

NEBRASKA DEPARTMENT OF

2006 Reports & Opinions
of the
Property Tax Administrator

PROPERTY ASSESSMENT AND TAXATION

for

Buffalo County
10

2006 Equalization Proceedings
before the
Tax Equalization and Review Commission

April 2006

Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). 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 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is eighty percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2)(R.S. Supp., 2005). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2005) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of seventy-four and eighty percent of actual value; and, the class of agricultural land receiving special valuation be assessed within the range seventy-four and eighty percent of its special value and recapture value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Property Assessment and Taxation, hereinafter referred to as the Department, under the direction of the Property Tax Administrator, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

(2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.

(3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

- (4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Department regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Department is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Department. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp.,

2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

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Residential Real Property - Current

Number of Sales	2227	COD	7.10
Total Sales Price	236607208	PRD	102.38
Total Adj. Sales Price	237081208	COV	13.43
Total Assessed Value	228277720	STD	13.24
Avg. Adj. Sales Price	106457.66	Avg. Abs. Dev.	6.92
Avg. Assessed Value	102504.59	Min	36.67
Median	97.44	Max	253.83
Wgt. Mean	96.29	95% Median C.I.	97.22 to 97.76
Mean	98.58	95% Wgt. Mean C.I.	95.81 to 96.77
		95% Mean C.I.	98.03 to 99.13
% of Value of the Class of all Real Property Value in the County			57.9
% of Records Sold in the Study Period			14.22
% of Value Sold in the Study Period			16.71
Average Assessed Value of the Base			87,186

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	2227	97.44	7.10	102.38
2005	2262	98.34	6.26	101.86
2004	2180	98.57	8.22	102.66
2003	1,990	98	7.5	102.69
2002	1,954	98	8.95	104.28
2001	1,921	98	13.39	107.67

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Commercial Real Property - Current

Number of Sales	236	COD	7.96
Total Sales Price	54502709	PRD	104.20
Total Adj. Sales Price	54564390	COV	41.60
Total Assessed Value	52322400	STD	41.56
Avg. Adj. Sales Price	231205.04	Avg. Abs. Dev.	7.75
Avg. Assessed Value	221705.08	Min	64.70
Median	97.32	Max	715.93
Wgt. Mean	95.89	95% Median C.I.	96.63 to 97.94
Mean	99.92	95% Wgt. Mean C.I.	93.95 to 97.84
		95% Mean C.I.	94.62 to 105.22
% of Value of the Class of all Real Property Value in the County			21.32
% of Records Sold in the Study Period			12.57
% of Value Sold in the Study Period			10.4
Average Assessed Value of the Base			267,919

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	236	97.32	7.96	104.20
2005	239	97.86	8.19	102.59
2004	222	98.38	6.69	100.78
2003	232	99	5.87	100.62
2002	240	99	14.01	106.89
2001	244	98	14.39	107.47

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My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Buffalo County is 97% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Buffalo County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Buffalo County is 97% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Buffalo County is in compliance with generally accepted mass appraisal practices.

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Recommendations

It is my recommendation that the Tax Equalization and Review Commission make no adjustment.

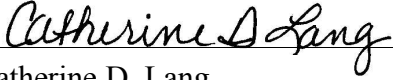
Residential

Commercial

Agricultural

Dated this 10th day of April, 2006.




Catherine D. Lang
Property Tax Administrator

2006 Correlation Section for Buffalo County

Residential Real Property

I. Correlation

Buffalo: RESIDENTIAL: The qualified residential statistics support the actions taken by Buffalo County. A review of the percent of sales used, the comparison of the trended preliminary ratio and the 2006 Reports and Opinions median, suggests that the accurate measurement of residential property in Buffalo County has been accomplished. All three measures of central tendency are within the parameters for an acceptable level of value. The qualitative measures are indicative of uniform and proportionate assessment of the residential property class. The preliminary statistics, the 2006 Reports and Opinions statistics, and the 2006 Assessment Survey, part II. Assessment Actions all support that Buffalo County has achieved an acceptable level of value.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2001	2024	1921	94.91
2002	2072	1954	94.31
2003	2104	1990	94.58
2004	2311	2180	94.33
2005	2427	2262	93.2
2006	2415	2227	92.22

Buffalo: RESIDENTIAL: A review of the table will demonstrate from historical data that the county continues to be consistent in the utilization of a high percent of the qualified sales for the measurement of the residential class of property and does not excessively trim the sample.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio,

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and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor’s assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (“sales chasing”) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	95	4.16	98.95	98
2002	96	3.07	98.95	98
2003	96	5.23	101.02	98
2004	97.15	6.39	103.36	98.57
2005	95.78	7.01	102.5	98.34
2006	95.52	8.35	103.5	97.44

Buffalo: RESIDENTIAL: A comparison of the Trended Preliminary Ratio and the R&O Ratio indicates that there is a 6.06 point difference between the measures. According to the assessment actions for Buffalo County, neighborhoods within the City of Kearney and the City of Ravenna were

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reviewed as well as all other parcels scheduled for review in 2006 per the assessor’s three-year plan of assessment. The percent increase might indicate a concern of representativeness between the sales file and the residential base in the county. There is no other information available that would suggest that the Reports and Opinions Ratio is not the best indication of the level of value for the residential property class.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2006 Preliminary Statistical Reports and the 2006 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2006 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2005 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Change

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
3.38	2001	4.16
4.19	2002	3.07
3.26	2003	5.23
1.01	2004	6.39
7.34	2005	7.01
3.87	2006	8.35

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Buffalo: RESIDENTIAL: The comparison in the sales file compared to the base indicates the two statistics are somewhat dissimilar and really do not support each other. However, the base file will be more reflective of the assessor's actions in running a statistical analysis for each neighborhood and calibrating cost tables and economic factors from the market for the specific neighborhoods needing changed to be more reflective of market conditions.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for "direct" equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for "indirect" equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

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The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt. Mean	Mean
R&O Statistics	97.44	96.29	98.58

Buffalo: RESIDENTIAL: All three measures of central tendency are within the acceptable level of value, suggesting no further analysis is needed.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

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	COD	PRD
R&O Statistics	7.10	102.38
Difference	0	0

Buffalo: RESIDENTIAL: Both qualitative measures, the coefficient of dispersion and the price related differential, are within the acceptable range. These measures appear to indicate that the residential properties are being treated uniformly and proportionately.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	2227	2227	0
Median	95.52	97.44	1.92
Wgt. Mean	93.21	96.29	3.08
Mean	96.82	98.58	1.76
COD	11.37	7.10	-4.27
PRD	103.87	102.38	-1.49
Min Sales Ratio	10.19	36.67	26.48
Max Sales Ratio	800.00	253.83	-546.17

Buffalo: RESIDENTIAL: The preliminary statistics, the 2006 Reports and Opinions statistics, and the 2006 Assessment Survey, part II. Assessment Actions all support the actions taken by Buffalo County within the residential class of property.

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Commerical Real Property

I. Correlation

Buffalo: COMMERCIAL: The qualified commercial statistics support the actions taken by Buffalo County. All three measures of central tendency are within the acceptable level of value. A review of the percent of sales used, the comparison of the trended preliminary ratio and the 2006 Reports and Opinions median, suggests that the accurate measurement of commercial property in Buffalo County has been accomplished. The coefficient of dispersion and the price related differential are indicative of uniform and proportionate assessment of the commercial property class. The preliminary statistics, the 2006 Reports and Opinions statistics, and the 2006 Assessment Survey, part II. Assessment Actions all support that Buffalo County has achieved an acceptable level of value.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2001	308	244	79.22
2002	298	240	80.54
2003	306	232	75.82
2004	300	222	74
2005	315	239	75.87
2006	312	236	75.64

Buffalo: COMMERCIAL: A review of the table indicates that the county has utilized a sufficient portion of commercial sales for the study period. In addition, the percent of sales used is similar to past years, which indicates that the county has continued consistent measurement of commercial properties, and that the county has not excessively trimmed the sample.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of

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the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor’s assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (“sales chasing”) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	96	-1.24	94.81	98
2002	98	0.42	98.41	99
2003	98	18.87	116.49	99
2004	98.62	10.86	109.33	98.38
2005	97.79	13.62	111.11	97.86
2006	97.31	1.29	98.56	97.32

Buffalo: COMMERCIAL: The comparison indicates that the two statistics are similar and tend to support each other.

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IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2006 Preliminary Statistical Reports and the 2006 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2006 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2005 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Change

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File	% Change in Assessed Value (excl. growth)
7.52	2001 -1.24
2.61	2002 0.42
-10.28	2003 18.87
0.76	2004 10.86
4.17	2005 13.62
-0.57	2006 1.29

Buffalo: COMMERCIAL: This comparison indicates that the two statistics are relatively similar and somewhat supportive of each other.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and

**2006 Correlation Section
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weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt. Mean	Mean
R&O Statistics	97.32	95.89	99.92

Buffalo: COMMERCIAL: All three measures of central tendency are within the acceptable level of

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value and are supported by the trended preliminary ratio, suggesting no further analysis is needed.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	7.96	104.20
Difference	0	1.2

Buffalo: COMMERCIAL: Even though the price related differential is one point (rounded) above the upper limit of acceptability both qualitative measures would still indicate that the commercial properties are being treated in a uniform and proportionate manner. With the diversity of the commercial sales contained in the sales file the difference is statistically insignificant.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same

**2006 Correlation Section
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statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	236	236	0
Median	97.31	97.32	0.01
Wgt. Mean	95.41	95.89	0.48
Mean	102.54	99.92	-2.62
COD	13.76	7.96	-5.8
PRD	107.47	104.20	-3.27
Min Sales Ratio	54.83	64.70	9.87
Max Sales Ratio	715.93	715.93	0

Buffalo: COMMERCIAL: The preliminary statistics, the 2006 Reports and Opinions statistics, and the 2006 Assessment Survey, part II. Assessment Actions all support the actions taken by Buffalo County within the commercial class of property.

**2006 County Abstract of Assessment for Real Property, Form 45 Compared with the
2005 Certificate of Taxes Levied (CTL)**

10 Buffalo

	2005 CTL County Total	2006 Form 45 County Total	Value Difference (2006 Form 45 - 2005 CTL)	Percent Change	2006 Growth (New Construction Value)	% Change excl. Growth
1. Residential	1,229,157,115	1,350,012,970	120,855,855	9.83	17,070,100	8.44
2. Recreational	15,645,870	15,835,775	189,905	1.21	0	1.21
3. Ag-Homesite Land, Ag-Res Dwellings	42,832,355	44,186,600	1,354,245	3.16	*-----	3.16
4. Total Residential (sum lines 1-3)	1,287,635,340	1,410,035,345	122,400,005	9.51	17,070,100	8.18
5. Commercial	437,884,130	457,520,520	19,636,390	4.48	13,386,648	1.43
6. Industrial	45,182,395	45,363,440	181,045	0.4	204,625	-0.05
7. Ag-Farmsite Land, Outbuildings	14,969,530	15,422,705	453,175	3.03	498,425	-0.3
8. Minerals	16,810	16,770	-40	-0.24	0	-0.24
9. Total Commercial (sum lines 5-8)	498,052,865	518,323,435	20,270,570	4.07	13,591,273	1.34
10. Total Non-Agland Real Property	1,785,688,205	1,928,363,740	142,675,535	7.99	31,159,798	6.24
11. Irrigated	268,106,520	273,415,005	5,308,485	1.98		
12. Dryland	59,822,895	61,207,000	1,384,105	2.31		
13. Grassland	86,889,750	93,077,805	6,188,055	7.12		
14. Wasteland	275,1595	2,720,265	-31,330	-1.14		
15. Other Agland	49,135	44,015	-5,120	-10.42		
16. Total Agricultural Land	417,619,895	430,464,090	12,844,195	3.08		
17. Total Value of All Real Property (Locally Assessed)	2,203,308,100	2,359,026,700	155,718,600	7.07	31,159,798	5.65

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	2227	MEDIAN:	97	COV:	13.43	95% Median C.I.:	97.22 to 97.76	(! : Derived)
TOTAL Sales Price:	236,607,208	WGT. MEAN:	96	STD:	13.24	95% Wgt. Mean C.I.:	95.81 to 96.77	
TOTAL Adj.Sales Price:	237,081,208	MEAN:	99	AVG.ABS.DEV:	6.92	95% Mean C.I.:	98.03 to 99.13	
TOTAL Assessed Value:	228,277,720							
AVG. Adj. Sales Price:	106,457	COD:	7.10	MAX Sales Ratio:	253.83			
AVG. Assessed Value:	102,504	PRD:	102.38	MIN Sales Ratio:	36.67			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	299	98.79	101.41	98.67	6.81	102.77	72.64	203.00	98.16 to 99.71	94,957	93,697
10/01/03 TO 12/31/03	251	99.61	101.95	100.03	5.76	101.92	80.69	192.20	98.96 to 100.00	92,960	92,985
01/01/04 TO 03/31/04	248	98.57	100.54	98.05	7.04	102.53	50.32	253.83	97.85 to 99.20	105,122	103,074
04/01/04 TO 06/30/04	313	97.12	97.76	96.48	5.35	101.33	64.80	174.12	96.29 to 97.76	117,388	113,252
07/01/04 TO 09/30/04	315	96.41	98.01	96.14	6.91	101.94	49.02	208.92	95.67 to 97.08	107,893	103,729
10/01/04 TO 12/31/04	229	96.73	98.98	96.11	7.74	102.99	63.44	189.90	96.18 to 97.70	109,438	105,184
01/01/05 TO 03/31/05	249	96.00	95.68	93.88	7.36	101.92	36.67	190.60	94.90 to 96.94	106,416	99,906
04/01/05 TO 06/30/05	323	95.93	95.14	92.64	8.81	102.70	52.86	164.85	94.63 to 96.85	114,542	106,110
<u>Study Years</u>											
07/01/03 TO 06/30/04	1111	98.56	100.31	98.10	6.28	102.25	50.32	253.83	98.27 to 98.85	103,094	101,138
07/01/04 TO 06/30/05	1116	96.31	96.86	94.59	7.73	102.40	36.67	208.92	95.93 to 96.70	109,805	103,864
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	1105	97.22	98.71	96.64	6.72	102.13	49.02	253.83	96.74 to 97.49	110,281	106,581
<u>ALL</u>											
	2227	97.44	98.58	96.29	7.10	102.38	36.67	253.83	97.22 to 97.76	106,457	102,504

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AMHERST	11	96.57	106.10	100.35	13.82	105.72	86.51	190.60	88.49 to 122.43	83,572	83,865
ELM CREEK	44	96.80	100.51	96.08	9.73	104.61	78.84	189.90	94.30 to 98.95	61,378	58,973
GIBBON	78	97.77	100.71	98.73	8.11	102.01	64.78	203.00	95.88 to 98.84	64,578	63,756
KEARNEY	1516	97.48	98.13	96.96	6.09	101.21	63.54	207.14	97.22 to 97.85	118,284	114,688
KEARNEY SUB	135	95.92	94.93	93.15	6.59	101.91	59.47	172.53	95.05 to 96.34	134,555	125,336
MILLER	13	107.00	102.05	83.32	12.45	122.48	49.02	121.40	94.27 to 117.83	20,342	16,950
ODESSA	3	94.05	93.96	94.14	3.71	99.81	88.68	99.14	N/A	49,583	46,678
PLEASANTON	20	99.77	101.89	97.96	8.16	104.02	83.70	120.00	95.01 to 106.93	45,922	44,984
RAVENNA	84	99.20	105.23	96.96	14.73	108.53	64.08	253.83	97.30 to 100.10	44,962	43,593
RIVERDALE	7	99.38	98.44	97.15	3.78	101.33	93.00	103.02	93.00 to 103.02	67,395	65,475
RURAL	246	98.22	98.52	92.30	8.28	106.74	36.67	144.75	96.97 to 99.22	84,150	77,669
SHELTON	48	100.40	103.91	97.71	11.68	106.35	66.72	156.73	95.00 to 107.00	62,435	61,004
SUBURBAN	22	96.95	95.82	95.36	3.66	100.48	74.82	103.80	94.20 to 98.96	75,498	71,993
<u>ALL</u>											
	2227	97.44	98.58	96.29	7.10	102.38	36.67	253.83	97.22 to 97.76	106,457	102,504

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	2227	MEDIAN:	97	COV:	13.43	95% Median C.I.:	97.22 to 97.76	(!: Derived)
TOTAL Sales Price:	236,607,208	WGT. MEAN:	96	STD:	13.24	95% Wgt. Mean C.I.:	95.81 to 96.77	
TOTAL Adj.Sales Price:	237,081,208	MEAN:	99	AVG.ABS.DEV:	6.92	95% Mean C.I.:	98.03 to 99.13	
TOTAL Assessed Value:	228,277,720							
AVG. Adj. Sales Price:	106,457	COD:	7.10	MAX Sales Ratio:	253.83			
AVG. Assessed Value:	102,504	PRD:	102.38	MIN Sales Ratio:	36.67			

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1824	97.56	98.89	97.00	6.98	101.94	49.02	253.83	97.29 to 97.92	107,759	104,532
2	155	95.93	95.17	93.50	6.11	101.79	59.47	172.53	95.13 to 96.58	126,115	117,912
3	248	98.22	98.42	92.16	8.31	106.79	36.67	144.75	96.97 to 99.18	84,593	77,961
ALL	2227	97.44	98.58	96.29	7.10	102.38	36.67	253.83	97.22 to 97.76	106,457	102,504

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1744	96.67	97.94	96.20	7.30	101.81	49.02	253.83	96.42 to 96.97	126,297	121,499
2	483	99.73	100.88	97.40	5.76	103.56	36.67	203.00	99.23 to 100.13	34,820	33,916
ALL	2227	97.44	98.58	96.29	7.10	102.38	36.67	253.83	97.22 to 97.76	106,457	102,504

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	2213	97.47	98.65	96.52	6.99	102.20	49.02	253.83	97.24 to 97.76	106,199	102,506
06	11	92.49	79.20	68.41	19.91	115.76	36.67	102.00	50.32 to 98.40	181,181	123,947
07	3	112.78	117.53	96.81	26.84	121.40	74.49	165.31	N/A	23,116	22,378
ALL	2227	97.44	98.58	96.29	7.10	102.38	36.67	253.83	97.22 to 97.76	106,457	102,504

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	2227	MEDIAN:	97	COV:	13.43	95% Median C.I.:	97.22 to 97.76	(! : Derived)
TOTAL Sales Price:	236,607,208	WGT. MEAN:	96	STD:	13.24	95% Wgt. Mean C.I.:	95.81 to 96.77	
TOTAL Adj.Sales Price:	237,081,208	MEAN:	99	AVG.ABS.DEV:	6.92	95% Mean C.I.:	98.03 to 99.13	
TOTAL Assessed Value:	228,277,720							
AVG. Adj. Sales Price:	106,457	COD:	7.10	MAX Sales Ratio:	253.83			
AVG. Assessed Value:	102,504	PRD:	102.38	MIN Sales Ratio:	36.67			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	132	97.94	99.29	93.55	8.73	106.14	36.67	203.00	96.49 to 98.92	70,594	66,039
10-0007	1700	97.37	97.95	96.54	6.25	101.46	52.86	207.14	97.11 to 97.70	118,368	114,270
10-0009	57	96.85	99.73	95.06	8.78	104.91	78.84	189.90	94.78 to 98.95	70,672	67,184
10-0012	31	98.59	96.95	93.35	4.62	103.86	65.03	108.22	96.08 to 100.45	75,665	70,632
10-0015	40	97.75	99.83	93.06	8.90	107.27	73.50	134.78	94.90 to 100.38	90,138	83,885
10-0016	16	95.79	95.30	96.12	2.75	99.14	85.42	107.56	93.80 to 96.45	102,496	98,520
10-0019	55	99.35	103.99	97.87	11.36	106.26	66.72	156.73	96.74 to 103.50	67,603	66,161
10-0028	9	98.30	99.79	96.54	10.30	103.37	72.72	124.99	89.74 to 113.04	73,738	71,187
10-0036	2	79.86	79.86	79.71	3.16	100.18	77.33	82.38	N/A	217,500	173,370
10-0065											
10-0069	95	99.23	104.33	96.54	13.49	108.07	64.08	253.83	97.30 to 100.07	47,867	46,212
10-0105	42	96.58	99.19	97.13	7.19	102.13	74.82	130.81	95.55 to 99.57	60,618	58,878
10-0119	32	96.90	100.92	96.76	9.87	104.30	61.59	190.60	95.64 to 98.85	77,675	75,159
21-0044											
24-0101	13	107.00	102.05	83.32	12.45	122.48	49.02	121.40	94.27 to 117.83	20,342	16,950
47-0100	3	99.64	97.70	91.61	9.50	106.65	82.53	110.93	N/A	85,333	78,176
NonValid School											
ALL	2227	97.44	98.58	96.29	7.10	102.38	36.67	253.83	97.22 to 97.76	106,457	102,504

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	506	99.82	101.22	98.54	6.03	102.72	36.67	206.60	99.36 to 100.13	39,150	38,579
Prior TO 1860											
1860 TO 1899	22	96.88	101.05	97.46	11.38	103.69	63.54	174.12	93.08 to 102.42	80,802	78,745
1900 TO 1919	82	98.41	102.96	97.39	11.33	105.71	64.78	191.09	96.77 to 99.65	60,625	59,045
1920 TO 1939	174	97.68	102.56	96.36	13.39	106.43	49.02	253.83	96.38 to 98.95	66,684	64,258
1940 TO 1949	142	95.25	96.39	94.35	8.04	102.17	61.59	187.33	94.01 to 96.57	77,397	73,022
1950 TO 1959	150	94.88	95.94	93.77	7.45	102.31	63.44	165.31	93.81 to 95.63	92,337	86,583
1960 TO 1969	164	94.81	94.84	93.74	5.94	101.17	65.85	149.98	94.22 to 95.59	110,702	103,778
1970 TO 1979	258	95.90	96.00	94.04	7.47	102.09	52.86	207.14	94.95 to 96.24	128,360	120,709
1980 TO 1989	137	95.61	96.03	95.49	5.23	100.56	74.32	136.37	94.85 to 96.65	132,374	126,410
1990 TO 1994	94	95.71	96.74	96.10	4.42	100.67	78.78	184.08	94.78 to 96.53	157,373	151,229
1995 TO 1999	154	95.69	96.55	95.42	5.63	101.19	64.80	144.86	95.02 to 96.61	171,244	163,400
2000 TO Present	344	99.34	99.67	98.86	3.52	100.82	80.24	183.94	99.16 to 99.60	184,609	182,513
ALL	2227	97.44	98.58	96.29	7.10	102.38	36.67	253.83	97.22 to 97.76	106,457	102,504

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	237,081,208	MEAN:	99	AVG.ABS.DEV:	6.92	95% Mean C.I.:	98.03 to 99.13	
TOTAL Assessed Value:	228,277,720							
AVG. Adj. Sales Price:	106,457	COD:	7.10	MAX Sales Ratio:	253.83			
AVG. Assessed Value:	102,504	PRD:	102.38	MIN Sales Ratio:	36.67			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	29	100.00	108.10	104.98	11.07	102.97	91.58	203.00	97.89 to 107.00	2,459	2,582
5000 TO 9999	30	101.86	104.56	104.10	7.62	100.44	88.71	165.31	98.59 to 104.64	6,795	7,074
Total \$ _____											
1 TO 9999	59	101.19	106.30	104.33	9.31	101.89	88.71	203.00	98.75 to 104.00	4,664	4,866
10000 TO 29999	275	100.59	107.62	106.83	9.88	100.73	86.40	253.83	100.10 to 102.03	20,815	22,237
30000 TO 59999	344	99.98	102.87	102.89	8.97	99.98	59.47	207.14	99.15 to 100.89	40,449	41,617
60000 TO 99999	441	96.01	96.79	96.63	6.67	100.17	49.02	184.08	95.61 to 96.57	81,621	78,867
100000 TO 149999	572	95.03	94.48	94.53	5.51	99.94	53.19	139.10	94.63 to 95.55	123,560	116,803
150000 TO 249999	451	97.72	96.59	96.59	4.15	100.01	65.85	120.14	97.22 to 98.48	183,496	177,230
250000 TO 499999	82	96.69	94.29	94.34	6.18	99.95	36.67	127.75	95.86 to 97.64	315,508	297,648
500000 +	3	80.69	87.46	87.25	13.20	100.24	74.87	106.82	N/A	622,166	542,870
ALL											
	2227	97.44	98.58	96.29	7.10	102.38	36.67	253.83	97.22 to 97.76	106,457	102,504

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	29	100.00	108.10	104.98	11.07	102.97	91.58	203.00	97.89 to 107.00	2,459	2,582
5000 TO 9999	34	99.75	101.56	100.92	5.65	100.64	88.71	125.82	97.07 to 104.25	7,275	7,342
Total \$ _____											
1 TO 9999	63	100.00	104.57	101.83	8.13	102.69	88.71	203.00	98.59 to 102.86	5,058	5,151
10000 TO 29999	264	99.91	103.41	101.10	8.07	102.28	59.47	191.09	99.37 to 100.13	21,409	21,645
30000 TO 59999	369	99.87	102.19	99.36	8.99	102.85	49.02	253.83	99.15 to 100.83	41,900	41,633
60000 TO 99999	507	95.41	96.32	94.74	7.93	101.67	61.59	207.14	94.82 to 95.89	86,720	82,158
100000 TO 149999	537	95.67	96.13	95.20	5.80	100.98	36.67	206.60	95.09 to 96.04	129,036	122,839
150000 TO 249999	417	98.59	97.53	96.98	3.82	100.57	50.32	139.10	97.97 to 98.92	189,039	183,335
250000 TO 499999	67	97.41	97.08	96.63	3.87	100.47	80.24	120.14	96.18 to 98.49	325,706	314,734
500000 +	3	106.82	103.15	98.88	16.50	104.32	74.87	127.75	N/A	579,217	572,703
ALL											
	2227	97.44	98.58	96.29	7.10	102.38	36.67	253.83	97.22 to 97.76	106,457	102,504

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	2227	MEDIAN:	97	COV:	13.43	95% Median C.I.:	97.22 to 97.76	(! : Derived)
TOTAL Sales Price:	236,607,208	WGT. MEAN:	96	STD:	13.24	95% Wgt. Mean C.I.:	95.81 to 96.77	
TOTAL Adj.Sales Price:	237,081,208	MEAN:	99	AVG.ABS.DEV:	6.92	95% Mean C.I.:	98.03 to 99.13	
TOTAL Assessed Value:	228,277,720							
AVG. Adj. Sales Price:	106,457	COD:	7.10	MAX Sales Ratio:	253.83			
AVG. Assessed Value:	102,504	PRD:	102.38	MIN Sales Ratio:	36.67			

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QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	512	99.82	101.21	98.56	6.00	102.68	36.67	206.60	99.36 to 100.13	39,791	39,219
10	1	91.79	91.79	91.79			91.79	91.79	N/A	100,000	91,785
20	66	100.88	108.91	99.52	17.68	109.43	63.44	191.09	97.82 to 108.25	45,664	45,445
25	19	97.30	98.92	98.09	6.23	100.84	82.68	117.29	95.33 to 105.19	68,836	67,522
30	779	95.72	97.91	95.34	8.90	102.69	49.02	253.83	95.23 to 96.09	91,743	87,471
35	48	98.34	98.36	98.01	4.86	100.36	72.64	138.16	96.41 to 99.84	125,162	122,669
40	699	97.15	96.67	96.23	4.93	100.45	52.86	184.08	96.65 to 97.64	153,089	147,322
45	5	99.97	99.26	99.19	1.02	100.07	97.12	100.44	N/A	225,233	223,417
50	90	97.45	97.05	96.59	3.09	100.47	80.24	110.37	96.60 to 98.31	263,203	254,235
55	3	94.45	90.83	89.07	5.88	101.98	80.69	97.36	N/A	398,333	354,801
60	5	97.69	98.07	97.90	1.54	100.17	96.01	101.62	N/A	358,290	350,778
<u>ALL</u>											
	2227	97.44	98.58	96.29	7.10	102.38	36.67	253.83	97.22 to 97.76	106,457	102,504

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	505	99.83	101.28	98.67	5.99	102.65	36.67	206.60	99.36 to 100.13	39,050	38,529
100	12	96.53	101.85	94.39	15.11	107.91	74.49	165.31	85.90 to 112.78	52,429	49,487
101	1468	96.50	97.75	96.14	7.16	101.68	49.02	253.83	96.22 to 96.86	125,841	120,979
102	86	97.57	97.72	95.35	6.86	102.49	52.86	189.90	95.77 to 98.51	162,799	155,222
104	105	96.20	97.96	95.08	8.56	103.03	61.59	158.42	95.28 to 96.73	106,318	101,086
106	6	96.42	94.34	92.63	7.12	101.85	70.62	107.00	70.62 to 107.00	80,566	74,626
111	1	76.13	76.13	76.13			76.13	76.13	N/A	102,500	78,030
301	31	99.66	99.56	99.47	2.06	100.09	88.67	106.34	98.59 to 100.75	141,165	140,414
302	6	99.10	99.27	99.21	3.81	100.06	93.60	108.43	93.60 to 108.43	111,650	110,764
304	6	94.48	92.92	93.27	8.00	99.63	78.78	105.09	78.78 to 105.09	184,958	172,511
305	1	96.54	96.54	96.54			96.54	96.54	N/A	90,500	87,365
<u>ALL</u>											
	2227	97.44	98.58	96.29	7.10	102.38	36.67	253.83	97.22 to 97.76	106,457	102,504

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	2227	MEDIAN:	97	COV:	13.43	95% Median C.I.:	97.22 to 97.76	(! : Derived)
TOTAL Sales Price:	236,607,208	WGT. MEAN:	96	STD:	13.24	95% Wgt. Mean C.I.:	95.81 to 96.77	
TOTAL Adj.Sales Price:	237,081,208	MEAN:	99	AVG.ABS.DEV:	6.92	95% Mean C.I.:	98.03 to 99.13	
TOTAL Assessed Value:	228,277,720							
AVG. Adj. Sales Price:	106,457	COD:	7.10	MAX Sales Ratio:	253.83			
AVG. Assessed Value:	102,504	PRD:	102.38	MIN Sales Ratio:	36.67			

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
(blank)	508	99.82	101.23	98.54	6.02	102.72	36.67	206.60	99.36 to 100.13	39,115	38,545
10	11	94.83	90.52	90.83	7.26	99.66	63.54	100.71	78.07 to 99.14	72,136	65,519
20	34	102.21	108.09	102.94	13.14	105.00	78.69	187.33	96.58 to 111.93	48,316	49,738
25	5	102.20	102.99	102.65	4.18	100.33	95.89	110.13	N/A	50,000	51,324
30	410	96.72	99.96	95.76	11.14	104.38	61.59	207.14	96.03 to 97.60	89,087	85,313
35	33	96.65	95.94	95.62	3.36	100.34	75.73	105.15	95.38 to 97.67	110,354	105,518
40	1217	96.50	96.88	96.09	5.82	100.82	49.02	253.83	96.18 to 96.84	141,664	136,121
50	9	97.69	97.87	97.81	1.35	100.06	94.46	100.33	96.22 to 99.84	216,718	211,976
<u>ALL</u>	<u>2227</u>	<u>97.44</u>	<u>98.58</u>	<u>96.29</u>	<u>7.10</u>	<u>102.38</u>	<u>36.67</u>	<u>253.83</u>	<u>97.22 to 97.76</u>	<u>106,457</u>	<u>102,504</u>

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	236	MEDIAN:	97	COV:	41.60	95% Median C.I.:	96.63 to 97.94	(!: Derived)
TOTAL Sales Price:	54,502,709	WGT. MEAN:	96	STD:	41.56	95% Wgt. Mean C.I.:	93.95 to 97.84	
TOTAL Adj.Sales Price:	54,564,390	MEAN:	100	AVG.ABS.DEV:	7.75	95% Mean C.I.:	94.62 to 105.22	
TOTAL Assessed Value:	52,322,400							
AVG. Adj. Sales Price:	231,205	COD:	7.96	MAX Sales Ratio:	715.93			
AVG. Assessed Value:	221,705	PRD:	104.20	MIN Sales Ratio:	64.70			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	28	98.50	99.21	101.82	4.40	97.44	80.76	119.50	97.71 to 99.65	192,737	196,236
10/01/02 TO 12/31/02	16	98.65	101.07	98.21	8.78	102.91	78.74	134.38	96.70 to 108.33	200,445	196,853
01/01/03 TO 03/31/03	18	96.80	96.79	96.48	2.08	100.32	94.17	102.00	94.67 to 98.73	140,793	135,840
04/01/03 TO 06/30/03	20	97.60	96.11	96.54	3.25	99.55	72.17	101.37	95.77 to 99.26	279,772	270,102
07/01/03 TO 09/30/03	19	97.06	100.24	96.61	10.23	103.75	71.97	191.55	93.52 to 99.53	143,403	138,546
10/01/03 TO 12/31/03	17	96.50	98.31	99.89	3.82	98.42	91.86	114.38	94.86 to 100.07	130,649	130,503
01/01/04 TO 03/31/04	21	98.61	97.88	97.75	2.46	100.13	87.68	109.14	95.80 to 99.12	288,713	282,225
04/01/04 TO 06/30/04	18	96.47	95.85	95.02	3.34	100.87	82.92	104.25	94.39 to 98.43	301,374	286,360
07/01/04 TO 09/30/04	22	95.69	96.11	94.33	5.83	101.89	73.80	117.42	93.34 to 97.05	256,071	241,554
10/01/04 TO 12/31/04	22	96.31	125.14	97.11	34.51	128.87	73.34	715.93	93.95 to 98.80	166,686	161,867
01/01/05 TO 03/31/05	10	95.31	92.12	91.81	5.49	100.35	73.13	99.13	78.02 to 98.54	365,173	335,248
04/01/05 TO 06/30/05	25	97.50	95.06	90.83	6.63	104.65	64.70	111.85	92.05 to 98.82	337,801	306,841
<u>Study Years</u>											
07/01/02 TO 06/30/03	82	98.13	98.28	98.55	4.56	99.73	72.17	134.38	97.50 to 98.73	204,067	201,115
07/01/03 TO 06/30/04	75	97.38	98.09	96.95	5.01	101.17	71.97	191.55	95.80 to 98.46	219,112	212,428
07/01/04 TO 06/30/05	79	95.91	103.36	93.00	14.13	111.14	64.70	715.93	94.88 to 97.05	270,853	251,883
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	74	97.34	97.84	97.11	4.90	100.75	71.97	191.55	95.77 to 98.32	176,695	171,596
01/01/04 TO 12/31/04	83	96.49	104.20	96.00	12.15	108.54	73.34	715.93	95.60 to 97.34	250,462	240,439
<u>ALL</u>											
	236	97.32	99.92	95.89	7.96	104.20	64.70	715.93	96.63 to 97.94	231,205	221,705

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	236	MEDIAN:	97	COV:	41.60	95% Median C.I.:	96.63 to 97.94	(! : Derived)
TOTAL Sales Price:	54,502,709	WGT. MEAN:	96	STD:	41.56	95% Wgt. Mean C.I.:	93.95 to 97.84	
TOTAL Adj.Sales Price:	54,564,390	MEAN:	100	AVG.ABS.DEV:	7.75	95% Mean C.I.:	94.62 to 105.22	
TOTAL Assessed Value:	52,322,400							
AVG. Adj. Sales Price:	231,205	COD:	7.96	MAX Sales Ratio:	715.93			
AVG. Assessed Value:	221,705	PRD:	104.20	MIN Sales Ratio:	64.70			

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AMHERST	4	98.49	103.48	100.34	5.81	103.12	97.44	119.50	N/A	10,512	10,548
ELM CREEK	10	97.43	99.20	98.22	3.94	101.00	93.83	111.85	94.88 to 108.33	45,565	44,753
GIBBON	10	95.93	94.98	89.64	7.44	105.96	72.17	123.85	82.92 to 97.26	137,750	123,484
KEARNEY	164	97.45	99.85	95.30	8.42	104.78	64.70	715.93	96.49 to 98.25	290,184	276,536
KEARNEY SUB	5	99.72	101.16	103.67	3.56	97.58	95.60	111.85	N/A	183,250	189,981
MILLER	2	97.16	97.16	97.24	1.61	99.92	95.60	98.73	N/A	2,625	2,552
ODESSA	1	99.00	99.00	99.00			99.00	99.00	N/A	30,000	29,700
PLEASANTON	3	94.89	93.36	88.65	3.45	105.31	87.68	97.50	N/A	45,516	40,351
RAVENNA	16	96.61	101.48	97.86	9.71	103.70	83.94	143.53	93.92 to 99.93	19,675	19,253
RURAL	13	95.77	103.22	97.15	8.97	106.25	94.10	191.55	94.39 to 98.44	75,467	73,316
SHELTON	7	97.94	99.74	99.42	3.63	100.32	92.64	112.93	92.64 to 112.93	28,857	28,690
SUBURBAN	1	106.57	106.57	106.57			106.57	106.57	N/A	2,513,000	2,678,000
<u>ALL</u>											
	236	97.32	99.92	95.89	7.96	104.20	64.70	715.93	96.63 to 97.94	231,205	221,705

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	217	97.38	99.66	95.19	7.95	104.70	64.70	715.93	96.63 to 97.94	231,124	220,006
2	6	99.90	102.06	105.79	4.10	96.47	95.60	111.85	95.60 to 111.85	571,541	604,650
3	13	95.77	103.22	97.15	8.97	106.25	94.10	191.55	94.39 to 98.44	75,467	73,316
<u>ALL</u>											
	236	97.32	99.92	95.89	7.96	104.20	64.70	715.93	96.63 to 97.94	231,205	221,705

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	168	97.07	97.38	95.84	5.74	101.60	71.97	191.55	96.35 to 97.69	274,494	263,084
2	67	98.07	106.69	96.43	13.09	110.64	64.70	715.93	96.49 to 98.65	124,601	120,150
3	1	73.34	73.34	73.34			73.34	73.34	N/A	101,000	74,070
<u>ALL</u>											
	236	97.32	99.92	95.89	7.96	104.20	64.70	715.93	96.63 to 97.94	231,205	221,705

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	236	MEDIAN:	97	COV:	41.60	95% Median C.I.:	96.63 to 97.94	(! : Derived)
TOTAL Sales Price:	54,502,709	WGT. MEAN:	96	STD:	41.56	95% Wgt. Mean C.I.:	93.95 to 97.84	
TOTAL Adj.Sales Price:	54,564,390	MEAN:	100	AVG.ABS.DEV:	7.75	95% Mean C.I.:	94.62 to 105.22	
TOTAL Assessed Value:	52,322,400							
AVG. Adj. Sales Price:	231,205	COD:	7.96	MAX Sales Ratio:	715.93			
AVG. Assessed Value:	221,705	PRD:	104.20	MIN Sales Ratio:	64.70			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	17	96.28	96.13	100.18	5.43	95.95	72.17	123.85	94.37 to 97.26	257,887	258,360
10-0007	170	97.45	99.85	95.44	8.28	104.62	64.70	715.93	96.49 to 98.25	284,597	271,621
10-0009	12	97.43	106.47	99.97	11.62	106.51	93.83	191.55	94.88 to 108.33	40,471	40,458
10-0012	3	98.65	97.39	97.14	1.51	100.26	94.53	99.00	N/A	56,666	55,045
10-0015											
10-0016											
10-0019	7	97.94	99.74	99.42	3.63	100.32	92.64	112.93	92.64 to 112.93	28,857	28,690
10-0028	1	94.39	94.39	94.39			94.39	94.39	N/A	227,500	214,745
10-0036	1	98.57	98.57	98.57			98.57	98.57	N/A	215,000	211,925
10-0065											
10-0069	16	96.61	101.48	97.86	9.71	103.70	83.94	143.53	93.92 to 99.93	19,675	19,253
10-0105	3	94.89	93.36	88.65	3.45	105.31	87.68	97.50	N/A	45,516	40,351
10-0119	4	98.49	103.48	100.34	5.81	103.12	97.44	119.50	N/A	10,512	10,548
21-0044											
24-0101	2	97.16	97.16	97.24	1.61	99.92	95.60	98.73	N/A	2,625	2,552
47-0100											
NonValid School											
ALL	236	97.32	99.92	95.89	7.96	104.20	64.70	715.93	96.63 to 97.94	231,205	221,705

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	79	98.32	106.05	98.87	12.35	107.26	64.70	715.93	97.05 to 98.83	168,625	166,720
Prior TO 1860											
1860 TO 1899	1	94.95	94.95	94.95			94.95	94.95	N/A	103,000	97,800
1900 TO 1919	24	97.07	97.64	97.09	2.84	100.57	91.86	119.50	95.03 to 98.84	69,768	67,740
1920 TO 1939	11	95.59	93.37	94.25	4.92	99.07	72.17	102.00	86.63 to 98.73	72,477	68,307
1940 TO 1949	7	99.00	95.43	94.51	9.15	100.98	73.80	108.33	73.80 to 108.33	139,718	132,043
1950 TO 1959	16	98.73	103.26	98.86	8.31	104.45	83.94	143.53	96.63 to 101.66	102,967	101,794
1960 TO 1969	25	97.34	98.85	91.57	9.53	107.96	71.97	191.55	94.69 to 98.10	339,722	311,084
1970 TO 1979	28	97.07	95.44	97.12	4.72	98.27	73.34	111.85	93.66 to 98.20	291,685	283,289
1980 TO 1989	19	94.92	94.12	93.48	4.70	100.68	78.74	102.72	91.70 to 98.53	233,488	218,259
1990 TO 1994	7	96.35	97.20	96.79	1.20	100.42	95.77	99.75	95.77 to 99.75	706,357	683,708
1995 TO 1999	8	97.57	96.55	97.94	2.35	98.59	91.83	99.37	91.83 to 99.37	473,125	463,361
2000 TO Present	11	96.49	93.89	92.89	4.84	101.08	73.13	100.56	87.60 to 99.42	565,158	524,958
ALL	236	97.32	99.92	95.89	7.96	104.20	64.70	715.93	96.63 to 97.94	231,205	221,705

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	236	MEDIAN:	97	COV:	41.60	95% Median C.I.:	96.63 to 97.94	(! : Derived)
TOTAL Sales Price:	54,502,709	WGT. MEAN:	96	STD:	41.56	95% Wgt. Mean C.I.:	93.95 to 97.84	
TOTAL Adj.Sales Price:	54,564,390	MEAN:	100	AVG.ABS.DEV:	7.75	95% Mean C.I.:	94.62 to 105.22	
TOTAL Assessed Value:	52,322,400							
AVG. Adj. Sales Price:	231,205	COD:	7.96	MAX Sales Ratio:	715.93			
AVG. Assessed Value:	221,705	PRD:	104.20	MIN Sales Ratio:	64.70			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	6	97.68	200.08	180.68	106.51	110.74	94.88	715.93	94.88 to 715.93	3,325	6,007
5000 TO 9999	9	98.32	108.35	107.06	10.70	101.21	97.50	143.53	97.50 to 123.85	6,067	6,496
Total \$ _____											
1 TO 9999	15	98.07	145.05	126.76	48.94	114.43	94.88	715.93	97.50 to 119.50	4,970	6,300
10000 TO 29999	32	96.61	102.42	101.31	7.88	101.09	90.63	191.55	95.39 to 99.78	18,638	18,883
30000 TO 59999	38	97.04	95.82	95.64	3.69	100.18	72.17	109.14	95.49 to 98.56	40,903	39,121
60000 TO 99999	24	97.18	97.59	97.44	3.87	100.16	85.94	111.27	95.39 to 99.42	75,033	73,112
100000 TO 149999	29	98.20	97.20	97.51	5.10	99.68	73.34	114.38	95.91 to 99.12	121,284	118,261
150000 TO 249999	41	95.41	93.31	93.00	5.72	100.33	64.70	103.48	94.32 to 97.34	182,174	169,423
250000 TO 499999	31	98.38	97.35	97.52	4.19	99.83	80.76	113.17	94.16 to 98.80	334,754	326,443
500000 +	26	97.32	95.46	95.59	4.60	99.87	73.13	106.57	95.22 to 99.29	1,122,096	1,072,562
ALL											
	236	97.32	99.92	95.89	7.96	104.20	64.70	715.93	96.63 to 97.94	231,205	221,705

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	7	97.66	97.28	97.38	1.08	99.90	94.88	98.91	94.88 to 98.91	3,900	3,797
5000 TO 9999	9	98.07	107.53	104.54	11.41	102.86	93.95	143.53	95.05 to 123.85	7,173	7,499
Total \$ _____											
1 TO 9999	16	97.85	103.05	102.42	6.97	100.62	93.95	143.53	95.60 to 98.91	5,741	5,880
10000 TO 29999	37	97.26	118.37	102.28	24.37	115.74	84.90	715.93	96.22 to 99.02	20,652	21,122
30000 TO 59999	36	96.86	95.66	95.45	3.79	100.22	72.17	109.14	94.86 to 98.38	44,814	42,776
60000 TO 99999	25	96.64	96.24	95.58	5.11	100.69	73.34	111.27	95.03 to 99.42	82,631	78,982
100000 TO 149999	36	97.36	96.37	95.66	5.13	100.74	73.80	114.38	94.92 to 98.79	137,216	131,264
150000 TO 249999	31	96.35	93.97	93.58	5.17	100.42	64.70	103.18	94.17 to 98.30	194,922	182,410
250000 TO 499999	33	98.43	96.71	96.05	5.04	100.68	73.13	113.17	94.67 to 98.82	364,678	350,277
500000 +	22	97.40	96.78	96.23	3.52	100.57	86.06	106.57	95.22 to 99.37	1,227,841	1,181,494
ALL											
	236	97.32	99.92	95.89	7.96	104.20	64.70	715.93	96.63 to 97.94	231,205	221,705

