/2020 To 12/31/2020	86	93.29	93.58	94.48	12.57	99.05	47.26	125.75	89.85 to 98.54	251,232	237,362
01/01/2021 To 03/31/2021	48	88.64	90.63	87.90	12.43	103.11	65.00	141.72	85.83 to 92.97	259,361	227,968
04/01/2021 To 06/30/2021	115	84.29	85.77	83.76	16.06	102.40	38.08	167.09	80.39 to 87.61	277,556	232,488
07/01/2021 To 09/30/2021	105	84.37	91.33	82.11	23.27	111.23	40.98	377.30	79.73 to 89.35	300,609	246,829
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	358	97.73	98.68	98.21	12.22	100.48	52.29	174.35	95.98 to 99.74	261,117	256,436
10/01/2020 To 09/30/2021	354	87.51	89.97	86.13	17.13	104.46	38.08	377.30	85.60 to 89.88	275,531	237,313
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	363	96.00	97.19	97.07	12.58	100.12	47.26	174.35	93.86 to 98.74	265,676	257,880

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	712	Median :	93	COV :	24.42	95% Median C.I. :	91.57 to 93.83
Total Sales Price :	190,800,848	Wgt. Mean :	92	STD :	23.04	95% Wgt. Mean C.I. :	90.57 to 93.51
Total Adj. Sales Price :	191,017,848	Mean :	94	Avg. Abs. Dev :	14.12	95% Mean C.I. :	92.66 to 96.04
Total Assessed Value :	175,813,026						
Avg. Adj. Sales Price :	268,283	COD :	15.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	246,928	PRD :	102.51	MIN Sales Ratio :	38.08		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	175	91.72	93.82	92.34	12.94	101.60	56.71	131.32	89.12 to 95.61	154,400	142,576
2	186	91.81	91.03	90.49	12.89	100.60	38.08	136.05	88.47 to 92.74	332,560	300,919
3	45	96.21	110.36	93.07	30.24	118.58	49.57	377.30	86.52 to 105.07	170,984	159,135
4	86	95.93	94.60	93.15	12.91	101.56	47.26	132.81	91.76 to 99.00	258,743	241,019
5	94	96.00	96.09	96.81	19.49	99.26	46.25	174.35	89.33 to 102.86	312,022	302,057
6	126	93.83	92.81	90.07	13.39	103.04	40.98	129.97	89.74 to 97.43	340,201	306,422

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	712	Median :	93	COV :	24.42	95% Median C.I. :	91.57 to 93.83
Total Sales Price :	190,800,848	Wgt. Mean :	92	STD :	23.04	95% Wgt. Mean C.I. :	90.57 to 93.51
Total Adj. Sales Price :	191,017,848	Mean :	94	Avg. Abs.Dev :	14.12	95% Mean C.I. :	92.66 to 96.04
Total Assessed Value :	175,813,026						
Avg. Adj. Sales Price :	268,283	COD :	15.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	246,928	PRD :	102.51	MIN Sales Ratio :	38.08		

What IF

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
BEAVER LAKE	115	91.30	91.83	91.83	11.82	100.00	54.42	136.05	87.46 to 93.31	351,589	322,866
BUCCANEER BAY	48	94.53	94.25	91.41	11.77	103.11	54.88	125.83	89.49 to 98.23	319,955	292,470
IRON HORSE	15	104.70	104.21	105.49	09.44	98.79	83.29	123.86	93.86 to 113.18	528,068	557,056
LAKE WACONDA	28	93.50	95.38	93.13	14.78	102.42	63.67	126.68	84.29 to 102.54	301,254	280,569
NW REC LAKES	8	59.84	72.00	65.43	28.61	110.04	50.82	141.09	50.82 to 141.09	255,438	167,124
RES-ALVO	4	94.08	94.35	94.14	02.65	100.22	89.70	99.54	N/A	210,500	198,155
RES-AVOCA	5	100.55	106.35	98.37	22.59	108.11	79.05	167.09	N/A	87,200	85,775
RES-CEDAR CREEK	14	93.83	89.65	89.12	13.56	100.59	62.54	112.45	73.39 to 105.35	271,429	241,897
RES-EAGLE	36	97.17	96.48	98.00	12.18	98.45	53.16	132.81	86.25 to 102.62	186,809	183,082
RES-ELMWOOD	10	96.04	94.75	88.59	12.42	106.95	71.41	112.04	73.86 to 110.84	168,050	148,872
RES-GREENWOOD	7	102.03	103.59	97.92	17.28	105.79	78.93	149.33	78.93 to 149.33	150,700	147,570
RES-LOUISVILLE	38	94.30	96.47	99.55	18.62	96.91	46.25	143.72	87.44 to 109.71	184,679	183,850
RES-MURDOCK	3	99.58	98.86	98.47	03.50	100.40	93.26	103.74	N/A	180,667	177,911
RES-MURRAY	21	92.11	88.55	85.03	12.95	104.14	59.37	115.93	78.73 to 95.29	171,567	145,887
RES-NEHAWKA	5	105.29	106.39	95.53	21.80	111.37	77.94	153.19	N/A	113,880	108,786
RES-PLATTSMOUTH	175	91.72	93.82	92.34	12.94	101.60	56.71	131.32	89.12 to 95.61	154,400	142,576
RES-SOUTH BEND	1	85.22	85.22	85.22		100.00	85.22	85.22	N/A	95,000	80,960
RES-UNION	1	79.97	79.97	79.97		100.00	79.97	79.97	N/A	85,000	67,975
RES-WEEPING WATER	21	102.13	126.60	104.94	35.96	120.64	73.69	377.30	90.60 to 113.13	129,019	135,390
RURRES 3249	2	95.95	95.95	93.09	18.92	103.07	77.80	114.10	N/A	244,500	227,607
RURRES 3251	5	93.72	83.98	83.61	16.52	100.44	56.20	104.94	N/A	622,365	520,347
RURRES 3253	18	102.44	100.26	99.29	19.18	100.98	54.18	174.35	84.19 to 111.81	422,056	419,074
RURRES 3255/2973	13	89.42	92.67	88.17	16.11	105.10	60.70	127.06	81.07 to 107.64	536,308	472,858
RURRES 3257/2971	42	97.35	92.87	89.93	14.37	103.27	40.98	129.97	85.83 to 101.54	324,964	292,235
RURRES 3259	9	90.29	89.92	89.50	09.14	100.47	66.74	112.82	83.37 to 97.53	343,000	307,000
RURRES 3265	12	83.88	82.79	83.10	20.55	99.63	43.19	118.47	70.51 to 100.34	394,458	327,781
RURRES 3267	10	92.31	84.62	85.74	11.75	98.69	38.08	99.95	76.32 to 99.55	465,200	398,846

RURRES 3269	1	81.24	81.24	81.24		100.00	81.24	81.24	N/A		260,000	211,212
RURRES 3271	7	89.67	85.24	85.86	14.85	99.28	49.57	107.39	49.57 to 107.39		354,214	304,133
RURRES 3275	2	82.30	82.30	81.12	08.80	101.45	75.06	89.54	N/A		326,750	265,064
RURRES 3473	28	97.00	93.32	91.76	16.06	101.70	47.26	125.41	81.26 to 106.04		380,671	349,291
RURRES 3475	2	85.22	85.22	86.62	02.84	98.38	82.80	87.63	N/A		455,000	394,115
RURRES 3477	2	82.27	82.27	82.52	03.09	99.70	79.73	84.81	N/A		255,000	210,428
RURRES 3481	3	90.14	107.17	80.02	37.02	133.93	65.62	165.74	N/A		215,000	172,035
SW AGLAND	1	92.97	92.97	92.97		100.00	92.97	92.97	N/A		240,000	223,131

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	712	Median :	93	COV :	24.42	95% Median C.I. :	91.57 to 93.83
Total Sales Price :	190,800,848	Wgt. Mean :	92	STD :	23.04	95% Wgt. Mean C.I. :	90.57 to 93.51
Total Adj. Sales Price :	191,017,848	Mean :	94	Avg. Abs. Dev :	14.12	95% Mean C.I. :	92.66 to 96.04
Total Assessed Value :	175,813,026						
Avg. Adj. Sales Price :	268,283	COD :	15.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	246,928	PRD :	102.51	MIN Sales Ratio :	38.08		

What IF

LOCATIONS: URBAN, SUBURBAN, & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	336	93.73	96.26	93.63	15.52	102.81	46.25	377.30	90.61 to 95.85	164,091	153,630
2	102	97.98	95.80	94.96	16.04	100.88	40.98	174.35	92.97 to 102.93	377,330	358,314
3	274	90.53	91.47	89.99	13.92	101.64	38.08	165.74	89.42 to 92.42	355,458	319,873

STATUS: IMPROVED, UNIMPROVED, & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	707	92.74	94.42	92.12	15.12	102.50	38.08	377.30	91.69 to 94.02	268,562	247,393
3	5	68.21	83.90	79.18	32.81	105.96	59.81	141.09	N/A	228,900	181,233

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	712	92.68	94.35	92.04	15.24	102.51	38.08	377.30	91.57 to 93.83	268,283	246,928
06											
07											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	712	Median :	93	COV :	24.42	95% Median C.I. :	91.57 to 93.83
Total Sales Price :	190,800,848	Wgt. Mean :	92	STD :	23.04	95% Wgt. Mean C.I. :	90.57 to 93.51
Total Adj. Sales Price :	191,017,848	Mean :	94	Avg. Abs. Dev :	14.12	95% Mean C.I. :	92.66 to 96.04
Total Assessed Value :	175,813,026						
Avg. Adj. Sales Price :	268,283	COD :	15.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	246,928	PRD :	102.51	MIN Sales Ratio :	38.08		

What IF

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
(Blank)											
130001	277	92.59	93.63	91.47	12.98	102.36	40.98	131.32	89.67 to 95.88	217,007	198,492
130022	27	100.01	117.46	96.50	32.63	121.72	55.54	377.30	87.41 to 107.39	178,311	172,079
130032	88	92.91	93.33	91.84	19.14	101.62	46.25	174.35	87.64 to 98.20	317,844	291,913
130056	181	91.43	91.18	90.09	13.37	101.21	38.08	165.74	87.88 to 92.74	325,274	293,039
130097	17	93.26	91.59	85.60	12.72	107.00	49.57	112.04	82.80 to 106.41	222,353	190,342
550145	70	96.30	94.69	93.72	13.46	101.03	47.26	132.81	90.36 to 99.54	269,706	252,769
660027	7	84.81	99.47	89.82	22.63	110.74	79.05	167.09	79.05 to 167.09	135,143	121,390
660111	15	98.15	96.12	94.03	15.97	102.22	66.92	126.68	79.97 to 113.49	302,740	284,666
780001	30	102.64	101.01	102.75	14.92	98.31	59.81	149.33	91.80 to 110.63	370,041	380,221

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	712	Median :	93	COV :	24.42	95% Median C.I. :	91.57 to 93.83
Total Sales Price :	190,800,848	Wgt. Mean :	92	STD :	23.04	95% Wgt. Mean C.I. :	90.57 to 93.51
Total Adj. Sales Price :	191,017,848	Mean :	94	Avg. Abs. Dev :	14.12	95% Mean C.I. :	92.66 to 96.04
Total Assessed Value :	175,813,026						
Avg. Adj. Sales Price :	268,283	COD :	15.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	246,928	PRD :	102.51	MIN Sales Ratio :	38.08		

What IF

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
0 OR Blank	3	79.11	76.47	76.99	04.54	99.32	69.77	80.54	N/A	241,833	186,182
Prior TO 1900	55	89.33	91.81	86.52	17.70	106.11	38.08	123.90	84.37 to 99.01	144,042	124,624
1900 TO 1919	46	89.78	90.97	85.56	16.79	106.32	43.19	153.19	81.24 to 96.07	164,913	141,107
1920 TO 1939	27	95.29	94.66	92.97	13.22	101.82	59.04	124.36	84.18 to 103.31	141,015	131,097
1940 TO 1949	16	83.54	83.63	80.20	16.23	104.28	46.25	131.32	73.02 to 96.36	180,919	145,091
1950 TO 1959	40	87.77	88.55	84.57	14.99	104.71	50.82	141.72	79.79 to 92.59	164,247	138,906
1960 TO 1969	57	92.62	92.30	89.52	14.53	103.11	40.98	126.68	86.99 to 99.59	208,195	186,376
1970 TO 1979	93	92.24	95.44	93.21	13.19	102.39	55.54	167.09	89.28 to 98.15	224,986	209,711
1980 TO 1989	66	91.72	92.37	90.33	12.89	102.26	59.81	165.74	86.31 to 95.52	274,257	247,733
1990 TO 1999	113	92.44	98.38	92.87	18.23	105.93	47.26	377.30	87.46 to 95.49	322,171	299,193
2000 TO 2009	128	95.63	97.15	95.71	13.25	101.50	56.20	174.35	92.85 to 99.74	373,287	357,259
2010 TO 2014	24	95.20	95.38	92.86	14.58	102.71	64.95	131.93	83.87 to 103.25	429,788	399,089
2015 TO Present	44	98.58	95.53	92.43	15.16	103.35	54.88	125.75	90.08 to 105.82	366,351	338,612

