

NEBRASKA DEPARTMENT OF

2006 Reports & Opinions
of the
Property Tax Administrator

PROPERTY ASSESSMENT AND TAXATION

for

Cass County
13

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	1538	COD	15.74
Total Sales Price	174201904	PRD	102.96
Total Adj. Sales Price	174488179	COV	33.21
Total Assessed Value	160324956	STD	31.42
Avg. Adj. Sales Price	113451.35	Avg. Abs. Dev.	14.92
Avg. Assessed Value	104242.49	Min	17.50
Median	94.79	Max	810.54
Wgt. Mean	91.88	95% Median C.I.	93.68 to 95.69
Mean	94.61	95% Wgt. Mean C.I.	90.99 to 92.78
		95% Mean C.I.	93.04 to 96.18
% of Value of the Class of all Real Property Value in the County			63.99
% of Records Sold in the Study Period			12.07
% of Value Sold in the Study Period			13.18
Average Assessed Value of the Base			95,440

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	1538	94.79	15.74	102.96
2005	1412	95.37	13.63	102.65
2004	1195	93.41	15.90	102.50
2003	1,155	93	13.38	100.34
2002	1,294	82	14.27	101.26
2001	1,427	94	13.13	100.39

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Commercial Real Property - Current

Number of Sales	84	COD	12.78
Total Sales Price	9477604	PRD	105.09
Total Adj. Sales Price	9512302	COV	19.42
Total Assessed Value	8691473	STD	18.65
Avg. Adj. Sales Price	113241.69	Avg. Abs. Dev.	12.57
Avg. Assessed Value	103469.92	Min	39.44
Median	98.35	Max	157.19
Wgt. Mean	91.37	95% Median C.I.	95.55 to 100.06
Mean	96.02	95% Wgt. Mean C.I.	85.63 to 97.11
		95% Mean C.I.	92.04 to 100.01
% of Value of the Class of all Real Property Value in the County			9.1
% of Records Sold in the Study Period			9.05
% of Value Sold in the Study Period			5.03
Average Assessed Value of the Base			186,373

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	84	98.35	12.78	105.09
2005	84	97.79	15.99	101.07
2004	80	83.86	25.12	98.80
2003	93	92	19.71	100.37
2002	96	96	19.8	100.51
2001	105	93	12.38	100.06

2006 Opinions of the Property Tax Administrator for Cass County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me 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 Cass County is 95% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Cass 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 Cass County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Cass County is in compliance with generally accepted mass appraisal practices.

2006 Opinions of the Property Tax Administrator for Cass County

Recommendations

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

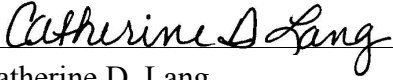
Residential

Commercial

Agricultural

Dated this 10th day of April, 2006.




Catherine D. Lang
Property Tax Administrator

**2006 Correlation Section
for Cass County**

Residential Real Property

I. Correlation

Cass: RESIDENTIAL: For this class of property the actions of the assessor’s office are apparent and the results are from the continued efforts for better equalization and uniformity. The median is most representative of the overall level of value for this class of property. The overall qualitative statistics are not as good as expected but still indicate the assessment uniformity is not significantly out of line.

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	1776	1427	80.35
2002	1612	1294	80.27
2003	1498	1155	77.1
2004	1526	1195	78.31
2005	1824	1412	77.41
2006	1953	1538	78.75

Cass: RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessor. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file.

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, 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

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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	86	10.83	95.31	94
2002	92	4.67	96.3	92
2003	88	6.38	93.61	91
2004	90.50	8.05	97.78	93.41
2005	92.88	3.77	96.38	95.37
2006	90.85	5.84	96.16	94.79

Cass: RESIDENTIAL: This comparison between the trended level of value and the median for this property class indicates that the two percentages are similar and support each other. The trended preliminary ratio would also realistically support the assessment actions actually taken by the assessor’s office for this property type.

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

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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)
15.01	2001	10.83
0.2	2002	0.42
2	2003	6
3.32	2004	8.05
1.82	2005	3.77
5.56	2006	5.84

Cass: RESIDENTIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two percentages are similar and strongly support 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

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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	94.79	91.88	94.61

Cass: RESIDENTIAL: As demonstrated by the above table there continues to be a spread between the

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median and the weighted mean. The median level of value is within the acceptable range but the low weighted mean is indicating that the total value of this class or subclasses within maybe undervalued. The county has improved by narrowing this difference through appraisal work. The median is still the best indicator of the level of value for this county.

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	15.74	102.96
Difference	0.74	0

Cass: RESIDENTIAL: The coefficient of dispersion is slightly outside the range, but the price-related differential is within the acceptable range as a qualitative measure. Even with the COD slightly outside of the acceptable range, overall the qualitative measures do not indicate an unacceptable assessment uniformity for this property class as a whole.

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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	1542	1538	-4
Median	90.85	94.79	3.94
Wgt. Mean	87.42	91.88	4.46
Mean	90.62	94.61	3.99
COD	16.07	15.74	-0.33
PRD	103.65	102.96	-0.69
Min Sales Ratio	17.50	17.50	0
Max Sales Ratio	403.27	810.54	407.27

Cass: RESIDENTIAL: The statistics for this county represent the assessment actions completed for this property class by the county for the 2006 assessment year.

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Commerical Real Property

I. Correlation

Cass: COMMERCIAL: In this property class the level of value has been maintained and there has been an attempt to keep the properties in this property class treated proportionately. The median is most representative of the overall level of value for this class of property. The overall qualitative statistics are not as good as expected but still indicate the assessment uniformity is not out of line.

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	173	105	60.69
2002	158	96	60.76
2003	143	93	65.03
2004	115	80	69.57
2005	129	84	65.12
2006	130	84	64.62

Cass: COMMERCIAL: A review of the utilization grid reveals the percent of sales used per the combined efforts of the Department and the County. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type, and would indicate that the county is not excessively trimming the residential sales file.

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, 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

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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.

Gloudeamans, 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	92	4.67	96.3	93
2002	85	0.29	85.25	84
2003	87	0.88	87.77	92
2004	83.86	15.36	96.74	83.86
2005	96.30	4.15	100.29	97.79
2006	97.43	8.42	105.64	98.35

Cass: COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two percentages are not similar and do not support each other. The change between the preliminary level of value and the final level of value more closely supports the actions taken by the assessors’ appraisal staff.

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

**2006 Correlation Section
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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)
2.58	2001	4.67
-3.71	2002	-0.39
1	2003	1
0	2004	15.36
4.62	2005	4.15
20.58	2006	8.42

Cass: COMMERCIAL: The percent change to the assessed value represented in the sales file for this class of property is considerable. The percent change in Assessed Value would be reasonable and more closely supports the actions taken by the assessors' appraisal staff.

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
for Cass County**

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	98.35	91.37	96.02

Cass: COMMERCIAL: The measures of central tendency of the median and the mean illustrated in the

**2006 Correlation Section
for Cass County**

above table are within the acceptable range but show some variation but the weighted mean falls below the range. The median level of value is within the acceptable range but the low weighted mean is indicating that the total value of this class or subclasses within maybe undervalued. The median is still the best indicator of the level of value for this county.

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	12.78	105.09
Difference	0	2.09

Cass: COMMERCIAL: The coefficient of dispersion on the qualified sales is within the acceptable range. But the price-related differential on the qualified sales is outside the range. Being that the commercial class of properties not being a homogeneous grouping of properties and or sales can contribute to a greater discrepancy with the quality statistics. Also the high PRD relates to the low

**2006 Correlation Section
for Cass County**

weighted mean. However, this class of property will continue to be reviewed to establish closer uniformity.

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	84	84	0
Median	97.43	98.35	0.92
Wgt. Mean	82.46	91.37	8.91
Mean	93.84	96.02	2.18
COD	24.78	12.78	-12
PRD	113.80	105.09	-8.71
Min Sales Ratio	9.52	39.44	29.92
Max Sales Ratio	389.23	157.19	-232.04

Cass: COMMERCIAL: The above statistics support the actions of the assessor for this class of property for the 2006 assessment year.

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

13 Cass

	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	1,113,812,916	1,207,849,760	94,036,844	8.44	29,102,657	5.83
2. Recreational	7,850,521	8,436,935	586,414	7.47	125	7.47
3. Ag-Homesite Land, Ag-Res Dwellings	117,520,200	120,224,653	2,704,453	2.3	*-----	2.3
4. Total Residential (sum lines 1-3)	1,239,183,637	1,336,511,348	97,327,711	7.85	29,102,782	5.51
5. Commercial	109,050,256	123,938,110	14,887,854	13.65	3,158,155	10.76
6. Industrial	47,144,113	49,016,192	1,872,079	3.97	446,225	3.02
7. Ag-Farmsite Land, Outbuildings	35,817,248	36,619,715	802,467	2.24	1,510,897	-1.98
8. Minerals	234,963	234,963	0	0	0	0
9. Total Commercial (sum lines 5-8)	192,246,580	209,808,980	17,562,400	9.14	3,604,380	7.26
10. Total Non-Agland Real Property	1,431,430,217	1,546,342,078	114,911,861	8.03	34,218,059	5.64
11. Irrigated	2,968,583	3,409,327	440,744	14.85		
12. Dryland	291,781,926	330,215,555	38,433,629	13.17		
13. Grassland	15,160,711	18,585,026	3,424,315	22.59		
14. Wasteland	383,235	383,688	453	0.12		
15. Other Agland	1,936,350	1,894,462	-41,888	-2.16		
16. Total Agricultural Land	312,230,805	354,488,058	42,257,253	13.53		
17. Total Value of All Real Property (Locally Assessed)	1,743,661,022	1,900,830,136	157,169,114	9.01	34,218,059	7.05

*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

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1538	MEDIAN:	95	COV:	33.21	95% Median C.I.:	93.68 to 95.69
TOTAL Sales Price:	174,201,904	WGT. MEAN:	92	STD:	31.42	95% Wgt. Mean C.I.:	90.99 to 92.78
TOTAL Adj.Sales Price:	174,488,179	MEAN:	95	AVG.ABS.DEV:	14.92	95% Mean C.I.:	93.04 to 96.18
TOTAL Assessed Value:	160,324,956						
AVG. Adj. Sales Price:	113,451	COD:	15.74	MAX Sales Ratio:	810.54		
AVG. Assessed Value:	104,242	PRD:	102.96	MIN Sales Ratio:	17.50		

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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
Qrtrs											
07/01/03 TO 09/30/03	228	97.02	95.71	96.03	12.98	99.67	24.60	272.60	95.07 to 98.98	112,003	107,551
10/01/03 TO 12/31/03	151	97.18	95.79	94.09	13.39	101.80	22.50	200.00	93.43 to 99.43	122,941	115,678
01/01/04 TO 03/31/04	171	97.10	95.92	93.08	11.86	103.04	25.24	208.89	95.46 to 98.28	96,268	89,611
04/01/04 TO 06/30/04	251	94.93	95.57	92.01	14.69	103.87	40.80	262.72	92.06 to 96.93	108,587	99,914
07/01/04 TO 09/30/04	223	92.27	93.48	89.36	17.11	104.60	28.30	403.27	89.27 to 95.43	122,209	109,211
10/01/04 TO 12/31/04	150	94.22	91.95	91.72	14.12	100.25	26.07	270.73	90.96 to 97.23	116,892	107,211
01/01/05 TO 03/31/05	142	93.21	99.44	90.54	21.98	109.83	17.50	810.54	90.74 to 97.03	111,238	100,716
04/01/05 TO 06/30/05	222	90.26	90.40	88.92	19.68	101.66	22.21	328.95	87.63 to 92.67	117,511	104,486
Study Years											
07/01/03 TO 06/30/04	801	96.41	95.73	93.82	13.39	102.03	22.50	272.60	95.35 to 97.43	109,635	102,860
07/01/04 TO 06/30/05	737	92.15	93.39	89.92	18.27	103.86	17.50	810.54	90.75 to 93.52	117,598	105,744
Calendar Yrs											
01/01/04 TO 12/31/04	795	94.98	94.37	91.34	14.67	103.32	25.24	403.27	93.41 to 96.16	111,325	101,682
ALL											
	1538	94.79	94.61	91.88	15.74	102.96	17.50	810.54	93.68 to 95.69	113,451	104,242

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RES	1538	94.79	94.61	91.88	15.74	102.96	17.50	810.54	93.68 to 95.69	113,451	104,242
ALL											
	1538	94.79	94.61	91.88	15.74	102.96	17.50	810.54	93.68 to 95.69	113,451	104,242

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	646	91.20	92.08	90.50	13.18	101.75	17.50	328.95	90.15 to 92.83	94,039	85,105
2	183	98.28	97.32	95.14	9.97	102.29	29.77	169.19	97.20 to 98.88	151,784	144,411
3	708	96.43	96.22	91.82	19.02	104.79	22.21	810.54	94.62 to 97.91	121,121	111,215
6	1	86.22	86.22	86.22			86.22	86.22	N/A	207,900	179,246
ALL											
	1538	94.79	94.61	91.88	15.74	102.96	17.50	810.54	93.68 to 95.69	113,451	104,242

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	1051	92.60	91.78	91.59	11.83	100.21	26.50	231.15	91.49 to 93.59	147,737	135,307
2	465	99.95	100.98	94.21	23.39	107.19	17.50	810.54	98.18 to 100.00	34,278	32,294
3	22	96.61	94.69	94.62	4.40	100.08	62.01	102.19	94.47 to 98.88	148,914	140,898
ALL											
	1538	94.79	94.61	91.88	15.74	102.96	17.50	810.54	93.68 to 95.69	113,451	104,242

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

(!: AVTot=0)

(!: Derived)

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AVG. Assessed Value:	104,242	PRD:	102.96	MIN Sales Ratio:	17.50		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1490	94.64	94.58	91.81	15.88	103.03	17.50	810.54	93.44 to 95.61	114,127	104,776
06	8	101.77	98.50	96.97	6.18	101.57	85.14	106.09	85.14 to 106.09	224,675	217,865
07	40	97.58	94.61	93.33	12.53	101.37	60.94	150.76	92.16 to 99.82	66,020	61,617
<u>ALL</u>	<u>1538</u>	<u>94.79</u>	<u>94.61</u>	<u>91.88</u>	<u>15.74</u>	<u>102.96</u>	<u>17.50</u>	<u>810.54</u>	<u>93.68 to 95.69</u>	<u>113,451</u>	<u>104,242</u>

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	368	92.72	93.87	92.92	13.20	101.02	25.24	328.95	90.59 to 95.05	108,886	101,180
13-0022	56	82.24	87.95	83.17	18.75	105.75	48.94	157.90	77.86 to 91.98	102,015	84,845
13-0028	161	96.41	90.90	88.45	13.68	102.77	22.50	262.72	92.36 to 99.81	115,836	102,456
13-0032	223	96.97	97.80	95.29	14.76	102.64	17.50	810.54	95.24 to 97.85	118,564	112,979
13-0056	367	93.09	97.24	91.51	23.68	106.26	22.21	403.27	90.75 to 96.38	104,751	95,859
13-0096	9	89.27	86.53	78.22	11.45	110.63	58.86	100.43	69.66 to 97.55	119,666	93,599
13-0097	71	88.75	86.91	85.39	15.49	101.79	26.07	124.10	84.25 to 94.66	110,590	94,429
55-0145	151	95.65	93.80	92.19	9.25	101.75	29.77	231.15	93.68 to 98.06	122,046	112,519
66-0027	13	90.96	88.62	85.79	16.15	103.30	67.62	137.23	71.69 to 97.14	63,830	54,759
66-0111	32	99.50	100.10	95.48	15.04	104.83	62.21	272.60	91.31 to 102.22	128,865	123,047
78-0001	87	97.72	96.91	95.51	8.26	101.46	76.31	152.21	97.11 to 99.35	147,815	141,175
NonValid School											
<u>ALL</u>	<u>1538</u>	<u>94.79</u>	<u>94.61</u>	<u>91.88</u>	<u>15.74</u>	<u>102.96</u>	<u>17.50</u>	<u>810.54</u>	<u>93.68 to 95.69</u>	<u>113,451</u>	<u>104,242</u>

PA&T 2006 R&O Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

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TOTAL Assessed Value:	160,324,956						
AVG. Adj. Sales Price:	113,451	COD:	15.74	MAX Sales Ratio:	810.54		
AVG. Assessed Value:	104,242	PRD:	102.96	MIN Sales Ratio:	17.50		

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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	494	99.43	99.65	92.28	24.31	107.99	17.50	810.54	97.45 to 100.00	35,819	33,054
Prior TO 1860	4	83.00	86.39	89.69	10.61	96.32	77.32	102.26	N/A	112,862	101,227
1860 TO 1899	106	86.74	87.35	85.56	15.21	102.09	50.01	157.90	83.00 to 93.09	91,265	78,084
1900 TO 1919	95	90.15	91.52	89.04	13.75	102.78	40.90	177.53	86.19 to 94.42	95,131	84,709
1920 TO 1939	51	91.83	91.43	88.84	14.76	102.91	61.61	154.06	83.97 to 98.39	105,705	93,908
1940 TO 1949	21	91.43	89.91	89.59	8.79	100.36	69.99	103.17	82.95 to 99.20	96,580	86,524
1950 TO 1959	57	92.59	92.26	90.98	11.60	101.40	58.88	129.72	89.72 to 97.14	91,682	83,412
1960 TO 1969	81	97.25	95.75	95.77	10.90	99.98	52.28	154.48	92.00 to 98.95	129,760	124,272
1970 TO 1979	183	93.38	92.59	91.82	9.98	100.84	58.73	160.25	91.31 to 95.56	127,256	116,849
1980 TO 1989	100	93.55	93.65	92.62	11.12	101.11	64.31	150.76	90.02 to 96.46	157,927	146,268
1990 TO 1994	67	91.86	91.20	91.12	8.77	100.08	58.86	112.80	89.30 to 96.62	222,038	202,324
1995 TO 1999	108	93.54	92.82	92.36	8.35	100.50	65.81	125.63	90.28 to 96.49	196,895	181,859
2000 TO Present	171	94.75	93.37	93.33	9.03	100.05	61.30	128.85	91.92 to 97.03	229,545	214,228
ALL	1538	94.79	94.61	91.88	15.74	102.96	17.50	810.54	93.68 to 95.69	113,451	104,242

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	54	114.03	137.53	126.76	50.22	108.49	37.03	403.27	98.83 to 152.18	3,082	3,907
5000 TO 9999	66	82.55	89.06	88.28	31.88	100.88	17.50	272.60	77.65 to 93.44	6,966	6,150
Total \$											
1 TO 9999	120	95.32	110.87	98.51	44.53	112.55	17.50	403.27	86.80 to 104.37	5,218	5,140
10000 TO 29999	183	100.00	96.84	95.10	20.91	101.83	22.21	262.72	100.00 to 100.00	19,485	18,530
30000 TO 59999	196	98.99	100.26	99.16	15.31	101.11	25.34	810.54	97.55 to 100.00	44,510	44,136
60000 TO 99999	313	91.43	91.15	91.13	11.87	100.02	39.26	160.25	90.07 to 93.59	82,230	74,936
100000 TO 149999	294	90.68	89.97	89.87	11.78	100.11	26.50	149.66	88.62 to 93.09	123,071	110,607
150000 TO 249999	305	94.25	92.80	92.92	9.16	99.87	48.94	135.72	92.36 to 95.82	186,467	173,258
250000 TO 499999	119	94.12	90.63	90.36	10.70	100.30	29.77	123.66	90.57 to 97.72	313,461	283,253
500000 +	8	95.75	94.48	93.89	8.15	100.64	76.34	112.95	76.34 to 112.95	684,525	642,674
ALL	1538	94.79	94.61	91.88	15.74	102.96	17.50	810.54	93.68 to 95.69	113,451	104,242

PA&T 2006 R&O Statistics

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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	68	79.50	86.15	66.35	45.39	129.84	17.50	270.73	61.20 to 89.72	5,058	3,356
5000 TO 9999	70	93.37	107.65	74.55	47.66	144.40	23.64	403.27	80.05 to 104.86	9,120	6,799
Total \$											
1 TO 9999	138	85.30	97.05	71.68	47.97	135.40	17.50	403.27	77.84 to 93.64	7,119	5,102
10000 TO 29999	179	100.00	100.37	93.43	18.55	107.42	25.34	272.60	100.00 to 100.00	21,178	19,787
30000 TO 59999	229	97.50	94.97	90.75	13.70	104.65	26.50	262.72	95.24 to 98.92	50,548	45,874
60000 TO 99999	350	89.72	89.46	87.31	12.29	102.46	48.94	167.33	87.75 to 90.99	92,439	80,707
100000 TO 149999	280	92.43	92.34	90.76	9.24	101.74	29.77	154.48	90.75 to 93.72	136,042	123,467
150000 TO 249999	269	96.58	95.01	93.25	9.34	101.89	55.95	160.25	95.35 to 98.17	204,555	190,751
250000 TO 499999	87	98.03	104.15	95.87	14.78	108.64	75.68	810.54	97.13 to 99.41	326,161	312,689
500000 +	6	99.28	101.79	98.77	11.11	103.06	85.62	123.66	85.62 to 123.66	715,300	706,476
ALL	1538	94.79	94.61	91.88	15.74	102.96	17.50	810.54	93.68 to 95.69	113,451	104,242

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	493	99.05	99.44	91.38	24.35	108.82	17.50	810.54	97.39 to 100.00	35,518	32,456
10	9	99.87	106.29	92.56	25.09	114.83	58.88	157.90	71.36 to 150.76	47,994	44,426
20	175	91.49	91.91	91.17	13.59	100.82	40.90	154.06	89.57 to 94.62	83,153	75,808
25	11	99.33	98.14	96.56	11.01	101.63	72.02	140.61	75.72 to 106.72	101,672	98,178
30	550	92.72	92.02	91.45	10.97	100.63	50.01	177.53	90.96 to 93.94	129,192	118,140
35	20	97.87	97.16	96.83	6.16	100.33	80.14	111.93	93.59 to 102.15	167,692	162,382
40	259	94.12	91.80	91.67	9.21	100.14	55.95	121.09	91.79 to 96.38	218,314	200,130
45	2	98.28	98.28	98.25	0.65	100.03	97.64	98.91	N/A	277,500	272,634
50	14	96.28	95.22	94.73	10.27	100.52	76.31	123.66	81.02 to 106.45	399,700	378,623
55	1	101.84	101.84	101.84			101.84	101.84	N/A	537,500	547,393
60	4	97.92	98.60	96.64	7.60	102.03	85.62	112.95	N/A	808,500	781,346
ALL	1538	94.79	94.61	91.88	15.74	102.96	17.50	810.54	93.68 to 95.69	113,451	104,242

PA&T 2006 R&O Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1538	MEDIAN:	95	COV:	33.21	95% Median C.I.:	93.68 to 95.69
TOTAL Sales Price:	174,201,904	WGT. MEAN:	92	STD:	31.42	95% Wgt. Mean C.I.:	90.99 to 92.78
TOTAL Adj.Sales Price:	174,488,179	MEAN:	95	AVG.ABS.DEV:	14.92	95% Mean C.I.:	93.04 to 96.18
TOTAL Assessed Value:	160,324,956						
AVG. Adj. Sales Price:	113,451	COD:	15.74	MAX Sales Ratio:	810.54		
AVG. Assessed Value:	104,242	PRD:	102.96	MIN Sales Ratio:	17.50		

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STYLE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	494	99.09	99.44	91.47	24.30	108.72	17.50	810.54	97.39 to 100.00		35,740	32,690
100	40	96.40	94.19	93.02	11.76	101.25	60.94	150.76	92.16 to 98.67		75,670	70,391
101	646	92.50	92.08	91.56	11.32	100.57	50.01	177.53	91.12 to 93.98		154,911	141,830
102	103	96.78	93.46	93.63	10.39	99.82	55.95	135.72	94.51 to 98.19		201,076	188,261
103	32	89.89	89.91	89.94	7.75	99.97	74.60	144.91	85.06 to 92.90		128,034	115,151
104	155	94.16	92.38	91.89	11.51	100.54	40.90	140.61	90.91 to 96.93		128,415	117,995
106	4	96.87	94.86	98.05	11.44	96.74	73.62	112.06	N/A		185,839	182,218
111	30	95.39	94.47	94.63	6.50	99.83	72.95	107.22	89.57 to 99.57		116,706	110,439
301	1	92.50	92.50	92.50			92.50	92.50	N/A		163,000	150,776
302	1	79.69	79.69	79.69			79.69	79.69	N/A		89,000	70,921
304	29	91.79	91.42	91.00	6.90	100.46	73.81	117.48	87.99 to 94.46		145,155	132,091
307	2	87.07	87.07	85.04	14.94	102.38	74.06	100.07	N/A		112,500	95,675
308	1	97.25	97.25	97.25			97.25	97.25	N/A		89,000	86,553
<u>ALL</u>												
	1538	94.79	94.61	91.88	15.74	102.96	17.50	810.54	93.68 to 95.69		113,451	104,242

CONDITION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	493	99.05	99.54	91.48	24.27	108.81	17.50	810.54	97.44 to 100.00		36,394	33,294
10	8	101.02	103.39	109.33	16.58	94.56	50.00	160.25	50.00 to 160.25		60,764	66,434
20	40	98.26	103.76	102.56	18.47	101.17	65.60	177.53	93.07 to 107.24		59,061	60,575
25	3	99.43	101.83	99.69	3.75	102.15	97.43	108.62	N/A		68,633	68,418
30	678	93.13	92.53	92.68	10.69	99.84	40.90	154.48	92.06 to 94.83		160,546	148,789
35	3	100.12	92.93	96.03	7.47	96.76	78.11	100.56	N/A		159,333	153,015
40	293	90.99	89.77	89.07	10.68	100.78	50.01	140.61	89.07 to 92.86		141,039	125,624
45	1	98.77	98.77	98.77			98.77	98.77	N/A		174,900	172,749
50	18	96.09	91.68	91.58	8.23	100.10	55.32	105.88	83.00 to 99.09		143,091	131,048
60	1	83.64	83.64	83.64			83.64	83.64	N/A		87,500	73,189
<u>ALL</u>												
	1538	94.79	94.61	91.88	15.74	102.96	17.50	810.54	93.68 to 95.69		113,451	104,242

PA&T 2006 R&O Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	84	MEDIAN:	98	COV:	19.42	95% Median C.I.:	95.55 to 100.06
TOTAL Sales Price:	9,477,604	WGT. MEAN:	91	STD:	18.65	95% Wgt. Mean C.I.:	85.63 to 97.11
TOTAL Adj.Sales Price:	9,512,302	MEAN:	96	AVG.ABS.DEV:	12.57	95% Mean C.I.:	92.04 to 100.01
TOTAL Assessed Value:	8,691,473						
AVG. Adj. Sales Price:	113,241	COD:	12.78	MAX Sales Ratio:	157.19		
AVG. Assessed Value:	103,469	PRD:	105.09	MIN Sales Ratio:	39.44		

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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	9	98.92	97.73	91.04	8.75	107.35	69.73	118.69	89.05 to 108.02	88,066	80,179
10/01/02 TO 12/31/02	8	99.83	96.33	86.96	10.42	110.77	74.50	114.71	74.50 to 114.71	93,738	81,519
01/01/03 TO 03/31/03	2	98.56	98.56	97.95	2.22	100.63	96.37	100.75	N/A	62,500	61,218
04/01/03 TO 06/30/03	6	97.92	94.41	96.43	5.63	97.91	75.90	100.06	75.90 to 100.06	71,333	68,784
07/01/03 TO 09/30/03	9	98.09	102.22	101.28	10.26	100.93	87.36	131.65	92.25 to 122.83	89,033	90,170
10/01/03 TO 12/31/03	8	98.34	101.63	101.01	12.42	100.61	80.32	139.45	80.32 to 139.45	109,649	110,756
01/01/04 TO 03/31/04	1	128.28	128.28	128.28			128.28	128.28	N/A	135,000	173,173
04/01/04 TO 06/30/04	11	102.61	99.12	99.19	11.87	99.93	53.73	120.00	81.67 to 118.50	108,136	107,261
07/01/04 TO 09/30/04	11	98.49	101.04	88.61	12.57	114.02	61.94	157.19	83.58 to 113.57	103,589	91,795
10/01/04 TO 12/31/04	5	101.61	99.44	99.81	9.17	99.64	76.78	117.00	N/A	154,261	153,960
01/01/05 TO 03/31/05	11	84.97	81.92	85.81	13.33	95.46	50.04	105.21	69.66 to 95.55	162,090	139,096
04/01/05 TO 06/30/05	3	52.63	63.58	58.66	37.51	108.40	39.44	98.67	N/A	240,000	140,772
<u>Study Years</u>											
07/01/02 TO 06/30/03	25	99.66	96.55	91.10	8.00	105.99	69.73	118.69	95.12 to 100.15	83,820	76,356
07/01/03 TO 06/30/04	29	101.10	101.78	101.59	12.26	100.19	53.73	139.45	93.46 to 106.76	103,551	105,194
07/01/04 TO 06/30/05	30	95.99	90.02	84.55	16.67	106.47	39.44	157.19	83.58 to 98.67	147,126	124,397
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	25	98.09	99.87	100.06	9.21	99.81	75.90	139.45	94.74 to 100.75	89,259	89,309
01/01/04 TO 12/31/04	28	101.36	100.97	96.83	12.46	104.28	53.73	157.19	98.20 to 103.72	115,546	111,878
<u>ALL</u>	84	98.35	96.02	91.37	12.78	105.09	39.44	157.19	95.55 to 100.06	113,241	103,469

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COM	84	98.35	96.02	91.37	12.78	105.09	39.44	157.19	95.55 to 100.06	113,241	103,469
<u>ALL</u>	84	98.35	96.02	91.37	12.78	105.09	39.44	157.19	95.55 to 100.06	113,241	103,469

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	64	98.35	96.58	91.09	11.50	106.03	50.04	157.19	95.81 to 100.06	101,779	92,711
2	3	90.35	91.10	90.57	5.83	100.58	83.58	99.37	N/A	288,136	260,973
3	17	101.10	94.80	92.55	17.78	102.43	39.44	139.45	75.90 to 111.95	125,529	116,178
<u>ALL</u>	84	98.35	96.02	91.37	12.78	105.09	39.44	157.19	95.55 to 100.06	113,241	103,469

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	84	MEDIAN:	98	COV:	19.42	95% Median C.I.:	95.55 to 100.06
TOTAL Sales Price:	9,477,604	WGT. MEAN:	91	STD:	18.65	95% Wgt. Mean C.I.:	85.63 to 97.11
TOTAL Adj.Sales Price:	9,512,302	MEAN:	96	AVG.ABS.DEV:	12.57	95% Mean C.I.:	92.04 to 100.01
TOTAL Assessed Value:	8,691,473						
AVG. Adj. Sales Price:	113,241	COD:	12.78	MAX Sales Ratio:	157.19		
AVG. Assessed Value:	103,469	PRD:	105.09	MIN Sales Ratio:	39.44		

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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	69	98.49	96.24	91.49	12.33	105.19	50.04	157.19	95.55 to 100.28	116,154	106,275
2	15	97.48	95.03	90.71	14.86	104.76	39.44	139.45	83.58 to 101.61	99,840	90,563
<u>ALL</u>											
	84	98.35	96.02	91.37	12.78	105.09	39.44	157.19	95.55 to 100.06	113,241	103,469

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	36	97.60	95.60	89.77	11.68	106.49	52.63	157.19	91.73 to 100.28	143,919	129,193
13-0022	4	103.83	101.96	102.40	11.01	99.56	81.67	118.50	N/A	65,500	67,074
13-0028											
13-0032	8	96.41	95.49	98.36	3.61	97.08	80.32	100.87	80.32 to 100.87	88,837	87,381
13-0056	11	101.10	102.17	100.95	17.67	101.20	53.73	139.45	75.90 to 131.65	110,763	111,820
13-0096	3	74.76	67.66	70.87	21.99	95.47	39.44	88.77	N/A	194,270	137,674
13-0097	7	99.66	95.44	98.03	8.73	97.36	74.50	114.71	74.50 to 114.71	28,857	28,288
55-0145	4	83.01	83.27	78.14	32.86	106.56	50.04	117.00	N/A	134,221	104,881
66-0027	3	98.21	99.71	93.85	8.89	106.25	87.36	113.57	N/A	14,633	13,733
66-0111	2	110.41	110.41	109.87	8.69	100.49	100.82	120.00	N/A	26,500	29,114
78-0001	6	102.43	100.81	98.84	6.95	102.00	86.03	115.34	86.03 to 115.34	120,250	118,856
NonValid School											
<u>ALL</u>											
	84	98.35	96.02	91.37	12.78	105.09	39.44	157.19	95.55 to 100.06	113,241	103,469

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	84	MEDIAN:	98	COV:	19.42	95% Median C.I.:	95.55 to 100.06
TOTAL Sales Price:	9,477,604	WGT. MEAN:	91	STD:	18.65	95% Wgt. Mean C.I.:	85.63 to 97.11
TOTAL Adj.Sales Price:	9,512,302	MEAN:	96	AVG.ABS.DEV:	12.57	95% Mean C.I.:	92.04 to 100.01
TOTAL Assessed Value:	8,691,473						
AVG. Adj. Sales Price:	113,241	COD:	12.78	MAX Sales Ratio:	157.19		
AVG. Assessed Value:	103,469	PRD:	105.09	MIN Sales Ratio:	39.44		

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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	23	98.20	96.89	93.44	16.35	103.70	39.44	139.45	89.05 to 101.61	93,500	87,362
Prior TO 1860	1	74.76	74.76	74.76			74.76	74.76	N/A	427,810	319,825
1860 TO 1899	5	102.43	100.45	96.09	6.81	104.53	86.03	114.71	N/A	71,940	69,129
1900 TO 1919	9	95.12	94.36	90.69	9.42	104.04	72.66	118.69	74.50 to 100.82	68,644	62,252
1920 TO 1939	6	97.91	99.14	99.04	8.32	100.10	81.67	113.57	81.67 to 113.57	40,500	40,112
1940 TO 1949	8	99.26	98.08	97.19	9.87	100.91	69.66	117.00	69.66 to 117.00	93,250	90,632
1950 TO 1959	4	89.55	81.94	58.95	13.34	139.00	52.63	96.05	N/A	151,600	89,369
1960 TO 1969	6	74.92	80.48	82.33	21.62	97.74	50.04	108.02	50.04 to 108.02	127,416	104,908
1970 TO 1979	9	103.24	102.69	92.14	17.30	111.45	61.94	157.19	80.35 to 122.83	152,953	140,934
1980 TO 1989	3	100.06	100.02	100.96	2.42	99.07	96.37	103.64	N/A	133,166	134,450
1990 TO 1994	2	100.51	100.51	100.74	0.36	99.77	100.15	100.87	N/A	116,250	117,108
1995 TO 1999	5	98.49	99.03	100.69	3.25	98.35	92.58	103.72	N/A	217,600	219,090
2000 TO Present	3	101.10	100.27	100.46	1.16	99.81	98.09	101.61	N/A	166,666	167,430
ALL	84	98.35	96.02	91.37	12.78	105.09	39.44	157.19	95.55 to 100.06	113,241	103,469

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	2	96.94	96.94	104.07	17.15	93.15	80.32	113.57	N/A	2,099	2,185
5000 TO 9999	1	74.50	74.50	74.50			74.50	74.50	N/A	7,000	5,215
Total \$											
1 TO 9999	3	80.32	89.46	85.59	16.21	104.53	74.50	113.57	N/A	3,733	3,195
10000 TO 29999	10	100.41	109.55	108.29	17.58	101.16	81.67	157.19	87.36 to 139.45	17,840	19,318
30000 TO 59999	24	99.29	96.28	96.42	10.23	99.85	50.04	131.65	92.58 to 101.61	43,050	41,510
60000 TO 99999	14	97.47	93.40	91.69	16.79	101.86	39.44	122.83	69.66 to 117.00	80,242	73,576
100000 TO 149999	13	98.09	98.12	98.05	8.24	100.07	73.07	128.28	89.05 to 104.09	122,600	120,213
150000 TO 249999	12	100.12	94.42	93.63	8.08	100.84	69.73	105.21	83.58 to 102.61	191,492	179,298
250000 TO 499999	6	92.64	88.74	89.55	15.11	99.10	61.94	106.76	61.94 to 106.76	374,064	334,968
500000 +	2	71.49	71.49	71.67	26.38	99.74	52.63	90.35	N/A	515,000	369,104
ALL	84	98.35	96.02	91.37	12.78	105.09	39.44	157.19	95.55 to 100.06	113,241	103,469