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	236	MEDIAN:	97	COV:	41.60	95% Median C.I.:	96.63 to 97.94	(! : Derived)
TOTAL Sales Price:	54,502,709	WGT. MEAN:	96	STD:	41.56	95% Wgt. Mean C.I.:	93.95 to 97.84	
TOTAL Adj.Sales Price:	54,564,390	MEAN:	100	AVG.ABS.DEV:	7.75	95% Mean C.I.:	94.62 to 105.22	
TOTAL Assessed Value:	52,322,400							
AVG. Adj. Sales Price:	231,205	COD:	7.96	MAX Sales Ratio:	715.93			
AVG. Assessed Value:	221,705	PRD:	104.20	MIN Sales Ratio:	64.70			

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COST RANK											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	87	98.00	105.11	98.09	11.49	107.15	64.70	715.93	96.87 to 98.65	203,376	199,492
10	10	97.41	95.33	85.69	7.71	111.24	73.80	119.50	82.92 to 99.80	110,400	94,606
15	1	96.50	96.50	96.50			96.50	96.50	N/A	12,000	11,580
20	128	96.86	96.84	94.97	5.67	101.97	71.97	191.55	95.77 to 97.50	247,581	235,123
25	2	104.03	104.03	107.38	4.03	96.89	99.84	108.23	N/A	197,000	211,535
30	7	98.61	97.84	94.92	6.80	103.08	87.60	111.85	87.60 to 111.85	495,592	470,425
40	1	98.01	98.01	98.01			98.01	98.01	N/A	201,000	197,005
<u>ALL</u>	<u>236</u>	<u>97.32</u>	<u>99.92</u>	<u>95.89</u>	<u>7.96</u>	<u>104.20</u>	<u>64.70</u>	<u>715.93</u>	<u>96.63 to 97.94</u>	<u>231,205</u>	<u>221,705</u>

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	236	MEDIAN:	97	COV:	41.60	95% Median C.I.:	96.63 to 97.94	(! : Derived)
TOTAL Sales Price:	54,502,709	WGT. MEAN:	96	STD:	41.56	95% Wgt. Mean C.I.:	93.95 to 97.84	
TOTAL Adj.Sales Price:	54,564,390	MEAN:	100	AVG.ABS.DEV:	7.75	95% Mean C.I.:	94.62 to 105.22	
TOTAL Assessed Value:	52,322,400							
AVG. Adj. Sales Price:	231,205	COD:	7.96	MAX Sales Ratio:	715.93			
AVG. Assessed Value:	221,705	PRD:	104.20	MIN Sales Ratio:	64.70			

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	68	98.29	107.26	96.61	13.57	111.02	64.70	715.93	97.05 to 98.83	121,423	117,312
300	1	108.33	108.33	108.33			108.33	108.33	N/A	12,000	13,000
304	2	87.73	87.73	88.94	17.96	98.64	71.97	103.48	N/A	227,500	202,332
311	1	82.71	82.71	82.71			82.71	82.71	N/A	150,000	124,070
320	2	85.84	85.84	87.60	5.92	97.99	80.76	90.93	N/A	550,000	481,790
325	9	97.50	93.94	95.92	4.21	97.94	78.74	98.61	90.63 to 98.07	154,005	147,722
326	5	96.70	95.92	95.78	2.69	100.14	88.30	99.80	N/A	51,100	48,946
334	2	99.07	99.07	98.47	0.87	100.60	98.20	99.93	N/A	71,175	70,087
340	3	98.43	99.58	99.40	1.17	100.18	98.43	101.88	N/A	296,666	294,876
341	2	99.15	99.15	99.15	0.42	100.00	98.73	99.57	N/A	497,500	493,277
343	3	96.42	96.88	96.16	0.92	100.75	95.77	98.44	N/A	1,406,666	1,352,671
344	27	96.58	96.59	96.78	3.60	99.81	78.98	111.85	95.49 to 98.80	233,257	225,742
349	3	95.53	92.94	97.42	4.71	95.41	84.90	98.41	N/A	295,317	287,691
350	3	96.53	95.85	96.37	1.16	99.46	93.83	97.18	N/A	249,666	240,605
351	1	97.39	97.39	97.39			97.39	97.39	N/A	106,320	103,540
352	22	95.07	96.15	93.11	3.58	103.26	86.06	108.48	93.29 to 98.82	544,068	506,560
353	10	97.38	98.30	94.46	4.93	104.06	87.60	119.50	93.92 to 100.56	287,289	271,372
354	12	96.56	95.56	98.84	3.69	96.69	85.94	108.23	92.17 to 97.07	90,929	89,871
355	5	91.83	86.19	86.03	9.86	100.19	73.13	98.54	N/A	368,347	316,882
383	1	94.89	94.89	94.89			94.89	94.89	N/A	11,550	10,960
384	3	95.56	95.03	94.76	2.03	100.29	91.86	97.69	N/A	41,666	39,483
386	6	96.34	98.83	97.54	3.91	101.32	94.41	111.85	94.41 to 111.85	78,109	76,189
391	2	98.18	98.18	97.69	0.75	100.50	97.44	98.91	N/A	15,025	14,677
396	1	94.10	94.10	94.10			94.10	94.10	N/A	20,000	18,820
404	1	98.73	98.73	98.73			98.73	98.73	N/A	2,750	2,715
406	15	97.03	101.32	96.31	12.40	105.20	73.34	191.55	92.78 to 99.84	158,095	152,268
407	1	99.75	99.75	99.75			99.75	99.75	N/A	275,000	274,305
412	1	95.03	95.03	95.03			95.03	95.03	N/A	105,000	99,785
418	1	72.17	72.17	72.17			72.17	72.17	N/A	50,000	36,085
419	1	98.53	98.53	98.53			98.53	98.53	N/A	142,500	140,400
421	1	83.94	83.94	83.94			83.94	83.94	N/A	40,000	33,575
426	1	143.53	143.53	143.53			143.53	143.53	N/A	5,605	8,045
436	1	99.42	99.42	99.42			99.42	99.42	N/A	80,000	79,535
442	5	99.00	104.25	97.79	9.94	106.61	87.68	134.38	N/A	96,200	94,070
455	2	99.76	99.76	99.57	0.40	100.19	99.37	100.16	N/A	1,145,000	1,140,095
468	1	97.73	97.73	97.73			97.73	97.73	N/A	15,000	14,660
471	1	94.88	94.88	94.88			94.88	94.88	N/A	4,000	3,795
494	1	106.57	106.57	106.57			106.57	106.57	N/A	2,513,000	2,678,000

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	236	MEDIAN:	97	COV:	41.60	95% Median C.I.:	96.63 to 97.94	(! : Derived)
TOTAL Sales Price:	54,502,709	WGT. MEAN:	96	STD:	41.56	95% Wgt. Mean C.I.:	93.95 to 97.84	
TOTAL Adj.Sales Price:	54,564,390	MEAN:	100	AVG.ABS.DEV:	7.75	95% Mean C.I.:	94.62 to 105.22	
TOTAL Assessed Value:	52,322,400							
AVG. Adj. Sales Price:	231,205	COD:	7.96	MAX Sales Ratio:	715.93			
AVG. Assessed Value:	221,705	PRD:	104.20	MIN Sales Ratio:	64.70			

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528	1	98.01	98.01	98.01			98.01	98.01	N/A	201,000	197,005
529	2	97.94	97.94	97.94	0.00	100.00	97.94	97.94	N/A	75,500	73,947
531	3	97.03	102.76	101.81	6.01	100.93	96.87	114.38	N/A	155,166	157,980
534	1	101.08	101.08	101.08			101.08	101.08	N/A	787,700	796,225
577	2	96.40	96.40	94.12	3.68	102.42	92.85	99.94	N/A	125,700	118,310
<u>ALL</u>											
	236	97.32	99.92	95.89	7.96	104.20	64.70	715.93	96.63 to 97.94	231,205	221,705

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	20	94.66	95.86	93.00	3.53	103.07	86.06	108.48	93.29 to 98.38	585,375	544,408
03	216	97.47	100.30	96.68	8.31	103.74	64.70	715.93	96.88 to 98.01	198,411	191,825
04											
<u>ALL</u>											
	236	97.32	99.92	95.89	7.96	104.20	64.70	715.93	96.63 to 97.94	231,205	221,705

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	2227	MEDIAN:	96	COV:	31.25	95% Median C.I.:	95.13 to 95.82
TOTAL Sales Price:	236,607,208	WGT. MEAN:	93	STD:	30.26	95% Wgt. Mean C.I.:	92.52 to 93.90
TOTAL Adj.Sales Price:	237,081,208	MEAN:	97	AVG.ABS.DEV:	10.86	95% Mean C.I.:	95.56 to 98.08
TOTAL Assessed Value:	220,992,605						
AVG. Adj. Sales Price:	106,457	COD:	11.37	MAX Sales Ratio:	800.00		
AVG. Assessed Value:	99,233	PRD:	103.87	MIN Sales Ratio:	10.19		

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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>											
07/01/03 TO 09/30/03	299	97.75	98.42	96.34	6.38	102.16	64.20	212.67	97.05 to 98.36	94,957	91,484
10/01/03 TO 12/31/03	251	98.02	100.34	98.20	6.65	102.18	75.11	389.73	97.55 to 98.54	92,960	91,288
01/01/04 TO 03/31/04	248	96.67	97.03	94.55	6.71	102.62	63.20	250.27	96.23 to 97.39	105,122	99,389
04/01/04 TO 06/30/04	313	95.72	94.91	93.83	6.22	101.16	59.74	171.21	94.98 to 96.33	117,388	110,140
07/01/04 TO 09/30/04	315	92.30	96.99	92.90	16.68	104.40	46.45	449.38	90.65 to 94.20	107,893	100,235
10/01/04 TO 12/31/04	229	94.59	96.62	93.60	11.30	103.22	51.23	207.03	93.53 to 95.55	109,438	102,437
01/01/05 TO 03/31/05	249	91.57	91.88	89.03	12.97	103.20	36.12	300.00	89.57 to 92.80	106,416	94,742
04/01/05 TO 06/30/05	323	92.11	98.09	89.14	20.89	110.04	10.19	800.00	90.96 to 94.07	114,542	102,103
<u>Study Years</u>											
07/01/03 TO 06/30/04	1111	97.11	97.56	95.50	6.55	102.15	59.74	389.73	96.76 to 97.47	103,094	98,460
07/01/04 TO 06/30/05	1116	92.68	96.09	91.07	15.99	105.51	10.19	800.00	91.95 to 93.50	109,805	100,002
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	1105	95.23	96.33	93.68	10.38	102.83	46.45	449.38	94.76 to 95.71	110,281	103,307
<u>ALL</u>											
	2227	95.52	96.82	93.21	11.37	103.87	10.19	800.00	95.13 to 95.82	106,457	99,233

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AMHERST	11	89.52	94.93	87.16	18.85	108.91	60.32	182.68	66.90 to 99.26	83,572	72,843
ELM CREEK	44	93.09	103.43	91.95	20.42	112.48	73.23	449.38	87.27 to 96.73	61,378	56,436
GIBBON	78	96.59	111.82	95.88	23.75	116.62	51.23	716.88	95.54 to 98.44	64,578	61,916
KEARNEY	1516	95.33	95.47	94.29	8.38	101.25	41.91	389.73	94.95 to 95.69	118,284	111,534
KEARNEY SUB	135	95.95	94.24	92.20	9.82	102.22	53.99	182.12	93.80 to 97.13	134,555	124,061
MILLER	13	99.40	117.24	88.38	28.63	132.65	53.49	300.00	93.27 to 127.47	20,342	17,978
ODESSA	3	89.57	150.11	91.08	88.66	164.82	61.27	299.50	N/A	49,583	45,158
PLEASANTON	20	96.69	129.34	89.02	49.16	145.30	59.67	800.00	85.14 to 99.60	45,922	40,879
RAVENNA	84	97.91	108.06	94.32	23.62	114.57	46.45	351.38	94.07 to 98.61	44,962	42,408
RIVERDALE	7	92.70	92.73	89.44	5.55	103.68	76.51	102.86	76.51 to 102.86	67,395	60,277
RURAL	246	95.35	91.28	84.73	13.90	107.72	10.19	262.69	94.15 to 96.35	84,150	71,303
SHELTON	48	98.11	106.34	94.79	19.29	112.19	62.30	282.50	94.07 to 103.80	62,435	59,179
SUBURBAN	22	95.26	90.83	89.83	8.21	101.11	36.12	103.56	88.08 to 98.64	75,498	67,823
<u>ALL</u>											
	2227	95.52	96.82	93.21	11.37	103.87	10.19	800.00	95.13 to 95.82	106,457	99,233

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

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TOTAL Assessed Value:	220,992,605						
AVG. Adj. Sales Price:	106,457	COD:	11.37	MAX Sales Ratio:	800.00		
AVG. Assessed Value:	99,233	PRD:	103.87	MIN Sales Ratio:	10.19		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1824	95.54	97.83	94.23	11.18	103.82	41.91	800.00	95.13 to 95.85	107,759	101,541
2	157	95.59	93.77	92.00	9.62	101.92	36.12	182.12	94.08 to 97.05	126,279	116,180
3	246	95.35	91.28	84.73	13.90	107.72	10.19	262.69	94.15 to 96.35	84,150	71,303
ALL	2227	95.52	96.82	93.21	11.37	103.87	10.19	800.00	95.13 to 95.82	106,457	99,233

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1749	94.78	95.54	93.21	10.49	102.50	37.49	449.38	94.38 to 95.13	126,084	117,520
2	478	98.10	101.52	93.30	13.85	108.81	10.19	800.00	97.55 to 98.64	34,644	32,321
ALL	2227	95.52	96.82	93.21	11.37	103.87	10.19	800.00	95.13 to 95.82	106,457	99,233

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	2214	95.53	96.85	93.41	11.28	103.69	10.19	800.00	95.13 to 95.83	106,168	99,173
06	11	89.88	78.97	68.94	18.08	114.55	36.69	98.00	51.46 to 96.73	181,181	124,899
07	2	157.37	157.37	152.71	5.04	103.05	149.44	165.31	N/A	15,750	24,052
ALL	2227	95.52	96.82	93.21	11.37	103.87	10.19	800.00	95.13 to 95.82	106,457	99,233

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	2227	MEDIAN:	96	COV:	31.25	95% Median C.I.:	95.13 to 95.82
TOTAL Sales Price:	236,607,208	WGT. MEAN:	93	STD:	30.26	95% Wgt. Mean C.I.:	92.52 to 93.90
TOTAL Adj.Sales Price:	237,081,208	MEAN:	97	AVG.ABS.DEV:	10.86	95% Mean C.I.:	95.56 to 98.08
TOTAL Assessed Value:	220,992,605						
AVG. Adj. Sales Price:	106,457	COD:	11.37	MAX Sales Ratio:	800.00		
AVG. Assessed Value:	99,233	PRD:	103.87	MIN Sales Ratio:	10.19		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	132	96.72	105.48	90.77	20.11	116.20	36.69	716.88	95.60 to 98.21	70,594	64,081
10-0007	1700	95.37	95.24	93.85	8.64	101.48	10.19	389.73	94.98 to 95.72	118,368	111,089
10-0009	57	93.07	100.53	90.27	18.53	111.36	72.36	449.38	87.27 to 96.24	70,672	63,793
10-0012	31	94.62	96.59	82.22	19.36	117.47	52.94	299.50	86.19 to 98.46	75,665	62,213
10-0015	40	93.92	93.07	88.16	9.60	105.57	65.13	131.93	90.90 to 96.46	90,138	79,463
10-0016	16	82.83	78.51	84.27	20.33	93.17	32.00	107.56	54.39 to 95.16	102,496	86,369
10-0019	55	97.70	105.71	95.02	18.38	111.26	62.30	282.50	94.72 to 102.11	67,603	64,236
10-0028	9	97.79	94.98	95.91	6.47	99.03	70.26	110.49	85.96 to 100.09	73,738	70,722
10-0036	2	77.72	77.72	77.05	14.93	100.87	66.11	89.32	N/A	217,500	167,580
10-0065											
10-0069	95	97.57	105.92	93.95	22.19	112.74	44.05	351.38	94.07 to 98.58	47,867	44,970
10-0105	42	94.69	107.04	87.66	30.25	122.11	36.12	800.00	88.08 to 97.44	60,618	53,139
10-0119	32	95.22	90.22	84.39	17.22	106.91	37.49	182.68	81.64 to 98.75	77,675	65,547
21-0044											
24-0101	13	99.40	117.24	88.38	28.63	132.65	53.49	300.00	93.27 to 127.47	20,342	17,978
47-0100	3	98.20	96.19	84.39	18.29	113.99	68.24	122.13	N/A	85,333	72,010
NonValid School											
ALL	2227	95.52	96.82	93.21	11.37	103.87	10.19	800.00	95.13 to 95.82	106,457	99,233

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	506	98.10	100.56	93.38	12.92	107.69	10.19	800.00	97.50 to 98.64	39,150	36,560
Prior TO 1860											
1860 TO 1899	22	96.28	94.68	89.63	14.97	105.63	37.49	171.21	90.90 to 99.65	80,802	72,426
1900 TO 1919	82	97.46	109.09	95.68	23.90	114.02	51.23	449.38	95.03 to 99.26	60,625	58,007
1920 TO 1939	174	95.52	102.94	92.00	18.67	111.89	46.45	299.50	94.25 to 97.30	66,684	61,348
1940 TO 1949	142	91.90	91.66	89.47	10.78	102.45	47.02	187.33	89.86 to 94.49	77,397	69,251
1950 TO 1959	150	92.08	91.13	89.00	9.96	102.40	61.56	165.31	88.89 to 94.17	92,337	82,179
1960 TO 1969	164	91.97	90.21	89.17	8.68	101.17	47.80	132.19	90.04 to 93.94	110,702	98,713
1970 TO 1979	258	93.52	94.72	91.51	10.99	103.50	51.46	389.73	91.88 to 94.83	128,360	117,468
1980 TO 1989	137	93.03	92.26	91.81	6.71	100.48	60.03	128.74	91.48 to 94.25	132,374	121,536
1990 TO 1994	94	94.75	94.75	94.42	6.83	100.35	58.75	167.45	93.56 to 96.63	157,373	148,593
1995 TO 1999	154	94.14	94.01	92.65	8.10	101.48	60.05	156.31	92.11 to 95.78	171,244	158,653
2000 TO Present	344	97.22	98.41	97.25	7.06	101.19	63.97	269.56	96.42 to 98.05	184,609	179,536
ALL	2227	95.52	96.82	93.21	11.37	103.87	10.19	800.00	95.13 to 95.82	106,457	99,233

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	2227	MEDIAN:	96	COV:	31.25	95% Median C.I.:	95.13 to 95.82
TOTAL Sales Price:	236,607,208	WGT. MEAN:	93	STD:	30.26	95% Wgt. Mean C.I.:	92.52 to 93.90
TOTAL Adj.Sales Price:	237,081,208	MEAN:	97	AVG.ABS.DEV:	10.86	95% Mean C.I.:	95.56 to 98.08
TOTAL Assessed Value:	220,992,605						
AVG. Adj. Sales Price:	106,457	COD:	11.37	MAX Sales Ratio:	800.00		
AVG. Assessed Value:	99,233	PRD:	103.87	MIN Sales Ratio:	10.19		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	29	100.00	171.97	135.86	79.67	126.58	32.00	800.00	97.75 to 127.47	2,459	3,341
5000 TO 9999	30	99.46	127.17	126.30	31.86	100.69	86.80	290.33	98.42 to 108.50	6,795	8,582
Total \$ _____											
1 TO 9999	59	100.00	149.19	128.78	55.28	115.85	32.00	800.00	98.75 to 104.88	4,664	6,006
10000 TO 29999	275	99.50	108.08	106.29	15.91	101.69	44.05	389.73	98.29 to 99.85	20,815	22,124
30000 TO 59999	344	97.92	98.94	98.86	10.64	100.07	36.12	207.03	97.38 to 98.61	40,449	39,988
60000 TO 99999	441	94.21	92.34	92.29	9.46	100.05	36.08	167.45	92.44 to 94.94	81,621	75,330
100000 TO 149999	572	92.18	90.61	90.72	8.22	99.87	10.19	138.10	91.50 to 93.02	123,560	112,097
150000 TO 249999	451	95.71	95.13	95.20	6.93	99.93	37.49	269.56	94.98 to 96.31	183,496	174,688
250000 TO 499999	82	93.75	89.98	89.85	10.05	100.14	36.69	123.83	90.02 to 96.01	315,508	283,497
500000 +	3	77.47	76.60	76.39	3.18	100.27	72.47	79.86	N/A	622,166	475,281
ALL											
	2227	95.52	96.82	93.21	11.37	103.87	10.19	800.00	95.13 to 95.82	106,457	99,233

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	29	99.33	133.04	96.59	45.57	137.74	32.00	800.00	96.21 to 103.45	2,875	2,777
5000 TO 9999	29	98.42	121.02	97.84	31.14	123.69	59.67	716.88	95.60 to 99.81	7,514	7,351
Total \$ _____											
1 TO 9999	58	98.70	127.03	97.49	38.50	130.30	32.00	800.00	97.10 to 99.81	5,194	5,064
10000 TO 29999	299	98.08	101.61	93.80	15.02	108.33	10.19	449.38	97.28 to 98.75	22,926	21,504
30000 TO 59999	376	97.46	99.02	93.07	13.73	106.39	37.49	351.38	96.58 to 98.09	45,556	42,398
60000 TO 99999	530	91.91	92.47	89.74	11.18	103.05	52.94	389.73	91.16 to 92.95	91,257	81,892
100000 TO 149999	514	93.81	93.62	92.38	7.44	101.34	36.69	207.03	93.02 to 94.62	132,685	122,578
150000 TO 249999	384	96.77	96.07	95.24	5.46	100.88	51.46	138.10	96.06 to 97.47	193,115	183,917
250000 TO 499999	64	96.30	98.56	95.85	10.79	102.83	72.99	269.56	93.80 to 98.22	330,563	316,838
500000 +	2	154.37	154.37	110.88	53.06	139.22	72.47	236.28	N/A	458,200	508,065
ALL											
	2227	95.52	96.82	93.21	11.37	103.87	10.19	800.00	95.13 to 95.82	106,457	99,233

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	2227	MEDIAN:	96	COV:	31.25	95% Median C.I.:	95.13 to 95.82
TOTAL Sales Price:	236,607,208	WGT. MEAN:	93	STD:	30.26	95% Wgt. Mean C.I.:	92.52 to 93.90
TOTAL Adj.Sales Price:	237,081,208	MEAN:	97	AVG.ABS.DEV:	10.86	95% Mean C.I.:	95.56 to 98.08
TOTAL Assessed Value:	220,992,605						
AVG. Adj. Sales Price:	106,457	COD:	11.37	MAX Sales Ratio:	800.00		
AVG. Assessed Value:	99,233	PRD:	103.87	MIN Sales Ratio:	10.19		

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QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	512	98.10	100.54	93.52	12.79	107.51	10.19	800.00	97.50 to 98.64	39,791	37,212
10	1	78.93	78.93	78.93			78.93	78.93	N/A	100,000	78,925
20	66	100.05	121.59	99.24	32.58	122.53	51.23	449.38	98.03 to 108.40	45,664	45,315
25	19	95.72	93.98	93.42	5.81	100.60	76.33	104.60	89.52 to 98.56	68,836	64,304
30	779	93.40	94.65	90.79	12.76	104.25	37.49	389.73	92.30 to 94.21	91,743	83,297
35	48	96.35	95.38	95.26	5.08	100.12	64.20	127.88	94.48 to 98.53	125,162	119,234
40	699	94.93	94.74	94.46	7.35	100.30	51.46	269.56	94.45 to 95.45	153,089	144,600
45	5	97.65	97.64	97.67	1.42	99.97	95.19	99.67	N/A	225,233	219,995
50	90	95.58	94.41	93.49	6.04	100.98	69.39	116.81	94.24 to 96.63	263,203	246,075
55	3	97.05	90.96	88.58	7.18	102.69	77.47	98.36	N/A	398,333	352,856
60	5	95.27	92.63	92.39	6.04	100.25	84.36	100.10	N/A	358,290	331,039
<u>ALL</u>											
	2227	95.52	96.82	93.21	11.37	103.87	10.19	800.00	95.13 to 95.82	106,457	99,233

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	505	98.12	100.58	93.40	12.93	107.69	10.19	800.00	97.50 to 98.64	39,050	36,472
100	12	96.15	102.01	93.08	16.76	109.59	62.98	165.31	89.88 to 101.40	52,429	48,802
101	1468	94.81	95.72	93.46	10.61	102.41	37.49	449.38	94.34 to 95.23	125,841	117,612
102	86	94.89	94.00	92.34	7.72	101.79	51.46	171.21	93.80 to 96.66	162,799	150,335
104	105	92.98	97.17	89.39	16.28	108.70	47.80	290.33	91.28 to 95.69	106,318	95,035
106	6	95.63	95.41	94.85	3.28	100.59	90.08	100.00	90.08 to 100.00	80,566	76,419
111	1	79.54	79.54	79.54			79.54	79.54	N/A	102,500	81,530
301	31	93.94	95.34	95.43	5.20	99.90	80.85	115.29	91.34 to 95.90	141,165	134,711
302	6	93.71	93.46	93.80	4.14	99.64	85.66	100.26	85.66 to 100.26	111,650	104,724
304	6	94.83	89.90	89.51	10.08	100.44	73.15	102.62	73.15 to 102.62	184,958	165,555
305	1	96.54	96.54	96.54			96.54	96.54	N/A	90,500	87,365
<u>ALL</u>											
	2227	95.52	96.82	93.21	11.37	103.87	10.19	800.00	95.13 to 95.82	106,457	99,233

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

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TOTAL Sales Price:	236,607,208	WGT. MEAN:	93	STD:	30.26	95% Wgt. Mean C.I.:	92.52 to 93.90
TOTAL Adj.Sales Price:	237,081,208	MEAN:	97	AVG.ABS.DEV:	10.86	95% Mean C.I.:	95.56 to 98.08
TOTAL Assessed Value:	220,992,605						
AVG. Adj. Sales Price:	106,457	COD:	11.37	MAX Sales Ratio:	800.00		
AVG. Assessed Value:	99,233	PRD:	103.87	MIN Sales Ratio:	10.19		

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CONDITION											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	508	98.10	100.54	93.38	12.88	107.67	10.19	800.00	97.50 to 98.64	39,115	36,526
10	11	94.83	121.60	90.44	47.29	134.46	62.98	290.33	63.54 to 285.42	72,136	65,238
20	34	98.93	107.99	99.10	17.75	108.97	47.02	299.50	96.54 to 104.06	48,316	47,882
25	5	98.01	99.72	99.82	3.26	99.89	94.40	106.08	N/A	50,000	49,912
30	410	95.13	97.92	91.50	16.16	107.02	37.49	449.38	93.95 to 96.39	89,087	81,515
35	33	94.07	93.81	93.61	4.36	100.22	74.19	100.91	91.42 to 96.73	110,354	103,303
40	1217	94.53	94.45	93.50	8.53	101.01	51.46	389.73	94.07 to 94.93	141,664	132,462
50	9	95.05	93.62	92.53	3.56	101.18	85.19	101.61	86.03 to 97.01	216,718	200,522
<u>ALL</u>	<u>2227</u>	<u>95.52</u>	<u>96.82</u>	<u>93.21</u>	<u>11.37</u>	<u>103.87</u>	<u>10.19</u>	<u>800.00</u>	<u>95.13 to 95.82</u>	<u>106,457</u>	<u>99,233</u>

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	236	MEDIAN:	97	COV:	49.73	95% Median C.I.:	96.58 to 98.00	(!: Derived)
TOTAL Sales Price:	54,502,709	WGT. MEAN:	95	STD:	50.99	95% Wgt. Mean C.I.:	92.85 to 97.98	
TOTAL Adj.Sales Price:	54,564,390	MEAN:	103	AVG.ABS.DEV:	13.39	95% Mean C.I.:	96.03 to 109.04	
TOTAL Assessed Value:	52,062,490							
AVG. Adj. Sales Price:	231,205	COD:	13.76	MAX Sales Ratio:	715.93			
AVG. Assessed Value:	220,603	PRD:	107.47	MIN Sales Ratio:	54.83			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	28	98.64	98.60	101.65	5.63	97.00	78.80	119.50	97.71 to 99.78	192,737	195,910
10/01/02 TO 12/31/02	16	98.70	102.56	98.28	8.48	104.36	78.98	134.38	96.70 to 110.17	200,445	196,992
01/01/03 TO 03/31/03	18	96.29	94.22	94.59	4.77	99.61	83.11	102.00	88.18 to 98.73	140,793	133,175
04/01/03 TO 06/30/03	20	97.44	94.52	94.55	4.57	99.96	70.75	101.37	95.53 to 99.09	279,772	264,531
07/01/03 TO 09/30/03	19	96.88	116.31	98.25	26.56	118.38	71.97	478.80	92.06 to 99.84	143,403	140,895
10/01/03 TO 12/31/03	17	96.28	97.55	99.07	5.90	98.47	78.90	114.38	94.26 to 102.77	130,649	129,430
01/01/04 TO 03/31/04	21	97.52	94.91	96.11	7.28	98.75	76.40	121.23	87.68 to 99.12	288,713	277,477
04/01/04 TO 06/30/04	18	95.27	95.64	92.54	5.03	103.35	82.92	120.00	91.21 to 97.94	301,374	278,893
07/01/04 TO 09/30/04	22	96.41	99.95	100.40	10.21	99.55	69.86	126.47	93.58 to 108.89	256,071	257,087
10/01/04 TO 12/31/04	22	98.04	143.62	100.81	51.90	142.47	73.34	715.93	95.29 to 123.07	166,686	168,031
01/01/05 TO 03/31/05	10	95.31	92.75	87.78	15.51	105.66	65.48	150.00	67.44 to 99.13	365,173	320,538
04/01/05 TO 06/30/05	25	93.29	93.70	88.28	14.88	106.14	54.83	187.33	91.70 to 99.11	337,801	298,196
<u>Study Years</u>											
07/01/02 TO 06/30/03	82	98.04	97.41	97.56	5.86	99.85	70.75	134.38	97.43 to 98.73	204,067	199,087
07/01/03 TO 06/30/04	75	96.50	101.10	95.69	11.43	105.66	71.97	478.80	95.12 to 97.94	219,112	209,659
07/01/04 TO 06/30/05	79	97.03	109.22	93.53	24.09	116.78	54.83	715.93	94.95 to 98.74	270,853	253,327
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	74	96.73	100.74	96.10	10.63	104.83	70.75	478.80	95.56 to 97.86	176,695	169,798
01/01/04 TO 12/31/04	83	97.05	109.31	97.17	19.62	112.50	69.86	715.93	95.40 to 98.54	250,462	243,370
<u>ALL</u>											
	236	97.31	102.54	95.41	13.76	107.47	54.83	715.93	96.58 to 98.00	231,205	220,603

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	236	MEDIAN:	97	COV:	49.73	95% Median C.I.:	96.58 to 98.00	(! : Derived)
TOTAL Sales Price:	54,502,709	WGT. MEAN:	95	STD:	50.99	95% Wgt. Mean C.I.:	92.85 to 97.98	
TOTAL Adj.Sales Price:	54,564,390	MEAN:	103	AVG.ABS.DEV:	13.39	95% Mean C.I.:	96.03 to 109.04	
TOTAL Assessed Value:	52,062,490							
AVG. Adj. Sales Price:	231,205	COD:	13.76	MAX Sales Ratio:	715.93			
AVG. Assessed Value:	220,603	PRD:	107.47	MIN Sales Ratio:	54.83			

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AMHERST	4	98.49	103.48	100.34	5.81	103.12	97.44	119.50	N/A	10,512	10,548
ELM CREEK	10	97.43	98.94	97.23	4.34	101.76	91.72	111.85	93.75 to 108.33	45,565	44,305
GIBBON	10	95.31	95.33	90.34	9.09	105.52	70.75	123.85	82.92 to 106.99	137,750	124,446
KEARNEY	164	97.30	99.72	94.60	11.43	105.41	54.83	715.93	95.73 to 98.20	290,184	274,511
KEARNEY SUB	5	97.43	98.15	102.88	7.37	95.40	83.11	111.85	N/A	183,250	188,525
MILLER	2	93.16	93.16	93.43	5.97	99.72	87.60	98.73	N/A	2,625	2,452
ODESSA	1	93.20	93.20	93.20			93.20	93.20	N/A	30,000	27,960
PLEASANTON	3	87.68	90.73	87.99	3.99	103.12	87.01	97.50	N/A	45,516	40,048
RAVENNA	16	98.72	114.62	103.42	26.42	110.83	70.54	262.53	91.21 to 122.73	19,675	20,348
RURAL	13	97.03	131.53	102.50	38.53	128.33	88.18	478.80	94.37 to 124.97	75,467	77,351
SHELTON	7	99.84	113.66	103.01	26.91	110.33	58.80	226.59	58.80 to 226.59	28,857	29,726
SUBURBAN	1	106.57	106.57	106.57			106.57	106.57	N/A	2,513,000	2,678,000
<u>ALL</u>											
	236	97.31	102.54	95.41	13.76	107.47	54.83	715.93	96.58 to 98.00	231,205	220,603

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	217	97.33	100.88	94.58	12.45	106.66	54.83	715.93	96.50 to 98.01	231,124	218,600
2	6	100.10	99.55	105.58	7.50	94.29	83.11	111.85	83.11 to 111.85	571,541	603,437
3	13	97.03	131.53	102.50	38.53	128.33	88.18	478.80	94.37 to 124.97	75,467	77,351
<u>ALL</u>											
	236	97.31	102.54	95.41	13.76	107.47	54.83	715.93	96.58 to 98.00	231,205	220,603

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	168	97.28	101.22	95.95	12.75	105.49	58.80	478.80	96.50 to 98.38	274,494	263,388
2	67	97.52	106.28	92.70	16.11	114.65	54.83	715.93	95.60 to 98.38	124,601	115,510
3	1	73.34	73.34	73.34			73.34	73.34	N/A	101,000	74,070
<u>ALL</u>											
	236	97.31	102.54	95.41	13.76	107.47	54.83	715.93	96.58 to 98.00	231,205	220,603

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	236	MEDIAN:	97	COV:	49.73	95% Median C.I.:	96.58 to 98.00	(! : Derived)
TOTAL Sales Price:	54,502,709	WGT. MEAN:	95	STD:	50.99	95% Wgt. Mean C.I.:	92.85 to 97.98	
TOTAL Adj.Sales Price:	54,564,390	MEAN:	103	AVG.ABS.DEV:	13.39	95% Mean C.I.:	96.03 to 109.04	
TOTAL Assessed Value:	52,062,490							
AVG. Adj. Sales Price:	231,205	COD:	13.76	MAX Sales Ratio:	715.93			
AVG. Assessed Value:	220,603	PRD:	107.47	MIN Sales Ratio:	54.83			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	17	95.77	96.42	100.47	6.55	95.97	70.75	123.85	93.58 to 99.97	257,887	259,097
10-0007	170	97.30	99.77	94.75	11.46	105.29	54.83	715.93	95.73 to 98.20	284,597	269,667
10-0009	12	98.12	134.85	107.26	40.40	125.72	91.72	478.80	95.39 to 111.85	40,471	43,411
10-0012	3	93.20	94.95	95.52	2.03	99.40	92.98	98.65	N/A	56,666	54,130
10-0015											
10-0016											
10-0019	7	99.84	113.66	103.01	26.91	110.33	58.80	226.59	58.80 to 226.59	28,857	29,726
10-0028	1	97.00	97.00	97.00			97.00	97.00	N/A	227,500	220,670
10-0036	1	97.43	97.43	97.43			97.43	97.43	N/A	215,000	209,475
10-0065											
10-0069	16	98.72	114.62	103.42	26.42	110.83	70.54	262.53	91.21 to 122.73	19,675	20,348
10-0105	3	87.68	90.73	87.99	3.99	103.12	87.01	97.50	N/A	45,516	40,048
10-0119	4	98.49	103.48	100.34	5.81	103.12	97.44	119.50	N/A	10,512	10,548
21-0044											
24-0101	2	93.16	93.16	93.43	5.97	99.72	87.60	98.73	N/A	2,625	2,452
47-0100											
NonValid School											
ALL	236	97.31	102.54	95.41	13.76	107.47	54.83	715.93	96.58 to 98.00	231,205	220,603

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	79	97.52	105.63	96.40	15.33	109.58	54.83	715.93	95.60 to 98.55	168,625	162,546
Prior TO 1860											
1860 TO 1899	1	94.95	94.95	94.95			94.95	94.95	N/A	103,000	97,800
1900 TO 1919	24	97.38	106.39	94.79	17.04	112.24	67.44	226.59	95.03 to 99.13	69,768	66,134
1920 TO 1939	11	96.58	92.47	94.15	5.98	98.21	70.75	102.00	78.80 to 98.73	72,477	68,238
1940 TO 1949	7	99.82	96.67	97.11	12.05	99.54	69.86	113.96	69.86 to 113.96	139,718	135,686
1950 TO 1959	16	98.39	108.43	98.36	19.41	110.24	58.80	262.53	95.73 to 111.82	102,967	101,277
1960 TO 1969	25	97.69	110.98	91.61	23.49	121.14	65.48	478.80	93.29 to 99.97	339,722	311,220
1970 TO 1979	28	97.29	97.31	100.10	8.83	97.22	73.34	150.00	92.63 to 98.77	291,685	291,970
1980 TO 1989	19	95.39	95.66	94.18	7.97	101.57	78.98	121.23	87.65 to 99.87	233,488	219,892
1990 TO 1994	7	97.52	97.26	96.58	2.37	100.71	93.58	101.24	93.58 to 101.24	706,357	682,170
1995 TO 1999	8	94.83	91.88	94.80	7.46	96.92	81.72	99.37	81.72 to 99.37	473,125	448,533
2000 TO Present	11	95.85	95.01	91.98	7.90	103.30	67.86	123.07	85.80 to 99.42	565,158	519,843
ALL	236	97.31	102.54	95.41	13.76	107.47	54.83	715.93	96.58 to 98.00	231,205	220,603

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	236	MEDIAN:	97	COV:	49.73	95% Median C.I.:	96.58 to 98.00	(! : Derived)
TOTAL Sales Price:	54,502,709	WGT. MEAN:	95	STD:	50.99	95% Wgt. Mean C.I.:	92.85 to 97.98	
TOTAL Adj.Sales Price:	54,564,390	MEAN:	103	AVG.ABS.DEV:	13.39	95% Mean C.I.:	96.03 to 109.04	
TOTAL Assessed Value:	52,062,490							
AVG. Adj. Sales Price:	231,205	COD:	13.76	MAX Sales Ratio:	715.93			
AVG. Assessed Value:	220,603	PRD:	107.47	MIN Sales Ratio:	54.83			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	6	97.68	198.56	179.45	108.06	110.65	87.60	715.93	87.60 to 715.93	3,325	5,966
5000 TO 9999	9	98.91	131.56	129.14	33.85	101.87	97.50	262.53	98.00 to 187.33	6,067	7,836
Total \$ _____											
1 TO 9999	15	98.32	158.36	142.60	63.50	111.05	87.60	715.93	97.66 to 123.85	4,970	7,088
10000 TO 29999	32	96.92	114.80	107.75	26.99	106.54	58.80	478.80	95.29 to 102.41	18,638	20,083
30000 TO 59999	38	97.95	99.27	98.97	8.38	100.30	70.75	167.40	95.56 to 99.13	40,903	40,483
60000 TO 99999	24	97.09	97.91	97.97	4.85	99.93	78.80	118.47	95.39 to 99.04	75,033	73,513
100000 TO 149999	29	98.83	97.32	97.62	5.61	99.69	73.34	114.38	95.53 to 99.84	121,284	118,395
150000 TO 249999	41	95.41	93.55	93.10	9.58	100.48	64.70	123.07	88.21 to 98.01	182,174	169,602
250000 TO 499999	31	97.10	93.47	93.53	8.03	99.93	54.83	113.17	92.06 to 98.77	334,754	313,111
500000 +	26	95.81	95.11	95.69	6.57	99.39	67.86	126.47	93.00 to 98.74	1,122,096	1,073,737
ALL											
	236	97.31	102.54	95.41	13.76	107.47	54.83	715.93	96.58 to 98.00	231,205	220,603

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	7	97.66	95.98	96.48	2.41	99.48	87.60	98.91	87.60 to 98.91	3,900	3,762
5000 TO 9999	7	98.07	103.82	101.22	7.96	102.57	93.95	123.85	93.95 to 123.85	7,565	7,657
Total \$ _____											
1 TO 9999	14	97.85	99.90	99.61	5.27	100.29	87.60	123.85	93.95 to 98.91	5,732	5,710
10000 TO 29999	34	97.37	126.85	104.28	38.63	121.65	58.80	715.93	95.60 to 102.41	19,139	19,957
30000 TO 59999	39	97.69	107.10	98.15	17.50	109.12	70.75	478.80	95.12 to 99.11	42,240	41,459
60000 TO 99999	26	96.38	99.71	96.99	8.77	102.81	73.34	167.40	94.95 to 99.04	80,449	78,024
100000 TO 149999	39	97.94	95.64	94.16	7.39	101.57	65.48	118.47	93.29 to 99.82	137,559	129,523
150000 TO 249999	31	95.41	93.73	91.78	10.47	102.13	54.83	123.07	92.05 to 98.62	202,664	185,995
250000 TO 499999	30	97.70	95.14	93.93	6.81	101.29	67.86	113.17	94.01 to 98.80	364,079	341,993
500000 +	23	97.27	96.88	96.57	5.33	100.32	84.65	126.47	93.20 to 99.05	1,196,718	1,155,709
ALL											
	236	97.31	102.54	95.41	13.76	107.47	54.83	715.93	96.58 to 98.00	231,205	220,603

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

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TOTAL Adj.Sales Price:	54,564,390	MEAN:	103	AVG.ABS.DEV:	13.39	95% Mean C.I.:	96.03 to 109.04	
TOTAL Assessed Value:	52,062,490							
AVG. Adj. Sales Price:	231,205	COD:	13.76	MAX Sales Ratio:	715.93			
AVG. Assessed Value:	220,603	PRD:	107.47	MIN Sales Ratio:	54.83			

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COST RANK											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	87	97.43	104.74	96.20	14.34	108.88	54.83	715.93	95.77 to 98.41	203,376	195,651
10	10	95.31	91.26	84.23	12.12	108.34	58.80	119.50	69.86 to 102.41	110,400	92,990
15	1	96.50	96.50	96.50			96.50	96.50	N/A	12,000	11,580
20	128	97.27	102.25	95.53	13.88	107.04	65.48	478.80	95.77 to 98.49	247,581	236,504
25	2	104.03	104.03	107.38	4.03	96.89	99.84	108.23	N/A	197,000	211,535
30	7	90.93	97.70	92.44	12.49	105.70	84.65	121.23	84.65 to 121.23	495,592	458,104
40	1	98.01	98.01	98.01			98.01	98.01	N/A	201,000	197,005
<u>ALL</u>	<u>236</u>	<u>97.31</u>	<u>102.54</u>	<u>95.41</u>	<u>13.76</u>	<u>107.47</u>	<u>54.83</u>	<u>715.93</u>	<u>96.58 to 98.00</u>	<u>231,205</u>	<u>220,603</u>

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	52,062,490							
AVG. Adj. Sales Price:	231,205	COD:	13.76	MAX Sales Ratio:	715.93			
AVG. Assessed Value:	220,603	PRD:	107.47	MIN Sales Ratio:	54.83			

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	68	97.47	106.69	92.70	16.53	115.10	54.83	715.93	95.60 to 98.55	121,423	112,554
300	1	108.33	108.33	108.33			108.33	108.33	N/A	12,000	13,000
304	2	87.73	87.73	88.94	17.96	98.64	71.97	103.48	N/A	227,500	202,332
311	1	113.96	113.96	113.96			113.96	113.96	N/A	150,000	170,945
320	2	85.84	85.84	87.60	5.92	97.99	80.76	90.93	N/A	550,000	481,790
325	9	97.30	93.25	89.77	7.45	103.88	78.90	110.17	83.11 to 98.07	154,005	138,257
326	5	96.64	87.72	92.58	9.89	94.76	58.80	98.17	N/A	51,100	47,306
334	2	109.10	109.10	101.62	9.99	107.36	98.20	120.00	N/A	71,175	72,330
340	3	95.73	97.78	97.46	2.14	100.33	95.73	101.88	N/A	296,666	289,123
341	2	96.25	96.25	96.24	2.57	100.01	93.78	98.73	N/A	497,500	478,795
343	3	95.85	97.20	95.99	1.46	101.26	95.77	99.97	N/A	1,406,666	1,350,293
344	27	98.79	103.21	96.97	11.90	106.44	78.98	226.59	94.20 to 99.87	233,257	226,190
349	3	98.41	98.11	98.03	1.65	100.08	95.53	100.39	N/A	295,317	289,498
350	3	98.54	98.26	98.87	0.63	99.38	97.18	99.05	N/A	249,666	246,855
351	1	97.39	97.39	97.39			97.39	97.39	N/A	106,320	103,540
352	22	94.14	96.75	95.54	7.39	101.27	86.06	126.47	88.21 to 98.82	544,068	519,778
353	10	97.88	101.73	90.48	19.33	112.44	67.44	187.33	70.54 to 119.50	287,289	259,933
354	12	96.69	94.72	100.30	8.29	94.44	76.40	118.47	81.43 to 98.90	90,929	91,202
355	5	80.19	78.75	78.60	9.51	100.19	67.86	94.01	N/A	368,347	289,513
383	1	87.01	87.01	87.01			87.01	87.01	N/A	11,550	10,050
384	3	95.56	95.03	94.76	2.03	100.29	91.86	97.69	N/A	41,666	39,483
386	6	96.34	98.83	97.54	3.91	101.32	94.41	111.85	94.41 to 111.85	78,109	76,189
391	2	98.18	98.18	97.69	0.75	100.50	97.44	98.91	N/A	15,025	14,677
396	1	150.00	150.00	150.00			150.00	150.00	N/A	20,000	30,000
404	1	98.73	98.73	98.73			98.73	98.73	N/A	2,750	2,715
406	15	97.03	119.36	97.31	36.59	122.66	65.48	478.80	86.00 to 102.00	158,095	153,847
407	1	99.75	99.75	99.75			99.75	99.75	N/A	275,000	274,305
412	1	95.03	95.03	95.03			95.03	95.03	N/A	105,000	99,785
418	1	70.75	70.75	70.75			70.75	70.75	N/A	50,000	35,375
419	1	100.99	100.99	100.99			100.99	100.99	N/A	142,500	143,915
421	1	99.11	99.11	99.11			99.11	99.11	N/A	40,000	39,645
426	1	262.53	262.53	262.53			262.53	262.53	N/A	5,605	14,715
436	1	99.42	99.42	99.42			99.42	99.42	N/A	80,000	79,535
442	5	98.84	103.09	97.42	11.10	105.82	87.68	134.38	N/A	96,200	93,722
455	2	99.76	99.76	99.57	0.40	100.19	99.37	100.16	N/A	1,145,000	1,140,095
468	1	97.73	97.73	97.73			97.73	97.73	N/A	15,000	14,660
471	1	93.75	93.75	93.75			93.75	93.75	N/A	4,000	3,750
494	1	106.57	106.57	106.57			106.57	106.57	N/A	2,513,000	2,678,000

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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528	1	98.01	98.01	98.01			98.01	98.01	N/A	201,000	197,005
529	2	100.18	100.18	98.42	2.23	101.79	97.94	102.41	N/A	75,500	74,305
531	3	106.99	106.13	105.84	5.41	100.27	97.03	114.38	N/A	155,166	164,233
534	1	101.08	101.08	101.08			101.08	101.08	N/A	787,700	796,225
577	2	96.40	96.40	94.12	3.68	102.42	92.85	99.94	N/A	125,700	118,310
<u>ALL</u>											
	236	97.31	102.54	95.41	13.76	107.47	54.83	715.93	96.58 to 98.00	231,205	220,603

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	20	94.00	96.16	95.47	7.17	100.72	86.06	126.47	88.21 to 98.38	585,375	558,859
03	216	97.44	103.13	95.40	14.33	108.10	54.83	715.93	96.88 to 98.17	198,411	189,283
04											
<u>ALL</u>											
	236	97.31	102.54	95.41	13.76	107.47	54.83	715.93	96.58 to 98.00	231,205	220,603

2006 Assessment Survey for Buffalo County

March 19, 2006

I. General Information

A. Staffing and Funding Information

- 1. Deputy(ies) on staff:** 1
- 2. Appraiser(s) on staff:** 4
- 3. Other full-time employees:** 6
(Does not include anyone counted in 1 and 2 above)
- 4. Other part-time employees:** 0
(Does not include anyone counted in 1 through 3 above)
- 5. Number of shared employees:** 0
(Employees who are shared between the assessor's office and other county offices—will not include anyone counted in 1 through 4 above).
- 6. Assessor's requested budget for current fiscal year:** \$ 550,000
(This would be the "total budget" for the assessor's office)
 - a. Does this include employee benefits?** Yes
- 7. Part of the budget that is dedicated to the computer system:** \$ - 0 -
(How much is particularly part of the assessor budget, versus the amount that is part of the county budget?) All computer system expenditures are part of the IT budget.
- 8. Adopted budget, or granted budget if different from above:** \$ 494,027
 - a. Does this amount include employee benefits?** Yes
- 9. Amount of total budget set aside for appraisal work:** \$ - 0 - Appraisal work is considered appraiser salaries.
- 10. Amount of the total budget set aside for education/workshops:** \$ 3,353
- 11. Appraisal/Reappraisal budget, if not part of the total budget:** \$ - 0 -
- 12. Other miscellaneous funds:** \$ 49,252.90
(Any amount not included in any of the above for equipping, staffing and funding the appraisal/assessment function. This would include any County Board, or general fund)

monies set aside for reappraisal, etc. If the assessor is ex-officio, this can be an estimate.) Computer system monies are in the IT budget. The assessment portion is \$17,762.90. This portion is the assessors 50/50 split with the treasurer's office. \$30,290 is set aside for workstations, printers, and supplies. \$1,200 is set aside for the county attorney's budget for TERC fee appraisals.