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	712	Median :	93	COV :	24.42	95% Median C.I. :	91.57 to 93.83
Total Sales Price :	190,800,848	Wgt. Mean :	92	STD :	23.04	95% Wgt. Mean C.I. :	90.57 to 93.51
Total Adj. Sales Price :	191,017,848	Mean :	94	Avg. Abs. Dev :	14.12	95% Mean C.I. :	92.66 to 96.04
Total Assessed Value :	175,813,026						
Avg. Adj. Sales Price :	268,283	COD :	15.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	246,928	PRD :	102.51	MIN Sales Ratio :	38.08		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	2	111.65	111.65	113.69	02.70	98.21	108.63	114.66	N/A	108,500	123,352
Less Than 15,000	2	111.65	111.65	113.69	02.70	98.21	108.63	114.66	N/A	108,500	123,352
Less Than 30,000	4	115.30	113.96	114.14	02.01	99.84	108.63	116.63	N/A	65,613	74,888
__ Ranges Excl. Low \$ __											
Greater Than 4,999	710	92.61	94.30	92.02	15.23	102.48	38.08	377.30	91.43 to 93.83	268,734	247,277
Greater Than 15,000	710	92.61	94.30	92.02	15.23	102.48	38.08	377.30	91.43 to 93.83	268,734	247,277
Greater Than 30,000	708	92.52	94.24	92.01	15.21	102.42	38.08	377.30	91.34 to 93.82	269,429	247,900
__ Incremental Ranges __											
0 TO 4,999	2	111.65	111.65	113.69	02.70	98.21	108.63	114.66	N/A	108,500	123,352
5,000 TO 14,999											
15,000 TO 29,999	2	116.28	116.28	116.28	00.30	100.00	115.93	116.63	N/A	22,725	26,424
30,000 TO 59,999	15	123.90	154.87	141.05	41.91	109.80	83.89	377.30	103.27 to 165.74	46,287	65,287
60,000 TO 99,999	40	105.32	103.44	103.41	14.20	100.03	55.29	149.33	97.16 to 111.46	81,519	84,302
100,000 TO 149,999	106	90.23	90.18	89.95	13.68	100.26	46.25	129.97	87.33 to 95.57	127,404	114,604
150,000 TO 249,999	215	92.62	93.84	93.85	13.12	99.99	47.26	143.72	89.67 to 95.23	197,085	184,957
250,000 TO 499,999	272	92.24	93.08	92.99	13.89	100.10	38.08	174.35	90.12 to 93.83	341,067	317,144
500,000 TO 999,999	59	88.76	87.14	87.07	15.45	100.08	40.98	127.06	80.76 to 93.69	626,305	545,298
1,000,000 +	1	67.72	67.72	67.72		100.00	67.72	67.72	N/A	1,200,000	812,670

PAD 2022 R&O Statistics 2022 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	712	Median :	93	COV :	24.42	95% Median C.I. :	91.57 to 93.83
Total Sales Price :	190,800,848	Wgt. Mean :	92	STD :	23.04	95% Wgt. Mean C.I. :	90.57 to 93.51
Total Adj. Sales Price :	191,017,848	Mean :	94	Avg. Abs. Dev :	14.12	95% Mean C.I. :	92.66 to 96.04
Total Assessed Value :	175,813,026						
Avg. Adj. Sales Price :	268,283	COD :	15.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	246,928	PRD :	102.51	MIN Sales Ratio :	38.08		

What IF

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1 TO 4999											
5000 TO 9999											
_____ Total \$ _____											
1 TO 9999											
10000 TO 29999	2	116.28	116.28	116.28	00.30	100.00	115.93	116.63	N/A	22,725	26,424
30000 TO 59999	12	96.52	96.49	89.92	20.91	107.31	55.29	167.09	79.05 to 110.70	54,627	49,118
60000 TO 99999	65	89.12	91.22	85.59	20.05	106.58	46.25	165.74	82.13 to 95.29	97,373	83,346
100000 TO 149999	122	89.15	94.72	86.95	19.72	108.94	38.08	377.30	87.08 to 92.33	143,962	125,174
150000 TO 249999	228	91.39	91.44	88.85	12.65	102.92	40.98	141.09	88.81 to 93.46	222,382	197,579
250000 TO 499999	237	94.96	96.22	93.39	13.47	103.03	54.88	143.72	92.74 to 98.43	366,955	342,691
500000 +	46	101.97	101.05	98.13	12.92	102.98	67.72	174.35	93.63 to 105.80	625,059	613,396

PAD 2022 R&O Statistics 2022 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	712	Median :	93	COV :	24.42	95% Median C.I. :	91.57 to 93.83
Total Sales Price :	190,800,848	Wgt. Mean :	92	STD :	23.04	95% Wgt. Mean C.I. :	90.57 to 93.51
Total Adj. Sales Price :	191,017,848	Mean :	94	Avg. Abs. Dev :	14.12	95% Mean C.I. :	92.66 to 96.04
Total Assessed Value :	175,813,026						
Avg. Adj. Sales Price :	268,283	COD :	15.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	246,928	PRD :	102.51	MIN Sales Ratio :	38.08		

What IF

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
(Blank)	3	79.11	76.47	76.99	04.54	99.32	69.77	80.54	N/A	241,833	186,182
20	21	89.24	94.08	92.69	15.41	101.50	55.29	149.33	85.55 to 97.60	148,024	137,199
25	131	91.57	93.99	91.88	14.74	102.30	55.17	165.74	88.40 to 96.21	153,169	140,725
30	272	90.61	91.29	88.76	14.08	102.85	38.08	167.09	88.80 to 92.74	220,311	195,557
35	182	95.46	98.03	93.39	16.60	104.97	47.26	377.30	92.26 to 98.23	316,927	295,977
40	81	95.60	96.25	93.67	15.71	102.75	54.88	174.35	92.35 to 102.04	428,807	401,680
45	17	96.85	95.99	92.72	11.16	103.53	67.72	122.48	84.34 to 105.98	659,425	611,400
50	4	112.89	112.01	110.61	13.42	101.27	91.80	130.46	N/A	655,000	724,523
55	1	110.63	110.63	110.63		100.00	110.63	110.63	N/A	950,000	1,050,951

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	712	Median :	93	COV :	24.42	95% Median C.I. :	91.57 to 93.83
Total Sales Price :	190,800,848	Wgt. Mean :	92	STD :	23.04	95% Wgt. Mean C.I. :	90.57 to 93.51
Total Adj. Sales Price :	191,017,848	Mean :	94	Avg. Abs.Dev :	14.12	95% Mean C.I. :	92.66 to 96.04
Total Assessed Value :	175,813,026						
Avg. Adj. Sales Price :	268,283	COD :	15.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	246,928	PRD :	102.51	MIN Sales Ratio :	38.08		

What IF

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
(Blank)	4	79.83	89.85	84.77	19.30	105.99	69.77	129.97	N/A	212,625	180,251
100	16	82.08	125.54	83.38	78.28	150.56	54.18	377.30	59.37 to 165.74	112,091	93,458
101	410	92.91	93.23	92.01	13.09	101.33	40.98	149.33	91.57 to 94.59	269,351	247,837
102	98	92.56	97.33	95.64	15.23	101.77	67.14	174.35	89.67 to 100.20	370,400	354,256
103	19	90.60	93.94	89.62	14.87	104.82	55.54	132.81	82.34 to 105.82	236,653	212,096
104	107	95.29	92.63	88.60	16.00	104.55	38.08	141.09	86.60 to 99.01	236,902	209,895
106	3	107.39	99.64	99.85	09.75	99.79	80.06	111.46	N/A	220,750	220,415
111	44	88.99	91.25	89.68	10.57	101.75	71.70	124.64	85.88 to 93.53	207,425	186,014
301	2	96.23	96.23	96.73	02.50	99.48	93.82	98.64	N/A	132,500	128,166
304	7	93.46	102.00	102.18	16.66	99.82	77.72	143.72	77.72 to 143.72	208,129	212,671
305	1	46.25	46.25	46.25		100.00	46.25	46.25	N/A	145,000	67,058
308	1	85.61	85.61	85.61		100.00	85.61	85.61	N/A	140,000	119,856

PAD 2022 R&O Statistics 2022 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	712	Median :	93	COV :	24.42	95% Median C.I. :	91.57 to 93.83
Total Sales Price :	190,800,848	Wgt. Mean :	92	STD :	23.04	95% Wgt. Mean C.I. :	90.57 to 93.51
Total Adj. Sales Price :	191,017,848	Mean :	94	Avg. Abs. Dev :	14.12	95% Mean C.I. :	92.66 to 96.04
Total Assessed Value :	175,813,026						
Avg. Adj. Sales Price :	268,283	COD :	15.24	MAX Sales Ratio :	377.30		
Avg. Assessed Value :	246,928	PRD :	102.51	MIN Sales Ratio :	38.08		

What IF

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
(Blank)	3	79.11	76.47	76.99	04.54	99.32	69.77	80.54	N/A	241,833	186,182
20	1	124.36	124.36	124.36		100.00	124.36	124.36	N/A	50,000	62,178
25	17	100.01	103.13	95.97	17.02	107.46	74.59	165.74	83.89 to 116.35	125,076	120,038
30	361	94.91	96.60	94.00	15.51	102.77	40.98	377.30	92.62 to 97.15	308,002	289,530
35	191	90.44	91.03	89.76	13.28	101.41	43.19	153.19	87.61 to 92.22	245,942	220,761
40	104	93.32	93.74	90.88	14.29	103.15	52.29	167.09	89.85 to 95.89	202,768	184,275
45	25	94.14	91.23	86.72	15.05	105.20	38.08	126.68	86.49 to 103.31	251,316	217,934
50	10	69.86	78.03	71.78	24.48	108.71	49.57	119.19	54.42 to 107.92	258,150	185,288

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	3	Total	Increase	8%
VALUATION GROUP	4	Total	Increase	6%
VALUATION GROUP	5	Total	Increase	9%

What IF

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PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 28
Total Sales Price : 9,866,160
Total Adj. Sales Price : 9,866,160
Total Assessed Value : 9,289,312
Avg. Adj. Sales Price : 352,363
Avg. Assessed Value : 331,761

MEDIAN : 92
WGT. MEAN : 94
MEAN : 94
COD : 17.41
PRD : 99.86

COV : 22.88
STD : 21.51
Avg. Abs. Dev : 16.08
MAX Sales Ratio : 151.48
MIN Sales Ratio : 59.67

95% Median C.I. : 82.28 to 102.71
95% Wgt. Mean C.I. : 85.50 to 102.80
95% Mean C.I. : 85.68 to 102.36