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	84	MEDIAN:	98	COV:	19.42	95% Median C.I.:	95.55 to 100.06
TOTAL Sales Price:	9,477,604	WGT. MEAN:	91	STD:	18.65	95% Wgt. Mean C.I.:	85.63 to 97.11
TOTAL Adj.Sales Price:	9,512,302	MEAN:	96	AVG.ABS.DEV:	12.57	95% Mean C.I.:	92.04 to 100.01
TOTAL Assessed Value:	8,691,473						
AVG. Adj. Sales Price:	113,241	COD:	12.78	MAX Sales Ratio:	157.19		
AVG. Assessed Value:	103,469	PRD:	105.09	MIN Sales Ratio:	39.44		

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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	2	96.94	96.94	104.07	17.15	93.15	80.32	113.57	N/A	2,099	2,185
5000 TO 9999	2	78.08	78.08	79.03	4.59	98.81	74.50	81.67	N/A	9,500	7,507
Total \$											
1 TO 9999	4	80.99	87.51	83.56	12.48	104.73	74.50	113.57	N/A	5,799	4,846
10000 TO 29999	13	98.21	98.84	89.65	19.19	110.25	50.04	157.19	80.35 to 118.50	24,646	22,096
30000 TO 59999	22	99.29	94.99	89.90	11.05	105.66	39.44	120.00	92.58 to 102.43	48,650	43,736
60000 TO 99999	16	98.35	102.19	100.42	10.48	101.76	69.66	131.65	94.80 to 117.00	83,456	83,808
100000 TO 149999	8	98.38	96.18	95.56	7.64	100.65	73.07	111.95	73.07 to 111.95	131,975	126,114
150000 TO 249999	14	100.12	94.52	92.05	11.66	102.68	61.94	128.28	72.66 to 103.64	194,034	178,599
250000 TO 499999	7	90.35	87.64	86.01	14.75	101.90	52.63	106.76	52.63 to 106.76	427,258	367,482
ALL	84	98.35	96.02	91.37	12.78	105.09	39.44	157.19	95.55 to 100.06	113,241	103,469

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	20	95.47	92.50	89.67	14.87	103.15	39.44	139.45	84.97 to 99.93	97,030	87,009
10	14	103.86	109.77	106.40	11.81	103.17	88.77	157.19	96.44 to 122.83	83,764	89,128
15	2	101.55	101.55	102.59	2.14	98.98	99.37	103.72	N/A	307,500	315,461
20	41	98.21	94.59	90.56	11.67	104.45	50.04	131.65	92.58 to 100.87	102,292	92,637
25	2	101.47	101.47	100.70	3.69	100.77	97.73	105.21	N/A	290,000	292,017
30	5	76.78	78.98	68.36	17.59	115.54	52.63	98.09	N/A	202,000	138,077
ALL	84	98.35	96.02	91.37	12.78	105.09	39.44	157.19	95.55 to 100.06	113,241	103,469

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	84	MEDIAN:	98	COV:	19.42	95% Median C.I.:	95.55 to 100.06
TOTAL Sales Price:	9,477,604	WGT. MEAN:	91	STD:	18.65	95% Wgt. Mean C.I.:	85.63 to 97.11
TOTAL Adj.Sales Price:	9,512,302	MEAN:	96	AVG.ABS.DEV:	12.57	95% Mean C.I.:	92.04 to 100.01
TOTAL Assessed Value:	8,691,473						
AVG. Adj. Sales Price:	113,241	COD:	12.78	MAX Sales Ratio:	157.19		
AVG. Assessed Value:	103,469	PRD:	105.09	MIN Sales Ratio:	39.44		

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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)	19	97.48	92.68	89.71	14.87	103.32	39.44	139.45	83.58 to 100.75	96,874	86,902
297	2	127.46	127.46	100.17	23.33	127.24	97.73	157.19	N/A	182,500	182,814
299	1	89.05	89.05	89.05			89.05	89.05	N/A	100,000	89,050
300	1	108.02	108.02	108.02			108.02	108.02	N/A	42,500	45,910
303	1	103.72	103.72	103.72			103.72	103.72	N/A	455,000	471,923
319	2	88.25	88.25	91.12	20.98	96.85	69.73	106.76	N/A	284,000	258,771
326	2	107.74	107.74	107.96	7.05	99.80	100.15	115.34	N/A	43,750	47,233
329	1	99.37	99.37	99.37			99.37	99.37	N/A	160,000	158,999
344	5	100.82	101.84	104.36	6.72	97.59	91.73	118.69	N/A	48,040	50,132
346	2	75.35	75.35	66.94	17.80	112.57	61.94	88.77	N/A	174,289	116,670
349	1	76.78	76.78	76.78			76.78	76.78	N/A	55,000	42,227
350	4	100.33	100.30	100.78	2.17	99.52	96.44	104.09	N/A	126,201	127,183
351	4	91.45	85.19	70.72	16.61	120.45	52.63	105.21	N/A	199,850	141,338
352	2	79.55	79.55	79.19	8.15	100.45	73.07	86.03	N/A	137,500	108,893
353	8	100.42	101.51	102.24	9.11	99.28	81.67	117.00	81.67 to 117.00	55,800	57,049
380	1	95.12	95.12	95.12			95.12	95.12	N/A	39,900	37,954
386	3	100.06	100.73	101.43	1.71	99.31	98.49	103.64	N/A	131,500	133,374
389	1	92.58	92.58	92.58			92.58	92.58	N/A	58,000	53,695
406	6	101.31	98.67	100.66	7.70	98.02	74.50	113.57	74.50 to 113.57	64,166	64,593
419	3	96.05	89.06	79.38	7.50	112.20	74.76	96.37	N/A	181,603	144,153
426	1	128.28	128.28	128.28			128.28	128.28	N/A	135,000	173,173
442	1	131.65	131.65	131.65			131.65	131.65	N/A	54,900	72,276
444	1	95.81	95.81	95.81			95.81	95.81	N/A	103,000	98,689
458	1	87.55	87.55	87.55			87.55	87.55	N/A	400,000	350,186
484	1	72.66	72.66	72.66			72.66	72.66	N/A	210,000	152,590
494	2	101.36	101.36	101.33	0.25	100.02	101.10	101.61	N/A	182,500	184,931
528	7	99.15	88.85	91.41	17.68	97.20	50.04	122.83	50.04 to 122.83	73,457	67,149
851	1	118.50	118.50	118.50			118.50	118.50	N/A	20,000	23,700
ALL	84	98.35	96.02	91.37	12.78	105.09	39.44	157.19	95.55 to 100.06	113,241	103,469

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	103.24	103.24	103.24			103.24	103.24	N/A	80,000	82,594
03	80	98.21	95.84	90.75	13.13	105.61	39.44	157.19	95.51 to 100.00	111,716	101,377
04	3	101.61	98.62	100.75	5.30	97.89	89.05	105.21	N/A	165,000	166,232
ALL	84	98.35	96.02	91.37	12.78	105.09	39.44	157.19	95.55 to 100.06	113,241	103,469

PA&T 2006 Preliminary Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1542	MEDIAN:	91	COV:	27.15	95% Median C.I.:	89.77 to 92.04
TOTAL Sales Price:	174,481,304	WGT. MEAN:	87	STD:	24.60	95% Wgt. Mean C.I.:	86.49 to 88.35
TOTAL Adj.Sales Price:	174,767,579	MEAN:	91	AVG.ABS.DEV:	14.60	95% Mean C.I.:	89.39 to 91.84
TOTAL Assessed Value:	152,784,978						
AVG. Adj. Sales Price:	113,338	COD:	16.07	MAX Sales Ratio:	403.27		
AVG. Assessed Value:	99,082	PRD:	103.65	MIN Sales Ratio:	17.50		

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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	229	93.56	91.25	90.41	13.41	100.93	24.60	156.58	90.91 to 95.55	111,615	100,912
10/01/03 TO 12/31/03	151	94.51	92.12	90.61	13.77	101.67	22.50	154.06	89.58 to 98.03	122,941	111,393
01/01/04 TO 03/31/04	171	95.26	93.60	89.32	12.75	104.79	25.24	208.89	92.87 to 97.09	96,268	85,991
04/01/04 TO 06/30/04	251	90.94	91.89	88.45	14.79	103.89	40.80	260.08	88.61 to 93.42	108,587	96,042
07/01/04 TO 09/30/04	225	88.93	89.62	84.77	16.94	105.72	28.30	403.27	86.22 to 92.00	122,706	104,017
10/01/04 TO 12/31/04	150	90.02	88.22	87.09	15.23	101.30	26.07	270.73	87.59 to 92.72	116,892	101,799
01/01/05 TO 03/31/05	142	90.13	92.57	86.79	18.95	106.66	17.50	308.72	86.67 to 92.83	111,238	96,546
04/01/05 TO 06/30/05	223	86.15	86.59	83.35	20.99	103.89	22.21	328.95	83.92 to 89.72	116,535	97,133
<u>Study Years</u>											
07/01/03 TO 06/30/04	802	93.41	92.12	89.64	13.82	102.76	22.50	260.08	91.98 to 94.62	109,527	98,180
07/01/04 TO 06/30/05	740	88.66	88.99	85.18	18.21	104.47	17.50	403.27	87.29 to 90.28	117,467	100,059
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	797	91.09	90.93	87.20	15.19	104.28	25.24	403.27	89.54 to 92.75	111,493	97,221
<u>ALL</u>											
	1542	90.85	90.62	87.42	16.07	103.65	17.50	403.27	89.77 to 92.04	113,338	99,082

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RES	1542	90.85	90.62	87.42	16.07	103.65	17.50	403.27	89.77 to 92.04	113,338	99,082
<u>ALL</u>											
	1542	90.85	90.62	87.42	16.07	103.65	17.50	403.27	89.77 to 92.04	113,338	99,082

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	646	90.32	90.72	88.53	13.57	102.47	17.50	328.95	89.13 to 91.52	94,039	83,255
2	185	94.74	91.87	89.91	11.65	102.18	29.77	169.19	92.41 to 96.38	151,070	135,822
3	710	89.91	90.20	85.83	19.51	105.09	22.21	403.27	87.80 to 92.21	120,932	103,796
6	1	86.22	86.22	86.22			86.22	86.22	N/A	207,900	179,246
<u>ALL</u>											
	1542	90.85	90.62	87.42	16.07	103.65	17.50	403.27	89.77 to 92.04	113,338	99,082

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	1053	88.89	88.55	87.18	12.78	101.58	28.30	231.15	87.88 to 90.07	147,627	128,698
2	467	96.76	95.07	88.32	22.16	107.65	17.50	403.27	93.64 to 98.70	34,345	30,333
3	22	96.61	94.69	94.62	4.40	100.08	62.01	102.19	94.47 to 98.88	148,914	140,898
<u>ALL</u>											
	1542	90.85	90.62	87.42	16.07	103.65	17.50	403.27	89.77 to 92.04	113,338	99,082

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:	1542	MEDIAN:	91	COV:	27.15	95% Median C.I.:	89.77 to 92.04
TOTAL Sales Price:	174,481,304	WGT. MEAN:	87	STD:	24.60	95% Wgt. Mean C.I.:	86.49 to 88.35
TOTAL Adj.Sales Price:	174,767,579	MEAN:	91	AVG.ABS.DEV:	14.60	95% Mean C.I.:	89.39 to 91.84
TOTAL Assessed Value:	152,784,978						
AVG. Adj. Sales Price:	113,338	COD:	16.07	MAX Sales Ratio:	403.27		
AVG. Assessed Value:	99,082	PRD:	103.65	MIN Sales Ratio:	17.50		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1493	90.71	90.51	87.34	16.09	103.63	17.50	403.27	89.72 to 91.83	114,069	99,623
06	8	92.09	91.25	88.49	10.46	103.11	64.23	106.09	64.23 to 106.09	224,675	198,822
07	41	97.50	94.42	92.20	14.82	102.40	60.94	156.58	86.66 to 99.82	64,971	59,903
<u>ALL</u>	<u>1542</u>	<u>90.85</u>	<u>90.62</u>	<u>87.42</u>	<u>16.07</u>	<u>103.65</u>	<u>17.50</u>	<u>403.27</u>	<u>89.77 to 92.04</u>	<u>113,338</u>	<u>99,082</u>

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	370	88.95	90.49	87.39	13.47	103.55	25.24	328.95	87.79 to 90.44	108,387	94,722
13-0022	56	81.64	87.60	82.57	18.72	106.09	48.94	157.90	77.76 to 91.20	102,015	84,230
13-0028	161	91.09	86.40	82.99	14.22	104.11	22.50	125.12	85.88 to 93.73	115,836	96,134
13-0032	224	91.19	88.25	86.41	15.17	102.13	17.50	150.76	88.88 to 94.82	118,756	102,612
13-0056	368	90.13	93.69	88.13	23.02	106.31	22.21	403.27	87.70 to 92.31	104,997	92,530
13-0096	10	88.57	81.82	75.23	16.02	108.77	39.44	100.43	58.86 to 97.55	116,700	87,789
13-0097	70	88.54	86.38	84.55	16.09	102.16	26.07	124.10	84.25 to 94.25	109,312	92,425
55-0145	151	95.65	93.80	92.19	9.25	101.75	29.77	231.15	93.68 to 98.06	122,046	112,519
66-0027	13	90.96	88.62	85.79	16.15	103.30	67.62	137.23	71.69 to 97.14	63,830	54,759
66-0111	32	79.30	80.52	76.98	14.38	104.60	55.29	131.60	73.08 to 84.09	128,865	99,198
78-0001	87	97.72	96.91	95.51	8.26	101.46	76.31	152.21	97.11 to 99.35	147,815	141,175
NonValid School											
<u>ALL</u>	<u>1542</u>	<u>90.85</u>	<u>90.62</u>	<u>87.42</u>	<u>16.07</u>	<u>103.65</u>	<u>17.50</u>	<u>403.27</u>	<u>89.77 to 92.04</u>	<u>113,338</u>	<u>99,082</u>

PA&T 2006 Preliminary Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1542	MEDIAN:	91	COV:	27.15	95% Median C.I.:	89.77 to 92.04
TOTAL Sales Price:	174,481,304	WGT. MEAN:	87	STD:	24.60	95% Wgt. Mean C.I.:	86.49 to 88.35
TOTAL Adj.Sales Price:	174,767,579	MEAN:	91	AVG.ABS.DEV:	14.60	95% Mean C.I.:	89.39 to 91.84
TOTAL Assessed Value:	152,784,978						
AVG. Adj. Sales Price:	113,338	COD:	16.07	MAX Sales Ratio:	403.27		
AVG. Assessed Value:	99,082	PRD:	103.65	MIN Sales Ratio:	17.50		

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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	496	95.59	93.96	86.69	23.13	108.39	17.50	403.27	93.03 to 97.79	35,877	31,101
Prior TO 1860	4	77.68	80.20	79.27	3.60	101.18	77.32	88.14	N/A	112,862	89,467
1860 TO 1899	107	85.84	86.86	84.67	15.12	102.59	50.01	157.90	82.84 to 91.49	92,235	78,096
1900 TO 1919	95	89.71	91.04	87.78	14.19	103.72	40.90	177.53	85.75 to 94.24	95,131	83,501
1920 TO 1939	50	93.22	91.87	89.19	14.92	103.00	61.61	154.06	83.79 to 99.30	103,820	92,596
1940 TO 1949	21	91.43	88.63	88.02	10.19	100.69	60.99	103.17	82.39 to 99.20	96,580	85,012
1950 TO 1959	57	91.52	91.18	89.45	11.50	101.94	58.88	129.72	89.15 to 95.05	91,682	82,006
1960 TO 1969	82	84.19	84.86	81.32	14.54	104.35	51.97	144.81	80.17 to 87.72	130,146	105,831
1970 TO 1979	183	89.54	87.56	85.81	11.45	102.04	55.51	118.41	86.76 to 92.26	127,256	109,203
1980 TO 1989	101	90.11	91.27	88.25	12.21	103.42	59.51	156.58	87.34 to 93.70	156,591	138,187
1990 TO 1994	67	88.63	86.72	84.14	10.99	103.07	57.46	116.94	85.33 to 91.21	222,038	186,812
1995 TO 1999	108	89.75	89.46	88.69	9.76	100.87	64.46	125.63	87.92 to 92.76	196,895	174,627
2000 TO Present	171	91.41	90.86	90.76	9.08	100.11	50.74	128.85	88.50 to 92.98	229,545	208,342
ALL	1542	90.85	90.62	87.42	16.07	103.65	17.50	403.27	89.77 to 92.04	113,338	99,082

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	54	114.03	137.53	126.76	50.22	108.49	37.03	403.27	98.83 to 152.18	3,082	3,907
5000 TO 9999	66	82.55	86.79	86.61	29.26	100.20	17.50	231.15	77.26 to 93.44	6,966	6,034
Total \$											
1 TO 9999	120	95.32	109.62	97.28	43.28	112.68	17.50	403.27	86.80 to 104.37	5,218	5,077
10000 TO 29999	185	99.81	90.48	89.80	18.06	100.75	22.21	157.90	94.24 to 100.00	19,452	17,469
30000 TO 59999	196	97.53	94.69	94.60	13.65	100.09	25.34	193.17	94.62 to 98.92	44,510	42,108
60000 TO 99999	314	90.86	90.15	90.08	12.18	100.07	39.26	129.72	89.57 to 92.89	82,255	74,098
100000 TO 149999	294	87.60	86.58	86.44	11.25	100.16	33.00	128.85	86.54 to 88.89	123,071	106,381
150000 TO 249999	306	88.21	87.45	87.49	11.25	99.96	48.94	125.63	86.90 to 89.77	186,369	163,049
250000 TO 499999	119	85.70	84.81	84.82	12.85	100.00	29.77	123.66	81.88 to 90.57	313,461	265,867
500000 +	8	80.98	83.18	84.30	20.18	98.67	59.35	112.95	59.35 to 112.95	684,525	577,046
ALL	1542	90.85	90.62	87.42	16.07	103.65	17.50	403.27	89.77 to 92.04	113,338	99,082

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:	1542	MEDIAN:	91	COV:	27.15	95% Median C.I.:	89.77 to 92.04
TOTAL Sales Price:	174,481,304	WGT. MEAN:	87	STD:	24.60	95% Wgt. Mean C.I.:	86.49 to 88.35
TOTAL Adj.Sales Price:	174,767,579	MEAN:	91	AVG.ABS.DEV:	14.60	95% Mean C.I.:	89.39 to 91.84
TOTAL Assessed Value:	152,784,978						
AVG. Adj. Sales Price:	113,338	COD:	16.07	MAX Sales Ratio:	403.27		
AVG. Assessed Value:	99,082	PRD:	103.65	MIN Sales Ratio:	17.50		

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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	68	79.50	86.15	66.35	45.39	129.84	17.50	270.73	61.20 to 89.72	5,058	3,356
5000 TO 9999	72	93.37	106.73	73.08	47.87	146.05	23.64	403.27	79.43 to 104.86	9,284	6,784
Total \$ _____											
1 TO 9999	140	85.30	96.73	70.79	48.15	136.64	17.50	403.27	77.65 to 93.64	7,231	5,119
10000 TO 29999	187	99.76	93.76	88.62	15.97	105.80	25.34	231.15	94.24 to 100.00	21,748	19,273
30000 TO 59999	225	94.29	91.50	87.59	14.34	104.47	33.00	177.53	92.42 to 97.44	51,707	45,290
60000 TO 99999	374	88.22	88.34	85.66	13.50	103.13	48.94	193.17	86.15 to 90.15	94,871	81,265
100000 TO 149999	287	89.13	88.69	86.77	10.33	102.21	29.77	125.88	87.82 to 91.20	140,509	121,924
150000 TO 249999	258	89.63	89.18	87.35	10.89	102.09	52.12	128.85	87.94 to 92.36	215,699	188,418
250000 TO 499999	67	94.74	91.64	90.03	8.49	101.79	59.35	112.33	90.57 to 97.65	351,226	316,203
500000 +	4	107.40	106.02	100.89	11.44	105.08	85.62	123.66	N/A	765,775	772,597
ALL											
	1542	90.85	90.62	87.42	16.07	103.65	17.50	403.27	89.77 to 92.04	113,338	99,082

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	495	95.24	93.87	86.10	23.18	109.02	17.50	403.27	93.02 to 97.79	35,576	30,631
10	9	99.87	103.30	85.21	28.08	121.23	58.88	157.90	60.99 to 150.76	47,994	40,897
20	175	90.07	89.83	87.29	13.85	102.91	40.90	154.06	86.76 to 92.54	83,153	72,584
25	11	99.03	92.61	90.86	9.02	101.93	72.02	106.72	75.72 to 104.11	101,672	92,377
30	552	88.86	88.78	87.01	11.97	102.04	50.01	177.53	87.88 to 90.44	129,058	112,290
35	20	94.03	92.77	92.54	8.32	100.25	66.19	111.93	87.97 to 100.08	167,692	155,181
40	259	89.30	88.01	87.38	10.61	100.72	55.95	121.09	86.90 to 91.01	218,294	190,744
45	2	98.28	98.28	98.25	0.65	100.03	97.64	98.91	N/A	277,500	272,634
50	14	93.12	91.80	90.52	11.58	101.41	68.48	123.66	76.34 to 99.81	399,700	361,814
55	1	101.84	101.84	101.84			101.84	101.84	N/A	537,500	547,393
60	4	92.37	89.26	89.26	18.16	100.00	59.35	112.95	N/A	808,500	721,654
ALL											
	1542	90.85	90.62	87.42	16.07	103.65	17.50	403.27	89.77 to 92.04	113,338	99,082

PA&T 2006 Preliminary Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1542	MEDIAN:	91	COV:	27.15	95% Median C.I.:	89.77 to 92.04
TOTAL Sales Price:	174,481,304	WGT. MEAN:	87	STD:	24.60	95% Wgt. Mean C.I.:	86.49 to 88.35
TOTAL Adj.Sales Price:	174,767,579	MEAN:	91	AVG.ABS.DEV:	14.60	95% Mean C.I.:	89.39 to 91.84
TOTAL Assessed Value:	152,784,978						
AVG. Adj. Sales Price:	113,338	COD:	16.07	MAX Sales Ratio:	403.27		
AVG. Assessed Value:	99,082	PRD:	103.65	MIN Sales Ratio:	17.50		

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STYLE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	496	95.09	93.81	85.87	23.24	109.24	17.50	403.27	93.00 to 97.79		35,798	30,740
100	41	94.93	92.30	87.52	16.42	105.45	60.94	156.58	79.92 to 98.86		74,386	65,105
101	647	88.62	88.55	87.07	12.23	101.70	50.01	177.53	87.58 to 89.93		154,921	134,888
102	103	90.94	89.05	88.30	13.04	100.85	55.95	127.20	84.90 to 96.49		201,027	177,514
103	32	88.78	87.23	87.18	6.16	100.06	74.60	99.43	82.30 to 90.74		128,034	111,618
104	155	90.36	89.72	87.60	12.52	102.42	40.90	127.85	86.74 to 93.01		128,415	112,497
106	4	96.87	94.86	98.05	11.44	96.74	73.62	112.06	N/A		185,839	182,218
111	30	94.11	93.91	93.95	6.33	99.96	72.95	106.20	89.57 to 99.09		116,706	109,647
301	1	92.50	92.50	92.50			92.50	92.50	N/A		163,000	150,776
302	1	79.69	79.69	79.69			79.69	79.69	N/A		89,000	70,921
304	29	91.30	90.10	89.90	6.42	100.22	73.81	106.44	87.77 to 93.72		145,155	130,498
307	2	87.07	87.07	85.04	14.94	102.38	74.06	100.07	N/A		112,500	95,675
308	1	97.25	97.25	97.25			97.25	97.25	N/A		89,000	86,553
<u>ALL</u>												
	1542	90.85	90.62	87.42	16.07	103.65	17.50	403.27	89.77 to 92.04		113,338	99,082

CONDITION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	495	95.55	93.96	86.22	23.02	108.98	17.50	403.27	93.03 to 97.79		36,449	31,428
10	8	100.67	93.41	96.25	13.24	97.04	50.00	115.93	50.00 to 115.93		60,764	58,486
20	41	97.50	103.20	98.50	18.59	104.77	65.60	177.53	92.58 to 100.74		58,181	57,310
25	3	99.43	101.83	99.69	3.75	102.15	97.43	108.62	N/A		68,633	68,418
30	678	89.79	89.40	88.86	11.42	100.61	40.90	154.06	88.68 to 91.12		160,546	142,660
35	3	78.11	81.53	73.29	14.40	111.25	66.37	100.12	N/A		159,333	116,773
40	294	86.62	86.03	83.86	12.14	102.59	50.01	126.81	84.62 to 88.79		141,091	118,313
45	1	98.77	98.77	98.77			98.77	98.77	N/A		174,900	172,749
50	18	95.28	88.95	81.55	11.02	109.07	55.32	105.88	81.16 to 99.09		143,091	116,697
60	1	83.64	83.64	83.64			83.64	83.64	N/A		87,500	73,189
<u>ALL</u>												
	1542	90.85	90.62	87.42	16.07	103.65	17.50	403.27	89.77 to 92.04		113,338	99,082

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	84	MEDIAN:	97	COV:	46.20	95% Median C.I.:	86.02 to 99.93
TOTAL Sales Price:	9,697,604	WGT. MEAN:	82	STD:	43.35	95% Wgt. Mean C.I.:	72.82 to 92.11
TOTAL Adj.Sales Price:	9,732,302	MEAN:	94	AVG.ABS.DEV:	24.14	95% Mean C.I.:	84.57 to 103.11
TOTAL Assessed Value:	8,025,502						
AVG. Adj. Sales Price:	115,860	COD:	24.78	MAX Sales Ratio:	389.23		
AVG. Assessed Value:	95,541	PRD:	113.80	MIN Sales Ratio:	9.52		

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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	9	98.92	97.73	91.04	8.75	107.35	69.73	118.69	89.05 to 108.02	88,066	80,179
10/01/02 TO 12/31/02	8	97.23	91.09	81.09	12.93	112.33	70.00	114.71	70.00 to 114.71	93,738	76,012
01/01/03 TO 03/31/03	2	91.04	91.04	88.31	10.67	103.08	81.32	100.75	N/A	62,500	55,196
04/01/03 TO 06/30/03	6	96.71	85.28	91.31	14.22	93.39	23.79	99.93	23.79 to 99.93	71,333	65,136
07/01/03 TO 09/30/03	9	99.15	91.17	89.09	23.66	102.33	27.59	146.37	59.89 to 113.03	89,033	79,323
10/01/03 TO 12/31/03	8	101.90	96.89	96.29	27.63	100.62	27.11	166.02	27.11 to 166.02	109,649	105,585
01/01/04 TO 03/31/04	1	128.28	128.28	128.28			128.28	128.28	N/A	135,000	173,173
04/01/04 TO 06/30/04	11	102.61	99.13	102.01	16.42	97.17	53.73	130.11	79.77 to 120.00	108,136	110,313
07/01/04 TO 09/30/04	12	98.42	120.85	84.18	49.01	143.57	48.79	389.23	61.94 to 157.19	120,790	101,680
10/01/04 TO 12/31/04	5	101.61	99.44	99.81	9.17	99.64	76.78	117.00	N/A	154,261	153,960
01/01/05 TO 03/31/05	11	70.08	64.71	51.93	21.25	124.61	9.52	91.73	45.98 to 84.97	162,090	84,175
04/01/05 TO 06/30/05	2	53.42	53.42	52.93	1.48	100.93	52.63	54.21	N/A	315,000	166,730
<u>Study Years</u>											
07/01/02 TO 06/30/03	25	97.48	92.08	87.37	11.58	105.39	23.79	118.69	94.74 to 100.00	83,820	73,237
07/01/03 TO 06/30/04	29	102.61	97.05	98.08	21.87	98.95	27.11	166.02	85.46 to 113.03	103,551	101,559
07/01/04 TO 06/30/05	30	81.96	92.20	70.12	40.67	131.49	9.52	389.23	69.66 to 98.20	154,459	108,312
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	25	98.09	91.58	92.31	22.06	99.21	23.79	166.02	85.46 to 102.63	89,259	82,392
01/01/04 TO 12/31/04	29	101.48	109.18	95.24	28.69	114.63	48.79	389.23	86.02 to 113.55	122,251	116,434
<u>ALL</u>	84	97.43	93.84	82.46	24.78	113.80	9.52	389.23	86.02 to 99.93	115,860	95,541

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COM	84	97.43	93.84	82.46	24.78	113.80	9.52	389.23	86.02 to 99.93	115,860	95,541
<u>ALL</u>	84	97.43	93.84	82.46	24.78	113.80	9.52	389.23	86.02 to 99.93	115,860	95,541

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	65	98.20	98.96	88.01	20.35	112.45	45.98	389.23	94.80 to 100.08	104,982	92,394
2	3	53.52	48.87	33.46	46.12	146.06	9.52	83.58	N/A	288,136	96,413
3	16	72.38	81.45	84.67	44.25	96.21	23.79	166.02	53.73 to 113.55	127,750	108,163
<u>ALL</u>	84	97.43	93.84	82.46	24.78	113.80	9.52	389.23	86.02 to 99.93	115,860	95,541

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	84	MEDIAN:	97	COV:	46.20	95% Median C.I.:	86.02 to 99.93
TOTAL Sales Price:	9,697,604	WGT. MEAN:	82	STD:	43.35	95% Wgt. Mean C.I.:	72.82 to 92.11
TOTAL Adj.Sales Price:	9,732,302	MEAN:	94	AVG.ABS.DEV:	24.14	95% Mean C.I.:	84.57 to 103.11
TOTAL Assessed Value:	8,025,502						
AVG. Adj. Sales Price:	115,860	COD:	24.78	MAX Sales Ratio:	389.23		
AVG. Assessed Value:	95,541	PRD:	113.80	MIN Sales Ratio:	9.52		

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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	70	97.91	97.31	87.28	22.42	111.50	45.98	389.23	89.69 to 100.15	118,924	103,792
2	14	84.80	76.47	53.99	39.39	141.63	9.52	166.02	27.11 to 100.75	100,543	54,287
<u>ALL</u>											
	84	97.43	93.84	82.46	24.78	113.80	9.52	389.23	86.02 to 99.93	115,860	95,541

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	36	96.76	92.27	78.96	14.69	116.87	9.52	157.19	89.05 to 100.15	143,919	113,636
13-0022	4	94.98	90.49	74.40	24.11	121.63	53.52	118.50	N/A	65,500	48,734
13-0028											
13-0032	8	74.08	72.39	86.17	34.03	84.01	27.11	110.25	27.11 to 110.25	88,837	76,552
13-0056	11	70.00	81.83	90.14	48.37	90.78	23.79	166.02	27.59 to 113.55	110,763	99,841
13-0096	2	87.42	87.42	78.10	14.48	111.94	74.76	100.08	N/A	246,405	192,439
13-0097	7	99.66	95.44	98.03	8.73	97.36	74.50	114.71	74.50 to 114.71	28,857	28,288
55-0145	5	98.63	86.34	85.64	22.13	100.82	50.04	117.00	N/A	169,376	145,055
66-0027	3	164.35	233.32	170.74	49.26	136.65	146.37	389.23	N/A	14,633	24,985
66-0111	2	104.84	104.84	103.98	14.46	100.83	89.69	120.00	N/A	26,500	27,556
78-0001	6	82.90	89.20	81.88	25.81	108.94	59.89	130.11	59.89 to 130.11	120,250	98,456
NonValid School											
<u>ALL</u>											
	84	97.43	93.84	82.46	24.78	113.80	9.52	389.23	86.02 to 99.93	115,860	95,541

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	84	MEDIAN:	97	COV:	46.20	95% Median C.I.:	86.02 to 99.93
TOTAL Sales Price:	9,697,604	WGT. MEAN:	82	STD:	43.35	95% Wgt. Mean C.I.:	72.82 to 92.11
TOTAL Adj.Sales Price:	9,732,302	MEAN:	94	AVG.ABS.DEV:	24.14	95% Mean C.I.:	84.57 to 103.11
TOTAL Assessed Value:	8,025,502						
AVG. Adj. Sales Price:	115,860	COD:	24.78	MAX Sales Ratio:	389.23		
AVG. Assessed Value:	95,541	PRD:	113.80	MIN Sales Ratio:	9.52		

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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	22	87.54	81.90	65.16	33.29	125.70	9.52	166.02	54.21 to 100.75	93,659	61,024
Prior TO 1860	1	74.76	74.76	74.76			74.76	74.76	N/A	427,810	319,825
1860 TO 1899	5	102.63	96.84	95.14	15.42	101.79	48.79	115.64	N/A	71,940	68,442
1900 TO 1919	9	94.80	100.47	92.22	17.14	108.95	72.66	164.35	74.50 to 118.69	68,644	63,302
1920 TO 1939	6	97.76	140.26	90.17	60.27	155.55	66.85	389.23	66.85 to 389.23	40,500	36,518
1940 TO 1949	8	89.46	83.12	83.71	23.35	99.30	45.98	117.00	45.98 to 117.00	93,250	78,057
1950 TO 1959	4	93.89	96.69	61.08	26.11	158.30	52.63	146.37	N/A	151,600	92,599
1960 TO 1969	6	71.40	73.57	69.86	17.35	105.30	50.04	108.02	50.04 to 108.02	127,416	89,015
1970 TO 1979	9	100.28	100.28	83.04	22.89	120.76	61.94	157.19	70.08 to 130.11	152,953	127,012
1980 TO 1989	3	97.37	94.11	97.03	7.64	96.98	81.32	103.64	N/A	133,166	129,217
1990 TO 1994	2	105.20	105.20	108.40	4.80	97.05	100.15	110.25	N/A	116,250	126,017
1995 TO 1999	6	100.06	95.73	99.65	7.09	96.06	69.54	104.40	69.54 to 104.40	233,000	232,193
2000 TO Present	3	101.61	104.42	105.44	5.07	99.03	98.09	113.55	N/A	166,666	175,730
ALL	84	97.43	93.84	82.46	24.78	113.80	9.52	389.23	86.02 to 99.93	115,860	95,541

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	2	208.17	208.17	285.83	86.98	72.83	27.11	389.23	N/A	2,099	6,001
5000 TO 9999	1	74.50	74.50	74.50			74.50	74.50	N/A	7,000	5,215
Total \$											
1 TO 9999	3	74.50	163.61	153.74	162.03	106.42	27.11	389.23	N/A	3,733	5,739
10000 TO 29999	10	119.25	117.14	115.98	28.22	101.00	27.59	166.02	81.67 to 164.35	17,840	20,690
30000 TO 59999	24	95.78	87.81	87.86	15.15	99.94	23.79	114.71	80.35 to 100.28	43,050	37,824
60000 TO 99999	13	100.08	95.14	93.34	18.48	101.92	48.79	130.11	69.66 to 117.00	79,492	74,202
100000 TO 149999	13	97.37	91.31	92.26	15.32	98.98	54.21	128.28	70.00 to 104.09	122,600	113,105
150000 TO 249999	12	91.37	86.16	85.37	20.77	100.92	53.52	113.55	63.75 to 103.64	191,492	163,483
250000 TO 499999	7	85.46	84.71	85.30	15.71	99.31	61.94	104.40	61.94 to 104.40	364,912	311,272
500000 +	2	31.07	31.07	30.86	69.38	100.68	9.52	52.63	N/A	515,000	158,945
ALL	84	97.43	93.84	82.46	24.78	113.80	9.52	389.23	86.02 to 99.93	115,860	95,541

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:	84	MEDIAN:	97	COV:	46.20	95% Median C.I.:	86.02 to 99.93
TOTAL Sales Price:	9,697,604	WGT. MEAN:	82	STD:	43.35	95% Wgt. Mean C.I.:	72.82 to 92.11
TOTAL Adj.Sales Price:	9,732,302	MEAN:	94	AVG.ABS.DEV:	24.14	95% Mean C.I.:	84.57 to 103.11
TOTAL Assessed Value:	8,025,502						
AVG. Adj. Sales Price:	115,860	COD:	24.78	MAX Sales Ratio:	389.23		
AVG. Assessed Value:	95,541	PRD:	113.80	MIN Sales Ratio:	9.52		