13. Total budget: \$ 543,279.90

a. Was any of last year's budget not used? No.

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

- 1. Data collection done by:** Appraisal staff.
- 2. Valuation done by:** The assessor is responsible for the final value for the residential property class.
- 3. Date of last appraisal:** ¹ 2004. Buffalo County completes a cyclical appraisal every 4-5 years.
- 4. Date of last "update":** ² 2006
- 5. Pickup work done by:** ³ Appraisal staff.

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	155	639	40	834

- 6. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** June 2004
- 7. What was the last year the depreciation schedule for this property class was developed using market-derived information?** 2005
- 8. What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** ⁴ The assessor notes that the sales comparison approach is utilized each year to calibrate the economic factor on houses.
- 9. Number of market areas/neighborhoods for this property class:** There are 23 urban market areas (and several subclasses within them), the majority of the areas are within the City of Kearney. There are 7 suburban areas, and 13 rural market areas.

10. How are these defined? (By location, similar property characteristics—i.e., subdivision, tract, etc.) Buffalo County’s market areas are primarily defined geographically and by property characteristics.

C. Commercial/Industrial Appraisal Information

1. **Data collection done by:** Appraisal staff.
2. **Valuation done by:** The Buffalo County assessor is responsible for the final property valuations.
3. **Date of last appraisal:** ¹ 2004
4. **Date of last “update”:** ² 2005
5. **Pickup work done by whom:** ³ Appraisal staff.

Property Type	# of Permits	# of Info. Statements	Other		Total
Commercial	122	0	0		122

6. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** The Marshall-Swift date on commercial properties varies. June 2002, June 2003 and June 2004 appear on cost data sheets. The assessor offered that the pricing date varies by occupancy code.
7. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** 2006
8. **When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?** ⁵ In 2005, the Buffalo County assessor applied the income approach to motels and storage units.
9. **When was the last time that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** ⁴ The sales comparison approach is not used.
10. **Number of market areas/neighborhoods for this property class?** There are 21 commercial and 5 industrial market areas.
11. **How are these defined?** The commercial market areas are primarily defined by property characteristics and geographic location.

D. Agricultural Appraisal Information

- 1. **Data collection done by:** Appraisal staff.
- 2. **Valuation done by:** Assessor.
- 3. **Date of last appraisal:** ¹ 2005
- 4. **Date of last “update”:** ² 2006
- 5. **Pickup work done by whom:** ³ Appraisal staff.

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	38	0	46	84

- 6. **When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?** ⁵ The income approach has not been utilized for the agricultural property class.
- 7. **When was the last date that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** ⁴ The assessor notes that the sales comparison approach is used to calibrate the value for each LVG group in each market area.
- 8. **What is the date of the soil survey currently used?** 1965
- 9. **What date was the last countywide land use study completed?** 20% of the agricultural class was physically inspected in 2005, 20% in 2004, 20% in 2003, 20% in 2002 and 20% in 2001
 - a. **By what method?** (*Physical inspection, FSA maps, etc.*) Physical inspection. Discrepancies with the NRD maps were also physically inspected on-site with regard to land use.
 - b. **By whom?** Appraisal staff.
 - c. **What proportion is complete / implemented at this time?** The study is 50% complete and will be completed by 2007.
- 10. **Number of market areas/neighborhoods for this property class:** 22
- 11. **How are these defined?** (*By location, topography, etc.*) By location and property characteristics.

12. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county? Yes

E. Computer, Automation Information and GIS

1. Administrative software: TerraScan

2. CAMA software: TerraScan

3. Cadastral maps or GIS software: Cadastral maps.

a. Who maintains the Cadastral Maps? Register of Deeds

b. Who maintains the GIS software and maps? N/A

4. Personal Property software: TerraScan

F. Zoning Information

1. Does the county have zoning? Yes

a. If so, is the zoning county wide? Yes

b. What municipalities in the county are zoned? Elm Creek, Gibbon, Kearney, Miller, Pleasanton, Ravenna, Riverdale, and Shelton

c. When was zoning implemented? 2003

G. Contracted Services

1. Appraisal Services - None

2. Other Services – TerraScan Administrative and CAMA package

H. Additional comments or further explanations on any listed item from A through G:

Section B. – 8. The Buffalo County Assessor uses the cost approach with depreciation calibrated from the market.

Section C. – 9. The Buffalo County Assessor uses the cost approach with depreciation calibrated from the market.

Section D. – 7. The Buffalo County Assessor utilizes an Excel spreadsheet for agland valuation. The spreadsheet includes each usable agland sale and the number of acres by LCG (land capability group) to help determine market values for each respective LCG.

II. Assessment Actions

2006 Assessment Actions taken to address the following property classes/subclasses:

1. **Residential** – The Buffalo County appraisal staff does a continuous physical review by neighborhood. Neighborhoods within the City of Kearney as well as the City of Ravenna, were reviewed. Residential improvements in Garfield Township were also physically reviewed. The appraisal staff completed the parcels scheduled for review for 2006, and moved on to parcels scheduled for review for 2007, as time allowed. The physical review consists of taking new photos, re-measuring, and interior inspections, if allowed. Costing tables and the economic factors were calibrated from the market and values were set accordingly.

All pickup work was completed in a timely manner.

2. **Commercial** – An on-staff appraiser physically reviewed all towers within the county, and all pickup work was completed in a timely manner.
3. **Agricultural** – A thorough analysis of the agricultural land class was performed and the number of market areas was reduced. The assessor states, “There is an apparent difference between agricultural value and market value for non-agricultural purposes in a somewhat larger area. For 2006 there are 19 different market areas that recognize a difference between value for agricultural purposes and a higher market value based upon other influences. There are still three market areas that do not indicate a difference.” Values were set accordingly for each of the market areas analyzed.

Endnotes:

¹ Appraisal is defined by Regulation 50-001.02 as, “Appraisal shall mean a written opinion of value of real property. An appraisal shall set forth an opinion of value of an adequately described property, as of a specified date, and shall be supported by an analysis of relevant data. For the purposes of property taxation, appraisal, reappraisal, and mass appraisal are interchangeable terms; except, reappraisal may mean a subsequent or second appraisal needed to correct an error in an appraisal.” Also, per 50-001.03, “Appraisal process shall mean a systematic analysis of the factors that affect the value of real property...it shall include the grouping of similar properties so that all properties within a class or subclass are collectively examined and valued.”

² Appraisal update is defined by Regulation 50-001.05 as, “Appraisal update shall mean an appraisal in which all or part of the data collection process is determined to be unnecessary (a limited appraisal) but there is a need to adjust values on all of the properties within a defined class or subclass. This includes, but is not limited to a recalibration of a market model or cost model involving implementation of more current cost data or adjustments to value by a percentage, and applied uniformly to all property within a defined class or subclass of property.”

³ Pickup work is defined by Regulation 50-001.06 as, “the collection of specific data relating to new construction, remodeling, additions, alterations, and removals of existing buildings or structures...”

⁴ Regulation 50-001.16 defines sales comparison approach “shall mean a process of analyzing sales of similar recently sold properties in order to derive an indication of the most probable sales price of the property being appraised.”

⁵ Regulation 50-001.15 “Income Approach shall mean the approach to value that converts anticipated benefits (dollar income or amenities) to be derived from the ownership of property into a value estimate. Anticipated future income and/or reversions are discounted to a present worth figure through the capitalization process.”

County 10 - Buffalo

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 21,814	Value 2,359,026,700	Total Growth 31,159,798 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	856	16,429,400	289	5,641,860	520	7,360,865	1,665	29,432,125	
2. Res Improv Land	10,066	211,572,215	1,003	26,568,310	1,366	32,309,210	12,435	270,449,735	
3. Res Improvements	11,098	825,605,620	1,108	100,981,570	1,573	123,543,920	13,779	1,050,131,110	
4. Res Total	11,954	1,053,607,235	1,397	133,191,740	2,093	163,213,995	15,444	1,350,012,970	17,070,100
% of Total	77.40	78.04	9.04	9.86	13.55	12.08	70.79	57.22	54.78
5. Rec UnImp Land	0	0	5	413,830	161	8,571,150	166	8,984,980	
6. Rec Improv Land	1	21,800	2	166,515	53	4,066,435	56	4,254,750	
7. Rec Improvements	1	8,030	2	173,645	53	2,414,370	56	2,596,045	
8. Rec Total	1	29,830	7	753,990	214	15,051,955	222	15,835,775	0
% of Total	0.45	0.18	3.15	4.76	96.39	95.05	1.01	0.67	0.00
Res+Rec Total	11,955	1,053,637,065	1,404	133,945,730	2,307	178,265,950	15,666	1,365,848,745	17,070,100
% of Total	76.31	77.14	8.96	9.80	14.72	13.05	71.81	57.89	54.78

County 10 - Buffalo

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 21,814	Value 2,359,026,700	Total Growth (Sum 17, 25, & 41)	31,159,798
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Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	271	11,994,925	59	3,330,110	17	1,052,310	347	16,377,345	
10. Comm Improv Land	1,285	110,652,505	81	5,630,210	49	2,511,330	1,415	118,794,045	
11. Comm Improvements	1,334	282,776,680	101	32,151,380	71	7,421,070	1,506	322,349,130	
12. Comm Total	1,605	405,424,110	160	41,111,700	88	10,984,710	1,853	457,520,520	13,386,648
% of Total	86.61	88.61	8.63	8.98	4.74	2.40	8.49	19.39	42.96
13. Ind UnImp Land	1	29,785	2	17,635	0	0	3	47,420	
14. Ind Improv Land	5	459,195	13	2,998,785	0	0	18	3,457,980	
15. Ind Improvements	5	5,866,560	15	35,912,040	1	79,440	21	41,858,040	
16. Ind Total	6	6,355,540	17	38,928,460	1	79,440	24	45,363,440	204,625
% of Total	25.00	14.01	70.83	85.81	4.16	0.17	0.11	1.92	0.65
Comm+Ind Total	1,611	411,779,650	177	80,040,160	89	11,064,150	24	45,363,440	204,625
% of Total	85.82	81.88	9.42	15.91	4.74	2.20	8.60	21.31	43.61
17. Taxable Total	13,566	1,465,416,715	1,581	213,985,890	2,396	189,330,100	17,543	1,868,732,705	30,661,373
% of Total	77.32	78.41	9.01	7.16	13.65	9.53	80.42	79.21	98

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	88	4,131,585	1,214,300	0	0	0
19. Commercial	245	36,890,950	27,388,285	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	88	4,131,585	1,214,300
19. Commercial	0	0	0	245	36,890,950	27,388,285
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				333	41,022,535	28,602,585

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	0	0
24. Mineral Interest-Non-Producing	14	2,315	1	5	161	14,450
	Records	Total Value	Growth			
23. Mineral Interest-Producing	0	0	0			
24. Mineral Interest-Non-Producing	176	16,770	0			
25. Mineral Interest Total	176	16,770	0			

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	679	126	359	1,164

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	20,705	41	4,330,655	2,776	277,259,915	2,818	281,611,275
28. Ag-Improved Land	0	0	31	2,928,325	1,230	159,907,415	1,261	162,835,740
29. Ag-Improvements	0	0	31	1,917,990	1,246	43,912,220	1,277	45,830,210
30. Ag-Total Taxable							4,095	490,277,225

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	21	22.000	296,400	
33. HomeSite Improvements	0		0	19		1,649,155	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	4	4.710	36,945	
36. FarmSite Impr Land	0	0.000	0	28	48.870	148,265	
37. FarmSite Improv	0		0	29		268,835	
38. FarmSite Total							
39. Road & Ditches		0.000			107.630		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	6	6.000	42,500	6	6.000	42,500	
32. HomeSite Improv Land	840	923.060	9,270,040	861	945.060	9,566,440	
33. HomeSite Improvements	849		32,928,505	868		34,577,660	498,425
34. HomeSite Total				874	951.060	44,186,600	
35. FarmSite UnImp Land	62	100.080	300,325	66	104.790	337,270	
36. FarmSite Impr Land	1,139	2,991.200	3,684,620	1,167	3,040.070	3,832,885	
37. FarmSite Improv	1,177		10,983,715	1,206		11,252,550	0
38. FarmSite Total				1,272	3,144.860	15,422,705	
39. Road & Ditches		10,053.470			10,161.100		
40. Other-Non Ag Use		12.400	4,960		12.400	4,960	
41. Total Section VI				2,146	14,269.420	59,614,265	498,425

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	66	6,788.460	5,991,060
44. Recapture Val			0			34,325,265
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	2,500	334,072.160	277,888,560	2,566	340,860.620	283,879,620
44. Recapture Val			407,720,780			442,046,045

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	103.520	20,705	137.300	27,460	280.000	56,000	520.820	104,165
46. 1A	0.000	0	82.660	12,385	120.000	24,000	202.660	36,385
47. 2A1	0.000	0	52.000	6,350	0.000	0	52.000	6,350
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	12.000	2,100	12.000	2,100
53. Total	103.520	20,705	271.960	46,195	412.000	82,100	787.480	149,000
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	4.000	600	4.000	600
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	11.000	1,540	11.000	1,540
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	15.000	2,140	15.000	2,140
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	5.000	25	119.710	61,490	124.710	61,515
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	50.000	25,000	50.000	25,000
71. Total	0.000	0	5.000	25	169.710	86,490	174.710	86,515
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	2.430		452.560		3,312.270		3,767.260	
75. Total	103.520	20,705	276.960	46,220	596.710	170,730	977.190	237,655

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	426.140	835,350	2,500.020	4,383,850	2,926.160	5,219,200
46. 1A	0.000	0	114.000	222,850	1,293.930	2,232,030	1,407.930	2,454,880
47. 2A1	0.000	0	0.000	0	185.000	194,250	185.000	194,250
48. 2A	0.000	0	5.000	8,500	35.000	35,000	40.000	43,500
49. 3A1	0.000	0	0.000	0	99.000	76,725	99.000	76,725
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	18.000	11,250	197.000	123,125	215.000	134,375
52. 4A	0.000	0	1.000	600	31.000	18,600	32.000	19,200
53. Total	0.000	0	564.140	1,078,550	4,340.950	7,063,580	4,905.090	8,142,130
Dryland:								
54. 1D1	0.000	0	65.880	57,645	344.000	301,005	409.880	358,650
55. 1D	0.000	0	46.470	65,300	491.270	417,580	537.740	482,880
56. 2D1	0.000	0	15.000	7,500	61.000	30,500	76.000	38,000
57. 2D	0.000	0	0.000	0	6.000	2,700	6.000	2,700
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	4.000	1,500	205.270	76,975	209.270	78,475
61. 4D	0.000	0	0.000	0	21.000	6,825	21.000	6,825
62. Total	0.000	0	131.350	131,945	1,128.540	835,585	1,259.890	967,530
Grass:								
63. 1G1	0.000	0	11.000	6,600	43.240	25,945	54.240	32,545
64. 1G	0.000	0	6.000	15,550	68.000	40,900	74.000	56,450
65. 2G1	0.000	0	25.000	11,250	83.340	37,505	108.340	48,755
66. 2G	0.000	0	6.360	2,860	41.320	18,595	47.680	21,455
67. 3G1	0.000	0	2.000	700	0.000	0	2.000	700
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	144.510	39,745	144.510	39,745
70. 4G	0.000	0	58.370	16,050	42.450	11,050	100.820	27,100
71. Total	0.000	0	108.730	53,010	422.860	173,740	531.590	226,750
72. Waste	0.000	0	15.000	1,500	86.080	8,610	101.080	10,110
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	819.220	1,265,005	5,978.430	8,081,515	6,797.650	9,346,520

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	761.630	1,132,310	761.630	1,132,310
47. 2A1	0.000	0	0.000	0	122.000	135,700	122.000	135,700
48. 2A	0.000	0	0.000	0	22.000	22,550	22.000	22,550
49. 3A1	0.000	0	0.000	0	53.000	39,450	53.000	39,450
50. 3A	0.000	0	0.000	0	8.000	5,200	8.000	5,200
51. 4A1	0.000	0	0.000	0	436.000	287,250	436.000	287,250
52. 4A	0.000	0	0.000	0	64.000	42,300	64.000	42,300
53. Total	0.000	0	0.000	0	1,466.630	1,664,760	1,466.630	1,664,760
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	183.790	233,665	183.790	233,665
56. 2D1	0.000	0	0.000	0	66.700	63,365	66.700	63,365
57. 2D	0.000	0	0.000	0	250.000	243,200	250.000	243,200
58. 3D1	0.000	0	0.000	0	23.000	11,325	23.000	11,325
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	203.000	92,600	203.000	92,600
61. 4D	0.000	0	0.000	0	28.000	10,500	28.000	10,500
62. Total	0.000	0	0.000	0	754.490	654,655	754.490	654,655
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	93.000	74,700	93.000	74,700
65. 2G1	0.000	0	0.000	0	115.000	51,750	115.000	51,750
66. 2G	0.000	0	0.000	0	97.000	43,650	97.000	43,650
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	14.000	12,300	14.000	12,300
69. 4G1	0.000	0	0.000	0	231.590	63,690	231.590	63,690
70. 4G	0.000	0	0.000	0	126.500	34,790	126.500	34,790
71. Total	0.000	0	0.000	0	677.090	280,880	677.090	280,880
72. Waste	0.000	0	0.000	0	11.000	2,750	11.000	2,750
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	2,909.210	2,603,045	2,909.210	2,603,045

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	84.000	151,200	307.730	504,795	391.730	655,995
46. 1A	0.000	0	52.180	90,010	1,589.100	2,698,150	1,641.280	2,788,160
47. 2A1	0.000	0	4.000	5,000	331.000	413,750	335.000	418,750
48. 2A	0.000	0	0.000	0	94.000	94,000	94.000	94,000
49. 3A1	0.000	0	0.000	0	82.000	55,350	82.000	55,350
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	25.000	16,250	790.000	512,200	815.000	528,450
52. 4A	0.000	0	0.000	0	22.390	14,555	22.390	14,555
53. Total	0.000	0	165.180	262,460	3,216.220	4,292,800	3,381.400	4,555,260
Dryland:								
54. 1D1	0.000	0	0.000	0	108.380	133,715	108.380	133,715
55. 1D	0.000	0	0.000	0	178.590	201,920	178.590	201,920
56. 2D1	0.000	0	9.000	7,650	216.630	184,140	225.630	191,790
57. 2D	0.000	0	0.000	0	320.090	256,075	320.090	256,075
58. 3D1	0.000	0	0.000	0	2.000	950	2.000	950
59. 3D	0.000	0	0.000	0	11.000	4,950	11.000	4,950
60. 4D1	0.000	0	0.000	0	395.150	167,940	395.150	167,940
61. 4D	0.000	0	0.000	0	37.000	13,875	37.000	13,875
62. Total	0.000	0	9.000	7,650	1,268.840	963,565	1,277.840	971,215
Grass:								
63. 1G1	0.000	0	0.000	0	15.600	10,480	15.600	10,480
64. 1G	0.000	0	2.000	1,300	169.640	109,545	171.640	110,845
65. 2G1	0.000	0	0.000	0	100.000	45,000	100.000	45,000
66. 2G	0.000	0	0.000	0	45.000	19,125	45.000	19,125
67. 3G1	0.000	0	0.000	0	2.000	650	2.000	650
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	19.000	5,225	305.870	84,115	324.870	89,340
70. 4G	0.000	0	26.000	6,500	172.130	38,810	198.130	45,310
71. Total	0.000	0	47.000	13,025	810.240	307,725	857.240	320,750
72. Waste	0.000	0	10.000	2,500	89.820	14,695	99.820	17,195
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	231.180	285,635	5,385.120	5,578,785	5,616.300	5,864,420

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,839.280	2,655,150	1,839.280	2,655,150
46. 1A	0.000	0	0.000	0	956.040	1,363,805	956.040	1,363,805
47. 2A1	0.000	0	0.000	0	337.380	303,640	337.380	303,640
48. 2A	0.000	0	0.000	0	126.420	111,250	126.420	111,250
49. 3A1	0.000	0	0.000	0	138.000	95,220	138.000	95,220
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	607.000	349,025	607.000	349,025
52. 4A	0.000	0	0.000	0	431.000	237,050	431.000	237,050
53. Total	0.000	0	0.000	0	4,435.120	5,115,140	4,435.120	5,115,140
Dryland:								
54. 1D1	0.000	0	0.000	0	438.180	372,450	438.180	372,450
55. 1D	0.000	0	0.000	0	415.050	347,625	415.050	347,625
56. 2D1	0.000	0	0.000	0	350.680	217,420	350.680	217,420
57. 2D	0.000	0	0.000	0	91.000	50,050	91.000	50,050
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	173.000	73,990	173.000	73,990
60. 4D1	0.000	0	0.000	0	604.890	220,790	604.890	220,790
61. 4D	0.000	0	0.000	0	440.000	154,000	440.000	154,000
62. Total	0.000	0	0.000	0	2,512.800	1,436,325	2,512.800	1,436,325
Grass:								
63. 1G1	0.000	0	0.000	0	306.190	183,715	306.190	183,715
64. 1G	0.000	0	0.000	0	262.460	142,160	262.460	142,160
65. 2G1	0.000	0	0.000	0	100.000	42,500	100.000	42,500
66. 2G	0.000	0	0.000	0	126.550	47,510	126.550	47,510
67. 3G1	0.000	0	0.000	0	67.000	23,450	67.000	23,450
68. 3G	0.000	0	0.000	0	50.000	16,500	50.000	16,500
69. 4G1	0.000	0	0.000	0	1,010.110	302,930	1,010.110	302,930
70. 4G	0.000	0	0.000	0	1,990.090	541,355	1,990.090	541,355
71. Total	0.000	0	0.000	0	3,912.400	1,300,120	3,912.400	1,300,120
72. Waste	0.000	0	0.000	0	403.520	80,700	403.520	80,700
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	11,263.840	7,932,285	11,263.840	7,932,285

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area:

6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,361.020	2,191,435	1,361.020	2,191,435
46. 1A	0.000	0	0.000	0	1,247.110	1,953,170	1,247.110	1,953,170
47. 2A1	0.000	0	0.000	0	179.000	203,420	179.000	203,420
48. 2A	0.000	0	0.000	0	362.360	378,725	362.360	378,725
49. 3A1	0.000	0	0.000	0	24.000	16,800	24.000	16,800
50. 3A	0.000	0	0.000	0	31.000	20,925	31.000	20,925
51. 4A1	0.000	0	0.000	0	316.050	197,535	316.050	197,535
52. 4A	0.000	0	0.000	0	282.390	187,005	282.390	187,005
53. Total	0.000	0	0.000	0	3,802.930	5,149,015	3,802.930	5,149,015
Dryland:								
54. 1D1	0.000	0	0.000	0	448.500	384,260	448.500	384,260
55. 1D	0.000	0	0.000	0	538.910	467,245	538.910	467,245
56. 2D1	0.000	0	0.000	0	34.000	20,400	34.000	20,400
57. 2D	0.000	0	0.000	0	41.000	24,600	41.000	24,600
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	165.930	66,370	165.930	66,370
60. 4D1	0.000	0	0.000	0	264.470	122,385	264.470	122,385
61. 4D	0.000	0	0.000	0	169.500	63,565	169.500	63,565
62. Total	0.000	0	0.000	0	1,662.310	1,148,825	1,662.310	1,148,825
Grass:								
63. 1G1	0.000	0	0.000	0	23.000	15,365	23.000	15,365
64. 1G	0.000	0	0.000	0	468.000	316,030	468.000	316,030
65. 2G1	0.000	0	0.000	0	22.500	9,565	22.500	9,565
66. 2G	0.000	0	0.000	0	684.570	250,635	684.570	250,635
67. 3G1	0.000	0	0.000	0	681.000	221,325	681.000	221,325
68. 3G	0.000	0	0.000	0	1,128.660	341,085	1,128.660	341,085
69. 4G1	0.000	0	0.000	0	1,379.970	345,745	1,379.970	345,745
70. 4G	0.000	0	0.000	0	4,709.850	1,165,065	4,709.850	1,165,065
71. Total	0.000	0	0.000	0	9,097.550	2,664,815	9,097.550	2,664,815
72. Waste	0.000	0	0.000	0	1,025.640	207,715	1,025.640	207,715
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	15,588.430	9,170,370	15,588.430	9,170,370

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 7

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	74.000	129,500	1.000	1,750	75.000	131,250
47. 2A1	0.000	0	82.000	79,950	22.000	21,445	104.000	101,395
48. 2A	0.000	0	22.000	20,350	5.000	4,625	27.000	24,975
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	121.200	73,935	87.310	53,255	208.510	127,190
52. 4A	0.000	0	50.000	30,000	17.000	10,200	67.000	40,200
53. Total	0.000	0	349.200	333,735	132.310	91,275	481.510	425,010
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	106.000	95,400	2.000	1,800	108.000	97,200
56. 2D1	0.000	0	31.220	20,290	37.000	24,050	68.220	44,340
57. 2D	0.000	0	37.000	22,200	12.000	7,200	49.000	29,400
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	101.740	48,325	112.160	53,285	213.900	101,610
61. 4D	0.000	0	19.280	8,675	69.010	31,055	88.290	39,730
62. Total	0.000	0	295.240	194,890	232.170	117,390	527.410	312,280
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	33.600	34,540	1.000	650	34.600	35,190
65. 2G1	0.000	0	11.000	4,950	0.000	0	11.000	4,950
66. 2G	0.000	0	2.000	850	0.000	0	2.000	850
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	21.780	31,080	0.000	0	21.780	31,080
69. 4G1	0.000	0	170.810	137,695	21.000	5,775	191.810	143,470
70. 4G	0.000	0	130.000	44,500	18.000	4,500	148.000	49,000
71. Total	0.000	0	369.190	253,615	40.000	10,925	409.190	264,540
72. Waste	0.000	0	15.000	3,000	0.000	0	15.000	3,000
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,028.630	785,240	404.480	219,590	1,433.110	1,004,830

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 8

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	291.600	466,560	2,480.890	3,938,280	2,772.490	4,404,840
46. 1A	0.000	0	99.230	153,805	1,279.480	1,987,325	1,378.710	2,141,130
47. 2A1	0.000	0	80.000	78,000	205.800	200,660	285.800	278,660
48. 2A	0.000	0	0.000	0	99.480	92,020	99.480	92,020
49. 3A1	0.000	0	0.000	0	85.000	59,500	85.000	59,500
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	81.000	48,600	174.770	104,860	255.770	153,460
52. 4A	0.000	0	2.000	1,180	108.200	63,840	110.200	65,020
53. Total	0.000	0	553.830	748,145	4,433.620	6,446,485	4,987.450	7,194,630
Dryland:								
54. 1D1	0.000	0	6.000	5,100	172.630	146,735	178.630	151,835
55. 1D	0.000	0	0.000	0	310.930	256,510	310.930	256,510
56. 2D1	0.000	0	25.980	14,940	158.880	91,360	184.860	106,300
57. 2D	0.000	0	0.000	0	69.020	38,650	69.020	38,650
58. 3D1	0.000	0	0.000	0	14.000	5,600	14.000	5,600
59. 3D	0.000	0	9.000	3,375	64.400	24,150	73.400	27,525
60. 4D1	0.000	0	24.670	8,020	267.050	86,565	291.720	94,585
61. 4D	0.000	0	1.000	300	108.020	32,405	109.020	32,705
62. Total	0.000	0	66.650	31,735	1,164.930	681,975	1,231.580	713,710
Grass:								
63. 1G1	0.000	0	23.000	14,950	111.040	72,175	134.040	87,125
64. 1G	0.000	0	41.220	24,735	281.920	154,150	323.140	178,885
65. 2G1	0.000	0	43.830	19,725	84.490	38,025	128.320	57,750
66. 2G	0.000	0	5.000	2,125	275.700	117,175	280.700	119,300
67. 3G1	0.000	0	3.000	900	6.000	1,800	9.000	2,700
68. 3G	0.000	0	21.000	5,775	97.000	26,675	118.000	32,450
69. 4G1	0.000	0	82.000	20,500	1,123.530	295,150	1,205.530	315,650
70. 4G	0.000	0	134.950	32,665	1,774.500	435,370	1,909.450	468,035
71. Total	0.000	0	354.000	121,375	3,754.180	1,140,520	4,108.180	1,261,895
72. Waste	0.000	0	1.610	120	105.010	13,280	106.620	13,400
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	976.090	901,375	9,457.740	8,282,260	10,433.830	9,183,635

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 9

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	743.120	1,281,880	743.120	1,281,880
46. 1A	0.000	0	0.000	0	1,613.000	2,733,380	1,613.000	2,733,380
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	80.000	76,000	80.000	76,000
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	33.000	21,450	33.000	21,450
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	2,469.120	4,112,710	2,469.120	4,112,710
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	6.000	4,950	6.000	4,950
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	2.000	1,200	2.000	1,200
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	30.520	18,310	30.520	18,310
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	38.520	24,460	38.520	24,460
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	1.000	550	1.000	550
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	1.000	550	1.000	550
72. Waste	0.000	0	0.000	0	19.570	1,955	19.570	1,955
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	2,528.210	4,139,675	2,528.210	4,139,675

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 10

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	5,062.460	8,082,985	5,062.460	8,082,985
46. 1A	0.000	0	0.000	0	5,033.870	7,574,410	5,033.870	7,574,410
47. 2A1	0.000	0	0.000	0	880.790	958,300	880.790	958,300
48. 2A	0.000	0	0.000	0	803.000	786,625	803.000	786,625
49. 3A1	0.000	0	0.000	0	120.000	84,000	120.000	84,000
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	2,490.000	1,565,905	2,490.000	1,565,905
52. 4A	0.000	0	0.000	0	1,366.410	796,800	1,366.410	796,800
53. Total	0.000	0	0.000	0	15,756.530	19,849,025	15,756.530	19,849,025
Dryland:								
54. 1D1	0.000	0	0.000	0	609.420	581,655	609.420	581,655
55. 1D	0.000	0	0.000	0	1,494.340	1,284,575	1,494.340	1,284,575
56. 2D1	0.000	0	0.000	0	288.930	206,595	288.930	206,595
57. 2D	0.000	0	0.000	0	596.450	356,895	596.450	356,895
58. 3D1	0.000	0	0.000	0	13.000	6,175	13.000	6,175
59. 3D	0.000	0	0.000	0	11.000	4,950	11.000	4,950
60. 4D1	0.000	0	0.000	0	984.570	408,210	984.570	408,210
61. 4D	0.000	0	0.000	0	497.380	175,885	497.380	175,885
62. Total	0.000	0	0.000	0	4,495.090	3,024,940	4,495.090	3,024,940
Grass:								
63. 1G1	0.000	0	0.000	0	146.280	101,360	146.280	101,360
64. 1G	0.000	0	0.000	0	1,180.890	682,160	1,180.890	682,160
65. 2G1	0.000	0	0.000	0	218.000	105,575	218.000	105,575
66. 2G	0.000	0	0.000	0	556.610	208,425	556.610	208,425
67. 3G1	0.000	0	0.000	0	558.970	230,045	558.970	230,045
68. 3G	0.000	0	0.000	0	1,362.970	499,870	1,362.970	499,870
69. 4G1	0.000	0	0.000	0	3,929.700	1,483,260	3,929.700	1,483,260
70. 4G	0.000	0	0.000	0	7,396.890	2,556,575	7,396.890	2,556,575
71. Total	0.000	0	0.000	0	15,350.310	5,867,270	15,350.310	5,867,270
72. Waste	0.000	0	0.000	0	701.870	278,375	701.870	278,375
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	36,303.800	29,019,610	36,303.800	29,019,610

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 11

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	2,257.040	3,648,305	2,257.040	3,648,305
47. 2A1	0.000	0	0.000	0	90.000	99,000	90.000	99,000
48. 2A	0.000	0	0.000	0	111.040	121,985	111.040	121,985
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	97.450	61,510	97.450	61,510
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	603.000	316,800	603.000	316,800
53. Total	0.000	0	0.000	0	3,158.530	4,247,600	3,158.530	4,247,600
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	136.000	123,350	136.000	123,350
56. 2D1	0.000	0	0.000	0	62.980	45,665	62.980	45,665
57. 2D	0.000	0	0.000	0	146.000	87,250	146.000	87,250
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	111.000	49,395	111.000	49,395
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	106.230	37,215	106.230	37,215
62. Total	0.000	0	0.000	0	562.210	342,875	562.210	342,875
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	195.590	139,715	195.590	139,715
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	262.360	118,060	262.360	118,060
67. 3G1	0.000	0	0.000	0	1,114.270	406,945	1,114.270	406,945
68. 3G	0.000	0	0.000	0	219.410	69,805	219.410	69,805
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	1,791.630	734,525	1,791.630	734,525
72. Waste	0.000	0	0.000	0	798.710	300,565	798.710	300,565
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	6,311.080	5,625,565	6,311.080	5,625,565

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 12

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	10,567.690	18,313,450	10,567.690	18,313,450
46. 1A	0.000	0	0.000	0	5,366.360	9,085,190	5,366.360	9,085,190
47. 2A1	0.000	0	0.000	0	2,915.810	3,809,585	2,915.810	3,809,585
48. 2A	0.000	0	0.000	0	991.880	1,254,665	991.880	1,254,665
49. 3A1	0.000	0	0.000	0	121.580	86,105	121.580	86,105
50. 3A	0.000	0	0.000	0	28.060	20,840	28.060	20,840
51. 4A1	0.000	0	0.000	0	1.000	650	1.000	650
52. 4A	0.000	0	0.000	0	629.850	343,270	629.850	343,270
53. Total	0.000	0	0.000	0	20,622.230	32,913,755	20,622.230	32,913,755
Dryland:								
54. 1D1	0.000	0	0.000	0	64.100	58,590	64.100	58,590
55. 1D	0.000	0	0.000	0	215.100	187,235	215.100	187,235
56. 2D1	0.000	0	0.000	0	284.780	207,295	284.780	207,295
57. 2D	0.000	0	0.000	0	149.910	92,745	149.910	92,745
58. 3D1	0.000	0	0.000	0	4.000	2,600	4.000	2,600
59. 3D	0.000	0	0.000	0	28.000	12,460	28.000	12,460
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	118.150	48,260	118.150	48,260
62. Total	0.000	0	0.000	0	864.040	609,185	864.040	609,185
Grass:								
63. 1G1	0.000	0	0.000	0	30.340	21,180	30.340	21,180
64. 1G	0.000	0	0.000	0	629.680	478,585	629.680	478,585
65. 2G1	0.000	0	0.000	0	57.450	28,725	57.450	28,725
66. 2G	0.000	0	0.000	0	259.600	108,170	259.600	108,170
67. 3G1	0.000	0	0.000	0	1,171.250	502,190	1,171.250	502,190
68. 3G	0.000	0	0.000	0	55.250	23,205	55.250	23,205
69. 4G1	0.000	0	0.000	0	15.000	4,200	15.000	4,200
70. 4G	0.000	0	0.000	0	6.500	3,855	6.500	3,855
71. Total	0.000	0	0.000	0	2,225.070	1,170,110	2,225.070	1,170,110
72. Waste	0.000	0	0.000	0	299.640	77,560	299.640	77,560
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	24,010.980	34,770,610	24,010.980	34,770,610

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 13

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	4.000	2,200	4.000	2,200
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	13.000	4,550	13.000	4,550
62. Total	0.000	0	0.000	0	17.000	6,750	17.000	6,750
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	8.000	4,800	0.000	0	8.000	4,800
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	35.000	13,125	0.000	0	35.000	13,125
69. 4G1	0.000	0	84.680	25,405	16.000	4,800	100.680	30,205
70. 4G	0.000	0	198.500	54,590	45.500	12,515	244.000	67,105
71. Total	0.000	0	326.180	97,920	61.500	17,315	387.680	115,235
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	326.180	97,920	78.500	24,065	404.680	121,985

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 14

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	10,545.600	18,344,100	10,545.600	18,344,100
46. 1A	0.000	0	0.000	0	17,658.030	30,894,780	17,658.030	30,894,780
47. 2A1	0.000	0	0.000	0	3,315.810	4,188,720	3,315.810	4,188,720
48. 2A	0.000	0	0.000	0	1,303.000	1,631,000	1,303.000	1,631,000
49. 3A1	0.000	0	0.000	0	998.520	773,365	998.520	773,365
50. 3A	0.000	0	0.000	0	61.000	54,900	61.000	54,900
51. 4A1	0.000	0	0.000	0	7,582.870	5,547,105	7,582.870	5,547,105
52. 4A	0.000	0	0.000	0	1,700.010	1,206,985	1,700.010	1,206,985
53. Total	0.000	0	0.000	0	43,164.840	62,640,955	43,164.840	62,640,955
Dryland:								
54. 1D1	0.000	0	0.000	0	758.000	779,150	758.000	779,150
55. 1D	0.000	0	0.000	0	2,161.430	2,306,510	2,161.430	2,306,510
56. 2D1	0.000	0	0.000	0	1,920.410	1,985,165	1,920.410	1,985,165
57. 2D	0.000	0	0.000	0	639.030	630,770	639.030	630,770
58. 3D1	0.000	0	0.000	0	918.870	610,610	918.870	610,610
59. 3D	0.000	0	0.000	0	172.260	127,855	172.260	127,855
60. 4D1	0.000	0	0.000	0	6,691.940	3,964,605	6,691.940	3,964,605
61. 4D	0.000	0	0.000	0	1,347.690	809,575	1,347.690	809,575
62. Total	0.000	0	0.000	0	14,609.630	11,214,240	14,609.630	11,214,240
Grass:								
63. 1G1	0.000	0	0.000	0	497.290	520,345	497.290	520,345
64. 1G	0.000	0	0.000	0	953.730	828,295	953.730	828,295
65. 2G1	0.000	0	0.000	0	1,209.760	846,950	1,209.760	846,950
66. 2G	0.000	0	0.000	0	751.260	476,560	751.260	476,560
67. 3G1	0.000	0	0.000	0	926.650	672,385	926.650	672,385
68. 3G	0.000	0	0.000	0	313.000	135,875	313.000	135,875
69. 4G1	0.000	0	0.000	0	13,326.870	6,946,840	13,326.870	6,946,840
70. 4G	0.000	0	0.000	0	9,710.550	4,293,975	9,710.550	4,293,975
71. Total	0.000	0	0.000	0	27,689.110	14,721,225	27,689.110	14,721,225
72. Waste	0.000	0	0.000	0	1,369.930	347,825	1,369.930	347,825
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	86,833.510	88,924,245	86,833.510	88,924,245