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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>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	2	108.11	108.11	108.54	02.61	99.60	105.29	110.92	N/A	118,500	128,623	
01-JAN-19 To 31-MAR-19	2	83.75	83.75	87.69	06.99	95.51	77.90	89.59	N/A	507,500	445,027	
01-APR-19 To 30-JUN-19	3	99.74	111.17	88.40	23.12	125.76	82.30	151.48	N/A	596,667	527,444	
01-JUL-19 To 30-SEP-19	5	94.41	95.28	96.28	03.44	98.96	89.55	102.71	N/A	510,852	491,872	
01-OCT-19 To 31-DEC-19	2	94.11	94.11	85.33	16.79	110.29	78.31	109.91	N/A	90,000	76,800	
01-JAN-20 To 31-MAR-20												
01-APR-20 To 30-JUN-20	2	125.69	125.69	128.17	11.94	98.07	110.68	140.69	N/A	437,500	560,762	
01-JUL-20 To 30-SEP-20	6	84.70	87.31	91.68	17.00	95.23	62.26	120.74	62.26 to 120.74	228,333	209,326	
01-OCT-20 To 31-DEC-20												
01-JAN-21 To 31-MAR-21	1	107.72	107.72	107.72	00.00	100.00	107.72	107.72	N/A	870,000	937,174	
01-APR-21 To 30-JUN-21	1	81.40	81.40	81.40	00.00	100.00	81.40	81.40	N/A	85,000	69,190	
01-JUL-21 To 30-SEP-21	4	67.60	71.57	63.25	14.78	113.15	59.67	91.42	N/A	222,475	140,719	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	12	95.40	99.47	92.72	12.18	107.28	77.90	151.48	89.55 to 105.29	466,355	432,416	
01-OCT-19 To 30-SEP-20	10	92.20	96.35	104.37	21.17	92.32	62.26	140.69	74.18 to 120.74	242,500	253,108	
01-OCT-20 To 30-SEP-21	6	76.55	79.24	85.06	18.65	93.16	59.67	107.72	59.67 to 107.72	307,483	261,540	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	12	93.87	97.13	91.81	12.75	105.79	77.90	151.48	82.30 to 102.71	461,605	423,779	
01-JAN-20 To 31-DEC-20	8	92.20	96.90	105.90	22.17	91.50	62.26	140.69	62.26 to 140.69	280,625	297,185	
<u>ALL</u>	28	92.37	94.02	94.15	17.41	99.86	59.67	151.48	82.28 to 102.71	352,363	331,761	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	14	92.37	92.69	91.52	11.18	101.28	63.50	120.74	82.28 to 102.71	438,714	401,532	
3	4	76.55	77.44	77.00	13.66	100.57	62.26	94.41	N/A	74,790	57,586	
4	5	107.72	109.34	102.23	27.00	106.95	59.67	151.48	N/A	508,000	519,323	
5	4	91.80	91.92	84.02	17.08	109.40	74.18	109.91	N/A	130,000	109,231	
6	1	110.68	110.68	110.68	00.00	100.00	110.68	110.68	N/A	365,000	403,980	
<u>ALL</u>	28	92.37	94.02	94.15	17.41	99.86	59.67	151.48	82.28 to 102.71	352,363	331,761	

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PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 28
 Total Sales Price : 9,866,160
 Total Adj. Sales Price : 9,866,160
 Total Assessed Value : 9,289,312
 Avg. Adj. Sales Price : 352,363
 Avg. Assessed Value : 331,761

MEDIAN : 92
 WGT. MEAN : 94
 MEAN : 94
 COD : 17.41
 PRD : 99.86

COV : 22.88
 STD : 21.51
 Avg. Abs. Dev : 16.08
 MAX Sales Ratio : 151.48
 MIN Sales Ratio : 59.67

95% Median C.I. : 82.28 to 102.71
 95% Wgt. Mean C.I. : 85.50 to 102.80
 95% Mean C.I. : 85.68 to 102.36

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	27	91.42	93.51	92.84	17.58	100.72	59.67	151.48	81.40 to 102.71	333,191	309,338
04	1	107.72	107.72	107.72	00.00	100.00	107.72	107.72	N/A	870,000	937,174
<u>ALL</u>	28	92.37	94.02	94.15	17.41	99.86	59.67	151.48	82.28 to 102.71	352,363	331,761

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	28	92.37	94.02	94.15	17.41	99.86	59.67	151.48	82.28 to 102.71	352,363	331,761
Greater Than 14,999	28	92.37	94.02	94.15	17.41	99.86	59.67	151.48	82.28 to 102.71	352,363	331,761
Greater Than 29,999	28	92.37	94.02	94.15	17.41	99.86	59.67	151.48	82.28 to 102.71	352,363	331,761
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	5	91.42	88.06	87.23	13.08	100.95	62.26	109.91	N/A	44,052	38,428
60,000 TO 99,999	1	81.40	81.40	81.40	00.00	100.00	81.40	81.40	N/A	85,000	69,190
100,000 TO 149,999	6	102.52	102.91	103.50	19.18	99.43	71.70	151.48	71.70 to 151.48	121,150	125,386
150,000 TO 249,999	5	77.90	85.17	85.83	18.64	99.23	63.50	120.74	N/A	205,800	176,639
250,000 TO 499,999	5	97.28	98.22	97.71	06.77	100.52	87.12	110.68	N/A	374,000	365,422
500,000 TO 999,999	4	98.66	99.42	98.65	25.13	100.78	59.67	140.69	N/A	696,250	686,847
1,000,000 TO 1,999,999	2	89.35	89.35	89.46	07.89	99.88	82.30	96.39	N/A	1,575,000	1,408,988
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	28	92.37	94.02	94.15	17.41	99.86	59.67	151.48	82.28 to 102.71	352,363	331,761

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PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

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COD : 17.41
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COV : 22.88
STD : 21.51
Avg. Abs. Dev : 16.08
MAX Sales Ratio : 151.48
MIN Sales Ratio : 59.67

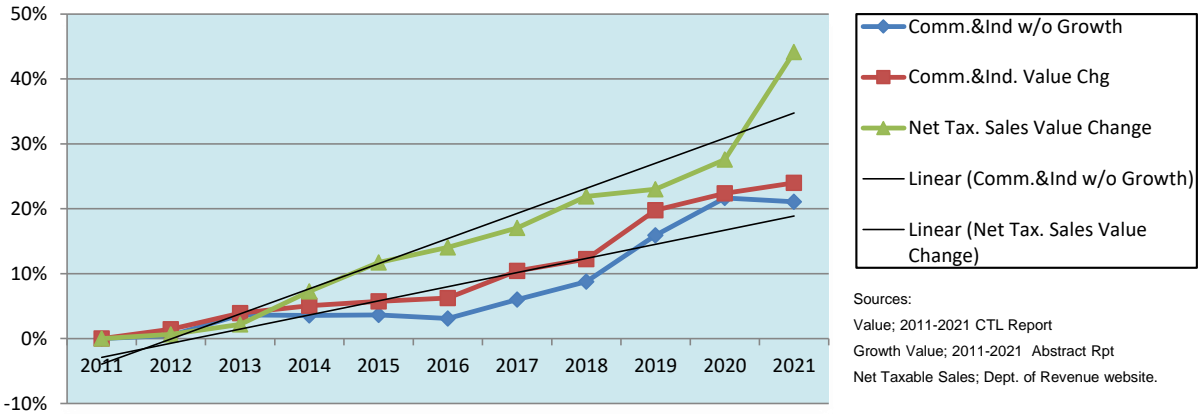
95% Median C.I. : 82.28 to 102.71
95% Wgt. Mean C.I. : 85.50 to 102.80
95% Mean C.I. : 85.68 to 102.36

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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
340	1	78.31	78.31	78.31	00.00	100.00	78.31	78.31	N/A	140,000	109,634
344	5	87.12	83.50	85.77	09.48	97.35	62.26	94.41	N/A	131,052	112,399
349	1	109.91	109.91	109.91	00.00	100.00	109.91	109.91	N/A	40,000	43,965
350	1	89.59	89.59	89.59	00.00	100.00	89.59	89.59	N/A	850,000	761,510
351	1	81.40	81.40	81.40	00.00	100.00	81.40	81.40	N/A	85,000	69,190
352	7	97.28	99.74	107.47	21.12	92.81	63.50	140.69	63.50 to 140.69	260,843	280,334
406	2	88.82	88.82	86.64	12.29	102.52	77.90	99.74	N/A	137,500	119,131
407	1	89.55	89.55	89.55	00.00	100.00	89.55	89.55	N/A	220,000	197,015
412	1	82.30	82.30	82.30	00.00	100.00	82.30	82.30	N/A	1,550,000	1,275,695
442	1	74.18	74.18	74.18	00.00	100.00	74.18	74.18	N/A	240,000	178,038
444	1	105.29	105.29	105.29	00.00	100.00	105.29	105.29	N/A	100,000	105,285
458	1	96.39	96.39	96.39	00.00	100.00	96.39	96.39	N/A	1,600,000	1,542,280
471	1	59.67	59.67	59.67	00.00	100.00	59.67	59.67	N/A	555,000	331,160
476	1	110.68	110.68	110.68	00.00	100.00	110.68	110.68	N/A	365,000	403,980
494	2	127.10	127.10	115.51	19.19	110.03	102.71	151.48	N/A	247,500	285,896
528	1	107.72	107.72	107.72	00.00	100.00	107.72	107.72	N/A	870,000	937,174
<u>ALL</u>	<u>28</u>	92.37	94.02	94.15	17.41	99.86	59.67	151.48	82.28 to 102.71	352,363	331,761

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
2011	\$ 180,370,120	\$ 2,343,368	1.30%	\$ 178,026,752		\$ 108,071,830	
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%
2021	\$ 223,652,472	\$ 5,261,344	2.35%	\$ 218,391,128	-1.08%	\$ 155,796,159	12.98%
Ann %chg	2.17%			Average	0.05%	3.73%	3.78%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.51%	1.45%	0.64%
2013	3.65%	3.93%	2.18%
2014	3.58%	5.07%	7.28%
2015	3.64%	5.74%	11.72%
2016	3.11%	6.27%	14.07%
2017	6.03%	10.44%	17.05%
2018	8.78%	12.25%	21.90%
2019	15.90%	19.77%	23.00%
2020	21.67%	22.40%	27.59%
2021	21.08%	24.00%	44.16%

County Number	13
County Name	Cass

13 Cass

PAD 2022 R&O Statistics (Using 2022 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 14
 Total Sales Price : 9,953,480
 Total Adj. Sales Price : 9,953,480
 Total Assessed Value : 7,294,489
 Avg. Adj. Sales Price : 710,963
 Avg. Assessed Value : 521,035

MEDIAN : 71
 WGT. MEAN : 73
 MEAN : 72
 COD : 16.09
 PRD : 98.69

COV : 20.14
 STD : 14.57
 Avg. Abs. Dev : 11.35
 MAX Sales Ratio : 100.18
 MIN Sales Ratio : 49.21

95% Median C.I. : 60.56 to 81.42
 95% Wgt. Mean C.I. : 61.84 to 84.74
 95% Mean C.I. : 63.92 to 80.74

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	3	60.56	61.53	61.10	03.80	100.70	58.56	65.47	N/A	766,333	468,247
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19	1	79.97	79.97	79.97	00.00	100.00	79.97	79.97	N/A	265,000	211,926
01-JUL-19 To 30-SEP-19	1	100.18	100.18	100.18	00.00	100.00	100.18	100.18	N/A	600,000	601,072
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	2	70.55	70.55	71.37	04.52	98.85	67.36	73.73	N/A	453,000	323,294
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	1	75.84	75.84	75.84	00.00	100.00	75.84	75.84	N/A	343,063	260,180
01-OCT-20 To 31-DEC-20	1	75.83	75.83	75.83	00.00	100.00	75.83	75.83	N/A	483,885	366,932
01-JAN-21 To 31-MAR-21	4	72.47	73.23	79.16	23.28	92.51	49.21	98.79	N/A	970,913	768,581
01-APR-21 To 30-JUN-21	1	62.13	62.13	62.13	00.00	100.00	62.13	62.13	N/A	1,172,882	728,727
01-JUL-21 To 30-SEP-21											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	5	65.47	72.95	70.09	18.65	104.08	58.56	100.18	N/A	632,800	443,548
01-OCT-19 To 30-SEP-20	3	73.73	72.31	72.60	03.84	99.60	67.36	75.84	N/A	416,354	302,256
01-OCT-20 To 30-SEP-21	6	69.67	71.82	75.26	19.42	95.43	49.21	98.79	49.21 to 98.79	923,403	694,997
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	2	90.08	90.08	93.99	11.22	95.84	79.97	100.18	N/A	432,500	406,499
01-JAN-20 To 31-DEC-20	4	74.78	73.19	73.50	03.54	99.58	67.36	75.84	N/A	433,237	318,425
<u>ALL</u>	14	70.55	72.33	73.29	16.09	98.69	49.21	100.18	60.56 to 81.42	710,963	521,035

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	14	70.55	72.33	73.29	16.09	98.69	49.21	100.18	60.56 to 81.42	710,963	521,035
<u>ALL</u>	14	70.55	72.33	73.29	16.09	98.69	49.21	100.18	60.56 to 81.42	710,963	521,035