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

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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	2	27.35	27.35	27.56	0.89	99.23	27.11	27.59	N/A	9,349	2,577
5000 TO 9999	3	74.50	59.99	43.23	25.89	138.77	23.79	81.67	N/A	18,000	7,781
Total \$ _____											
1 TO 9999	5	27.59	46.93	39.20	76.30	119.73	23.79	81.67	N/A	14,539	5,699
10000 TO 29999	11	99.93	125.63	87.93	52.76	142.87	45.98	389.23	50.04 to 166.02	24,318	21,382
30000 TO 59999	24	99.29	94.38	63.83	19.39	147.86	9.52	164.35	86.02 to 102.63	65,900	42,062
60000 TO 99999	17	94.80	90.04	86.01	17.20	104.69	53.52	118.69	69.66 to 108.29	91,905	79,043
100000 TO 149999	8	97.43	90.48	85.11	17.41	106.31	59.89	130.11	59.89 to 130.11	150,100	127,747
150000 TO 249999	12	102.11	96.89	93.31	15.12	103.83	61.94	128.28	72.66 to 113.55	188,874	176,241
250000 TO 499999	7	85.46	83.38	81.69	17.26	102.07	52.63	104.40	52.63 to 104.40	397,258	324,524
ALL _____											
	84	97.43	93.84	82.46	24.78	113.80	9.52	389.23	86.02 to 99.93	115,860	95,541

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	19	84.97	76.36	58.81	33.88	129.83	9.52	166.02	53.73 to 98.92	97,400	57,284
10	14	101.86	103.94	101.49	14.75	102.41	48.79	157.19	95.12 to 118.50	83,764	85,011
15	2	78.96	78.96	91.16	32.21	86.62	53.52	104.40	N/A	307,500	280,318
20	42	98.00	101.49	88.97	24.83	114.07	45.98	389.23	85.46 to 102.43	107,237	95,410
25	2	80.74	80.74	84.25	21.04	95.83	63.75	97.73	N/A	290,000	244,338
30	5	76.78	78.98	68.36	17.59	115.54	52.63	98.09	N/A	202,000	138,077
ALL _____											
	84	97.43	93.84	82.46	24.78	113.80	9.52	389.23	86.02 to 99.93	115,860	95,541

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	84	MEDIAN:	97	COV:	46.20	95% Median C.I.:	86.02 to 99.93
TOTAL Sales Price:	9,697,604	WGT. MEAN:	82	STD:	43.35	95% Wgt. Mean C.I.:	72.82 to 92.11
TOTAL Adj.Sales Price:	9,732,302	MEAN:	94	AVG.ABS.DEV:	24.14	95% Mean C.I.:	84.57 to 103.11
TOTAL Assessed Value:	8,025,502						
AVG. Adj. Sales Price:	115,860	COD:	24.78	MAX Sales Ratio:	389.23		
AVG. Assessed Value:	95,541	PRD:	113.80	MIN Sales Ratio:	9.52		

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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)	18	84.28	75.65	57.09	35.79	132.52	9.52	166.02	53.73 to 98.92	97,256	55,520
297	2	127.46	127.46	100.17	23.33	127.24	97.73	157.19	N/A	182,500	182,814
299	1	89.05	89.05	89.05			89.05	89.05	N/A	100,000	89,050
300	1	108.02	108.02	108.02			108.02	108.02	N/A	42,500	45,910
303	1	104.40	104.40	104.40			104.40	104.40	N/A	455,000	475,000
319	2	77.60	77.60	78.82	10.14	98.45	69.73	85.46	N/A	284,000	223,838
326	2	89.96	89.96	89.67	11.33	100.32	79.77	100.15	N/A	43,750	39,231
329	1	53.52	53.52	53.52			53.52	53.52	N/A	160,000	85,637
344	5	95.51	99.61	103.06	8.31	96.66	89.69	118.69	N/A	48,040	49,508
346	2	81.01	81.01	69.05	23.54	117.32	61.94	100.08	N/A	174,289	120,348
349	1	76.78	76.78	76.78			76.78	76.78	N/A	55,000	42,227
350	4	101.94	90.73	96.00	16.13	94.51	48.79	110.25	N/A	126,201	121,154
351	4	58.19	77.18	58.08	47.91	132.88	45.98	146.37	N/A	199,850	116,082
352	2	94.36	94.36	93.19	22.56	101.25	73.07	115.64	N/A	137,500	128,142
353	8	105.46	109.77	105.05	15.47	104.49	81.67	164.35	81.67 to 164.35	55,800	58,619
380	1	95.12	95.12	95.12			95.12	95.12	N/A	39,900	37,954
386	3	101.48	100.83	101.07	2.06	99.77	97.37	103.64	N/A	131,500	132,903
389	1	69.54	69.54	69.54			69.54	69.54	N/A	58,000	40,333
406	6	101.31	149.09	108.40	57.48	137.54	74.50	389.23	74.50 to 389.23	64,166	69,553
419	4	88.68	87.69	84.95	10.88	103.22	74.76	98.63	N/A	213,702	181,541
426	1	128.28	128.28	128.28			128.28	128.28	N/A	135,000	173,173
442	1	104.28	104.28	104.28			104.28	104.28	N/A	54,900	57,247
444	1	66.85	66.85	66.85			66.85	66.85	N/A	103,000	68,852
458	1	70.08	70.08	70.08			70.08	70.08	N/A	400,000	280,320
484	1	72.66	72.66	72.66			72.66	72.66	N/A	210,000	152,590
494	2	107.58	107.58	108.15	5.55	99.47	101.61	113.55	N/A	182,500	197,382
528	7	99.15	87.45	90.04	16.27	97.13	50.04	113.03	50.04 to 113.03	73,457	66,141
851	1	118.50	118.50	118.50			118.50	118.50	N/A	20,000	23,700
ALL	84	97.43	93.84	82.46	24.78	113.80	9.52	389.23	86.02 to 99.93	115,860	95,541

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	130.11	130.11	130.11			130.11	130.11	N/A	80,000	104,086
03	80	97.43	93.73	82.10	25.01	114.16	9.52	389.23	85.46 to 99.93	114,466	93,975
04	3	89.05	84.81	81.48	14.17	104.08	63.75	101.61	N/A	165,000	134,447
ALL	84	97.43	93.84	82.46	24.78	113.80	9.52	389.23	86.02 to 99.93	115,860	95,541

2006 Assessment Practices Survey for Cass County

March 20, 2006

I. General Office

A. Staffing and Funding Information

The Cass County Assessor is a duly elected county official who holds a current assessor certificate issued by the Department of Property Assessment and Taxation and has obtained adequate continuing education to hold said certificate. There are six certificate holders working in the Cass County assessors office.

1. Deputy on staff: **One**
2. Appraisers on staff: **Three with one holding a registered license.**
3. Other full-time employees: **Three**
4. Other part-time employees: **Two, both are licensed appraisers.**
5. Number of shared employees: **None**
6. Assessor's requested budget for current fiscal year: **\$360,406, this includes \$200,000 requested for the reappraisal of mining operations. Land and Rock processing plants, rock quarry and gravel pit operations to be completed over the next two years with a completion date of 2007.**
 - a. Does this include employee benefits? **No see "Other"**
7. Part of the budget that is dedicated to the computer system: **\$10,000 for repairs, equipment replacements, ink and special paper etc. This amount is included as part of the appraisal budget.**
8. Adopted budget, or granted budget if different from above: **\$260,406 which includes \$100,000 in this budget for the above mentioned mining operations appraisal.**
 - a. Does this amount include employee benefits? **No see "Other"**
9. Amount of total budget set aside for appraisal work: **\$100,000**
10. Amount of the total budget set aside for education/workshops: **\$ 3,000 this amount is not a separate budget. But \$1800 is included in the appraisal budget and \$1200 is in the assessor's budget.**
11. Appraisal/Reappraisal budget, if not part of the total budget: **\$212,155**
12. Other miscellaneous funds: **\$55,840, this is part of the county general budget to cover the Terra Scan contract maintenance, which includes the Marshall and Swift**

maintenance (\$38,040) and other software. This also includes paper (\$1200), phone / fax / internet (\$3600), office utilities (\$5500) and IT support (\$4500). \$52,840 is in the county general budget for sick leave (\$8064), insurance (\$35,000), FICA (\$16,224) and retirement (\$10,816).

13. Total budget **\$472,561**

a. Was any of last year’s budget not used? **\$9,424.**

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

Last appraisal dates were reported. There are areas where appraisals have taken place last in 2001, 2002, 2003, 2004 and 2005. IE; 2001 through 2005 parts of Plattsmouth town, and the villages, rural residential (acreages, farm residential sites and farm building sites) in the rural precincts and recreational areas. Comprehensive lists of appraisal accomplishments by year are available.

1. Data collection done by: **Appraisal staff**

2. Valuation done by: **Appraisal staff**

3. Date of last appraisal: ¹

Urban: **2006**

Suburban: **2006**

Rural: **2006**

4. Date of last “update”: ² **The update information follows a similar schedule to the appraisal process.**

Urban: **2006**

Suburban: **2006**

Rural: **2006**

5. Pickup work done by: ³ **Appraisal staff**

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	1635	0	0	1635

Residential 1632 and Recreational 3

6. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? **This information will role with each appraisal.**

Urban: **2005**

Suburban: **2005**

Rural: **2005**

7. What was the last year the depreciation schedule for this property class was developed using market-derived information? **The cost approach with the depreciation determined from the market and further refined with economic and condition adjustments to match neighborhood market conditions.**

Urban: **2005**

Suburban: **2005**

Rural: **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

Urban: **2005**

Suburban: **2005**

Rural: **2005**

9. Number of market areas/neighborhoods for this property class:

Urban: **24**

Suburban: **10**

Rural: **53**

10. How are these defined? **Market areas can be defined by the separate villages or by subdivisions with in Plattsmouth with rural and suburban areas are determined by sales action with the market.**

C. Commercial/Industrial Appraisal Information

Last appraisal dates were reported. There are areas where appraisals have taken place last in 2001, 2002, 2003 and 2004.

1. Data collection done by: **Appraisal staff**

2. Valuation done by: **Appraisal staff**

3. Date of last appraisal: ¹

Urban: **2006**

Suburban: **2006**

Rural: **2006**

4. Date of last “update”: ²

Urban: **2006**

Suburban: **2006**

Rural: **2006**

5. Pickup work done by whom: ³ **Appraisal staff**

Property Type	# of Permits	# of Info. Statements	Other		Total
Commercial	126	0	17		143

Commercial 116, Industrial 10 and Other 17

6. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?

Urban: **2005**

Suburban: **2005**

Rural: **2005**

7. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information? **The cost approach with the depreciation determined from the market and further refined with economic and condition adjustments to match neighborhood market conditions.**

Urban: **2005**

Suburban: **2005**

Rural: **2005**

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 **An income approach to value is used only on the apartment complexes for the 2005 reappraisal.**

Urban: **2005** Suburban: **2005** Rural: **2005**

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

Urban: **2005** Suburban: **2005** Rural: **2005**

10. Number of market areas/neighborhoods for this property class?

Urban and Suburban: **17** Rural: **9**

11. How are these defined? **Market information is used to define the areas and where to draw the lines.**

D. Agricultural Appraisal Information; - Land only.

Last appraisal dates as reported.

1. Data collection done by: **Appraisal staff**

2. Valuation done by: **Appraisal staff**

3. Date of last appraisal: ¹

Suburban: **2005** Rural: **2005** Agricultural: **2005**

4. Date of last "update": ²

Suburban: **2004** Rural: **2004** Agricultural: **2004**

5. Pickup work done by whom: ³ **Appraisal staff**

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	167	0	0	167

Rural improvement permits

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 **An income approach to value is used to determine the special value for agricultural land.**

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 **2005**

8. What is the date of the soil survey currently used? **1981**

9. What date was the last countywide land use study completed? **1999**
 - a. By what method? **Aerial Photos were used to identify changes in land use.**
 - b. By whom? **Appraisal staff**
 - c. What proportion is complete / implemented at this time? **100% the assessor's office staff maintains the current land use information. An FSA certification is required with any requested change by the land owner.**

10. Number of market areas/neighborhoods for this property class: **20**

11. How are these defined? **The similarities in sales are used to define the boundaries of the market areas.**

12. Has the county implemented special valuation for agricultural land within the county? **Yes: The complete county maintains one market area covering the complete county and an income methodology is used and is applied by LCG's.**

E. Computer, Automation Information and GIS

1. Administrative software: **TerraScan**

2. CAMA software: **TerraScan**

3. Cadastral maps and GIS software:
There is a GIS office for the courthouse with assistance from GIS Workshop.
 - a. Who maintains the Cadastral Maps? **The Register of Deeds staff maintains the cadastral maps on paper copies and the maps are now also on GIS.**
 - b. Who maintains the GIS software and maps? **GIS WorkShop maintains the software and the GIS office working under the Register of Deeds office maintains the maps. With the GIS the maps are available on the counties web site. But the GIS system is not integrated with any of the county software so must be upgraded separately with the GIS only serving the web site.**

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?

Cedar Creek	Elmwood
Eagle	Greenwood

Louisville
Murray
Plattsmouth *
* County Seat

South Bend
Union
Weeping Water

c. When was zoning implemented? **The county was zoned in 1999 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.**

G. Contracted Services

1. Appraisal Services: **A majority of the appraisal process are done in house with the assistance of the two part time appraisers that are contracted.**
2. Other Services: **The Terra Scan system is contracted through the County Board using county general funding and not directly budgeted through the assessor's office.**

Assessment Actions

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

1. Residential: **In the Northeast half and the Southeast part of the county the following has been completed for the 2006 assessment, the Rural Residential Land and improvements, all Residential and Recreational, Rural Subdivisions and Cedar Creek Village.**
2. Commercial: **The multi family properties and the light industrial properties were re-appraised.**
3. Agricultural Land: **The land use study for agricultural use, market analysis completed for recapture values and re-analysis of the methodology for valuation for the special value. Sites, improvements and specialty parcels have also been re-appraised as described in the residential portion of this report.**

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 13 - Cass

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 18,745	Value 1,900,830,136	Total Growth 34,218,059 (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	898	9,398,132	545	14,650,957	1,659	25,289,288	3,102	49,338,377	
2. Res Improv Land	4,881	69,395,431	1,119	41,958,882	2,901	105,976,380	8,901	217,330,693	
3. Res Improvements	5,299	366,370,455	1,159	180,612,896	3,082	394,197,339	9,540	941,180,690	
4. Res Total	6,197	445,164,018	1,704	237,222,735	4,741	525,463,007	12,642	1,207,849,760	29,102,657
% of Total	49.01	36.85	13.47	19.64	37.50	43.50	67.44	63.54	85.05
5. Rec UnImp Land	1	33,384	26	3,173,922	58	1,821,975	85	5,029,281	
6. Rec Improv Land	2	63,518	1	32,169	13	1,930,624	16	2,026,311	
7. Rec Improvements	2	1,305	2	33,463	13	1,346,575	17	1,381,343	
8. Rec Total	3	98,207	28	3,239,554	71	5,099,174	102	8,436,935	125
% of Total	2.94	1.16	27.45	38.39	69.60	60.43	0.54	0.44	0.00
Res+Rec Total	6,200	445,262,225	1,732	240,462,289	4,812	530,562,181	12,744	1,216,286,695	29,102,782
% of Total	48.65	36.60	13.59	19.77	37.75	43.62	67.98	63.98	85.05

County 13 - Cass

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 18,745	Value 1,900,830,136	Total Growth 34,218,059 (Sum 17, 25, & 41)
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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	87	1,818,392	27	1,008,325	57	2,665,313	171	5,492,030	
10. Comm Improv Land	529	13,262,129	32	2,738,139	84	11,658,467	645	27,658,735	
11. Comm Improvements	555	59,565,200	40	5,161,368	98	26,060,777	693	90,787,345	
12. Comm Total	642	74,645,721	67	8,907,832	155	40,384,557	864	123,938,110	3,158,155
% of Total	74.30	60.22	7.75	7.18	17.93	32.58	4.60	6.52	9.22
13. Ind UnImp Land	7	323,394	9	137,742	26	2,463,575	42	2,924,711	
14. Ind Improv Land	8	223,938	8	770,444	2	281,991	18	1,276,373	
15. Ind Improvements	8	1,139,546	9	41,860,744	5	1,814,818	22	44,815,108	
16. Ind Total	15	1,686,878	18	42,768,930	31	4,560,384	64	49,016,192	446,225
% of Total	23.43	3.44	28.12	87.25	48.43	9.30	0.34	2.57	1.30
Comm+Ind Total	657	76,332,599	85	51,676,762	186	44,944,941	64	49,016,192	446,225
% of Total	70.79	44.13	9.15	29.87	20.04	25.98	4.95	9.09	10.53
17. Taxable Total	6,857	521,594,824	1,817	292,139,051	4,998	575,507,122	13,672	1,389,240,997	32,707,162
% of Total	50.15	37.54	13.28	17.30	36.55	38.19	72.93	73.08	95

County 13 - Cass

2006 County Abstract of Assessment for Real Property, Form 45

Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	77,698	1,313,710	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	77,698	1,313,710
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	77,698	1,313,710

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	1	0	0	0
24. Mineral Interest-Non-Producing	0	0	2	18,680	2	216,283
	Total		Growth			
	Records	Value	Records	Value		
23. Mineral Interest-Producing	1	0	0	0		
24. Mineral Interest-Non-Producing	4	234,963	0	0		
25. Mineral Interest Total	5	234,963	0	0		

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	545	114	979	1,638

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	523	26,109,625	3,069	216,933,703	3,592	243,043,328
28. Ag-Improved Land	0	0	191	15,768,167	1,226	127,332,485	1,417	143,100,652
29. Ag-Improvements	0	0	191	20,127,641	1,285	105,082,555	1,476	125,210,196
30. Ag-Total Taxable							5,068	511,354,176

County 13 - Cass

2006 County Abstract of Assessment for Real Property, Form 45

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	2	2.000	35,000	
32. HomeSite Improv Land	0	0.000	0	132	133.420	2,384,000	
33. HomeSite Improvements	0		0	135		16,739,884	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	10	133.210	177,528	
36. FarmSite Impr Land	0	0.000	0	134	260.600	1,852,185	
37. FarmSite Improv	0		0	183		3,387,757	
38. FarmSite Total							
39. Road & Ditches		0.000			481.210		
40. Other-Non Ag Use		0.000	0		3.000	21,750	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	8	16.000	153,775	10	18.000	188,775	
32. HomeSite Improv Land	828	855.180	14,807,075	960	988.600	17,191,075	
33. HomeSite Improvements	852		86,104,919	987		102,844,803	1,510,897
34. HomeSite Total				997	1,006.600	120,224,653	
35. FarmSite UnImp Land	47	372.030	882,674	57	505.240	1,060,202	
36. FarmSite Impr Land	1,013	2,053.390	11,341,935	1,147	2,313.990	13,194,120	
37. FarmSite Improv	1,229		18,977,636	1,412		22,365,393	0
38. FarmSite Total				1,469	2,819.230	36,619,715	
39. Road & Ditches		5,188.050			5,669.260		
40. Other-Non Ag Use		2.650	0		5.650	21,750	
41. Total Section VI				2,466	9,500.740	156,866,118	1,510,897

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	4	448.720	328,071
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	6	363.690	266,011	10	812.410	594,082

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	704	34,077.310	37,060,304
44. Recapture Val			0			80,157,849
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	4,241	280,345.890	314,339,638	4,945	314,423.200	351,399,942
44. Recapture Val			528,795,137			608,952,986

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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	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	216.000	319,530	216.000	319,530
55. 1D	0.000	0	0.000	0	1,924.240	2,758,066	1,924.240	2,758,066
56. 2D1	0.000	0	0.000	0	1,366.850	1,644,949	1,366.850	1,644,949
57. 2D	0.000	0	0.000	0	4,952.360	5,995,414	4,952.360	5,995,414
58. 3D1	0.000	0	0.000	0	113.550	120,363	113.550	120,363
59. 3D	0.000	0	0.000	0	3,522.990	4,663,334	3,522.990	4,663,334
60. 4D1	0.000	0	0.000	0	2,912.840	3,259,964	2,912.840	3,259,964
61. 4D	0.000	0	0.000	0	71.000	71,000	71.000	71,000
62. Total	0.000	0	0.000	0	15,079.830	18,832,620	15,079.830	18,832,620
Grass:								
63. 1G1	0.000	0	0.000	0	61.680	36,701	61.680	36,701
64. 1G	0.000	0	0.000	0	172.560	98,360	172.560	98,360
65. 2G1	0.000	0	0.000	0	86.910	41,716	86.910	41,716
66. 2G	0.000	0	0.000	0	559.550	268,584	559.550	268,584
67. 3G1	0.000	0	0.000	0	72.210	30,329	72.210	30,329
68. 3G	0.000	0	0.000	0	234.100	124,073	234.100	124,073
69. 4G1	0.000	0	0.000	0	588.400	261,840	588.400	261,840
70. 4G	0.000	0	0.000	0	405.200	162,080	405.200	162,080
71. Total	0.000	0	0.000	0	2,180.610	1,023,683	2,180.610	1,023,683
72. Waste	0.000	0	0.000	0	284.880	14,247	284.880	14,247
73. Other	0.000	0	0.000	0	9.660	966	9.660	966
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	17,554.980	19,871,516	17,554.980	19,871,516

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 27

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1.000	1,840	1.000	1,840
46. 1A	0.000	0	0.000	0	107.240	189,815	107.240	189,815
47. 2A1	0.000	0	0.000	0	26.000	38,740	26.000	38,740
48. 2A	0.000	0	0.000	0	94.500	140,805	94.500	140,805
49. 3A1	0.000	0	0.000	0	4.000	5,240	4.000	5,240
50. 3A	0.000	0	0.000	0	167.500	274,700	167.500	274,700
51. 4A1	0.000	0	0.000	0	38.200	52,716	38.200	52,716
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	438.440	703,856	438.440	703,856
Dryland:								
54. 1D1	0.000	0	6.000	8,940	3,677.400	5,490,644	3,683.400	5,499,584
55. 1D	0.000	0	40.000	57,200	11,103.890	15,890,986	11,143.890	15,948,186
56. 2D1	0.000	0	87.000	104,835	14,455.160	17,456,591	14,542.160	17,561,426
57. 2D	0.000	0	15.000	18,075	10,041.950	12,114,201	10,056.950	12,132,276
58. 3D1	0.000	0	0.000	0	485.110	514,216	485.110	514,216
59. 3D	0.000	0	5.000	6,625	21,840.360	28,964,947	21,845.360	28,971,572
60. 4D1	0.000	0	97.000	108,155	10,282.370	11,495,904	10,379.370	11,604,059
61. 4D	0.000	0	0.000	0	571.910	571,910	571.910	571,910
62. Total	0.000	0	250.000	303,830	72,458.150	92,499,399	72,708.150	92,803,229
Grass:								
63. 1G1	0.000	0	0.000	0	44.000	26,180	44.000	26,180
64. 1G	0.000	0	4.000	2,280	572.350	326,658	576.350	328,938
65. 2G1	0.000	0	0.000	0	457.320	219,513	457.320	219,513
66. 2G	0.000	0	6.000	2,880	2,240.160	1,076,645	2,246.160	1,079,525
67. 3G1	0.000	0	0.000	0	162.000	68,040	162.000	68,040
68. 3G	0.000	0	6.000	3,180	1,656.610	879,163	1,662.610	882,343
69. 4G1	0.000	0	0.000	0	1,395.500	621,001	1,395.500	621,001
70. 4G	0.000	0	0.000	0	2,549.130	1,030,102	2,549.130	1,030,102
71. Total	0.000	0	16.000	8,340	9,077.070	4,247,302	9,093.070	4,255,642
72. Waste	0.000	0	4.000	200	1,471.000	73,559	1,475.000	73,759
73. Other	0.000	0	0.000	0	258.760	81,476	258.760	81,476
74. Exempt	0.000		0.000		9.100		9.100	
75. Total	0.000	0	270.000	312,370	83,703.420	97,605,592	83,973.420	97,917,962

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 28

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	152.310	226,942	152.310	226,942
55. 1D	0.000	0	0.000	0	1,028.510	1,470,771	1,028.510	1,470,771
56. 2D1	0.000	0	0.000	0	940.800	1,135,121	940.800	1,135,121
57. 2D	0.000	0	0.000	0	230.020	277,175	230.020	277,175
58. 3D1	0.000	0	0.000	0	49.550	52,523	49.550	52,523
59. 3D	0.000	0	0.000	0	1,793.580	2,376,498	1,793.580	2,376,498
60. 4D1	0.000	0	0.000	0	13.000	14,495	13.000	14,495
61. 4D	0.000	0	0.000	0	25.000	25,000	25.000	25,000
62. Total	0.000	0	0.000	0	4,232.770	5,578,525	4,232.770	5,578,525
Grass:								
63. 1G1	0.000	0	0.000	0	9.000	5,355	9.000	5,355
64. 1G	0.000	0	0.000	0	61.570	35,095	61.570	35,095
65. 2G1	0.000	0	0.000	0	34.500	16,560	34.500	16,560
66. 2G	0.000	0	0.000	0	46.750	22,440	46.750	22,440
67. 3G1	0.000	0	0.000	0	21.000	8,820	21.000	8,820
68. 3G	0.000	0	0.000	0	65.000	34,450	65.000	34,450
69. 4G1	0.000	0	0.000	0	51.000	22,695	51.000	22,695
70. 4G	0.000	0	0.000	0	134.900	53,960	134.900	53,960
71. Total	0.000	0	0.000	0	423.720	199,375	423.720	199,375
72. Waste	0.000	0	0.000	0	71.250	3,564	71.250	3,564
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	4,727.740	5,781,464	4,727.740	5,781,464

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 29

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	46.000	84,640	46.000	84,640
46. 1A	0.000	0	0.000	0	53.000	93,810	53.000	93,810
47. 2A1	0.000	0	0.000	0	99.000	147,510	99.000	147,510
48. 2A	0.000	0	0.000	0	84.000	125,160	84.000	125,160
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	221.500	363,260	221.500	363,260
51. 4A1	0.000	0	0.000	0	25.000	34,500	25.000	34,500
52. 4A	0.000	0	0.000	0	4.000	4,940	4.000	4,940
53. Total	0.000	0	0.000	0	532.500	853,820	532.500	853,820
Dryland:								
54. 1D1	0.000	0	8.890	13,246	2,120.690	3,159,830	2,129.580	3,173,076
55. 1D	0.000	0	115.540	165,222	5,670.120	8,127,976	5,785.660	8,293,198
56. 2D1	0.000	0	320.770	386,528	8,039.040	9,738,517	8,359.810	10,125,045
57. 2D	0.000	0	138.500	166,893	2,102.460	2,539,280	2,240.960	2,706,173
58. 3D1	0.000	0	0.000	0	530.940	562,796	530.940	562,796
59. 3D	0.000	0	111.910	148,281	13,480.580	17,941,883	13,592.490	18,090,164
60. 4D1	0.000	0	454.410	506,667	2,385.400	2,678,373	2,839.810	3,185,040
61. 4D	0.000	0	0.000	0	469.070	469,070	469.070	469,070
62. Total	0.000	0	1,150.020	1,386,837	34,798.300	45,217,725	35,948.320	46,604,562
Grass:								
63. 1G1	0.000	0	0.000	0	7.000	4,165	7.000	4,165
64. 1G	0.000	0	5.000	2,850	291.350	166,069	296.350	168,919
65. 2G1	0.000	0	0.000	0	412.010	197,766	412.010	197,766
66. 2G	0.000	0	28.000	13,440	824.200	395,616	852.200	409,056
67. 3G1	0.000	0	0.000	0	277.480	116,542	277.480	116,542
68. 3G	0.000	0	0.000	0	1,077.130	570,879	1,077.130	570,879
69. 4G1	0.000	0	1.000	445	903.130	367,745	904.130	368,190
70. 4G	0.000	0	60.130	24,052	2,245.070	898,028	2,305.200	922,080
71. Total	0.000	0	94.130	40,787	6,037.370	2,716,810	6,131.500	2,757,597
72. Waste	0.000	0	26.340	1,317	1,332.740	66,644	1,359.080	67,961
73. Other	0.000	0	0.000	0	577.580	255,638	577.580	255,638
74. Exempt	0.000		0.000		1.490		1.490	
75. Total	0.000	0	1,270.490	1,428,941	43,278.490	49,110,637	44,548.980	50,539,578

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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	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	128.660	191,703	128.660	191,703
55. 1D	0.000	0	0.000	0	1,472.050	2,109,082	1,472.050	2,109,082
56. 2D1	0.000	0	0.000	0	7,774.820	9,435,111	7,774.820	9,435,111
57. 2D	0.000	0	0.000	0	826.500	995,934	826.500	995,934
58. 3D1	0.000	0	0.000	0	80.600	86,329	80.600	86,329
59. 3D	0.000	0	0.000	0	12,774.820	17,008,198	12,774.820	17,008,198
60. 4D1	0.000	0	0.000	0	737.310	836,392	737.310	836,392
61. 4D	0.000	0	0.000	0	324.940	325,505	324.940	325,505
62. Total	0.000	0	0.000	0	24,119.700	30,988,254	24,119.700	30,988,254
Grass:								
63. 1G1	0.000	0	0.000	0	29.000	17,255	29.000	17,255
64. 1G	0.000	0	0.000	0	126.710	72,224	126.710	72,224
65. 2G1	0.000	0	0.000	0	372.070	178,592	372.070	178,592
66. 2G	0.000	0	0.000	0	332.350	159,529	332.350	159,529
67. 3G1	0.000	0	0.000	0	230.640	100,967	230.640	100,967
68. 3G	0.000	0	0.000	0	884.100	468,574	884.100	468,574
69. 4G1	0.000	0	0.000	0	590.490	267,090	590.490	267,090
70. 4G	0.000	0	0.000	0	1,411.770	572,741	1,411.770	572,741
71. Total	0.000	0	0.000	0	3,977.130	1,836,972	3,977.130	1,836,972
72. Waste	0.000	0	0.000	0	469.860	23,495	469.860	23,495
73. Other	0.000	0	0.000	0	1,350.380	797,673	1,350.380	797,673
74. Exempt	0.000		0.000		0.750		0.750	
75. Total	0.000	0	0.000	0	29,917.070	33,646,394	29,917.070	33,646,394

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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	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	278.140	397,742	0.000	0	278.140	397,742
56. 2D1	0.000	0	84.300	101,582	0.000	0	84.300	101,582
57. 2D	0.000	0	23.460	28,269	0.000	0	23.460	28,269
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	243.590	322,757	0.000	0	243.590	322,757
60. 4D1	0.000	0	19.030	21,218	0.000	0	19.030	21,218
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	648.520	871,568	0.000	0	648.520	871,568
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	13.900	7,923	0.000	0	13.900	7,923
65. 2G1	0.000	0	20.590	9,883	0.000	0	20.590	9,883
66. 2G	0.000	0	16.720	8,026	0.000	0	16.720	8,026
67. 3G1	0.000	0	2.000	840	0.000	0	2.000	840
68. 3G	0.000	0	47.170	25,001	0.000	0	47.170	25,001
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	13.370	5,348	0.000	0	13.370	5,348
71. Total	0.000	0	113.750	57,021	0.000	0	113.750	57,021
72. Waste	0.000	0	5.000	250	0.000	0	5.000	250
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	767.270	928,839	0.000	0	767.270	928,839

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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	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	26.370	46,675	26.370	46,675
47. 2A1	0.000	0	0.000	0	72.940	108,681	72.940	108,681
48. 2A	0.000	0	0.000	0	16.850	25,107	16.850	25,107
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	13.000	17,940	13.000	17,940
52. 4A	0.000	0	0.000	0	2.000	2,470	2.000	2,470
53. Total	0.000	0	0.000	0	131.160	200,873	131.160	200,873
Dryland:								
54. 1D1	0.000	0	0.000	0	180.130	268,394	180.130	268,394
55. 1D	0.000	0	0.000	0	1,530.680	2,190,237	1,530.680	2,190,237
56. 2D1	0.000	0	0.000	0	2,795.780	3,368,916	2,795.780	3,368,916
57. 2D	0.000	0	0.000	0	728.770	882,534	728.770	882,534
58. 3D1	0.000	0	0.000	0	39.280	48,012	39.280	48,012
59. 3D	0.000	0	0.000	0	3,652.120	4,842,272	3,652.120	4,842,272
60. 4D1	0.000	0	0.000	0	777.030	906,888	777.030	906,888
61. 4D	0.000	0	0.000	0	327.740	327,740	327.740	327,740
62. Total	0.000	0	0.000	0	10,031.530	12,834,993	10,031.530	12,834,993
Grass:								
63. 1G1	0.000	0	0.000	0	4.000	2,380	4.000	2,380
64. 1G	0.000	0	0.000	0	72.550	46,245	72.550	46,245
65. 2G1	0.000	0	0.000	0	147.260	70,685	147.260	70,685
66. 2G	0.000	0	0.000	0	97.000	46,560	97.000	46,560
67. 3G1	0.000	0	0.000	0	28.000	11,760	28.000	11,760
68. 3G	0.000	0	0.000	0	293.060	155,323	293.060	155,323
69. 4G1	0.000	0	0.000	0	463.410	208,872	463.410	208,872
70. 4G	0.000	0	0.000	0	1,062.590	473,600	1,062.590	473,600
71. Total	0.000	0	0.000	0	2,167.870	1,015,425	2,167.870	1,015,425
72. Waste	0.000	0	0.000	0	444.170	22,212	444.170	22,212
73. Other	0.000	0	0.000	0	170.010	167,910	170.010	167,910
74. Exempt	0.000		0.000		27.640		27.640	
75. Total	0.000	0	0.000	0	12,944.740	14,241,413	12,944.740	14,241,413

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 51

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	160.000	154,960	160.000	154,960
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	160.000	154,960	160.000	154,960
Dryland:								
54. 1D1	0.000	0	0.000	0	39.000	58,110	39.000	58,110
55. 1D	0.000	0	6.000	8,580	1,043.690	1,474,421	1,049.690	1,483,001
56. 2D1	0.000	0	0.000	0	1,907.140	1,997,978	1,907.140	1,997,978
57. 2D	0.000	0	0.000	0	281.650	329,267	281.650	329,267
58. 3D1	0.000	0	0.000	0	57.500	41,703	57.500	41,703
59. 3D	0.000	0	9.000	11,925	2,775.000	3,676,883	2,784.000	3,688,808
60. 4D1	0.000	0	7.000	7,805	1,238.800	1,340,265	1,245.800	1,348,070
61. 4D	0.000	0	0.000	0	95.040	95,040	95.040	95,040
62. Total	0.000	0	22.000	28,310	7,437.820	9,013,667	7,459.820	9,041,977
Grass:								
63. 1G1	0.000	0	0.000	0	2.000	1,190	2.000	1,190
64. 1G	0.000	0	0.000	0	129.770	80,956	129.770	80,956
65. 2G1	0.000	0	0.000	0	248.660	126,907	248.660	126,907
66. 2G	0.000	0	0.000	0	54.500	26,160	54.500	26,160
67. 3G1	0.000	0	0.000	0	26.170	10,991	26.170	10,991
68. 3G	0.000	0	0.000	0	325.150	172,333	325.150	172,333
69. 4G1	0.000	0	11.990	5,336	617.430	274,759	629.420	280,095
70. 4G	0.000	0	0.000	0	1,222.880	493,811	1,222.880	493,811
71. Total	0.000	0	11.990	5,336	2,626.560	1,187,107	2,638.550	1,192,443
72. Waste	0.000	0	0.000	0	530.770	26,542	530.770	26,542
73. Other	0.000	0	0.000	0	2.190	219	2.190	219
74. Exempt	0.000		0.000		1.660		1.660	
75. Total	0.000	0	33.990	33,646	10,757.340	10,382,495	10,791.330	10,416,141