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 15

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	2,206.460	3,534,750	2,206.460	3,534,750
46. 1A	0.000	0	0.000	0	2,306.270	3,529,535	2,306.270	3,529,535
47. 2A1	0.000	0	0.000	0	1,159.740	1,343,055	1,159.740	1,343,055
48. 2A	0.000	0	0.000	0	888.100	945,485	888.100	945,485
49. 3A1	0.000	0	0.000	0	384.000	254,650	384.000	254,650
50. 3A	0.000	0	0.000	0	41.000	26,650	41.000	26,650
51. 4A1	0.000	0	0.000	0	3,197.710	2,028,020	3,197.710	2,028,020
52. 4A	0.000	0	0.000	0	2,493.890	1,394,550	2,493.890	1,394,550
53. Total	0.000	0	0.000	0	12,677.170	13,056,695	12,677.170	13,056,695
Dryland:								
54. 1D1	0.000	0	0.000	0	240.000	219,800	240.000	219,800
55. 1D	0.000	0	0.000	0	396.000	343,000	396.000	343,000
56. 2D1	0.000	0	0.000	0	561.000	372,450	561.000	372,450
57. 2D	0.000	0	0.000	0	808.960	493,110	808.960	493,110
58. 3D1	0.000	0	0.000	0	242.000	128,000	242.000	128,000
59. 3D	0.000	0	0.000	0	131.000	62,780	131.000	62,780
60. 4D1	0.000	0	0.000	0	2,385.280	1,016,695	2,385.280	1,016,695
61. 4D	0.000	0	0.000	0	1,512.870	598,500	1,512.870	598,500
62. Total	0.000	0	0.000	0	6,277.110	3,234,335	6,277.110	3,234,335
Grass:								
63. 1G1	0.000	0	0.000	0	419.520	328,990	419.520	328,990
64. 1G	0.000	0	0.000	0	1,102.640	826,270	1,102.640	826,270
65. 2G1	0.000	0	0.000	0	814.130	562,100	814.130	562,100
66. 2G	0.000	0	0.000	0	1,773.160	1,168,650	1,773.160	1,168,650
67. 3G1	0.000	0	0.000	0	233.500	126,575	233.500	126,575
68. 3G	0.000	0	0.000	0	4,253.330	2,213,155	4,253.330	2,213,155
69. 4G1	0.000	0	0.000	0	8,949.150	3,782,680	8,949.150	3,782,680
70. 4G	0.000	0	0.000	0	21,815.460	6,757,965	21,815.460	6,757,965
71. Total	0.000	0	0.000	0	39,360.890	15,766,385	39,360.890	15,766,385
72. Waste	0.000	0	0.000	0	216.800	25,490	216.800	25,490
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		4.120		4.120	
75. Total	0.000	0	0.000	0	58,531.970	32,082,905	58,531.970	32,082,905

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 16

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	775.300	1,346,725	775.300	1,346,725
46. 1A	0.000	0	0.000	0	11,504.210	19,349,845	11,504.210	19,349,845
47. 2A1	0.000	0	0.000	0	1,389.040	1,851,705	1,389.040	1,851,705
48. 2A	0.000	0	0.000	0	1,291.980	1,303,480	1,291.980	1,303,480
49. 3A1	0.000	0	0.000	0	531.000	399,450	531.000	399,450
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	5,120.290	3,219,305	5,120.290	3,219,305
52. 4A	0.000	0	0.000	0	2,092.810	1,254,290	2,092.810	1,254,290
53. Total	0.000	0	0.000	0	22,704.630	28,724,800	22,704.630	28,724,800
Dryland:								
54. 1D1	0.000	0	0.000	0	238.400	293,580	238.400	293,580
55. 1D	0.000	0	0.000	0	3,386.040	3,582,985	3,386.040	3,582,985
56. 2D1	0.000	0	0.000	0	591.010	561,965	591.010	561,965
57. 2D	0.000	0	0.000	0	1,650.520	1,492,305	1,650.520	1,492,305
58. 3D1	0.000	0	0.000	0	169.990	84,995	169.990	84,995
59. 3D	0.000	0	0.000	0	69.660	33,640	69.660	33,640
60. 4D1	0.000	0	0.000	0	3,909.330	1,874,805	3,909.330	1,874,805
61. 4D	0.000	0	0.000	0	904.440	411,000	904.440	411,000
62. Total	0.000	0	0.000	0	10,919.390	8,335,275	10,919.390	8,335,275
Grass:								
63. 1G1	0.000	0	0.000	0	86.210	58,195	86.210	58,195
64. 1G	0.000	0	0.000	0	1,067.040	751,045	1,067.040	751,045
65. 2G1	0.000	0	0.000	0	622.840	340,670	622.840	340,670
66. 2G	0.000	0	0.000	0	428.500	205,500	428.500	205,500
67. 3G1	0.000	0	0.000	0	33.000	15,675	33.000	15,675
68. 3G	0.000	0	0.000	0	65.000	29,250	65.000	29,250
69. 4G1	0.000	0	0.000	0	4,763.070	1,477,135	4,763.070	1,477,135
70. 4G	0.000	0	0.000	0	3,787.780	1,162,860	3,787.780	1,162,860
71. Total	0.000	0	0.000	0	10,853.440	4,040,330	10,853.440	4,040,330
72. Waste	0.000	0	0.000	0	216.410	41,085	216.410	41,085
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	44,693.870	41,141,490	44,693.870	41,141,490

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 17

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	293.120	426,215	293.120	426,215
46. 1A	0.000	0	0.000	0	987.000	1,334,450	987.000	1,334,450
47. 2A1	0.000	0	0.000	0	865.000	844,600	865.000	844,600
48. 2A	0.000	0	0.000	0	286.830	257,245	286.830	257,245
49. 3A1	0.000	0	0.000	0	184.000	153,600	184.000	153,600
50. 3A	0.000	0	0.000	0	87.000	69,100	87.000	69,100
51. 4A1	0.000	0	0.000	0	1,889.500	1,300,325	1,889.500	1,300,325
52. 4A	0.000	0	0.000	0	564.540	374,885	564.540	374,885
53. Total	0.000	0	0.000	0	5,156.990	4,760,420	5,156.990	4,760,420
Dryland:								
54. 1D1	0.000	0	0.000	0	179.000	161,100	179.000	161,100
55. 1D	0.000	0	0.000	0	421.000	364,750	421.000	364,750
56. 2D1	0.000	0	0.000	0	887.700	660,940	887.700	660,940
57. 2D	0.000	0	0.000	0	334.030	246,915	334.030	246,915
58. 3D1	0.000	0	0.000	0	162.000	101,250	162.000	101,250
59. 3D	0.000	0	0.000	0	194.000	116,600	194.000	116,600
60. 4D1	0.000	0	0.000	0	2,794.440	1,284,355	2,794.440	1,284,355
61. 4D	0.000	0	0.000	0	1,080.000	435,300	1,080.000	435,300
62. Total	0.000	0	0.000	0	6,052.170	3,371,210	6,052.170	3,371,210
Grass:								
63. 1G1	0.000	0	0.000	0	299.910	185,770	299.910	185,770
64. 1G	0.000	0	0.000	0	473.000	282,580	473.000	282,580
65. 2G1	0.000	0	0.000	0	539.000	275,600	539.000	275,600
66. 2G	0.000	0	0.000	0	729.290	404,075	729.290	404,075
67. 3G1	0.000	0	0.000	0	103.000	71,150	103.000	71,150
68. 3G	0.000	0	0.000	0	759.640	332,395	759.640	332,395
69. 4G1	0.000	0	0.000	0	3,939.570	1,630,600	3,939.570	1,630,600
70. 4G	0.000	0	0.000	0	6,774.010	2,563,070	6,774.010	2,563,070
71. Total	0.000	0	0.000	0	13,617.420	5,745,240	13,617.420	5,745,240
72. Waste	0.000	0	0.000	0	407.180	81,515	407.180	81,515
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	25,233.760	13,958,385	25,233.760	13,958,385

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 18

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	971.470	1,564,310	971.470	1,564,310
46. 1A	0.000	0	0.000	0	938.610	1,514,795	938.610	1,514,795
47. 2A1	0.000	0	0.000	0	2,361.700	2,436,060	2,361.700	2,436,060
48. 2A	0.000	0	0.000	0	1,093.900	1,036,785	1,093.900	1,036,785
49. 3A1	0.000	0	0.000	0	206.500	175,525	206.500	175,525
50. 3A	0.000	0	0.000	0	82.000	67,400	82.000	67,400
51. 4A1	0.000	0	0.000	0	4,642.300	3,249,610	4,642.300	3,249,610
52. 4A	0.000	0	0.000	0	1,136.000	702,500	1,136.000	702,500
53. Total	0.000	0	0.000	0	11,432.480	10,746,985	11,432.480	10,746,985
Dryland:								
54. 1D1	0.000	0	0.000	0	687.200	558,335	687.200	558,335
55. 1D	0.000	0	0.000	0	247.470	228,280	247.470	228,280
56. 2D1	0.000	0	0.000	0	1,303.830	892,195	1,303.830	892,195
57. 2D	0.000	0	0.000	0	365.250	223,830	365.250	223,830
58. 3D1	0.000	0	0.000	0	120.000	70,200	120.000	70,200
59. 3D	0.000	0	0.000	0	345.900	204,240	345.900	204,240
60. 4D1	0.000	0	0.000	0	2,795.210	1,473,165	2,795.210	1,473,165
61. 4D	0.000	0	0.000	0	396.580	187,090	396.580	187,090
62. Total	0.000	0	0.000	0	6,261.440	3,837,335	6,261.440	3,837,335
Grass:								
63. 1G1	0.000	0	0.000	0	227.000	170,250	227.000	170,250
64. 1G	0.000	0	0.000	0	105.000	73,900	105.000	73,900
65. 2G1	0.000	0	0.000	0	407.900	217,390	407.900	217,390
66. 2G	0.000	0	0.000	0	397.300	236,055	397.300	236,055
67. 3G1	0.000	0	0.000	0	5.000	2,875	5.000	2,875
68. 3G	0.000	0	0.000	0	298.500	167,715	298.500	167,715
69. 4G1	0.000	0	0.000	0	1,276.120	588,720	1,276.120	588,720
70. 4G	0.000	0	0.000	0	3,889.430	1,585,615	3,889.430	1,585,615
71. Total	0.000	0	0.000	0	6,606.250	3,042,520	6,606.250	3,042,520
72. Waste	0.000	0	0.000	0	635.090	133,390	635.090	133,390
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	24,935.260	17,760,230	24,935.260	17,760,230

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 19

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	443.720	687,770	2,587.250	4,012,465	3,030.970	4,700,235
46. 1A	0.000	0	211.000	279,450	560.340	728,440	771.340	1,007,890
47. 2A1	0.000	0	72.460	91,810	319.820	399,775	392.280	491,585
48. 2A	0.000	0	40.000	39,800	643.400	643,385	683.400	683,185
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	69.000	46,575	0.000	0	69.000	46,575
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	15.000	9,150	209.300	127,675	224.300	136,825
53. Total	0.000	0	851.180	1,154,555	4,320.110	5,911,740	5,171.290	7,066,295
Dryland:								
54. 1D1	0.000	0	1.670	1,670	7.000	7,000	8.670	8,670
55. 1D	0.000	0	0.000	0	36.000	34,200	36.000	34,200
56. 2D1	0.000	0	0.000	0	212.000	139,900	212.000	139,900
57. 2D	0.000	0	2.000	1,200	163.330	98,000	165.330	99,200
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	9.000	3,150	9.000	3,150
62. Total	0.000	0	3.670	2,870	427.330	282,250	431.000	285,120
Grass:								
63. 1G1	0.000	0	0.000	0	18.170	9,085	18.170	9,085
64. 1G	0.000	0	0.000	0	42.000	21,000	42.000	21,000
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	34.000	12,750	30.310	11,370	64.310	24,120
67. 3G1	0.000	0	233.420	72,055	112.440	30,920	345.860	102,975
68. 3G	0.000	0	57.000	16,100	1.000	250	58.000	16,350
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	324.420	100,905	203.920	72,625	528.340	173,530
72. Waste	0.000	0	158.180	37,695	112.260	44,905	270.440	82,600
73. Other	0.000	0	0.000	0	161.260	40,315	161.260	40,315
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,337.450	1,296,025	5,224.880	6,351,835	6,562.330	7,647,860

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 20

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	189.690	350,935	92.820	171,710	282.510	522,645
47. 2A1	0.000	0	9.000	9,450	0.000	0	9.000	9,450
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	1.000	800	1.000	800
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	2.250	1,575	0.000	0	2.250	1,575
52. 4A	0.000	0	21.000	13,650	0.000	0	21.000	13,650
53. Total	0.000	0	221.940	375,610	93.820	172,510	315.760	548,120
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	44.000	44,000	4.080	4,080	48.080	48,080
56. 2D1	0.000	0	5.100	3,060	0.000	0	5.100	3,060
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	12.000	6,000	20.000	10,000	32.000	16,000
61. 4D	0.000	0	2.000	1,000	10.000	5,000	12.000	6,000
62. Total	0.000	0	63.100	54,060	34.080	19,080	97.180	73,140
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	6.000	3,600	0.000	0	6.000	3,600
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	2.260	905	2.260	905
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	6.000	3,600	2.260	905	8.260	4,505
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	291.040	433,270	130.160	192,495	421.200	625,765

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 41

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	3,135.040	4,339,130	3,135.040	4,339,130
46. 1A	0.000	0	0.000	0	4,366.840	5,641,570	4,366.840	5,641,570
47. 2A1	0.000	0	0.000	0	5,518.410	5,337,160	5,518.410	5,337,160
48. 2A	0.000	0	0.000	0	2,895.830	2,594,545	2,895.830	2,594,545
49. 3A1	0.000	0	0.000	0	2,277.500	1,592,090	2,277.500	1,592,090
50. 3A	0.000	0	0.000	0	1,078.880	689,235	1,078.880	689,235
51. 4A1	0.000	0	0.000	0	8,710.110	5,688,720	8,710.110	5,688,720
52. 4A	0.000	0	0.000	0	2,245.140	1,234,830	2,245.140	1,234,830
53. Total	0.000	0	0.000	0	30,227.750	27,117,280	30,227.750	27,117,280
Dryland:								
54. 1D1	0.000	0	0.000	0	466.780	504,135	466.780	504,135
55. 1D	0.000	0	0.000	0	855.260	855,260	855.260	855,260
56. 2D1	0.000	0	0.000	0	3,873.570	3,590,750	3,873.570	3,590,750
57. 2D	0.000	0	0.000	0	1,777.840	1,550,755	1,777.840	1,550,755
58. 3D1	0.000	0	0.000	0	1,642.340	1,368,805	1,642.340	1,368,805
59. 3D	0.000	0	0.000	0	1,554.230	814,540	1,554.230	814,540
60. 4D1	0.000	0	0.000	0	6,589.960	3,790,225	6,589.960	3,790,225
61. 4D	0.000	0	0.000	0	840.120	420,060	840.120	420,060
62. Total	0.000	0	0.000	0	17,600.100	12,894,530	17,600.100	12,894,530
Grass:								
63. 1G1	0.000	0	0.000	0	504.510	277,280	504.510	277,280
64. 1G	0.000	0	8.000	4,400	1,357.010	747,865	1,365.010	752,265
65. 2G1	0.000	0	0.000	0	1,808.660	1,014,945	1,808.660	1,014,945
66. 2G	0.000	0	0.000	0	2,511.960	1,338,375	2,511.960	1,338,375
67. 3G1	0.000	0	0.000	0	1,596.890	839,140	1,596.890	839,140
68. 3G	0.000	0	0.000	0	3,389.660	1,832,395	3,389.660	1,832,395
69. 4G1	0.000	0	28.000	12,600	3,613.440	1,571,010	3,641.440	1,583,610
70. 4G	0.000	0	21.500	7,310	16,314.700	5,634,165	16,336.200	5,641,475
71. Total	0.000	0	57.500	24,310	31,096.830	13,255,175	31,154.330	13,279,485
72. Waste	0.000	0	0.000	0	3,256.500	606,110	3,256.500	606,110
73. Other	0.000	0	0.000	0	2.960	3,700	2.960	3,700
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	57.500	24,310	82,184.140	53,876,795	82,241.640	53,901,105

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 42

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,652.520	2,489,030	1,652.520	2,489,030
46. 1A	0.000	0	0.000	0	483.500	652,725	483.500	652,725
47. 2A1	0.000	0	0.000	0	1,490.220	1,757,565	1,490.220	1,757,565
48. 2A	0.000	0	0.000	0	531.040	584,145	531.040	584,145
49. 3A1	0.000	0	0.000	0	702.660	557,310	702.660	557,310
50. 3A	0.000	0	0.000	0	6.000	4,500	6.000	4,500
51. 4A1	0.000	0	0.000	0	3,343.000	1,890,585	3,343.000	1,890,585
52. 4A	0.000	0	0.000	0	1,392.000	766,035	1,392.000	766,035
53. Total	0.000	0	0.000	0	9,600.940	8,701,895	9,600.940	8,701,895
Dryland:								
54. 1D1	0.000	0	0.000	0	235.000	177,800	235.000	177,800
55. 1D	0.000	0	0.000	0	182.610	136,960	182.610	136,960
56. 2D1	0.000	0	0.000	0	627.940	423,865	627.940	423,865
57. 2D	0.000	0	0.000	0	411.650	245,990	411.650	245,990
58. 3D1	0.000	0	0.000	0	369.880	212,685	369.880	212,685
59. 3D	0.000	0	0.000	0	202.000	111,100	202.000	111,100
60. 4D1	0.000	0	0.000	0	2,452.250	1,217,625	2,452.250	1,217,625
61. 4D	0.000	0	0.000	0	1,095.690	493,060	1,095.690	493,060
62. Total	0.000	0	0.000	0	5,577.020	3,019,085	5,577.020	3,019,085
Grass:								
63. 1G1	0.000	0	0.000	0	101.990	71,395	101.990	71,395
64. 1G	0.000	0	0.000	0	72.920	51,495	72.920	51,495
65. 2G1	0.000	0	0.000	0	356.570	160,460	356.570	160,460
66. 2G	0.000	0	0.000	0	541.180	245,035	541.180	245,035
67. 3G1	0.000	0	0.000	0	126.000	69,300	126.000	69,300
68. 3G	0.000	0	0.000	0	569.410	307,770	569.410	307,770
69. 4G1	0.000	0	0.000	0	3,085.240	1,460,190	3,085.240	1,460,190
70. 4G	0.000	0	0.000	0	4,407.390	1,826,395	4,407.390	1,826,395
71. Total	0.000	0	0.000	0	9,260.700	4,192,040	9,260.700	4,192,040
72. Waste	0.000	0	0.000	0	451.540	25,125	451.540	25,125
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	24,890.200	15,938,145	24,890.200	15,938,145

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 43

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	455.000	768,325	455.000	768,325
46. 1A	0.000	0	0.000	0	878.000	1,274,175	878.000	1,274,175
47. 2A1	0.000	0	0.000	0	1,485.500	2,144,725	1,485.500	2,144,725
48. 2A	0.000	0	0.000	0	1,005.600	1,199,085	1,005.600	1,199,085
49. 3A1	0.000	0	0.000	0	1,836.500	2,143,400	1,836.500	2,143,400
50. 3A	0.000	0	0.000	0	81.000	80,900	81.000	80,900
51. 4A1	0.000	0	0.000	0	3,848.350	3,688,340	3,848.350	3,688,340
52. 4A	0.000	0	0.000	0	2,773.140	2,246,375	2,773.140	2,246,375
53. Total	0.000	0	0.000	0	12,363.090	13,545,325	12,363.090	13,545,325
Dryland:								
54. 1D1	0.000	0	0.000	0	190.000	145,400	190.000	145,400
55. 1D	0.000	0	0.000	0	372.660	268,595	372.660	268,595
56. 2D1	0.000	0	0.000	0	1,062.210	723,635	1,062.210	723,635
57. 2D	0.000	0	0.000	0	770.250	496,320	770.250	496,320
58. 3D1	0.000	0	0.000	0	739.000	442,400	739.000	442,400
59. 3D	0.000	0	0.000	0	435.250	256,550	435.250	256,550
60. 4D1	0.000	0	0.000	0	2,156.720	1,060,365	2,156.720	1,060,365
61. 4D	0.000	0	0.000	0	1,305.210	500,685	1,305.210	500,685
62. Total	0.000	0	0.000	0	7,031.300	3,893,950	7,031.300	3,893,950
Grass:								
63. 1G1	0.000	0	0.000	0	383.730	249,425	383.730	249,425
64. 1G	0.000	0	0.000	0	1,647.780	885,480	1,647.780	885,480
65. 2G1	0.000	0	0.000	0	1,007.280	491,690	1,007.280	491,690
66. 2G	0.000	0	0.000	0	2,430.060	1,212,930	2,430.060	1,212,930
67. 3G1	0.000	0	0.000	0	1,339.860	634,220	1,339.860	634,220
68. 3G	0.000	0	0.000	0	3,183.370	1,532,125	3,183.370	1,532,125
69. 4G1	0.000	0	0.000	0	7,865.170	3,122,360	7,865.170	3,122,360
70. 4G	0.000	0	0.000	0	15,408.990	5,222,695	15,408.990	5,222,695
71. Total	0.000	0	0.000	0	33,266.240	13,350,925	33,266.240	13,350,925
72. Waste	0.000	0	0.000	0	1,170.620	167,930	1,170.620	167,930
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		1.000		1.000	
75. Total	0.000	0	0.000	0	53,831.250	30,958,130	53,831.250	30,958,130

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 44

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	210.820	390,015	210.820	390,015
46. 1A	0.000	0	0.000	0	62.000	110,050	62.000	110,050
47. 2A1	0.000	0	0.000	0	61.000	88,450	61.000	88,450
48. 2A	0.000	0	0.000	0	36.000	37,800	36.000	37,800
49. 3A1	0.000	0	0.000	0	34.000	30,600	34.000	30,600
50. 3A	0.000	0	0.000	0	13.000	11,700	13.000	11,700
51. 4A1	0.000	0	0.000	0	53.000	47,700	53.000	47,700
52. 4A	0.000	0	0.000	0	4.000	2,600	4.000	2,600
53. Total	0.000	0	0.000	0	473.820	718,915	473.820	718,915
Dryland:								
54. 1D1	0.000	0	0.000	0	31.560	29,980	31.560	29,980
55. 1D	0.000	0	0.000	0	135.200	128,440	135.200	128,440
56. 2D1	0.000	0	0.000	0	89.500	80,550	89.500	80,550
57. 2D	0.000	0	0.000	0	18.000	16,200	18.000	16,200
58. 3D1	0.000	0	0.000	0	4.660	3,145	4.660	3,145
59. 3D	0.000	0	0.000	0	44.000	28,600	44.000	28,600
60. 4D1	0.000	0	0.000	0	62.000	40,300	62.000	40,300
61. 4D	0.000	0	0.000	0	31.000	17,050	31.000	17,050
62. Total	0.000	0	0.000	0	415.920	344,265	415.920	344,265
Grass:								
63. 1G1	0.000	0	0.000	0	203.940	156,295	203.940	156,295
64. 1G	0.000	0	0.000	0	274.620	205,965	274.620	205,965
65. 2G1	0.000	0	0.000	0	156.000	115,150	156.000	115,150
66. 2G	0.000	0	0.000	0	269.000	188,300	269.000	188,300
67. 3G1	0.000	0	0.000	0	137.790	81,975	137.790	81,975
68. 3G	0.000	0	0.000	0	480.500	276,285	480.500	276,285
69. 4G1	0.000	0	0.000	0	1,494.810	839,145	1,494.810	839,145
70. 4G	0.000	0	0.000	0	2,144.870	1,179,195	2,144.870	1,179,195
71. Total	0.000	0	0.000	0	5,161.530	3,042,310	5,161.530	3,042,310
72. Waste	0.000	0	0.000	0	113.170	36,780	113.170	36,780
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	6,164.440	4,142,270	6,164.440	4,142,270

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 50

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	0.000	0	0.000	0
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	15.000	12,000	15.000	12,000
67. 3G1	0.000	0	0.000	0	12.000	4,500	12.000	4,500
68. 3G	0.000	0	0.000	0	130.000	48,750	130.000	48,750
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	157.000	65,250	157.000	65,250
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	157.000	65,250	157.000	65,250

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 70

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	0.000	0	0.000	0
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	13.390	11,380	13.390	11,380
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	63.000	47,250	63.000	47,250
68. 3G	0.000	0	0.000	0	43.010	29,655	43.010	29,655
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	119.400	88,285	119.400	88,285
72. Waste	0.000	0	0.000	0	35.100	27,000	35.100	27,000
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	154.500	115,285	154.500	115,285

County 10 - Buffalo

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 72

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	0.000	0	0.000	0
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	6.000	4,200	6.000	4,200
67. 3G1	0.000	0	0.000	0	311.000	166,480	311.000	166,480
68. 3G	0.000	0	0.000	0	89.000	57,850	89.000	57,850
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	406.000	228,530	406.000	228,530
72. Waste	0.000	0	0.000	0	137.470	82,480	137.470	82,480
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		61.110		61.110	
75. Total	0.000	0	0.000	0	543.470	311,010	543.470	311,010

County 10 - Buffalo

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 93

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	478.020	705,090	196.400	289,690	674.420	994,780
46. 1A	0.000	0	134.480	198,360	373.370	550,725	507.850	749,085
47. 2A1	0.000	0	19.000	23,275	83.000	101,675	102.000	124,950
48. 2A	0.000	0	0.000	0	139.240	167,085	139.240	167,085
49. 3A1	0.000	0	19.000	16,150	6.500	5,525	25.500	21,675
50. 3A	0.000	0	3.000	2,550	141.000	119,850	144.000	122,400
51. 4A1	0.000	0	1.000	610	38.000	23,180	39.000	23,790
52. 4A	0.000	0	32.000	18,720	80.000	46,800	112.000	65,520
53. Total	0.000	0	686.500	964,755	1,057.510	1,304,530	1,744.010	2,269,285
Dryland:								
54. 1D1	0.000	0	6.000	6,000	69.000	99,000	75.000	105,000
55. 1D	0.000	0	13.100	45,850	158.030	158,030	171.130	203,880
56. 2D1	0.000	0	0.000	0	26.000	18,200	26.000	18,200
57. 2D	0.000	0	0.000	0	137.000	89,050	137.000	89,050
58. 3D1	0.000	0	0.000	0	27.870	14,630	27.870	14,630
59. 3D	0.000	0	35.000	16,625	6.500	3,090	41.500	19,715
60. 4D1	0.000	0	0.000	0	6.000	2,400	6.000	2,400
61. 4D	0.000	0	24.000	9,000	74.000	27,750	98.000	36,750
62. Total	0.000	0	78.100	77,475	504.400	412,150	582.500	489,625
Grass:								
63. 1G1	0.000	0	53.000	33,125	111.270	69,545	164.270	102,670
64. 1G	0.000	0	109.490	62,960	63.000	54,665	172.490	117,625
65. 2G1	0.000	0	0.000	0	50.750	90,360	50.750	90,360
66. 2G	0.000	0	49.000	18,620	112.160	42,620	161.160	61,240
67. 3G1	0.000	0	362.660	136,005	158.000	60,375	520.660	196,380
68. 3G	0.000	0	62.000	21,425	389.630	181,270	451.630	202,695
69. 4G1	0.000	0	105.370	31,610	34.870	10,460	140.240	42,070
70. 4G	0.000	0	315.640	98,160	528.350	132,090	843.990	230,250
71. Total	0.000	0	1,057.160	401,905	1,448.030	641,385	2,505.190	1,043,290
72. Waste	0.000	0	14.950	3,740	263.450	65,870	278.400	69,610
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,836.710	1,447,875	3,273.390	2,423,935	5,110.100	3,871,810

County 10 - Buffalo

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Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	103.520	20,705	3,663.930	4,964,005	217,519.340	268,430,295	221,286.790	273,415,005
77.Dry Land	0.000	0	647.110	500,625	90,425.830	60,706,375	91,072.940	61,207,000
78.Grass	0.000	0	2,655.180	1,069,690	217,562.560	92,008,115	220,217.740	93,077,805
79.Waste	0.000	0	214.740	48,555	11,926.380	2,671,710	12,141.120	2,720,265
80.Other	0.000	0	0.000	0	164.220	44,015	164.220	44,015
81.Exempt	2.430	0	452.560	0	3,378.500	0	3,833.490	0
82.Total	103.520	20,705	7,180.960	6,582,875	537,598.330	423,860,510	544,882.810	430,464,090

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	520.820	66.14%	104,165	69.91%	200.001
1A	202.660	25.74%	36,385	24.42%	179.537
2A1	52.000	6.60%	6,350	4.26%	122.115
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	12.000	1.52%	2,100	1.41%	175.000
Irrigated Total	787.480	100.00%	149,000	100.00%	189.211
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	4.000	26.67%	600	28.04%	150.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	11.000	73.33%	1,540	71.96%	140.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	15.000	100.00%	2,140	100.00%	142.666
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	124.710	71.38%	61,515	71.10%	493.264
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	50.000	28.62%	25,000	28.90%	500.000
Grass Total	174.710	100.00%	86,515	100.00%	495.192
<hr/>					
Irrigated Total	787.480	80.59%	149,000	62.70%	189.211
Dry Total	15.000	1.54%	2,140	0.90%	142.666
Grass Total	174.710	17.88%	86,515	36.40%	495.192
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	3,767.260	385.52%			
Market Area Total	977.190	100.00%	237,655	100.00%	243.202

As Related to the County as a Whole

Irrigated Total	787.480	0.36%	149,000	0.05%	
Dry Total	15.000	0.02%	2,140	0.00%	
Grass Total	174.710	0.08%	86,515	0.09%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	3,767.260	98.27%			
Market Area Total	977.190	0.18%	237,655	0.06%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,926.160	59.66%	5,219,200	64.10%	1,783.634
1A	1,407.930	28.70%	2,454,880	30.15%	1,743.609
2A1	185.000	3.77%	194,250	2.39%	1,050.000
2A	40.000	0.82%	43,500	0.53%	1,087.500
3A1	99.000	2.02%	76,725	0.94%	775.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	215.000	4.38%	134,375	1.65%	625.000
4A	32.000	0.65%	19,200	0.24%	600.000
Irrigated Total	4,905.090	100.00%	8,142,130	100.00%	1,659.934

Dry:

1D1	409.880	32.53%	358,650	37.07%	875.012
1D	537.740	42.68%	482,880	49.91%	897.980
2D1	76.000	6.03%	38,000	3.93%	500.000
2D	6.000	0.48%	2,700	0.28%	450.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	209.270	16.61%	78,475	8.11%	374.994
4D	21.000	1.67%	6,825	0.71%	325.000
Dry Total	1,259.890	100.00%	967,530	100.00%	767.948

Grass:

1G1	54.240	10.20%	32,545	14.35%	600.018
1G	74.000	13.92%	56,450	24.90%	762.837
2G1	108.340	20.38%	48,755	21.50%	450.018
2G	47.680	8.97%	21,455	9.46%	449.979
3G1	2.000	0.38%	700	0.31%	350.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	144.510	27.18%	39,745	17.53%	275.032
4G	100.820	18.97%	27,100	11.95%	268.795
Grass Total	531.590	100.00%	226,750	100.00%	426.550

Irrigated Total	4,905.090	72.16%	8,142,130	87.11%	1,659.934
Dry Total	1,259.890	18.53%	967,530	10.35%	767.948
Grass Total	531.590	7.82%	226,750	2.43%	426.550
Waste	101.080	1.49%	10,110	0.11%	100.019
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	6,797.650	100.00%	9,346,520	100.00%	1,374.963

As Related to the County as a Whole

Irrigated Total	4,905.090	2.22%	8,142,130	2.98%	
Dry Total	1,259.890	1.38%	967,530	1.58%	
Grass Total	531.590	0.24%	226,750	0.24%	
Waste	101.080	0.83%	10,110	0.37%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	6,797.650	1.25%	9,346,520	2.17%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	761.630	51.93%	1,132,310	68.02%	1,486.693
2A1	122.000	8.32%	135,700	8.15%	1,112.295
2A	22.000	1.50%	22,550	1.35%	1,025.000
3A1	53.000	3.61%	39,450	2.37%	744.339
3A	8.000	0.55%	5,200	0.31%	650.000
4A1	436.000	29.73%	287,250	17.25%	658.830
4A	64.000	4.36%	42,300	2.54%	660.937
Irrigated Total	1,466.630	100.00%	1,664,760	100.00%	1,135.092

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	183.790	24.36%	233,665	35.69%	1,271.369
2D1	66.700	8.84%	63,365	9.68%	950.000
2D	250.000	33.13%	243,200	37.15%	972.800
3D1	23.000	3.05%	11,325	1.73%	492.391
3D	0.000	0.00%	0	0.00%	0.000
4D1	203.000	26.91%	92,600	14.14%	456.157
4D	28.000	3.71%	10,500	1.60%	375.000
Dry Total	754.490	100.00%	654,655	100.00%	867.678

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	93.000	13.74%	74,700	26.59%	803.225
2G1	115.000	16.98%	51,750	18.42%	450.000
2G	97.000	14.33%	43,650	15.54%	450.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	14.000	2.07%	12,300	4.38%	878.571
4G1	231.590	34.20%	63,690	22.68%	275.011
4G	126.500	18.68%	34,790	12.39%	275.019
Grass Total	677.090	100.00%	280,880	100.00%	414.834

Irrigated Total	1,466.630	50.41%	1,664,760	63.95%	1,135.092
Dry Total	754.490	25.93%	654,655	25.15%	867.678
Grass Total	677.090	23.27%	280,880	10.79%	414.834
Waste	11.000	0.38%	2,750	0.11%	250.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,909.210	100.00%	2,603,045	100.00%	894.760

As Related to the County as a Whole

Irrigated Total	1,466.630	0.66%	1,664,760	0.61%	
Dry Total	754.490	0.83%	654,655	1.07%	
Grass Total	677.090	0.31%	280,880	0.30%	
Waste	11.000	0.09%	2,750	0.10%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,909.210	0.53%	2,603,045	0.60%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	391.730	11.58%	655,995	14.40%	1,674.610
1A	1,641.280	48.54%	2,788,160	61.21%	1,698.771
2A1	335.000	9.91%	418,750	9.19%	1,250.000
2A	94.000	2.78%	94,000	2.06%	1,000.000
3A1	82.000	2.43%	55,350	1.22%	675.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	815.000	24.10%	528,450	11.60%	648.404
4A	22.390	0.66%	14,555	0.32%	650.066
Irrigated Total	3,381.400	100.00%	4,555,260	100.00%	1,347.152

Dry:

1D1	108.380	8.48%	133,715	13.77%	1,233.760
1D	178.590	13.98%	201,920	20.79%	1,130.634
2D1	225.630	17.66%	191,790	19.75%	850.019
2D	320.090	25.05%	256,075	26.37%	800.009
3D1	2.000	0.16%	950	0.10%	475.000
3D	11.000	0.86%	4,950	0.51%	450.000
4D1	395.150	30.92%	167,940	17.29%	425.003
4D	37.000	2.90%	13,875	1.43%	375.000
Dry Total	1,277.840	100.00%	971,215	100.00%	760.044

Grass:

1G1	15.600	1.82%	10,480	3.27%	671.794
1G	171.640	20.02%	110,845	34.56%	645.799
2G1	100.000	11.67%	45,000	14.03%	450.000
2G	45.000	5.25%	19,125	5.96%	425.000
3G1	2.000	0.23%	650	0.20%	325.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	324.870	37.90%	89,340	27.85%	275.002
4G	198.130	23.11%	45,310	14.13%	228.688
Grass Total	857.240	100.00%	320,750	100.00%	374.165

Irrigated Total	3,381.400	60.21%	4,555,260	77.68%	1,347.152
Dry Total	1,277.840	22.75%	971,215	16.56%	760.044
Grass Total	857.240	15.26%	320,750	5.47%	374.165
Waste	99.820	1.78%	17,195	0.29%	172.260
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	5,616.300	100.00%	5,864,420	100.00%	1,044.178

As Related to the County as a Whole

Irrigated Total	3,381.400	1.53%	4,555,260	1.67%	
Dry Total	1,277.840	1.40%	971,215	1.59%	
Grass Total	857.240	0.39%	320,750	0.34%	
Waste	99.820	0.82%	17,195	0.63%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	5,616.300	1.03%	5,864,420	1.36%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,839.280	41.47%	2,655,150	51.91%	1,443.581
1A	956.040	21.56%	1,363,805	26.66%	1,426.514
2A1	337.380	7.61%	303,640	5.94%	899.994
2A	126.420	2.85%	111,250	2.17%	880.003
3A1	138.000	3.11%	95,220	1.86%	690.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	607.000	13.69%	349,025	6.82%	575.000
4A	431.000	9.72%	237,050	4.63%	550.000
Irrigated Total	4,435.120	100.00%	5,115,140	100.00%	1,153.326

Dry:

1D1	438.180	17.44%	372,450	25.93%	849.993
1D	415.050	16.52%	347,625	24.20%	837.549
2D1	350.680	13.96%	217,420	15.14%	619.995
2D	91.000	3.62%	50,050	3.48%	550.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	173.000	6.88%	73,990	5.15%	427.687
4D1	604.890	24.07%	220,790	15.37%	365.008
4D	440.000	17.51%	154,000	10.72%	350.000
Dry Total	2,512.800	100.00%	1,436,325	100.00%	571.603

Grass:

1G1	306.190	7.83%	183,715	14.13%	600.003
1G	262.460	6.71%	142,160	10.93%	541.644
2G1	100.000	2.56%	42,500	3.27%	425.000
2G	126.550	3.23%	47,510	3.65%	375.424
3G1	67.000	1.71%	23,450	1.80%	350.000
3G	50.000	1.28%	16,500	1.27%	330.000
4G1	1,010.110	25.82%	302,930	23.30%	299.898
4G	1,990.090	50.87%	541,355	41.64%	272.025
Grass Total	3,912.400	100.00%	1,300,120	100.00%	332.307

Irrigated Total	4,435.120	39.37%	5,115,140	64.49%	1,153.326
Dry Total	2,512.800	22.31%	1,436,325	18.11%	571.603
Grass Total	3,912.400	34.73%	1,300,120	16.39%	332.307
Waste	403.520	3.58%	80,700	1.02%	199.990
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	11,263.840	100.00%	7,932,285	100.00%	704.225

As Related to the County as a Whole

Irrigated Total	4,435.120	2.00%	5,115,140	1.87%	
Dry Total	2,512.800	2.76%	1,436,325	2.35%	
Grass Total	3,912.400	1.78%	1,300,120	1.40%	
Waste	403.520	3.32%	80,700	2.97%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	11,263.840	2.07%	7,932,285	1.84%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **6**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,361.020	35.79%	2,191,435	42.56%	1,610.141
1A	1,247.110	32.79%	1,953,170	37.93%	1,566.156
2A1	179.000	4.71%	203,420	3.95%	1,136.424
2A	362.360	9.53%	378,725	7.36%	1,045.162
3A1	24.000	0.63%	16,800	0.33%	700.000
3A	31.000	0.82%	20,925	0.41%	675.000
4A1	316.050	8.31%	197,535	3.84%	625.011
4A	282.390	7.43%	187,005	3.63%	662.222
Irrigated Total	3,802.930	100.00%	5,149,015	100.00%	1,353.959

Dry:

1D1	448.500	26.98%	384,260	33.45%	856.767
1D	538.910	32.42%	467,245	40.67%	867.018
2D1	34.000	2.05%	20,400	1.78%	600.000
2D	41.000	2.47%	24,600	2.14%	600.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	165.930	9.98%	66,370	5.78%	399.987
4D1	264.470	15.91%	122,385	10.65%	462.755
4D	169.500	10.20%	63,565	5.53%	375.014
Dry Total	1,662.310	100.00%	1,148,825	100.00%	691.101

Grass:

1G1	23.000	0.25%	15,365	0.58%	668.043
1G	468.000	5.14%	316,030	11.86%	675.277
2G1	22.500	0.25%	9,565	0.36%	425.111
2G	684.570	7.52%	250,635	9.41%	366.120
3G1	681.000	7.49%	221,325	8.31%	325.000
3G	1,128.660	12.41%	341,085	12.80%	302.203
4G1	1,379.970	15.17%	345,745	12.97%	250.545
4G	4,709.850	51.77%	1,165,065	43.72%	247.367
Grass Total	9,097.550	100.00%	2,664,815	100.00%	292.915

Irrigated Total	3,802.930	24.40%	5,149,015	56.15%	1,353.959
Dry Total	1,662.310	10.66%	1,148,825	12.53%	691.101
Grass Total	9,097.550	58.36%	2,664,815	29.06%	292.915
Waste	1,025.640	6.58%	207,715	2.27%	202.522
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	15,588.430	100.00%	9,170,370	100.00%	588.280

As Related to the County as a Whole

Irrigated Total	3,802.930	1.72%	5,149,015	1.88%	
Dry Total	1,662.310	1.83%	1,148,825	1.88%	
Grass Total	9,097.550	4.13%	2,664,815	2.86%	
Waste	1,025.640	8.45%	207,715	7.64%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	15,588.430	2.86%	9,170,370	2.13%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: 7

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	75.000	15.58%	131,250	30.88%	1,750.000
2A1	104.000	21.60%	101,395	23.86%	974.951
2A	27.000	5.61%	24,975	5.88%	925.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	208.510	43.30%	127,190	29.93%	609.994
4A	67.000	13.91%	40,200	9.46%	600.000
Irrigated Total	481.510	100.00%	425,010	100.00%	882.660
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	108.000	20.48%	97,200	31.13%	900.000
2D1	68.220	12.93%	44,340	14.20%	649.956
2D	49.000	9.29%	29,400	9.41%	600.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	213.900	40.56%	101,610	32.54%	475.035
4D	88.290	16.74%	39,730	12.72%	449.994
Dry Total	527.410	100.00%	312,280	100.00%	592.101
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	34.600	8.46%	35,190	13.30%	1,017.052
2G1	11.000	2.69%	4,950	1.87%	450.000
2G	2.000	0.49%	850	0.32%	425.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	21.780	5.32%	31,080	11.75%	1,426.997
4G1	191.810	46.88%	143,470	54.23%	747.979
4G	148.000	36.17%	49,000	18.52%	331.081
Grass Total	409.190	100.00%	264,540	100.00%	646.496
Irrigated Total	481.510	33.60%	425,010	42.30%	882.660
Dry Total	527.410	36.80%	312,280	31.08%	592.101
Grass Total	409.190	28.55%	264,540	26.33%	646.496
Waste	15.000	1.05%	3,000	0.30%	200.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	1,433.110	100.00%	1,004,830	100.00%	701.153

As Related to the County as a Whole

Irrigated Total	481.510	0.22%	425,010	0.16%
Dry Total	527.410	0.58%	312,280	0.51%
Grass Total	409.190	0.19%	264,540	0.28%
Waste	15.000	0.12%	3,000	0.11%
Other	0.000	0.00%	0	0.00%
Exempt	0.000	0.00%		
Market Area Total	1,433.110	0.26%	1,004,830	0.23%

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **8**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,772.490	55.59%	4,404,840	61.22%	1,588.766
1A	1,378.710	27.64%	2,141,130	29.76%	1,552.995
2A1	285.800	5.73%	278,660	3.87%	975.017
2A	99.480	1.99%	92,020	1.28%	925.010
3A1	85.000	1.70%	59,500	0.83%	700.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	255.770	5.13%	153,460	2.13%	599.992
4A	110.200	2.21%	65,020	0.90%	590.018
Irrigated Total	4,987.450	100.00%	7,194,630	100.00%	1,442.546

Dry:

1D1	178.630	14.50%	151,835	21.27%	849.997
1D	310.930	25.25%	256,510	35.94%	824.976
2D1	184.860	15.01%	106,300	14.89%	575.029
2D	69.020	5.60%	38,650	5.42%	559.982
3D1	14.000	1.14%	5,600	0.78%	400.000
3D	73.400	5.96%	27,525	3.86%	375.000
4D1	291.720	23.69%	94,585	13.25%	324.232
4D	109.020	8.85%	32,705	4.58%	299.990
Dry Total	1,231.580	100.00%	713,710	100.00%	579.507

Grass:

1G1	134.040	3.26%	87,125	6.90%	649.992
1G	323.140	7.87%	178,885	14.18%	553.583
2G1	128.320	3.12%	57,750	4.58%	450.046
2G	280.700	6.83%	119,300	9.45%	425.008
3G1	9.000	0.22%	2,700	0.21%	300.000
3G	118.000	2.87%	32,450	2.57%	275.000
4G1	1,205.530	29.34%	315,650	25.01%	261.835
4G	1,909.450	46.48%	468,035	37.09%	245.115
Grass Total	4,108.180	100.00%	1,261,895	100.00%	307.166

Irrigated Total	4,987.450	47.80%	7,194,630	78.34%	1,442.546
Dry Total	1,231.580	11.80%	713,710	7.77%	579.507
Grass Total	4,108.180	39.37%	1,261,895	13.74%	307.166
Waste	106.620	1.02%	13,400	0.15%	125.679
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	10,433.830	100.00%	9,183,635	100.00%	880.178

As Related to the County as a Whole

Irrigated Total	4,987.450	2.25%	7,194,630	2.63%	
Dry Total	1,231.580	1.35%	713,710	1.17%	
Grass Total	4,108.180	1.87%	1,261,895	1.36%	
Waste	106.620	0.88%	13,400	0.49%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	10,433.830	1.91%	9,183,635	2.13%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **9**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	743.120	30.10%	1,281,880	31.17%	1,724.997
1A	1,613.000	65.33%	2,733,380	66.46%	1,694.593
2A1	0.000	0.00%	0	0.00%	0.000
2A	80.000	3.24%	76,000	1.85%	950.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	33.000	1.34%	21,450	0.52%	650.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	2,469.120	100.00%	4,112,710	100.00%	1,665.658