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	8	64.49	66.95	64.98	08.93	103.03	58.56	75.84	58.56 to 75.84	752,041	488,696
1	8	64.49	66.95	64.98	08.93	103.03	58.56	75.84	58.56 to 75.84	752,041	488,696
<u>ALL</u>	14	70.55	72.33	73.29	16.09	98.69	49.21	100.18	60.56 to 81.42	710,963	521,035

13 Cass
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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COV : 20.14
 STD : 14.57
 Avg. Abs. Dev : 11.35
 MAX Sales Ratio : 100.18
 MIN Sales Ratio : 49.21

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 95% Wgt. Mean C.I. : 61.84 to 84.74
 95% Mean C.I. : 63.92 to 80.74

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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	10	69.60	71.44	72.18	13.49	98.97	58.56	98.79	60.56 to 79.97	783,133	565,272
1	10	69.60	71.44	72.18	13.49	98.97	58.56	98.79	60.56 to 79.97	783,133	565,272
___ALL___	14	70.55	72.33	73.29	16.09	98.69	49.21	100.18	60.56 to 81.42	710,963	521,035

Cass County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cass	1	6,275	n/a	5,545	5,510	n/a	n/a	4,250	4,215	4,886
Otoe	1	5,500	n/a	5,400	5,400	4,900	4,900	4,200	4,200	5,167
Sarpy	1	6,380	-	5,860	5,715	-	4,825	4,510	4,245	5,681
Saunders	3	6,930	n/a	6,426	5,892	n/a	5,373	4,470	4,060	5,779
Lancaster	1	6,975	6,194	5,790	5,408	5,000	4,800	4,581	4,389	5,315

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cass	1	5,465	5,305	5,150	4,785	4,598	4,475	4,170	3,930	4,757
Otoe	1	4,400	4,400	4,097	3,980	3,868	3,850	3,300	3,000	3,956
Sarpy	1	5,390	5,225	4,905	4,755	4,590	4,055	3,776	3,565	4,502
Saunders	3	5,055	4,885	4,789	n/a	3,993	3,856	3,515	3,295	4,369
Lancaster	1	5,402	4,896	4,523	4,212	4,021	3,538	3,515	3,220	4,085

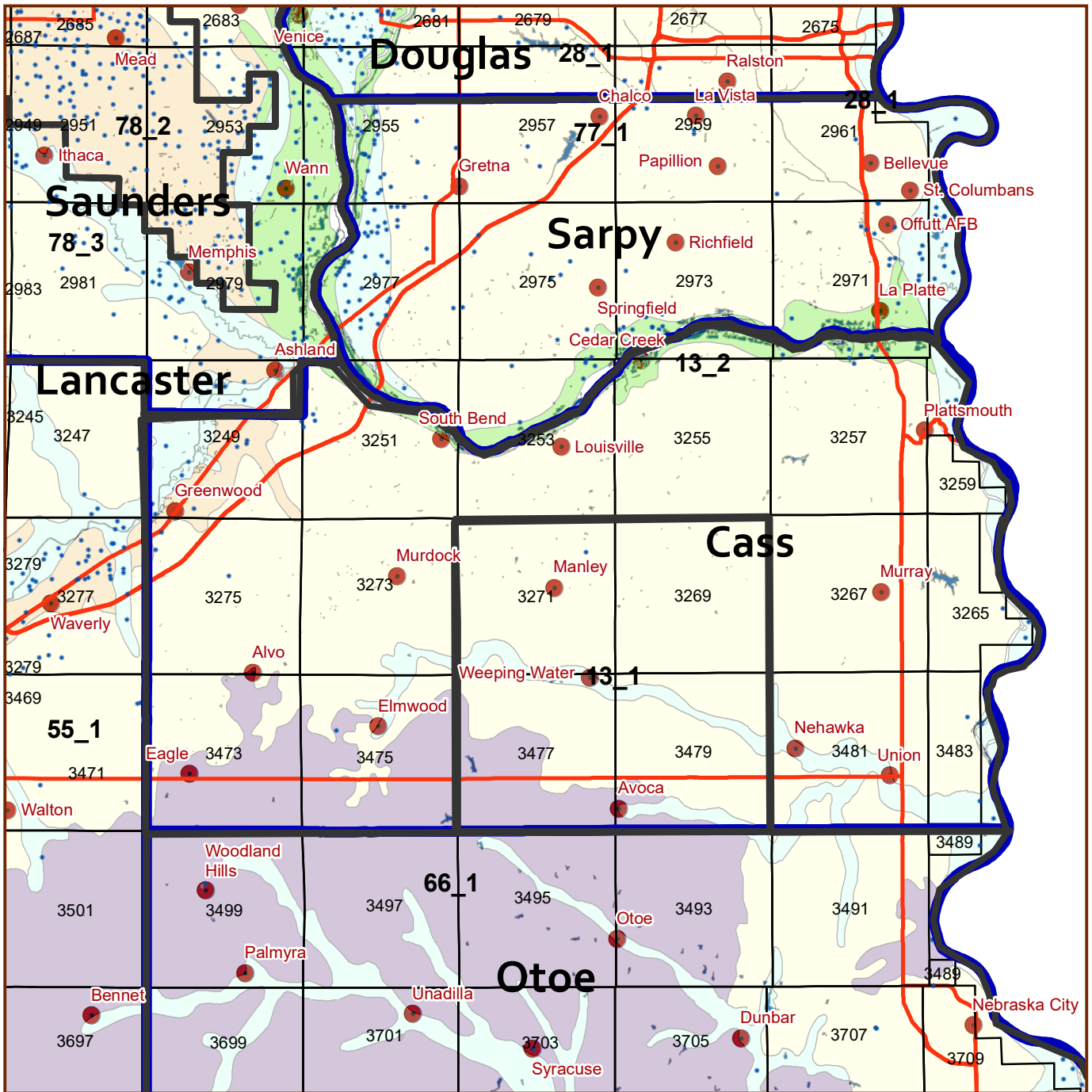
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cass	1	1,650	1,650	1,632	n/a	1,650	n/a	1,650	1,649	1,650
Otoe	1	2,000	2,000	1,900	1,900	1,800	1,800	1,750	1,550	1,989
Sarpy	1	2,355	2,330	2,250	2,165	2,070	2,040	1,840	1,775	2,337
Saunders	3	2,250	2,250	2,250	n/a	n/a	2,000	n/a	2,000	2,244
Lancaster	1	2,163	2,155	2,151	-	2,134	2,122	2,152	2,095	2,156

County	Mkt Area	CRP	TIMBER	WASTE
Cass	1	1,650	0	1,200
Otoe	1	2,988	0	100
Sarpy	1	3,695	1,201	150
Saunders	3	2,397	0	130
Lancaster	1	2,156	n/a	898

Source: 2022 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.

CASS COUNTY



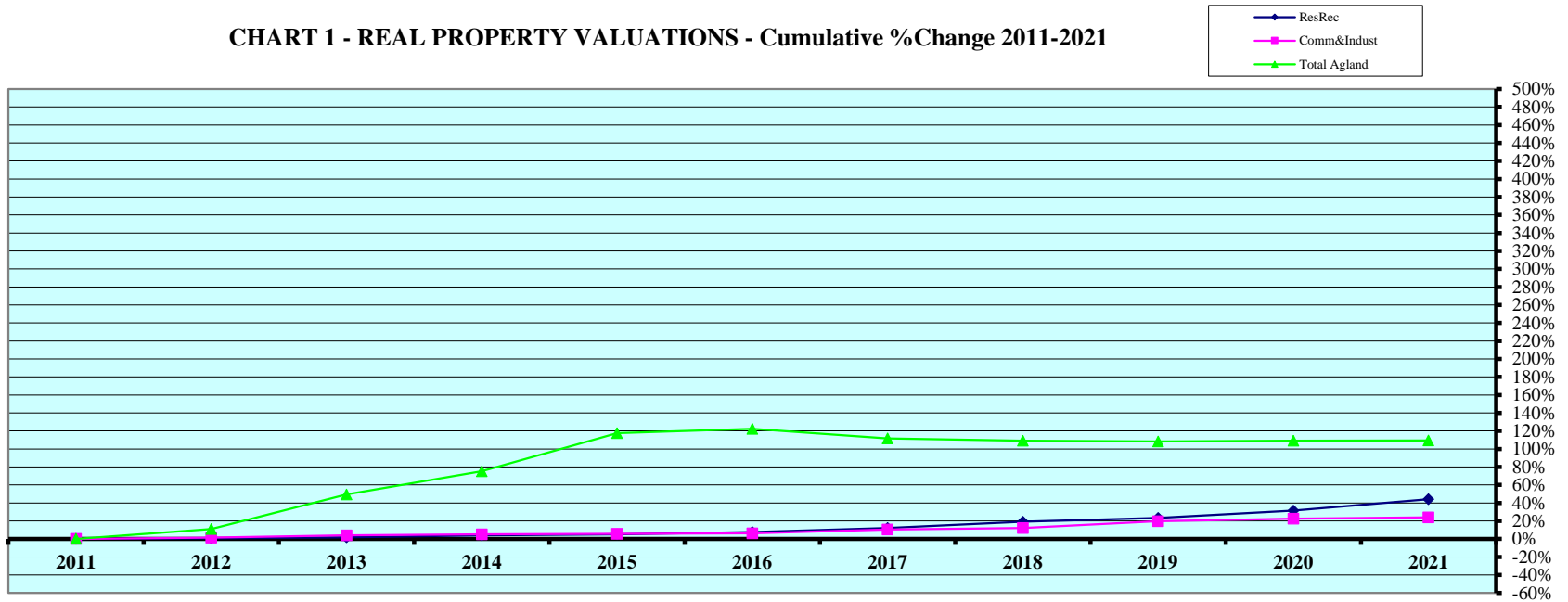
Legend

- 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 2011-2021



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
2011	1,425,621,221	-	-	-	180,370,120	-	-	-	598,561,530	-	-	-
2012	1,433,221,401	7,600,180	0.53%	0.53%	182,985,174	2,615,054	1.45%	1.45%	665,255,645	66,694,115	11.14%	11.14%
2013	1,451,839,415	18,618,014	1.30%	1.84%	187,462,530	4,477,356	2.45%	3.93%	894,122,545	228,866,900	34.40%	49.38%
2014	1,481,020,790	29,181,375	2.01%	3.89%	189,508,942	2,046,412	1.09%	5.07%	1,048,810,372	154,687,827	17.30%	75.22%
2015	1,498,249,500	17,228,710	1.16%	5.09%	190,729,803	1,220,861	0.64%	5.74%	1,302,406,494	253,596,122	24.18%	117.59%
2016	1,533,519,629	35,270,129	2.35%	7.57%	191,672,464	942,661	0.49%	6.27%	1,331,086,599	28,680,105	2.20%	122.38%
2017	1,598,662,424	65,142,795	4.25%	12.14%	199,198,238	7,525,774	3.93%	10.44%	1,267,642,145	-63,444,454	-4.77%	111.78%
2018	1,698,492,784	99,830,360	6.24%	19.14%	202,459,709	3,261,471	1.64%	12.25%	1,251,438,414	-16,203,731	-1.28%	109.07%
2019	1,759,173,892	60,681,108	3.57%	23.40%	216,029,414	13,569,705	6.70%	19.77%	1,246,988,209	-4,450,205	-0.36%	108.33%
2020	1,876,389,322	117,215,430	6.66%	31.62%	220,781,176	4,751,762	2.20%	22.40%	1,252,657,972	5,669,763	0.45%	109.28%
2021	2,054,985,654	178,596,332	9.52%	44.15%	223,652,472	2,871,296	1.30%	24.00%	1,252,973,134	315,162	0.03%	109.33%

