

NEBRASKA DEPARTMENT OF

2006 Reports & Opinions  
of the  
Property Tax Administrator

PROPERTY ASSESSMENT AND TAXATION

for

**Douglas County**  
**28**

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

<b>Number of Sales</b>	<b>21156</b>	<b>COD</b>	<b>13.06</b>
Total Sales Price	3304198133	<b>PRD</b>	<b>104.93</b>
Total Adj. Sales Price	3306407582	COV	38.12
Total Assessed Value	3120171558	STD	37.75
Avg. Adj. Sales Price	156286.99	Avg. Abs. Dev.	12.45
Avg. Assessed Value	147484.00	Min	0.00
<b>Median</b>	<b>95.28</b>	Max	1510.00
Wgt. Mean	94.37	95% Median C.I.	95.17 to 95.40
Mean	99.02	95% Wgt. Mean C.I.	94.17 to 94.56
		95% Mean C.I.	98.51 to 99.52
% of Value of the Class of all Real Property Value in the County			66.24
% of Records Sold in the Study Period			12.48
% of Value Sold in the Study Period			15.74
Average Assessed Value of the Base			116,960

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### Residential Real Property - History

<b>Year</b>	<b>Number of Sales</b>	<b>Median</b>	<b>COD</b>	<b>PRD</b>
<b>2006</b>	<b>21156</b>	<b>95.28</b>	<b>13.06</b>	<b>104.93</b>
<b>2005</b>	19835	96.02	13.21	103.12
<b>2004</b>	19568	94.24	14.62	102.71
<b>2003</b>	19,023	94	12.93	101.98
<b>2002</b>	17,448	93	103.09	101.35
<b>2001</b>	19,023	94	12.07	101.19

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### Commercial Real Property - Current

<b>Number of Sales</b>	<b>1456</b>	<b>COD</b>	<b>19.73</b>
Total Sales Price	858561174	<b>PRD</b>	<b>105.71</b>
Total Adj. Sales Price	870144461	COV	33.93
Total Assessed Value	790720500	STD	32.59
Avg. Adj. Sales Price	597626.69	Avg. Abs. Dev.	18.79
Avg. Assessed Value	543077.27	Min	11.76
<b>Median</b>	<b>95.26</b>	Max	419.36
Wgt. Mean	90.87	95% Median C.I.	94.69 to 95.86
Mean	96.06	95% Wgt. Mean C.I.	88.45 to 93.30
		95% Mean C.I.	94.38 to 97.73
% of Value of the Class of all Real Property Value in the County			33.06
% of Records Sold in the Study Period			8.4
% of Value Sold in the Study Period			7.99
Average Assessed Value of the Base			570,562

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2006</b>	<b>1456</b>	<b>95.26</b>	<b>19.73</b>	<b>105.71</b>
<b>2005</b>	1,143	96.88	46.84	114.17
<b>2004</b>	1182	95.43	31.05	104.53
<b>2003</b>	1,187	95	36.03	104.21
<b>2002</b>	1,109	96	28.15	100.5
<b>2001</b>	1,187	98	22.33	106.02



## **2006 Opinions of the Property Tax Administrator for Douglas County**

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

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Douglas County is 95% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Douglas 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 Douglas County is 95% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Douglas County is in compliance with generally accepted mass appraisal practices.

## 2006 Opinions of the Property Tax Administrator for Douglas County

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### Recommendations

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

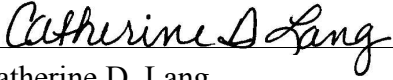
Residential

Commercial

Agricultural

Dated this 10th day of April, 2006.



  
Catherine D. Lang  
Property Tax Administrator

**2006 Correlation Section  
for Douglas County**

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**Residential Real Property**

**I. Correlation**

Douglas: RESIDENTIAL: The actions of the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that the goals that were set have been achieved and the results are the continued efforts for better equalization and uniformity within this class of property. The statistics that relate to the level of value and qualitative statistics are supportive. The median is most representative of the overall level of value for this class of property.