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 52

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	336.000	241,237	336.000	241,237
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	2.500	1,003	2.500	1,003
50. 3A	0.000	0	0.000	0	34.000	55,760	34.000	55,760
51. 4A1	0.000	0	0.000	0	37.400	10,260	37.400	10,260
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	409.900	308,260	409.900	308,260
Dryland:								
54. 1D1	0.000	0	0.000	0	250.000	372,500	250.000	372,500
55. 1D	0.000	0	91.680	131,102	3,388.290	4,852,934	3,479.970	4,984,036
56. 2D1	0.000	0	330.600	398,374	8,278.300	9,488,749	8,608.900	9,887,123
57. 2D	0.000	0	43.250	52,116	915.740	1,103,467	958.990	1,155,583
58. 3D1	0.000	0	0.000	0	424.540	424,803	424.540	424,803
59. 3D	0.000	0	627.990	832,087	10,144.420	13,448,272	10,772.410	14,280,359
60. 4D1	0.000	0	8.000	8,920	1,834.740	1,908,638	1,842.740	1,917,558
61. 4D	0.000	0	11.090	11,090	366.140	355,192	377.230	366,282
62. Total	0.000	0	1,112.610	1,433,689	25,602.170	31,954,555	26,714.780	33,388,244
Grass:								
63. 1G1	0.000	0	0.000	0	11.000	6,545	11.000	6,545
64. 1G	0.000	0	3.000	1,710	344.400	196,308	347.400	198,018
65. 2G1	0.000	0	0.000	0	149.690	69,479	149.690	69,479
66. 2G	0.000	0	4.000	1,920	242.360	116,333	246.360	118,253
67. 3G1	0.000	0	0.000	0	72.620	30,501	72.620	30,501
68. 3G	0.000	0	16.000	8,480	803.940	427,694	819.940	436,174
69. 4G1	0.000	0	0.000	0	816.330	354,318	816.330	354,318
70. 4G	0.000	0	11.000	4,400	1,779.240	729,316	1,790.240	733,716
71. Total	0.000	0	34.000	16,510	4,219.580	1,930,494	4,253.580	1,947,004
72. Waste	0.000	0	33.080	1,654	1,156.890	57,855	1,189.970	59,509
73. Other	0.000	0	0.000	0	22.200	2,220	22.200	2,220
74. Exempt	0.000		0.000		60.920		60.920	
75. Total	0.000	0	1,179.690	1,451,853	31,410.740	34,253,384	32,590.430	35,705,237

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 53

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	3.000	4,470	0.000	0	3.000	4,470
55. 1D	0.000	0	288.890	413,113	0.000	0	288.890	413,113
56. 2D1	0.000	0	697.920	840,995	5.000	6,025	702.920	847,020
57. 2D	0.000	0	87.590	105,546	0.000	0	87.590	105,546
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	1,067.040	1,413,834	14.000	18,550	1,081.040	1,432,384
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	2,144.440	2,777,958	19.000	24,575	2,163.440	2,802,533
Grass:								
63. 1G1	0.000	0	3.500	2,083	0.000	0	3.500	2,083
64. 1G	0.000	0	9.640	5,495	0.000	0	9.640	5,495
65. 2G1	0.000	0	17.000	8,160	10.890	5,227	27.890	13,387
66. 2G	0.000	0	34.930	16,766	0.000	0	34.930	16,766
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	94.740	50,212	21.500	11,395	116.240	61,607
69. 4G1	0.000	0	4.000	1,780	0.000	0	4.000	1,780
70. 4G	0.000	0	71.290	28,516	16.420	6,568	87.710	35,084
71. Total	0.000	0	235.100	113,012	48.810	23,190	283.910	136,202
72. Waste	0.000	0	28.150	1,408	9.110	456	37.260	1,864
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	2,407.690	2,892,378	76.920	48,221	2,484.610	2,940,599

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 54

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	143.000	263,120	143.000	263,120
46. 1A	0.000	0	0.000	0	82.000	145,140	82.000	145,140
47. 2A1	0.000	0	0.000	0	33.000	49,170	33.000	49,170
48. 2A	0.000	0	0.000	0	40.000	59,600	40.000	59,600
49. 3A1	0.000	0	0.000	0	11.000	14,410	11.000	14,410
50. 3A	0.000	0	0.000	0	48.000	78,720	48.000	78,720
51. 4A1	0.000	0	0.000	0	1.000	1,380	1.000	1,380
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	358.000	611,540	358.000	611,540
Dryland:								
54. 1D1	0.000	0	0.000	0	3,969.830	5,915,053	3,969.830	5,915,053
55. 1D	0.000	0	0.000	0	5,649.520	8,078,820	5,649.520	8,078,820
56. 2D1	0.000	0	0.000	0	9,519.490	11,472,669	9,519.490	11,472,669
57. 2D	0.000	0	0.000	0	2,090.690	2,519,286	2,090.690	2,519,286
58. 3D1	0.000	0	0.000	0	733.630	777,647	733.630	777,647
59. 3D	0.000	0	0.000	0	12,174.920	16,131,795	12,174.920	16,131,795
60. 4D1	0.000	0	0.000	0	428.080	477,311	428.080	477,311
61. 4D	0.000	0	0.000	0	204.410	204,410	204.410	204,410
62. Total	0.000	0	0.000	0	34,770.570	45,576,991	34,770.570	45,576,991
Grass:								
63. 1G1	0.000	0	0.000	0	223.790	133,156	223.790	133,156
64. 1G	0.000	0	0.000	0	356.590	203,256	356.590	203,256
65. 2G1	0.000	0	0.000	0	237.060	113,789	237.060	113,789
66. 2G	0.000	0	0.000	0	553.710	265,781	553.710	265,781
67. 3G1	0.000	0	0.000	0	57.000	23,940	57.000	23,940
68. 3G	0.000	0	0.000	0	509.790	270,191	509.790	270,191
69. 4G1	0.000	0	0.000	0	129.590	57,669	129.590	57,669
70. 4G	0.000	0	0.000	0	758.350	303,340	758.350	303,340
71. Total	0.000	0	0.000	0	2,825.880	1,371,122	2,825.880	1,371,122
72. Waste	0.000	0	0.000	0	822.750	41,149	822.750	41,149
73. Other	0.000	0	0.000	0	2.000	2,000	2.000	2,000
74. Exempt	0.000		0.000		1.380		1.380	
75. Total	0.000	0	0.000	0	38,779.200	47,602,802	38,779.200	47,602,802

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 55

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	3.000	5,520	3.000	5,520
46. 1A	0.000	0	0.000	0	52.000	92,040	52.000	92,040
47. 2A1	0.000	0	0.000	0	16.750	24,958	16.750	24,958
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	12.000	19,680	12.000	19,680
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	83.750	142,198	83.750	142,198
Dryland:								
54. 1D1	0.000	0	0.000	0	24.420	36,386	24.420	36,386
55. 1D	0.000	0	0.000	0	436.990	624,896	436.990	624,896
56. 2D1	0.000	0	0.000	0	609.250	734,147	609.250	734,147
57. 2D	0.000	0	0.000	0	32.100	38,682	32.100	38,682
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	1,467.020	1,997,526	1,467.020	1,997,526
60. 4D1	0.000	0	0.000	0	179.720	306,562	179.720	306,562
61. 4D	0.000	0	0.000	0	31.790	31,790	31.790	31,790
62. Total	0.000	0	0.000	0	2,781.290	3,769,989	2,781.290	3,769,989
Grass:								
63. 1G1	0.000	0	0.000	0	1.000	595	1.000	595
64. 1G	0.000	0	0.000	0	25.500	14,535	25.500	14,535
65. 2G1	0.000	0	0.000	0	51.620	33,938	51.620	33,938
66. 2G	0.000	0	0.000	0	33.000	15,840	33.000	15,840
67. 3G1	0.000	0	0.000	0	93.500	58,070	93.500	58,070
68. 3G	0.000	0	0.000	0	229.780	121,783	229.780	121,783
69. 4G1	0.000	0	0.000	0	113.570	78,439	113.570	78,439
70. 4G	0.000	0	0.000	0	534.180	274,961	534.180	274,961
71. Total	0.000	0	0.000	0	1,082.150	598,161	1,082.150	598,161
72. Waste	0.000	0	0.000	0	123.400	6,171	123.400	6,171
73. Other	0.000	0	0.000	0	8.000	800	8.000	800
74. Exempt	0.000		0.000		78.990		78.990	
75. Total	0.000	0	0.000	0	4,078.590	4,517,319	4,078.590	4,517,319

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 57

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	6.000	8,940	0.000	0	6.000	8,940
55. 1D	0.000	0	211.440	302,359	0.000	0	211.440	302,359
56. 2D1	0.000	0	220.990	266,293	0.000	0	220.990	266,293
57. 2D	0.000	0	558.010	672,403	0.000	0	558.010	672,403
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	727.480	963,912	0.000	0	727.480	963,912
60. 4D1	0.000	0	356.260	397,231	0.000	0	356.260	397,231
61. 4D	0.000	0	17.500	17,500	0.000	0	17.500	17,500
62. Total	0.000	0	2,097.680	2,628,638	0.000	0	2,097.680	2,628,638
Grass:								
63. 1G1	0.000	0	7.000	4,165	0.000	0	7.000	4,165
64. 1G	0.000	0	32.150	18,326	0.000	0	32.150	18,326
65. 2G1	0.000	0	18.000	8,640	0.000	0	18.000	8,640
66. 2G	0.000	0	38.000	18,240	0.000	0	38.000	18,240
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	30.040	15,921	0.000	0	30.040	15,921
69. 4G1	0.000	0	18.070	8,041	0.000	0	18.070	8,041
70. 4G	0.000	0	202.870	81,148	0.000	0	202.870	81,148
71. Total	0.000	0	346.130	154,481	0.000	0	346.130	154,481
72. Waste	0.000	0	33.180	1,659	0.000	0	33.180	1,659
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	2,476.990	2,784,778	0.000	0	2,476.990	2,784,778

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 58

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	52.110	77,644	0.000	0	52.110	77,644
55. 1D	0.000	0	1,636.010	2,339,496	0.000	0	1,636.010	2,339,496
56. 2D1	0.000	0	947.720	1,134,640	0.000	0	947.720	1,134,640
57. 2D	0.000	0	185.950	224,071	0.000	0	185.950	224,071
58. 3D1	0.000	0	13.000	13,780	0.000	0	13.000	13,780
59. 3D	0.000	0	1,490.690	1,975,169	0.000	0	1,490.690	1,975,169
60. 4D1	0.000	0	449.460	502,498	0.000	0	449.460	502,498
61. 4D	0.000	0	106.200	106,200	0.000	0	106.200	106,200
62. Total	0.000	0	4,881.140	6,373,498	0.000	0	4,881.140	6,373,498
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	70.200	40,014	0.000	0	70.200	40,014
65. 2G1	0.000	0	48.220	23,146	0.000	0	48.220	23,146
66. 2G	0.000	0	24.500	11,760	0.000	0	24.500	11,760
67. 3G1	0.000	0	4.400	1,848	0.000	0	4.400	1,848
68. 3G	0.000	0	71.200	37,736	0.000	0	71.200	37,736
69. 4G1	0.000	0	364.340	172,663	0.000	0	364.340	172,663
70. 4G	0.000	0	950.280	404,178	0.000	0	950.280	404,178
71. Total	0.000	0	1,533.140	691,345	0.000	0	1,533.140	691,345
72. Waste	0.000	0	99.950	4,998	0.000	0	99.950	4,998
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.220		0.000		0.220	
75. Total	0.000	0	6,514.230	7,069,841	0.000	0	6,514.230	7,069,841

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 59

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	209.480	312,126	0.000	0	209.480	312,126
55. 1D	0.000	0	257.570	370,801	0.000	0	257.570	370,801
56. 2D1	0.000	0	480.050	579,301	0.000	0	480.050	579,301
57. 2D	0.000	0	241.920	291,515	0.000	0	241.920	291,515
58. 3D1	0.000	0	130.490	138,319	0.000	0	130.490	138,319
59. 3D	0.000	0	702.550	936,779	0.000	0	702.550	936,779
60. 4D1	0.000	0	80.000	89,200	0.000	0	80.000	89,200
61. 4D	0.000	0	7.900	7,900	0.000	0	7.900	7,900
62. Total	0.000	0	2,109.960	2,725,941	0.000	0	2,109.960	2,725,941
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	3.240	1,847	0.000	0	3.240	1,847
65. 2G1	0.000	0	25.390	12,187	0.000	0	25.390	12,187
66. 2G	0.000	0	3.000	1,440	0.000	0	3.000	1,440
67. 3G1	0.000	0	6.000	2,520	0.000	0	6.000	2,520
68. 3G	0.000	0	71.970	38,145	0.000	0	71.970	38,145
69. 4G1	0.000	0	10.290	4,579	0.000	0	10.290	4,579
70. 4G	0.000	0	61.750	24,700	0.000	0	61.750	24,700
71. Total	0.000	0	181.640	85,418	0.000	0	181.640	85,418
72. Waste	0.000	0	123.150	6,159	0.000	0	123.150	6,159
73. Other	0.000	0	1.000	100	0.000	0	1.000	100
74. Exempt	0.000		9.320		0.000		9.320	
75. Total	0.000	0	2,415.750	2,817,618	0.000	0	2,415.750	2,817,618

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 60

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	110.000	202,400	0.000	0	110.000	202,400
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	34.000	50,660	0.000	0	34.000	50,660
48. 2A	0.000	0	118.000	175,820	0.000	0	118.000	175,820
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	4.000	4,940	0.000	0	4.000	4,940
53. Total	0.000	0	266.000	433,820	0.000	0	266.000	433,820
Dryland:								
54. 1D1	0.000	0	1,425.100	2,123,403	0.000	0	1,425.100	2,123,403
55. 1D	0.000	0	588.500	841,557	0.000	0	588.500	841,557
56. 2D1	0.000	0	385.920	465,033	0.000	0	385.920	465,033
57. 2D	0.000	0	519.770	626,324	0.000	0	519.770	626,324
58. 3D1	0.000	0	150.540	159,572	0.000	0	150.540	159,572
59. 3D	0.000	0	703.810	932,551	0.000	0	703.810	932,551
60. 4D1	0.000	0	245.650	273,900	0.000	0	245.650	273,900
61. 4D	0.000	0	30.000	30,000	0.000	0	30.000	30,000
62. Total	0.000	0	4,049.290	5,452,340	0.000	0	4,049.290	5,452,340
Grass:								
63. 1G1	0.000	0	40.810	24,282	0.000	0	40.810	24,282
64. 1G	0.000	0	19.700	11,229	0.000	0	19.700	11,229
65. 2G1	0.000	0	24.140	11,587	0.000	0	24.140	11,587
66. 2G	0.000	0	45.610	21,893	0.000	0	45.610	21,893
67. 3G1	0.000	0	19.000	7,980	0.000	0	19.000	7,980
68. 3G	0.000	0	43.750	23,188	0.000	0	43.750	23,188
69. 4G1	0.000	0	95.000	42,275	0.000	0	95.000	42,275
70. 4G	0.000	0	176.310	70,524	0.000	0	176.310	70,524
71. Total	0.000	0	464.320	212,958	0.000	0	464.320	212,958
72. Waste	0.000	0	178.580	8,933	0.000	0	178.580	8,933
73. Other	0.000	0	62.920	44,552	0.000	0	62.920	44,552
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	5,021.110	6,152,603	0.000	0	5,021.110	6,152,603

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 61

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	4.000	5,960	0.000	0	4.000	5,960
55. 1D	0.000	0	60.190	86,072	0.000	0	60.190	86,072
56. 2D1	0.000	0	88.330	106,438	0.000	0	88.330	106,438
57. 2D	0.000	0	846.530	1,020,073	0.000	0	846.530	1,020,073
58. 3D1	0.000	0	20.000	21,200	0.000	0	20.000	21,200
59. 3D	0.000	0	553.790	733,773	0.000	0	553.790	733,773
60. 4D1	0.000	0	614.590	685,269	0.000	0	614.590	685,269
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	2,187.430	2,658,785	0.000	0	2,187.430	2,658,785
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	11.070	6,310	0.000	0	11.070	6,310
65. 2G1	0.000	0	4.000	1,920	0.000	0	4.000	1,920
66. 2G	0.000	0	78.960	37,900	0.000	0	78.960	37,900
67. 3G1	0.000	0	9.000	3,780	0.000	0	9.000	3,780
68. 3G	0.000	0	22.000	11,660	0.000	0	22.000	11,660
69. 4G1	0.000	0	24.000	10,680	0.000	0	24.000	10,680
70. 4G	0.000	0	12.000	4,800	0.000	0	12.000	4,800
71. Total	0.000	0	161.030	77,050	0.000	0	161.030	77,050
72. Waste	0.000	0	79.930	3,997	0.000	0	79.930	3,997
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	2,428.390	2,739,832	0.000	0	2,428.390	2,739,832

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 62

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	302.650	452,925	0.000	0	302.650	452,925
55. 1D	0.000	0	90.300	129,129	0.000	0	90.300	129,129
56. 2D1	0.000	0	104.400	127,709	8.000	9,640	112.400	137,349
57. 2D	0.000	0	15.270	18,400	0.000	0	15.270	18,400
58. 3D1	0.000	0	3.000	3,180	0.000	0	3.000	3,180
59. 3D	0.000	0	216.440	287,584	0.000	0	216.440	287,584
60. 4D1	0.000	0	287.460	321,194	0.000	0	287.460	321,194
61. 4D	0.000	0	50.270	50,270	5.000	5,000	55.270	55,270
62. Total	0.000	0	1,069.790	1,390,391	13.000	14,640	1,082.790	1,405,031
Grass:								
63. 1G1	0.000	0	15.000	8,925	0.000	0	15.000	8,925
64. 1G	0.000	0	8.000	4,560	0.000	0	8.000	4,560
65. 2G1	0.000	0	54.760	26,715	0.000	0	54.760	26,715
66. 2G	0.000	0	13.000	8,648	0.000	0	13.000	8,648
67. 3G1	0.000	0	3.000	1,260	0.000	0	3.000	1,260
68. 3G	0.000	0	30.000	15,900	0.000	0	30.000	15,900
69. 4G1	0.000	0	132.500	64,649	0.000	0	132.500	64,649
70. 4G	0.000	0	74.000	37,946	10.880	4,352	84.880	42,298
71. Total	0.000	0	330.260	168,603	10.880	4,352	341.140	172,955
72. Waste	0.000	0	32.160	1,608	10.000	500	42.160	2,108
73. Other	0.000	0	348.200	208,920	0.000	0	348.200	208,920
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,780.410	1,769,522	33.880	19,492	1,814.290	1,789,014

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 63

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	62.200	88,947	0.000	0	62.200	88,947
56. 2D1	0.000	0	197.480	237,963	0.000	0	197.480	237,963
57. 2D	0.000	0	2.000	2,410	0.000	0	2.000	2,410
58. 3D1	0.000	0	2.000	2,120	0.000	0	2.000	2,120
59. 3D	0.000	0	473.990	628,038	0.000	0	473.990	628,038
60. 4D1	0.000	0	275.400	307,072	0.000	0	275.400	307,072
61. 4D	0.000	0	32.000	32,000	0.000	0	32.000	32,000
62. Total	0.000	0	1,045.070	1,298,550	0.000	0	1,045.070	1,298,550
Grass:								
63. 1G1	0.000	0	9.000	5,355	0.000	0	9.000	5,355
64. 1G	0.000	0	10.000	5,700	0.000	0	10.000	5,700
65. 2G1	0.000	0	14.720	7,066	0.000	0	14.720	7,066
66. 2G	0.000	0	3.000	1,440	0.000	0	3.000	1,440
67. 3G1	0.000	0	23.190	9,740	0.000	0	23.190	9,740
68. 3G	0.000	0	107.000	56,710	0.000	0	107.000	56,710
69. 4G1	0.000	0	266.890	118,766	0.000	0	266.890	118,766
70. 4G	0.000	0	281.570	112,628	0.000	0	281.570	112,628
71. Total	0.000	0	715.370	317,405	0.000	0	715.370	317,405
72. Waste	0.000	0	42.140	2,107	0.000	0	42.140	2,107
73. Other	0.000	0	10.500	6,300	0.000	0	10.500	6,300
74. Exempt	0.000		0.920		0.000		0.920	
75. Total	0.000	0	1,813.080	1,624,362	0.000	0	1,813.080	1,624,362

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 64

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	29.000	43,210	0.000	0	29.000	43,210
55. 1D	0.000	0	280.230	430,279	0.000	0	280.230	430,279
56. 2D1	0.000	0	930.450	1,149,415	0.000	0	930.450	1,149,415
57. 2D	0.000	0	33.500	41,198	0.000	0	33.500	41,198
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	1,369.040	1,849,473	0.000	0	1,369.040	1,849,473
60. 4D1	0.000	0	352.440	392,972	0.000	0	352.440	392,972
61. 4D	0.000	0	42.910	42,910	0.000	0	42.910	42,910
62. Total	0.000	0	3,037.570	3,949,457	0.000	0	3,037.570	3,949,457
Grass:								
63. 1G1	0.000	0	1.000	595	0.000	0	1.000	595
64. 1G	0.000	0	40.540	23,108	0.000	0	40.540	23,108
65. 2G1	0.000	0	46.400	22,272	0.000	0	46.400	22,272
66. 2G	0.000	0	14.000	6,720	0.000	0	14.000	6,720
67. 3G1	0.000	0	26.400	11,088	0.000	0	26.400	11,088
68. 3G	0.000	0	98.100	51,993	0.000	0	98.100	51,993
69. 4G1	0.000	0	99.000	44,055	0.000	0	99.000	44,055
70. 4G	0.000	0	432.340	176,841	0.000	0	432.340	176,841
71. Total	0.000	0	757.780	336,672	0.000	0	757.780	336,672
72. Waste	0.000	0	257.790	12,891	0.000	0	257.790	12,891
73. Other	0.000	0	536.230	325,538	0.000	0	536.230	325,538
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	4,589.370	4,624,558	0.000	0	4,589.370	4,624,558

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 65

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	5.330	7,942	0.000	0	5.330	7,942
55. 1D	0.000	0	32.670	46,718	0.000	0	32.670	46,718
56. 2D1	0.000	0	136.070	163,965	0.000	0	136.070	163,965
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	1.000	1,060	0.000	0	1.000	1,060
59. 3D	0.000	0	169.530	224,628	0.000	0	169.530	224,628
60. 4D1	0.000	0	147.100	164,017	0.000	0	147.100	164,017
61. 4D	0.000	0	21.500	21,500	0.000	0	21.500	21,500
62. Total	0.000	0	513.200	629,830	0.000	0	513.200	629,830
Grass:								
63. 1G1	0.000	0	11.200	6,664	0.000	0	11.200	6,664
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	23.000	11,040	0.000	0	23.000	11,040
66. 2G	0.000	0	2.000	960	0.000	0	2.000	960
67. 3G1	0.000	0	69.240	29,081	0.000	0	69.240	29,081
68. 3G	0.000	0	43.000	22,790	0.000	0	43.000	22,790
69. 4G1	0.000	0	58.720	26,132	0.000	0	58.720	26,132
70. 4G	0.000	0	123.570	49,428	0.000	0	123.570	49,428
71. Total	0.000	0	330.730	146,095	0.000	0	330.730	146,095
72. Waste	0.000	0	2.250	113	0.000	0	2.250	113
73. Other	0.000	0	1.500	150	0.000	0	1.500	150
74. Exempt	0.000		17.950		0.000		17.950	
75. Total	0.000	0	847.680	776,188	0.000	0	847.680	776,188

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	266.000	433,820	2,113.750	2,975,507	2,379.750	3,409,327
77.Dry Land	0.000	0	26,318.720	33,909,622	231,344.130	296,305,933	257,662.850	330,215,555
78.Grass	0.000	0	5,325.370	2,431,033	34,677.630	16,153,993	40,003.000	18,585,026
79.Waste	0.000	0	945.700	47,294	6,726.820	336,394	7,672.520	383,688
80.Other	0.000	0	960.350	585,560	2,400.780	1,308,902	3,361.130	1,894,462
81.Exempt	0.000	0	28.410	0	181.930	0	210.340	0
82.Total	0.000	0	33,816.140	37,407,329	277,263.110	317,080,729	311,079.250	354,488,058

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **3**

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	216.000	1.43%	319,530	1.70%	1,479.305
1D	1,924.240	12.76%	2,758,066	14.65%	1,433.327
2D1	1,366.850	9.06%	1,644,949	8.73%	1,203.459
2D	4,952.360	32.84%	5,995,414	31.84%	1,210.617
3D1	113.550	0.75%	120,363	0.64%	1,060.000
3D	3,522.990	23.36%	4,663,334	24.76%	1,323.686
4D1	2,912.840	19.32%	3,259,964	17.31%	1,119.170
4D	71.000	0.47%	71,000	0.38%	1,000.000
Dry Total	15,079.830	100.00%	18,832,620	100.00%	1,248.861

Grass:

1G1	61.680	2.83%	36,701	3.59%	595.022
1G	172.560	7.91%	98,360	9.61%	570.004
2G1	86.910	3.99%	41,716	4.08%	479.990
2G	559.550	25.66%	268,584	26.24%	480.000
3G1	72.210	3.31%	30,329	2.96%	420.011
3G	234.100	10.74%	124,073	12.12%	530.000
4G1	588.400	26.98%	261,840	25.58%	445.003
4G	405.200	18.58%	162,080	15.83%	400.000
Grass Total	2,180.610	100.00%	1,023,683	100.00%	469.448

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	15,079.830	85.90%	18,832,620	94.77%	1,248.861
Grass Total	2,180.610	12.42%	1,023,683	5.15%	469.448
Waste	284.880	1.62%	14,247	0.07%	50.010
Other	9.660	0.06%	966	0.00%	100.000
Exempt	0.000	0.00%			
Market Area Total	17,554.980	100.00%	19,871,516	100.00%	1,131.958

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	15,079.830	5.85%	18,832,620	5.70%	
Grass Total	2,180.610	5.45%	1,023,683	5.51%	
Waste	284.880	3.71%	14,247	3.71%	
Other	9.660	0.29%	966	0.05%	
Exempt	0.000	0.00%			
Market Area Total	17,554.980	5.64%	19,871,516	5.61%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: 27

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1.000	0.23%	1,840	0.26%	1,840.000
1A	107.240	24.46%	189,815	26.97%	1,770.001
2A1	26.000	5.93%	38,740	5.50%	1,490.000
2A	94.500	21.55%	140,805	20.00%	1,490.000
3A1	4.000	0.91%	5,240	0.74%	1,310.000
3A	167.500	38.20%	274,700	39.03%	1,640.000
4A1	38.200	8.71%	52,716	7.49%	1,380.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	438.440	100.00%	703,856	100.00%	1,605.364

Dry:

1D1	3,683.400	5.07%	5,499,584	5.93%	1,493.072
1D	11,143.890	15.33%	15,948,186	17.18%	1,431.114
2D1	14,542.160	20.00%	17,561,426	18.92%	1,207.621
2D	10,056.950	13.83%	12,132,276	13.07%	1,206.357
3D1	485.110	0.67%	514,216	0.55%	1,059.998
3D	21,845.360	30.05%	28,971,572	31.22%	1,326.211
4D1	10,379.370	14.28%	11,604,059	12.50%	1,117.992
4D	571.910	0.79%	571,910	0.62%	1,000.000
Dry Total	72,708.150	100.00%	92,803,229	100.00%	1,276.380

Grass:

1G1	44.000	0.48%	26,180	0.62%	595.000
1G	576.350	6.34%	328,938	7.73%	570.726
2G1	457.320	5.03%	219,513	5.16%	479.998
2G	2,246.160	24.70%	1,079,525	25.37%	480.609
3G1	162.000	1.78%	68,040	1.60%	420.000
3G	1,662.610	18.28%	882,343	20.73%	530.697
4G1	1,395.500	15.35%	621,001	14.59%	445.002
4G	2,549.130	28.03%	1,030,102	24.21%	404.099
Grass Total	9,093.070	100.00%	4,255,642	100.00%	468.009

Irrigated Total	438.440	0.52%	703,856	0.72%	1,605.364
Dry Total	72,708.150	86.58%	92,803,229	94.78%	1,276.380
Grass Total	9,093.070	10.83%	4,255,642	4.35%	468.009
Waste	1,475.000	1.76%	73,759	0.08%	50.006
Other	258.760	0.31%	81,476	0.08%	314.870
Exempt	9.100	0.01%			
Market Area Total	83,973.420	100.00%	97,917,962	100.00%	1,166.059

As Related to the County as a Whole

Irrigated Total	438.440	18.42%	703,856	20.65%	
Dry Total	72,708.150	28.22%	92,803,229	28.10%	
Grass Total	9,093.070	22.73%	4,255,642	22.90%	
Waste	1,475.000	19.22%	73,759	19.22%	
Other	258.760	7.70%	81,476	4.30%	
Exempt	9.100	4.33%			
Market Area Total	83,973.420	26.99%	97,917,962	27.62%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **28**

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	152.310	3.60%	226,942	4.07%	1,490.000
1D	1,028.510	24.30%	1,470,771	26.36%	1,430.001
2D1	940.800	22.23%	1,135,121	20.35%	1,206.548
2D	230.020	5.43%	277,175	4.97%	1,205.003
3D1	49.550	1.17%	52,523	0.94%	1,060.000
3D	1,793.580	42.37%	2,376,498	42.60%	1,325.002
4D1	13.000	0.31%	14,495	0.26%	1,115.000
4D	25.000	0.59%	25,000	0.45%	1,000.000
Dry Total	4,232.770	100.00%	5,578,525	100.00%	1,317.937

Grass:

1G1	9.000	2.12%	5,355	2.69%	595.000
1G	61.570	14.53%	35,095	17.60%	570.001
2G1	34.500	8.14%	16,560	8.31%	480.000
2G	46.750	11.03%	22,440	11.26%	480.000
3G1	21.000	4.96%	8,820	4.42%	420.000
3G	65.000	15.34%	34,450	17.28%	530.000
4G1	51.000	12.04%	22,695	11.38%	445.000
4G	134.900	31.84%	53,960	27.06%	400.000
Grass Total	423.720	100.00%	199,375	100.00%	470.534

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	4,232.770	89.53%	5,578,525	96.49%	1,317.937
Grass Total	423.720	8.96%	199,375	3.45%	470.534
Waste	71.250	1.51%	3,564	0.06%	50.021
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	4,727.740	100.00%	5,781,464	100.00%	1,222.881

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	4,232.770	1.64%	5,578,525	1.69%	
Grass Total	423.720	1.06%	199,375	1.07%	
Waste	71.250	0.93%	3,564	0.93%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	4,727.740	1.52%	5,781,464	1.63%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **29**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	46.000	8.64%	84,640	9.91%	1,840.000
1A	53.000	9.95%	93,810	10.99%	1,770.000
2A1	99.000	18.59%	147,510	17.28%	1,490.000
2A	84.000	15.77%	125,160	14.66%	1,490.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	221.500	41.60%	363,260	42.55%	1,640.000
4A1	25.000	4.69%	34,500	4.04%	1,380.000
4A	4.000	0.75%	4,940	0.58%	1,235.000
Irrigated Total	532.500	100.00%	853,820	100.00%	1,603.417

Dry:

1D1	2,129.580	5.92%	3,173,076	6.81%	1,490.000
1D	5,785.660	16.09%	8,293,198	17.79%	1,433.405
2D1	8,359.810	23.26%	10,125,045	21.73%	1,211.157
2D	2,240.960	6.23%	2,706,173	5.81%	1,207.595
3D1	530.940	1.48%	562,796	1.21%	1,059.999
3D	13,592.490	37.81%	18,090,164	38.82%	1,330.894
4D1	2,839.810	7.90%	3,185,040	6.83%	1,121.567
4D	469.070	1.30%	469,070	1.01%	1,000.000
Dry Total	35,948.320	100.00%	46,604,562	100.00%	1,296.432

Grass:

1G1	7.000	0.11%	4,165	0.15%	595.000
1G	296.350	4.83%	168,919	6.13%	569.998
2G1	412.010	6.72%	197,766	7.17%	480.002
2G	852.200	13.90%	409,056	14.83%	480.000
3G1	277.480	4.53%	116,542	4.23%	420.001
3G	1,077.130	17.57%	570,879	20.70%	530.000
4G1	904.130	14.75%	368,190	13.35%	407.231
4G	2,305.200	37.60%	922,080	33.44%	400.000
Grass Total	6,131.500	100.00%	2,757,597	100.00%	449.742

Irrigated Total	532.500	1.20%	853,820	1.69%	1,603.417
Dry Total	35,948.320	80.69%	46,604,562	92.21%	1,296.432
Grass Total	6,131.500	13.76%	2,757,597	5.46%	449.742
Waste	1,359.080	3.05%	67,961	0.13%	50.005
Other	577.580	1.30%	255,638	0.51%	442.601
Exempt	1.490	0.00%			
Market Area Total	44,548.980	100.00%	50,539,578	100.00%	1,134.472

As Related to the County as a Whole

Irrigated Total	532.500	22.38%	853,820	25.04%	
Dry Total	35,948.320	13.95%	46,604,562	14.11%	
Grass Total	6,131.500	15.33%	2,757,597	14.84%	
Waste	1,359.080	17.71%	67,961	17.71%	
Other	577.580	17.18%	255,638	13.49%	
Exempt	1.490	0.71%			
Market Area Total	44,548.980	14.32%	50,539,578	14.26%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **41**

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	128.660	0.53%	191,703	0.62%	1,489.996
1D	1,472.050	6.10%	2,109,082	6.81%	1,432.751
2D1	7,774.820	32.23%	9,435,111	30.45%	1,213.547
2D	826.500	3.43%	995,934	3.21%	1,205.001
3D1	80.600	0.33%	86,329	0.28%	1,071.079
3D	12,774.820	52.96%	17,008,198	54.89%	1,331.384
4D1	737.310	3.06%	836,392	2.70%	1,134.383
4D	324.940	1.35%	325,505	1.05%	1,001.738
Dry Total	24,119.700	100.00%	30,988,254	100.00%	1,284.769

Grass:

1G1	29.000	0.73%	17,255	0.94%	595.000
1G	126.710	3.19%	72,224	3.93%	569.994
2G1	372.070	9.36%	178,592	9.72%	479.995
2G	332.350	8.36%	159,529	8.68%	480.003
3G1	230.640	5.80%	100,967	5.50%	437.768
3G	884.100	22.23%	468,574	25.51%	530.001
4G1	590.490	14.85%	267,090	14.54%	452.319
4G	1,411.770	35.50%	572,741	31.18%	405.690
Grass Total	3,977.130	100.00%	1,836,972	100.00%	461.883

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	24,119.700	80.62%	30,988,254	92.10%	1,284.769
Grass Total	3,977.130	13.29%	1,836,972	5.46%	461.883
Waste	469.860	1.57%	23,495	0.07%	50.004
Other	1,350.380	4.51%	797,673	2.37%	590.702
Exempt	0.750	0.00%			
Market Area Total	29,917.070	100.00%	33,646,394	100.00%	1,124.655

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	24,119.700	9.36%	30,988,254	9.38%	
Grass Total	3,977.130	9.94%	1,836,972	9.88%	
Waste	469.860	6.12%	23,495	6.12%	
Other	1,350.380	40.18%	797,673	42.11%	
Exempt	0.750	0.36%			
Market Area Total	29,917.070	9.62%	33,646,394	9.49%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **42**

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	278.140	42.89%	397,742	45.64%	1,430.006
2D1	84.300	13.00%	101,582	11.66%	1,205.005
2D	23.460	3.62%	28,269	3.24%	1,204.987
3D1	0.000	0.00%	0	0.00%	0.000
3D	243.590	37.56%	322,757	37.03%	1,325.001
4D1	19.030	2.93%	21,218	2.43%	1,114.976
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	648.520	100.00%	871,568	100.00%	1,343.933

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	13.900	12.22%	7,923	13.89%	570.000
2G1	20.590	18.10%	9,883	17.33%	479.990
2G	16.720	14.70%	8,026	14.08%	480.023
3G1	2.000	1.76%	840	1.47%	420.000
3G	47.170	41.47%	25,001	43.85%	530.019
4G1	0.000	0.00%	0	0.00%	0.000
4G	13.370	11.75%	5,348	9.38%	400.000
Grass Total	113.750	100.00%	57,021	100.00%	501.283

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	648.520	84.52%	871,568	93.83%	1,343.933
Grass Total	113.750	14.83%	57,021	6.14%	501.283
Waste	5.000	0.65%	250	0.03%	50.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	767.270	100.00%	928,839	100.00%	1,210.576

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	648.520	0.25%	871,568	0.26%	
Grass Total	113.750	0.28%	57,021	0.31%	
Waste	5.000	0.07%	250	0.07%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	767.270	0.25%	928,839	0.26%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **43**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	26.370	20.11%	46,675	23.24%	1,770.003
2A1	72.940	55.61%	108,681	54.10%	1,490.005
2A	16.850	12.85%	25,107	12.50%	1,490.029
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	13.000	9.91%	17,940	8.93%	1,380.000
4A	2.000	1.52%	2,470	1.23%	1,235.000
Irrigated Total	131.160	100.00%	200,873	100.00%	1,531.511