Rate Annual %chg: Residential & Recreational **3.72%**

Commercial & Industrial **2.17%**

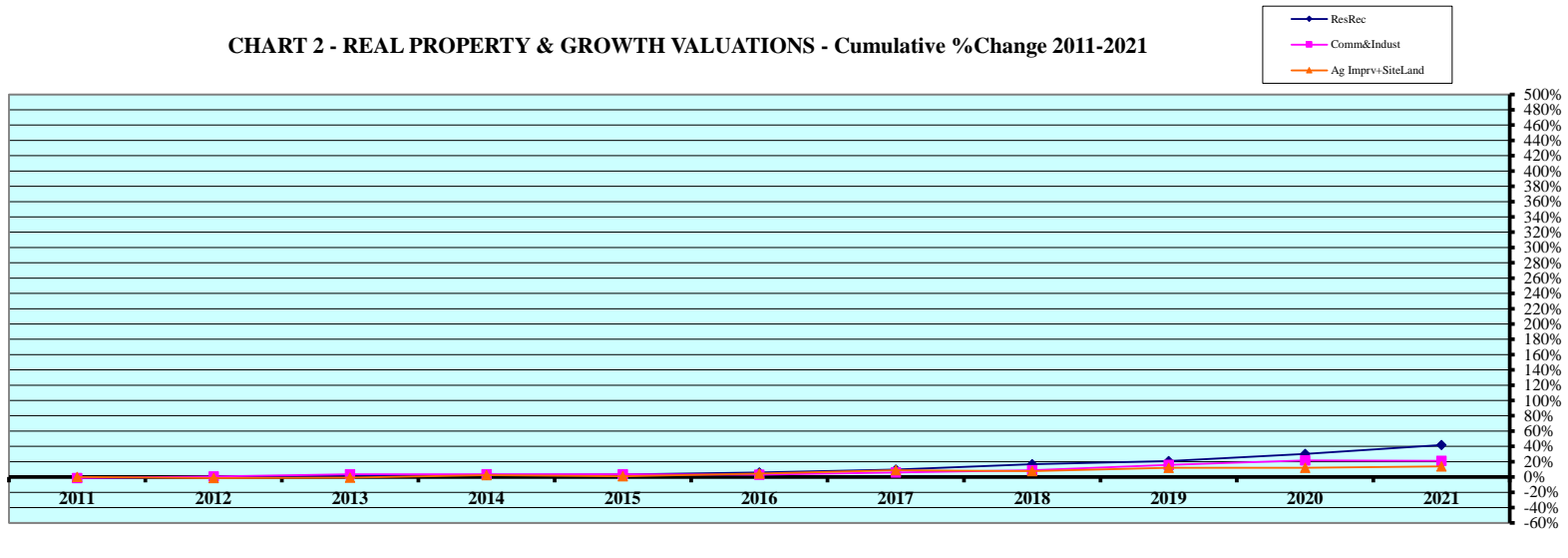
Agricultural Land **7.67%**

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 2011-2021



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	
2011	1,425,621,221	13,656,905	0.96%	1,411,964,316	-	-0.96%	180,370,120	2,343,368	1.30%	178,026,752	-	-1.30%	
2012	1,433,221,401	13,259,104	0.93%	1,419,962,297	-0.40%	-0.40%	182,985,174	1,702,867	0.93%	181,282,307	0.51%	0.51%	
2013	1,451,839,415	2,897,264	0.20%	1,448,942,151	1.10%	1.64%	187,462,530	510,259	0.27%	186,952,271	2.17%	3.65%	
2014	1,481,020,790	16,103,706	1.09%	1,464,917,084	0.90%	2.76%	189,508,942	2,679,176	1.41%	186,829,766	-0.34%	3.58%	
2015	1,498,249,500	24,855,009	1.66%	1,473,394,491	-0.51%	3.35%	190,729,803	3,791,243	1.99%	186,938,560	-1.36%	3.64%	
2016	1,533,519,629	25,501,109	1.66%	1,508,018,520	0.65%	5.78%	191,672,464	5,686,749	2.97%	185,985,715	-2.49%	3.11%	
2017	1,598,662,424	32,745,502	2.05%	1,565,916,922	2.11%	9.84%	199,198,238	7,948,359	3.99%	191,249,879	-0.22%	6.03%	
2018	1,698,492,784	32,719,521	1.93%	1,665,773,263	4.20%	16.85%	202,459,709	6,254,137	3.09%	196,205,572	-1.50%	8.78%	
2019	1,759,173,892	37,366,842	2.12%	1,721,807,050	1.37%	20.78%	216,029,414	6,976,168	3.23%	209,053,246	3.26%	15.90%	
2020	1,876,389,322	19,467,450	1.04%	1,856,921,872	5.56%	30.25%	220,781,176	1,329,935	0.60%	219,451,241	1.58%	21.67%	
2021	2,054,985,654	33,475,441	1.63%	2,021,510,213	7.73%	41.80%	223,652,472	5,261,344	2.35%	218,391,128	-1.08%	21.08%	
Rate Ann%chg	3.72%			Resid & Recreat w/o growth			2.17%			C & I w/o growth			0.05%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & 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
2011	123,648,922	43,473,058	167,121,980	2,037,510	1.22%	165,084,470	-	-
2012	122,268,860	44,407,217	166,676,077	1,927,098	1.16%	164,748,979	-1.42%	-1.42%
2013	122,969,900	44,830,903	167,800,803	2,159,414	1.29%	165,641,389	-0.62%	-0.89%
2014	125,318,798	46,211,850	171,530,648	372,050	0.22%	171,158,598	2.00%	2.42%
2015	125,331,153	46,820,009	172,151,162	3,237,555	1.88%	168,913,607	-1.53%	1.07%
2016	130,568,718	46,869,292	177,438,010	2,677,657	1.51%	174,760,353	1.52%	4.57%
2017	134,141,149	47,890,887	182,032,036	384,013	0.21%	181,648,023	2.37%	8.69%
2018	133,542,500	48,740,587	182,283,087	2,150,356	1.18%	180,132,731	-1.04%	7.79%
2019	139,378,178	49,978,764	189,356,942	2,037,030	1.08%	187,319,912	2.76%	12.09%
2020	141,768,133	50,485,112	192,253,245	4,817,980	2.51%	187,435,265	-1.01%	12.15%
2021	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%	

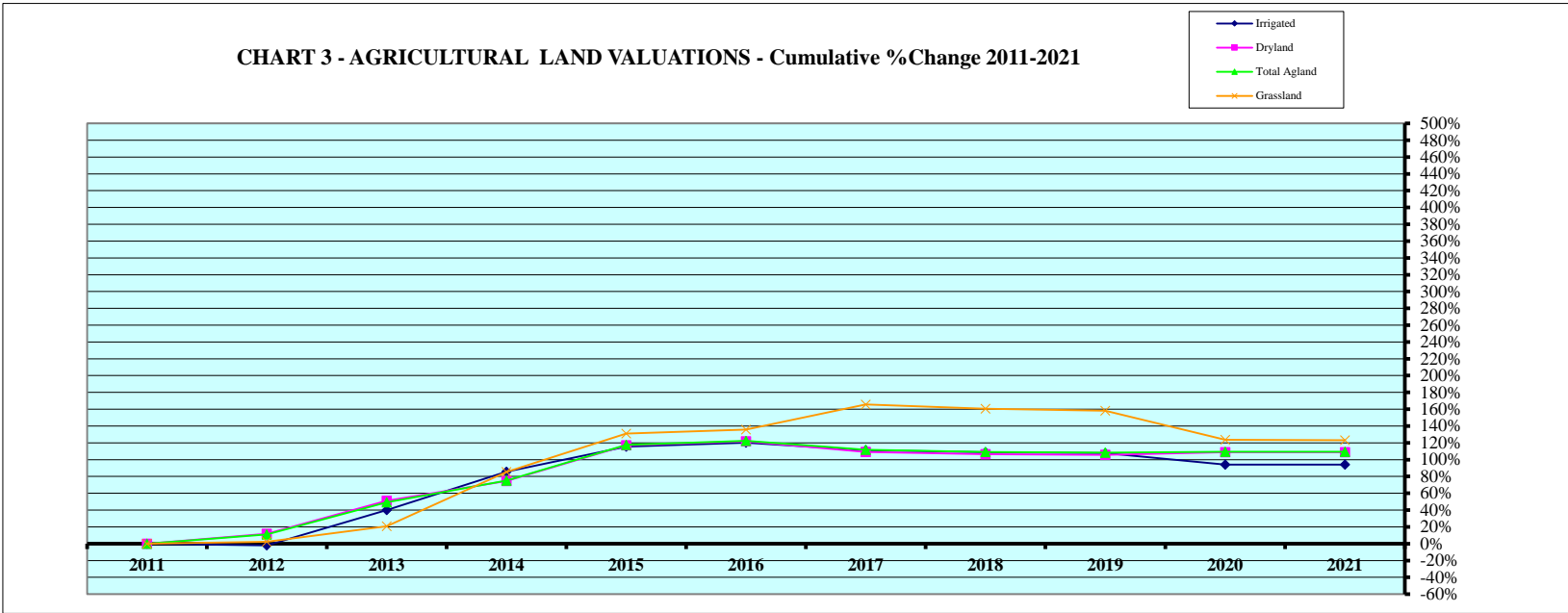
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 13
County CASS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



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
2011	7,525,836	-	-	-	560,798,175	-	-	-	29,579,757	-	-	-
2012	7,374,409	-151,427	-2.01%	-2.01%	626,975,030	66,176,855	11.80%	11.80%	30,237,469	657,712	2.22%	2.22%
2013	10,543,104	3,168,695	42.97%	40.09%	847,113,083	220,138,053	35.11%	51.05%	35,758,306	5,520,837	18.26%	20.89%
2014	13,969,325	3,426,221	32.50%	85.62%	979,301,095	132,188,012	15.60%	74.63%	54,801,972	19,043,666	53.26%	85.27%
2015	16,213,861	2,244,536	16.07%	115.44%	1,217,062,034	237,760,939	24.28%	117.02%	68,331,028	13,529,056	24.69%	131.01%
2016	16,569,510	355,649	2.19%	120.17%	1,244,029,509	26,967,475	2.22%	121.83%	69,716,325	1,385,297	2.03%	135.69%
2017	15,895,764	-673,746	-4.07%	111.22%	1,172,247,405	-71,782,104	-5.77%	109.03%	78,586,131	8,869,806	12.72%	165.68%
2018	15,728,272	-167,492	-1.05%	108.99%	1,157,680,525	-14,566,880	-1.24%	106.43%	77,105,417	-1,480,714	-1.88%	160.67%
2019	15,631,338	-96,934	-0.62%	107.70%	1,154,011,650	-3,668,875	-0.32%	105.78%	76,403,257	-702,160	-0.91%	158.30%
2020	14,608,718	-1,022,620	-6.54%	94.11%	1,170,945,516	16,933,866	1.47%	108.80%	66,161,223	-10,242,034	-13.41%	123.67%
2021	14,608,718	0	0.00%	94.11%	1,171,485,037	539,521	0.05%	108.90%	66,020,739	-140,484	-0.21%	123.20%

Rate Ann.%chg: Irrigated **6.86%** Dryland **7.64%** Grassland **8.36%**

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
2011	497,152	-	-	-	160,610	-	-	-	598,561,530	-	-	-
2012	498,559	1,407	0.28%	0.28%	170,178	9,568	5.96%	5.96%	665,255,645	66,694,115	11.14%	11.14%
2013	536,232	37,673	7.56%	7.86%	171,820	1,642	0.96%	6.98%	894,122,545	228,866,900	34.40%	49.38%
2014	557,656	21,424	4.00%	12.17%	180,324	8,504	4.95%	12.27%	1,048,810,372	154,687,827	17.30%	75.22%
2015	597,289	39,633	7.11%	20.14%	202,282	21,958	12.18%	25.95%	1,302,406,494	253,596,122	24.18%	117.59%
2016	582,084	-15,205	-2.55%	17.08%	189,171	-13,111	-6.48%	17.78%	1,331,086,599	28,680,105	2.20%	122.38%
2017	664,639	82,555	14.18%	33.69%	248,206	59,035	31.21%	54.54%	1,267,642,145	-63,444,454	-4.77%	111.78%
2018	670,134	5,495	0.83%	34.79%	254,066	5,860	2.36%	58.19%	1,251,438,414	-16,203,731	-1.28%	109.07%
2019	697,468	27,334	4.08%	40.29%	244,496	-9,570	-3.77%	52.23%	1,246,988,209	-4,450,205	-0.36%	108.33%
2020	697,547	79	0.01%	40.31%	244,968	472	0.19%	52.52%	1,252,657,972	5,669,763	0.45%	109.28%
2021	559,237	-138,310	-19.83%	12.49%	299,403	54,435	22.22%	86.42%	1,252,973,134	315,162	0.03%	109.33%