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	6.000	15.58%	4,950	20.24%	825.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	2.000	5.19%	1,200	4.91%	600.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	30.520	79.23%	18,310	74.86%	599.934
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	38.520	100.00%	24,460	100.00%	634.994

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	1.000	100.00%	550	100.00%	550.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	1.000	100.00%	550	100.00%	550.000

Irrigated Total	2,469.120	97.66%	4,112,710	99.35%	1,665.658
Dry Total	38.520	1.52%	24,460	0.59%	634.994
Grass Total	1.000	0.04%	550	0.01%	550.000
Waste	19.570	0.77%	1,955	0.05%	99.897
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,528.210	100.00%	4,139,675	100.00%	1,637.393

As Related to the County as a Whole

Irrigated Total	2,469.120	1.12%	4,112,710	1.50%	
Dry Total	38.520	0.04%	24,460	0.04%	
Grass Total	1.000	0.00%	550	0.00%	
Waste	19.570	0.16%	1,955	0.07%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,528.210	0.46%	4,139,675	0.96%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **10**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	5,062.460	32.13%	8,082,985	40.72%	1,596.651
1A	5,033.870	31.95%	7,574,410	38.16%	1,504.689
2A1	880.790	5.59%	958,300	4.83%	1,088.000
2A	803.000	5.10%	786,625	3.96%	979.607
3A1	120.000	0.76%	84,000	0.42%	700.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	2,490.000	15.80%	1,565,905	7.89%	628.877
4A	1,366.410	8.67%	796,800	4.01%	583.133
Irrigated Total	15,756.530	100.00%	19,849,025	100.00%	1,259.733

Dry:

1D1	609.420	13.56%	581,655	19.23%	954.440
1D	1,494.340	33.24%	1,284,575	42.47%	859.626
2D1	288.930	6.43%	206,595	6.83%	715.034
2D	596.450	13.27%	356,895	11.80%	598.365
3D1	13.000	0.29%	6,175	0.20%	475.000
3D	11.000	0.24%	4,950	0.16%	450.000
4D1	984.570	21.90%	408,210	13.49%	414.607
4D	497.380	11.06%	175,885	5.81%	353.622
Dry Total	4,495.090	100.00%	3,024,940	100.00%	672.943

Grass:

1G1	146.280	0.95%	101,360	1.73%	692.917
1G	1,180.890	7.69%	682,160	11.63%	577.666
2G1	218.000	1.42%	105,575	1.80%	484.288
2G	556.610	3.63%	208,425	3.55%	374.454
3G1	558.970	3.64%	230,045	3.92%	411.551
3G	1,362.970	8.88%	499,870	8.52%	366.750
4G1	3,929.700	25.60%	1,483,260	25.28%	377.448
4G	7,396.890	48.19%	2,556,575	43.57%	345.628
Grass Total	15,350.310	100.00%	5,867,270	100.00%	382.224

Irrigated Total	15,756.530	43.40%	19,849,025	68.40%	1,259.733
Dry Total	4,495.090	12.38%	3,024,940	10.42%	672.943
Grass Total	15,350.310	42.28%	5,867,270	20.22%	382.224
Waste	701.870	1.93%	278,375	0.96%	396.619
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	36,303.800	100.00%	29,019,610	100.00%	799.354

As Related to the County as a Whole

Irrigated Total	15,756.530	7.12%	19,849,025	7.26%	
Dry Total	4,495.090	4.94%	3,024,940	4.94%	
Grass Total	15,350.310	6.97%	5,867,270	6.30%	
Waste	701.870	5.78%	278,375	10.23%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	36,303.800	6.66%	29,019,610	6.74%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: 11

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	2,257.040	71.46%	3,648,305	85.89%	1,616.411
2A1	90.000	2.85%	99,000	2.33%	1,100.000
2A	111.040	3.52%	121,985	2.87%	1,098.568
3A1	0.000	0.00%	0	0.00%	0.000
3A	97.450	3.09%	61,510	1.45%	631.195
4A1	0.000	0.00%	0	0.00%	0.000
4A	603.000	19.09%	316,800	7.46%	525.373
Irrigated Total	3,158.530	100.00%	4,247,600	100.00%	1,344.802

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	136.000	24.19%	123,350	35.98%	906.985
2D1	62.980	11.20%	45,665	13.32%	725.071
2D	146.000	25.97%	87,250	25.45%	597.602
3D1	0.000	0.00%	0	0.00%	0.000
3D	111.000	19.74%	49,395	14.41%	445.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	106.230	18.90%	37,215	10.85%	350.324
Dry Total	562.210	100.00%	342,875	100.00%	609.869

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	195.590	10.92%	139,715	19.02%	714.325
2G1	0.000	0.00%	0	0.00%	0.000
2G	262.360	14.64%	118,060	16.07%	449.992
3G1	1,114.270	62.19%	406,945	55.40%	365.212
3G	219.410	12.25%	69,805	9.50%	318.148
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	1,791.630	100.00%	734,525	100.00%	409.975

Irrigated Total	3,158.530	50.05%	4,247,600	75.51%	1,344.802
Dry Total	562.210	8.91%	342,875	6.09%	609.869
Grass Total	1,791.630	28.39%	734,525	13.06%	409.975
Waste	798.710	12.66%	300,565	5.34%	376.313
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	6,311.080	100.00%	5,625,565	100.00%	891.379

As Related to the County as a Whole

Irrigated Total	3,158.530	1.43%	4,247,600	1.55%	
Dry Total	562.210	0.62%	342,875	0.56%	
Grass Total	1,791.630	0.81%	734,525	0.79%	
Waste	798.710	6.58%	300,565	11.05%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	6,311.080	1.16%	5,625,565	1.31%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **12**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	10,567.690	51.24%	18,313,450	55.64%	1,732.966
1A	5,366.360	26.02%	9,085,190	27.60%	1,692.989
2A1	2,915.810	14.14%	3,809,585	11.57%	1,306.527
2A	991.880	4.81%	1,254,665	3.81%	1,264.936
3A1	121.580	0.59%	86,105	0.26%	708.216
3A	28.060	0.14%	20,840	0.06%	742.694
4A1	1.000	0.00%	650	0.00%	650.000
4A	629.850	3.05%	343,270	1.04%	545.002
Irrigated Total	20,622.230	100.00%	32,913,755	100.00%	1,596.032
Dry:					
1D1	64.100	7.42%	58,590	9.62%	914.040
1D	215.100	24.89%	187,235	30.74%	870.455
2D1	284.780	32.96%	207,295	34.03%	727.912
2D	149.910	17.35%	92,745	15.22%	618.671
3D1	4.000	0.46%	2,600	0.43%	650.000
3D	28.000	3.24%	12,460	2.05%	445.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	118.150	13.67%	48,260	7.92%	408.463
Dry Total	864.040	100.00%	609,185	100.00%	705.042
Grass:					
1G1	30.340	1.36%	21,180	1.81%	698.088
1G	629.680	28.30%	478,585	40.90%	760.044
2G1	57.450	2.58%	28,725	2.45%	500.000
2G	259.600	11.67%	108,170	9.24%	416.679
3G1	1,171.250	52.64%	502,190	42.92%	428.764
3G	55.250	2.48%	23,205	1.98%	420.000
4G1	15.000	0.67%	4,200	0.36%	280.000
4G	6.500	0.29%	3,855	0.33%	593.076
Grass Total	2,225.070	100.00%	1,170,110	100.00%	525.875
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Irrigated Total	20,622.230	85.89%	32,913,755	94.66%	1,596.032
Dry Total	864.040	3.60%	609,185	1.75%	705.042
Grass Total	2,225.070	9.27%	1,170,110	3.37%	525.875
Waste	299.640	1.25%	77,560	0.22%	258.843
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	24,010.980	100.00%	34,770,610	100.00%	1,448.112

As Related to the County as a Whole

Irrigated Total	20,622.230	9.32%	32,913,755	12.04%	
Dry Total	864.040	0.95%	609,185	1.00%	
Grass Total	2,225.070	1.01%	1,170,110	1.26%	
Waste	299.640	2.47%	77,560	2.85%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	24,010.980	4.41%	34,770,610	8.08%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **13**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	4.000	23.53%	2,200	32.59%	550.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	13.000	76.47%	4,550	67.41%	350.000
Dry Total	17.000	100.00%	6,750	100.00%	397.058
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	8.000	2.06%	4,800	4.17%	600.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	35.000	9.03%	13,125	11.39%	375.000
4G1	100.680	25.97%	30,205	26.21%	300.009
4G	244.000	62.94%	67,105	58.23%	275.020
Grass Total	387.680	100.00%	115,235	100.00%	297.242
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Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	17.000	4.20%	6,750	5.53%	397.058
Grass Total	387.680	95.80%	115,235	94.47%	297.242
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	404.680	100.00%	121,985	100.00%	301.435

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	17.000	0.02%	6,750	0.01%	
Grass Total	387.680	0.18%	115,235	0.12%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	404.680	0.07%	121,985	0.03%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **14**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	10,545.600	24.43%	18,344,100	29.28%	1,739.502
1A	17,658.030	40.91%	30,894,780	49.32%	1,749.616
2A1	3,315.810	7.68%	4,188,720	6.69%	1,263.256
2A	1,303.000	3.02%	1,631,000	2.60%	1,251.726
3A1	998.520	2.31%	773,365	1.23%	774.511
3A	61.000	0.14%	54,900	0.09%	900.000
4A1	7,582.870	17.57%	5,547,105	8.86%	731.531
4A	1,700.010	3.94%	1,206,985	1.93%	709.987
Irrigated Total	43,164.840	100.00%	62,640,955	100.00%	1,451.203

Dry:

1D1	758.000	5.19%	779,150	6.95%	1,027.902
1D	2,161.430	14.79%	2,306,510	20.57%	1,067.122
2D1	1,920.410	13.14%	1,985,165	17.70%	1,033.719
2D	639.030	4.37%	630,770	5.62%	987.074
3D1	918.870	6.29%	610,610	5.44%	664.522
3D	172.260	1.18%	127,855	1.14%	742.221
4D1	6,691.940	45.80%	3,964,605	35.35%	592.444
4D	1,347.690	9.22%	809,575	7.22%	600.713
Dry Total	14,609.630	100.00%	11,214,240	100.00%	767.592

Grass:

1G1	497.290	1.80%	520,345	3.53%	1,046.361
1G	953.730	3.44%	828,295	5.63%	868.479
2G1	1,209.760	4.37%	846,950	5.75%	700.097
2G	751.260	2.71%	476,560	3.24%	634.347
3G1	926.650	3.35%	672,385	4.57%	725.608
3G	313.000	1.13%	135,875	0.92%	434.105
4G1	13,326.870	48.13%	6,946,840	47.19%	521.265
4G	9,710.550	35.07%	4,293,975	29.17%	442.196
Grass Total	27,689.110	100.00%	14,721,225	100.00%	531.661

Irrigated Total	43,164.840	49.71%	62,640,955	70.44%	1,451.203
Dry Total	14,609.630	16.82%	11,214,240	12.61%	767.592
Grass Total	27,689.110	31.89%	14,721,225	16.55%	531.661
Waste	1,369.930	1.58%	347,825	0.39%	253.899
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	86,833.510	100.00%	88,924,245	100.00%	1,024.077

As Related to the County as a Whole

Irrigated Total	43,164.840	19.51%	62,640,955	22.91%	
Dry Total	14,609.630	16.04%	11,214,240	18.32%	
Grass Total	27,689.110	12.57%	14,721,225	15.82%	
Waste	1,369.930	11.28%	347,825	12.79%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	86,833.510	15.94%	88,924,245	20.66%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **15**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,206.460	17.40%	3,534,750	27.07%	1,602.000
1A	2,306.270	18.19%	3,529,535	27.03%	1,530.408
2A1	1,159.740	9.15%	1,343,055	10.29%	1,158.065
2A	888.100	7.01%	945,485	7.24%	1,064.615
3A1	384.000	3.03%	254,650	1.95%	663.151
3A	41.000	0.32%	26,650	0.20%	650.000
4A1	3,197.710	25.22%	2,028,020	15.53%	634.210
4A	2,493.890	19.67%	1,394,550	10.68%	559.186
Irrigated Total	12,677.170	100.00%	13,056,695	100.00%	1,029.937

Dry:

1D1	240.000	3.82%	219,800	6.80%	915.833
1D	396.000	6.31%	343,000	10.60%	866.161
2D1	561.000	8.94%	372,450	11.52%	663.903
2D	808.960	12.89%	493,110	15.25%	609.560
3D1	242.000	3.86%	128,000	3.96%	528.925
3D	131.000	2.09%	62,780	1.94%	479.236
4D1	2,385.280	38.00%	1,016,695	31.43%	426.237
4D	1,512.870	24.10%	598,500	18.50%	395.605
Dry Total	6,277.110	100.00%	3,234,335	100.00%	515.258

Grass:

1G1	419.520	1.07%	328,990	2.09%	784.205
1G	1,102.640	2.80%	826,270	5.24%	749.356
2G1	814.130	2.07%	562,100	3.57%	690.430
2G	1,773.160	4.50%	1,168,650	7.41%	659.077
3G1	233.500	0.59%	126,575	0.80%	542.077
3G	4,253.330	10.81%	2,213,155	14.04%	520.334
4G1	8,949.150	22.74%	3,782,680	23.99%	422.685
4G	21,815.460	55.42%	6,757,965	42.86%	309.778
Grass Total	39,360.890	100.00%	15,766,385	100.00%	400.559

Irrigated Total	12,677.170	21.66%	13,056,695	40.70%	1,029.937
Dry Total	6,277.110	10.72%	3,234,335	10.08%	515.258
Grass Total	39,360.890	67.25%	15,766,385	49.14%	400.559
Waste	216.800	0.37%	25,490	0.08%	117.573
Other	0.000	0.00%	0	0.00%	0.000
Exempt	4.120	0.01%			
Market Area Total	58,531.970	100.00%	32,082,905	100.00%	548.126

As Related to the County as a Whole

Irrigated Total	12,677.170	5.73%	13,056,695	4.78%	
Dry Total	6,277.110	6.89%	3,234,335	5.28%	
Grass Total	39,360.890	17.87%	15,766,385	16.94%	
Waste	216.800	1.79%	25,490	0.94%	
Other	0.000	0.00%	0	0.00%	
Exempt	4.120	0.11%			
Market Area Total	58,531.970	10.74%	32,082,905	7.45%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **16**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	775.300	3.41%	1,346,725	4.69%	1,737.037
1A	11,504.210	50.67%	19,349,845	67.36%	1,681.979
2A1	1,389.040	6.12%	1,851,705	6.45%	1,333.082
2A	1,291.980	5.69%	1,303,480	4.54%	1,008.901
3A1	531.000	2.34%	399,450	1.39%	752.259
3A	0.000	0.00%	0	0.00%	0.000
4A1	5,120.290	22.55%	3,219,305	11.21%	628.734
4A	2,092.810	9.22%	1,254,290	4.37%	599.332
Irrigated Total	22,704.630	100.00%	28,724,800	100.00%	1,265.151

Dry:

1D1	238.400	2.18%	293,580	3.52%	1,231.459
1D	3,386.040	31.01%	3,582,985	42.99%	1,058.163
2D1	591.010	5.41%	561,965	6.74%	950.855
2D	1,650.520	15.12%	1,492,305	17.90%	904.142
3D1	169.990	1.56%	84,995	1.02%	500.000
3D	69.660	0.64%	33,640	0.40%	482.917
4D1	3,909.330	35.80%	1,874,805	22.49%	479.571
4D	904.440	8.28%	411,000	4.93%	454.424
Dry Total	10,919.390	100.00%	8,335,275	100.00%	763.346

Grass:

1G1	86.210	0.79%	58,195	1.44%	675.037
1G	1,067.040	9.83%	751,045	18.59%	703.858
2G1	622.840	5.74%	340,670	8.43%	546.962
2G	428.500	3.95%	205,500	5.09%	479.579
3G1	33.000	0.30%	15,675	0.39%	475.000
3G	65.000	0.60%	29,250	0.72%	450.000
4G1	4,763.070	43.89%	1,477,135	36.56%	310.122
4G	3,787.780	34.90%	1,162,860	28.78%	307.003
Grass Total	10,853.440	100.00%	4,040,330	100.00%	372.262

Irrigated Total	22,704.630	50.80%	28,724,800	69.82%	1,265.151
Dry Total	10,919.390	24.43%	8,335,275	20.26%	763.346
Grass Total	10,853.440	24.28%	4,040,330	9.82%	372.262
Waste	216.410	0.48%	41,085	0.10%	189.847
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	44,693.870	100.00%	41,141,490	100.00%	920.517

As Related to the County as a Whole

Irrigated Total	22,704.630	10.26%	28,724,800	10.51%	
Dry Total	10,919.390	11.99%	8,335,275	13.62%	
Grass Total	10,853.440	4.93%	4,040,330	4.34%	
Waste	216.410	1.78%	41,085	1.51%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	44,693.870	8.20%	41,141,490	9.56%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: 17

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	293.120	5.68%	426,215	8.95%	1,454.063
1A	987.000	19.14%	1,334,450	28.03%	1,352.026
2A1	865.000	16.77%	844,600	17.74%	976.416
2A	286.830	5.56%	257,245	5.40%	896.855
3A1	184.000	3.57%	153,600	3.23%	834.782
3A	87.000	1.69%	69,100	1.45%	794.252
4A1	1,889.500	36.64%	1,300,325	27.32%	688.184
4A	564.540	10.95%	374,885	7.88%	664.053
Irrigated Total	5,156.990	100.00%	4,760,420	100.00%	923.100
Dry:					
1D1	179.000	2.96%	161,100	4.78%	900.000
1D	421.000	6.96%	364,750	10.82%	866.389
2D1	887.700	14.67%	660,940	19.61%	744.553
2D	334.030	5.52%	246,915	7.32%	739.200
3D1	162.000	2.68%	101,250	3.00%	625.000
3D	194.000	3.21%	116,600	3.46%	601.030
4D1	2,794.440	46.17%	1,284,355	38.10%	459.610
4D	1,080.000	17.84%	435,300	12.91%	403.055
Dry Total	6,052.170	100.00%	3,371,210	100.00%	557.025
Grass:					
1G1	299.910	2.20%	185,770	3.23%	619.419
1G	473.000	3.47%	282,580	4.92%	597.420
2G1	539.000	3.96%	275,600	4.80%	511.317
2G	729.290	5.36%	404,075	7.03%	554.066
3G1	103.000	0.76%	71,150	1.24%	690.776
3G	759.640	5.58%	332,395	5.79%	437.569
4G1	3,939.570	28.93%	1,630,600	28.38%	413.903
4G	6,774.010	49.75%	2,563,070	44.61%	378.368
Grass Total	13,617.420	100.00%	5,745,240	100.00%	421.903
Irrigated Total	5,156.990	20.44%	4,760,420	34.10%	923.100
Dry Total	6,052.170	23.98%	3,371,210	24.15%	557.025
Grass Total	13,617.420	53.97%	5,745,240	41.16%	421.903
Waste	407.180	1.61%	81,515	0.58%	200.194
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	25,233.760	100.00%	13,958,385	100.00%	553.163

As Related to the County as a Whole

Irrigated Total	5,156.990	2.33%	4,760,420	1.74%	
Dry Total	6,052.170	6.65%	3,371,210	5.51%	
Grass Total	13,617.420	6.18%	5,745,240	6.17%	
Waste	407.180	3.35%	81,515	3.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	25,233.760	4.63%	13,958,385	3.24%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **18**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	971.470	8.50%	1,564,310	14.56%	1,610.250
1A	938.610	8.21%	1,514,795	14.10%	1,613.870
2A1	2,361.700	20.66%	2,436,060	22.67%	1,031.485
2A	1,093.900	9.57%	1,036,785	9.65%	947.787
3A1	206.500	1.81%	175,525	1.63%	850.000
3A	82.000	0.72%	67,400	0.63%	821.951
4A1	4,642.300	40.61%	3,249,610	30.24%	700.000
4A	1,136.000	9.94%	702,500	6.54%	618.397
Irrigated Total	11,432.480	100.00%	10,746,985	100.00%	940.039
Dry:					
1D1	687.200	10.98%	558,335	14.55%	812.478
1D	247.470	3.95%	228,280	5.95%	922.455
2D1	1,303.830	20.82%	892,195	23.25%	684.287
2D	365.250	5.83%	223,830	5.83%	612.813
3D1	120.000	1.92%	70,200	1.83%	585.000
3D	345.900	5.52%	204,240	5.32%	590.459
4D1	2,795.210	44.64%	1,473,165	38.39%	527.031
4D	396.580	6.33%	187,090	4.88%	471.758
Dry Total	6,261.440	100.00%	3,837,335	100.00%	612.851
Grass:					
1G1	227.000	3.44%	170,250	5.60%	750.000
1G	105.000	1.59%	73,900	2.43%	703.809
2G1	407.900	6.17%	217,390	7.15%	532.949
2G	397.300	6.01%	236,055	7.76%	594.148
3G1	5.000	0.08%	2,875	0.09%	575.000
3G	298.500	4.52%	167,715	5.51%	561.859
4G1	1,276.120	19.32%	588,720	19.35%	461.335
4G	3,889.430	58.88%	1,585,615	52.12%	407.672
Grass Total	6,606.250	100.00%	3,042,520	100.00%	460.551
<hr/>					
Irrigated Total	11,432.480	45.85%	10,746,985	60.51%	940.039
Dry Total	6,261.440	25.11%	3,837,335	21.61%	612.851
Grass Total	6,606.250	26.49%	3,042,520	17.13%	460.551
Waste	635.090	2.55%	133,390	0.75%	210.033
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	24,935.260	100.00%	17,760,230	100.00%	712.253

As Related to the County as a Whole

Irrigated Total	11,432.480	5.17%	10,746,985	3.93%	
Dry Total	6,261.440	6.88%	3,837,335	6.27%	
Grass Total	6,606.250	3.00%	3,042,520	3.27%	
Waste	635.090	5.23%	133,390	4.90%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	24,935.260	4.58%	17,760,230	4.13%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **19**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3,030.970	58.61%	4,700,235	66.52%	1,550.736
1A	771.340	14.92%	1,007,890	14.26%	1,306.674
2A1	392.280	7.59%	491,585	6.96%	1,253.148
2A	683.400	13.22%	683,185	9.67%	999.685
3A1	0.000	0.00%	0	0.00%	0.000
3A	69.000	1.33%	46,575	0.66%	675.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	224.300	4.34%	136,825	1.94%	610.008
Irrigated Total	5,171.290	100.00%	7,066,295	100.00%	1,366.447

Dry:

1D1	8.670	2.01%	8,670	3.04%	1,000.000
1D	36.000	8.35%	34,200	11.99%	950.000
2D1	212.000	49.19%	139,900	49.07%	659.905
2D	165.330	38.36%	99,200	34.79%	600.012
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	9.000	2.09%	3,150	1.10%	350.000
Dry Total	431.000	100.00%	285,120	100.00%	661.531

Grass:

1G1	18.170	3.44%	9,085	5.24%	500.000
1G	42.000	7.95%	21,000	12.10%	500.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	64.310	12.17%	24,120	13.90%	375.058
3G1	345.860	65.46%	102,975	59.34%	297.736
3G	58.000	10.98%	16,350	9.42%	281.896
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	528.340	100.00%	173,530	100.00%	328.443

Irrigated Total	5,171.290	78.80%	7,066,295	92.40%	1,366.447
Dry Total	431.000	6.57%	285,120	3.73%	661.531
Grass Total	528.340	8.05%	173,530	2.27%	328.443
Waste	270.440	4.12%	82,600	1.08%	305.428
Other	161.260	2.46%	40,315	0.53%	250.000
Exempt	0.000	0.00%			
Market Area Total	6,562.330	100.00%	7,647,860	100.00%	1,165.418

As Related to the County as a Whole

Irrigated Total	5,171.290	2.34%	7,066,295	2.58%	
Dry Total	431.000	0.47%	285,120	0.47%	
Grass Total	528.340	0.24%	173,530	0.19%	
Waste	270.440	2.23%	82,600	3.04%	
Other	161.260	98.20%	40,315	91.59%	
Exempt	0.000	0.00%			
Market Area Total	6,562.330	1.20%	7,647,860	1.78%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **20**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	282.510	89.47%	522,645	95.35%	1,850.005
2A1	9.000	2.85%	9,450	1.72%	1,050.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	1.000	0.32%	800	0.15%	800.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	2.250	0.71%	1,575	0.29%	700.000
4A	21.000	6.65%	13,650	2.49%	650.000
Irrigated Total	315.760	100.00%	548,120	100.00%	1,735.875

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	48.080	49.48%	48,080	65.74%	1,000.000
2D1	5.100	5.25%	3,060	4.18%	600.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	32.000	32.93%	16,000	21.88%	500.000
4D	12.000	12.35%	6,000	8.20%	500.000
Dry Total	97.180	100.00%	73,140	100.00%	752.624

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	6.000	72.64%	3,600	79.91%	600.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	2.260	27.36%	905	20.09%	400.442
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	8.260	100.00%	4,505	100.00%	545.399

Irrigated Total	315.760	74.97%	548,120	87.59%	1,735.875
Dry Total	97.180	23.07%	73,140	11.69%	752.624
Grass Total	8.260	1.96%	4,505	0.72%	545.399
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	421.200	100.00%	625,765	100.00%	1,485.671

As Related to the County as a Whole

Irrigated Total	315.760	0.14%	548,120	0.20%	
Dry Total	97.180	0.11%	73,140	0.12%	
Grass Total	8.260	0.00%	4,505	0.00%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	421.200	0.08%	625,765	0.15%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **41**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3,135.040	10.37%	4,339,130	16.00%	1,384.074
1A	4,366.840	14.45%	5,641,570	20.80%	1,291.911
2A1	5,518.410	18.26%	5,337,160	19.68%	967.155
2A	2,895.830	9.58%	2,594,545	9.57%	895.959
3A1	2,277.500	7.53%	1,592,090	5.87%	699.051
3A	1,078.880	3.57%	689,235	2.54%	638.843
4A1	8,710.110	28.81%	5,688,720	20.98%	653.116
4A	2,245.140	7.43%	1,234,830	4.55%	550.001
Irrigated Total	30,227.750	100.00%	27,117,280	100.00%	897.098

Dry:

1D1	466.780	2.65%	504,135	3.91%	1,080.026
1D	855.260	4.86%	855,260	6.63%	1,000.000
2D1	3,873.570	22.01%	3,590,750	27.85%	926.987
2D	1,777.840	10.10%	1,550,755	12.03%	872.269
3D1	1,642.340	9.33%	1,368,805	10.62%	833.448
3D	1,554.230	8.83%	814,540	6.32%	524.079
4D1	6,589.960	37.44%	3,790,225	29.39%	575.151
4D	840.120	4.77%	420,060	3.26%	500.000
Dry Total	17,600.100	100.00%	12,894,530	100.00%	732.639

Grass:

1G1	504.510	1.62%	277,280	2.09%	549.602
1G	1,365.010	4.38%	752,265	5.66%	551.105
2G1	1,808.660	5.81%	1,014,945	7.64%	561.158
2G	2,511.960	8.06%	1,338,375	10.08%	532.801
3G1	1,596.890	5.13%	839,140	6.32%	525.483
3G	3,389.660	10.88%	1,832,395	13.80%	540.583
4G1	3,641.440	11.69%	1,583,610	11.93%	434.885
4G	16,336.200	52.44%	5,641,475	42.48%	345.335
Grass Total	31,154.330	100.00%	13,279,485	100.00%	426.248

Irrigated Total	30,227.750	36.75%	27,117,280	50.31%	897.098
Dry Total	17,600.100	21.40%	12,894,530	23.92%	732.639
Grass Total	31,154.330	37.88%	13,279,485	24.64%	426.248
Waste	3,256.500	3.96%	606,110	1.12%	186.123
Other	2.960	0.00%	3,700	0.01%	1,250.000
Exempt	0.000	0.00%			
Market Area Total	82,241.640	100.00%	53,901,105	100.00%	655.399

As Related to the County as a Whole

Irrigated Total	30,227.750	13.66%	27,117,280	9.92%	
Dry Total	17,600.100	19.33%	12,894,530	21.07%	
Grass Total	31,154.330	14.15%	13,279,485	14.27%	
Waste	3,256.500	26.82%	606,110	22.28%	
Other	2.960	1.80%	3,700	8.41%	
Exempt	0.000	0.00%			
Market Area Total	82,241.640	15.09%	53,901,105	12.52%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **42**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,652.520	17.21%	2,489,030	28.60%	1,506.202
1A	483.500	5.04%	652,725	7.50%	1,350.000
2A1	1,490.220	15.52%	1,757,565	20.20%	1,179.399
2A	531.040	5.53%	584,145	6.71%	1,100.001
3A1	702.660	7.32%	557,310	6.40%	793.143
3A	6.000	0.06%	4,500	0.05%	750.000
4A1	3,343.000	34.82%	1,890,585	21.73%	565.535
4A	1,392.000	14.50%	766,035	8.80%	550.312
Irrigated Total	9,600.940	100.00%	8,701,895	100.00%	906.358
Dry:					
1D1	235.000	4.21%	177,800	5.89%	756.595
1D	182.610	3.27%	136,960	4.54%	750.013
2D1	627.940	11.26%	423,865	14.04%	675.008
2D	411.650	7.38%	245,990	8.15%	597.570
3D1	369.880	6.63%	212,685	7.04%	575.010
3D	202.000	3.62%	111,100	3.68%	550.000
4D1	2,452.250	43.97%	1,217,625	40.33%	496.533
4D	1,095.690	19.65%	493,060	16.33%	449.999
Dry Total	5,577.020	100.00%	3,019,085	100.00%	541.343
Grass:					
1G1	101.990	1.10%	71,395	1.70%	700.019
1G	72.920	0.79%	51,495	1.23%	706.184
2G1	356.570	3.85%	160,460	3.83%	450.009
2G	541.180	5.84%	245,035	5.85%	452.779
3G1	126.000	1.36%	69,300	1.65%	550.000
3G	569.410	6.15%	307,770	7.34%	540.506
4G1	3,085.240	33.32%	1,460,190	34.83%	473.282
4G	4,407.390	47.59%	1,826,395	43.57%	414.393
Grass Total	9,260.700	100.00%	4,192,040	100.00%	452.669
Irrigated Total	9,600.940	38.57%	8,701,895	54.60%	906.358
Dry Total	5,577.020	22.41%	3,019,085	18.94%	541.343
Grass Total	9,260.700	37.21%	4,192,040	26.30%	452.669
Waste	451.540	1.81%	25,125	0.16%	55.642
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	24,890.200	100.00%	15,938,145	100.00%	640.338

As Related to the County as a Whole

Irrigated Total	9,600.940	4.34%	8,701,895	3.18%	
Dry Total	5,577.020	6.12%	3,019,085	4.93%	
Grass Total	9,260.700	4.21%	4,192,040	4.50%	
Waste	451.540	3.72%	25,125	0.92%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	24,890.200	4.57%	15,938,145	3.70%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **43**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	455.000	3.68%	768,325	5.67%	1,688.626
1A	878.000	7.10%	1,274,175	9.41%	1,451.224
2A1	1,485.500	12.02%	2,144,725	15.83%	1,443.773
2A	1,005.600	8.13%	1,199,085	8.85%	1,192.407
3A1	1,836.500	14.85%	2,143,400	15.82%	1,167.111
3A	81.000	0.66%	80,900	0.60%	998.765
4A1	3,848.350	31.13%	3,688,340	27.23%	958.421
4A	2,773.140	22.43%	2,246,375	16.58%	810.047
Irrigated Total	12,363.090	100.00%	13,545,325	100.00%	1,095.626

Dry:

1D1	190.000	2.70%	145,400	3.73%	765.263
1D	372.660	5.30%	268,595	6.90%	720.750
2D1	1,062.210	15.11%	723,635	18.58%	681.254
2D	770.250	10.95%	496,320	12.75%	644.362
3D1	739.000	10.51%	442,400	11.36%	598.646
3D	435.250	6.19%	256,550	6.59%	589.431
4D1	2,156.720	30.67%	1,060,365	27.23%	491.656
4D	1,305.210	18.56%	500,685	12.86%	383.604
Dry Total	7,031.300	100.00%	3,893,950	100.00%	553.802

Grass:

1G1	383.730	1.15%	249,425	1.87%	650.001
1G	1,647.780	4.95%	885,480	6.63%	537.377
2G1	1,007.280	3.03%	491,690	3.68%	488.136
2G	2,430.060	7.30%	1,212,930	9.08%	499.135
3G1	1,339.860	4.03%	634,220	4.75%	473.347
3G	3,183.370	9.57%	1,532,125	11.48%	481.290
4G1	7,865.170	23.64%	3,122,360	23.39%	396.985
4G	15,408.990	46.32%	5,222,695	39.12%	338.938
Grass Total	33,266.240	100.00%	13,350,925	100.00%	401.335

Irrigated Total	12,363.090	22.97%	13,545,325	43.75%	1,095.626
Dry Total	7,031.300	13.06%	3,893,950	12.58%	553.802
Grass Total	33,266.240	61.80%	13,350,925	43.13%	401.335
Waste	1,170.620	2.17%	167,930	0.54%	143.453
Other	0.000	0.00%	0	0.00%	0.000
Exempt	1.000	0.00%			
Market Area Total	53,831.250	100.00%	30,958,130	100.00%	575.095

As Related to the County as a Whole

Irrigated Total	12,363.090	5.59%	13,545,325	4.95%	
Dry Total	7,031.300	7.72%	3,893,950	6.36%	
Grass Total	33,266.240	15.11%	13,350,925	14.34%	
Waste	1,170.620	9.64%	167,930	6.17%	
Other	0.000	0.00%	0	0.00%	
Exempt	1.000	0.03%			
Market Area Total	53,831.250	9.88%	30,958,130	7.19%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **44**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	210.820	44.49%	390,015	54.25%	1,849.990
1A	62.000	13.09%	110,050	15.31%	1,775.000
2A1	61.000	12.87%	88,450	12.30%	1,450.000
2A	36.000	7.60%	37,800	5.26%	1,050.000
3A1	34.000	7.18%	30,600	4.26%	900.000
3A	13.000	2.74%	11,700	1.63%	900.000
4A1	53.000	11.19%	47,700	6.63%	900.000
4A	4.000	0.84%	2,600	0.36%	650.000
Irrigated Total	473.820	100.00%	718,915	100.00%	1,517.274

Dry:

1D1	31.560	7.59%	29,980	8.71%	949.936
1D	135.200	32.51%	128,440	37.31%	950.000
2D1	89.500	21.52%	80,550	23.40%	900.000
2D	18.000	4.33%	16,200	4.71%	900.000
3D1	4.660	1.12%	3,145	0.91%	674.892
3D	44.000	10.58%	28,600	8.31%	650.000
4D1	62.000	14.91%	40,300	11.71%	650.000
4D	31.000	7.45%	17,050	4.95%	550.000
Dry Total	415.920	100.00%	344,265	100.00%	827.719

Grass:

1G1	203.940	3.95%	156,295	5.14%	766.377
1G	274.620	5.32%	205,965	6.77%	750.000
2G1	156.000	3.02%	115,150	3.78%	738.141
2G	269.000	5.21%	188,300	6.19%	700.000
3G1	137.790	2.67%	81,975	2.69%	594.927
3G	480.500	9.31%	276,285	9.08%	574.994
4G1	1,494.810	28.96%	839,145	27.58%	561.372
4G	2,144.870	41.55%	1,179,195	38.76%	549.774
Grass Total	5,161.530	100.00%	3,042,310	100.00%	589.420

Irrigated Total	473.820	7.69%	718,915	17.36%	1,517.274
Dry Total	415.920	6.75%	344,265	8.31%	827.719
Grass Total	5,161.530	83.73%	3,042,310	73.45%	589.420
Waste	113.170	1.84%	36,780	0.89%	324.997
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	6,164.440	100.00%	4,142,270	100.00%	671.962

As Related to the County as a Whole

Irrigated Total	473.820	0.21%	718,915	0.26%	
Dry Total	415.920	0.46%	344,265	0.56%	
Grass Total	5,161.530	2.34%	3,042,310	3.27%	
Waste	113.170	0.93%	36,780	1.35%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	6,164.440	1.13%	4,142,270	0.96%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **50**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	15.000	9.55%	12,000	18.39%	800.000
3G1	12.000	7.64%	4,500	6.90%	375.000
3G	130.000	82.80%	48,750	74.71%	375.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	157.000	100.00%	65,250	100.00%	415.605

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000
Grass Total	157.000	100.00%	65,250	100.00%	415.605
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	157.000	100.00%	65,250	100.00%	415.605

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	0.000	0.00%	0	0.00%	
Grass Total	157.000	0.07%	65,250	0.07%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	157.000	0.03%	65,250	0.02%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **70**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	13.390	11.21%	11,380	12.89%	849.887
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	63.000	52.76%	47,250	53.52%	750.000
3G	43.010	36.02%	29,655	33.59%	689.490
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	119.400	100.00%	88,285	100.00%	739.405
<hr/>					
Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000
Grass Total	119.400	77.28%	88,285	76.58%	739.405
Waste	35.100	22.72%	27,000	23.42%	769.230
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	154.500	100.00%	115,285	100.00%	746.181

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	0.000	0.00%	0	0.00%	
Grass Total	119.400	0.05%	88,285	0.09%	
Waste	35.100	0.29%	27,000	0.99%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	154.500	0.03%	115,285	0.03%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **72**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	6.000	1.48%	4,200	1.84%	700.000
3G1	311.000	76.60%	166,480	72.85%	535.305
3G	89.000	21.92%	57,850	25.31%	650.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	406.000	100.00%	228,530	100.00%	562.881

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000
Grass Total	406.000	74.71%	228,530	73.48%	562.881
Waste	137.470	25.29%	82,480	26.52%	599.985
Other	0.000	0.00%	0	0.00%	0.000
Exempt	61.110	11.24%			
Market Area Total	543.470	100.00%	311,010	100.00%	572.267

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	0.000	0.00%	0	0.00%	
Grass Total	406.000	0.18%	228,530	0.25%	
Waste	137.470	1.13%	82,480	3.03%	
Other	0.000	0.00%	0	0.00%	
Exempt	61.110	1.59%			
Market Area Total	543.470	0.10%	311,010	0.07%	

2006 Agricultural Land Detail

County 10 - Buffalo

Market Area: **93**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	674.420	38.67%	994,780	43.84%	1,475.015
1A	507.850	29.12%	749,085	33.01%	1,475.012
2A1	102.000	5.85%	124,950	5.51%	1,225.000
2A	139.240	7.98%	167,085	7.36%	1,199.978
3A1	25.500	1.46%	21,675	0.96%	850.000
3A	144.000	8.26%	122,400	5.39%	850.000
4A1	39.000	2.24%	23,790	1.05%	610.000
4A	112.000	6.42%	65,520	2.89%	585.000
Irrigated Total	1,744.010	100.00%	2,269,285	100.00%	1,301.188

Dry:

1D1	75.000	12.88%	105,000	21.44%	1,400.000
1D	171.130	29.38%	203,880	41.64%	1,191.374
2D1	26.000	4.46%	18,200	3.72%	700.000
2D	137.000	23.52%	89,050	18.19%	650.000
3D1	27.870	4.78%	14,630	2.99%	524.937
3D	41.500	7.12%	19,715	4.03%	475.060
4D1	6.000	1.03%	2,400	0.49%	400.000
4D	98.000	16.82%	36,750	7.51%	375.000
Dry Total	582.500	100.00%	489,625	100.00%	840.557

Grass:

1G1	164.270	6.56%	102,670	9.84%	625.007
1G	172.490	6.89%	117,625	11.27%	681.923
2G1	50.750	2.03%	90,360	8.66%	1,780.492
2G	161.160	6.43%	61,240	5.87%	379.995
3G1	520.660	20.78%	196,380	18.82%	377.175
3G	451.630	18.03%	202,695	19.43%	448.807
4G1	140.240	5.60%	42,070	4.03%	299.985
4G	843.990	33.69%	230,250	22.07%	272.811
Grass Total	2,505.190	100.00%	1,043,290	100.00%	416.451

Irrigated Total	1,744.010	34.13%	2,269,285	58.61%	1,301.188
Dry Total	582.500	11.40%	489,625	12.65%	840.557
Grass Total	2,505.190	49.02%	1,043,290	26.95%	416.451
Waste	278.400	5.45%	69,610	1.80%	250.035
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	5,110.100	100.00%	3,871,810	100.00%	757.677

As Related to the County as a Whole

Irrigated Total	1,744.010	0.79%	2,269,285	0.83%	
Dry Total	582.500	0.64%	489,625	0.80%	
Grass Total	2,505.190	1.14%	1,043,290	1.12%	
Waste	278.400	2.29%	69,610	2.56%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	5,110.100	0.94%	3,871,810	0.90%	

2006 Agricultural Land Detail

County 10 - Buffalo

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	103.520	20,705	3,663.930	4,964,005	217,519.340	268,430,295
Dry	0.000	0	647.110	500,625	90,425.830	60,706,375
Grass	0.000	0	2,655.180	1,069,690	217,562.560	92,008,115
Waste	0.000	0	214.740	48,555	11,926.380	2,671,710
Other	0.000	0	0.000	0	164.220	44,015
Exempt	2.430	0	452.560	0	3,378.500	0
Total	103.520	20,705	7,180.960	6,582,875	537,598.330	423,860,510

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	221,286.790	273,415,005	221,286.790	40.61%	273,415,005	63.52%	1,235.568
Dry	91,072.940	61,207,000	91,072.940	16.71%	61,207,000	14.22%	672.065
Grass	220,217.740	93,077,805	220,217.740	40.42%	93,077,805	21.62%	422.662
Waste	12,141.120	2,720,265	12,141.120	2.23%	2,720,265	0.63%	224.053
Other	164.220	44,015	164.220	0.03%	44,015	0.01%	268.024
Exempt	3,833.490	0	3,833.490	0.70%	0	0.00%	0.000
Total	544,882.810	430,464,090	544,882.810	100.00%	430,464,090	100.00%	790.012

* Department of Property Assessment & Taxation Calculates

Buffalo County 2005 Review Plan - For 2006 Assessment Year

NOTE: The review is by NBD by Subdivision. If parts of a subdivision are in two or more neighborhoods, not all of the subdivision may be scheduled in the same year for review. The staff time used is based on an average of 10 parcels per day, including placing all documentation on the Property Record Card

Jean J

Subdivision	NBD	Parcel Numbers	# Parcels	REVIEW ORDER	Remarks
Courtland Pl	1080	601999000-602007000	8		1 only 8
Gillett's Sub	1080	602504000-602506050	3		2 only 3 parcels
Deyle Sub	1403	602089101-602089116	16		3
Forest Park	1075	602268000-602306000	36		4 Exterior only if reviewed 03-04
Edgefield Sub	1075	602141000-602150000	10		5
Huston"s	1046	602635000-602661000	26		6
Keck's	1081	603567000-603574101	8		7
Keen's Pk & Add	1065	603584000-603662000	73		8 Don't do commercial
Terrace Park	1085	606046000-606070000	25		9
Osborne's Sub	1081	604201000-604203000	3		10 only 3 parcels
Peterson Sub	1046	604240101-604240104	4		11 only 4 parcels
Northeast	1085	603908000-603923000	211		12 Exterior only if reviewed 03-04
NE 1/4 SS	1089	603849000-603907000	93		13 Exterior only if reviewed 03-04
Schreve's Sub	1914	608001525-608001800	39		14
Terry Add	1915	608001900	1		15 only 1 parcel
			556		

J Barber

Subdivision	NBD	Parcel Numbers	# Parcels	REVIEWED	Remarks
City Lands	N/A	600139000-600157000	14	Done	
A & L Sub	1071	601215000-601228000	14	Done	
Anderson Acres	1124	601229000-601244000	22	Done	
Worsley Add	1024		9	Done	
Cruser & Davies	1069	602048000-602051000	4		1 only 4
Cottonwood Add	1099	602060001-602066865	7		2 Do 602060006 in NBD 2300
McElhinny	1099	603763600-603763610	3		3
Kent's 1st & 2nd	1090	603688101-603688122	17		4 only Kent's
Meuret Add	1090	603787500-603787550	11		5 only Meuret
Country Club Est	1122	602052101-602052403	43		6 Exterior only if reviewed 03-04
Colonial Est 4th	1118	602066863-602066865	15		7 Exterior only if reviewed 03-04
Wilcox Add	1037	606421401-606421402	2		8 only 2 parcels
Deines & Swe	1196	602092000	1		9 only 1 parcel
Herritage Hts	1194	602590101-602590114	15		10
Park Meadows	1114	604240201-604240208	8		11 only do 8 parcels
Lakeview Dr	1097	603690000-603704000	15		12
Lakeview Manor	1097	603705000-603731000	26		13
Swanson Add	1193	606044101-606044112	7		14
Regency Park Ad	1121	605096500-605096550	6		15
Valleyview Add	1096	606120000-606172000	54		16
Downing 1&2nd	1042	602092104-602092206	14		17 Downing 1st & 2nd only
Marrow	1042	603786101-603786122	19		18 only do 19
Edson Add	1042	602161501	1		19 only 1 parcel
Raymond Sub	1037	605112000-605152000	38		20
Tract G	1730	606073000-606088000	11		21
Northeast Hgths	1133	604198101-604198201	91		22
Patriot Add	1121	604240075	1		23 Only 1 w/house
Hoener Est	1095	602620218-602620260	8		24 Exterior only if reviewed 03-04
Mom's Lake Ft	1915	608001850-60800875	2		25 only 2 parcels
Pony Lake	1919	602918480-602918484	4		26
Wellington Grn	1583	606175100-606175121	18		27 Exterior only if reviewed 03-04
Centennial Sub	1039	602060101-602060163	58		28
Ingersol Sub	1039	602926101-602926102	2		29
Honey Hill Est	1101	600126188-600126240	5		30 Note street/utilit or % on card
			565		

Scott

Subdivision	NBD	Parcel Numbers	# Parcels	REVIEWED	Remarks
Northwest Hgths	1099	603924000-604043000	130	Done	April, 2005
All of Ravenna		040003100-040724000	603		NBD's 9100 thru 9300 only
Suburban Rav	9810	Various 04 & 06	18		run index of 9810
Garfield Rur Acrg		All acreages & subs	110		
Garfield Ag imp		Ag parcels w/imprvemnts	36		
			897		

Pick up outside city limits of Kearney
Sales review outside city of Kearney (ag & res)

Jason

Subdivision	NBD	Parcel Numbers	# Parcels	REVIEWED	Remarks
Plainview Condo	1085	604898000-604906000	8		1 Only 8 parcels-condo or duplex
Commercial pick up for entire county					
Commercial sales review					

2006 Review Plan

Parcels to be Changed for 2007 Assessment Year

Subdivision	NBD	Parcel Numbers	# Parcels	REVIEWED	Remarks
Wilson's Sub	1047&8	606427000-606533000	148		14 Exterior only if reviewed 03-04
Anderson Sub	1401	601473000-601482000	200		
Imp Village 3rd	1130	602918115-602918123	21		
Imp Village 4th	1128	602918202-602918219	87		
Imp Village 5th	1130	602918301-602918314	12		
Imp Vill Condo	1137	602918151-602918156	6		
Indian Hills Condo	1073	606019010-606019102	12		
Pony Express Condo		602918401-602918418	19	1131 NBD	
K L & I 1st	1001	602933000-902958000	22		
K L & I 1st	1040	602932000-603154000	182		
K L & I Choice	1001	603263000-603293000	50		
K L & I Choice	1041	603295000-603450000	160		
Miller Park	1016	603787601-603787609	9		
OT Kry	1010&11	600546100-600790000	160		
Sun West	1044	605830101-605830689	314		
Hillside Sub	126	602581101-602581110	14		
Westchester 2nd	126	606175010-606175025	4		
West Lake Acres	1123	606317001-606326001	5		
Whitaker's Grove	1010	606349000-606396000	19		
Evan's Sub	1016	602165102-602165222	73		
Cash's	1016	601804101-601804110	73		
Chaffin's	1012	601829000-601834000	80		
Cook's	1016	601856101-601856104	73		
Cook's Estate	1016	602061000-602066000	73		
Cottage Add	1016	602061000-602066000	80		
Holub & Idts	1085	602621000-602634000	13		
Conyer's Sub	1020	602057000	1		
Eichorn's	1020	602162000-602165100	377		
Codner	1012	601851101-601851106	6		
			2293		

2007 Review Plan

Parcels to be Changed for 2008 Assessment Year

NOTE: The review is by NBD by Subdivision. If parts of a subdivision are in two or more neighborhoods, not all of the subdivision may be scheduled in the same year for review.