Dry:

1D1	180.130	1.80%	268,394	2.09%	1,490.001
1D	1,530.680	15.26%	2,190,237	17.06%	1,430.891
2D1	2,795.780	27.87%	3,368,916	26.25%	1,205.000
2D	728.770	7.26%	882,534	6.88%	1,210.991
3D1	39.280	0.39%	48,012	0.37%	1,222.301
3D	3,652.120	36.41%	4,842,272	37.73%	1,325.879
4D1	777.030	7.75%	906,888	7.07%	1,167.120
4D	327.740	3.27%	327,740	2.55%	1,000.000
Dry Total	10,031.530	100.00%	12,834,993	100.00%	1,279.465

Grass:

1G1	4.000	0.18%	2,380	0.23%	595.000
1G	72.550	3.35%	46,245	4.55%	637.422
2G1	147.260	6.79%	70,685	6.96%	480.001
2G	97.000	4.47%	46,560	4.59%	480.000
3G1	28.000	1.29%	11,760	1.16%	420.000
3G	293.060	13.52%	155,323	15.30%	530.004
4G1	463.410	21.38%	208,872	20.57%	450.728
4G	1,062.590	49.02%	473,600	46.64%	445.703
Grass Total	2,167.870	100.00%	1,015,425	100.00%	468.397

Irrigated Total	131.160	1.01%	200,873	1.41%	1,531.511
Dry Total	10,031.530	77.50%	12,834,993	90.12%	1,279.465
Grass Total	2,167.870	16.75%	1,015,425	7.13%	468.397
Waste	444.170	3.43%	22,212	0.16%	50.007
Other	170.010	1.31%	167,910	1.18%	987.647
Exempt	27.640	0.21%			
Market Area Total	12,944.740	100.00%	14,241,413	100.00%	1,100.169

As Related to the County as a Whole

Irrigated Total	131.160	5.51%	200,873	5.89%	
Dry Total	10,031.530	3.89%	12,834,993	3.89%	
Grass Total	2,167.870	5.42%	1,015,425	5.46%	
Waste	444.170	5.79%	22,212	5.79%	
Other	170.010	5.06%	167,910	8.86%	
Exempt	27.640	13.14%			
Market Area Total	12,944.740	4.16%	14,241,413	4.02%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **51**

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	160.000	100.00%	154,960	100.00%	968.500
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	160.000	100.00%	154,960	100.00%	968.500
Dry:					
1D1	39.000	0.52%	58,110	0.64%	1,490.000
1D	1,049.690	14.07%	1,483,001	16.40%	1,412.799
2D1	1,907.140	25.57%	1,997,978	22.10%	1,047.630
2D	281.650	3.78%	329,267	3.64%	1,169.064
3D1	57.500	0.77%	41,703	0.46%	725.269
3D	2,784.000	37.32%	3,688,808	40.80%	1,325.002
4D1	1,245.800	16.70%	1,348,070	14.91%	1,082.091
4D	95.040	1.27%	95,040	1.05%	1,000.000
Dry Total	7,459.820	100.00%	9,041,977	100.00%	1,212.090
Grass:					
1G1	2.000	0.08%	1,190	0.10%	595.000
1G	129.770	4.92%	80,956	6.79%	623.842
2G1	248.660	9.42%	126,907	10.64%	510.363
2G	54.500	2.07%	26,160	2.19%	480.000
3G1	26.170	0.99%	10,991	0.92%	419.984
3G	325.150	12.32%	172,333	14.45%	530.010
4G1	629.420	23.85%	280,095	23.49%	445.004
4G	1,222.880	46.35%	493,811	41.41%	403.809
Grass Total	2,638.550	100.00%	1,192,443	100.00%	451.931
<hr/>					
Irrigated Total	160.000	1.48%	154,960	1.49%	968.500
Dry Total	7,459.820	69.13%	9,041,977	86.81%	1,212.090
Grass Total	2,638.550	24.45%	1,192,443	11.45%	451.931
Waste	530.770	4.92%	26,542	0.25%	50.006
Other	2.190	0.02%	219	0.00%	100.000
Exempt	1.660	0.02%			
Market Area Total	10,791.330	100.00%	10,416,141	100.00%	965.232

As Related to the County as a Whole

Irrigated Total	160.000	6.72%	154,960	4.55%	
Dry Total	7,459.820	2.90%	9,041,977	2.74%	
Grass Total	2,638.550	6.60%	1,192,443	6.42%	
Waste	530.770	6.92%	26,542	6.92%	
Other	2.190	0.07%	219	0.01%	
Exempt	1.660	0.79%			
Market Area Total	10,791.330	3.47%	10,416,141	2.94%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **52**

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	336.000	81.97%	241,237	78.26%	717.967
2A	0.000	0.00%	0	0.00%	0.000
3A1	2.500	0.61%	1,003	0.33%	401.200
3A	34.000	8.29%	55,760	18.09%	1,640.000
4A1	37.400	9.12%	10,260	3.33%	274.331
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	409.900	100.00%	308,260	100.00%	752.037

Dry:

1D1	250.000	0.94%	372,500	1.12%	1,490.000
1D	3,479.970	13.03%	4,984,036	14.93%	1,432.206
2D1	8,608.900	32.23%	9,887,123	29.61%	1,148.476
2D	958.990	3.59%	1,155,583	3.46%	1,205.000
3D1	424.540	1.59%	424,803	1.27%	1,000.619
3D	10,772.410	40.32%	14,280,359	42.77%	1,325.641
4D1	1,842.740	6.90%	1,917,558	5.74%	1,040.601
4D	377.230	1.41%	366,282	1.10%	970.977
Dry Total	26,714.780	100.00%	33,388,244	100.00%	1,249.804

Grass:

1G1	11.000	0.26%	6,545	0.34%	595.000
1G	347.400	8.17%	198,018	10.17%	570.000
2G1	149.690	3.52%	69,479	3.57%	464.152
2G	246.360	5.79%	118,253	6.07%	480.000
3G1	72.620	1.71%	30,501	1.57%	420.008
3G	819.940	19.28%	436,174	22.40%	531.958
4G1	816.330	19.19%	354,318	18.20%	434.037
4G	1,790.240	42.09%	733,716	37.68%	409.842
Grass Total	4,253.580	100.00%	1,947,004	100.00%	457.733

Irrigated Total	409.900	1.26%	308,260	0.86%	752.037
Dry Total	26,714.780	81.97%	33,388,244	93.51%	1,249.804
Grass Total	4,253.580	13.05%	1,947,004	5.45%	457.733
Waste	1,189.970	3.65%	59,509	0.17%	50.008
Other	22.200	0.07%	2,220	0.01%	100.000
Exempt	60.920	0.19%			
Market Area Total	32,590.430	100.00%	35,705,237	100.00%	1,095.574

As Related to the County as a Whole

Irrigated Total	409.900	17.22%	308,260	9.04%	
Dry Total	26,714.780	10.37%	33,388,244	10.11%	
Grass Total	4,253.580	10.63%	1,947,004	10.48%	
Waste	1,189.970	15.51%	59,509	15.51%	
Other	22.200	0.66%	2,220	0.12%	
Exempt	60.920	28.96%			
Market Area Total	32,590.430	10.48%	35,705,237	10.07%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **53**

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	3.000	0.14%	4,470	0.16%	1,490.000
1D	288.890	13.35%	413,113	14.74%	1,430.001
2D1	702.920	32.49%	847,020	30.22%	1,205.001
2D	87.590	4.05%	105,546	3.77%	1,205.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,081.040	49.97%	1,432,384	51.11%	1,325.005
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	2,163.440	100.00%	2,802,533	100.00%	1,295.405

Grass:

1G1	3.500	1.23%	2,083	1.53%	595.142
1G	9.640	3.40%	5,495	4.03%	570.020
2G1	27.890	9.82%	13,387	9.83%	479.992
2G	34.930	12.30%	16,766	12.31%	479.988
3G1	0.000	0.00%	0	0.00%	0.000
3G	116.240	40.94%	61,607	45.23%	529.998
4G1	4.000	1.41%	1,780	1.31%	445.000
4G	87.710	30.89%	35,084	25.76%	400.000
Grass Total	283.910	100.00%	136,202	100.00%	479.736

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,163.440	87.07%	2,802,533	95.30%	1,295.405
Grass Total	283.910	11.43%	136,202	4.63%	479.736
Waste	37.260	1.50%	1,864	0.06%	50.026
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,484.610	100.00%	2,940,599	100.00%	1,183.525

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,163.440	0.84%	2,802,533	0.85%	
Grass Total	283.910	0.71%	136,202	0.73%	
Waste	37.260	0.49%	1,864	0.49%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,484.610	0.80%	2,940,599	0.83%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **54**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	143.000	39.94%	263,120	43.03%	1,840.000
1A	82.000	22.91%	145,140	23.73%	1,770.000
2A1	33.000	9.22%	49,170	8.04%	1,490.000
2A	40.000	11.17%	59,600	9.75%	1,490.000
3A1	11.000	3.07%	14,410	2.36%	1,310.000
3A	48.000	13.41%	78,720	12.87%	1,640.000
4A1	1.000	0.28%	1,380	0.23%	1,380.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	358.000	100.00%	611,540	100.00%	1,708.212

Dry:

1D1	3,969.830	11.42%	5,915,053	12.98%	1,490.001
1D	5,649.520	16.25%	8,078,820	17.73%	1,430.001
2D1	9,519.490	27.38%	11,472,669	25.17%	1,205.176
2D	2,090.690	6.01%	2,519,286	5.53%	1,205.002
3D1	733.630	2.11%	777,647	1.71%	1,059.998
3D	12,174.920	35.02%	16,131,795	35.39%	1,325.002
4D1	428.080	1.23%	477,311	1.05%	1,115.004
4D	204.410	0.59%	204,410	0.45%	1,000.000
Dry Total	34,770.570	100.00%	45,576,991	100.00%	1,310.792

Grass:

1G1	223.790	7.92%	133,156	9.71%	595.004
1G	356.590	12.62%	203,256	14.82%	569.999
2G1	237.060	8.39%	113,789	8.30%	480.000
2G	553.710	19.59%	265,781	19.38%	480.000
3G1	57.000	2.02%	23,940	1.75%	420.000
3G	509.790	18.04%	270,191	19.71%	530.004
4G1	129.590	4.59%	57,669	4.21%	445.011
4G	758.350	26.84%	303,340	22.12%	400.000
Grass Total	2,825.880	100.00%	1,371,122	100.00%	485.201

Irrigated Total	358.000	0.92%	611,540	1.28%	1,708.212
Dry Total	34,770.570	89.66%	45,576,991	95.74%	1,310.792
Grass Total	2,825.880	7.29%	1,371,122	2.88%	485.201
Waste	822.750	2.12%	41,149	0.09%	50.013
Other	2.000	0.01%	2,000	0.00%	1,000.000
Exempt	1.380	0.00%			
Market Area Total	38,779.200	100.00%	47,602,802	100.00%	1,227.534

As Related to the County as a Whole

Irrigated Total	358.000	15.04%	611,540	17.94%	
Dry Total	34,770.570	13.49%	45,576,991	13.80%	
Grass Total	2,825.880	7.06%	1,371,122	7.38%	
Waste	822.750	10.72%	41,149	10.72%	
Other	2.000	0.06%	2,000	0.11%	
Exempt	1.380	0.66%			
Market Area Total	38,779.200	12.47%	47,602,802	13.43%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **55**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3.000	3.58%	5,520	3.88%	1,840.000
1A	52.000	62.09%	92,040	64.73%	1,770.000
2A1	16.750	20.00%	24,958	17.55%	1,490.029
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	12.000	14.33%	19,680	13.84%	1,640.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	83.750	100.00%	142,198	100.00%	1,697.886

Dry:

1D1	24.420	0.88%	36,386	0.97%	1,490.008
1D	436.990	15.71%	624,896	16.58%	1,430.000
2D1	609.250	21.91%	734,147	19.47%	1,205.001
2D	32.100	1.15%	38,682	1.03%	1,205.046
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,467.020	52.75%	1,997,526	52.98%	1,361.621
4D1	179.720	6.46%	306,562	8.13%	1,705.775
4D	31.790	1.14%	31,790	0.84%	1,000.000
Dry Total	2,781.290	100.00%	3,769,989	100.00%	1,355.482

Grass:

1G1	1.000	0.09%	595	0.10%	595.000
1G	25.500	2.36%	14,535	2.43%	570.000
2G1	51.620	4.77%	33,938	5.67%	657.458
2G	33.000	3.05%	15,840	2.65%	480.000
3G1	93.500	8.64%	58,070	9.71%	621.069
3G	229.780	21.23%	121,783	20.36%	529.998
4G1	113.570	10.49%	78,439	13.11%	690.666
4G	534.180	49.36%	274,961	45.97%	514.734
Grass Total	1,082.150	100.00%	598,161	100.00%	552.752

Irrigated Total	83.750	2.05%	142,198	3.15%	1,697.886
Dry Total	2,781.290	68.19%	3,769,989	83.46%	1,355.482
Grass Total	1,082.150	26.53%	598,161	13.24%	552.752
Waste	123.400	3.03%	6,171	0.14%	50.008
Other	8.000	0.20%	800	0.02%	100.000
Exempt	78.990	1.94%			
Market Area Total	4,078.590	100.00%	4,517,319	100.00%	1,107.568

As Related to the County as a Whole

Irrigated Total	83.750	3.52%	142,198	4.17%	
Dry Total	2,781.290	1.08%	3,769,989	1.14%	
Grass Total	1,082.150	2.71%	598,161	3.22%	
Waste	123.400	1.61%	6,171	1.61%	
Other	8.000	0.24%	800	0.04%	
Exempt	78.990	37.55%			
Market Area Total	4,078.590	1.31%	4,517,319	1.27%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **57**

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	6.000	0.29%	8,940	0.34%	1,490.000
1D	211.440	10.08%	302,359	11.50%	1,429.999
2D1	220.990	10.53%	266,293	10.13%	1,205.000
2D	558.010	26.60%	672,403	25.58%	1,205.001
3D1	0.000	0.00%	0	0.00%	0.000
3D	727.480	34.68%	963,912	36.67%	1,325.001
4D1	356.260	16.98%	397,231	15.11%	1,115.003
4D	17.500	0.83%	17,500	0.67%	1,000.000
Dry Total	2,097.680	100.00%	2,628,638	100.00%	1,253.116

Grass:

1G1	7.000	2.02%	4,165	2.70%	595.000
1G	32.150	9.29%	18,326	11.86%	570.015
2G1	18.000	5.20%	8,640	5.59%	480.000
2G	38.000	10.98%	18,240	11.81%	480.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	30.040	8.68%	15,921	10.31%	529.993
4G1	18.070	5.22%	8,041	5.21%	444.991
4G	202.870	58.61%	81,148	52.53%	400.000
Grass Total	346.130	100.00%	154,481	100.00%	446.309

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,097.680	84.69%	2,628,638	94.39%	1,253.116
Grass Total	346.130	13.97%	154,481	5.55%	446.309
Waste	33.180	1.34%	1,659	0.06%	50.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,476.990	100.00%	2,784,778	100.00%	1,124.258

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,097.680	0.81%	2,628,638	0.80%	
Grass Total	346.130	0.87%	154,481	0.83%	
Waste	33.180	0.43%	1,659	0.43%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,476.990	0.80%	2,784,778	0.79%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **58**

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	52.110	1.07%	77,644	1.22%	1,490.001
1D	1,636.010	33.52%	2,339,496	36.71%	1,430.001
2D1	947.720	19.42%	1,134,640	17.80%	1,197.231
2D	185.950	3.81%	224,071	3.52%	1,205.006
3D1	13.000	0.27%	13,780	0.22%	1,060.000
3D	1,490.690	30.54%	1,975,169	30.99%	1,325.003
4D1	449.460	9.21%	502,498	7.88%	1,118.003
4D	106.200	2.18%	106,200	1.67%	1,000.000
Dry Total	4,881.140	100.00%	6,373,498	100.00%	1,305.739

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	70.200	4.58%	40,014	5.79%	570.000
2G1	48.220	3.15%	23,146	3.35%	480.008
2G	24.500	1.60%	11,760	1.70%	480.000
3G1	4.400	0.29%	1,848	0.27%	420.000
3G	71.200	4.64%	37,736	5.46%	530.000
4G1	364.340	23.76%	172,663	24.97%	473.906
4G	950.280	61.98%	404,178	58.46%	425.325
Grass Total	1,533.140	100.00%	691,345	100.00%	450.934

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	4,881.140	74.93%	6,373,498	90.15%	1,305.739
Grass Total	1,533.140	23.54%	691,345	9.78%	450.934
Waste	99.950	1.53%	4,998	0.07%	50.005
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.220	0.00%			
Market Area Total	6,514.230	100.00%	7,069,841	100.00%	1,085.291

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	4,881.140	1.89%	6,373,498	1.93%	
Grass Total	1,533.140	3.83%	691,345	3.72%	
Waste	99.950	1.30%	4,998	1.30%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.220	0.10%			
Market Area Total	6,514.230	2.09%	7,069,841	1.99%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **59**

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	209.480	9.93%	312,126	11.45%	1,490.003
1D	257.570	12.21%	370,801	13.60%	1,439.612
2D1	480.050	22.75%	579,301	21.25%	1,206.751
2D	241.920	11.47%	291,515	10.69%	1,205.005
3D1	130.490	6.18%	138,319	5.07%	1,059.996
3D	702.550	33.30%	936,779	34.37%	1,333.398
4D1	80.000	3.79%	89,200	3.27%	1,115.000
4D	7.900	0.37%	7,900	0.29%	1,000.000
Dry Total	2,109.960	100.00%	2,725,941	100.00%	1,291.939

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	3.240	1.78%	1,847	2.16%	570.061
2G1	25.390	13.98%	12,187	14.27%	479.992
2G	3.000	1.65%	1,440	1.69%	480.000
3G1	6.000	3.30%	2,520	2.95%	420.000
3G	71.970	39.62%	38,145	44.66%	530.012
4G1	10.290	5.67%	4,579	5.36%	444.995
4G	61.750	34.00%	24,700	28.92%	400.000
Grass Total	181.640	100.00%	85,418	100.00%	470.259

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,109.960	87.34%	2,725,941	96.75%	1,291.939
Grass Total	181.640	7.52%	85,418	3.03%	470.259
Waste	123.150	5.10%	6,159	0.22%	50.012
Other	1.000	0.04%	100	0.00%	100.000
Exempt	9.320	0.39%			
Market Area Total	2,415.750	100.00%	2,817,618	100.00%	1,166.353

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,109.960	0.82%	2,725,941	0.83%	
Grass Total	181.640	0.45%	85,418	0.46%	
Waste	123.150	1.61%	6,159	1.61%	
Other	1.000	0.03%	100	0.01%	
Exempt	9.320	4.43%			
Market Area Total	2,415.750	0.78%	2,817,618	0.79%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **60**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	110.000	41.35%	202,400	46.66%	1,840.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	34.000	12.78%	50,660	11.68%	1,490.000
2A	118.000	44.36%	175,820	40.53%	1,490.000
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	4.000	1.50%	4,940	1.14%	1,235.000
Irrigated Total	266.000	100.00%	433,820	100.00%	1,630.902

Dry:

1D1	1,425.100	35.19%	2,123,403	38.94%	1,490.002
1D	588.500	14.53%	841,557	15.43%	1,430.003
2D1	385.920	9.53%	465,033	8.53%	1,204.998
2D	519.770	12.84%	626,324	11.49%	1,205.002
3D1	150.540	3.72%	159,572	2.93%	1,059.997
3D	703.810	17.38%	932,551	17.10%	1,325.003
4D1	245.650	6.07%	273,900	5.02%	1,115.001
4D	30.000	0.74%	30,000	0.55%	1,000.000
Dry Total	4,049.290	100.00%	5,452,340	100.00%	1,346.492

Grass:

1G1	40.810	8.79%	24,282	11.40%	595.001
1G	19.700	4.24%	11,229	5.27%	570.000
2G1	24.140	5.20%	11,587	5.44%	479.991
2G	45.610	9.82%	21,893	10.28%	480.004
3G1	19.000	4.09%	7,980	3.75%	420.000
3G	43.750	9.42%	23,188	10.89%	530.011
4G1	95.000	20.46%	42,275	19.85%	445.000
4G	176.310	37.97%	70,524	33.12%	400.000
Grass Total	464.320	100.00%	212,958	100.00%	458.644

Irrigated Total	266.000	5.30%	433,820	7.05%	1,630.902
Dry Total	4,049.290	80.65%	5,452,340	88.62%	1,346.492
Grass Total	464.320	9.25%	212,958	3.46%	458.644
Waste	178.580	3.56%	8,933	0.15%	50.022
Other	62.920	1.25%	44,552	0.72%	708.073
Exempt	0.000	0.00%			
Market Area Total	5,021.110	100.00%	6,152,603	100.00%	1,225.347

As Related to the County as a Whole

Irrigated Total	266.000	11.18%	433,820	12.72%	
Dry Total	4,049.290	1.57%	5,452,340	1.65%	
Grass Total	464.320	1.16%	212,958	1.15%	
Waste	178.580	2.33%	8,933	2.33%	
Other	62.920	1.87%	44,552	2.35%	
Exempt	0.000	0.00%			
Market Area Total	5,021.110	1.61%	6,152,603	1.74%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **61**

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	4.000	0.18%	5,960	0.22%	1,490.000
1D	60.190	2.75%	86,072	3.24%	1,430.004
2D1	88.330	4.04%	106,438	4.00%	1,205.003
2D	846.530	38.70%	1,020,073	38.37%	1,205.005
3D1	20.000	0.91%	21,200	0.80%	1,060.000
3D	553.790	25.32%	733,773	27.60%	1,325.002
4D1	614.590	28.10%	685,269	25.77%	1,115.001
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	2,187.430	100.00%	2,658,785	100.00%	1,215.483

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	11.070	6.87%	6,310	8.19%	570.009
2G1	4.000	2.48%	1,920	2.49%	480.000
2G	78.960	49.03%	37,900	49.19%	479.989
3G1	9.000	5.59%	3,780	4.91%	420.000
3G	22.000	13.66%	11,660	15.13%	530.000
4G1	24.000	14.90%	10,680	13.86%	445.000
4G	12.000	7.45%	4,800	6.23%	400.000
Grass Total	161.030	100.00%	77,050	100.00%	478.482

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,187.430	90.08%	2,658,785	97.04%	1,215.483
Grass Total	161.030	6.63%	77,050	2.81%	478.482
Waste	79.930	3.29%	3,997	0.15%	50.006
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,428.390	100.00%	2,739,832	100.00%	1,128.250

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,187.430	0.85%	2,658,785	0.81%	
Grass Total	161.030	0.40%	77,050	0.41%	
Waste	79.930	1.04%	3,997	1.04%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,428.390	0.78%	2,739,832	0.77%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **62**

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	302.650	27.95%	452,925	32.24%	1,496.530
1D	90.300	8.34%	129,129	9.19%	1,430.000
2D1	112.400	10.38%	137,349	9.78%	1,221.966
2D	15.270	1.41%	18,400	1.31%	1,204.977
3D1	3.000	0.28%	3,180	0.23%	1,060.000
3D	216.440	19.99%	287,584	20.47%	1,328.700
4D1	287.460	26.55%	321,194	22.86%	1,117.351
4D	55.270	5.10%	55,270	3.93%	1,000.000
Dry Total	1,082.790	100.00%	1,405,031	100.00%	1,297.602

Grass:

1G1	15.000	4.40%	8,925	5.16%	595.000
1G	8.000	2.35%	4,560	2.64%	570.000
2G1	54.760	16.05%	26,715	15.45%	487.856
2G	13.000	3.81%	8,648	5.00%	665.230
3G1	3.000	0.88%	1,260	0.73%	420.000
3G	30.000	8.79%	15,900	9.19%	530.000
4G1	132.500	38.84%	64,649	37.38%	487.916
4G	84.880	24.88%	42,298	24.46%	498.327
Grass Total	341.140	100.00%	172,955	100.00%	506.991

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	1,082.790	59.68%	1,405,031	78.54%	1,297.602
Grass Total	341.140	18.80%	172,955	9.67%	506.991
Waste	42.160	2.32%	2,108	0.12%	50.000
Other	348.200	19.19%	208,920	11.68%	600.000
Exempt	0.000	0.00%			
Market Area Total	1,814.290	100.00%	1,789,014	100.00%	986.068

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	1,082.790	0.42%	1,405,031	0.43%	
Grass Total	341.140	0.85%	172,955	0.93%	
Waste	42.160	0.55%	2,108	0.55%	
Other	348.200	10.36%	208,920	11.03%	
Exempt	0.000	0.00%			
Market Area Total	1,814.290	0.58%	1,789,014	0.50%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **63**

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	62.200	5.95%	88,947	6.85%	1,430.016
2D1	197.480	18.90%	237,963	18.33%	1,204.997
2D	2.000	0.19%	2,410	0.19%	1,205.000
3D1	2.000	0.19%	2,120	0.16%	1,060.000
3D	473.990	45.35%	628,038	48.36%	1,325.002
4D1	275.400	26.35%	307,072	23.65%	1,115.003
4D	32.000	3.06%	32,000	2.46%	1,000.000
Dry Total	1,045.070	100.00%	1,298,550	100.00%	1,242.548

Grass:

1G1	9.000	1.26%	5,355	1.69%	595.000
1G	10.000	1.40%	5,700	1.80%	570.000
2G1	14.720	2.06%	7,066	2.23%	480.027
2G	3.000	0.42%	1,440	0.45%	480.000
3G1	23.190	3.24%	9,740	3.07%	420.008
3G	107.000	14.96%	56,710	17.87%	530.000
4G1	266.890	37.31%	118,766	37.42%	444.999
4G	281.570	39.36%	112,628	35.48%	400.000
Grass Total	715.370	100.00%	317,405	100.00%	443.693

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	1,045.070	57.64%	1,298,550	79.94%	1,242.548
Grass Total	715.370	39.46%	317,405	19.54%	443.693
Waste	42.140	2.32%	2,107	0.13%	50.000
Other	10.500	0.58%	6,300	0.39%	600.000
Exempt	0.920	0.05%			
Market Area Total	1,813.080	100.00%	1,624,362	100.00%	895.913

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	1,045.070	0.41%	1,298,550	0.39%	
Grass Total	715.370	1.79%	317,405	1.71%	
Waste	42.140	0.55%	2,107	0.55%	
Other	10.500	0.31%	6,300	0.33%	
Exempt	0.920	0.44%			
Market Area Total	1,813.080	0.58%	1,624,362	0.46%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **64**

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	29.000	0.95%	43,210	1.09%	1,490.000
1D	280.230	9.23%	430,279	10.89%	1,535.449
2D1	930.450	30.63%	1,149,415	29.10%	1,235.332
2D	33.500	1.10%	41,198	1.04%	1,229.791
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,369.040	45.07%	1,849,473	46.83%	1,350.926
4D1	352.440	11.60%	392,972	9.95%	1,115.003
4D	42.910	1.41%	42,910	1.09%	1,000.000
Dry Total	3,037.570	100.00%	3,949,457	100.00%	1,300.202

Grass:

1G1	1.000	0.13%	595	0.18%	595.000
1G	40.540	5.35%	23,108	6.86%	570.004
2G1	46.400	6.12%	22,272	6.62%	480.000
2G	14.000	1.85%	6,720	2.00%	480.000
3G1	26.400	3.48%	11,088	3.29%	420.000
3G	98.100	12.95%	51,993	15.44%	530.000
4G1	99.000	13.06%	44,055	13.09%	445.000
4G	432.340	57.05%	176,841	52.53%	409.032
Grass Total	757.780	100.00%	336,672	100.00%	444.287

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	3,037.570	66.19%	3,949,457	85.40%	1,300.202
Grass Total	757.780	16.51%	336,672	7.28%	444.287
Waste	257.790	5.62%	12,891	0.28%	50.005
Other	536.230	11.68%	325,538	7.04%	607.086
Exempt	0.000	0.00%			
Market Area Total	4,589.370	100.00%	4,624,558	100.00%	1,007.667

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	3,037.570	1.18%	3,949,457	1.20%	
Grass Total	757.780	1.89%	336,672	1.81%	
Waste	257.790	3.36%	12,891	3.36%	
Other	536.230	15.95%	325,538	17.18%	
Exempt	0.000	0.00%			
Market Area Total	4,589.370	1.48%	4,624,558	1.30%	

2006 Agricultural Land Detail

County 13 - Cass

Market Area: **65**

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	5.330	1.04%	7,942	1.26%	1,490.056
1D	32.670	6.37%	46,718	7.42%	1,429.996
2D1	136.070	26.51%	163,965	26.03%	1,205.004
2D	0.000	0.00%	0	0.00%	0.000
3D1	1.000	0.19%	1,060	0.17%	1,060.000
3D	169.530	33.03%	224,628	35.66%	1,325.004
4D1	147.100	28.66%	164,017	26.04%	1,115.003
4D	21.500	4.19%	21,500	3.41%	1,000.000
Dry Total	513.200	100.00%	629,830	100.00%	1,227.260

Grass:

1G1	11.200	3.39%	6,664	4.56%	595.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	23.000	6.95%	11,040	7.56%	480.000
2G	2.000	0.60%	960	0.66%	480.000
3G1	69.240	20.94%	29,081	19.91%	420.002
3G	43.000	13.00%	22,790	15.60%	530.000
4G1	58.720	17.75%	26,132	17.89%	445.027
4G	123.570	37.36%	49,428	33.83%	400.000
Grass Total	330.730	100.00%	146,095	100.00%	441.734

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	513.200	60.54%	629,830	81.14%	1,227.260
Grass Total	330.730	39.02%	146,095	18.82%	441.734
Waste	2.250	0.27%	113	0.01%	50.222
Other	1.500	0.18%	150	0.02%	100.000
Exempt	17.950	2.12%			
Market Area Total	847.680	100.00%	776,188	100.00%	915.661

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	513.200	0.20%	629,830	0.19%	
Grass Total	330.730	0.83%	146,095	0.79%	
Waste	2.250	0.03%	113	0.03%	
Other	1.500	0.04%	150	0.01%	
Exempt	17.950	8.53%			
Market Area Total	847.680	0.27%	776,188	0.22%	

2006 Agricultural Land Detail

County 13 - Cass

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	266.000	433,820	2,113.750	2,975,507
Dry	0.000	0	26,318.720	33,909,622	231,344.130	296,305,933
Grass	0.000	0	5,325.370	2,431,033	34,677.630	16,153,993
Waste	0.000	0	945.700	47,294	6,726.820	336,394
Other	0.000	0	960.350	585,560	2,400.780	1,308,902
Exempt	0.000	0	28.410	0	181.930	0
Total	0.000	0	33,816.140	37,407,329	277,263.110	317,080,729

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	2,379.750	3,409,327	2,379.750	0.76%	3,409,327	0.96%	1,432.640
Dry	257,662.850	330,215,555	257,662.850	82.83%	330,215,555	93.15%	1,281.580
Grass	40,003.000	18,585,026	40,003.000	12.86%	18,585,026	5.24%	464.590
Waste	7,672.520	383,688	7,672.520	2.47%	383,688	0.11%	50.008
Other	3,361.130	1,894,462	3,361.130	1.08%	1,894,462	0.53%	563.638
Exempt	210.340	0	210.340	0.07%	0	0.00%	0.000
Total	311,079.250	354,488,058	311,079.250	100.00%	354,488,058	100.00%	1,139.542

* Department of Property Assessment & Taxation Calculates

2005 PLAN OF ASSESSMENT FOR CASS COUNTY
ASSESSMENT YEARS 2006, 2007, AND 2008
DATE: JUNE 15, 2005
AMMENDED SEPTEMBER 19, 2005

Pursuant to section 77-1311(8), as amended by 2005 Neb. Laws LB 263, Section 9, the assessor shall prepare a 3-year plan of assessment (hereinafter referred to as the 'plan') on or before June 15 of each year. The plan shall be submitted to the County Board of Equalization on or before July 31. The county assessor may amend the plan, if necessary, after the county board approves the budget. On or before October 31 of each year the county assessor shall mail a copy of the plan and any amendments to the Department of Property Assessment & Taxation.

The plan will indicate the classes or subclasses of real property, which will be examined during the years of the assessment plan. The plan will describe all assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions.

Statutes require the level of assessment for residential, commercial and industrial real property be 92-100% of market value, with agricultural land values at 74-80% of market value. The quality of assessment is measured by the coefficient of dispersion and the price related differential. The COD should be 15% or less for residential property and 20% or less for commercial, industrial and agricultural property. The PRD should be 98-103%.

Cass County statistics for 2005:

	RATIO	COD	PRD
RESIDENTIAL	95.37	13.63	102.65
COMMERCIAL & INDUSTRIAL	97.79	15.99	101.07
AG SPECIAL VALUES	76.91		
AG RECAPTURE VALUES	76.47	20.38	101.70

Cass County Real Property (general description):

The assessor is responsible for determining an estimate of fair market value for more than 21,000 parcels of real estate. There are 18,617 parcels of taxable real estate, consisting of 12,508 residential parcels, 856 commercial parcels, 66 industrial parcels, 107 recreational parcels and 5,075 agricultural parcels. There are Game and Parks, Leased Political Subdivision, Tax Increment Financing, separate mineral interest, and mining parcels, which require special processing. Agricultural land in Cass County has special valuation (greenbelt) requiring valuation processes for both agricultural value and market value. There are approximately 1200 sales, 1500 permits and 500 new parcels each year to process.

In addition to real property, the office processes approximately 1200 personal property schedules, 800 homestead exemption applications, 100 permissive exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county offices, state and local agencies, and the general public. The office processes defense packages for protests to the County Board of Equalization and prepares the County Board of Equalization defense packages for protests to the Tax Equalization and Review Commission.

Current Resources

***Staff:**

The Cass County Assessor's office personnel consists of the assessor, the deputy assessor, 3 full time clerical staff and 3 full time staff appraisers to see to the administrative and appraisal duties of the office. Assistance is provided by 2 part-time appraisers, each working in Cass County two days per week and a computer assisted mass appraisal (CAMA) and administrative (CAAS) system.

The assessor handles the administrative duties, including statutory mandated reports, budget, payroll and claims, office supervision, public relations, final review of sales, and planning and final review of the appraisal process. The assessor maintains a land sale file for both agricultural and rural residential land sales and prepares final values for agricultural special values and market values and rural residential land values in five market areas consisting of numerous neighborhoods. The assessor also assists with office and appraisal duties. Educational classes, meetings, workshops, county board of equalization hearings, and tax equalization and review commission hearings must be fit in to a full agenda.

The deputy assessor is responsible for the direct supervision of the appraisal staff, organizes meetings and answers questions. The deputy assessor also has field inspection and appraisal duties. Sales verification review, appraisal review plans and organization, review of the staff appraiser's work and working closely with the part-time appraisers to ensure continuity of duties are part of the deputy's duties. The deputy assessor must stand in when the assessor is absent. Continuing education must be fit in to this busy schedule.

Both the assessor and deputy are required to have passed a test and hold a certification from the Property Tax Administrator to perform these duties. The assessor has more than 25 years of experience in assessment and the deputy assessor has 15 years of experience. Both are required to obtain hours of continuing education to hold office. The field appraisers are not required to have an appraisers license, one of them does have a registered appraiser license. All field appraisers have less than three years experience in assessment. The two part-time appraisers do hold appraiser licenses and each has many years of experience in assessment. Two of the current clerical staff has over 20 years each of experience in the assessor's office. The appraisal assistant has been with the assessor's office for one year and is still learning duties.

Cass County does not contract for re-appraisal on a regular basis and that function is handled in house. Staff appraisers, under direct supervision of the assessor and deputy assessor assisted by the two part-time appraisers, complete all the necessary appraisal related duties. Appraisers are responsible for sales verification, appraisal review fieldwork, and pickup work. They must also be proficient in computer operations as the office functions with both an appraisal (CAMA) and administrative (CAAS) computer system. The appraisers are responsible for the review and final values for the appraisal area with final review by a certified appraiser, in consultation with the assessor.

The two part-time appraisers each have distinct duties. One acts as the commercial appraiser. The duties include sales verification, field inspections for re-appraisal and pickup work, collection and entry of information, analysis of statistics, income and expense studies, and completion and review of final values. The other part-time appraiser develops and maintains the appraisal tables in the CAMA system, performs sales studies and analysis, trains the staff appraisers, reviews the field data, and reviews and finalizes re-appraisal valuations. Both part-time appraisers work directly under the assessor's supervision.