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

Rate Ann.%chg: Total Agric Land **7.67%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (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
2011	6,024,386	2,891	2,084			453,112,632	257,455	1,760			81,700,995	133,333	613		
2012	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%
2013	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%
2014	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%
2015	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%
2016	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%
2017	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%
2018	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%
2019	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%
2020	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%
2021	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
2011	608,870	991	614			216,400	1,719	126			481,704,521	302,216	1,594		
2012	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%
2013	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%
2014	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%
2015	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%
2016	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%
2017	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%
2018	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%
2019	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%
2020	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%
2021	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: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 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
26,598	CASS	127,052,809	59,214,375	88,326,142	2,032,484,003	171,817,460	51,835,012	22,501,651	1,252,973,134	177,205,883	50,349,737	605,692	4,034,365,898
cnty sectorvalue % of total value:		3.15%	1.47%	2.19%	50.38%	4.26%	1.28%	0.56%	31.06%	4.39%	1.25%	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	3,121	30,920	3,147	5,828,950	1,302,555	0	0	0	0	0	0	7,168,693
0.50%	%sector of county sector	0.00%	0.05%	0.00%	0.29%	0.76%							0.18%
	%sector of municipality	0.04%	0.43%	0.04%	81.31%	18.17%							100.00%
242	AVOCA	118,817	298,232	19,781	7,151,364	865,577	0	0	0	0	0	0	8,453,771
0.91%	%sector of county sector	0.09%	0.50%	0.02%	0.35%	0.50%							0.21%
	%sector of municipality	1.41%	3.53%	0.23%	84.59%	10.24%							100.00%
390	CEDAR CREEK	277,487	298,730	612,559	75,474,034	1,383,959	0	133,754	0	0	0	0	78,180,523
1.47%	%sector of county sector	0.22%	0.50%	0.69%	3.71%	0.81%		0.59%					1.94%
	%sector of municipality	0.35%	0.38%	0.78%	96.54%	1.77%		0.17%					100.00%
1,024	EAGLE	1,524,219	729,620	51,707	61,279,513	9,437,204	0	0	0	0	0	0	73,022,263
3.85%	%sector of county sector	1.20%	1.23%	0.06%	3.02%	5.49%							1.81%
	%sector of municipality	2.09%	1.00%	0.07%	83.92%	12.92%							100.00%
634	ELMWOOD	1,760,607	555,985	43,226	33,707,690	6,216,978	0	0	0	0	0	0	42,284,486
2.38%	%sector of county sector	1.39%	0.94%	0.05%	1.66%	3.62%							1.05%
	%sector of municipality	4.16%	1.31%	0.10%	79.72%	14.70%							100.00%
568	GREENWOOD	402,978	767,342	967,313	20,214,341	3,783,796	0	0	0	0	0	0	26,135,770
2.14%	%sector of county sector	0.32%	1.30%	1.10%	0.99%	2.20%							0.65%
	%sector of municipality	1.54%	2.94%	3.70%	77.34%	14.48%							100.00%
1,106	LOUISVILLE	1,175,714	1,164,214	1,498,383	67,003,171	8,290,832	0	0	0	0	0	0	79,132,314
4.16%	%sector of county sector	0.93%	1.97%	1.70%	3.30%	4.83%							46.06%
	%sector of municipality	1.49%	1.47%	1.89%	84.67%	10.48%							100.00%
178	MANLEY	85,287	132,735	169,664	10,603,493	530,856	0	0	0	0	0	0	11,522,035
0.67%	%sector of county sector	0.07%	0.22%	0.19%	0.52%	0.31%							22.23%
	%sector of municipality	0.74%	1.15%	1.47%	92.03%	4.61%							100.00%
236	MURDOCK	62,736	276,836	21,493	13,766,228	1,328,994	0	0	0	0	0	0	15,456,287
0.89%	%sector of county sector	0.05%	0.47%	0.02%	0.68%	0.77%							1.23%
	%sector of municipality	0.41%	1.79%	0.14%	89.07%	8.60%							100.00%
463	MURRAY	42,234	306,400	341,008	24,405,671	2,351,651	0	0	4,990	0	0	0	27,451,954
1.74%	%sector of county sector	0.03%	0.52%	0.39%	1.20%	1.37%			0.00%				0.68%
	%sector of municipality	0.15%	1.12%	1.24%	88.90%	8.57%			0.02%				100.00%
204	NEHAWKA	19,368	267,431	458,864	6,919,425	815,798	0	0	0	0	0	0	8,480,886
0.77%	%sector of county sector	0.02%	0.45%	0.52%	0.34%	0.47%							0.21%
	%sector of municipality	0.23%	3.15%	5.41%	81.59%	9.62%							100.00%
6505	PLATTSMOUTH	6,205,086	5,346,955	3,690,744	254,054,145	67,317,736	5,840,359	0	0	0	0	0	342,455,025
24.46%	%sector of county sector	4.88%	9.03%	4.18%	12.50%	39.18%	11.27%						8.49%
	%sector of municipality	1.81%	1.56%	1.08%	74.19%	19.66%	1.71%						100.00%
99	SOUTH BEND	2,981	394,664	1,176,998	4,051,548	1,037,690	0	0	0	0	0	0	6,663,881
0.37%	%sector of county sector	0.00%	0.67%	1.33%	0.20%	0.60%							0.17%
	%sector of municipality	0.04%	5.92%	17.66%	60.80%	15.57%							100.00%
233	UNION	193,486	567,752	543,487	8,426,954	926,515	0	0	0	0	0	0	10,658,194
0.88%	%sector of county sector	0.15%	0.96%	0.62%	0.41%	0.54%							0.26%
	%sector of municipality	1.82%	5.33%	5.10%	79.07%	8.69%							100.00%
1050	WEEPING WATER	6,579,721	982,863	466,339	57,361,684	4,963,309	1,145,394	0	0	0	0	0	71,499,310
3.95%	%sector of county sector	5.18%	1.66%	0.53%	2.82%	2.89%	2.21%						1.77%
	%sector of municipality	9.20%	1.37%	0.65%	80.23%	6.94%	1.60%						100.00%
13,064	Total Municipalities	18,453,842	12,120,679	10,064,713	650,248,211	110,553,450	6,985,753	133,754	4,990	0	0	0	808,565,392
49.12%	%all municip.sectors of cnty	14.52%	20.47%	11.39%	31.99%	64.34%	13.48%	0.59%	0.00%				20.04%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

13 CASS

Total Real Property Sum Lines 17, 25, & 30	Records : 19,138	Value : 4,028,978,424	Growth 38,752,341	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	757	13,502,579	337	9,986,646	949	28,614,151	2,043	52,103,376	
02. Res Improve Land	5,106	128,595,632	1,515	75,996,456	3,722	243,821,596	10,343	448,413,684	
03. Res Improvements	5,366	556,701,359	1,532	370,516,943	3,754	798,995,885	10,652	1,726,214,187	
04. Res Total	6,123	698,799,570	1,869	456,500,045	4,703	1,071,431,632	12,695	2,226,731,247	28,789,880
% of Res Total	48.23	31.38	14.72	20.50	37.05	48.12	66.33	55.27	74.29
05. Com UnImp Land	109	2,347,693	21	1,162,770	46	3,500,235	176	7,010,698	
06. Com Improve Land	555	23,797,237	32	3,073,889	107	13,053,418	694	39,924,544	
07. Com Improvements	545	90,815,702	35	5,585,646	118	38,006,999	698	134,408,347	
08. Com Total	654	116,960,632	56	9,822,305	164	54,560,652	874	181,343,589	3,968,570
% of Com Total	74.83	64.50	6.41	5.42	18.76	30.09	4.57	4.50	10.24
09. Ind UnImp Land	8	1,078,861	13	984,316	21	2,341,985	42	4,405,162	
10. Ind Improve Land	7	585,281	12	4,240,743	7	1,391,404	26	6,217,428	
11. Ind Improvements	7	5,341,461	12	34,342,175	8	6,771,560	27	46,455,196	
12. Ind Total	15	7,005,603	25	39,567,234	29	10,504,949	69	57,077,786	2,054,675
% of Ind Total	21.74	12.27	36.23	69.32	42.03	18.40	0.36	1.42	5.30
13. Rec UnImp Land	9	132,592	53	4,439,845	147	7,750,505	209	12,322,942	
14. Rec Improve Land	2	86,600	3	191,463	39	5,214,504	44	5,492,567	
15. Rec Improvements	2	1,150	4	25,565	43	5,484,985	49	5,511,700	
16. Rec Total	11	220,342	57	4,656,873	190	18,449,994	258	23,327,209	128,000
% of Rec Total	4.26	0.94	22.09	19.96	73.64	79.09	1.35	0.58	0.33
Res & Rec Total	6,134	699,019,912	1,926	461,156,918	4,893	1,089,881,626	12,953	2,250,058,456	28,917,880
% of Res & Rec Total	47.36	31.07	14.87	20.50	37.78	48.44	67.68	55.85	74.62
Com & Ind Total	669	123,966,235	81	49,389,539	193	65,065,601	943	238,421,375	6,023,245
% of Com & Ind Total	70.94	51.99	8.59	20.72	20.47	27.29	4.93	5.92	15.54
17. Taxable Total	6,803	822,986,147	2,007	510,546,457	5,086	1,154,947,227	13,896	2,488,479,831	34,941,125
% of Taxable Total	48.96	33.07	14.44	20.52	36.60	46.41	72.61	61.76	90.17

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	356	20,520,527	24,861,072	20	296,870	5,805,296
19. Commercial	50	4,679,046	21,705,243	1	135,000	2,066,124
20. Industrial	0	0	0	0	0	0
21. Other	2	120,324	1,112,649	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	376	20,817,397	30,666,368
19. Commercial	0	0	0	51	4,814,046	23,771,367
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	2	120,324	1,112,649
22. Total Sch II				429	25,751,767	55,550,384

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	502,810	2	502,810	0
24. Non-Producing	0	0	4	0	10	0	14	0	0
25. Total	0	0	4	0	12	502,810	16	502,810	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	653	221	1,124	1,998

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	96,584	534	104,738,539	3,348	873,014,448	3,887	977,849,571
28. Ag-Improved Land	0	0	163	33,101,013	1,149	333,798,339	1,312	366,899,352
29. Ag Improvements	0	0	164	28,184,155	1,175	167,062,705	1,339	195,246,860

30. Ag Total				5,226	1,539,995,783
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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	355,244	
32. HomeSite Improv Land	0	0.00	0	106	120.24	2,733,672	
33. HomeSite Improvements	0	0.00	0	112	0.00	24,397,280	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	24	59.13	317,954	
36. FarmSite Improv Land	0	0.00	0	134	328.10	2,529,546	
37. FarmSite Improvements	0	0.00	0	150	0.00	3,786,875	
38. FarmSite Total							
39. Road & Ditches	1	1.12	0	401	527.53	0	
40. Other- Non Ag Use	0	0.00	0	1	5.12	13,568	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	71	74.57	1,779,831	85	88.07	2,135,075	
32. HomeSite Improv Land	744	777.77	17,142,584	850	898.01	19,876,256	
33. HomeSite Improvements	769	0.00	138,060,140	881	0.00	162,457,420	2,893,021
34. HomeSite Total				966	986.08	184,468,751	
35. FarmSite UnImp Land	182	320.10	1,900,352	206	379.23	2,218,306	
36. FarmSite Improv Land	991	2,525.75	18,637,121	1,125	2,853.85	21,166,667	
37. FarmSite Improvements	1,106	0.00	29,002,565	1,256	0.00	32,789,440	918,195
38. FarmSite Total				1,462	3,233.08	56,174,413	
39. Road & Ditches	3,294	5,148.71	0	3,696	5,677.36	0	
40. Other- Non Ag Use	7	220.93	588,816	8	226.05	602,384	
41. Total Section VI				2,428	10,122.57	241,245,548	3,811,216

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	47.81	268,708	11	47.81	596,779