Subdivision	NBD	Parcel Numbers	# Parcels	Remarks
Cent Pk Roll Hill	1150	607000100-607000345	43	Exterior only if reviewed 03-04
Lee's	1070	603732000-603739000	8	
Melton Add	1003	603786310	1	only 1 parcel
NW1/4 SS	1070	604048000-604138000	85	NBD 1070 & 1081
SW1/4 SS	1064	605406000-605777000	347	
SW1/4 SS	1067	605808000-605830000	20	
Scott's	1064	605173000-605174000	2	only 2 parcels
Rainbow Acres	1012	605082500-605082505	2	only 2 parcels
Plainview	1085	604907000-604930000	136	only res
OT Kry	NBD	1012, 1016, 1020, 1021, 1026	586	
Fairacres	NBD	1090 & 1093	218	
Grandview	1408	602486601-602486912	17	Condos
Ragain's Sub	1062	605084000-605096000	3	
Lake Villa 3rd	1917	603741301-603741304	4	
George's Sub	1003	602481000	1	1 vacant lot
Eastbrooke	1580	602140605-602140828	147	
J & N Add	1040	602926210-602926230	3	
Rapp	1038	605096820-605096924	91	
SE1/4 SS	1003	605805000-605806000	314	
SW1/4 SS	1003	605344000-605360000	158	
SW1/4 SS	1004	605345000-605351001	79	
SW1/4 SS	1003	605805000-605806000	158	
			2423	

2006 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Buffalo County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Buffalo County is 77% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Buffalo County is in compliance with generally accepted mass appraisal practices.

Special Valuation of Agricultural Land

It is my opinion that the level of value of the special valuation of the class of agricultural land in Buffalo County is 77% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Buffalo County is in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Buffalo County is 78% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Buffalo County is in compliance with generally accepted mass appraisal practices.

2006 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Buffalo County

Recommendations

It is my recommendation that the Tax Equalization and Review Commission make no adjustment.

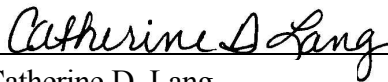
Residential

Commercial

Agricultural

Dated this 10th day of April, 2006.




Catherine D. Lang
Property Tax Administrator

**SPECIAL VALUE SECTION
CORRELATION for
Buffalo County**

I. Agricultural Land Value Correlation

In Buffalo County there are 35 qualified unimproved agricultural sales that are valued as having non-influenced value. All three measures of central tendency are within the acceptable range and appear to support each other. The coefficient of dispersion and price related difference are within the range and suggest that assessment is uniform and proportionate. These measures, along with the assessment practices of Buffalo County, appear to indicate that the county has achieved an acceptable level of value and that the quality of assessment has been met.

PA&T 2006 Special Value Statistics

Base Stat

Query: 5054

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	35	MEDIAN:	77	COV:	16.86	95% Median C.I.:	75.02 to 80.32	(! : Derived)
(AgLand) TOTAL Sales Price:	4,611,202	WGT. MEAN:	77	STD:	13.29	95% Wgt. Mean C.I.:	71.25 to 83.63	
(AgLand) TOTAL Adj.Sales Price:	4,586,202	MEAN:	79	AVG.ABS.DEV:	9.37	95% Mean C.I.:	74.43 to 83.24	
(AgLand) TOTAL Assessed Value:	3,551,575							
AVG. Adj. Sales Price:	131,034	COD:	12.20	MAX Sales Ratio:	112.29			
AVG. Assessed Value:	101,473	PRD:	101.80	MIN Sales Ratio:	58.28			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	1	79.66	79.66	79.66			79.66	79.66	N/A	25,100	19,995
10/01/02 TO 12/31/02	2	76.52	76.52	77.64	4.97	98.56	72.72	80.32	N/A	85,000	65,990
01/01/03 TO 03/31/03	2	86.71	86.71	76.01	24.43	114.08	65.53	107.89	N/A	175,370	133,292
04/01/03 TO 06/30/03	1	63.83	63.83	63.83			63.83	63.83	N/A	96,250	61,440
07/01/03 TO 09/30/03	2	82.38	82.38	82.44	6.65	99.94	76.90	87.87	N/A	37,150	30,625
10/01/03 TO 12/31/03	2	74.21	74.21	74.20	0.28	100.01	74.00	74.42	N/A	293,000	217,415
01/01/04 TO 03/31/04	4	81.67	83.52	82.58	8.62	101.14	75.32	95.41	N/A	118,383	97,761
04/01/04 TO 06/30/04	1	92.65	92.65	92.65			92.65	92.65	N/A	75,000	69,490
07/01/04 TO 09/30/04	3	79.08	81.59	80.14	6.24	101.80	75.43	90.24	N/A	95,713	76,708
10/01/04 TO 12/31/04	7	78.03	78.92	77.18	16.11	102.25	58.28	107.61	58.28 to 107.61	108,316	83,602
01/01/05 TO 03/31/05	9	75.50	75.13	76.93	13.15	97.66	58.73	112.29	60.79 to 80.34	182,213	140,175
04/01/05 TO 06/30/05	1	76.08	76.08	76.08			76.08	76.08	N/A	50,000	38,040
<u>Study Years</u>											
07/01/02 TO 06/30/03	6	76.19	78.33	74.76	14.39	104.77	63.83	107.89	63.83 to 107.89	107,015	80,000
07/01/03 TO 06/30/04	9	77.64	82.21	79.14	8.73	103.89	74.00	95.41	74.42 to 92.65	134,314	106,290
07/01/04 TO 06/30/05	20	75.83	77.47	77.32	13.10	100.19	58.28	112.29	72.86 to 80.34	136,764	105,748
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	7	74.42	78.64	74.43	13.30	105.66	63.83	107.89	63.83 to 107.89	158,184	117,729
01/01/04 TO 12/31/04	15	79.08	81.59	80.05	12.27	101.93	58.28	107.61	75.32 to 90.24	106,259	85,058
<u>ALL</u>											
	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473

PA&T 2006 Special Value Statistics

Base Stat

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(AgLand) TOTAL Assessed Value:	3,551,575							
AVG. Adj. Sales Price:	131,034	COD:	12.20	MAX Sales Ratio:	112.29			
AVG. Assessed Value:	101,473	PRD:	101.80	MIN Sales Ratio:	58.28			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3197	3	85.70	79.70	73.02	8.69	109.15	65.53	87.87	N/A	137,816	100,630	
3199	8	76.52	83.48	85.43	17.43	97.72	58.28	112.29	58.28 to 112.29	156,027	133,296	
3201	3	75.58	75.96	75.68	0.57	100.36	75.50	76.79	N/A	60,134	45,510	
3203	4	68.28	76.31	72.05	20.50	105.91	60.79	107.89	N/A	113,127	81,505	
3205	3	75.43	72.20	70.64	7.52	102.20	62.07	79.08	N/A	116,380	82,211	
3207	3	80.32	77.23	73.72	12.08	104.76	61.13	90.24	N/A	116,000	85,513	
3319	2	76.48	76.48	76.50	1.52	99.97	75.32	77.64	N/A	131,916	100,920	
3323	1	58.73	58.73	58.73			58.73	58.73	N/A	280,000	164,445	
3325	1	76.90	76.90	76.90			76.90	76.90	N/A	36,800	28,300	
3327	3	79.66	83.72	87.53	8.09	95.64	76.08	95.41	N/A	57,616	50,433	
3431	1	84.22	84.22	84.22			84.22	84.22	N/A	160,000	134,750	
3543	1	74.00	74.00	74.00			74.00	74.00	N/A	306,000	226,455	
3551	1	92.65	92.65	92.65			92.65	92.65	N/A	75,000	69,490	
3651	1	80.34	80.34	80.34			80.34	80.34	N/A	300,000	241,010	
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10	1	92.65	92.65	92.65			92.65	92.65	N/A	75,000	69,490	
12	1	74.00	74.00	74.00			74.00	74.00	N/A	306,000	226,455	
14	1	84.22	84.22	84.22			84.22	84.22	N/A	160,000	134,750	
15	3	79.66	83.72	87.53	8.09	95.64	76.08	95.41	N/A	57,616	50,433	
17	2	67.76	67.76	59.90	13.33	113.12	58.73	76.79	N/A	149,701	89,672	
41	11	75.43	76.60	73.61	12.43	104.07	60.79	107.89	61.13 to 90.24	119,748	88,145	
42	3	75.50	71.64	71.16	5.19	100.66	63.83	75.58	N/A	85,750	61,023	
43	12	77.46	81.99	82.22	14.83	99.71	58.28	112.29	72.86 to 89.36	141,538	116,380	
93	1	80.34	80.34	80.34			80.34	80.34	N/A	300,000	241,010	
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473	
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473	

PA&T 2006 Special Value Statistics

Base Stat

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(AgLand) TOTAL Adj.Sales Price:	4,586,202	MEAN:	79	AVG.ABS.DEV:	9.37	95% Mean C.I.:	74.43 to 83.24	
(AgLand) TOTAL Assessed Value:	3,551,575							
AVG. Adj. Sales Price:	131,034	COD:	12.20	MAX Sales Ratio:	112.29			
AVG. Assessed Value:	101,473	PRD:	101.80	MIN Sales Ratio:	58.28			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
10-0002	1	74.00	74.00	74.00			74.00	74.00	N/A	306,000	226,455	
10-0007												
10-0009	1	92.65	92.65	92.65			92.65	92.65	N/A	75,000	69,490	
10-0012												
10-0015	1	75.50	75.50	75.50			75.50	75.50	N/A	65,000	49,075	
10-0016												
10-0019	1	84.22	84.22	84.22			84.22	84.22	N/A	160,000	134,750	
10-0028												
10-0036												
10-0065												
10-0069	8	74.02	70.52	68.80	8.57	102.50	60.79	79.08	60.79 to 79.08	130,311	89,658	
10-0105	9	75.02	74.11	70.33	12.53	105.38	58.28	107.89	58.73 to 78.03	116,401	81,865	
10-0119	9	85.70	86.67	85.51	12.96	101.35	65.53	112.29	74.42 to 107.61	169,916	145,300	
21-0044												
24-0101	3	79.66	83.72	87.53	8.09	95.64	76.08	95.41	N/A	57,616	50,433	
47-0100	2	85.28	85.28	84.44	5.82	101.00	80.32	90.24	N/A	94,000	79,370	
NonValid School												
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10.01 TO 30.00	1	76.79	76.79	76.79			76.79	76.79	N/A	19,403	14,900	
30.01 TO 50.00	1	79.66	79.66	79.66			79.66	79.66	N/A	25,100	19,995	
50.01 TO 100.00	12	79.17	80.18	79.91	8.37	100.33	62.07	95.41	75.50 to 87.87	99,170	79,251	
100.01 TO 180.00	19	75.02	75.74	72.34	12.97	104.71	58.28	107.89	63.83 to 79.08	154,013	111,407	
180.01 TO 330.00	1	89.36	89.36	89.36			89.36	89.36	N/A	125,400	112,055	
330.01 TO 650.00	1	112.29	112.29	112.29			112.29	112.29	N/A	300,000	336,875	
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473	

PA&T 2006 Special Value Statistics

Base Stat

Query: 5054

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	35	MEDIAN:	77	COV:	16.86	95% Median C.I.:	75.02 to 80.32	(! : Derived)
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(AgLand) TOTAL Adj.Sales Price:	4,586,202	MEAN:	79	AVG.ABS.DEV:	9.37	95% Mean C.I.:	74.43 to 83.24	
(AgLand) TOTAL Assessed Value:	3,551,575							
AVG. Adj. Sales Price:	131,034	COD:	12.20	MAX Sales Ratio:	112.29			
AVG. Assessed Value:	101,473	PRD:	101.80	MIN Sales Ratio:	58.28			

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	2	75.41	75.41	75.38	0.12	100.04	75.32	75.50	N/A	97,166	73,245
DRY-N/A	7	78.03	79.62	79.04	5.22	100.73	72.72	87.87	72.72 to 87.87	130,278	102,965
GRASS	7	76.08	77.16	74.11	12.89	104.11	58.28	107.61	58.28 to 107.61	75,586	56,020
GRASS-N/A	6	76.85	77.88	76.50	9.92	101.80	61.13	90.24	61.13 to 90.24	81,133	62,067
IRRGTD	2	73.15	73.15	73.88	15.14	99.00	62.07	84.22	N/A	150,000	110,825
IRRGTD-N/A	11	75.43	81.59	78.47	18.69	103.97	58.73	112.29	60.79 to 107.89	196,728	154,375
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	4	76.57	77.20	78.23	2.34	98.68	75.32	80.34	N/A	157,208	122,981
DRY-N/A	5	78.03	79.87	78.61	6.62	101.60	72.72	87.87	N/A	95,490	75,065
GRASS	8	77.58	78.68	77.04	13.20	102.14	58.28	107.61	58.28 to 107.61	81,813	63,025
GRASS-N/A	5	76.79	75.58	72.04	8.64	104.92	61.13	90.24	N/A	72,280	52,070
IRRGTD	10	77.88	81.20	77.10	14.00	105.31	62.07	107.89	65.53 to 95.41	167,449	129,109
IRRGTD-N/A	3	60.79	77.27	79.63	29.37	97.04	58.73	112.29	N/A	263,173	209,561
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	9	77.64	78.68	78.39	4.78	100.37	72.72	87.87	75.02 to 85.70	122,920	96,361
GRASS	11	76.79	79.03	77.94	11.76	101.40	58.28	107.61	63.83 to 90.24	74,464	58,040
GRASS-N/A	2	69.01	69.01	64.08	11.43	107.71	61.13	76.90	N/A	98,400	63,050
IRRGTD	11	80.32	84.02	82.45	15.96	101.91	62.07	112.29	65.53 to 107.89	179,499	147,996
IRRGTD-N/A	2	59.76	59.76	59.61	1.72	100.25	58.73	60.79	N/A	244,760	145,905
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473

PA&T 2006 Special Value Statistics

Base Stat

Query: 5054

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	35	MEDIAN:	77	COV:	16.86	95% Median C.I.:	75.02 to 80.32	(! : Derived)
(AgLand) TOTAL Sales Price:	4,611,202	WGT. MEAN:	77	STD:	13.29	95% Wgt. Mean C.I.:	71.25 to 83.63	
(AgLand) TOTAL Adj.Sales Price:	4,586,202	MEAN:	79	AVG.ABS.DEV:	9.37	95% Mean C.I.:	74.43 to 83.24	
(AgLand) TOTAL Assessed Value:	3,551,575							
AVG. Adj. Sales Price:	131,034	COD:	12.20	MAX Sales Ratio:	112.29			
AVG. Assessed Value:	101,473	PRD:	101.80	MIN Sales Ratio:	58.28			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	2	78.23	78.23	78.41	1.83	99.77	76.79	79.66	N/A	22,251	17,447
30000 TO 59999	5	78.03	79.59	79.24	3.58	100.44	76.08	87.87	N/A	47,288	37,472
60000 TO 99999	10	82.91	85.43	85.68	16.08	99.71	63.83	107.89	72.72 to 107.61	79,554	68,159
100000 TO 149999	7	77.64	75.53	74.92	10.99	100.81	58.28	89.36	58.28 to 89.36	126,457	94,740
150000 TO 249999	5	75.02	71.32	70.92	10.06	100.56	60.79	84.22	N/A	178,904	126,877
250000 TO 499999	6	74.21	77.55	78.04	15.45	99.37	58.73	112.29	58.73 to 112.29	288,333	225,026
ALL _____	_____										
	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	3	76.90	77.79	77.73	1.24	100.07	76.79	79.66	N/A	27,101	21,065
30000 TO 59999	7	76.08	77.45	76.75	4.49	100.91	72.72	87.87	72.72 to 87.87	55,977	42,960
60000 TO 99999	13	80.32	81.23	78.09	17.56	104.02	58.28	107.89	62.07 to 95.41	106,818	83,417
100000 TO 149999	5	77.64	77.49	75.92	9.62	102.07	60.79	89.36	N/A	156,884	119,103
150000 TO 249999	6	74.21	71.34	71.39	7.08	99.93	58.73	80.34	58.73 to 80.34	273,333	195,139
250000 TO 499999	1	112.29	112.29	112.29			112.29	112.29	N/A	300,000	336,875
ALL _____	_____										
	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473

**SPECIAL VALUE SECTION
CORRELATION for
Buffalo County**

II. Special Value Correlation

Approximately two-thirds of Buffalo County is affected by special valuation. For assessment purposes, the special value has been developed using similar uninfluenced agricultural sales and valued the same as other agricultural property in the county.

PA&T 2006 Special Value Statistics

Base Stat

Query: 5054

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

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(AgLand) TOTAL Assessed Value:	3,551,575							
AVG. Adj. Sales Price:	131,034	COD:	12.20	MAX Sales Ratio:	112.29			
AVG. Assessed Value:	101,473	PRD:	101.80	MIN Sales Ratio:	58.28			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	1	79.66	79.66	79.66			79.66	79.66	N/A	25,100	19,995
10/01/02 TO 12/31/02	2	76.52	76.52	77.64	4.97	98.56	72.72	80.32	N/A	85,000	65,990
01/01/03 TO 03/31/03	2	86.71	86.71	76.01	24.43	114.08	65.53	107.89	N/A	175,370	133,292
04/01/03 TO 06/30/03	1	63.83	63.83	63.83			63.83	63.83	N/A	96,250	61,440
07/01/03 TO 09/30/03	2	82.38	82.38	82.44	6.65	99.94	76.90	87.87	N/A	37,150	30,625
10/01/03 TO 12/31/03	2	74.21	74.21	74.20	0.28	100.01	74.00	74.42	N/A	293,000	217,415
01/01/04 TO 03/31/04	4	81.67	83.52	82.58	8.62	101.14	75.32	95.41	N/A	118,383	97,761
04/01/04 TO 06/30/04	1	92.65	92.65	92.65			92.65	92.65	N/A	75,000	69,490
07/01/04 TO 09/30/04	3	79.08	81.59	80.14	6.24	101.80	75.43	90.24	N/A	95,713	76,708
10/01/04 TO 12/31/04	7	78.03	78.92	77.18	16.11	102.25	58.28	107.61	58.28 to 107.61	108,316	83,602
01/01/05 TO 03/31/05	9	75.50	75.13	76.93	13.15	97.66	58.73	112.29	60.79 to 80.34	182,213	140,175
04/01/05 TO 06/30/05	1	76.08	76.08	76.08			76.08	76.08	N/A	50,000	38,040
<u>Study Years</u>											
07/01/02 TO 06/30/03	6	76.19	78.33	74.76	14.39	104.77	63.83	107.89	63.83 to 107.89	107,015	80,000
07/01/03 TO 06/30/04	9	77.64	82.21	79.14	8.73	103.89	74.00	95.41	74.42 to 92.65	134,314	106,290
07/01/04 TO 06/30/05	20	75.83	77.47	77.32	13.10	100.19	58.28	112.29	72.86 to 80.34	136,764	105,748
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	7	74.42	78.64	74.43	13.30	105.66	63.83	107.89	63.83 to 107.89	158,184	117,729
01/01/04 TO 12/31/04	15	79.08	81.59	80.05	12.27	101.93	58.28	107.61	75.32 to 90.24	106,259	85,058
<u>ALL</u>	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473

PA&T 2006 Special Value Statistics

Base Stat

Query: 5054

Type: Qualified
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(AgLand) TOTAL Assessed Value:	3,551,575							
AVG. Adj. Sales Price:	131,034	COD:	12.20	MAX Sales Ratio:	112.29			
AVG. Assessed Value:	101,473	PRD:	101.80	MIN Sales Ratio:	58.28			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3197	3	85.70	79.70	73.02	8.69	109.15	65.53	87.87	N/A	137,816	100,630	
3199	8	76.52	83.48	85.43	17.43	97.72	58.28	112.29	58.28 to 112.29	156,027	133,296	
3201	3	75.58	75.96	75.68	0.57	100.36	75.50	76.79	N/A	60,134	45,510	
3203	4	68.28	76.31	72.05	20.50	105.91	60.79	107.89	N/A	113,127	81,505	
3205	3	75.43	72.20	70.64	7.52	102.20	62.07	79.08	N/A	116,380	82,211	
3207	3	80.32	77.23	73.72	12.08	104.76	61.13	90.24	N/A	116,000	85,513	
3319	2	76.48	76.48	76.50	1.52	99.97	75.32	77.64	N/A	131,916	100,920	
3323	1	58.73	58.73	58.73			58.73	58.73	N/A	280,000	164,445	
3325	1	76.90	76.90	76.90			76.90	76.90	N/A	36,800	28,300	
3327	3	79.66	83.72	87.53	8.09	95.64	76.08	95.41	N/A	57,616	50,433	
3431	1	84.22	84.22	84.22			84.22	84.22	N/A	160,000	134,750	
3543	1	74.00	74.00	74.00			74.00	74.00	N/A	306,000	226,455	
3551	1	92.65	92.65	92.65			92.65	92.65	N/A	75,000	69,490	
3651	1	80.34	80.34	80.34			80.34	80.34	N/A	300,000	241,010	
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10	1	92.65	92.65	92.65			92.65	92.65	N/A	75,000	69,490	
12	1	74.00	74.00	74.00			74.00	74.00	N/A	306,000	226,455	
14	1	84.22	84.22	84.22			84.22	84.22	N/A	160,000	134,750	
15	3	79.66	83.72	87.53	8.09	95.64	76.08	95.41	N/A	57,616	50,433	
17	2	67.76	67.76	59.90	13.33	113.12	58.73	76.79	N/A	149,701	89,672	
41	11	75.43	76.60	73.61	12.43	104.07	60.79	107.89	61.13 to 90.24	119,748	88,145	
42	3	75.50	71.64	71.16	5.19	100.66	63.83	75.58	N/A	85,750	61,023	
43	12	77.46	81.99	82.22	14.83	99.71	58.28	112.29	72.86 to 89.36	141,538	116,380	
93	1	80.34	80.34	80.34			80.34	80.34	N/A	300,000	241,010	
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473	
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473	

PA&T 2006 Special Value Statistics

Base Stat

Query: 5054

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(AgLand) TOTAL Assessed Value:	3,551,575							
AVG. Adj. Sales Price:	131,034	COD:	12.20	MAX Sales Ratio:	112.29			
AVG. Assessed Value:	101,473	PRD:	101.80	MIN Sales Ratio:	58.28			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
10-0002	1	74.00	74.00	74.00			74.00	74.00	N/A	306,000	226,455	
10-0007												
10-0009	1	92.65	92.65	92.65			92.65	92.65	N/A	75,000	69,490	
10-0012												
10-0015	1	75.50	75.50	75.50			75.50	75.50	N/A	65,000	49,075	
10-0016												
10-0019	1	84.22	84.22	84.22			84.22	84.22	N/A	160,000	134,750	
10-0028												
10-0036												
10-0065												
10-0069	8	74.02	70.52	68.80	8.57	102.50	60.79	79.08	60.79 to 79.08	130,311	89,658	
10-0105	9	75.02	74.11	70.33	12.53	105.38	58.28	107.89	58.73 to 78.03	116,401	81,865	
10-0119	9	85.70	86.67	85.51	12.96	101.35	65.53	112.29	74.42 to 107.61	169,916	145,300	
21-0044												
24-0101	3	79.66	83.72	87.53	8.09	95.64	76.08	95.41	N/A	57,616	50,433	
47-0100	2	85.28	85.28	84.44	5.82	101.00	80.32	90.24	N/A	94,000	79,370	
NonValid School												
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10.01 TO 30.00	1	76.79	76.79	76.79			76.79	76.79	N/A	19,403	14,900	
30.01 TO 50.00	1	79.66	79.66	79.66			79.66	79.66	N/A	25,100	19,995	
50.01 TO 100.00	12	79.17	80.18	79.91	8.37	100.33	62.07	95.41	75.50 to 87.87	99,170	79,251	
100.01 TO 180.00	19	75.02	75.74	72.34	12.97	104.71	58.28	107.89	63.83 to 79.08	154,013	111,407	
180.01 TO 330.00	1	89.36	89.36	89.36			89.36	89.36	N/A	125,400	112,055	
330.01 TO 650.00	1	112.29	112.29	112.29			112.29	112.29	N/A	300,000	336,875	
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473	

PA&T 2006 Special Value Statistics

Base Stat

Query: 5054

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

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AVG. Assessed Value:	101,473	PRD:	101.80	MIN Sales Ratio:	58.28			

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	2	75.41	75.41	75.38	0.12	100.04	75.32	75.50	N/A	97,166	73,245
DRY-N/A	7	78.03	79.62	79.04	5.22	100.73	72.72	87.87	72.72 to 87.87	130,278	102,965
GRASS	7	76.08	77.16	74.11	12.89	104.11	58.28	107.61	58.28 to 107.61	75,586	56,020
GRASS-N/A	6	76.85	77.88	76.50	9.92	101.80	61.13	90.24	61.13 to 90.24	81,133	62,067
IRRGTD	2	73.15	73.15	73.88	15.14	99.00	62.07	84.22	N/A	150,000	110,825
IRRGTD-N/A	11	75.43	81.59	78.47	18.69	103.97	58.73	112.29	60.79 to 107.89	196,728	154,375
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	4	76.57	77.20	78.23	2.34	98.68	75.32	80.34	N/A	157,208	122,981
DRY-N/A	5	78.03	79.87	78.61	6.62	101.60	72.72	87.87	N/A	95,490	75,065
GRASS	8	77.58	78.68	77.04	13.20	102.14	58.28	107.61	58.28 to 107.61	81,813	63,025
GRASS-N/A	5	76.79	75.58	72.04	8.64	104.92	61.13	90.24	N/A	72,280	52,070
IRRGTD	10	77.88	81.20	77.10	14.00	105.31	62.07	107.89	65.53 to 95.41	167,449	129,109
IRRGTD-N/A	3	60.79	77.27	79.63	29.37	97.04	58.73	112.29	N/A	263,173	209,561
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	9	77.64	78.68	78.39	4.78	100.37	72.72	87.87	75.02 to 85.70	122,920	96,361
GRASS	11	76.79	79.03	77.94	11.76	101.40	58.28	107.61	63.83 to 90.24	74,464	58,040
GRASS-N/A	2	69.01	69.01	64.08	11.43	107.71	61.13	76.90	N/A	98,400	63,050
IRRGTD	11	80.32	84.02	82.45	15.96	101.91	62.07	112.29	65.53 to 107.89	179,499	147,996
IRRGTD-N/A	2	59.76	59.76	59.61	1.72	100.25	58.73	60.79	N/A	244,760	145,905
ALL	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473

PA&T 2006 Special Value Statistics

Base Stat

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	2	78.23	78.23	78.41	1.83	99.77	76.79	79.66	N/A	22,251	17,447
30000 TO 59999	5	78.03	79.59	79.24	3.58	100.44	76.08	87.87	N/A	47,288	37,472
60000 TO 99999	10	82.91	85.43	85.68	16.08	99.71	63.83	107.89	72.72 to 107.61	79,554	68,159
100000 TO 149999	7	77.64	75.53	74.92	10.99	100.81	58.28	89.36	58.28 to 89.36	126,457	94,740
150000 TO 249999	5	75.02	71.32	70.92	10.06	100.56	60.79	84.22	N/A	178,904	126,877
250000 TO 499999	6	74.21	77.55	78.04	15.45	99.37	58.73	112.29	58.73 to 112.29	288,333	225,026
ALL _____	_____										
	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	3	76.90	77.79	77.73	1.24	100.07	76.79	79.66	N/A	27,101	21,065
30000 TO 59999	7	76.08	77.45	76.75	4.49	100.91	72.72	87.87	72.72 to 87.87	55,977	42,960
60000 TO 99999	13	80.32	81.23	78.09	17.56	104.02	58.28	107.89	62.07 to 95.41	106,818	83,417
100000 TO 149999	5	77.64	77.49	75.92	9.62	102.07	60.79	89.36	N/A	156,884	119,103
150000 TO 249999	6	74.21	71.34	71.39	7.08	99.93	58.73	80.34	58.73 to 80.34	273,333	195,139
250000 TO 499999	1	112.29	112.29	112.29			112.29	112.29	N/A	300,000	336,875
ALL _____	_____										
	35	76.79	78.84	77.44	12.20	101.80	58.28	112.29	75.02 to 80.32	131,034	101,473

**SPECIAL VALUE SECTION
CORRELATION for
Buffalo County**

III. Recapture Value Correlation

In Buffalo County there are 56 qualified unimproved agricultural sales that have a recapture value. Measures for quality of assessment and the three measures of central tendency are all within the prescribed parameters. The statistical measures are median 77.66, weighted mean 77.28, mean 78.19, COD 4.94, and PRD 101.19 respectively. These measures, along with the assessment practices of Buffalo County, appear to indicate that the county has achieved an acceptable level of value and that the quality of assessment has been met.

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 5054

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	56	MEDIAN:	78	COV:	10.70	95% Median C.I.:	76.58 to 78.94	(! : Derived)
(AgLand) TOTAL Sales Price:	12,380,800	WGT. MEAN:	77	STD:	8.37	95% Wgt. Mean C.I.:	75.96 to 78.59	
(AgLand) TOTAL Adj.Sales Price:	12,365,560	MEAN:	78	AVG.ABS.DEV:	3.84	95% Mean C.I.:	76.00 to 80.39	
(AgLand) TOTAL Assessed Value:	9,555,750							
AVG. Adj. Sales Price:	220,813	COD:	4.94	MAX Sales Ratio:	132.91			
AVG. Assessed Value:	170,638	PRD:	101.19	MIN Sales Ratio:	66.80			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02											
10/01/02 TO 12/31/02	6	78.10	77.66	77.60	2.81	100.08	74.14	80.88	74.14 to 80.88	285,496	221,553
01/01/03 TO 03/31/03	6	78.24	79.42	78.47	2.98	101.21	76.06	86.64	76.06 to 86.64	174,657	137,056
04/01/03 TO 06/30/03	8	79.67	78.67	77.37	2.50	101.68	73.26	81.25	73.26 to 81.25	303,772	235,040
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03	1	77.13	77.13	77.13			77.13	77.13	N/A	225,652	174,055
01/01/04 TO 03/31/04	6	78.23	78.13	78.39	1.15	99.67	75.63	79.73	75.63 to 79.73	175,200	137,330
04/01/04 TO 06/30/04	5	75.16	76.18	75.56	2.28	100.82	74.21	79.89	N/A	226,960	171,496
07/01/04 TO 09/30/04	6	79.20	78.90	79.06	1.42	99.80	76.94	80.41	76.94 to 80.41	209,815	165,877
10/01/04 TO 12/31/04	7	76.58	77.47	77.31	6.37	100.20	68.96	87.98	68.96 to 87.98	240,730	186,109
01/01/05 TO 03/31/05	4	71.93	73.49	72.29	3.11	101.65	71.25	78.84	N/A	235,200	170,037
04/01/05 TO 06/30/05	7	73.44	81.51	78.60	14.30	103.70	66.80	132.91	66.80 to 132.91	125,428	98,581
<u>Study Years</u>											
07/01/02 TO 06/30/03	20	79.01	78.60	77.67	2.79	101.19	73.26	86.64	77.13 to 79.99	259,555	201,599
07/01/03 TO 06/30/04	12	77.64	77.24	76.94	2.06	100.38	74.21	79.89	75.16 to 78.94	200,971	154,626
07/01/04 TO 06/30/05	24	76.61	78.34	77.02	7.79	101.72	66.80	132.91	72.61 to 79.70	198,450	152,843
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	15	78.94	78.87	77.67	2.76	101.55	73.26	86.64	77.13 to 80.63	246,918	191,781
01/01/04 TO 12/31/04	24	78.03	77.72	77.57	3.32	100.19	68.96	87.98	75.63 to 79.73	213,750	165,812
<u>ALL</u>											
	56	77.66	78.19	77.28	4.94	101.19	66.80	132.91	76.58 to 78.94	220,813	170,638

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 5054

Type: Qualified

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AVG. Adj. Sales Price:	220,813	COD:	4.94	MAX Sales Ratio:	132.91			
AVG. Assessed Value:	170,638	PRD:	101.19	MIN Sales Ratio:	66.80			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3201	1	78.84	78.84	78.84			78.84	78.84	N/A	46,801	36,900	
3317	1	82.05	82.05	82.05			82.05	82.05	N/A	96,000	78,770	
3321	3	76.06	76.71	76.35	1.67	100.47	75.14	78.94	N/A	176,666	134,890	
3323	4	76.71	76.59	74.94	4.84	102.20	72.31	80.63	N/A	90,000	67,447	
3325	3	78.02	77.83	78.20	1.70	99.53	75.75	79.73	N/A	167,066	130,641	
3327	4	77.76	91.01	83.91	19.79	108.46	75.61	132.91	N/A	197,753	165,935	
3421	1	66.80	66.80	66.80			66.80	66.80	N/A	136,000	90,845	
3423	3	77.13	76.66	76.37	1.06	100.37	75.19	77.64	N/A	555,591	424,308	
3425	6	79.01	78.61	78.68	2.49	99.91	74.38	81.25	74.38 to 81.25	236,329	185,945	
3429	1	74.21	74.21	74.21			74.21	74.21	N/A	515,000	382,195	
3431	1	78.94	78.94	78.94			78.94	78.94	N/A	356,000	281,025	
3541	7	73.26	75.84	76.37	5.90	99.31	71.19	87.98	71.19 to 87.98	225,380	172,117	
3543	8	78.70	77.74	75.14	4.69	103.46	68.96	86.64	68.96 to 86.64	219,705	165,094	
3545	2	77.31	77.31	77.18	0.48	100.17	76.94	77.68	N/A	137,945	106,460	
3547	1	78.71	78.71	78.71			78.71	78.71	N/A	333,000	262,100	
3549	3	78.85	78.19	78.26	1.03	99.92	76.65	79.08	N/A	204,933	160,376	
3551	3	77.27	75.84	76.41	2.11	99.25	72.68	77.57	N/A	142,433	108,838	
3651	2	77.28	77.28	77.90	4.06	99.20	74.14	80.41	N/A	233,750	182,087	
3653	1	79.89	79.89	79.89			79.89	79.89	N/A	195,000	155,780	
3655	1	79.70	79.70	79.70			79.70	79.70	N/A	300,000	239,100	
ALL	56	77.66	78.19	77.28	4.94	101.19	66.80	132.91	76.58 to 78.94	220,813	170,638	

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 5054

Type: Qualified

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(AgLand) TOTAL Assessed Value:	9,555,750							
AVG. Adj. Sales Price:	220,813	COD:	4.94	MAX Sales Ratio:	132.91			
AVG. Assessed Value:	170,638	PRD:	101.19	MIN Sales Ratio:	66.80			

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	5	77.27	76.65	77.34	1.89	99.11	72.68	79.08	N/A	185,820	143,710
11	1	79.70	79.70	79.70			79.70	79.70	N/A	300,000	239,100
12	10	74.21	76.33	75.88	5.95	100.58	71.19	87.98	71.25 to 80.80	222,918	169,155
14	10	77.86	77.94	76.16	3.94	102.34	68.96	86.64	74.21 to 82.05	234,901	178,893
15	9	77.64	82.44	79.68	10.98	103.46	66.80	132.91	75.61 to 79.89	204,912	163,278
16	6	78.37	78.53	77.61	2.61	101.18	75.19	81.25	75.19 to 81.25	365,542	283,707
17	5	78.84	77.04	75.39	3.77	102.19	72.31	80.63	N/A	81,360	61,338
18	3	76.06	76.71	76.35	1.67	100.47	75.14	78.94	N/A	176,666	134,890
19	2	77.02	77.02	77.07	3.73	99.93	74.14	79.89	N/A	191,250	147,400
4	2	76.40	76.40	76.41	2.63	99.98	74.38	78.41	N/A	237,750	181,675
6	1	78.85	78.85	78.85			78.85	78.85	N/A	113,000	89,095
7	1	78.71	78.71	78.71			78.71	78.71	N/A	333,000	262,100
93	1	80.41	80.41	80.41			80.41	80.41	N/A	280,000	225,155
ALL	56	77.66	78.19	77.28	4.94	101.19	66.80	132.91	76.58 to 78.94	220,813	170,638

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	56	77.66	78.19	77.28	4.94	101.19	66.80	132.91	76.58 to 78.94	220,813	170,638
ALL	56	77.66	78.19	77.28	4.94	101.19	66.80	132.91	76.58 to 78.94	220,813	170,638

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 5054

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

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(AgLand) TOTAL Adj.Sales Price:	12,365,560	MEAN:	78	AVG.ABS.DEV:	3.84	95% Mean C.I.:	76.00 to 80.39	
(AgLand) TOTAL Assessed Value:	9,555,750							
AVG. Adj. Sales Price:	220,813	COD:	4.94	MAX Sales Ratio:	132.91			
AVG. Assessed Value:	170,638	PRD:	101.19	MIN Sales Ratio:	66.80			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	12	77.31	76.62	74.91	5.36	102.28	68.96	86.64	71.25 to 79.99	247,005	185,030
10-0007	3	78.71	77.76	78.24	2.65	99.39	74.14	80.41	N/A	266,833	208,758
10-0009	5	77.27	76.65	77.34	1.89	99.11	72.68	79.08	N/A	185,820	143,710
10-0012	1	78.85	78.85	78.85			78.85	78.85	N/A	113,000	89,095
10-0015	2	78.37	78.37	78.30	1.58	100.10	77.13	79.61	N/A	212,826	166,632
10-0016	3	78.41	78.01	78.22	2.92	99.74	74.38	81.25	N/A	252,700	197,651
10-0019	6	77.05	77.70	78.30	5.84	99.24	71.19	87.98	71.19 to 87.98	257,039	201,255
10-0028	1	77.68	77.68	77.68			77.68	77.68	N/A	87,890	68,270
10-0036	2	78.41	78.41	78.44	1.88	99.97	76.94	79.89	N/A	191,500	150,215
10-0065											
10-0069	2	79.06	79.06	79.33	3.79	99.66	76.06	82.05	N/A	88,000	69,810
10-0105	7	78.84	77.04	75.92	3.38	101.47	72.31	80.63	72.31 to 80.63	122,400	92,930
10-0119	8	77.39	76.39	76.63	3.46	99.68	66.80	80.88	66.80 to 80.88	317,275	243,143
21-0044											
24-0101	4	77.76	91.01	83.91	19.79	108.46	75.61	132.91	N/A	197,753	165,935
47-0100											
NonValid School											
ALL	56	77.66	78.19	77.28	4.94	101.19	66.80	132.91	76.58 to 78.94	220,813	170,638

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	1	74.14	74.14	74.14			74.14	74.14	N/A	187,500	139,020
30.01 TO 50.00	6	78.26	78.99	78.50	3.62	100.62	75.16	86.64	75.16 to 86.64	70,519	55,359
50.01 TO 100.00	19	76.94	76.30	76.27	3.72	100.04	71.19	80.63	72.68 to 79.77	159,916	121,962
100.01 TO 180.00	21	78.94	77.95	77.76	3.78	100.24	66.80	87.98	76.65 to 79.73	240,901	187,331
180.01 TO 330.00	4	76.37	89.57	78.90	20.24	113.51	72.61	132.91	N/A	298,754	235,731
330.01 TO 650.00	4	76.42	76.53	76.04	2.39	100.64	74.21	79.08	N/A	500,030	380,238
650.01 +	1	79.89	79.89	79.89			79.89	79.89	N/A	462,447	369,445
ALL	56	77.66	78.19	77.28	4.94	101.19	66.80	132.91	76.58 to 78.94	220,813	170,638

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 5054

Type: Qualified

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	1	78.41	78.41	78.41			78.41	78.41	N/A	240,000	188,175
DRY-N/A	3	78.85	79.44	79.14	0.75	100.37	78.84	80.63	N/A	63,933	50,598
GRASS	10	76.66	76.12	77.45	3.57	98.28	66.80	80.41	72.68 to 79.89	215,011	166,535
GRASS-N/A	6	76.46	85.61	79.36	16.07	107.87	72.31	132.91	72.31 to 132.91	213,666	169,565
IRRGTD	15	77.68	77.56	77.20	4.43	100.47	71.25	87.98	73.26 to 79.99	225,918	174,399
IRRGTD-N/A	21	77.57	77.33	76.61	3.40	100.94	68.96	86.64	75.19 to 79.61	243,470	186,526
ALL	56	77.66	78.19	77.28	4.94	101.19	66.80	132.91	76.58 to 78.94	220,813	170,638

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	1	78.41	78.41	78.41			78.41	78.41	N/A	240,000	188,175
DRY-N/A	3	78.85	79.44	79.14	0.75	100.37	78.84	80.63	N/A	63,933	50,598
GRASS	12	76.66	76.46	77.01	3.83	99.28	66.80	82.05	74.21 to 79.89	230,092	177,192
GRASS-N/A	4	76.07	89.34	82.93	21.65	107.74	72.31	132.91	N/A	167,750	139,107
IRRGTD	25	77.57	77.15	76.78	3.87	100.47	68.96	87.98	75.16 to 79.70	241,900	185,741
IRRGTD-N/A	11	78.02	78.06	76.99	3.67	101.38	71.19	86.64	74.38 to 80.88	223,102	171,772
ALL	56	77.66	78.19	77.28	4.94	101.19	66.80	132.91	76.58 to 78.94	220,813	170,638

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	4	78.84	79.18	78.73	0.70	100.57	78.41	80.63	N/A	107,950	84,992
GRASS	15	76.06	79.74	78.11	8.63	102.09	66.80	132.91	73.44 to 79.89	206,607	161,376
GRASS-N/A	1	78.71	78.71	78.71			78.71	78.71	N/A	333,000	262,100
IRRGTD	35	77.57	77.35	76.82	3.85	100.70	68.96	87.98	75.63 to 79.34	240,904	185,058
IRRGTD-N/A	1	79.99	79.99	79.99			79.99	79.99	N/A	70,000	55,990
ALL	56	77.66	78.19	77.28	4.94	101.19	66.80	132.91	76.58 to 78.94	220,813	170,638

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Base Stat

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
30000 TO 59999	3	79.99	79.82	79.73	0.74	100.11	78.84	80.63	N/A	42,933	34,231
60000 TO 99999	10	77.47	83.61	83.05	10.64	100.68	72.68	132.91	75.16 to 86.64	84,461	70,143
100000 TO 149999	7	73.44	74.01	73.92	4.68	100.13	66.80	79.77	66.80 to 79.77	126,217	93,294
150000 TO 249999	18	77.35	76.95	76.92	2.67	100.04	71.25	80.88	75.61 to 78.94	202,263	155,578
250000 TO 499999	16	79.01	78.18	77.68	3.64	100.64	68.96	87.98	75.14 to 80.41	349,285	271,326
500000 +	2	74.70	74.70	74.80	0.66	99.87	74.21	75.19	N/A	639,661	478,460
ALL _____	_____										
	56	77.66	78.19	77.28	4.94	101.19	66.80	132.91	76.58 to 78.94	220,813	170,638

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	1	80.63	80.63	80.63			80.63	80.63	N/A	32,000	25,800
30000 TO 59999	4	79.99	81.37	81.61	2.44	99.70	78.84	86.64	N/A	57,806	47,176
60000 TO 99999	13	75.63	74.99	74.59	3.67	100.53	66.80	82.05	72.31 to 77.68	105,706	78,850
100000 TO 149999	9	78.02	83.44	80.20	9.46	104.04	74.14	132.91	75.61 to 79.77	162,742	130,522
150000 TO 249999	19	79.34	78.44	78.60	3.28	99.80	71.25	87.98	76.65 to 80.41	245,736	193,148
250000 TO 499999	9	77.13	75.71	75.64	3.77	100.09	68.96	79.89	72.61 to 78.94	425,570	321,881
500000 +	1	75.19	75.19	75.19			75.19	75.19	N/A	764,322	574,725
ALL _____	_____										
	56	77.66	78.19	77.28	4.94	101.19	66.80	132.91	76.58 to 78.94	220,813	170,638

BUFFALO COUNTY AGLAND VALUATION

All agland in Buffalo County is valued using the market approach. Buffalo County adopted county zoning for the first time in 2002 to be effective January 1, 2003. The Assessor's Office initiated special valuation after discussion with the Buffalo County Supervisors (County Board of Equalization) only in the area zoned AG-R effective 2003. Letters of explanation and Special Valuation Application forms (Form 456) were mailed to the owners of record for all agland in this area.