One of the clerical staff is responsible for greenbelt functions, land splits, subdivision plats, developer values and assists with the computer programming of land values. He/she maintains the maps and aerials and assists the appraisers with data entry and land values and is classified as an appraisal assistant.

Homestead exemptions, permissive exemptions, personal property, 521 processing and all other office functions are the responsibility of the remaining two clerical staff.

Due to the minimum number of staff available for the various duties, all personnel assist where necessary.

***Budget:**

The assessor's office is operating on a budget of \$8.77 per parcel for reappraisal and \$7.45 per parcel for administrative functions. The administrative budget covers the deputy assessor appraisal functions. The computer software funding has been removed from the assessor budget. The appraisal and administrative computer software system is funded at \$1.71 per parcel. All computer hardware, print cartridges, and cost of maintenance of other office equipment come from the assessor budget. The county board does not contract for re-appraisal. There are no provisions for large commercial and industrial property reappraisals.

***Cadastral Maps**

The current cadastral maps are outdated. Aerial photography was last purchased in 1994. At that time the county board hired a mapping person to update the maps. It took five years before the assessor's office received a new set of completed maps. At that time the first maps were already outdated. New map pages have not been provided on a regular basis. The assessor's office has been keeping the aerial soil maps up to date with property lines, hand drawn from paper surveys. Ownership changes have been kept up to date on the property records. The county board set up a department and hired a company to implement a GIS program. It has been in process for almost five years with no usable product to date. At this time there is no plan to integrate the GIS with the CAMA system.

***Property Record Cards**

Property record cards were last produced in mass for the 1992 re-appraisal. Beginning in 2003 the assessor's office implemented an electronic property record system. Property records are printed and filed in a protective jacket. The electronic system is backed up every night. The property records comply with statutory regulations and requirements.

***Computers**

The county has a hired information technology person who assists with computer hardware and other software needs. The county board provides the assessor with a leased CAMA and CAAS system. The leasing company provides minimal operations assistance. The system requires development of tables and user programs to function. It has required conversion and development of a different system of appraisal methodology. At this time statistical analysis is completed in an excel program developed by our office. The process of converting all the records base information to the system will not be completed until assessment year 2008 or later.

Assessment Procedures:

The Nebraska Constitution requires real property as defined be assessed at market value unless otherwise provided. The only class of real property otherwise provided by statute is agricultural, which shall be assessed at 80% of market value and may be valued by special valuation at 80% of actual value if market value exceeds actual value.

A market study is on going in Cass County. Sales are verified and documented. Sales assessment ratio studies are kept current. A review of all market areas established by these studies is done on an annual basis. Any area not meeting guidelines set by law is reviewed and re-appraised for the next assessment year as funds and personnel are available. The appraisal process includes a market study, a depreciation study, an on site review of each property, changes to the property record and a market analysis to determine the valuation on a mass appraisal basis for all property in the area. Market, cost and income approaches are considered prior to any re-appraisal. When any approach to value is used, the goal is a result of market value. Costs as provided in statute are from the Marshall and Swift manual. All building permits, any changes reported by property owners, and any deletions or changes to the record are valued using the last reappraisal date for the area.

Procedures and Policies:

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

Level of Value, Quality and Uniformity of Assessment

The 2005 level of value, quality and uniformity of assessment, county wide, appear to meet all requirements set forth by statute. Values were increased by Tax Equalization and Review Commission action for 2003 and 2004. Some appraisal updates have been implemented by the assessor to comply with statutory requirements of level of value. These types of adjustments can eschew valuations if properties have changed in condition or additions or deletions have been made but not reported. Many areas remain where the property has not been inspected for change and no market analysis was performed. It is the goal of the assessor to complete the inspections and revaluation for assessment year 2007. The growth in Cass County requires more frequent analysis than we have resources to complete in any one year.

Assessment Actions Planned for Assessment Year 2006

- Residential: Rural Southeast, Neighborhoods 52 and 59
Rural residential land and buildings
Rural subdivisions land and buildings
West one-half Rural Northeast, Neighborhoods 41 and 63
Rural Residential land and buildings
Rural subdivisions
Lake WaConDa, land and buildings
Cedar Creek Village, land and buildings
Buccaneer Bay Subdivision, old area
Plattsmouth City, appraisal update
Beaver Lake B & C lots, land
Cedar Creek Lakes, land and improvements
- Commercial: East one-half of the county, except Plattsmouth city, land and improvements
NW1/4 of the county, land and improvements
- Agricultural: Countywide analysis of market values, land
Countywide analysis of special values, land
Rural Southeast, Neighborhoods 52 and 59
Farm homes and sites
Farm buildings and sites
West one-half Rural Northeast, Neighborhoods 41 and 63
Farm homes and sites
Farm buildings and sites

Approximately 6600 parcels will be re-appraised, plus 1500 pick-up work inspections, and 1200 sales review visits are planned for 2006. Staff and budget requires other work be delayed to future years. Mineral assessments and large industrial plants still need to be re-appraised.

Assessment Actions Planned for Assessment Year 2007

- Residential: Balance Buccaneer Bay, land and improvements
(Cedar Creek Lakes, land and improvements) Added to 2006 reappraisal by directive of County Board, funded part time help)
Beaver Lake A lots, land and improvements
Beaver Lake B & C lots, improvements
Beaver Lake Mobile Homes, land and improvements
Union, land and improvements
Weeping Water, land and improvements
Avoca, land and improvements
- Commercial: South West one-quarter County, land and improvements
- Agricultural: Countywide analysis of market values, land
Countywide analysis of special values, land

Approximately 4000 parcels are scheduled for re-appraisal. Additional parcels will be added as statistics indicate. 1500 pick-up work inspections, and 1200 sales review visits will need to be reviewed. This year's re-appraisal will put the assessor's office in a maintenance mode. How well the maintenance is handled will depend on staffing and budget. Mineral assessments and large industrial plants will still need to be re-appraised if budget has not been provided.

Assessment Actions Planned for Assessment Year 2008

Residential: Plattsmouth City, land and improvements
Eagle Village, land and improvements
Alvo Village, land and improvements

Commercial: Smaller Industrial plants

Agricultural: Countywide analysis of market values, land
Countywide analysis of special values, land
Rural South Central
Rural Residential, land and improvements
Rural Home and Farm Sites, land and improvements
Rural Subdivisions, land and improvements

Approximately 7800 parcels are scheduled for re-appraisal. Additional parcels will be added as statistics indicate. 1500 pick-up work inspections and 1200 sales verification visits will need to be reviewed. Mineral assessments and large industrial plants will still need to be re-appraised if budget has not been provided.

Conclusion:

The limited budget and minimum staffing in comparison to the size, growth and change in Cass County, in addition to the increased statutory requirements, has caused an instability of staff resulting in a constant mode of training and delay of some appraisal work. The decision of the County Board to remove from the assessor budget any computer assistance and to require the office to convert to a different computer company has impacted the appraisal process. The current staffing and budget cannot meet the requirements of keeping all property at the required level of value each year.

This three-year plan and continued maintenance of the assessment process can only be implemented if staffing and funding is increased. Part-time appraisal personnel and one additional day for the commercial appraiser will have to be added to the budget. Our two part-time appraisers will need to have an increase in their hourly fee. In order to maintain a trained staff, it will be necessary to increase the salaries of the field appraisers and provide additional educational classes for them.

Additional funding required: The 2005-2006 assessor's appraisal budget should be increased \$30,000 in addition to cost of living increases for clerical and county appraiser staff.

Re-appraisal of the industrial plants and mineral interests with a one-time budget of \$200,000 (estimated) for the county board to contract for appraisal services will be needed. Updates every three years should maintain these appraisals.

The Cass County Board funded one additional day per week for one of the part time licensed appraisers, who will help with analysis and final valuations in other areas than commercial.

An additional \$1,000 per year for each of the three staff field appraisers was approved.

There was no additional funding for appraisal education for the staff appraisers. Current funding provides 2 classes per year, excluding lodging or one class with lodging. The assessor educational fund will provide the deputy with workshops and continuing education next year.

Funds for reappraisal of mineral interest and industrial plants funded at \$200,000 to be paid out in two budget years.

Respectfully submitted,

Veda Copenhaver
Cass County Assessor
June 15, 2005

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

Not Applicable

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 Cass 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 Cass 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 Cass County is 80% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Cass 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 Cass County

Recommendations

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

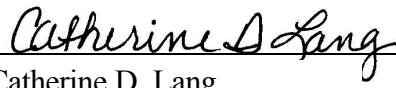
Residential

Commercial

Agricultural

Dated this 10th day of April, 2006.




Catherine D. Lang
Property Tax Administrator

**SPECIAL VALUE SECTION
CORRELATION For
Cass County**

I Agricultural Land Correlation

“Non applicable”
Refer to Sections II and Sections III

**SPECIAL VALUE SECTION
CORRELATION For
Cass County**

II Special Value Correlation

The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized. I have reviewed the rents and rent to value ratios used to develop the preliminary measurements of Cass County with the assessor. The county accepted the results and offered no additional information to dispute the preliminary measurement process.

Based upon a review of the preliminary statistics, the county adjusted all three subclasses of unimproved agricultural land which caused the dry land and the grass land subclass to move into the acceptable range. The subclass of irrigated land was increased a significant amount but still did not raise the level of value to within the range. It was the assessors' comments that she did not have adequate county data or adequate acres of irrigated land in this county to justify the additional increase to bring this subclass within range for level of value. Also consideration needs to be given to the average value for the irrigated land comes close or is more in line with the average irrigated acre values for adjoining counties and this test would be a better test for equalization purposes.

COUNTY REPORT OF THE 2006 SPECIAL VALUATION PROCESS

CASS

2005 ABSTRACT DATA			2006 ABSTRACT DATA		Rates Used
MAJOR AGLAND USE	2005 % of ALL CLASSIFIED AGLAND	2005 ABSTRACT ACRES	2006 % of ALL CLASSIFIED AGLAND	2006 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	0.74%	2,296	0.76%	2,380	IRRIGATED RATE 8.00%
Dryland	82.74%	258,048	82.83%	257,663	
Grassland	12.89%	40,192	12.86%	40,003	DRYLAND RATE 5.75%
* Waste	2.46%	7,664	2.47%	7,673	
* Other	1.09%	3,401	1.08%	3,361	GRASS RATE 4.00%
All Agland	99.91%	311,601	100.00%	311,079	
Non-Agland	0.09%	280			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2005 ABSTRACT

2005 Estimated Rent	2005 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
377,374	2,968,583	IRRIGATED	4,717,179	164.36	62.93%
24,769,268	291,685,750	DRYLAND	430,769,877	95.99	67.71%
980,355	15,185,726	GRASSLAND	24,508,880	24.39	61.96%
26,126,997	309,840,059	All MAJOR USES	459,995,936	86.93	67.36%

ESTIMATED LEVEL OF VALUE BASED ON THE 2006 ABSTRACT

2006 Estimated Rent	2006 Assessed Value	USE	Estimated Value	Average Rent per Acre	2006 Indicated Level of Value
391,140	3,409,327	IRRIGATED	4,889,245	164.36	69.73%
24,732,293	330,215,555	DRYLAND	430,126,831	95.99	76.77%
975,754	18,585,026	GRASSLAND	24,393,841	24.39	76.19%
26,099,186	352,209,908	All MAJOR USES	459,409,917	86.93	76.67%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		
2005	@ \$	1,292.94
2006	@ \$	1,432.64
PERCENT CHANGE	=	10.81%

Average Value Per Acre of DRY Agricultural Land - Special Valuation		
2005	@ \$	1,130.35
2006	@ \$	1,281.58
PERCENT CHANGE	=	13.38%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2005	@ \$	377.83
2006	@ \$	464.59
PERCENT CHANGE	=	22.96%

NOTES:

* Waste and other classes are excluded from the measurement process.

COUNTY REPORT OF THE 2006 SPECIAL VALUATION PROCESS

CASS

2005 ABSTRACT DATA		2006 ABSTRACT DATA		Rates Used	
MAJOR AGLAND USE	2005 % of ALL CLASSIFIED AGLAND	2005 ABSTRACT ACRES	2006 % of ALL CLASSIFIED AGLAND	2006 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	0.74%	2,296			IRRIGATED RATE
Dryland	82.74%	258,048			8.00%
Grassland	12.89%	40,192			DRYLAND RATE
* Waste	2.46%	7,664			5.50%
* Other	1.09%	3,401			GRASS RATE
All Agland	99.91%	311,601			4.00%
Non-Agland	0.09%	280			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2005 ABSTRACT

Estimated Rent	2005 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
377,374	2,968,583	IRRIGATED	4,717,179	164.36	62.93%
24,769,268	291,685,750	DRYLAND	450,350,326	95.99	64.77%
980,355	15,185,726	GRASSLAND	24,508,880	24.39	61.96%
26,126,997	309,840,059	All IRR-DRY-GRASS	479,576,385	86.93	64.61%

ESTIMATED LEVEL OF VALUE BASED ON THE 2006 ABSTRACT

Estimated Rent	2006 Assessed Value	USE	Estimated Value	Average Rent per Acre	2006 Indicated Level of Value
		IRRIGATED			
		DRYLAND			
		GRASSLAND			
		All IRR-DRY-GRASS			

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		Average Value Per Acre of DRY Agricultural Land - Special Valuation		Average Value Per Acre of GRASS Agricultural Land - Special Valuation	
2005	@ \$ 1,292.94	2005	@ \$ 1,130.35	2005	@ \$ 377.83
2006	@	2006	@	2006	@
PERCENT CHANGE	= 0.00%	PERCENT CHANGE	= 0.00%	PERCENT CHANGE	= 0.00%

NOTES:

* Waste and other classes are excluded from the measurement process.

**SPECIAL VALUE SECTION
CORRELATION For
Cass County**

III Recapture Value Correlation

The statistics support the action taken by the assessor for the 2006 assessment year. This is a realistic portrayal of how the recapture (market) values from the assessor's office are keeping up with the market values for this class as a whole and represents the actions taken by the assessor towards better equalization and assessment uniformity.

Refer to the following statistical analysis:

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 4927

Type: Qualified

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

NUMBER of Sales:	87	MEDIAN:	80	COV:	26.29	95% Median C.I.:	75.61 to 83.70	(!: Derived)
(AgLand) TOTAL Sales Price:	18,575,138	WGT. MEAN:	78	STD:	20.43	95% Wgt. Mean C.I.:	72.70 to 82.74	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,555,138	MEAN:	78	AVG.ABS.DEV:	15.15	95% Mean C.I.:	73.40 to 81.98	
(AgLand) TOTAL Assessed Value:	14,420,973							
AVG. Adj. Sales Price:	213,277	COD:	19.04	MAX Sales Ratio:	133.16			
AVG. Assessed Value:	165,758	PRD:	99.96	MIN Sales Ratio:	25.06			

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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	9	87.33	90.79	88.39	11.46	102.72	72.60	116.86	78.34 to 101.92	252,556	223,225
10/01/02 TO 12/31/02	2	67.09	67.09	55.35	33.54	121.21	44.59	89.60	N/A	138,000	76,383
01/01/03 TO 03/31/03	10	84.98	84.56	84.51	10.99	100.07	57.10	106.97	74.67 to 98.91	213,078	180,062
04/01/03 TO 06/30/03	7	77.51	73.86	74.20	14.40	99.54	50.87	96.56	50.87 to 96.56	173,178	128,503
07/01/03 TO 09/30/03	3	74.34	79.43	85.43	6.94	92.98	74.24	89.72	N/A	180,166	153,910
10/01/03 TO 12/31/03	7	74.33	80.89	85.30	27.15	94.83	35.78	119.46	35.78 to 119.46	159,372	135,945
01/01/04 TO 03/31/04	10	78.45	73.05	67.90	17.81	107.58	40.57	96.54	42.58 to 91.80	237,850	161,501
04/01/04 TO 06/30/04	11	72.53	73.68	78.74	25.58	93.58	37.56	107.18	48.66 to 96.68	238,598	187,860
07/01/04 TO 09/30/04	7	73.07	77.34	82.47	19.92	93.78	46.79	96.60	46.79 to 96.60	262,150	216,205
10/01/04 TO 12/31/04	5	50.88	56.96	61.30	34.04	92.92	36.68	83.61	N/A	231,485	141,909
01/01/05 TO 03/31/05	4	81.54	85.43	86.28	8.20	99.02	77.96	100.69	N/A	152,500	131,571
04/01/05 TO 06/30/05	12	80.07	77.64	71.41	19.61	108.71	25.06	133.16	67.25 to 89.25	200,118	142,911
<u>Study Years</u>											
07/01/02 TO 06/30/03	28	83.75	82.64	82.52	14.07	100.15	44.59	116.86	77.83 to 89.51	210,430	173,640
07/01/03 TO 06/30/04	31	75.48	75.66	76.51	21.63	98.89	35.78	119.46	67.27 to 87.76	214,812	164,349
07/01/04 TO 06/30/05	28	79.54	74.98	74.36	20.01	100.85	25.06	133.16	69.99 to 83.61	214,425	159,435
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	27	79.52	80.26	82.28	16.56	97.55	35.78	119.46	74.24 to 87.97	185,153	152,351
01/01/04 TO 12/31/04	33	75.48	71.73	73.85	22.58	97.13	36.68	107.18	61.14 to 83.61	242,289	178,922
<u>ALL</u>	87	79.56	77.69	77.72	19.04	99.96	25.06	133.16	75.61 to 83.70	213,277	165,758

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 4927

Type: Qualified

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

NUMBER of Sales:	87	MEDIAN:	80	COV:	26.29	95% Median C.I.:	75.61 to 83.70	(!: Derived)
(AgLand) TOTAL Sales Price:	18,575,138	WGT. MEAN:	78	STD:	20.43	95% Wgt. Mean C.I.:	72.70 to 82.74	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,555,138	MEAN:	78	AVG.ABS.DEV:	15.15	95% Mean C.I.:	73.40 to 81.98	
(AgLand) TOTAL Assessed Value:	14,420,973							
AVG. Adj. Sales Price:	213,277	COD:	19.04	MAX Sales Ratio:	133.16			
AVG. Assessed Value:	165,758	PRD:	99.96	MIN Sales Ratio:	25.06			

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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	
2971	2	64.45	64.45	45.96	43.10	140.25	36.68	92.23	N/A	209,500	96,279	
2973	2	58.66	58.66	54.40	13.28	107.82	50.87	66.45	N/A	176,395	95,966	
3249	1	69.99	69.99	69.99			69.99	69.99	N/A	250,000	174,970	
3251	6	83.85	77.15	68.70	10.87	112.29	42.58	89.54	42.58 to 89.54	343,926	236,284	
3253	3	56.38	64.85	67.09	24.15	96.65	48.66	89.51	N/A	223,366	149,865	
3255	6	81.37	75.87	81.94	12.97	92.59	37.56	89.25	37.56 to 89.25	225,859	185,076	
3257	12	85.79	79.45	78.83	26.53	100.78	25.06	119.46	44.59 to 101.92	205,297	161,845	
3259	1	77.96	77.96	77.96			77.96	77.96	N/A	40,000	31,185	
3265	8	81.82	74.89	75.18	15.44	99.62	35.78	89.60	35.78 to 89.60	123,226	92,636	
3267	2	82.68	82.68	84.64	19.63	97.68	66.45	98.91	N/A	218,400	184,853	
3269	2	83.28	83.28	83.13	0.63	100.18	82.75	83.81	N/A	257,000	213,643	
3271	9	76.67	73.88	77.77	16.87	95.00	46.79	107.18	50.88 to 89.72	220,991	171,873	
3273	3	79.56	79.12	77.58	18.26	101.98	57.10	100.69	N/A	400,000	310,313	
3275	5	96.26	99.31	93.94	12.28	105.72	74.33	133.16	N/A	306,638	288,053	
3473	3	80.58	81.00	80.95	5.41	100.06	74.67	87.76	N/A	229,810	186,032	
3475	8	75.55	77.92	76.86	11.11	101.38	57.03	96.56	57.03 to 96.56	161,901	124,437	
3477	4	83.80	84.20	87.24	8.56	96.52	72.60	96.60	N/A	246,552	215,086	
3479	2	68.63	68.63	83.88	40.88	81.81	40.57	96.68	N/A	131,540	110,342	
3481	6	79.52	86.38	85.59	18.54	100.92	61.14	116.86	61.14 to 116.86	137,467	117,653	
3483	2	55.04	55.04	50.88	32.78	108.17	37.00	73.09	N/A	111,750	56,862	
ALL	87	79.56	77.69	77.72	19.04	99.96	25.06	133.16	75.61 to 83.70	213,277	165,758	

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 4927

Type: Qualified

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AVG. Assessed Value:	165,758	PRD:	99.96	MIN Sales Ratio:	25.06			

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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
27	20	78.75	78.00	79.25	16.04	98.42	46.79	106.97	72.53 to 86.15	225,209	178,476
29	9	77.51	79.26	83.91	16.36	94.45	40.57	107.18	71.02 to 96.60	218,138	183,046
3	3	80.58	81.00	80.95	5.41	100.06	74.67	87.76	N/A	229,810	186,032
41	10	81.37	73.34	77.79	16.15	94.27	37.56	89.51	48.66 to 89.25	229,005	178,144
42	1	76.05	76.05	76.05			76.05	76.05	N/A	150,000	114,080
43	11	67.25	74.04	70.01	40.81	105.77	25.06	119.46	36.68 to 109.35	207,278	145,106
51	7	80.09	72.79	74.14	16.34	98.18	35.78	89.55	35.78 to 89.55	131,401	97,422
52	9	79.52	79.46	78.18	18.74	101.65	37.00	116.86	66.45 to 98.91	129,983	101,617
54	7	85.23	90.35	83.35	15.29	108.40	69.99	133.16	69.99 to 133.16	176,782	147,345
55	3	77.83	68.13	62.01	17.74	109.88	42.58	84.00	N/A	496,500	307,876
58	4	82.97	75.87	73.42	17.59	103.35	44.59	92.97	N/A	145,125	106,545
59	1	61.14	61.14	61.14			61.14	61.14	N/A	161,253	98,589
60	2	96.26	96.26	96.26	0.00	100.00	96.26	96.26	N/A	559,886	538,946
ALL	87	79.56	77.69	77.72	19.04	99.96	25.06	133.16	75.61 to 83.70	213,277	165,758

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	87	79.56	77.69	77.72	19.04	99.96	25.06	133.16	75.61 to 83.70	213,277	165,758
ALL	87	79.56	77.69	77.72	19.04	99.96	25.06	133.16	75.61 to 83.70	213,277	165,758

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	9	92.23	89.06	93.28	16.64	95.47	43.61	119.46	76.05 to 109.35	147,363	137,466
13-0022	11	77.51	73.19	77.26	12.17	94.73	46.79	89.72	50.88 to 83.81	204,350	157,878
13-0028	4	57.80	63.47	61.16	39.51	103.78	36.68	101.60	N/A	235,250	143,872
13-0032	14	78.08	69.39	69.18	19.29	100.30	37.56	89.51	48.66 to 87.33	276,253	191,115
13-0056	16	79.81	73.29	73.77	20.89	99.34	25.06	106.97	58.80 to 89.55	169,057	124,720
13-0096	1	76.67	76.67	76.67			76.67	76.67	N/A	398,125	305,223
13-0097	15	81.30	81.76	80.07	13.47	102.10	57.03	107.18	73.07 to 91.80	213,764	171,170
55-0145	9	87.76	89.95	87.90	15.53	102.33	69.99	133.16	74.33 to 96.54	274,735	241,481
66-0027	3	96.60	93.14	93.17	3.63	99.97	86.15	96.68	N/A	300,679	280,142
66-0111	5	73.09	72.46	64.29	25.44	112.71	37.00	116.86	N/A	97,660	62,786
78-0001											
NonValid School											
ALL	87	79.56	77.69	77.72	19.04	99.96	25.06	133.16	75.61 to 83.70	213,277	165,758

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 4927

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:	18,555,138	MEAN:	78	AVG.ABS.DEV:	15.15	95% Mean C.I.:	73.40 to 81.98	
(AgLand) TOTAL Assessed Value:	14,420,973							
AVG. Adj. Sales Price:	213,277	COD:	19.04	MAX Sales Ratio:	133.16			
AVG. Assessed Value:	165,758	PRD:	99.96	MIN Sales Ratio:	25.06			

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ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	3	58.80	63.24	58.05	16.54	108.94	50.88	80.06	N/A	11,586	6,726
10.01 TO 30.00	12	75.15	71.21	63.48	28.63	112.19	35.78	133.16	40.57 to 89.55	77,730	49,339
30.01 TO 50.00	13	74.34	73.92	68.44	21.14	108.02	44.59	116.86	48.66 to 89.60	115,877	79,301
50.01 TO 100.00	40	79.81	78.28	76.32	18.05	102.57	25.06	119.46	74.33 to 83.81	204,469	156,043
100.01 TO 180.00	16	85.07	84.93	81.73	11.91	103.91	42.58	106.97	77.94 to 96.26	379,579	310,240
180.01 TO 330.00	3	87.33	87.83	85.95	6.50	102.19	79.56	96.60	N/A	609,723	524,068
ALL	87	79.56	77.69	77.72	19.04	99.96	25.06	133.16	75.61 to 83.70	213,277	165,758

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
! zeroes!	1	48.66	48.66	48.66			48.66	48.66	N/A	140,600	68,420
DRY	37	83.70	81.86	83.67	18.33	97.83	35.78	133.16	76.67 to 89.72	200,605	167,852
DRY-N/A	45	79.52	77.34	76.24	16.42	101.44	25.06	116.86	74.34 to 83.61	225,341	171,802
GRASS	1	76.05	76.05	76.05			76.05	76.05	N/A	150,000	114,080
GRASS-N/A	3	37.56	41.70	42.29	12.60	98.60	36.68	50.87	N/A	233,916	98,928
ALL	87	79.56	77.69	77.72	19.04	99.96	25.06	133.16	75.61 to 83.70	213,277	165,758

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
! zeroes!	1	48.66	48.66	48.66			48.66	48.66	N/A	140,600	68,420
DRY	67	82.75	82.22	83.11	15.54	98.93	35.78	133.16	79.52 to 87.41	214,669	178,410
DRY-N/A	15	72.53	66.70	62.52	23.55	106.69	25.06	106.97	42.58 to 78.34	211,996	132,545
GRASS	1	76.05	76.05	76.05			76.05	76.05	N/A	150,000	114,080
GRASS-N/A	3	37.56	41.70	42.29	12.60	98.60	36.68	50.87	N/A	233,916	98,928
ALL	87	79.56	77.69	77.72	19.04	99.96	25.06	133.16	75.61 to 83.70	213,277	165,758

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
! zeroes!	1	48.66	48.66	48.66			48.66	48.66	N/A	140,600	68,420
DRY	80	80.94	79.46	79.43	17.90	100.04	25.06	133.16	77.51 to 85.23	216,066	171,617
DRY-N/A	2	76.09	76.09	76.51	2.29	99.45	74.34	77.83	N/A	138,750	106,157
GRASS	2	56.80	56.80	62.66	33.89	90.65	37.56	76.05	N/A	115,000	72,062
GRASS-N/A	2	43.77	43.77	42.90	16.21	102.03	36.68	50.87	N/A	310,875	133,369
ALL	87	79.56	77.69	77.72	19.04	99.96	25.06	133.16	75.61 to 83.70	213,277	165,758

PA&T 2006 Recapture Value Statistics

Base Stat

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Type: Qualified

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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	1	80.06	80.06	80.06			80.06	80.06	N/A	1,760	1,409
5000 TO 9999	1	50.88	50.88	50.88			50.88	50.88	N/A	8,000	4,070
Total \$ _____											
1 TO 9999	2	65.47	65.47	56.14	22.29	116.62	50.88	80.06	N/A	4,880	2,739
10000 TO 29999	2	95.98	95.98	93.54	38.74	102.61	58.80	133.16	N/A	23,459	21,942
30000 TO 59999	4	83.75	89.65	91.75	16.18	97.71	74.24	116.86	N/A	48,262	44,281
60000 TO 99999	10	77.27	71.72	71.72	21.72	100.00	37.56	92.23	40.57 to 91.80	78,310	56,161
100000 TO 149999	9	71.02	66.90	66.08	31.45	101.25	35.78	107.18	37.00 to 96.56	126,477	83,576
150000 TO 249999	37	80.58	81.72	81.98	15.08	99.68	44.59	119.46	75.61 to 87.76	193,235	158,421
250000 TO 499999	17	78.34	73.44	73.88	17.87	99.40	25.06	101.60	56.38 to 86.15	315,855	233,362
500000 +	6	85.66	81.00	78.97	14.34	102.57	42.58	96.26	42.58 to 96.26	644,128	508,655
ALL	87	79.56	77.69	77.72	19.04	99.96	25.06	133.16	75.61 to 83.70	213,277	165,758

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	2	65.47	65.47	56.14	22.29	116.62	50.88	80.06	N/A	4,880	2,739
Total \$ _____											
1 TO 9999	2	65.47	65.47	56.14	22.29	116.62	50.88	80.06	N/A	4,880	2,739
10000 TO 29999	3	58.80	77.51	63.81	52.49	121.46	40.57	133.16	N/A	35,639	22,742
30000 TO 59999	10	61.74	60.88	53.76	30.26	113.24	35.78	89.60	37.00 to 89.55	85,754	46,101
60000 TO 99999	13	73.09	70.34	59.17	25.98	118.89	25.06	116.86	46.79 to 91.80	127,535	75,456
100000 TO 149999	22	75.83	75.09	71.57	13.11	104.92	36.68	107.18	67.27 to 81.30	185,466	132,738
150000 TO 249999	24	86.49	88.45	86.96	12.42	101.71	56.38	119.46	80.58 to 96.68	228,660	198,852
250000 TO 499999	9	84.00	82.00	77.49	12.45	105.82	42.58	101.60	76.67 to 96.60	423,009	327,784
500000 +	4	91.79	89.85	88.81	6.98	101.18	79.56	96.26	N/A	636,943	565,639
ALL	87	79.56	77.69	77.72	19.04	99.96	25.06	133.16	75.61 to 83.70	213,277	165,758

CASS COUNTY, NEBRASKA

2006 ASSESSMENT YEAR AGRICULTURAL LAND VALUES

Cass County uses the income methodology to establish special values for agricultural land. The University of Nebraska's **Nebraska Real Estate Market Developments 2004-2005** publication by Bruce B. Johnson supports the local cash rent information and the market derived cap rate shown in the studies conducted in Cass County for the last three years.

For assessment year 2006 cash rents and net cap rates from the above publication were used to establish 2006 values for agricultural land qualified for special value ('greenbelt') in Cass County.

There is an ongoing review of land use in Cass County by the Assessor and Appraisal Assistant to determine eligibility for special value. Property not qualified is recaptured and the land classification changed to current use. Property not qualified for special value with agricultural use is valued at 80% of market value.

Process Details:

1. All agricultural records in Cass County have soils and land use acres counted. A soil summary report is generated.
2. Soils are converted to Land Capability Groups using the 1995 soil conversion tables provided by Nebraska Department of Property Assessment and Taxation.
3. Soil production capability used is the NRCS crop rating from the State of Nebraska Soil Legend and Interpretive Ratings provided by Nebraska Department of Property Assessment and Taxation.
4. Soil capability relation to the top producing soil has been determined.

5. The computer-generated spreadsheet developed by the assessor is updated using the current acres of each soil type, the range of cash rents, the net cap rate plus an average tax rate. The spreadsheet generates an income value and a value for each Land Capability Group. The county total of both is calculated at 80%. If the income value and assessed value are fairly equal the values are used as assessed value for the assessment year.

6. Values are generated for dry, irrigated and pasture use. More than one-half of the pasture acres in Cass County are 35% plus tree covered. Those acres are classified as pasture-timber.

7. Other use acres are valued at market value.

To meet the state mandated values for our county, there were adjustments made. Local knowledge of rents dictated we use the lowest value of rent for irrigated and a slightly higher rent for pasture than the average in the above publication. The pasture-timber acres were valued at the same price as open pasture.