**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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2001</b>	<b>19844</b>	<b>16630</b>	<b>83.8</b>
<b>2002</b>	<b>21191</b>	<b>17448</b>	<b>82.34</b>
<b>2003</b>	<b>22448</b>	<b>19023</b>	<b>84.74</b>
<b>2004</b>	<b>24342</b>	<b>19568</b>	<b>80.39</b>
<b>2005</b>	<b>25116</b>	<b>19835</b>	<b>78.97</b>
<b>2006</b>	<b>23755</b>	<b>21156</b>	<b>89.06</b>

Douglas: 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 is being utilized for the sales study, and would indicate that the county is not excessively trimming this property class in the 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

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assessor. If the county assessor’s assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

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

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

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2001</b>	<b>90</b>	<b>3.84</b>	<b>93.46</b>	<b>95</b>
<b>2002</b>	<b>93</b>	<b>1.96</b>	<b>94.82</b>	<b>93</b>
<b>2003</b>	<b>90</b>	<b>2.65</b>	<b>92.38</b>	<b>94</b>
<b>2004</b>	<b>89.27</b>	<b>4.96</b>	<b>93.7</b>	<b>94.24</b>
<b>2005</b>	<b>89.91</b>	<b>7.86</b>	<b>96.98</b>	<b>96.02</b>
<b>2006</b>	<b>93.33</b>	<b>1.3</b>	<b>94.54</b>	<b>95.28</b>

Douglas: 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.

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

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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.

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>8.71</b>	<b>2001</b>	<b>3.84</b>
<b>26.59</b>	<b>2002</b>	<b>1.96</b>
<b>4</b>	<b>2003</b>	<b>3</b>
<b>9.48</b>	<b>2004</b>	<b>4.96</b>
<b>13.2</b>	<b>2005</b>	<b>7.86</b>
<b>5.42</b>	<b>2006</b>	<b>1.3</b>

Douglas: RESIDENTIAL: The percent change analysis for this property class represents a reasonable percent change in light of the counties response to this issue. The county has discussed this issue and contends that the comparison between the change to the Sales File and the changes to the Assessed Base is not a valid comparison. The county has stated that this relationship may work in a majority of the other counties in the state. But they feel that when using the changes to the Assessed Base which growth has been removed and where as growth has not been removed from the sales or the sales that contain growth have not been removed from the sales file. Again the county feels that this comparison is not a valid comparison. The county reports that a substantial number of the sales in this property

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class sales data base are properties that have been sold with new improvements which are considered growth. The county can produce documentation to support this position. Having knowledge of the assessment practices in the County, there is limited data available that would determine a better comparison of changes to the sales file to changes to the assessed base.

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

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential

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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.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>95.28</b>	<b>94.37</b>	<b>99.02</b>

Douglas: RESIDENTIAL: The measures of central tendency shown here reflect that the statistics for the qualified sales for this property type are within the acceptable range. The measures of central tendency shown here reflect that the median and the weighted mean statistics for the qualified sales for this property type are within the acceptable range. There is little difference between these measures of central tendency which gives reasonable indication this property type are being treated uniformly and proportionately. The median will be the best indication of level of value for this property type.

**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>13.06</b>	<b>104.93</b>
<b>Difference</b>	<b>0</b>	<b>1.93</b>

Douglas: RESIDENTIAL: The coefficient of dispersion is within the acceptable range and the price-related differential is slightly above the level as qualitative measures yet indicate a general level of good assessment uniformity for this property class as a whole.

**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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>21155</b>	<b>21156</b>	<b>1</b>
<b>Median</b>	<b>93.33</b>	<b>95.28</b>	<b>1.95</b>
<b>Wgt. Mean</b>	<b>90.61</b>	<b>94.37</b>	<b>3.76</b>
<b>Mean</b>	<b>92.97</b>	<b>99.02</b>	<b>6.05</b>
<b>COD</b>	<b>14.48</b>	<b>13.06</b>	<b>-1.42</b>
<b>PRD</b>	<b>102.61</b>	<b>104.93</b>	<b>2.32</b>
<b>Min Sales Ratio</b>	<b>6.32</b>	<b>0.00</b>	<b>-6.32</b>
<b>Max Sales Ratio</b>	<b>1092.50</b>	<b>1510.00</b>	<b>417.5</b>

Douglas: RESIDENTIAL: The statistics for this class of property in this county represent the assessment actions completed for this property class for the 2006 assessment year.