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	25.13	84,772	654	30,553.78	129,528,886
44. Market Value	3	25.13	1,638	654	30,553.78	612,300
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,339	265,317.38	1,154,182,277	4,996	295,896.29	1,283,795,935
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	4.68%	848,320	5.67%	6,275.02
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	1,041.67	36.09%	5,776,061	38.59%	5,545.00
48. 2A	825.54	28.60%	4,548,733	30.39%	5,510.01
49. 3A1	51.51	1.78%	251,368	1.68%	4,879.98
50. 3A	9.08	0.31%	44,039	0.29%	4,850.11
51. 4A1	741.20	25.68%	3,150,112	21.05%	4,250.02
52. 4A	82.50	2.86%	347,739	2.32%	4,215.02
53. Total	2,886.69	100.00%	14,966,372	100.00%	5,184.61
Dry					
54. 1D1	9,867.52	3.89%	53,925,954	4.43%	5,465.00
55. 1D	84,328.63	33.25%	447,329,448	36.76%	5,304.60
56. 2D1	18,524.05	7.30%	91,558,128	7.52%	4,942.66
57. 2D	13,322.23	5.25%	63,727,869	5.24%	4,783.57
58. 3D1	8,686.86	3.42%	39,020,734	3.21%	4,491.93
59. 3D	92,576.25	36.50%	414,212,863	34.04%	4,474.29
60. 4D1	15,227.01	6.00%	63,492,921	5.22%	4,169.76
61. 4D	11,119.76	4.38%	43,672,870	3.59%	3,927.50
62. Total	253,652.31	100.00%	1,216,940,787	100.00%	4,797.67
Grass					
63. 1G1	22,265.12	55.62%	36,708,103	55.62%	1,648.68
64. 1G	1,168.93	2.92%	1,916,784	2.90%	1,639.78
65. 2G1	526.56	1.32%	866,510	1.31%	1,645.61
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	8,708.52	21.75%	14,369,194	21.77%	1,650.02
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	5,012.36	12.52%	8,271,200	12.53%	1,650.16
70. 4G	2,348.69	5.87%	3,866,381	5.86%	1,646.19
71. Total	40,030.18	100.00%	65,998,172	100.00%	1,648.71
Irrigated Total					
Irrigated Total	2,886.69	0.96%	14,966,372	1.15%	5,184.61
Dry Total					
Dry Total	253,652.31	84.66%	1,216,940,787	93.70%	4,797.67
Grass Total					
Grass Total	40,030.18	13.36%	65,998,172	5.08%	1,648.71
72. Waste	817.46	0.27%	565,912	0.04%	692.28
73. Other	2,231.00	0.74%	278,992	0.02%	125.05
74. Exempt	391.91	0.13%	1,589,496	0.12%	4,055.77
75. Market Area Total	299,617.64	100.00%	1,298,750,235	100.00%	4,334.69

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	325.36	1,727,895	2,561.33	13,238,477	2,886.69	14,966,372
77. Dry Land	17.09	80,232	25,314.87	121,489,528	228,320.35	1,095,371,027	253,652.31	1,216,940,787
78. Grass	9.81	16,188	5,239.87	8,646,440	34,780.50	57,335,544	40,030.18	65,998,172
79. Waste	0.00	0	26.52	492	790.94	565,420	817.46	565,912
80. Other	1.31	164	201.60	25,213	2,028.09	253,615	2,231.00	278,992
81. Exempt	0.03	133	113.31	175,718	278.57	1,413,645	391.91	1,589,496
82. Total	28.21	96,584	31,108.22	131,889,568	268,481.21	1,166,764,083	299,617.64	1,298,750,235

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	2,886.69	0.96%	14,966,372	1.15%	5,184.61
Dry Land	253,652.31	84.66%	1,216,940,787	93.70%	4,797.67
Grass	40,030.18	13.36%	65,998,172	5.08%	1,648.71
Waste	817.46	0.27%	565,912	0.04%	692.28
Other	2,231.00	0.74%	278,992	0.02%	125.05
Exempt	391.91	0.13%	1,589,496	0.12%	4,055.77
Total	299,617.64	100.00%	1,298,750,235	100.00%	4,334.69

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	964	5	271,025	5	271,989	89,870
83.2 Ashland Exch	0	0	2	197,540	3	321,065	3	518,605	29,760
83.3 Beaver Lake	479	14,668,838	1,110	108,667,552	1,112	223,863,645	1,591	347,200,035	2,135,600
83.4 Buccaneer Bay	203	2,796,059	564	16,928,206	564	141,682,465	767	161,406,730	2,230,485
83.5 Cent Agland	10	1,087,719	14	1,148,166	14	2,669,350	24	4,905,235	112,505
83.6 Com-louisville	2	132,633	0	0	0	0	2	132,633	0
83.7 Com-murray	0	0	1	15,428	1	25,630	1	41,058	0
83.8 Com-plattsmouth	0	0	1	51,693	1	535	1	52,228	0
83.9 Com-weeping Water	0	0	2	18,207	2	78,230	2	96,437	37,275
83.10 Exempt	1	5,760	1	25,002	1	82,060	2	112,822	0
83.11 Iron Horse	52	2,099,623	117	8,544,187	117	47,402,490	169	58,046,300	487,550
83.12 Lake Waconda	3	120,750	210	24,607,588	211	30,171,850	214	54,900,188	359,230
83.13 Mhp Eagle	0	0	0	0	31	451,615	31	451,615	493,820
83.14 Mhp Greenwood	0	0	0	0	10	49,898	10	49,898	5,060
83.15 Mhp Louisville	0	0	0	0	9	129,100	9	129,100	0
83.16 Mhp Murray	0	0	0	0	1	4,305	1	4,305	0
83.17 Mhp Nehawka	0	0	0	0	1	9,030	1	9,030	0
83.18 Mhp Plattsmouth	0	0	0	0	274	7,260,855	274	7,260,855	622,840
83.19 Mhp Rural	0	0	0	0	4	18,315	4	18,315	6,350
83.20 Mhp Wpg Wtr	0	0	0	0	1	5,915	1	5,915	0
83.21 Ne Agland	25	2,054,638	15	956,848	15	3,752,100	40	6,763,586	6,580
83.22 Ne Comm	65	1,042,045	15	2,147,949	15	2,089,580	80	5,279,574	0
83.23 Nw Agland	2	111,193	12	634,442	12	3,498,000	14	4,243,635	0
83.24 Nw Comm	1	8,201	0	0	0	0	1	8,201	0
83.25 Nw Rec Lakes	7	12,600	231	8,834,197	231	27,036,540	238	35,883,337	510,570
83.26 Res-alvo	10	110,974	66	1,125,530	66	4,618,090	76	5,854,594	94,760
83.27 Res-avoca	18	86,412	99	692,557	99	6,454,120	117	7,233,089	14,295
83.28 Res-cedar Creek	43	1,704,129	346	29,946,955	346	54,908,565	389	86,559,649	1,212,055
83.29 Res-eagle	16	508,920	434	11,962,056	434	56,800,425	450	69,271,401	1,543,255
83.30 Res-elmwood	30	773,233	257	7,986,406	256	28,686,560	286	37,446,199	16,115
83.31 Res-greenwood	41	500,350	244	4,949,392	223	14,714,701	264	20,164,443	658,480
83.32 Res-louisville	76	1,744,916	515	14,341,003	469	58,421,680	545	74,507,599	2,383,870
83.33 Res-manley	5	30,999	73	700,454	73	6,927,055	78	7,658,508	3,575
83.34 Res-murdock	11	116,855	123	2,138,297	123	15,926,700	134	18,181,852	71,420
83.35 Res-murray	44	337,860	203	3,579,568	205	21,930,920	249	25,848,348	26,695
83.36 Res-nehawka	28	143,361	106	679,039	107	6,749,430	135	7,571,830	39,170
83.37 Res-plattsmouth	308	5,795,667	2,093	44,884,708	2,086	224,319,765	2,394	275,000,140	1,532,780

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-south Bend	11	118,087	51	718,507	51	3,219,320	62	4,055,914	0
83.39	Res-union	15	130,183	97	1,130,085	97	7,457,015	112	8,717,283	5,970
83.40	Res-weeping Water	111	1,641,872	450	6,306,626	450	50,236,750	561	58,185,248	433,685
83.41	Rurres 3249	23	441,104	85	3,983,219	86	17,413,405	109	21,837,728	371,680
83.42	Rurres 3251	112	5,309,460	130	9,601,153	132	34,719,040	244	49,629,653	463,735
83.43	Rurres 3253	52	1,849,303	272	14,818,807	284	73,276,490	336	89,944,600	2,326,269
83.44	Rurres 3255/2973	30	2,013,206	181	11,089,912	202	52,193,535	232	65,296,653	1,397,501
83.45	Rurres 3257/2971	113	4,032,029	627	28,478,856	638	154,140,320	751	186,651,205	3,560,540
83.46	Rurres 3259	55	1,415,385	212	9,005,551	212	46,171,828	267	56,592,764	381,370
83.47	Rurres 3265	64	2,871,825	185	10,650,021	186	42,348,820	250	55,870,666	2,397,565
83.48	Rurres 3267	17	556,992	158	8,465,812	158	34,128,300	175	43,151,104	174,240
83.49	Rurres 3269	2	130,872	51	2,749,420	52	10,737,405	54	13,617,697	72,725
83.50	Rurres 3271	8	350,842	99	4,263,037	101	19,949,690	109	24,563,569	18,920
83.51	Rurres 3273	20	298,694	108	4,054,845	112	19,619,900	132	23,973,439	15,565
83.52	Rurres 3275	4	83,498	100	5,004,946	101	19,764,530	105	24,852,974	499,095
83.53	Rurres 3473	19	673,035	348	18,629,353	349	89,239,435	368	108,541,823	322,720
83.54	Rurres 3475	5	80,002	64	2,982,552	65	13,352,345	70	16,414,899	158,725
83.55	Rurres 3477	10	327,105	60	2,726,341	61	9,839,390	71	12,892,836	171,630
83.56	Rurres 3479	13	437,065	68	3,164,525	70	10,277,130	83	13,878,720	118,040
83.57	Rurres 3481	18	264,785	79	3,877,993	81	13,517,030	99	17,659,808	16,120
83.58	Rurres 3483	26	2,681,365	35	2,964,784	35	6,479,980	61	12,126,129	0
83.59	Se Agland	34	2,437,736	29	2,010,896	29	5,493,970	63	9,942,602	640,655
83.60	Se Comm	1	18,432	1	47,250	1	14,525	2	80,207	0
83.61	Sw Agland	7	261,753	41	1,395,242	25	6,493,200	32	8,150,195	647,165
83.62	Sw Comm	2	7,953	1	22,584	1	310,925	3	341,462	0
84	Residential Total	2,252	64,426,318	10,387	453,906,251	10,701	1,731,725,887	12,953	2,250,058,456	28,917,880

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	3	17,864	1	3,595	1	44,420	4	65,879	0
85.2	Ashland Exch	9	2,932,014	19	5,665,660	19	13,231,215	28	21,828,889	1,314,700
85.3	Cent Agland	1	3,938	1	96,250	1	330,365	2	430,553	0
85.4	Com-alvo	1	11,381	7	44,885	7	446,138	8	502,404	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	1,656,823	9	1,821,681	650,930
85.7	Com-eagle	2	19,880	26	1,218,198	25	3,576,098	27	4,814,176	0
85.8	Com-elmwood	5	23,720	37	387,244	38	3,386,239	43	3,797,203	0
85.9	Com-greenwood	12	105,549	15	397,856	13	1,582,812	25	2,086,217	352,960
85.10	Com-louisville	18	415,800	52	1,499,275	47	6,057,373	65	7,972,448	345,400
85.11	Com-manley	0	0	4	24,826	4	69,945	4	94,771	0
85.12	Com-murdock	3	15,120	14	117,612	14	943,225	17	1,075,957	0
85.13	Com-murray	3	37,612	19	476,331	19	1,461,806	22	1,975,749	0
85.14	Com-nehawka	10	19,077	10	79,441	10	550,123	20	648,641	0
85.15	Com-plattsmouth	40	2,815,602	232	19,001,511	228	57,462,421	268	79,279,534	2,172,825
85.16	Com-south Bend	2	26,461	5	55,129	5	913,160	7	994,750	0
85.17	Com-union	5	16,717	22	53,091	22	651,187	27	720,995	0
85.18	Com-weeping Water	12	308,640	67	749,968	68	5,264,890	80	6,323,498	0
85.19	Exempt	2	4,421	5	29,002	5	192,809	7	226,232	725,705
85.20	Golf Courses	10	905,129	12	3,236,049	12	4,945,049	22	9,086,227	0
85.21	Gr Elevators	3	34,731	17	610,082	23	8,045,482	26	8,690,295	0
85.22	Ne Agland	2	220,596	5	957,060	5	2,532,605	7	3,710,261	390,450
85.23	Ne Comm	27	1,406,697	62	3,905,886	63	15,684,239	90	20,996,822	34,495
85.24	Ne Subds	3	124,195	3	204,230	4	454,754	7	783,179	0
85.25	Nw Comm	11	315,999	10	3,252,076	16	30,816,750	27	34,384,825	0
85.26	Post Offices	0	0	13	166,688	13	1,523,674	13	1,690,362	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	156,565	1	168,313	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	137,405	2	153,197	0
85.31	Res-nehawka	1	4,838	0	0	0	0	1	4,838	0
85.32	Res-plattsmouth	0	0	2	88,464	2	336,305	2	424,769	0
85.33	Rurres 3251	0	0	2	172,200	2	510,785	2	682,985	0
85.34	Rurres 3265	0	0	1	37,130	1	107,585	1	144,715	0
85.35	Rurres 3267	0	0	1	35,000	1	167,200	1	202,200	21,780
85.36	Rurres 3473	0	0	2	131,705	2	71,895	2	203,600	0
85.37	Rurres 3483	0	0	2	108,833	2	182,785	2	291,618	14,000