State Preliminary Statistics

USE	ACRES	RENT	INCOME	RATE	VALUE	ASSDVAL	RATIO
Irrigated	2,296	164.36	377,371	0.0800	4,717,132	2,968,583	62.93%
Dry	258,048	95.99	24,770,028	0.0550	450,364,137	291,685,750	64.77%
Past/Tim	40,192	24.39	980,283	0.0400	24,507,072	15,185,726	61.96%
							63.22%

State W/2006 Assessed Values

USE	ACRES	RENT	INCOME	RATE	VALUE	80%VALUE	ASSDVAL	RATIO
Irrigated	2,296	164.36	377,371	0.0800	4,717,132	3,773,706	3,757,709	79.66%
Dry	258,048	95.99	24,770,028	0.0550	450,364,137	360,291,309	358,676,180	79.64%
Past/Tim	40,192	24.39	980,283	0.0400	24,507,072	19,605,658	18,320,788	74.76%
								78.02%

CASS COUNTY SPECIAL VALUES

LVG	ACRES	RENT	RELATION	INCOME	RATE	VALUE	VALUE-80%	PER ACRE
1A1	300.00	134	100.00%	40,200	0.0582	690,722	552,577	1,842
1A	268.61	134	96.00%	34,554	0.0582	593,711	474,969	1,768
2A1	760.94	134	81.00%	82,592	0.0582	1,419,114	1,135,291	1,492
2A	353.35	134	81.00%	38,353	0.0582	658,980	527,184	1,492
3A1	17.50	134	71.00%	1,665	0.0582	28,607	22,886	1,308
3A	471.00	134	89.00%	56,171	0.0582	965,145	772,116	1,639
4A1	114.60	134	75.00%	11,517	0.0582	197,892	158,313	1,381
4A	10.00	134	67.00%	898	0.0582	15,426	12,341	1,234
	2296.00					4,569,597	3,655,677	

LVG	ACRES	RENT	RELATION	INCOME	RATE	VALUE	VALUE-80%	PER ACRE
1D1	12815.39	99	100.00%	1,268,724	0.0532	23,848,188	19,078,551	1,489
1D	37330.38	99	96.00%	3,547,879	0.0532	66,689,461	53,351,569	1,429
2D1	60731.73	99	81.00%	4,870,077	0.0532	91,542,809	73,234,247	1,206
2D	25319.27	99	81.00%	2,030,352	0.0532	38,164,516	30,531,613	1,206
3D1	2458.56	99	71.00%	172,812	0.0532	3,248,349	2,598,679	1,057
3D	92154.64	99	89.00%	8,119,745	0.0532	152,626,792	122,101,434	1,325
4D1	24199.97	99	75.00%	1,796,848	0.0532	33,775,334	27,020,267	1,117
4D	2814.91	99	67.00%	186,713	0.0532	3,509,642	2,807,714	997
	257824.85					413,405,092	330,724,073	

LVG	ACRES	RENT	RELATION	INCOME	RATE	VALUE	VALUE-80%	PER ACRE
1G1	479.98	35	100.00%	16,799	0.0472	355,917	284,734	593
1G	2384.79	35	96.00%	80,129	0.0472	1,697,647	1,358,118	569
2G1	2509.90	35	81.00%	71,156	0.0472	1,507,535	1,206,028	481
2G	5315.60	35	81.00%	150,697	0.0472	3,192,739	2,554,191	481
3G1	1187.85	35	71.00%	29,518	0.0472	625,383	500,306	421
3G	6797.74	35	89.00%	211,750	0.0472	4,486,220	3,588,976	528
4G1	6771.15	35	75.00%	177,743	0.0472	3,765,735	3,012,588	445
4G	14632.62	35	67.00%	343,135	0.0472	7,269,808	5,815,846	397
	40079.63					22,900,985	18,320,788	

SOIL CODE	LVG GRP	TOTAL ACRES
JU	1D1	1,191.64
KE	1D1	3,012.29
SH	1D1	6,495.70
SK	1D1	2,115.76
		12,815.39
JUC	1D	13,099.06
MAC	1D	4,196.35
MNC	1D	1,448.09
SHC	1D	13,764.52
SKB	1D	733.69
WT	1D	4,088.67
		37,330.38
HA	2D1	1,110.87
MAC2	2D1	18,047.40
ND	2D1	5,378.43
ON	2D1	903.81
SHC2	2D1	35,291.22
		60,731.73
CO	2D	4,651.47
CP	2D	6,262.31
WTC	2D	4,135.85
WTC2	2D	8,962.99
ZO	2D	1,306.65
		25,319.27
AB	3D1	298.64
FM	3D1	748.74
MAD	3D1	159.10
SHD	3D1	1,252.08
		2,458.56
MAD2	3D	34,071.35
MND2	3D	4,095.96
SHD2	3D	53,987.32
		92,154.64
BMD	4D1	61.10
GED2	4D1	982.35
MAE2	4D1	2,029.67
MED2	4D1	1,924.98
MNE2	4D1	3,048.38
MOE2	4D1	752.27
MRD2	4D1	123.75
PAD2	4D1	1,084.43
SBB	4D1	530.27
SMB	4D1	155.50
SHE2	4D1	2,163.03
UD	4D1	14.50
WTD2	4D1	11,329.74
		24,199.97
HDF	4D	4.00
IDF	4D	121.41
MNF	4D	257.06
MOG	4D	3.00
NH	4D	2,148.66
SA	4D	168.78
SOF	4D	73.00
THE	4D	38.00
		2,814.91
		257,824.85

SOIL CODE	LVG	TOTAL ACRES
JU	1A1	32.00
KE	1A1	156.00
SH	1A1	49.00
SK	1A1	63.00
		300.00
JUC	1A	83.37
MAC	1A	-
MNC	1A	-
SHC	1A	110.24
SKB	1A	55.00
WT	1A	20.00
		268.61
HA	2A1	137.00
MAC2	2A1	54.00
ND	2A1	142.94
ON	2A1	309.00
SHC2	2A1	118.00
		760.94
CO	2A	208.85
CP	2A	27.00
WTC	2A	-
WTC2	2A	61.50
ZO	2A	56.00
		353.35
AB	3A1	2.50
FM	3A1	15.00
MAD	3A1	-
SHD	3A1	-
		17.50
MAD2	3A	87.00
MND2	3A	2.00
SHD2	3A	382.00
		471.00
BMD	4A1	-
GED2	4A1	7.20
MAE2	4A1	-
MED2	4A1	-
MNE2	4A1	1.00
MOE2	4A1	-
MRD2	4A1	-
PAD2	4A1	-
SBB	4A1	50.40
SMB	4A1	-
SHE2	4A1	56.00
UD	4A1	-
WTD2	4A1	-
		114.60
HDF	4A	-
IDF	4A	-
MNF	4A	-
MOG	4A	-
NH	4A	8.00
SA	4A	2.00
SOF	4A	-
THE	4A	-
		10.00
		2,296.00

SOIL CODE	LVG GRP	TOTAL ACRES
JU	1G1	22.00
KE	1G1	386.57
SH	1G1	35.00
SK	1G1	36.41
		479.98
JUC	1G	1,691.87
MAC	1G	128.25
MNC	1G	222.22
SHC	1G	258.85
SKB	1G	44.60
WT	1G	39.00
		2,384.79
HA	2G1	147.00
MAC2	2G1	451.59
ND	2G1	1,203.17
ON	2G1	62.96
SHC2	2G1	625.08
		2,509.90
CO	2G	536.04
CP	2G	4,279.04
WTC	2G	117.11
WTC2	2G	340.34
ZO	2G	43.07
		5,315.60
AB	3G1	29.17
FM	3G1	7.00
MAD	3G1	507.59
SHD	3G1	644.09
		1,187.85
MAD2	3G	2,209.21
MND2	3G	990.07
SHD2	3G	3,598.46
		6,797.74
BMD	4G1	73.52
GED2	4G1	252.13
MAE2	4G1	795.72
MED2	4G1	383.41
MNE2	4G1	2,137.65
MOE2	4G1	370.20
MRD2	4G1	36.41
PAD2	4G1	326.66
SBB	4G1	318.02
SMB	4G1	16.00
SHE2	4G1	1,146.18
UD	4G1	-
WTD2	4G1	915.22
		6,771.15
HDF	4G	90.16
IDF	4G	235.99
MNF	4G	3,641.39
MOG	4G	279.48
NH	4G	8,679.27
SA	4G	246.15
SOF	4G	1,327.97
THE	4G	132.21
		14,632.62
		40,079.63

CASS COUNTY ASSESSOR'S OFFICE
 SOIL SUMMARY REPORT
 Date of Run: 01/24/2006

Soil Symbol	Dry Land Acres	Dry Land Value	Irrigated Acres	Irrigated Value	Grass Land Acres	Grass Land Value	Other Acres	Other Value	Total Soil Acres	Total Soil Value
1500										
600										
800										
801										
802										
803										
806										
807										
809										
810										
811										
812										
813										
816										
820										
821										
822										
823										
824										
826										
827										
828										
829										
830										
831										
832										
833										
834										
836										
838										
840										
841										
842										
843										
844										
846										
847										
900										
901										
920										
921										
940										
AB	298.64	246,664	2.50	1,003	9.17	3,668	0.31	8,080	330.31	259,415
BMD	61.10	62,566			40.52	14,749	20.00	9,240	134.62	86,555
CO	4,651.47	4,909,145	208.85	304,921	388.06	135,045	33.00	64,168	5,396.36	5,413,279
CP	6,262.31	6,619,352	27.00	39,420	2,605.81	913,666	147.98	734,363	10,568.35	8,306,801
FM	748.74	712,801	15.00	15,960	7.00	2,800			770.74	731,561
GED2	982.35	1,005,927	7.20	8,294	131.13	47,731	121.00	33,880	1,241.68	1,095,832
HA	1,110.87	944,022	137.00	59,071			147.00	51,156	1,394.87	1,054,249
HDF	4.00	3,280			8.00	2,240	82.16	33,150	94.16	38,670
IDF	121.41	99,556			205.99	63,605	30.00	10,920	357.40	174,081
JT	1,191.64	1,465,063	32.00	54,656	18.00	8,208	4.00	1,872	1,245.64	1,529,799
UUC	13,099.06	16,218,316	83.37	138,394	1,255.70	590,303	436.17	198,895	14,874.30	17,145,908

CASS COUNTY ASSESSOR'S OFFICE
SOIL SUMMARY REPORT
Date of Run: 01/24/2006

Soil Symbol	Dry Land Acres	Dry Land Value	Irrigated Acres	Irrigated Value	Grass Land Acres	Grass Land Value	Other Acres	Other Value	Total Soil Acres	Total Soil Value
KE	3,012.29	3,694,138	156.00	266,448	192.29	87,684	194.28	89,857	3,554.86	4,138,127
MAC	4,196.35	5,200,181			103.55	48,462	24.70	11,264	4,324.60	5,259,907
MAC2	18,047.40	21,197,942	54.00	66,960	385.54	169,007	66.15	27,536	18,553.09	21,461,445
MAD	159.10	152,539			50.25	23,975	457.34	185,153	666.69	361,667
MAD2	34,071.36	38,143,063	87.00	129,456	1,629.59	670,349	579.62	244,819	36,367.57	39,187,687
MAE2	2,029.67	2,087,227			379.61	138,178	416.11	125,888	2,825.39	2,351,293
MED2	1,924.98	1,977,333			288.91	105,163	94.50	26,460	2,308.39	2,108,956
MNC	1,448.09	1,796,214			125.00	58,500	97.22	48,017	1,670.31	1,902,731
MND2	4,095.96	4,581,464	2.00	2,976	666.61	269,415	323.46	129,384	5,088.03	4,983,239
MNE2	3,048.38	3,141,319	1.00	1,152	1,303.95	481,582	833.70	243,527	5,187.03	3,867,480
MNF	257.06	210,630			424.72	137,173	3,216.67	1,198,042	3,898.45	1,545,845
MOE2	752.27	772,669			185.42	67,493	184.78	63,576	1,122.47	903,738
MOG	3.00	2,460			13.00	3,640	266.48	105,867	282.48	111,967
MRD2	123.75	126,720			28.16	10,250	8.25	2,310	160.16	139,280
ND	5,378.43	6,312,029	142.94	177,246	750.66	327,288	452.51	157,474	6,974.037	6,974,037
NH	2,148.66	1,761,900	8.00	8,938	2,061.19	598,547	6,618.08	2,464,798	10,835.93	4,834,173
ON	903.81	670,221	309.00	216,638	23.96	10,677	59.00	19,335	1,295.77	916,871
PAD2	1,084.43	1,110,974			260.98	98,049	65.71	18,399	1,411.12	1,227,422
SA	168.78	128,974	2.00	2,232	76.00	21,280	170.15	80,415	416.93	518,967
SBB	530.27	402,113	50.40	25,236	41.10	14,960	276.92	76,658	898.69	8,074,212
SH	6,495.70	7,974,356	49.00	83,692	18.00	8,208	17.00	7,956	6,579.70	8,074,212
SHC	13,764.52	17,028,161	110.24	182,998	200.82	93,984	58.03	26,462	14,133.61	17,331,605
SHC2	35,291.22	41,444,376	118.00	146,320	458.11	199,735	166.97	60,513	36,034.30	41,850,944
SHD	1,252.08	1,194,095			268.69	107,476	375.40	151,662	1,896.17	1,453,233
SHD2	53,987.32	60,328,096	382.00	568,416	2,745.36	1,114,912	853.10	341,240	57,967.78	62,352,664
SHE2	2,163.03	2,219,681	56.00	64,512	479.12	174,399	667.06	186,777	3,365.21	2,645,369
SK	2,115.76	2,593,927	63.00	107,604	29.41	13,411	7.00	3,276	2,215.17	2,718,218
SKB	733.69	906,842	55.00	91,300	41.60	19,469	3.00	1,368	833.29	1,018,979
SMB	155.50	159,232			16.00	5,824			171.50	165,056
SOF	73.00	59,860			172.09	48,185	1,155.88	422,504	1,400.97	530,549
THE	39.00	31,980			36.00	10,080	96.21	35,020	171.21	77,080
UD	14.50	11,802							14.50	11,802
WT	4,088.67	5,060,844	20.00	33,200	33.00	15,444	6.00	2,736	4,147.67	5,112,224
WTC	4,135.85	4,373,102			98.56	34,299	18.55	8,088	4,252.96	4,415,489
WTC2	8,962.99	9,487,120	61.50	89,790	275.11	95,738	65.23	28,440	9,364.83	9,701,088
WTD2	11,329.74	11,637,129			729.95	265,702	185.27	51,876	12,244.96	11,954,707
ZO	935.76	1,002,694	56.00	81,760	20.21	7,033	7.86	3,427	1,019.83	1,094,914
ZP	370.89	353,087			15.00	6,000			385.89	359,087
Totals	257,824.85	291,623,086	2,296.00	2,968,583	19,296.90	7,343,586	41,325.72	39,076,427	320,743.47	341,011,682

Pastures

includes

26782.73 acres
of pasture-timbered
which is 35%+ the cover
of pasture assessed at \$0.00
Presumably assessed at \$0.00
of pasture value.

SOIL LEGEND AND INTERPRETIVE RATINGS

STATE OF NEBRASKA

C. # COUNTY		SOIL CORRELATED NAME	ACRES	SOIL SYMBOL	DRY CAP	IRR CAP	RANGE SITE	NRCS CROP RATE
13	CASS	ALBATON SILTY CLAY, 0 TO 1 PERCENT SLOPES	730	Ab	3W1	3W1	CYO	27
13	CASS	BURCHARD-MORRILL CLAY LOAMS, 6 TO 11 PERCENT SLOPES	350	BmD	4E1		SI	67
13	CASS	COLO SILTY CLAY LOAM, 0 TO 2 PERCENT SLOPES	5500	Co	2W4	2W3	CYO	67
13	CASS	COLO-NODAWAY COMPLEX, 0 TO 2 PERCENT SLOPES	12500	Cp	3W4	4W3	SB,SI	55
13	CASS	FILLMORE SILT LOAM, 0 TO 1 PERCENT SLOPES	880	Fm	3W2	3W2	CHO	50
13	CASS	GEARY SILT LOAM, 6 TO 11 PERCENT SLOPES, ERODED	1400	GeD2	4E8	4E4	SI	69
13	CASS	HAYNIE SILT LOAM, 0 TO 2 PERCENT SLOPES	2850	Ha	2W3	2W6	SIL	50
13	CASS	HEDVILLE SANDY LOAM, 6 TO 20 PERCENT SLOPES	210	HdF	6S4		SWS	8
13	CASS	IDA SILT LOAM, 17 TO 30 PERCENT SLOPES	660	IdF	6E9		LIU	24
13	CASS	JUDSON SILT LOAM, 0 TO 2 PERCENT SLOPES	1300	Ju	1-1	1-4	SI	82
13	CASS	JUDSON SILT LOAM, 2 TO 6 PERCENT SLOPES	17400	JuC	2E1	3E4	SI	79
13	CASS	KENNEBEC SILT LOAM, 0 TO 2 PERCENT SLOPES	4150	Ke	1-1	1-6	SIL	75
13	CASS	MARSHALL SILTY CLAY LOAM, 2 TO 5 PERCENT SLOPES	5000	MaC	2E1	3E3	SI	77
13	CASS	MARSHALL SILTY CLAY LOAM, 2 TO 5 PERCENT SLOPES, ERODED	21000	MaC2	2E1	3E3	SI	77
13	CASS	MARSHALL SILTY CLAY LOAM, 5 TO 11 PERCENT SLOPES	1250	MaD	3E1	4E3	SI	72
13	CASS	MARSHALL SILTY CLAY LOAM, 5 TO 11 PERCENT SLOPES, ERODED	37900	MaD2	3E8	4E3	SI	72
13	CASS	MARSHALL SILTY CLAY LOAM, 11 TO 17 PERCENT SLOPES, ERODED	3350	MaE2	4E8		SI	63
13	CASS	MAYBERRY SILTY CLAY LOAM, 6 TO 11 PERCENT SLOPES, ERODED	2500	MeD2	4E2		CY	59
13	CASS	MONONA SILT LOAM, 2 TO 5 PERCENT SLOPES	2100	MnC	2E1	3E4	SI	72
13	CASS	MONONA SILT LOAM, 5 TO 11 PERCENT SLOPES, ERODED	6900	MnD2	3E8		SI	67
13	CASS	MONONA SILT LOAM, 11 TO 17 PERCENT SLOPES, ERODED	8200	MnE2	4E8		SI	59
13	CASS	MONONA SILT LOAM, 17 TO 30 PERCENT SLOPES	6300	MnF	6E1		SI	28
13	CASS	MONONA-IDA SILT LOAMS, 11 TO 17 PERCENT SLOPES, ERODED	1700	MoE2	4E8		SI-LI	55
13	CASS	MONONA-IDA SILT LOAMS, 30 TO 60 PERCENT SLOPES	500	MoG	7E1		SI-LI	6
13	CASS	MORRILL CLAY LOAM, 6 TO 11 PERCENT SLOPES, ERODED	450	MrD2	4E8	4E3	SI	65
13	CASS	NODAWAY SILT LOAM, 0 TO 2 PERCENT SLOPES	8900	Nd	2W3	2W6	SIO	73
13	CASS	NODAWAY SILT LOAM, CHANNELED	16000	Nh	6W7		SIO	58
13	CASS	ONAWA SILTY CLAY, 0 TO 2 PERCENT SLOPES	2050	On	2W1	2W1	CYO	39
13	CASS	PAWNEE CLAY LOAM, 6 TO 11 PERCENT SLOPES, ERODED	1700	PaD2	4E2		CY	58
13	CASS	PITS AND DUMPS	1400	Pg	8S4			18
13	CASS	PITS, QUARRIES	3700	Ph	8S8			0
13	CASS	SARPY LOAMY FINE SAND, FREQUENTLY FLOODED	1050	Sa	6W7			21
13	CASS	SARPY-HAYNIE COMPLEX, 0 TO 3 PERCENT SLOPES	2750	SbB	4S7		SYO-S	36
13	CASS	SHARPSBURG SILTY CLAY LOAM, 0 TO 2 PERCENT SLOPES	7500	Sh	1-1	1-3	SI	73
13	CASS	SHARPSBURG SILTY CLAY LOAM, 2 TO 5 PERCENT SLOPES	14600	ShC	2E1	3E3	SI	70
13	CASS	SHARPSBURG SILTY CLAY LOAM, 2 TO 5 PERCENT SLOPES, ERODED	39400	ShC2	2E1	3E3	SI	68
13	CASS	SHARPSBURG SILTY CLAY LOAM, 5 TO 9 PERCENT SLOPES	1750	ShD	3E8	4E3	SI	67
13	CASS	SHARPSBURG SILTY CLAY LOAM, 5 TO 9 PERCENT SLOPES, ERODED	63400	ShD2	3E8	4E3	SI	64
13	CASS	SHARPSBURG SILTY CLAY LOAM, 9 TO 15 PERCENT SLOPES, ERODED	4250	ShE2	4E8		SI	58
13	CASS	SHARPSBURG SILTY CLAY LOAM, TERRACE, 0 TO 1 PERCENT SLOPES	2800	Sk	1-1	1-3	SI	73
13	CASS	SHARPSBURG SILTY CLAY LOAM, TERRACE, 1 TO 3 PERCENT SLOPES	770	SkB	2E1	3E3	SI	72
13	CASS	SHARPSBURG VARIANT SILTY CLAY LOAM, 1 TO 4 PERCENT SLOPES	204	SmB	4S1	4S1	SL	16
13	CASS	SOGN-ROCK OUTCROP COMPLEX, 11 TO 30 PERCENT SLOPES	1950	SoF	6S4		SWL	4
13	CASS	THURMAN LOAMY FINE SAND, 9 TO 20 PERCENT SLOPES	650	ThE	6E5		SY	28
13	CASS	UDORTHENTS, SILTY	110	Ud	4S9			64
13	CASS	WYMORE SILTY CLAY LOAM, 0 TO 2 PERCENT SLOPES	4300	Wt	2S2	2S1	CY	67
13	CASS	WYMORE SILTY CLAY LOAM, 2 TO 5 PERCENT SLOPES	4550	WtC	3E2	3E1	CY	64
13	CASS	WYMORE SILTY CLAY LOAM, 2 TO 5 PERCENT SLOPES, ERODED	10500	WtC2	3E2	4E1	CY	69
13	CASS	WYMORE SILTY CLAY, 5 TO 9 PERCENT SLOPES, ERODED	13500	WtD2	4E2		CY	65
13	CASS	ZOOK SILTY CLAY LOAM, 0 TO 2 PERCENT SLOPES	1250	Zo	2W4	2W2	CYO	52
13	CASS	ZOOK SILTY CLAY, 0 TO 1 PERCENT SLOPES	450	Zp	3W1	3W1	CYO	49
			354564					65

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NEBRASKA DEPARTMENT OF REVENUE - PROPERTY TAX DIVISION
 CONVERSION OF SOIL MAP SYMBOLS TO LAND VALUATION GROUPS

CASS COUNTY

Soil conversion tables built 12/27/95

CASS COUNTY
 ASSESSOR
 Capability Unit

Soil Map Symbol	Soil Name, Texture, & Attributes	Slope Percent	Dry	Irr	Grs	Capability Unit
Ab	ALBATON Silty Clay	0-1	3D1	3A1	3G1	3W1
BmD	BURCHARD-MORRILL Clay Loams	5-11	4D1	4A1	4G1	4E1
Co	COLO Silty Clay Loam	0-2	2D	2A	2G	2W4
Cp	COLO-NODAWAY Complex Soils	0-2	2D	2A	2G	2W4
Fm	FILLMORE Silt Loam	0-1	3D1	3A1	3G1	3W2
GeD2	GEARY Silty Clay Loam, Eroded	5-11	4D1	4A1	4G1	4E8
Ha	HAYNIE Silt Loam	0-2	2D1	2A1	2G1	2W3
HdF	HEDVILLE Sandy Loam	6-20	4D	4A	4G	6S4
IdF	IDA Silt Loam	17-30	4D	4A	4G	6E9
Ju	JUDSON Silt Loam	0-2	1D1	1A1	1G1	1-1
JuC	JUDSON Silt Loam	2-5	1D	1A	1G	2E1
Ke	KENNEBEC Silt Loam	0-2	1D1	1A1	1G1	1-1
MaC	MARSHALL Silty Clay Loam	2-5	1D	1A	1G	2E1
MaC2	MARSHALL Silty Clay Loam, Eroded	2-5	2D1	2A1	2G1	2E1
MaD	MARSHALL Silty Clay Loam	5-11	3D1	3A1	3G1	3E1
MaD2	MARSHALL Silty Clay Loam, Eroded	5-11	3D	3A	3G	3E8
MaE2	MARSHALL Silty Clay Loam, Eroded	11-17	4D1	4A1	4G1	4E8
MeD2	MAYBERRY Silty Clay Loam, Eroded	5-11	4D1	4A1	4G1	4E8

CASS COUNTY

Soil Map Symbol	Soil Name, Texture, & Attributes	Slope Percent	Dry	Irr	Grass	Capability Unit
MnC	MONONA Silt Loam	2-5	1D	1A	1G	2E1
MnD2	MONONA Silt Loam, Eroded	5-11	3D	3A	3G	3E8
MnE2	MONONA Silt Loam, Eroded	11-17	4D1	4A1	4G1	4E8
MnF	MONONA Silt Loam	17-30	4D	4A	4G	6E1
MoE2	MONONA-IDA Silt Loam, Eroded	11-17	4D1	4A1	4G1	4E8
MoG	MONONA-IDA Silt Loam	30-60	--	--	4G	7E1
MrD2	MORRILL Clay Loam, Eroded	6-11	4D1	4A1	4G1	4E8
Nd	NODAWAY Silt Loam	0-2	2D1	2A1	2G1	2W3
Nh	NODAWAY Silt Loam, Channeled	---	4D	4A	4G	6W7
On	ONAWA Silty Clay	0-2	2D1	2A1	2G1	2W1
PaD2	PAWNEE Clay Loam, Eroded	6-11	4D1	4A1	4G1	4E8
Pg	PITS & DUMPS ---	---	WST	--	--	8S8
Ph	PITS & QUARRIES ---	---	WST	--	--	8S8
Sa	SARPY Loamy Fine Sand, Freq. Flooded	---	4D	4A	4G	6W7
SbB	SARPY-HAYNIE Complex Soils	0-3	4D1	4A1	4G1	4S7
Sh	SHARPSBURG Silty Clay Loam	0-2	1D1	1A1	1G1	1-1
ShC	SHARPSBURG Silty Clay Loam	2-5	1D	1A	1G	2E1
ShC2	SHARPSBURG Silty Clay Loam, Eroded	2-5	2D1	2A1	2G1	2E1
ShD	SHARPSBURG Silty Clay Loam	5-9	3D1	3A1	3G1	3E1

CASS COUNTY

Soil Map Symbol	Soil Name, Texture, & Attributes	Slope Percent	Capability			Capability Unit
			Dry	Irr	GrS	
ShD2	SHARPSBURG Silty Clay Loam, Eroded	5-9	3D	3A	3G	3E8
ShE2	SHARPSBURG Silty Clay Loam, Eroded	9-15	4D1	4A1	4G1	4E8
Sk	SHARPSBURG Silty Clay Loam, Terraced	0-1	1D1	1A1	1G1	1-1
SMB	SHARPSBURG Silty Clay Loam, Terraced	1-3	1D	1A	1G	2E1
SmB	SHARPSBURG Var Silty C Loam	1-4	4D1	4A1	4G1	4E8
SoF	SOGN-ROCK OUTCROP Complex Soils	11-30	4D	4A	4G	5S4
THE	THURMAN Loamy Fine Sand	9-20	4D	4A	4G	5E5
Ud	UDORRENTS Silty --	---	4D1	4A1	4G1	4S9
Wt	WYMORE Silty Clay Loam	0-2	1D	1A	1G	2S2
WtC	WYMORE Silty Clay Loam	2-5	2D	2A	2G	3E2
WtC2	WYMORE Silty Clay Loam, Eroded	2-5	2D	2A	2G	3E2
WtD2	WYMORE Silty Clay Loam, Eroded	5-9	4D1	4A1	4G1	4E2
Zo	ZOOK Silty Clay Loam	0-2	2D	2A	2G	2W4
Zp	ZOOK Silty Clay	0-1	3D1	3A1	3G1	3W1



NEBRASKA FARM REAL ESTATE MARKET DEVELOPMENTS 2004-05

**Bruce B. Johnson
and
Aaron Raymond**

Extension is a Division of the Institute of Agriculture and Natural Resources at the University of Nebraska-Lincoln cooperating with the Counties and the U.S. Department of Agriculture.

University of Nebraska-Lincoln Extension educational programs abide with the non-discrimination policies of the University of Nebraska-Lincoln and the United States Department of Agriculture.

Table 7. Estimated Annual Net Rates of Return by Type of Land and Agricultural Statistics District, 1990-2005.^{a,b}

Type of Land and Year	Agricultural Statistics District								State Ave.
	Northwest	North	Northeast	Central	East	Southwest	South	Southeast	
Irrigated Land: ----- Percent -----									
1990	8.3	9.3	6.9	6.8	6.7	6.3	6.3	6.0	7.1
1991	8.7	8.0	6.8	6.5	6.4	6.4	6.2	5.9	6.9
1992	6.8	6.5	6.6	6.6	6.0	6.5	6.0	6.1	6.4
1993	6.6	6.0	6.5	6.1	5.7	6.5	6.5	6.0	6.2
1994	6.9	6.5	6.3	6.3	5.6	6.2	5.7	5.7	6.2
1995	6.6	6.8	6.5	5.9	5.3	5.9	6.0	5.0	6.0
1996	6.7	6.3	6.9	5.8	5.2	6.5	6.2	5.4	6.1
1997	7.2	7.0	7.0	6.0	5.3	6.7	6.3	5.7	6.4
1998	6.7	6.7	6.0	5.8	5.0	6.6	5.7	5.4	6.0
1999	6.0	5.9	5.9	5.3	4.6	6.1	4.9	5.6	5.5
2000	6.0	6.2	6.0	5.6	5.0	6.3	5.5	5.0	5.7
2001	5.6	6.2	5.9	5.4	4.9	6.5	5.2	5.0	5.6
2002	5.4	5.9	5.5	5.3	4.5	6.2	5.3	5.1	5.4
2003	5.3	5.8	5.2	5.2	4.4	6.3	5.4	5.1	5.3
2004	5.3	6.1	5.2	5.2	4.7	5.6	5.3	5.3	5.3
2005	5.9	5.9	4.9	5.0	4.0	5.6	5.4	5.0	5.2
Dryland Cropland:									
1990	6.2	6.3	5.9	6.4	5.9	4.7	6.1	6.3	6.0
1991	5.9	5.0	6.0	5.9	5.8	4.7	6.1	5.8	5.7
1992	4.8	5.0	5.6	5.9	5.7	5.6	5.2	6.1	5.5
1993	5.0	4.3	5.8	5.7	5.3	5.3	6.1	5.2	5.4
1994	4.5	5.2	6.0	5.4	5.2	5.2	5.3	5.4	5.3
1995	4.2	6.0	6.2	5.3	5.2	5.1	5.4	5.0	5.3
1996	4.1	5.0	6.3	5.6	5.0	5.3	5.5	5.2	5.3
1997	5.1	5.8	6.4	5.6	5.3	5.3	5.4	5.4	5.5
1998	4.5	5.5	5.8	5.3	4.8	4.8	5.4	5.0	5.1
1999	4.3	4.9	5.4	5.1	4.5	3.9	4.5	4.9	4.7
2000	4.0	5.2	5.4	5.1	4.7	4.5	4.7	5.0	4.8
2001	4.1	5.3	5.5	5.0	4.6	4.3	4.6	4.7	4.8
2002	4.0	4.6	5.3	5.1	4.5	4.7	4.6	4.9	4.7
2003	3.6	4.5	4.8	4.6	4.1	4.1	4.7	4.4	4.4
2004	3.5	4.4	4.5	4.3	3.8	3.9	4.4	4.6	4.2
2005	3.6	3.9	4.2	4.5	3.5	4.0	4.6	4.4	4.1
Grazing Land:									
1990	4.0	5.8	4.6	4.9	5.0	4.5	5.4	5.0	4.9
1991	5.5	5.9	5.4	5.0	5.3	5.8	5.5	5.5	5.4
1992	4.0	5.3	4.9	4.6	4.4	5.1	5.0	5.0	4.8
1993	4.3	4.6	5.0	4.6	4.3	4.6	4.5	4.6	4.6
1994	4.7	4.5	5.1	4.4	4.3	4.7	4.1	4.5	4.5
1995	3.7	4.7	4.9	4.0	4.2	4.5	4.2	4.0	4.3
1996	3.8	4.3	4.9	4.3	4.0	4.3	3.8	4.1	4.2
1997	3.6	4.3	4.9	4.5	4.0	4.0	3.6	4.2	4.1
1998	3.4	4.2	4.6	4.1	3.9	4.2	4.0	3.8	4.0
1999	3.1	3.5	4.4	4.2	3.6	3.2	3.6	3.9	3.7
2000	3.3	4.4	4.6	3.7	3.8	3.6	4.0	4.1	3.9
2001	2.9	4.0	4.3	3.9	4.0	3.4	3.5	4.1	3.8
2002	2.8	4.1	4.4	3.8	3.7	4.0	3.8	4.1	3.8
2003	2.4	3.3	3.8	3.3	3.4	3.4	3.9	3.8	3.4
2004	2.8	3.1	3.6	3.3	3.7	3.3	3.4	4.1	3.4
2005	2.6	3.3	3.7	3.8	2.9	3.1	3.6	4.3	3.4

SOURCE: UNL Nebraska Farm Real Estate Market Developments Surveys. Reporters' estimates of current annual net percentage rates of return given current values. Real estate appraisers refer to this percentage as the market-derived capitalization rate.

plus significant increases in fertilizer, seed and other input costs could have been responsible for a more muted demand for cash rented land and, thus, more modest upward adjustments from the previous year.

One noticeable difference in the upward trend for 2005 is for the dryland and irrigated alfalfa classes. In most of the regions of the state,

average reported 2005 per acre rates were somewhat lower than year-earlier levels. It appears that, in addition to high alfalfa inventories, the availability of ethanol by-products across the state for cattle feeding has created a more competitive market for forages, thus the rents for alfalfa land are being negotiated more carefully.

Table 9. Reported Cash Rental Rates for Various Types of Nebraska Farmland: 2005 Averages and Ranges by Agricultural Statistics District. ^a

Type of Land	Agricultural Statistics District							
	Northwest	North	Northeast	Central	East	Southwest	South	Southeast
----- Dollars Per Acre -----								
Dryland Cropland:								
Average	24	37	92	62	99	33	56	79
Range:								
High	28	48	112	78	119	40	69	95
Low	17	27	71	47	80	24	41	62
Gravity Irrigated Cropland:								
Average	94	104	133	134	142	105	130	134
Range:								
High	118	125	150	156	164	124	149	152
Low	75	90	117	110	119	88	110	112
Center Pivot Irrigated Cropland								
Average	107	119	142	139	155	121	143	147
Range:								
High	120	139	164	154	175	139	165	170
Low	89	95	118	114	134	100	120	128
Dryland Alfalfa:								
Average	b	b	90	59	82	b	58	74
Range:								
High	b	b	115	68	99	b	72	86
Low	b	b	68	46	62	b	44	61
Irrigated Alfalfa:								
Average	b	b	130	121	119	b	124	b
Range:								
High	b	b	152	138	140	b	138	b
Low	b	b	107	103	97	b	105	b
Other Hayland:								
Average	b	b	52	42	56	b	36	b
Range:								
High	b	b	67	55	68	b	48	b
Low	b	b	37	33	42	b	26	b
Pasture:								
Average	8	13	37	25	35	12	23	27
Range:								
High	11	17	48	31	41	16	29	36
Low	7	10	27	19	21	9	17	22

^a SOURCE: Reporters' estimated cash rental rates (both averages and ranges) from the 2005 UNL Nebraska Farm Real Estate Market Developments Survey.
^b Insufficient number of reports.

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
--	--------	---------------	------

R&O Statistics			
----------------	--	--	--

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:

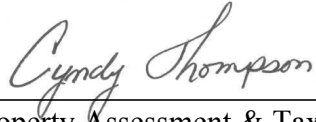
City Class:	Village	Second Class	First Class	Primary Class	Metropolitan
Population:	100-800	801-5,000	5,001-100,000	100,001-299,999	300,000 or more
Zoning Auth	1 mile outside city	1 mile outside city	2 mile outside city	3 mile outside city	3 mile outside city
Neb. Rev. Stat. § §	17-201 & 17-1001	17-101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

Certification

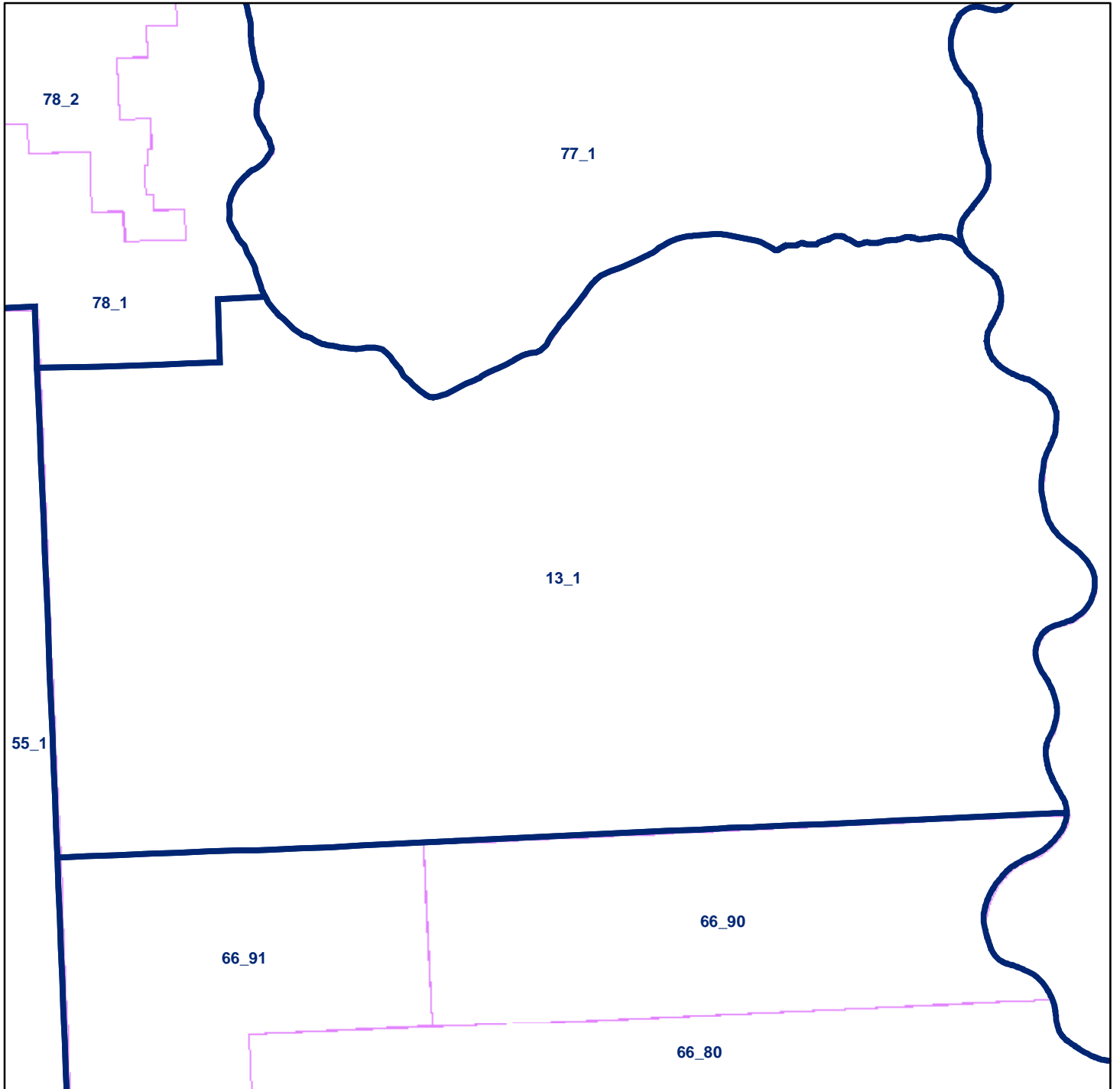
This is to certify that the 2006 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Cass County County Assessor, by certified mail, return receipt requested, 7017 1160 0001 1212 8816.