For 2006 there is an apparent difference between agricultural value and market value for non-agricultural purposes in a somewhat larger area. The actual practice of the County Board of Supervisors has been to allow about the same uses in the AG area as in the AG-R zoned area.

The actual value was determined utilizing sales within the market area or nearby market areas that were deemed comparable. A file is available for public inspection with the comparable sales used in the sales comparison approach that were utilized to develop the actual value. The agland tables in the county TerraScan software reflect both 80% of market (highest and best use value) and the special value which reflects 80% of the value if the land were available only for agricultural purposes.

For 2006 there are 19 different market areas that recognize a difference between value for agricultural purposes and a higher market value based upon other influences. There are still three market areas that do not indicate a difference. There are approximately 4,169 parcels in the area eligible for special valuation and 3,003 parcels where applications could be accepted but with no difference in values. The number of parcels, especially in the first category changes weekly because of changes in use.

Buffalo County has completed four years of market studies for the County. Our plans are to utilize this track record, experience and comparable sales to determine the feasibility of merging market areas. It is hoped that the value for agricultural purposes may be similar for several adjacent areas. Our past experience is that identical LVG classes have slightly different values depending upon water, drainage, location and even rainfall patterns. (Farmers tell me that it rains more around Shelton than anywhere else in the county.) My observations are that the Elm Creek area gets more hail. While these claims are difficult to prove one way or the other, market comparisons have been tracked for 11 years. It is the opinion of the Assessor that small differences between adjacent areas and feathered across the county are better than larger areas with significant differences across a market area line.

Each 2006 market area has differences in both the actual value and the uninfluenced agland values from one area to the next. A map of all agland market areas is available to the public in the Assessor's Office with a copy provided to the Nebraska Property Tax Division. Our plans for 2007 include reducing the number of market areas where possible. This will include looking at homogenous neighborhoods that will allow these market areas to be combined.

Purpose Statements

Commission Summary

Displays essential statistical information from other reports contained in the R&O. It is intended to provide an overview for the Commission, and is not intended as a substitute for the contents of the R&O.

Property Tax Administrator's Opinions & Recommendations

Contains the conclusions and recommendations reached by the Property Tax Administrator regarding level of value and quality of assessment based on all the data provided by the county assessor and gathered by the Department regarding the assessment activities of the county.

Correlation Section

Contains the narrative analysis of the assessment actions and statistical results which may influence the determination of the level of value and quality of assessment for the three major classes of real property. This section is divided into three parts: Residential Real Property; Commercial Real Property; and, Agricultural Land. All information for a class of real property is grouped together to provide a thorough analysis of the level of value and quality of assessment for the class of real property.

Each part of the Correlation Section contains the following sub-parts:

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the County Assessor Actions

Sub-part I is the narrative conclusion of all information known to the Department regarding the class of property under analysis. Sub-parts II through VII compare important statistical indicators that the Department relies on when comparing assessment actions to statistical results and provide the explanation necessary to understand the conclusions reached in Sub-part I.

The Correlation Section also contains the 2006 County Abstract of Assessment for Real Property, Form 45, Compared with the 2005 Certificate of Taxes Levied (CTL) Report which compares data from two annual administrative reports filed by the county assessor. It compares the data from the 2005 CTL to establish the prior year's assessed valuation and compares it to the data from the 2006 County Abstract of Assessment for Real Property, Form 45, to demonstrate the annual change in assessed valuation that has occurred between assessment years. This report displays the amount of assessed dollars of change in value and the percentage change

in the value of various classes and subclasses of real property. It also analyzes real property growth valuation in the county.

Statistical Reports Section

Contains the statistical reports prepared by the Department pursuant to Neb. Rev. Stat. Section 77-1327(3) (R. S. Supp., 2005) and the *Standard on Ratio Studies*, International Association of Assessing Officers, (1999). These statistical reports are the outputs of the assessment sales ratio study of the county by the Department.

The statistical reports are prepared and provided to the county assessors at least four times each year. The Department, pursuant to 350 Nebraska Administrative Code, Chapter 12, Sales File, and *Directive 05-10, Responsibilities of the County or State Assessor and the Department of Property Assessment and Taxation in the Development of the Real Property Sales File for Assessment Year 2006*, September 9, 2005, provided Draft Statistical Reports, to each county assessor on or before Friday, September 16, 2005, based on data in the sales file as of Monday, September 13, 2005, and on or before Friday, November 18, 2005, based on data in the sales file as of Friday, November 16, 2005. The purpose of the Draft Statistical Reports was to provide the statistical indicators of the sales in the biannual rosters that were also provided to the county assessors on the aforementioned dates.

The Department provided the 2006 Preliminary Statistical Reports to the county assessors and the Commission on or before Tuesday, February 7, 2006, based on data in the sales file as of Monday, January 30, 2006.

The Statistical Reports Section contains statistical reports from two points in time:

R&O Statistical Reports, in which the numerator of the assessment sales ratio is the 2006 assessed valuation of the property in the sales file as of the 2006 Abstract Filing Date.

Preliminary Statistical Reports, in which the numerator of the assessment sales ratio is the final 2005 assessed value of the property in the sales file.

All statistical reports are prepared using the query process described in the Technical Specification Section of the 2006 R&O.

County Assessment Survey

Part one contains the General Information developed in a combined effort between the Department and the county assessor to describe the funding and staffing of the county assessor's office. It also documents the appraisal information as it relates to the three major classes of property; residential, commercial and agricultural land.

Part two of the Assessment Survey entitled "Assessment Actions" is also a joint effort between the Department and the county assessor to document the 2006 assessment actions taken to address the three classes of real property in the county.

County Reports Section

Contains reports from and about a county which are referenced in other sections of the R&O:

County Abstract of Assessment for Real Property, Form 45

A required administrative report filed annually with the Department by the county assessor. It is a summation of the 2006 assessed values and parcel record counts of each defined class or subclass of real property in the county and the number of acres and total assessed value by Land Capability Group (LCG) and by market area (if any).

County Agricultural Land Detail

A report prepared by the Department. The Department relies on the data submitted by the county assessor on the Abstract of Assessment of Real Property, Form 45, Schedule IX and computes by county and by market area (if any) the average assessed value of each LCG and land use.

The County Assessor's Three Year Plan of Assessment-Update

The Three Year Plan of Assessment is prepared by the county assessor and updated annually pursuant to Neb. Rev. Stat. §77-1311.02 (R. S. Supp., 2005). It explains the scope and detail of the assessment processes planned by the county assessor for the next assessment year and subsequent two assessment years.

Special Valuation Section

The recognition of special valuation in a county, in whole or in part, presents challenges to the measurement of level of value and quality of assessment of special value and recapture value. Special valuation is a unique assessment process that imposes an obligation upon the assessment officials to assess qualified real property at a constrained taxable value. It presents challenges to measurement officials by limiting the use of a standard tool of measurement, the assessment sales ratio study. The Purpose Statements provides the legal and policy framework for special valuation and describes the methodology used by the Department to measure the special value and recapture value in a county.

Special valuation is deemed recognized if the county assessor has determined that there are factors other than agricultural or horticultural influences on the actual value of agricultural land and has established a special value that is different than the recapture (full market value) value for part or all of the agricultural land in the county. If a county has implemented special valuation, all information necessary for the measurement of agricultural land in that county will be contained in the Special Valuation Section of the R&O of the Property Tax Administrator.

Nebraska Constitutional Provisions:

Neb. Const. art. VIII, sec. 1, (1) (1998): Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as provided by this Constitution.

Neb. Const. art. VIII, sec. 1, (4) (1998): the Legislature may provide that agricultural land and horticultural land, as defined by the Legislature, shall constitute a separate and distinct class of property for purposes of taxation and may provide for a different method of taxing agricultural land and horticultural land which results in values that are not uniform and proportionate with all other real property and franchises but which results in values that are uniform and proportionate upon all property within the class of agricultural land and horticultural land.

Neb. Const. art. VIII, sec. 1, (5) (1998): the Legislature to enact laws to provide that the value of land actively devoted to agricultural or horticultural use shall for property tax purposes be that value which such land has for agricultural or horticultural use without regard to any value which such land might have for other purposes or uses.

Nebraska Statutory Provisions for Agricultural Land:

Neb. Rev. Stat. §77-112 (R.R.S., 2003): Actual value, defined. Actual value of real property for purposes of taxation means the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Neb. Rev. Stat. §77-201 (R. S. Supp., 2005): Property taxable; valuation; classification. (1) Except as provided in subsections (2) through (4) of this section, all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value. (2) Agricultural land and horticultural land as defined in section 77-1359 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at eighty percent of its actual value. (3) Agricultural land and horticultural land actively devoted to agricultural or horticultural purposes which has value for purposes other than agricultural or horticultural uses and which meets the qualifications for special valuation under section 77-1344 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in section 77-1343 and at eighty percent of its recapture value as defined in section 77-1343 when the land is disqualified for special valuation under section 77-1347.....

Neb. Rev. Stat. §77-1359(1) (R.R.S., 2003): Agricultural and horticultural land; terms defined. Agricultural land and horticultural land shall mean land which is primarily used for the production of agricultural or horticultural products, including wasteland lying in or adjacent to and in common ownership or management with land used for the production of agricultural or horticultural products. Land retained or protected for future agricultural or horticultural uses under a conservation easement as provided in the Conservation and Preservation Easements Act shall be defined as agricultural land or horticultural land. Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production shall be defined as agricultural land or horticultural land. Land that is zoned predominantly for purposes other than agricultural or horticultural use shall not be assessed as agricultural land or horticultural land.

Nebraska Statutory Provisions for Special Valuation:

Neb. Rev. Stat. §77-201(3) (R. S. Supp., 2005): Creates a separate and distinct class of property for special valuation for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in Neb. Rev. Stat. §77-1343 (R. S. Supp., 2004) and at eighty percent of its recapture value as defined in Neb. Rev. Stat. §77-1343 (R. S. Supp., 2004).

Neb. Rev. Stat. §77-1343(5) (R. S. Supp., 2004): Definition of recapture valuation. Recapture valuation means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (R. R. S., 2003).

Neb. Rev. Stat. §77-1343(6) (R. S. Supp., 2004): Definition of special valuation. Special valuation means the value that the land would have for agricultural or horticultural purposes or uses without regard to the actual value the land would have for other purposes or uses.

Nebraska Statutory Provisions for Measurement of Level of Value:

Neb. Rev. Stat. §77-1327(4) (R. S. Supp., 2005): For purposes of determining the level of value of agricultural and horticultural land subject to special valuation under section 77-1343 to 77-1348, the Property Tax Administrator shall annually make and issue a comprehensive study developed in compliance with professionally accepted mass appraisal techniques to establish the level of value if in his or her opinion the level of value cannot be developed through the use of the comprehensive assessment ratio studies developed in subsection (3) of this section.

Neb. Rev. Stat. §77-5023(2) (R.S. Supp., 2004): An acceptable range is the percentage of variation from a standard for valuation as measured by an established indicator of central tendency of assessment. Acceptable ranges are: (a) For agricultural and horticultural land as defined in section 77-1359, seventy-four to eighty percent of actual value; (b) for lands defined in section 77-1344 receiving special valuation, seventy-four to eighty percent of special valuation as defined in section 77-1343; and (c) for all other real property, ninety-two to one hundred percent of actual value.

Discussion of the Constitutional and Statutory Provisions:

Nebraska law requires that all values of real property for tax purposes shall be uniform and proportionate. Agricultural land may be treated differently from other real property for tax purposes, but the assessed values shall be uniform and proportionate within the class of agricultural land. Additionally, agricultural land may be valued for tax purposes at its value solely for agricultural use without regard to the value the land might have for any other purpose and use; however, these values must be uniform and proportionate within the application of this constitutional provision.

Nebraska's statutory structure for the valuation of agricultural land is fairly straightforward. The valuation policy is based on actual or market value. Actual value is a common, market standard that is used to determine the value of a property for many purposes, including taxation. Actual value is also a measure that is governed by practices and principles familiar to most people. Additionally, using actual value as the standard by which to determine valuation of real property provides the property owner with the ability to judge the proportionality of the valuation with other like property or other classes of property.

Discussion of Special Valuation:

The policy of special valuation was developed as the conversion of agricultural land to other uses demanded action for two purposes: one, the systematic and planned growth and development near and around urban areas; and two, to provide a tax incentive to keep agricultural uses in place until the governing body was ready for the growth and development of the land. Special value is both a land management tool and a tax incentive for compliance with the governing body's land management needs. As alternative, more intensive land uses put pressure for the conversion of underdeveloped land, economic pressures for higher and more intensive uses from non-agricultural development provide economic incentives to landowners to sell or convert their land. Governments, in order to provide for the orderly and efficient expansion of their duties, may place restrictions on landowners who convert land from one land use to a higher more intensive land use. Additionally, the existing landowners who may wish to continue their agricultural operations have an incentive to continue those practices until the governing body is ready for the conversion of their property to a more intensive use.

Without special valuation, existing agricultural landowners in these higher intensive use areas would be forced to convert their land for tax purposes, as the market value of the land could be far greater than its value for agricultural purposes and uses. The history of special valuation would indicate that the other purposes and uses are those not normally or readily known within the agricultural sector and are more intensive, such as residential, recreational, commercial or industrial development.

There are two scenarios that exist when special valuation is implemented in a county:

One, special valuation is applicable in a defined area of the county or only for certain types of land in the county. In these situations the county has found that use of the land for non-agricultural purposes and uses influences the actual value of some of the

agricultural land in the county. In these situations, the Department must measure the level of value of agricultural land, special value, and recapture value. If the methodology of the county assessor states that the county assessor used sales of similar land that are not influenced by the non-agricultural purposes and uses of the land, then the sales of uninfluenced land are used to determine the special valuation of the influenced land. The sales of the influenced land are used to determine the recapture value of the influenced land. The sales of agricultural land that are not influenced by the non-agricultural purposes and uses are used to measure the level of value of uninfluenced agricultural land.

Two, special valuation is applicable in the entire county. In this situation the county has found that the actual value of land for other purposes and uses other than agricultural purposes and uses influences the actual value of all of the agricultural land in the county. In these situations, the Department must measure the level of value of special value and recapture value.

Measurement of Special Valuation

The Department has two options in measuring the level of value of special valuation. In a county where special valuation is not applicable in the entire county and the land that is subject to special value is similar to agricultural land that is not subject to special value, the Department can analyze the level of value outside the special valuation area and determine if the level of value in that area should be deemed to be the level of value for special valuation. If the land in the special value area is dissimilar to other agricultural land in the county so there is no comparability of properties, the Department would analyze the valuations applicable for special value to determine if they correlate with the valuations in other parts of the county or other counties, even though direct comparability may not exist.

In a county where special valuation is applicable throughout the entire county, the Department has developed an income based measurement methodology which does not rely on the sales of agricultural land in the county. In developing this methodology, the Department considered all possible mass appraisal techniques. There is, however, no generally accepted approach for the measurement of constrained values. For example, the assessment/sales ratio study measures influences of the “whole” market. In counties where there are nonagricultural influences throughout the county, there are no sales in that county without a nonagricultural influence on value. As a result, the Department had to examine and adapt professionally accepted mass appraisal techniques to the measurement of special valuation other than the assessment sales ratio. As the Department analyzed the three professionally accepted mass appraisal techniques relating to the valuation of real property, the Department discarded the use of the cost approach as not being suited to the analysis of unimproved agricultural land. With respect to the sales comparison approach, in counties that are 100 percent special valuation, any sales data would have to be “surrogate” sales from other counties where nonagricultural influences have no impact on sales of agricultural land. This analysis would provide a significant level of subjectivity in terms of whether the counties from which the surrogate sales are drawn are truly comparable to the county that is being measured. The Department ultimately chose to adapt the income approach to this process. First, the income approach could rely on income data from the

county being measured. Second, the Department could, to some degree, reduce the subjectivity of the process because nonagricultural influences do not influence the cash rent that land used for agricultural purposes commands in the market place.

Rent Data

For purposes of determining the income for the Department's measurement technique, the Department gathered cash rent data for agricultural land. There were three sources for cash rent data. One, the annual study done by the University of Nebraska, Lincoln, titled *Nebraska Farm Real Estate Market Developments 2004-2005*. Two, the Board of Educational Lands and Funds (BELF), which provides a statewide schedule of crop land rental rates and grass land rental rates. The databases provided by BELF contained a summary presentation of all of the rental contracts that were examined by county, parcel size, land use, contract rent, BELF rent estimate and classification and notes relating to lease conditions. This data was provided for both cropland and grassland. Three, the annual survey entitled *Farm and Ranch Managers Cash Rental Rate Survey*, which is provided to the Department from BELF.

Gross rental amounts are used in the Department's methodology because the marketplace tends to take expenses and taxes (items that must be accounted for in any income approach to value) into account in the determination of the amount the lessee will pay the lessor for the rental of agricultural land.

Rate Data

The second portion of the income methodology is the development of a "rate". The Department sought to correlate the available data and determine a single rate for each major land use. By doing this, the final values which were developed as a standard for comparison with the special valuation varied by county based on the rent estimates that were made. The calculation for the rate was done in several steps. First, the abstract of assessment was used to determine the assessed valuation for each land classification group for the counties not using special valuation that were comparable to the special valuation counties. Second, that assessed valuation was divided by the level of value for agricultural land as determined by the Commission to reach 100% of the value of agricultural land without nonagricultural influences. In turn, the Department took the rent estimates for each LCG in those counties and multiplied them by the number of acres in that LCG to generate total income. That amount was then divided by the total value of agricultural land to determine a rate for that county. The rates for the comparable counties were then arrayed, in a manner similar to assessment/sales ratios. In developing the rates, a starting point was the use of "comparable" counties to those using special valuation.

The Department looked to counties where there was not an active process of special valuation in place or unrecognized nonagricultural influences. Additionally, the Department looked to comparable counties in the proximity of the counties being measured. The most significant group was made up of the counties that were geographically adjacent to the eight special valuation counties. Further, the Department looked at the distribution of land uses in the comparable counties and whether they were similar to those in the subject counties. The Department then sorted counties and rates based on land use mix. As the Department worked through the process, land use mix and the adjacent county mix tended to drive the analysis. The

eight primary special valuation counties were all strongly weighted toward dryland use; the eight eastern Special Value counties ranged from about 62% to 83% dryland use.

For 2006, the analysis indicated an irrigated rate of 8.00%, slightly lower than the rate of 8.25% used in 2005. Initially the rate of 5.50% was selected for dryland measurement. This rate was significantly lower than the 2005 rate of 6.25%. After receiving input from the eight eastern counties being measured the Department decided to soften its dryland rate estimate to 5.75%. The analysis also indicated a rate of 4.00% for grassland, slightly lower than the rate of 4.25% used in 2005. The lowered rates are deemed to be a direct reflection of significant valuation increases in the values in the comparable counties.

Additionally for 2006, the Department is required to produce a measurement of the Special Value process in Scotts Bluff County. The database was expanded to include the whole state, and a separate analysis was developed. It was apparent very early that the rates developed for the eastern Special Value analysis had no relationship to the western counties, so the rate analysis was done including the ten (excluding Scotts Bluff) western counties. Using grouping and analysis techniques similar to those used in the eastern part of the state, within the ten western counties, the Department chose a dryland conversion rate of 7.75%, and a grassland conversion rate of 4.00%.

The irrigation rate selection was more complex due to a shortage of comparable counties. Scotts Bluff County is the heaviest irrigated county among the western counties. The irrigation is predominantly in the Platte River valley, has been developed over many years for the production of corn, dry edible beans and sugar beets, and has large areas leveled for gravity irrigation. More than 40% of Scotts Bluff County's agricultural land is irrigated. The second highest irrigated county is Box Butte County with just over 20% irrigation. Box Butte's irrigated land consists of mostly upland soils with pivot application. Much of the other irrigation development in the panhandle region is either similar to Box Butte or is found in spot locations used for feed grain or hay production in otherwise cattle grazing regions. The only 2 areas deemed to be comparable are Market area 2 from Sioux County which is essentially the same soils and irrigation development as the central and northwestern portions of Scotts Bluff County, and market area 1 in Morrill County which is Platte River valley land that is an eastern extension of Scotts Bluff County. Analysis of the entire western counties indicated an irrigated rate of nearly 15.00%, but the two comparable market areas produced rates of 10.04% and 12.80% respectively. The department selected a rate for the conversion of rent estimates in Scotts Bluff County of 11.50%. For 2006, the preliminary estimates of the LOV in Scotts Bluff County were prepared using the following rates: Irrigated 11.50%, Dryland 7.75% and Grassland 4.00%.

Valuation Calculation

The applicable rates were applied to the rental income for each land use multiplied by the number of acres for that use. The result of this calculation was to reach total special valuation, which represents of the value for agricultural purposes only.

Measurement Calculation

Finally, to calculate the level of value achieved by a county, the Department took value calculated from the income approach, representing the total special valuation for a county and compared it to the amount of special valuation provided by the county on its annual abstract of assessment to reach the estimated level of value for special valuation in each subject county.

Measurement of Recapture Valuation

The measurement of recapture valuation is accomplished by using the Department's sales file and conducting a ratio study using the recapture value instead of the assessed or special value in making the comparison to selling price. The Department has the capability of providing statistical reports utilizing all agricultural sales or utilizing only the sales that have occurred with recapture valuation stated by the county assessor on the sales file record.

Measurement of Agricultural Land Valuation

In a county where special valuation is not applicable in the entire county, the Department must measure the level of value of the agricultural land valuation. This is accomplished by using part of the agricultural land sales file using sales that are not in the area where special valuation is available. Other than using only the applicable part of the sales file, this is the same measurement process that is used by the Department for agricultural land in a county that has no other purposes and uses for its agricultural land.

Purpose Statements Section

Describes the contents and purpose of each section in the R&O.

Glossary

Contains the definitions of terms used throughout the R&O.

Technical Specifications Section

Contains the calculations used to prepare the Commission Summary, the Correlation Section tables, the Statistical Reports Query, and the Statistical Reports.

Certification

Sets forth to whom, how and when copies of the R&O are distributed.

Map Section

The Map section contains a collection of maps that the Property Tax Administrator has gathered that pertain to each county. These maps may be used as a supplement to the R&O.

Valuation History Charts Section

The Valuation History chart section contains five charts for each county. The first four charts display taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time period of 1992 to 2005. The fifth chart displays 2005 taxable valuations by property type for each city within the county and compares to the county's valuation for each class and subclass of property. The fifth chart also displays populations for the cities and the county.

Glossary

Actual Value: The market value or fair market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, (1) sales comparison approach using the guidelines in sections 77-1371 (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Adjusted Sale Price: A sale price that is the result of adjustments made to the purchase price reported on the Real Estate Transfer Statement, Form 521, for the affects of personal property or financing included in the reported purchase price. If the sale price is adjusted, it is the adjusted sale price that will be used as the denominator in the assessment sales ratio. The IAAO considers adjustments for time. However, currently the Department does not recognize adjustments for time.

Agricultural Land: Land that is agricultural land and horticultural land as defined in Neb. Rev. Stat. §77-1343(1) (R. S. Supp., 2004) and Neb. Rev. Stat. §77-1359(1) (R. R. S., 2003).

Agricultural Land Market Areas: Areas with defined characteristics within which similar agricultural land is effectively competitive in the minds of buyers and sellers with other comparable agricultural land in the area within a county. These areas are defined by the county assessor.

Agricultural Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, all Statuses. A sub-classification is defined for the Status-2: unimproved agricultural properties (see, Agricultural Unimproved Property Classification).

Agricultural Unimproved Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, Status-2.

Arm's Length Transaction: A sale between two or more parties, each seeking to maximize their positions from the transaction. All sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques.

Assessed Value: The value of a parcel of real property established by a government that will be the basis for levying a property tax. In Nebraska, the assessed value of a parcel of real property is first established by the county assessor of each county. For purposes of the Department's sales file, the assessed value displays the value for land, improvements and total. The assessed value is the numerator in the assessment sales ratio.

Assessment: The official act of the county assessor to discover, list, value, and determine the taxable value of real property in a county and placing it on the assessment roll.

Assessment Level: The legal requirement for the assessed value of all parcels of real property. In Nebraska, the assessment level for the classes of residential and commercial real property is one hundred percent of actual value; the assessment level for the class of agricultural and horticultural land is 80% of actual value; and, the assessment level for agricultural land receiving special valuation is 80% of special value and recapture value.

Assessment Sales Ratio: The ratio that is the result of the assessed value divided by the sale price, or adjusted sale price, of a parcel of real property that has sold within the study period of the state-wide sales file.

Assessor Location: Categories in the state-wide sales file which are defined by the county assessor to represent a class or subclass of property that is not required by statute or regulation. Assessor location allows the county assessor to further sub-stratify the sales in the state-wide sales file.

Average Absolute Deviation (AVG.ABS.DEV.): The arithmetic mean of the total absolute deviations from a measure of central tendency such as the median. It is used in calculating the coefficient of dispersion (COD).

Average Assessed Value: The value that is the result of the total assessed value of all sold properties in the sample data set divided by the total of the number of sales in the sample data set.

Average Selling Price: The value that is the result of the total sale prices of all properties in the sample data set divided by the total of the number of sales in the sample data set.

Central Tendency, Measure of: A single point in a range of observations, around which the observations tend to cluster. The three most commonly used measures of central tendency calculated by the Department are the median ratio, weighted mean ratio and mean ratio.

Coefficient of Dispersion (COD): A measure of assessment uniformity. It is the average absolute deviation calculated about the median expressed as a percentage of the median.

Coefficient of Variation (COV): The measure of the relative dispersion of the sample data set about the mean. It is the standard deviation expressed in terms of a percentage of the mean.

Commercial Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-02 Multi-Family, all Statuses; Property parcel type 03-Commercial, all Statuses; and, Property parcel type 04-Industrial, all Statuses.

Confidence Interval (CI): A calculated range of values in which the measure of central tendency of the sales is expected to fall. The Department has calculated confidence intervals around all three measures of central tendency.

Confidence Level: The required degree of confidence in a confidence interval commonly stated as 90, 95, or 99 percent. For example, a 95 percent confidence interval would mean that one can be 95% confident that the measure of central tendency used in the interval falls within the indicated range.

Direct Equalization: The process of adjusting the assessed values of parcels of real property, usually by class or subclass, using adjustment factors or percentages, to achieve proportionate valuations among the classes or subclasses.

Equalization: The process to ensure that all locally assessed real property and all centrally assessed real property is assessed at or near the same level of value as required by law.

Geo Code: Each township represented by a state-wide unique sequential four-digit number starting with the township in the most northeast corner of the state in Boyd County going west to the northwest corner of the state in Sioux County and then proceeding south one township and going east again, until ending at the township in the southwest corner of the state in Dundy County.

Growth Value: Is reported by the county assessor on the Abstract of Assessment for Real Property, Form 45. Growth value includes all increases in valuation due to improvements of real properties as a result of new construction, improvements, and additions to existing buildings. Growth value does not include a change in the value of a class or subclass of real property as a result of the revaluation of existing parcels, the value changes resulting from a change in use of the parcel, or taxable value added because a parcel has changed status from exempt to taxable. There is no growth value for agricultural land.

Indirect Equalization: The process of computing hypothetical values that represent the best estimate of the total taxable value available at the prescribed assessment level. Usually a function used to ensure the proper distribution of intergovernmental transfer payments between state and local governments, such as state aid to education.

Level of Value: The level of value is the most probable overall opinion of the relationship of assessed value to actual value achieved by the county assessor for a class or subclass of centrally assessed property. The Property Tax Administrator is annually required to give an opinion of the level of value achieved by each county assessor to the Tax Equalization and Review Commission. The acceptable range for levels of value for classes of real property are provided in Neb. Rev. Stat. §77-5023 (3) (R.S. Supp., 2005).

Location: The portion of the Property Classification Code that describes the physical situs of the real property by one of the following descriptions:

1-Urban, a parcel of real property located within the limits of an incorporated city or village.

2-Suburban, a parcel of real property located outside the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.

3-Rural, a parcel of real property located outside an urban or suburban area, or located in an unincorporated village or subdivision which is outside the legal jurisdiction of an incorporated city or village.

Majority Land Use: The number of acres compared to total acres by land use for agricultural land. The thresholds used by the Department are: 95%, 80% and 50%. If “N/A” appears next to any category it means there are “other” land classifications included within this majority grouping.

Maximum Ratio: The largest ratio occurring in the arrayed sample data set.

Mean Ratio: The ratio that is the result of the total of all assessment/sales ratios in the sample data set divided by the number of ratios in the sample data set.

Median Ratio: The middle ratio of the arrayed sample data set. If there is an even number of ratios, the median is the average of the two middle ratios.

Minimally Improved Agricultural Land: A statistical report that uses the sales file data for all sales of parcels classified as Property Classification Code: Property parcel type-05 Agricultural, which have non-agricultural land and/or improvements of minimal value, the assessed value is determined to be less than \$10,000 and less than 5% of the selling price.

Minimum Ratio: The smallest ratio occurring in the arrayed sample data set.

Non-Agricultural Land: For purposes of the County Abstract of Assessment for Real Property, Form 45, land located on a parcel that is classified as Property Classification Code: Property parcel type-05 Agricultural, which is not defined as agricultural and horticultural land, pursuant to Neb. Rev. Stat. §77-1359 (R. R. S., 2003).

Number of Sales: The total number of sales contained in the sales file that occurred within the applicable Sale Date Range for the class of real property.

Population: The set of data from which a statistical sample is taken. In assessment, the population is all parcels of real property within a defined class or subclass in the county.

Price Related Differential (PRD): A measure of assessment vertical uniformity (progressivity or regressivity). It measures the relative treatment of properties based upon the selling price of the properties. It is calculated by dividing the mean ratio by the weighted mean ratio.

Property Classification Code: A code that is required on the property record card of all parcels of real property in a county. The Property Classification Code enables the stratification of real property into classes and subclasses of real property within each county. The classification code is a series of numbers which is defined in Title 350, Nebraska Administrative Code, ch.10-004.02.

Property Parcel Type: The portion of the Property Classification Code that indicates the predominant use of the parcel as determined by the county assessor. The Property parcel types are:

- 01-Single Family Residential
- 02-Multi-Family Residential
- 03-Commercial
- 04-Industrial
- 05-Agricultural
- 06-Recreational
- 07-Mobile Home
- 08-Minerals, Non-Producing
- 09-Minerals, Producing
- 10-State Centrally Assessed
- 11-Exempt
- 12-Game and Parks

Purchase Price: The actual amount, expressed in terms of money, paid for a good or service by a willing buyer. This is the amount reported on the Real Estate Transfer Statement, Form 521, Line 22.

Qualified Sale: A sale which is an arm's length transaction included in the state-wide sales file. The determination of the qualification of the sale may be made by the county assessor or the Department.

Qualitative Statistics: Statistics which assist in the evaluation of assessment practices, such as the coefficient of dispersion (COD) and the price related differential (PRD).

Quality of Assessment: The quality of assessment achieved by the county assessor for a class or subclass of real property. The Property Tax Administrator is annually required to give an opinion of the quality of assessment achieved by each county assessor to the Commission.

Recapture Value: For agricultural and horticultural land receiving special valuation, the assessed value of the land if the land becomes disqualified from special valuation. Recapture value means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (Reissue 2003). Special value land is valued for taxation at 80% of its recapture value, if recapture is triggered.

Residential Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-01 Single Family, all Statuses; Property parcel type-06 Recreational, all Statuses; and, Property parcel type-07 Mobile Home, Statuses 1 and 3.

Sale: All transactions of real property for which the Real Estate Transfer Statement, Form 521, is filed and with stated consideration of more than one hundred dollars or upon which more than one dollar and seventy-five cents or two dollars and twenty-five cents (effective 7/1/05) of documentary stamp taxes are paid.

Sale Date Range: The range of sale dates reported on Real Estate Transfer Statements, Form 521, that are included in the sales assessment ratio study for each class of real property.

Sale Price: The actual amount, expressed in terms of money, received for a unit of goods or services, whether or not established in a free and open market. The sale price may be an indicator of actual value of a parcel of real property. An estimate of the sales price may be made from the amount of Documentary Stamp Tax reported on the Real Estate Transfer Statement, Form 521, as the amount recorded on the deed. The sale price is part of the denominator in the assessment sales ratio.

Sample Data Set: A set of observations selected from a population.

Special Value: For agricultural and horticultural land receiving special valuation, the assessed value of the land if the land is qualified for special valuation. Special value means the value that the land has for agricultural or horticultural purposes or uses without regard to the actual value that land has for other purposes and uses. Special value land is valued for taxation at 80% of its special value.

Standard Deviation (STD): The measure of the extent of the absolute difference of the sample data set around the mean. This calculation is the first step in calculating the coefficient of variation (COV). It assumes a normalized distribution of data, and therefore is not relied on heavily in the analysis of assessment practices.

Statistics: Numerical descriptive data calculated from a sample, for example the median, mean or COD. Statistics are used to estimate corresponding measures for the population.

Status: The portion of the Property Classification Code that describes the status of a parcel:

- 1-Improved, land upon which buildings are located.
- 2-Unimproved, land without buildings or structures.
- 3-Improvement on leased land (IOLL), any item of real property which is located on land owned by a person other than the owner of the item.

Total Assessed Value: The sum of all the assessed values in the sample data set.

Total Sale Price: The sum of all the sale prices in the sample data set. If the selling price of a sale was adjusted for qualification, then the adjusted selling price would be used.

Usability: The coding for the treatment of a sale in the state-wide sales file database.

1-use the sale without adjustment

2-use the sale with an adjustment

3-substantially changed sale should not be used in study

4-exclude the sale

Valuation: Process or act to determine the assessed value of all parcels of real property in the county each year.

Weighted Mean Ratio: The ratio that is the result of the total of all assessed values of all properties in the sample data set divided by the total of all sale prices of all properties in the sample data set.

Commission Summary Calculations

For all classes of real property

For Statistical Header Information and History: see Statistical Calculations

For Residential Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#4 value} + \text{Abstract \#16 value}$

Average assessed value of the base:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

For Commercial Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#8 value} + \text{Abstract \#12 value}$

Average assessed value of the base:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

For Agricultural Land

% of value of this class of all real property value in the county:

$\text{Abstract \#30 value} / \text{Abstract Total Real Property Value}$

% of records sold in the study period:

$\text{Total Sales from Sales File} / \text{Abstract \#30 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#30 value}$

Average assessed value of the base:

$\text{Abstract \#30 value} / \text{Abstract \#30 records}$

Correlation Table Calculations

I. Correlation - Text only

II. Analysis of Percentage of Sales Used

	Total Sales	Qualified Sales	Percent Used
2001			
2002			
2003			XX.XX
2004			XX.XX
2005			XX.XX
2006			XX.XX

Chart: Yes

Stat Type: Total & Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2001, 2002, 2003, 2004, 2005

Field: no2006

Calculation:

Percent of Sales Used: Round([Qualified]/[Total]*100,2)

III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001				
2002				
2003				
2004				
2005				
2006		XX.XX	XX.XX	

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2001, 2002, 2003, 2004, 2005

Field: median

Calculations:

%Chngexclgrowth: Round(If([proptype]="Residential",((([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!RESID+ctl05cnt!RECREAT))*100)/Avg(ctl05cnt!RESID+ctl05cnt!RECREAT)),II

f([proptype]="Commercial",((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!COMM+ctl05cnt!INDUST))*100)/Avg(ctl05cnt!COMM+ctl05cnt!INDUST),Iif([proptype]="AGRICULTURAL UNIMPROVED",((([Trended 6 (agvalsum)]!SumOftotalvalue-Avg(ctl05cnt!TOTAG))*100)/Avg(ctl05cnt!TOTAG),Null))),2)
Trended Ratio: Round(Iif([proptype]="Residential",([Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!RESID+ctl05cnt!RECREAT)))/(Avg(ctl05cnt!RESID+ctl05cnt!RECREAT)*100)*100,Iif([proptype]="Commercial",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!COMM+ctl05cnt!INDUST))*100)/(Avg(ctl05cnt!COMM+ctl05cnt!INDUST)*100),Iif([proptype]="Agricultural Unimproved",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*((([Trended 6 (agvalsum).SumOftotalvalue]-Avg(ctl05cnt!TOTAG))*100)/(Avg(ctl05cnt!TOTAG)*100),Null))),2)

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
	2001	
	2002	
	2003	
	2004	
XX.XX	2005	XX.XX (from Table III Calc)
	2006	

Chart: Yes
Stat Type: Qualified
Stat Title: R&O and Prelim
Study Period: Yearly (most recent twelve months of sales)
Property Type: Residential, Commercial and Agricultural Unimproved
Display: XX.XX
History: 2001, 2002, 2003, 2004, 2005
Field: aggreg
Calculation:
%ChngTotassvals: Iif(Val([Percent Change 2 (Prelim).aggreg])=0,"N/A",Round(((Percent Change 1 (R&O).aggreg)-[Percent Change 2 (Prelim).aggreg])/[Percent Change 2 (Prelim).aggreg]*100,2))

% Change in Assessed Value Excl. Growth, use %Chngexclgrowth from Table III calc.

V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios

	Median	Weighted Mean	Mean
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R&O Statistics			
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Chart: Yes
Stat Type: Qualified
Stat Title: R&O
Study Period: Standard
Property Type: Residential, Commercial and Agricultural Unimproved
Display: XX
History: None
Field: median, aggreg and mean

VI. Analysis of R&O COD and PRD

	COD	PRD
R&O Statistics		
Difference	XX	XX

Chart: No
Stat Type: Qualified
Stat Title: R&O
Study Period: Standard
Property Type: Residential, Commercial and Agricultural Unimproved
Display: XX
History: None
Field: PRD and COD

Calculations:

CODDiff: Round(IIf([2006R&O]!proptype="Residential",IIf(Val([2006R&O]!cod)>15, Val([2006R&O]!cod)-15,0),IIf(Val([2006R&O]!cod)>20,Val([2006R&O]!cod)-20,0)),2)

PRDDiff: Round(IIf(Val([2006R&O]!prd)>103,Val([2006R&O]!prd)-103, IIf(Val([2006R&O]!prd)<98,Val([2006R&O]!prd)-98,0)),2)

VII. Analysis of Changes in the Statistics Due to the County Assessor Actions

	Preliminary Statistics	R&O Statistics	Change
Number of Sales			XX
Median			XX
Weighted Mean			XX
Mean			XX
COD			XX
PRD			XX
Min Sales Ratio			XX
Max Sales Ratio			XX

Chart: No

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: no2006, median, aggreg, mean, COD, PRD, min and max

Calculations:

no2006Diff: R&O.no2006-Prelim.2005 2006

medianDiff: R&O.median-Prelim.median

meanDiff: R&O.mean-Prelim.mean

aggregDiff: R&O.aggreg-Prelim.aggreg

CODDiff: R&O. COD-Prelim. COD

PRDDiff: R&O. PRD-Prelim. PRD

minDiff: R&O. Min-Prelim. Min

maxDiff: R&O. Max-Prelim. Max

Statistical Reports Query

The Statistical Reports contained in the Reports and Opinions for each county derive from the sales file of the Department of Property Assessment and Taxation. The sales file contains all recorded real property transactions with a stated consideration of more than one-hundred dollars (\$100) or upon which more than one dollar and seventy-five cents (\$1.75) in documentary stamp taxes are paid as shown on the Real Estate Transfer Statement, Form 521. Transactions meeting these criteria are considered sales.

The first query performed by the sales file is by county number. For each of the following property classifications, the sales file performs the following queries:

Residential:

Property Class Code: Property Type 01, all Statuses
Property Type 06, all Statuses
Property Type 07, Statuses 1 and 3
Sale Date Range: July 1, 2003 through June 30, 2005
Qualified: All sales with County Assessor Usability Code: blank, zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Commercial:

Property Class Code: Property Type 02, all Statuses
Property Type 03, all Statuses
Property Type 04, all Statuses
Sale Date Range: July 1, 2002 through June 30, 2005
Qualified: All sales with Department Usability Code: zero, 1 or 2
If blank or zero will be considered a Usability of 1.

Unimproved Agricultural:

Property Class Code: Property Type 05, Status 2
Sale Date Range: July 1, 2002 through June 30, 2005
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Agricultural: (Optional)

Property Class Code: Property Type 05, Status 1 and 2
Sale Date Range: July 1, 2002 through June 30, 2005
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1

Minimally Improved Agricultural: (Optional)

Property Class Code: Property Type 05, All Statuses

Sale Date Range: July 1, 2002 through June 30, 2005

Qualified: All sales with Department Usability Code: zero, 1 or 2.

If blank or zero will be considered a Usability of 1.

Once a record is deemed qualified agricultural, the program will determine: If the current year assessed value improvement plus the non-agricultural total value is less than 5% and \$10,000 of the Total Adjusted Selling Price, the record will be deemed Minimally Improved.

Statistical Calculations

The results of the statistical calculations that make up the header of the Statistical Reports are:

Number of Sales
Total Sales Price
Total Adj. Sales Price
Total Assessed Value
Avg. Adj. Sales Price
Avg. Assessed Value

Median
Weighted Mean
Mean
COD
PRD
COV
STD
Avg. Abs. Dev.
Max Sales Ratio
Min Sales Ratio
95% Median C.I.
95% Wgt. Mean C.I.
95% Mean C.I.

Coding Information & Calculations

Each sale in the sales file becomes a record in the sales file program. All statistical calculations performed by the sales file program round results in the following manner: if the result is not a whole number, then the program will round the result five places past the decimal and truncate to the second place past the decimal. Sales price and assessed value are whole numbers.

Number of Sales

- Coded as Count, Character, 5-digit field.
- The Count is the total number of sales in the sales file based upon the selection of Total or Qualified. For purposes of this document, Qualified and Sale Date Range is assumed.