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**Commerical Real Property**

**I. Correlation**

Douglas: COMMERCIAL: The actions of the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that the goals that were set have been achieved and the results are the continued efforts for better equalization and uniformity within this class of property. The median is most representative of the overall level of value for this class of property.

**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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2001</b>	<b>1462</b>	<b>1078</b>	<b>73.73</b>
<b>2002</b>	<b>1739</b>	<b>1109</b>	<b>63.77</b>
<b>2003</b>	<b>1882</b>	<b>1187</b>	<b>63.07</b>
<b>2004</b>	<b>1849</b>	<b>1182</b>	<b>63.93</b>
<b>2005</b>	<b>1741</b>	<b>1143</b>	<b>65.65</b>
<b>2006</b>	<b>1923</b>	<b>1456</b>	<b>75.72</b>

Douglas: 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.

**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

**2006 Correlation Section  
for Douglas County**

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.

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2001</b>	<b>96</b>	<b>4.82</b>	<b>100.63</b>	<b>98</b>
<b>2002</b>	<b>96</b>	<b>3.95</b>	<b>99.79</b>	<b>96</b>
<b>2003</b>	<b>91</b>	<b>3.84</b>	<b>94.49</b>	<b>95</b>
<b>2004</b>	<b>91.25</b>	<b>3.97</b>	<b>94.87</b>	<b>95.43</b>
<b>2005</b>	<b>92.62</b>	<b>9.09</b>	<b>101.04</b>	<b>96.88</b>
<b>2006</b>	<b>93.23</b>	<b>22.83</b>	<b>114.51</b>	<b>95.26</b>

Douglas: COMMERCIAL: This comparison between the trended level of value and the median for this property class indicates that the two percentages are not similar and do not support each other. But it would be reasonable to assume that the significant increase in the overall assessed value not to be reflected proportionally with the records in the sales file.

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

**2006 Correlation Section  
for Douglas County**

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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.

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>7</b>	<b>2001</b>	<b>4.82</b>
<b>16.01</b>	<b>2002</b>	<b>3.95</b>
<b>6</b>	<b>2003</b>	<b>4</b>
<b>15.93</b>	<b>2004</b>	<b>3.97</b>
<b>30.44</b>	<b>2005</b>	<b>9.09</b>
<b>9.28</b>	<b>2006</b>	<b>22.83</b>

Douglas: COMMERCIAL: The percent change analysis for this property class represents a reasonable percent change in light of the counties response to this issue. The county has discussed this issue and contends that the comparison between the change to the Sales File and the changes to the Assessed Base is not a valid comparison. The county has stated that this relationship may work in a majority of the other counties in the state. But they feel that when using the changes to the Assessed Base which growth has been removed and where as growth has not been removed from the sales or the sales that contain growth have not been removed from the sales file. Again the county feels that this comparison

## **2006 Correlation Section for Douglas County**

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is not a valid comparison. The county reports that a substantial number of the sales in this property class sales data base are properties that have been sold with new improvements which are considered growth. The county can develop documentation to support this position. Again having knowledge of the assessment practices in the County, there is limited data available that would determine a better comparison of changes to the sales file to changes to the assessed base.

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

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

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

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

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

## 2006 Correlation Section for Douglas County

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

	Median	Wgt. Mean	Mean
<b>R&amp;O Statistics</b>	<b>95.26</b>	<b>90.87</b>	<b>96.06</b>

Douglas: COMMERCIAL: The measures of central tendency of the median and the mean illustrated in the above table are within the acceptable range but show little variation but the weighted mean falls below the acceptable 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.

**2006 Correlation Section  
for Douglas County**

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	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>19.73</b>	<b>105.71</b>
<b>Difference</b>	<b>0</b>	<b>2.71</b>

Douglas: COMMERCIAL: The coefficient of dispersion is within the acceptable range and the price-related differential is above the level as qualitative measures yet indicate a general level of good assessment uniformity for this property class as a whole.