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	741,825	16	1,320,251	0
85.39 Sw Agland	1	16,120	0	0	0	0	1	16,120	0
85.40 Sw Comm	25	1,438,302	26	2,654,536	28	16,561,560	53	20,654,398	0
86 Commercial Total	218	11,415,860	720	46,141,972	725	180,863,543	943	238,421,375	6,023,245

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	10,385.69	68.45%	17,115,689	68.46%	1,648.01
88. 1G	330.22	2.18%	533,504	2.13%	1,615.60
89. 2G1	260.80	1.72%	429,016	1.72%	1,645.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	1,602.04	10.56%	2,643,522	10.57%	1,650.10
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	2,321.82	15.30%	3,831,393	15.32%	1,650.17
94. 4G	272.38	1.80%	449,339	1.80%	1,649.68
95. Total	15,172.95	100.00%	25,002,463	100.00%	1,647.83
CRP					
96. 1C1	1,467.09	80.88%	2,420,793	80.88%	1,650.06
97. 1C	24.90	1.37%	41,087	1.37%	1,650.08
98. 2C1	50.51	2.78%	83,347	2.78%	1,650.11
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	138.64	7.64%	228,770	7.64%	1,650.10
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	129.38	7.13%	213,494	7.13%	1,650.13
103. 4C	3.49	0.19%	5,759	0.19%	1,650.14
104. Total	1,814.01	100.00%	2,993,250	100.00%	1,650.07
Timber					
105. 1T1	10,412.34	45.19%	17,171,621	45.19%	1,649.16
106. 1T	813.81	3.53%	1,342,193	3.53%	1,649.27
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%	11,496,902	30.25%	1,650.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	2,561.16	11.11%	4,226,313	11.12%	1,650.16
112. 4T	2,072.82	9.00%	3,411,283	8.98%	1,645.72
113. Total	23,043.22	100.00%	38,002,459	100.00%	1,649.18
Grass Total					
	15,172.95	37.90%	25,002,463	37.88%	1,647.83
CRP Total					
	1,814.01	4.53%	2,993,250	4.54%	1,650.07
Timber Total					
	23,043.22	57.56%	38,002,459	57.58%	1,649.18
114. Market Area Total					
	40,030.18	100.00%	65,998,172	100.00%	1,648.71

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

13 Cass

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,032,484,003	2,226,731,247	194,247,244	9.56%	28,789,880	8.14%
02. Recreational	22,501,651	23,327,209	825,558	3.67%	128,000	3.10%
03. Ag-Homesite Land, Ag-Res Dwelling	177,205,883	184,468,751	7,262,868	4.10%	2,893,021	2.47%
04. Total Residential (sum lines 1-3)	2,232,191,537	2,434,527,207	202,335,670	9.06%	31,810,901	7.64%
05. Commercial	171,817,460	181,343,589	9,526,129	5.54%	3,968,570	3.23%
06. Industrial	51,835,012	57,077,786	5,242,774	10.11%	2,054,675	6.15%
07. Total Commercial (sum lines 5-6)	223,652,472	238,421,375	14,768,903	6.60%	6,023,245	3.91%
08. Ag-Farmsite Land, Outbuildings	49,747,353	56,174,413	6,427,060	12.92%	918,195	11.07%
09. Minerals	605,692	502,810	-102,882	-16.99	0	-16.99%
10. Non Ag Use Land	602,384	602,384	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	50,955,429	57,279,607	6,324,178	12.41%	918,195	10.61%
12. Irrigated	14,608,718	14,966,372	357,654	2.45%		
13. Dryland	1,171,485,037	1,216,940,787	45,455,750	3.88%		
14. Grassland	66,020,739	65,998,172	-22,567	-0.03%		
15. Wasteland	559,237	565,912	6,675	1.19%		
16. Other Agland	299,403	278,992	-20,411	-6.82%		
17. Total Agricultural Land	1,252,973,134	1,298,750,235	45,777,101	3.65%		
18. Total Value of all Real Property (Locally Assessed)	3,759,772,572	4,028,978,424	269,205,852	7.16%	38,752,341	6.13%

2022 Assessment Survey for Cass County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$541,219
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:
	\$244,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$44,219
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000
12.	Amount of last year's assessor's budget not used:
	\$109,548

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 (for 2022 the county has one employee dedicated to working only on GIS and will handle all GIS internally)
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, Plattsouth, 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 (not renewing in May 2022)
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

2022 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:																		
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AG DW	Agricultural Dwellings																		
AG OB	Agricultural Outbuildings																		
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 depreciation 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? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																		
	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?																																																	
	10																																																	
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																	
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2022 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 group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.														
	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	2020	2020	2018	2018
	2	2020	2020	2019	2019
	3	2020	2020	2020	2020
	4	2020	2020	2021	2021
	5	2020	2020	2016	2016
	6	2020	2020	2017	2017

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

2022 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.										
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	In 2021, the geo codes included in Market Area 1 were redefined due to continued residential and commercial development in the county. After review of the sales, it revealed strong outside influences that were outside agricultural uses therefore the geo codes were updated to better reflect the true ag sales in the county.										
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.
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 sales in the 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.



AMENDED 2021 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. §577-201(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 92100% of market value, with agricultural land values at 69-75¹% of market value.

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Cass County Statistics for Assessment year 2021:
Residential—93% Commercial & Industrial--93% Ag/Special Value--71%

Cass County Real and Personal Property

Cass County has approximately 21,531 parcels of real estate of which about 19,391 are taxable real estate consisting of some 12,941 residential parcels, 893 commercial parcels, 69 industrial parcels, 258 recreational parcels and 5,230 agricultural parcels. There are 1901 exempt parcels and approximately 239 parcels that are state assessed. Agricultural land in the county is assessed using a sales approach to value. Some agricultural land sales are borrowed from the neighboring county, Otoe as needed. The assessor's office processes approximately 1750 sales (qualified and non-qualified), 1491 permits, both internal and through county Zoning 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 3789 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 3351 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)

Assessment Actions Planned for Assessment Year 2024 (cycle yr 6)—Approximately 3710 parcels

Residential: Cedar Creek Village including the lakes.

Rural: 2973 & 3255 Eight Mile Grove, 2971, 3257 & 3259 Plattsmouth (not Plattsmouth town) which includes all farms, acreages & subdivisions.

Commercial: Overall review and update throughout county with emphasis on the above areas.

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

Flooded properties along the Platte and Missouri Rivers are being monitored through permits for structure repairs. Our office works with agland owners to report the severity of damaged land. The latest EagleView imagery, April 2020, is helpful in determining the amount of damage to agricultural land along the rivers. Google Earth is also used when needed. 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. (One of the administrative assistant positions is currently open and will be filled before the end of 2021 making a total of 9 employees.)

Budget

The 2021-2022 total budget for the assessor's office is \$541,219. The Assessor's Office converted to a different software system in February 2021. The computer software for the assessor was previously funded by the county general budget however, for the past several years the assessor has funded their own.

Cadastral Maps

The county has a GIS system parcel layer and the maintenance for the assessor's tab has been contracted out to the company gWorks. 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 the conversion is complete. Tablets in the field have been implemented for appraisers to reduce desk time and errors. We have 2 leased printers.

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

- Annually prepare and file Assessor's Administrative reports to the state, PAD (Property Assessment Division) as required by laws/regulations
- Maintain all records, paper and electronic
- Electronically send all sale transfer statements, Form 521, to the Department of Revenue monthly as required
- 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 the required Assessor Survey as part of the Abstract
- Sales information to PAD including rosters & annual Assessed Value Update w/ Abstract
- Annual Level of Value Certification
- Balance Railroad Mileage report from PAD
- Enter all Centrally Assessed values provided by PAD
- Over/under Valued Property Report
- Prepare and review all protests for hearings to be reviewed by referee
- Data enter all protest results/BOE final value
- Approve/Deny Special Value applicants
- Process filed TIF projects and send copies to the Department of Revenue
- Notify County Treasurer of new TIF projects, treasurer to provide the TIF Fund number
- 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
- Prepare annual Plan of Assessment Report for county board and PAD
- Data enter all entity tax levies provided by the County Clerk
- 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 1345 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 when reported to the office.

Pennissive 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 2021.

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 monthly, workshops sponsored by NACO and PAD, and educational classes to obtain required hours for continued education in order to maintain Assessor Certification. All assessment staff are relatively new but will be looking to attend appraisal courses in the upcoming year as time and budget allows.

Conclusion

The CAMA system needs continued emphasis on efficient use and improved capability to enhance both customer support and office performance.

On June 4, 2013, the board passed a resolution removing valuations from all mineral interest parcels. Mineral interest valuations will continue to be an issue in Cass County in the foreseeable future. Future work will need to be done to educate ourselves in the mineral field and to collaborate with other counties to resolve issues pertaining to mineral interests.

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

Respectfully submitted,

Terescv Sa.lüqer
Cass County Assessor



CASS COUNTY ASSESSOR'S OFFICE

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

February 28, 2022

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

2022 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. 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 (1A1, 1D1, 1G1, etc.) in each of the three major land uses, Irrigated, Dry and Grass including Trees. For the 2022 assessment, a review of sales supplied by Property Assessment Division of the Department of Revenue was completed.

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. Value is determined by majority land use and land classification.

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

New MKT Area 1: Includes GEO codes 3269, 3271, 3477 and 3479. Located in the south central part of the county and borders Otoe County. This area is the best representation of true agland sales. There are many mining operations here and a few parcels have experienced sink holes. We measure the sink hole and value the area as waste. We have no agland sales with sink holes to substantiate any land value adjustments.

Visit us at www.cassne.org

New MKT Area 2: The GEO codes 3249, 3251, 3273, 3275, 3473 and 3475 borders Lancaster County on the west and on the north side borders Saunders and Sarpy Counties and has very few agland sales. This area contains 4 recreational lakes along the Platte River, a state park, 2 golf courses, a youth camp and over 275 acres owned by the Omaha Zoo Foundation. Having I-80 cut diagonally across the northwest corner of the county offers an easy commute to Lincoln and Omaha. The southwest corner of the county boarding Lancaster County on the west and Otoe County on the south. The Tipton Township (3473) has one qualified ag sale in this study period and contains many, many acreages and rural subdivisions which suggests it is a highly influenced township.

The GEO codes 3253, 2973/3255, 2971/3257 and 3259 are located on the south side of the Platte River in the northeast corner and contain 4 recreation lakes and a youth camp. In farthest northeast corner is where the Platte River and the Missouri River meet. Highway's 50 and 75 provide easy access to the Omaha area and the western portion of this area has rural subdivisions recently created, all of which suggests influence from Sarpy County.

The GEO codes 3265, 3267, 3481 and 3483 are located in the southeast corner of the county and borders the northeast portion of Otoe County. Along the east of these townships is the Missouri River which occasionally floods and this area has limited agland sales.

The county has wanted to decrease the number of agricultural neighborhoods in the county for several years. This task will take time and more sale studies of each market area. PAD recognizes two market areas for agricultural statistics. With the help of PAD, the county has redefined the market area boundaries from 5 to 2 market areas that would better reflect influenced townships as described above.

Properties affected in the 2019 flood of the Platte and Missouri Rivers included not only farm ground but also residential and recreational properties. It is still unknown the extent of soil damage, if any, and the effects of crop production in market area 2 due to limited agricultural sales and data.

Sincerely,

A handwritten signature in blue ink that reads "Teresa Salinger". The signature is written in a cursive style.

Teresa Salinger
Cass County Assessor