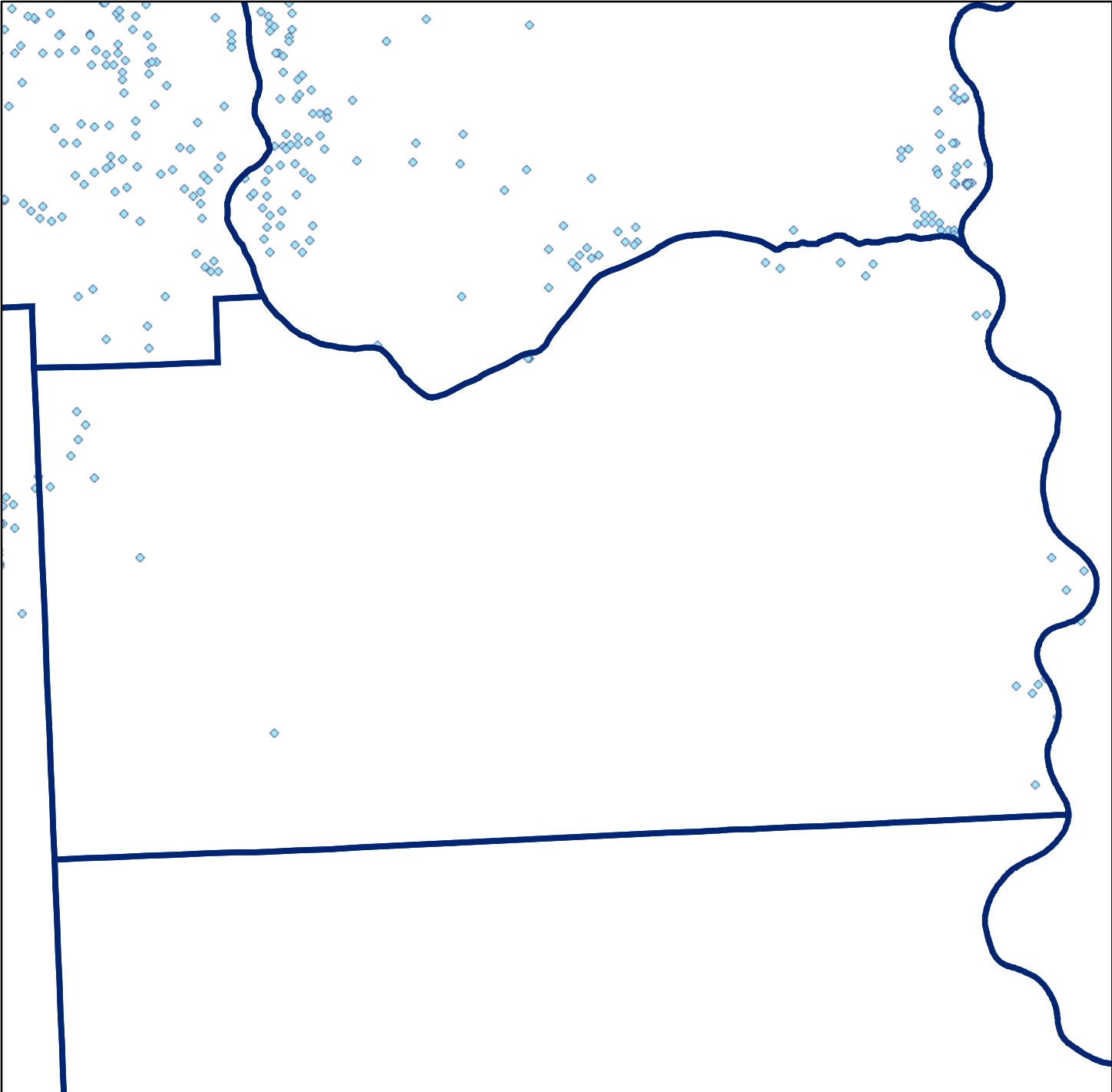
Dated this 10th day of April, 2006.



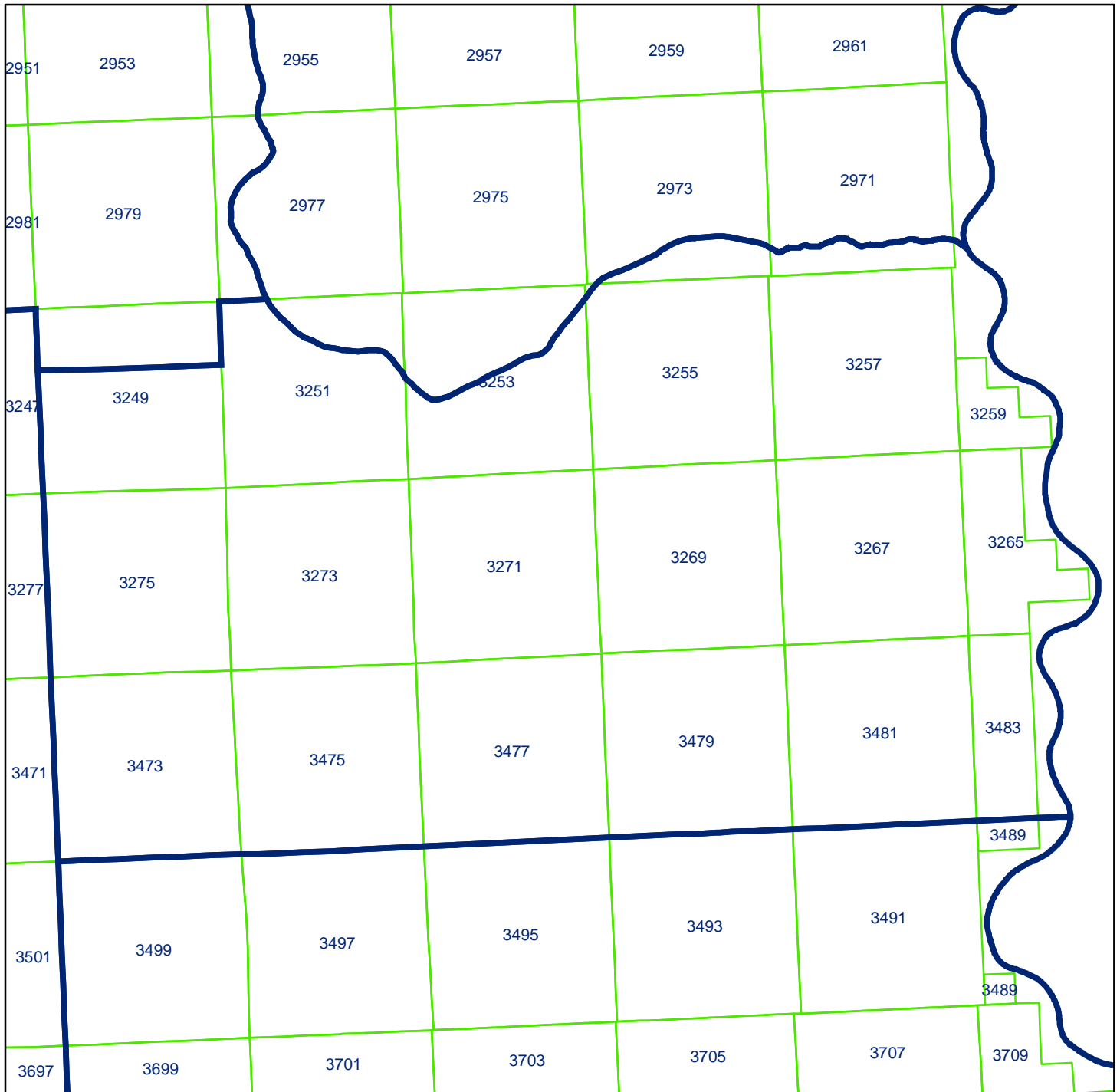
Property Assessment & Taxation



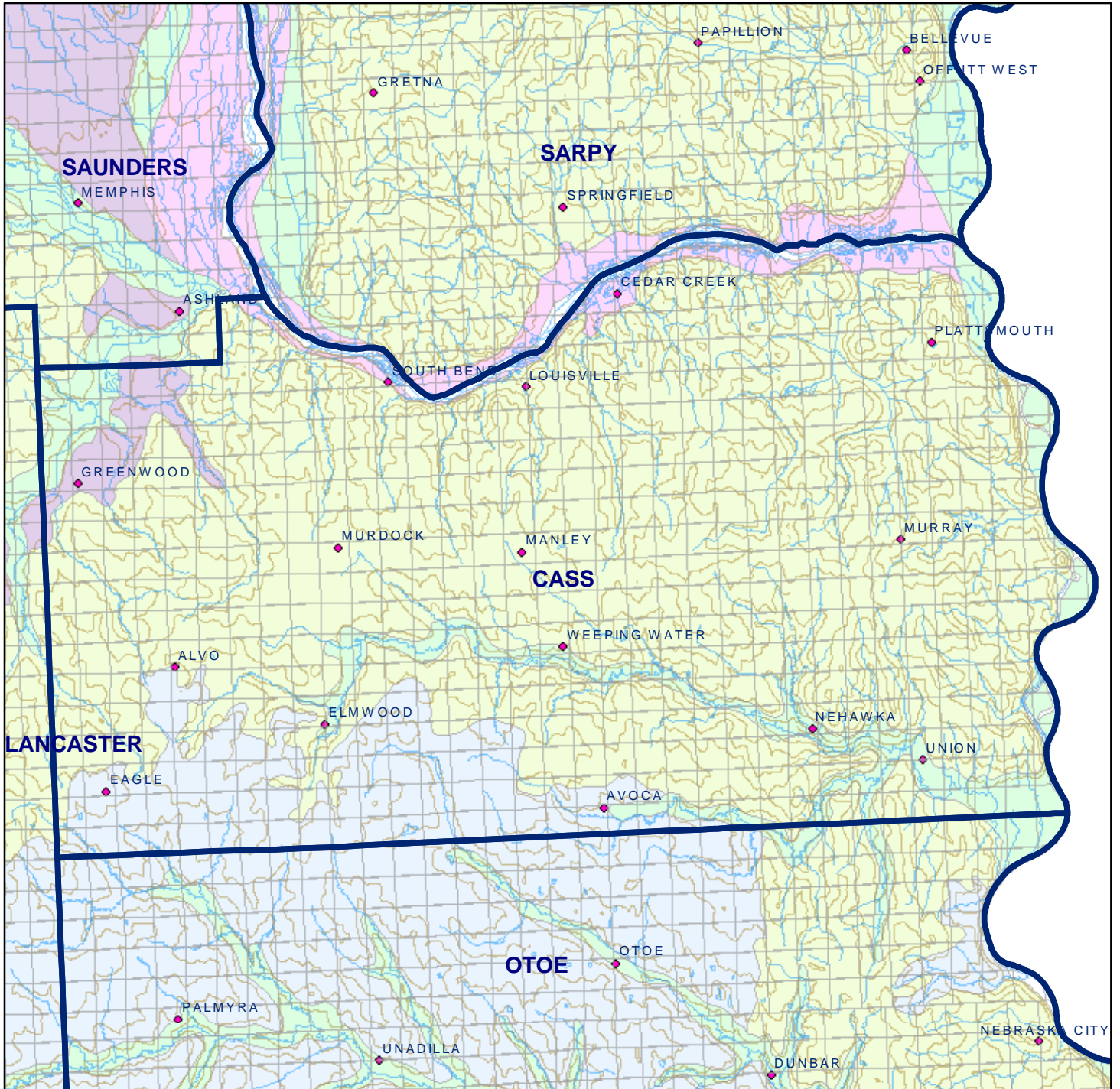
 Market Areas



● Registered Wells > 500 GPM



 Geo Codes



Legend

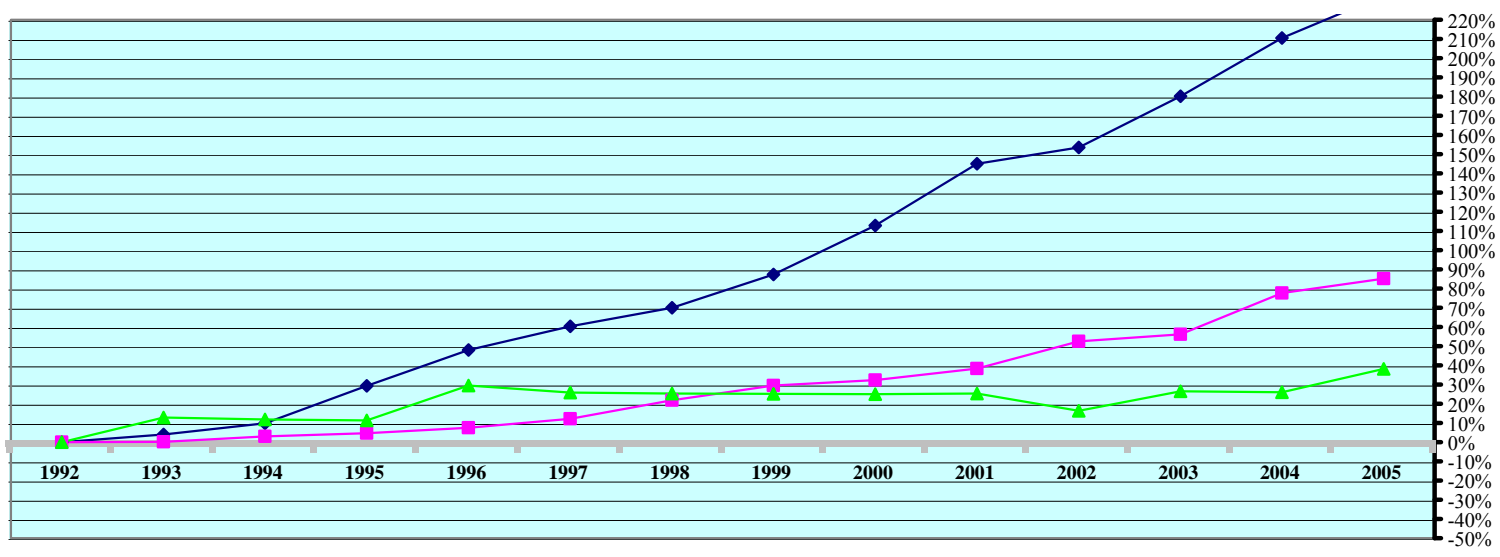
- Sections
 - Towns
 - Rivers and Streams
 - Topography
- Soil Classes**
- 0 - Lakes and Ponds
 - 1- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
 - 2 - Excessively drained sandy soils formed in eolian sands on uplands in sandhills
 - 3 - Moderately 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

Cass County



REAL PROPERTY VALUATIONS - Cumulative %Change 1992-2005

◆ ResRec
 ■ Comm&Indust
 ▲ Total Agland



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	337,174,865	--	--	--	84,350,656	--	--	--	225,955,970	--	--	--
1993	350,850,940	13,676,075	4.06%	4.06%	84,474,707	124,051	0.15%	0.15%	255,021,854	29,065,884	12.86%	12.86%
1994	370,304,121	19,453,181	5.54%	9.83%	86,921,467	2,446,760	2.90%	3.05%	252,778,811	-2,243,043	-0.88%	11.87%
1995	436,028,792	65,724,671	17.75%	29.32%	88,252,418	1,330,951	1.53%	4.63%	251,560,232	-1,218,579	-0.48%	11.33%
1996	499,050,351	63,021,559	14.45%	48.01%	90,684,038	2,431,620	2.76%	7.51%	292,748,972	41,188,740	16.37%	29.56%
1997	540,495,847	41,445,496	8.30%	60.30%	94,642,434	3,958,396	4.37%	12.20%	284,492,431	-8,256,541	-2.82%	25.91%
1998	573,462,412	32,966,565	6.10%	70.08%	102,697,822	8,055,388	8.51%	21.75%	283,343,959	-1,148,472	-0.40%	25.40%
1999	631,678,255	58,215,843	10.15%	87.34%	109,244,027	6,546,205	6.37%	29.51%	282,831,801	-512,158	-0.18%	25.17%
2000	717,760,974	86,082,719	13.63%	112.87%	111,563,181	2,319,154	2.12%	32.26%	282,433,847	-397,954	-0.14%	25.00%
2001	826,050,798	108,289,824	15.09%	144.99%	116,631,421	5,068,240	4.54%	38.27%	283,299,112	865,265	0.31%	25.38%
2002	854,950,488	28,899,690	3.50%	153.56%	128,574,180	11,942,759	10.24%	52.43%	262,815,009	-20,484,103	-7.23%	16.31%
2003	944,915,798	89,965,310	10.52%	180.25%	131,779,638	3,205,458	2.49%	56.23%	285,729,688	22,914,679	8.72%	26.45%
2004	1,047,132,282	102,216,484	10.82%	210.56%	149,808,960	18,029,322	13.68%	77.60%	284,760,470	-969,218	-0.34%	26.02%
2005	1,121,663,437	74,531,155	7.12%	232.67%	156,194,369	6,385,409	4.26%	85.17%	312,230,805	27,470,335	9.65%	38.18%

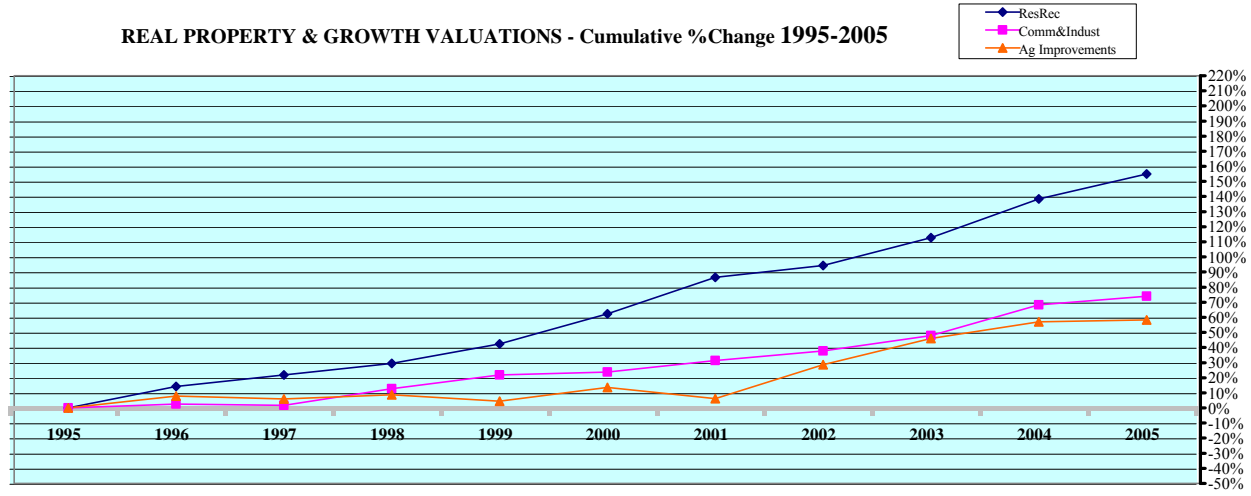
1992-2005 Rate Ann. %chg: Resid & Rec. **9.69%** Comm & Indust **4.85%** Agland **2.52%**

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

FL area **9**

(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	337,174,865	not avail.	--	--	--	--	84,350,656	not avail.	--	--	--	--
1993	350,850,940	not avail.	--	--	--	--	84,474,707	not avail.	--	--	--	--
1994	370,304,121	not avail.	--	--	--	--	86,921,467	not avail.	--	--	--	--
1995	436,028,792	10,313,566	2.37%	425,715,226	--	--	88,252,418	1,292,305	1.46%	86,960,113	--	--
1996	499,050,351	13,100,536	2.63%	485,949,815	11.45%	14.15%	90,684,038	1,528,035	1.69%	89,156,003	1.02%	2.53%
1997	540,495,847	21,885,190	4.05%	518,610,657	3.92%	21.82%	94,642,434	6,273,957	6.63%	88,368,477	-2.55%	1.62%
1998	573,462,412	22,540,239	3.93%	550,922,173	1.93%	29.41%	102,697,822	4,674,483	4.55%	98,023,339	3.57%	12.72%
1999	631,678,255	25,707,631	4.07%	605,970,624	5.67%	42.34%	109,244,027	3,196,293	2.93%	106,047,734	3.26%	21.95%
2000	717,760,974	26,616,926	3.71%	691,144,048	9.41%	62.35%	111,563,181	3,924,932	3.52%	107,638,249	-1.47%	23.78%
2001	826,050,798	32,440,768	3.93%	793,610,030	10.57%	86.42%	116,631,421	2,322,030	1.99%	114,309,391	2.46%	31.45%
2002	854,950,488	27,349,977	3.20%	827,600,511	0.19%	94.40%	128,574,180	8,775,433	6.83%	119,798,747	2.72%	37.76%
2003	944,915,798	38,815,429	4.11%	906,100,369	5.98%	112.84%	131,779,638	3,226,947	2.45%	128,552,691	-0.02%	47.83%
2004	1,047,132,282	31,863,635	3.04%	1,015,268,647	7.45%	138.49%	149,808,960	3,475,527	2.32%	146,333,433	11.04%	68.28%
2005	1,121,663,437	36,242,287	3.23%	1,085,421,150	3.66%	154.96%	156,194,369	4,952,035	3.17%	151,242,334	0.96%	73.92%

1995-2005 Rate Annual %chg w/o growth > Resid & Rec. **9.81%**

Comm & Indust **5.69%**

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
	Agdwell & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprvmnts Total Value					
1992	not avail	not avail	71,961,932					
1993	not avail	not avail	73,000,309					
1994	not avail	not avail	73,856,144					
1995	74,871,587	27,776,747	102,648,334	6,950,091	6.77%	95,698,243	--	--
1996	75,071,267	28,096,028	103,167,295	0	0.00%	103,167,295	0.51%	7.80%
1997	74,311,373	28,953,722	103,265,095	1,920,515	1.86%	101,344,580	-1.77%	5.90%
1998	74,376,726	30,831,274	105,208,000	1,152,636	1.10%	104,055,364	0.77%	8.73%
1999	74,690,864	28,853,582	103,544,446	3,541,961	3.42%	100,002,485	-4.95%	4.50%
2000	80,917,269	29,386,911	110,304,180	1,584,741	1.44%	108,719,439	5.00%	13.61%
2001	80,323,721	24,499,473	104,823,194	3,253,975	3.10%	101,569,219	-7.92%	6.13%
2002	93,988,339	31,536,492	125,524,831	2,469,744	1.97%	123,055,087	17.39%	28.59%
2003	110,220,752	32,992,895	143,213,647	3,493,731	2.44%	139,719,916	11.31%	46.00%
2004	116,650,869	35,297,096	151,947,965	1,620,943	1.07%	150,327,022	4.97%	57.08%
2005	117,520,200	35,817,248	153,337,448	1,878,237	1.22%	151,459,211	-0.32%	58.27%

1995-2005 Rate Annual %chg w/o growth > Ag Imprvmnts **4.70%**

(1) Resid. & Recreat. excludes agdwell & 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

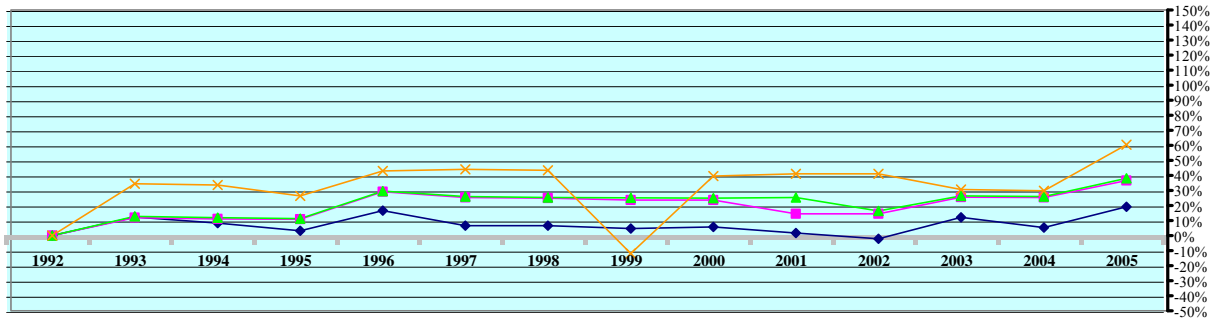
Cnty# **13**
County **CASS**

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EXHIBIT **13B** 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	2,490,828	--	--	--	213,706,171	--	--	--	9,454,355	--	--	--
1993	2,799,309	308,481	12.38%	12.38%	239,195,207	25,489,036	11.93%	11.93%	12,721,528	3,267,173	34.56%	34.56%
1994	2,697,901	-101,408	-3.62%	8.31%	237,145,846	-2,049,361	-0.86%	10.97%	12,633,498	-88,030	-0.69%	33.63%
1995	2,572,148	-125,753	-4.66%	3.26%	236,733,572	-412,274	-0.17%	10.78%	11,950,800	-682,698	-5.40%	26.41%
1996	2,905,652	333,504	12.97%	16.65%	275,940,231	39,206,659	16.56%	29.12%	13,521,521	1,570,721	13.14%	43.02%
1997	2,654,715	-250,937	-8.64%	6.58%	267,700,876	-8,239,355	-2.99%	25.27%	13,619,618	98,097	0.73%	44.06%
1998	2,654,715	0	0.00%	6.58%	266,709,838	-991,038	-0.37%	24.80%	13,550,679	-68,939	-0.51%	43.33%
1999	2,609,541	-45,174	-1.70%	4.77%	264,402,592	-2,307,246	-0.87%	23.72%	8,330,518	-5,220,161	-38.52%	-11.89%
2000	2,634,092	24,551	0.94%	5.75%	264,010,860	-391,732	-0.15%	23.54%	13,187,502	4,856,984	58.30%	39.49%
2001	2,535,782	-98,310	-3.73%	1.80%	244,839,013	-19,171,847	-7.26%	14.57%	13,339,258	151,756	1.15%	41.09%
2002	2,438,642	-97,140	-3.83%	-2.10%	244,603,305	-235,708	-0.10%	14.46%	13,334,555	-4,703	-0.04%	41.04%
2003	2,793,170	354,528	14.54%	12.14%	268,320,653	23,717,348	9.70%	25.56%	12,345,266	-989,289	-7.42%	30.58%
2004	2,623,194	-169,976	-6.09%	5.31%	267,609,388	-711,265	-0.27%	25.22%	12,278,994	-66,272	-0.54%	29.88%
2005	2,968,583	345,389	13.17%	19.18%	291,781,926	24,172,538	9.03%	36.53%	15,160,711	2,881,717	23.47%	60.36%

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	--	--	--	--	304,616	--	--	--	225,955,970	--	--	--
1993	--	--	--	--	305,810	1,194	0.39%	0.39%	255,021,854	29,065,884	12.86%	12.86%
1994	--	--	--	--	301,566	--	0.00%	-1.00%	252,778,811	-2,243,043	-0.88%	11.87%
1995	--	--	--	--	303,712	2,146	0.71%	-0.30%	251,560,232	-1,218,579	-0.48%	11.33%
1996	--	--	--	--	381,568	77,856	25.63%	25.26%	292,748,972	41,188,740	16.37%	29.56%
1997	--	--	--	--	517,222	135,654	35.55%	69.79%	284,492,431	-8,256,541	-2.82%	25.91%
1998	--	--	--	--	428,727	-88,495	-17.11%	40.74%	283,343,959	-1,148,472	-0.40%	25.40%
1999	--	--	--	--	7,489,150	7,060,423	1646.83%	2358.55%	282,831,801	-512,158	-0.18%	25.17%
2000	--	--	--	--	2,601,393	-4,887,757	-65.26%	753.99%	282,433,847	-397,954	-0.14%	25.00%
2001	--	--	--	--	22,585,059	19,983,666	768.19%	7314.27%	283,299,112	865,265	0.31%	25.38%
2002	--	--	--	--	2,438,507	-20,146,552	-89.20%	700.52%	262,815,009	-20,484,103	-7.23%	16.31%
2003	416,341	n/a	n/a	n/a	1,854,258	n/a	n/a	n/a	285,729,688	22,914,679	8.72%	26.45%
2004	390,895	-25,446	-6.11%	-6.11%	1,857,999	3,741	0.20%	0.20%	284,760,470	-969,218	-0.34%	26.02%
2005	383,235	-7,660	-1.96%	-7.95%	1,936,350	78,351	4.22%	4.43%	312,230,805	27,470,335	9.65%	38.18%

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	2,490,828	2,483	1,003	--	--	214,319,356	262,327	817	--	--	9,485,614	42,521	223	--	--
1993	2,799,309	2,538	1,103	9.97%	9.97%	239,194,620	262,200	912	11.63%	11.63%	12,722,652	42,527	299	34.08%	34.08%
1994	2,697,901	2,428	1,111	0.73%	10.77%	237,557,206	260,457	912	0.00%	11.63%	12,666,549	42,154	300	0.33%	34.53%
1995	2,572,148	2,289	1,124	1.17%	12.06%	237,016,382	260,057	911	-0.11%	11.51%	11,975,521	42,161	284	-5.33%	27.35%
1996	2,996,652	2,289	1,309	16.46%	30.51%	276,078,156	259,854	1,062	16.58%	29.99%	13,499,202	41,759	323	13.73%	44.84%
1997	2,654,715	2,231	1,190	-9.09%	18.64%	267,296,349	261,319	1,023	-3.67%	25.21%	13,437,695	41,515	324	0.31%	45.29%
1998	2,654,715	2,231	1,190	0.00%	18.64%	266,868,604	260,490	1,024	0.10%	25.34%	13,620,550	41,499	328	1.23%	47.09%
1999	2,649,115	2,227	1,190	0.00%	18.64%	266,345,032	259,955	1,025	0.10%	25.46%	13,530,631	41,346	327	-0.30%	46.64%
2000	2,649,117	2,227	1,190	0.00%	18.64%	266,068,225	259,648	1,025	0.00%	25.46%	13,459,321	41,024	328	0.31%	47.09%
2001	2,497,527	2,263	1,104	-7.23%	10.07%	243,463,266	257,511	945	-7.80%	15.67%	13,185,287	39,994	330	0.61%	47.98%
2002	2,438,642	2,292	1,064	-3.62%	6.08%	244,635,125	259,014	944	-0.11%	15.54%	13,335,607	40,557	329	-0.30%	47.53%
2003	2,744,006	2,361	1,162	9.21%	15.85%	268,482,919	259,301	1,035	9.64%	26.68%	12,224,672	40,514	302	-8.21%	35.43%
2004	2,623,194	2,259	1,161	-0.08%	15.76%	267,610,309	258,309	1,036	0.10%	26.81%	12,308,714	40,439	304	0.79%	36.49%
2005	2,968,583	2,296	1,293	11.35%	28.91%	291,685,750	258,048	1,130	9.11%	38.35%	15,185,726	40,192	378	24.13%	69.43%

1992-2005 Rate Ann.%chg AvgVal/Acre: 1.97%

2.53%

4.14%

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	310,121	7,753	40	--	--	496	12	40	--	--	226,606,415	315,097	719	--	--
1993	305,810	7,645	40	0.00%		0	0				255,022,391	314,911	810	12.66%	12.66%
1994	301,546	7,539	40	0.00%		0	0				253,223,202	312,578	810	0.00%	12.66%
1995	304,323	7,608	40	0.00%		0	0				251,868,374	312,115	807	-0.37%	12.24%
1996	380,668	7,612	50	25.00%		0	0				292,954,678	311,514	940	16.48%	30.74%
1997						390,943	7,818	50	--	--	283,779,702	312,882	907	-3.51%	26.15%
1998						429,552	7,754	55	10.00%		283,573,421	311,974	909	0.22%	26.43%
1999						411,915	7,694	54	-1.82%		282,936,693	311,222	909	0.00%	26.43%
2000						423,115	7,722	55	1.85%		282,599,778	310,621	910	0.11%	26.56%
2001						426,759	7,615	56	1.82%		259,572,839	307,382	844	-7.25%	17.39%
2002						2,433,513	10,977	222	296.43%		262,842,887	312,840	840	-0.47%	16.83%
2003	407,048	7,671	53	n/a	n/a	1,854,258	3,291	563	n/a	n/a	285,712,903	313,138	912	8.57%	26.84%
2004	390,871	7,671	51	-3.86%	n/a	1,918,188	3,391	566	0.48%	n/a	284,851,276	312,069	913	0.09%	26.95%
2005	383,307	7,664	50	-1.85%	n/a	1,915,000	3,401	563	-0.46%	n/a	312,138,366	311,601	1,002	9.74%	39.32%

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

2.58%

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CASS

FL area 9

(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
24,334	CASS	52,827,849	22,038,162	25,900,942	1,113,812,916	109,050,256	47,144,113	7,850,521	312,230,805	117,520,200	35,817,248	234,963	1,844,427,975
cnty sector value % of total value:		2.86%	1.19%	1.40%	60.39%	5.91%	2.56%	0.43%	16.93%	6.37%	1.94%	0.01%	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
142	ALVO	31,943	17,465	4,160	3,789,555	262,003	0	0	0	0	0	0	4,105,126
270	AVOCA	203,197	110,050	16,102	4,917,196	1,096,694	0	0	0	0	0	0	6,343,239
396	CEDAR CREEK	25,710	53,074	87,619	41,096,369	863,264	0	58,416	0	0	0	0	42,184,452
1,105	EAGLE	418,642	270,987	37,617	33,336,799	3,173,836	32,409	0	0	0	0	0	37,270,290
668	ELMWOOD	318,519	221,739	27,533	22,817,593	3,215,634	0	0	0	0	0	0	26,601,018
544	GREENWOOD	261,099	314,748	293,748	21,256,098	3,969,453	0	0	0	0	0	0	26,095,146
1,046	LOUISVILLE	582,819	434,069	529,210	42,733,146	4,454,108	41,517	0	0	0	22,500	0	48,797,369
191	MANLEY	99,469	42,299	47,867	5,315,866	206,179	0	0	0	0	0	0	5,711,680
269	MURDOCK	55,619	115,965	19,374	10,782,053	573,705	0	0	0	0	0	0	11,546,716
481	MURRAY	66,591	217,285	155,301	18,241,479	1,554,712	0	0	0	0	0	0	20,235,368
232	NEHAWKA	50,547	90,070	144,857	6,064,179	1,019,700	0	0	0	0	0	0	7,369,353
6,893	PLATTSMOUTH	4,623,096	2,555,269	1,298,172	175,109,006	44,719,850	2,842,852	0	0	0	0	0	231,148,245
86	SOUTH BEND	13,680	95,908	216,664	3,165,790	413,878	0	0	0	0	0	0	3,905,920
260	UNION	44,056	213,230	214,691	6,011,368	725,074	0	0	0	0	0	0	7,208,419
1,107	WEEPING WATER	394,498	431,989	473,005	37,237,129	4,181,391	26,890	0	0	0	0	0	42,744,902
Total of All City Values:		7,189,485	5,184,147	3,565,920	431,873,626	70,429,481	2,943,668	58,416	0	0	22,500	0	521,267,243
% total citysect of cnty sector		13.61%	23.52%	13.77%	38.77%	64.58%	6.24%	0.74%			0.06%		28.26%

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
0.58%	ALVO	0.06%	0.08%	0.02%	0.34%	0.24%							0.22%
1.11%	AVOCA	0.38%	0.50%	0.06%	0.44%	1.01%							0.34%
1.63%	CEDAR CREEK	0.05%	0.24%	0.34%	3.69%	0.79%		0.74%					2.29%
4.54%	EAGLE	0.79%	1.23%	0.15%	2.99%	2.91%	0.07%						2.02%
2.75%	ELMWOOD	0.60%	1.01%	0.11%	2.05%	2.95%							1.44%
2.24%	GREENWOOD	0.49%	1.43%	1.13%	1.91%	3.64%							1.41%
4.30%	LOUISVILLE	1.10%	1.97%	2.04%	3.84%	4.08%	0.09%				0.06%		2.65%
0.78%	MANLEY	0.19%	0.19%	0.18%	0.48%	0.19%							0.31%
1.11%	MURDOCK	0.11%	0.53%	0.07%	0.97%	0.53%							0.63%
1.98%	MURRAY	0.13%	0.99%	0.60%	1.64%	1.43%							1.10%
0.95%	NEHAWKA	0.10%	0.41%	0.56%	0.54%	0.94%							0.40%
28.33%	PLATTSMOUTH	8.75%	11.59%	5.01%	15.72%	41.01%	6.03%						12.53%
0.35%	SOUTH BEND	0.03%	0.44%	0.84%	0.28%	0.38%							0.21%
1.07%	UNION	0.08%	0.97%	0.83%	0.54%	0.66%							0.39%
4.55%	WEEPING WATER	0.75%	1.96%	1.83%	3.34%	3.83%	0.06%						2.32%

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

FL area **9**