**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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>1456</b>	<b>1456</b>	<b>0</b>
<b>Median</b>	<b>93.23</b>	<b>95.26</b>	<b>2.03</b>
<b>Wgt. Mean</b>	<b>84.47</b>	<b>90.87</b>	<b>6.4</b>
<b>Mean</b>	<b>90.69</b>	<b>96.06</b>	<b>5.37</b>
<b>COD</b>	<b>22.21</b>	<b>19.73</b>	<b>-2.48</b>
<b>PRD</b>	<b>107.36</b>	<b>105.71</b>	<b>-1.65</b>
<b>Min Sales Ratio</b>	<b>3.91</b>	<b>11.76</b>	<b>7.85</b>
<b>Max Sales Ratio</b>	<b>444.07</b>	<b>419.36</b>	<b>-24.71</b>

Douglas: COMMERCIAL: The statistics for this class of property in this county represent the assessment actions completed for this property class for the 2006 assessment year.

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

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	<b>2005 CTL County Total</b>	<b>2006 Form 45 County Total</b>	<b>Value Difference (2006 Form 45 - 2005 CTL)</b>	<b>Percent Change</b>	<b>2006 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	18,962,858,875	19,819,276,900	856,418,025	4.52	598,108,000	1.36
2. Recreational	13,970,000	2,231,903	-11,738,097	-84.02	0	-84.02
3. Ag-Homesite Land, Ag-Res Dwellings	90,332,969	103,840,920	13,507,951	14.95	*-----	14.95
<b>4. Total Residential (sum lines 1-3)</b>	<b>19,067,161,844</b>	<b>19,925,349,723</b>	<b>858,187,879</b>	<b>4.5</b>	<b>598,108,000</b>	<b>1.36</b>
5. Commercial	6,875,123,175	8,752,607,000	1,877,483,825	27.31	150,777,500	25.12
6. Industrial	1,054,364,400	1,138,655,400	84,291,000	7.99	961,300	7.9
7. Ag-Farmsite Land, Outbuildings	14,712,800	12,253,960	-2,458,840	-16.71	0	-16.71
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>7,944,200,375</b>	<b>9,903,516,360</b>	<b>1,959,315,985</b>	<b>24.66</b>	<b>151,738,800</b>	<b>22.75</b>
<b>10. Total Non-Agland Real Property</b>	<b>27,011,362,219</b>	<b>29,828,866,083</b>	<b>2,817,503,864</b>	<b>10.43</b>	<b>749,846,800</b>	<b>7.65</b>
11. Irrigated	12,205,560	15,891,722	3,686,162	30.2		
12. Dryland	54,813,915	72,939,623	18,125,708	33.07		
13. Grassland	3,199,300	3,767,946	568,646	17.77		
14. Wasteland	81,850	95,577	13,727	16.77		
15. Other Agland	13,276,546	1,866,105	-11,410,441	-85.94		
<b>16. Total Agricultural Land</b>	<b>83,577,171</b>	<b>94,560,973</b>	<b>10,983,802</b>	<b>13.14</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>27,094,939,390</b>	<b>29,923,427,056</b>	<b>2,828,487,666</b>	<b>10.44</b>	<b>749,846,800</b>	<b>7.67</b>

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

**PA&T 2006 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	21156	<b>MEDIAN:</b>	<b>95</b>	COV:	38.12	95% Median C.I.:	95.17 to 95.40
TOTAL Sales Price:	3,304,198,133	WGT. MEAN:	94	STD:	37.75	95% Wgt. Mean C.I.:	94.17 to 94.56
TOTAL Adj.Sales Price:	3,306,407,582	MEAN:	99	AVG.ABS.DEV:	12.45	95% Mean C.I.:	98.51 to 99.52
TOTAL Assessed Value:	3,120,171,558						
AVG. Adj. Sales Price:	156,286	COD:	13.06	MAX Sales Ratio:	1510.00		
AVG. Assessed Value:	147,484	PRD:	104.93	MIN Sales Ratio:	0.00		