Total Sales Price

- Coded as TotSalePrice, Character, 15-digit field.
- The Total Sales Price is based on the Total Sale Amount, shown on Line 24 of the Real Estate Transfer Statement, Form 521, for each record added together.
- Calculation
 - Sum SaleAmt

Total Adj. Sales Price

- Coded as TotAdjSalePrice, Character, 15-digit field.
- The Total Adjusted Sales Price is the Total Sale Amount for each record plus or minus any adjustments made to the sale by the county assessor, Department or the Commission (from an appeal).
- Calculation
 - Sum SaleAmt + or – Adjustments

Total Assessed Value

- Coded as TotAssdValue, Character, 15-digit field.
- The Total Assessed Value is based on the Entered Total Current Year Assessed Value Amount for each record. If the record is an agricultural record, Property Classification Code: Property Parcel Type-05, then the Total Assessed Value is the Entered Current Year Total Value adjusted by any value for Non-Ag Total and Current Year Total Improvements, so that the Total Assessed Value used in the calculations for these records is the assessed value for the agricultural land only.
- Calculation
 - Sum TotAssdValue

Avg. Adj. Sales Price

- Coded as AvgAdjSalePrice, Character, 15-digit field.
- The Average Adjusted Sale Price is dependant on the TotAdjSalePrice and the Count defined above.
- Calculation
 - TotAdjSalePrice/Count

Avg. Assessed Value

- Coded as AvgAssdValue, Character, 15-digit field.
- The Average Assessed Value is dependant on the TotAssdValue and the Count defined above.
- Calculation
 - $\text{TotAssdValue}/\text{Count}$

Median

- Coded as Median, Character, 12-digit field.
- The Median ratio is the middle ratio when the records are arrayed in order of magnitude by ratio.
 - If there is an odd number of records in the array, the median ratio is the middle ratio of the array.
 - If there is an even number of records in the array, the median ratio is the average of the two middle ratios of the array.
- Calculation
 - Array the records by order of the magnitude of the ratio from high to low
 - Divide the Total Count in the array by 2 equals Record Total
 - If the Total Count in the array is odd:
 - Count down the number of whole records that is the Record Total + 1. The ratio for that record will be the Median ratio
 - If the Total Count in the array is even:
 - Count down the number of records that is Record Total. This is ratio 1.
 - Count down the number of records that is Records Total + 1. That is ratio 2.
 - $(\text{ratio 1} + \text{ratio 2})/2$ equals the Median ratio.

Weighted Mean

- Coded as Aggreg, Character, 12-digit field.
- Calculation
 - $(\text{TotAssdValue}/\text{TotAdjSalePrice}) * 100$

Mean

- Coded Mean, Character, 12-digit field
- Mean ratio is dependant on TotalRatio which is the sum of all ratios in the sample.
- Calculation
 - $\text{TotalRatio}/\text{RecCount}$

COD

- Coded COD, Character, 12-digit field
- Calculation
 - Subtract the Median from Each Ratio
 - Take the Absolute Value of the Calculated Differences
 - Sum the Absolute Differences
 - Divide by the Number of Ratios to obtain the “Average Absolute Deviation”
 - Divide by the Median
 - Multiply by 100

PRD

- Coded PRD, Character, 12-digit field
- Calculation
 - $(\text{MeanRatio}/\text{AggregRatio}) * 100$

COV

- Coded COV, Character, 12-digit field
- Calculation
 - Subtract the Mean from each ratio
 - Square the Calculated difference
 - Sum the squared differences
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the Squared Root to obtain the Standard Deviation
 - Divide the Standard Deviation by the Mean
 - Multiply by 100

STD

- Coded StdDev, Character, 12-digit field
- Calculation
 - Subtract the Mean Ratio from each ratio
 - Square the resulting difference
 - Sum the squared difference
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the squared root of the variance to obtain the Standard Deviation

Avg. Abs. Dev.

- Coded AvgABSDev, Character, 12-digit field
- Calculation
 - Subtracting the Median ratio from each ratio
 - Summing the absolute values of the computed difference
 - Dividing the summed value by the number of ratios

Max Sales Ratio

- Coded Max, Character, 12-digit field
- The Maximum ratio is the largest ratio when the records are arrayed in order of magnitude of ratio.

Min Sales Ratio

- Coded Min, Character, 12-digit field
- The Minimum ratio is the smallest ratio when the records are arrayed in order of magnitude of ratio.

95% Median C.I.

- Coded MedianConfInterval, Character, 12-digit field
- The Median Confidence Interval is found by arraying the ratios and identifying the ranks of the ratios corresponding to the Lower and Upper Confidence Limits. The equation for the number of ratios (j), that one must count up or down from the median to find the Lower and Upper Confidence Limits is:
- Calculation
 - If the number of ratios is Odd
 - $j = 1.96x\sqrt{n}/2$
 - If the number of ratios is Even
 - $j = 1.96x\sqrt{n}/2 + 0.5$
 - Keep in mind if the calculation has anything past the decimal, it will be rounded to the next whole number and the benefit of the doubt is given
 - If the sample size is 5 or less, then N/A is given as the confidence interval
 - If the sample size is 6-8, then the Min and Max is the given range

95% Wgt. Mean C.I.

- Coded AggregConfInterval, Character, 12-digit field
- Calculation
 - Items needed for this calculation
 - Number of sales
 - Assessed Values – Individual and Summed
 - Assessed Values Squared – Individual and Summed
 - Average Assessed Value
 - Sale Prices – Individual and Summed
 - Sales Prices Squared – Individual and Summed
 - Average Sale Price
 - Assessed Values x Sale Prices – Individual and Summed
 - The Weighted Mean
 - The t value for the sample size

- The actual calculation:

$$CI(\bar{A}/\bar{S}) - \bar{A}/\bar{S} \pm t \times \frac{\sqrt{\sum A^2 - 2(\bar{A}/\bar{S}) \sum (A \times S) + (\bar{A}/\bar{S})^2 (\sum S^2)}}{\bar{S} \sqrt{(n) (n-1)}}$$

- If the sample size is 5 or less, then N/A is given as the confidence interval

95% Mean C.I.

- Coded MeanConfInterval, Character, 12-digit field
- The Mean Confidence Interval is based on the assumption of a normal distribution and can be affected by outliers.
- Calculation
 - Lower Limit
 - The Mean – ((t-value * The Standard Deviation)/the Square Root of the Number of Records)
 - Upper Limit
 - The Mean + ((t-value * The Standard Deviation)/the Square Root of the Number of Records)
 - If the number of records is > 30, then use 1.96 as the t-value
 - If the number of records is <= 30, then a “Critical Values of t” Table is used based on sample size. Degrees of freedom = sample size minus 1
 - If the sample is 1 or less, then N/A is given as the confidence interval

Ratio Formulas

- Residential and Commercial Records
 - If the Assessed Value Total Equals Zero, the system changes the Assessed Value to \$1.00 for the ratio calculations. It does not make the change to the actual data.
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - Ratio Formula is: $(\text{Assessed Value Total}/(\text{Sale Amount} + \text{Adjustment Amount})) * 100$.
- Agricultural Records
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - If the Sale Amount – Assessed Improvements Amount – Entered Non-Ag Amount + Adjustment Amount = 0. The system adds \$1.00 to the Adjustment Amount.
 - If the Assessed Land Amount – Entered Non-Ag Amount Equals Zero. The system adds \$1.00 to the Assessed Land Amount.
 - Ratio Formula is:
 - a. If No Greenbelt: $(\text{Agland Total Amount}/(\text{Sale Amount} - \text{Assessed Improvements} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.
 - b. If Greenbelt: $(\text{Recapture Amount}/(\text{Sale Amount} - \text{Assessed Improvements Amount} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.

Map Source Documentation

Each map contains a legend which describes the information contained on the map.

School District Map: Compiled and edited by the Nebraska Department of Education. The map has been altered by the Department to reflect current base school districts.

Market Area Map: Information obtained from the county assessor. Compiled and edited by the staff of the Tech Support Division of the Department.

Registered Wells Map: Obtained from the Nebraska Department of Natural Resources website.

GeoCode Map: Compiled and edited by the staff of the Tech Support Division of the Department.

Sections, Towns, Rivers & Streams, Topography, and Soil Class Map: Obtained from the Nebraska Department of Natural Resources website.

Valuation History Chart Specifications

EXHIBITS 1B - 93B Valuation History Charts. There are five charts for each county. The first four charts display history of taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time periods specified. The fifth chart displays 2005 taxable valuations by property type for each city within the county and compares the county's valuation for each class and subclass of property. The fifth chart also displays populations for the cities and the county. *Note: The list of cities for each county is based on the 2005 Certificate of Taxes Levied Report (CTL) and may not include certain cities/villages that did not levy a property tax or are unincorporated.*

Chart 1 (Page 1) Real Property Valuations - Cumulative %Change 1992-2005

Source: Certificate of Taxes Levied Reports CTL.

Property Class: Residential & Recreational, Commercial & Industrial, Total Agricultural Land

Chart 2 (Page 2) Real Property & Growth Valuations - Cumulative %Change 1995-2005

Source: Certificate of Taxes Levied Reports CTL & Growth Valuations from County Abstract of Assessment Reports.

Property Class & Subclass: Residential & Recreational, Commercial & Industrial, Agricultural Improvements & Site Land

Chart 3 (Page 3) Agricultural Land Valuations - Cumulative %Change 1992-2005

Source: Certificate of Taxes Levied Reports CTL.

Property Class & Subclass: Irrigated Land, Dry Land, Grass Land, Waste Land, Other Agland, Total Agricultural Land

Chart 4 (Page 4) Agricultural Land Valuation-Average Value per Acre History 1992-2005

Source: County Abstract of Assessment Report for Real Property

Property Class & Subclass: Irrigated Land, Dry Land, Grass Land, Waste Land, Other Agland, Total Agricultural Land

Chart 5 (Page 5) City Valuations by Property Type Compared to County Valuation 2005

Source: Certificate of Taxes Levied Reports CTL, County Populations per US Bureau of Census 2000, and City Populations as certified December 2005 by NE Department of Revenue

Property Class & Subclass: Personal Property, Centrally Assessed Personal Property & Centrally Assessed Real Property, Residential, Commercial, Industrial, Recreational, Agricultural Land, Ag-Dwelling & Farm Home Site Land, Ag-Improvements & Farm Site Land, Mineral Interests, Total Taxable Value

City Class, Population, & Zoning Authority:

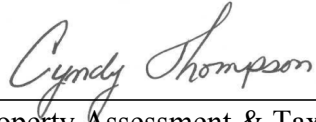
City Class:	Village	Second Class	First Class	Primary Class	Metropolitan
Population:	100-800	801-5,000	5,001-100,000	100,001-299,999	300,000 or more
Zoning Auth	1 mile outside city	1 mile outside city	2 mile outside city	3 mile outside city	3 mile outside city
Neb. Rev. Stat. § §	17-201 & 17-1001	17-101 & 17-1001	16-101 & 16-901	15-101 & 15-905	14-101 & 14-419

Certification

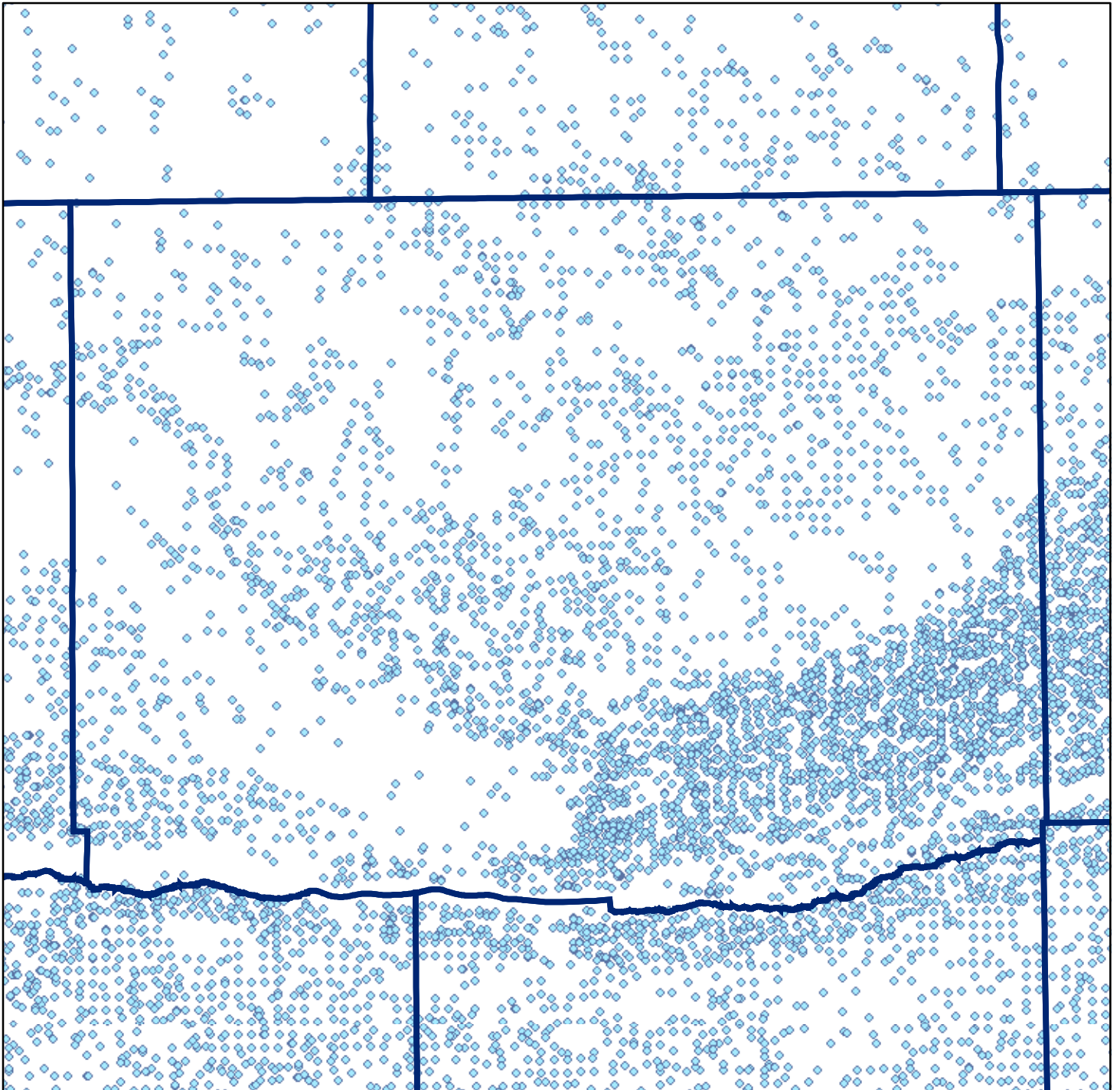
This is to certify that the 2006 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Buffalo County County Assessor, by certified mail, return receipt requested, 7014 1160 0001 1212 8786.

Dated this 10th day of April, 2006.



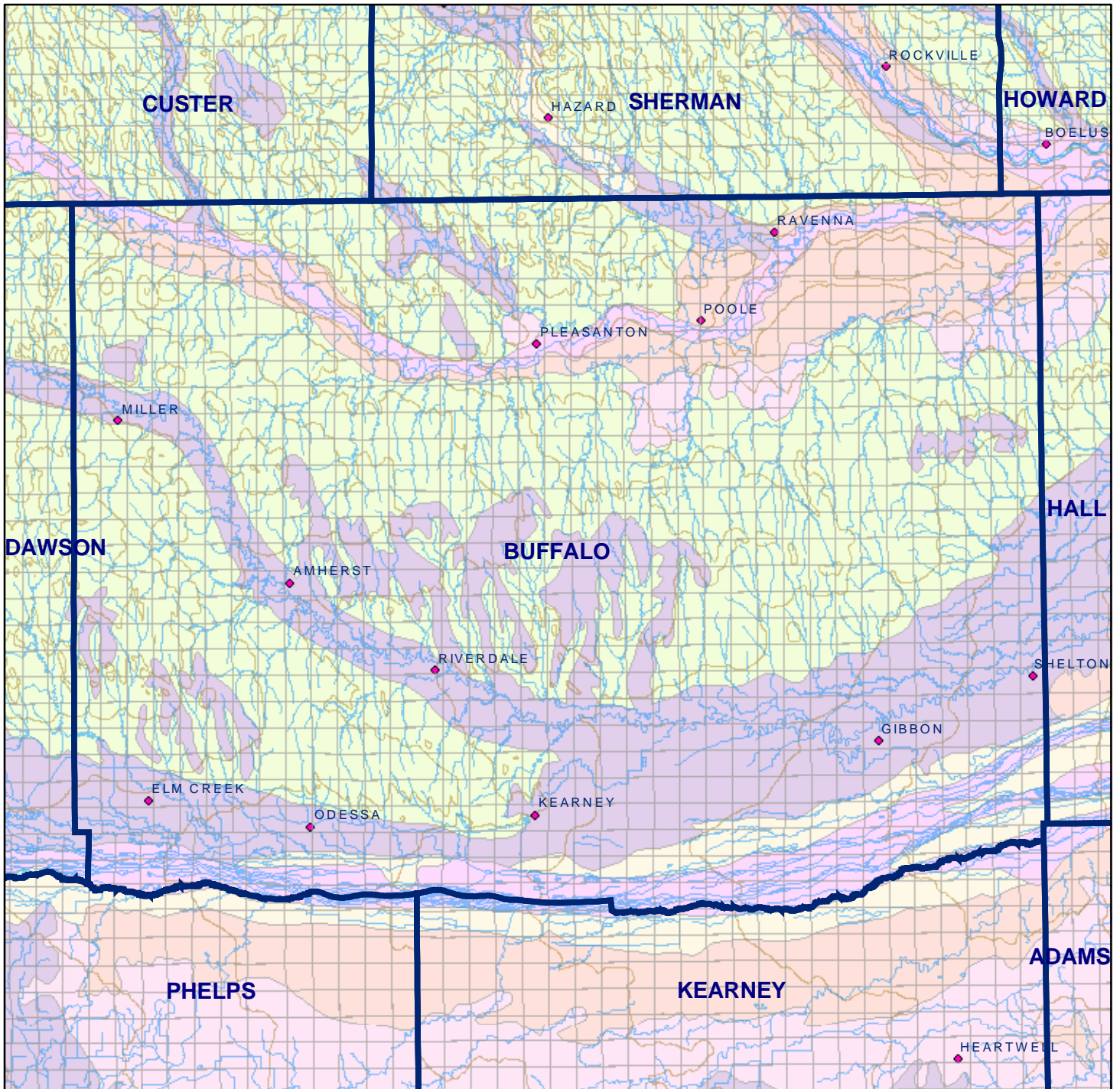
Property Assessment & Taxation



○ Registered Wells > 500 GPM

2899	2901	2903	2905	2907	2909	2911	2913
3033	3031	3029	3027	3025	3023	3021	3019
3195	3197	3199	3201	3203	3205	3207	3215
3329	3327	3325	3323	3321	3319	3317	3309
3419	3421	3423	3425	3427	3429	3431	3439
3553	3551	3549	3547	3545	3543	3541	3533
3645	3647	3649	3651	3653	3655	3657	3659
3785	3783	3781	3779	3777	3775	3773	3771

 Geo Codes



Legend

Sections

Towns

Rivers and Streams

Topography

Soil Classes

0 - Lakes and Ponds

1 - Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills

2 - Excessively drained sandy soils formed in eolian sands on uplands in sandhills

3 - Moderately well drained silty soils on uplands and in depressions formed in loess

4 - Well drained silty soils formed in loess on uplands

5 - Well drained silty soils formed in loess and alluvium on stream terraces

6 - Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands

7 - Somewhat poorly drained soils formed in alluvium on bottom lands

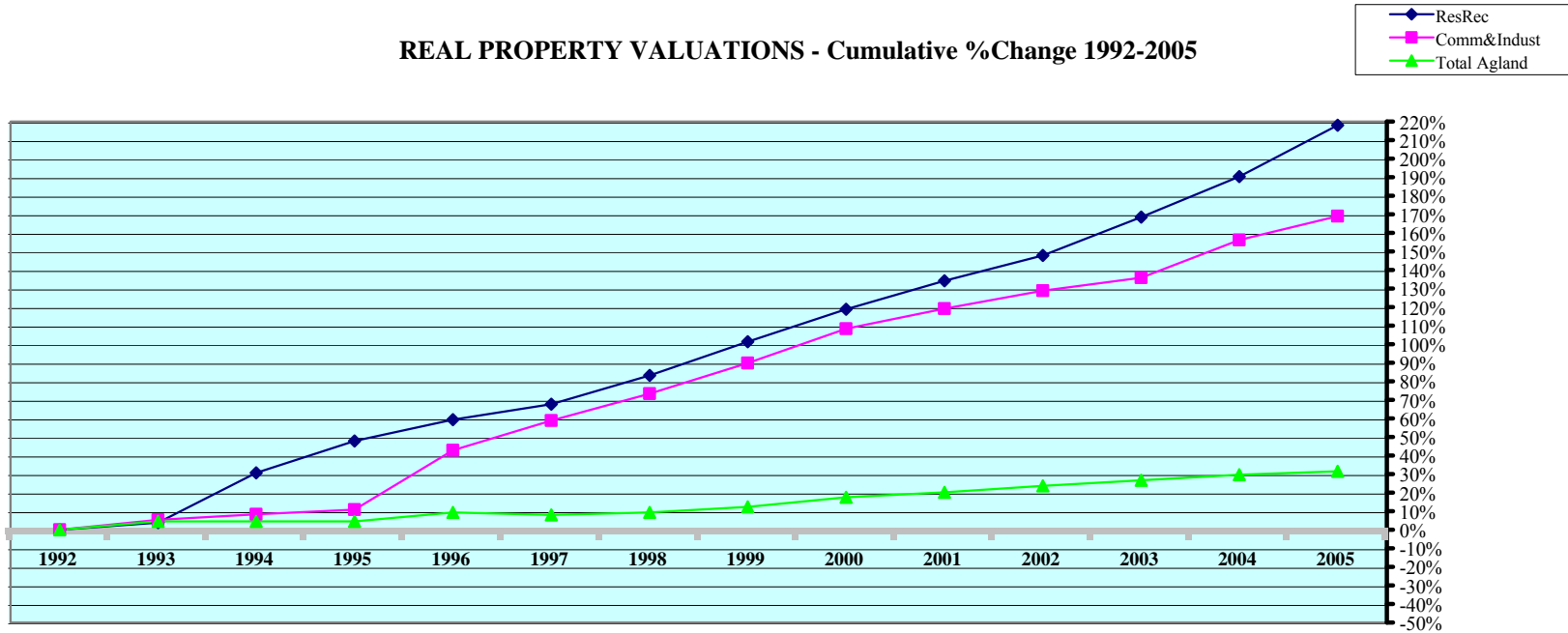
8 - Moderately well drained silty soils with clayey subsoils on uplands

Exhibit 10A - page 5

Buffalo County



REAL PROPERTY VALUATIONS - Cumulative %Change 1992-2005



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg
1992	391,354,670	--	--	--	179,610,109	--	--	--	317,404,465	--	--	--
1993	406,634,450	15,279,780	3.90%	3.90%	189,231,960	9,621,851	5.36%	5.36%	331,665,865	14,261,400	4.49%	4.49%
1994	511,321,625	104,687,175	25.74%	30.65%	194,431,800	5,199,840	2.75%	8.25%	331,592,275	-73,590	-0.02%	4.47%
1995	578,583,410	67,261,785	13.15%	47.84%	199,137,080	4,705,280	2.42%	10.87%	331,837,035	244,760	0.07%	4.55%
1996	623,475,930	44,892,520	7.76%	59.31%	256,504,840	57,367,760	28.81%	42.81%	346,919,815	15,082,780	4.55%	9.30%
1997	656,051,250	32,575,320	5.22%	67.64%	285,354,220	28,849,380	11.25%	58.87%	343,004,120	-3,915,695	-1.13%	8.07%
1998	716,886,695	60,835,445	9.27%	83.18%	311,338,340	25,984,120	9.11%	73.34%	346,775,155	3,771,035	1.10%	9.25%
1999	788,046,210	71,159,515	9.93%	101.36%	340,838,380	29,500,040	9.48%	89.77%	356,340,580	9,565,425	2.76%	12.27%
2000	856,092,995	68,046,785	8.63%	118.75%	374,243,800	33,405,420	9.80%	108.36%	373,018,215	16,677,635	4.68%	17.52%
2001	916,147,315	60,054,320	7.01%	134.10%	393,669,980	19,426,180	5.19%	119.18%	381,527,050	8,508,835	2.28%	20.20%
2002	969,720,750	53,573,435	5.85%	147.79%	410,926,700	17,256,720	4.38%	128.79%	392,341,920	10,814,870	2.83%	23.61%
2003	1,050,783,210	81,062,460	8.36%	168.50%	423,487,810	12,561,110	3.06%	135.78%	401,957,110	9,615,190	2.45%	26.64%
2004	1,136,027,630	85,244,420	8.11%	190.28%	460,011,580	36,523,770	8.62%	156.12%	411,337,000	9,379,890	2.33%	29.59%
2005	1,244,802,985	108,775,355	9.58%	218.08%	483,066,525	23,054,945	5.01%	168.95%	417,619,895	6,282,895	1.53%	31.57%

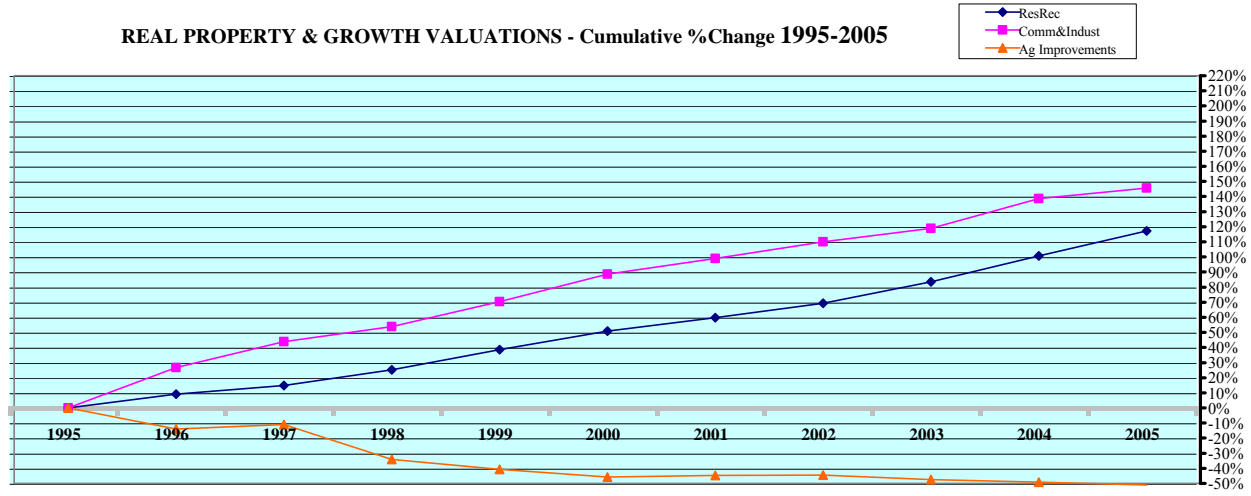
1992-2005 Rate Ann. %chg: Resid & Rec. **9.31%** Comm & Indust **7.91%** Agland **2.13%**

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

FL area **6**

(1) Resid. & Recreat. excludes agdwell & farm homesite land; Comm. & Indust. excludes minerals; Agland includes irrigated, dry, grass, waste, & other agland, excludes farmsite land.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 1995-2005



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1992	391,354,670	not avail.	--	--	--	--	179,610,109	not avail.	--	--	--	--
1993	406,634,450	not avail.	--	--	--	--	189,231,960	not avail.	--	--	--	--
1994	511,321,625	not avail.	--	--	--	--	194,431,800	not avail.	--	--	--	--
1995	578,583,410	20,369,625	3.52%	558,213,785	--	--	199,137,080	8,129,595	4.08%	191,007,485	--	--
1996	623,475,930	14,527,305	2.33%	608,948,625	5.25%	9.09%	256,504,840	14,529,427	5.66%	241,975,413	21.51%	26.68%
1997	656,051,250	14,727,990	2.24%	641,323,260	2.86%	14.89%	285,354,220	10,503,515	3.68%	274,850,705	7.15%	43.90%
1998	716,886,695	17,668,605	2.46%	699,218,090	6.58%	25.26%	311,338,340	17,670,665	5.68%	293,667,675	2.91%	53.75%
1999	788,046,210	13,852,540	1.76%	774,193,670	7.99%	38.69%	340,838,380	15,432,350	4.53%	325,406,030	4.52%	70.36%
2000	856,092,995	13,853,540	1.62%	842,239,455	6.88%	50.88%	374,243,800	14,120,550	3.77%	360,123,250	5.66%	88.54%
2001	916,147,315	24,723,635	2.70%	891,423,680	4.13%	59.69%	393,669,980	13,701,240	3.48%	379,968,740	1.53%	98.93%
2002	969,720,750	25,125,465	2.59%	944,595,285	3.11%	69.22%	410,926,700	9,982,615	2.43%	400,944,085	1.85%	109.91%
2003	1,050,783,210	26,827,780	2.55%	1,023,955,430	5.59%	83.43%	423,487,810	5,431,730	1.28%	418,056,080	1.73%	118.87%
2004	1,136,027,630	16,034,595	1.41%	1,119,993,035	6.59%	100.64%	460,011,580	4,092,135	0.89%	455,919,445	7.66%	138.69%
2005	1,244,802,985	32,392,367	2.60%	1,212,410,618	6.72%	117.19%	483,066,525	13,754,345	2.85%	469,312,180	2.02%	145.70%

1995-2005 Rate Annual %chg w/o growth > Resid & Rec. **8.06%**

Comm & Indust **9.41%**

Tax Year	Ag Imprvmts & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwll & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprvmts Total Value					
1992	not avail	not avail	93,672,337					
1993	not avail	not avail	95,600,635					
1994	not avail	not avail	93,866,710					
1995	77,384,100	41,240,305	118,624,405	2,198,515	1.85%	116,425,890	--	--
1996	71,505,385	31,291,005	102,796,390	2,641,920	2.57%	100,154,470	-15.57%	-13.98%
1997	77,146,095	29,453,680	106,599,775	2,948,765	2.77%	103,651,010	0.83%	-10.97%
1998	54,617,570	25,596,655	80,214,225	3,617,170	4.51%	76,597,055	-28.15%	-34.21%
1999	47,098,175	22,203,340	69,301,515	209,435	0.30%	69,092,080	-13.87%	-40.66%
2000	46,121,145	17,291,660	63,412,805	157,670	0.25%	63,255,135	-8.72%	-45.67%
2001	47,604,175	17,489,405	65,093,580	796,665	1.22%	64,296,915	1.39%	-44.77%
2002	48,197,460	17,002,220	65,199,680	654,075	1.00%	64,545,605	-0.84%	-44.56%
2003	44,816,705	16,700,870	61,517,575	360,420	0.59%	61,157,155	-6.20%	-47.47%
2004	43,863,035	16,073,970	59,937,005	653,705	1.09%	59,283,300	-3.63%	-49.08%
2005	42,832,355	14,969,530	57,801,885	777,715	1.35%	57,024,170	-4.86%	-51.02%

1995-2005 Rate Annual %chg w/o growth > Ag Imprvmts **-6.89%**

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland incudes irrigated, dry, grass, waste & other agland, excludes farmsite land. Real Prop Growth = value attributable to new construction, additions to existing buildings, and any improvements for real property which increase the value of such property.

Sources:
Value; 1992 - 2005 CTL
Growth Value; 1995-2005 Abstract of Asmnt Rpt.

State of Nebraska
Dept. of Property Assessment & Taxation
Prepared as of 03/01/2006

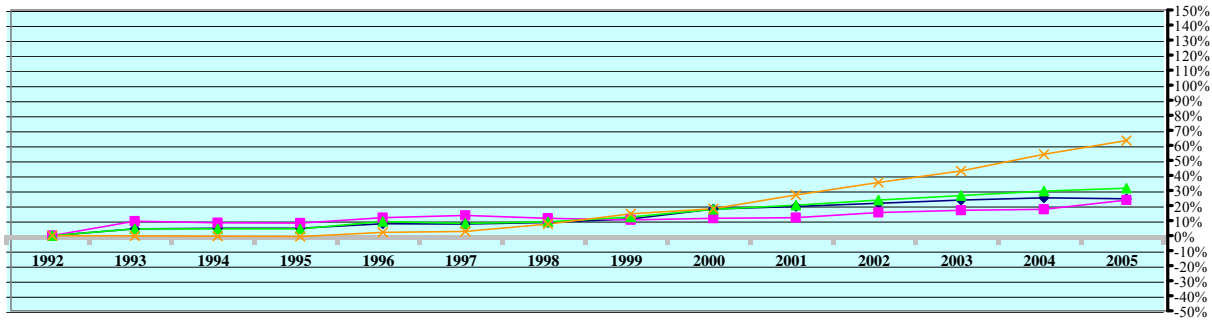
Cnty# **10**
County **BUFFALO**

FL area **6**

CHART 2

EXHIBIT **10B** Page 2

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1992-2005



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmiltv%chg	Value	Value Chg	Ann%chg	Cmiltv%chg	Value	Value Chg	Ann%chg	Cmiltv%chg
1992	215,314,040	--	--	--	48,363,180	--	--	--	53,251,780	--	--	--
1993	225,059,010	9,744,970	4.53%	4.53%	52,955,245	4,592,065	9.49%	9.49%	53,179,045	-72,735	-0.14%	-0.14%
1994	225,742,080	683,070	0.30%	4.84%	52,432,660	-522,585	-0.99%	8.41%	53,029,215	-149,830	-0.28%	-0.42%
1995	225,917,245	175,165	0.08%	4.92%	52,341,640	-91,020	-0.17%	8.23%	52,955,540	-73,675	-0.14%	-0.56%
1996	232,096,375	6,179,130	2.74%	7.79%	54,098,400	1,756,760	3.36%	11.86%	54,329,457	1,373,917	2.59%	2.02%
1997	231,809,065	-287,310	-0.12%	7.66%	54,850,895	752,495	1.39%	13.41%	54,712,285	382,828	0.70%	2.74%
1998	233,875,405	2,066,340	0.89%	8.62%	53,889,760	-961,135	-1.75%	11.43%	57,367,030	2,654,745	4.85%	7.73%
1999	239,064,325	5,188,920	2.22%	11.03%	53,364,360	-525,400	-0.97%	10.34%	60,955,270	3,588,240	6.25%	14.47%
2000	253,365,465	14,301,140	5.98%	17.67%	53,935,370	571,010	1.07%	11.52%	62,816,750	1,861,480	3.05%	17.96%
2001	257,026,225	3,660,760	1.44%	19.37%	54,149,015	213,645	0.40%	11.96%	67,658,545	4,841,795	7.71%	27.05%
2002	261,501,405	4,475,180	1.74%	21.45%	55,747,690	1,598,675	2.95%	15.27%	72,071,565	4,413,020	6.52%	35.34%
2003	266,334,335	4,832,930	1.85%	23.70%	56,483,950	736,260	1.32%	16.79%	76,183,935	4,112,370	5.71%	43.06%
2004	269,491,250	3,156,915	1.19%	25.16%	56,850,140	366,190	0.65%	17.55%	82,007,305	5,823,370	7.64%	54.00%
2005	268,106,520	-1,384,730	-0.51%	24.52%	59,822,895	2,972,755	5.23%	23.70%	86,889,750	4,882,445	5.95%	63.17%

1992-2005 Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmiltv%chg	Value	Value Chg	Ann%chg	Cmiltv%chg	Value	Value Chg	Ann%chg	Cmiltv%chg
1992		--	--	--	475,465	--	--	--	317,404,465	--	--	--
1993		--	--	--	472,565	-2,900	-0.61%	-0.61%	331,665,865	14,261,400	4.49%	4.49%
1994		--	0.00%	--	388,320		-18.33%		331,592,275	-73,590	-0.02%	4.47%
1995		--	--	--	622,610	234,290	60.33%	30.95%	331,837,035	244,760	0.07%	4.55%
1996		--	--	--	6,395,583	5,772,973	927.22%	1245.12%	346,919,815	15,082,780	4.55%	9.30%
1997		--	--	--	1,631,875	-4,763,708	-74.48%	243.22%	343,004,120	-3,915,695	-1.13%	8.07%
1998		--	--	--	1,642,960	11,085	0.68%	245.55%	346,775,155	3,771,035	1.10%	9.25%
1999		--	--	--	2,956,625	1,313,665	79.96%	521.84%	356,340,580	9,565,425	2.76%	12.27%
2000		--	--	--	2,900,630	-55,995	-1.89%	510.06%	373,018,215	16,677,635	4.88%	17.52%
2001		--	--	--	2,693,265	-207,365	-7.15%	466.45%	381,527,050	8,508,835	2.28%	20.20%
2002		--	--	--	3,021,260	327,995	12.18%	535.43%	392,341,920	10,814,870	2.83%	23.61%
2003	2,861,570	n/a	n/a	n/a	93,320	n/a	n/a	n/a	401,957,110	9,615,190	2.45%	26.64%
2004	2,898,140	36,570	1.28%	1.28%	90,165	-3,155	-3.38%	-3.38%	411,337,000	9,379,890	2.33%	29.59%
2005	2,751,595	-146,545	-5.06%	-3.84%	49,135	-41,030	-45.51%	-47.35%	417,619,895	6,282,895	1.53%	31.57%

1992-2005 Rate Ann.%chg: Total Agland

Cnty#
County

FL area

(1) Waste land data was reported with other agland 1992-2002 due CTL reporting form structure; beginning with 2003 wasteland isolated from other agland.

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 1992-2005 (from Abstracts)⁽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
1992	215,267,770	211,239	1,019	--	--	48,463,120	109,190	444	--	--	53,301,510	229,760	232	--	--
1993	224,842,765	211,843	1,061	4.12%	4.12%	53,088,680	108,501	489	10.14%	10.14%	53,231,425	229,431	232	0.00%	0.00%
1994	225,881,485	212,989	1,061	0.00%	4.12%	52,476,330	107,454	488	-0.20%	9.91%	53,038,570	228,881	232	0.00%	0.00%
1995	226,090,050	212,873	1,062	0.09%	4.22%	52,495,430	107,564	488	0.00%	9.91%	52,917,115	228,723	231	-0.43%	-0.43%
1996	236,742,580	212,815	1,112	4.71%	9.13%	56,860,310	106,790	532	9.02%	19.82%	54,206,780	228,764	237	2.60%	2.16%
1997	229,826,340	214,136	1,073	-3.51%	5.30%	54,784,190	105,019	522	-1.88%	17.57%	53,602,585	223,023	240	1.27%	3.45%
1998	233,462,320	215,363	1,084	1.03%	6.38%	54,592,370	103,748	526	0.77%	18.47%	57,726,925	222,690	259	7.92%	11.64%
1999	239,643,840	215,926	1,110	2.40%	8.93%	53,328,220	102,134	522	-0.76%	17.57%	60,910,310	227,845	267	3.09%	15.09%
2000	249,944,780	204,977	1,219	9.82%	19.63%	53,377,135	96,587	553	5.94%	24.55%	63,943,480	213,528	299	11.99%	28.88%
2001	246,142,260	206,902	1,190	-2.38%	16.78%	52,319,345	95,262	549	-0.72%	23.65%	64,946,410	216,876	299	0.00%	28.88%
2002	254,138,225	209,190	1,215	2.10%	19.23%	54,710,240	95,037	576	4.92%	29.73%	70,091,940	218,930	320	7.02%	37.93%
2003	291,982,610	219,039	1,333	9.71%	30.81%	67,374,165	95,234	707	22.74%	59.23%	85,158,915	222,315	383	19.69%	65.09%
2004	272,579,930	217,943	1,251	-6.17%	22.74%	56,980,215	94,510	603	-14.72%	35.79%	81,784,475	220,978	370	-3.37%	59.53%
2005	272,088,665	218,807	1,244	-0.57%	22.03%	61,890,215	93,358	663	9.96%	49.31%	90,760,140	220,984	411	10.97%	77.03%

1992-2005 Rate Ann.%chg AvgVal/Acre: 1.54%

3.13%

4.49%

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
1992	374,700	18,736	20	--	--	90,130	474	190	--	--	317,497,230	569,399	558	--	--
1993	385,080	19,255	20	0.00%		89,655	5,791	15	-92.11%		331,637,605	574,821	577	3.41%	3.41%
1994	387,460	19,374	20	0.00%		76,760	396	194	1193.33%		331,860,605	569,094	583	1.04%	4.48%
1995	386,465	19,324	20	0.00%		280	14	20	-89.69%		331,889,340	568,499	584	0.17%	4.66%
1996	968,120	19,320	50	150.00%		0	0				348,777,790	567,689	614	5.14%	10.04%
1997						2,631,505	25,249	104	--		340,844,620	567,428	601	-2.12%	7.71%
1998						2,803,665	24,977	112	7.69%		348,585,280	566,777	615	2.33%	10.22%
1999						2,913,735	17,796	164	46.43%		356,796,105	563,702	633	2.93%	13.44%
2000						2,781,590	10,230	272	65.85%		370,046,985	525,321	704	11.22%	26.16%
2001						2,534,545	12,879	197	-27.57%		365,942,560	531,919	688	-2.27%	23.30%
2002						2,826,625	13,433	210	6.60%		381,767,030	536,589	711	3.34%	27.42%
2003	3,111,715	14,030	222	n/a	n/a	57,975	76	763	n/a	n/a	447,685,380	550,693	813	14.35%	45.70%
2004	2,939,510	13,899	211	-4.73%	n/a	92,070	240	383	-49.74%	n/a	414,376,200	547,569	757	-6.92%	35.62%
2005	2,732,335	12,161	225	6.24%	n/a	44,175	175	253	-34.09%	n/a	427,515,530	545,484	784	3.57%	40.45%

1992-2005 Rate Ann.%chg AvgVal/Acre:

2.65%

10
BUFFALO

FL area 6

(1) Valuation on Abstracts vs CTL will vary due to different dates of reporting; (2) Waste land data was reported with other agland 1997-2002 due to reporting form chgs
source: 1992 - 2005 Abstracts State of Nebraska Department of Property Assessment & Taxation Prepared as of 03/01/2006

2005 City Valuations by Property Type Compared to County Valuations by Property Type

County Population	County:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell & Homesite	AgImprvmts Farmsite	Minerals	Total Value
42,259	BUFFALO	144,033,611	41,174,215	66,943,208	1,229,157,115	437,884,130	45,182,395	15,645,870	417,619,895	42,832,355	14,969,530	16,810	2,455,459,134
<i>cnty sector value % of total value:</i>		5.87%	1.68%	2.73%	50.06%	17.83%	1.84%	0.64%	17.01%	1.74%	0.61%	0.00%	100.00%

City's Sector Values:

City Population	Cities:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell & Homesite	AgImprvmts Farmsite	Minerals	Total Value
277	AMHERST	30,358	85,946	12,747	6,114,095	579,285	0	0	0	0	0	0	6,822,431
894	ELM CREEK	777,593	984,140	1,722,780	20,991,770	4,253,585	0	0	0	0	0	0	28,729,868
1,759	GIBBON	4,196,850	1,375,532	1,283,640	34,525,675	5,578,620	4,649,945	0	0	0	0	0	51,610,262
27,431	KEARNEY	39,207,367	17,026,994	8,997,722	831,304,015	370,806,205	1,705,595	87,510	74,875	0	0	2,315	1,269,212,598
156	MILLER	484,136	77,578	15,361	1,810,025	266,360	0	0	0	0	0	0	2,653,460
360	PLEASANTON	306,500	295,385	111,405	7,935,245	1,065,335	0	0	0	0	0	0	9,713,870
1,341	RAVENNA	12,968,817	982,647	1,444,361	24,746,145	6,838,910	0	0	0	0	0	0	46,980,880
213	RIVERDALE	72,858	141,188	24,519	6,093,265	608,315	0	0	130,735	50,635	8,220	5	7,129,740
1,140	SHELTON	867,653	822,151	1,135,307	22,496,860	2,565,140	0	0	0	0	0	0	27,887,111
Total of All City Values:		58,912,132	21,791,561	14,747,842	956,017,095	392,561,755	6,355,540	87,510	205,610	50,635	8,220	2,320	1,450,740,220
<i>% total citysect of cnty sector</i>		40.90%	52.93%	22.03%	77.78%	89.65%	14.07%	0.56%	0.05%	0.12%	0.05%	13.80%	59.08%

City's Sector Value% of County's Sector Value:

%citypop. to cnty pop.	Cities:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell & Homesite	AgImprvmts Farmsite	Minerals	Total Value
0.66%	AMHERST	0.02%	0.21%	0.02%	0.50%	0.13%							0.28%
2.12%	ELM CREEK	0.54%	2.39%	2.57%	1.71%	0.97%							1.17%
4.16%	GIBBON	2.91%	3.34%	1.92%	2.81%	1.27%	10.29%						2.10%
64.91%	KEARNEY	27.22%	41.35%	13.44%	67.63%	84.68%	3.77%	0.56%	0.02%			13.77%	51.69%
0.37%	MILLER	0.34%	0.19%	0.02%	0.15%	0.06%							0.11%
0.85%	PLEASANTON	0.21%	0.72%	0.17%	0.65%	0.24%							0.40%
3.17%	RAVENNA	9.00%	2.39%	2.16%	2.01%	1.56%							1.91%
0.50%	RIVERDALE	0.05%	0.34%	0.04%	0.50%	0.14%			0.03%	0.12%	0.05%	0.03%	0.29%
2.70%	SHELTON	0.60%	2.00%	1.70%	1.83%	0.59%							1.14%

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

FL area **6**