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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	3015	96.66	101.11	96.41	11.74	104.88	18.17	1105.00	96.38 to 96.97	153,807	148,282
10/01/03 TO 12/31/03	2348	97.08	103.85	97.22	14.12	106.82	0.00	1196.40	96.84 to 97.41	150,171	145,999
01/01/04 TO 03/31/04	2059	96.76	102.05	96.58	13.00	105.65	24.00	1157.50	96.47 to 97.09	152,833	147,613
04/01/04 TO 06/30/04	3113	95.50	97.72	94.54	10.51	103.36	42.24	517.14	95.22 to 95.77	156,905	148,344
07/01/04 TO 09/30/04	3028	94.67	98.23	93.82	12.72	104.70	37.73	845.00	94.38 to 94.95	160,809	150,874
10/01/04 TO 12/31/04	2472	95.01	99.92	94.25	14.59	106.01	29.12	1510.00	94.60 to 95.36	156,400	147,413
01/01/05 TO 03/31/05	2097	94.45	97.76	93.35	14.35	104.73	6.44	789.00	94.08 to 94.83	156,418	146,010
04/01/05 TO 06/30/05	3024	92.32	93.36	90.06	13.52	103.67	21.05	840.00	92.00 to 92.64	160,510	144,551
<u>Study Years</u>											
07/01/03 TO 06/30/04	10535	96.43	100.90	96.06	12.19	105.04	0.00	1196.40	96.28 to 96.59	153,722	147,661
07/01/04 TO 06/30/05	10621	94.09	97.15	92.75	13.77	104.74	6.44	1510.00	93.89 to 94.24	158,831	147,308
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	10672	95.37	99.21	94.65	12.60	104.82	24.00	1510.00	95.23 to 95.53	157,110	148,705
<u>ALL</u>											
	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40	156,286	147,484

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENNINGTON	27	95.61	95.68	93.83	11.50	101.97	65.04	138.36	87.82 to 98.40	109,823	103,048
DOUGLAS COUNTY	7357	95.84	95.93	95.62	5.32	100.32	38.00	598.19	95.71 to 95.99	213,492	204,145
ELKHORN	299	93.23	93.28	93.09	8.17	100.20	64.51	206.17	92.29 to 94.44	179,064	166,691
OMAHA	13174	94.81	100.90	93.19	17.55	108.28	0.00	1510.00	94.63 to 95.00	124,888	116,378
RALSTON	216	93.95	98.33	96.20	10.94	102.22	75.14	250.00	92.52 to 95.63	119,906	115,349
VALLEY	66	92.76	97.75	94.64	19.03	103.28	24.00	172.47	88.64 to 100.08	97,935	92,689
WATERLOO	17	95.25	91.90	90.87	9.27	101.14	63.21	113.20	82.80 to 100.00	93,633	85,082
<u>ALL</u>											
	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40	156,286	147,484

**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	13172	94.82	100.91	93.19	17.55	108.28	0.00	1510.00	94.63 to 95.00	124,869	116,363
2	7912	95.77	95.93	95.61	5.60	100.33	24.00	598.19	95.63 to 95.90	207,773	198,653
3	72	91.82	92.15	88.46	20.12	104.18	38.00	192.00	82.98 to 94.55	246,218	217,800
<u>ALL</u>											
	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40	156,286	147,484



**PA&T 2006 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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(!: AVTot=0)

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TOTAL Assessed Value:	3,120,171,558						
AVG. Adj. Sales Price:	156,286	COD:	13.06	MAX Sales Ratio:	1510.00		
AVG. Assessed Value:	147,484	PRD:	104.93	MIN Sales Ratio:	0.00		

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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	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40	156,286	147,484
ALL	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40	156,286	147,484

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40	156,286	147,484
06											
07											
ALL	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40	156,286	147,484

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001	2	74.77	74.77	75.05	3.30	99.62	72.30	77.24	N/A	152,500	114,450
28-0001	15104	95.00	100.18	93.94	15.49	106.64	0.00	1510.00	94.86 to 95.14	133,155	125,080
28-0010	1737	96.58	97.26	96.87	5.75	100.40	53.62	598.19	96.33 to 96.91	254,803	246,826
28-0015	189	94.31	96.11	93.05	18.32	103.28	24.00	200.00	92.38 to 95.83	166,123	154,580
28-0017	2404	95.74	95.59	95.36	4.99	100.24	48.81	251.37	95.50 to 95.98	211,626	201,809
28-0054	246	93.79	97.45	95.17	10.70	102.40	67.88	250.00	92.52 to 95.46	126,340	120,234
28-0059	456	96.41	97.17	96.67	4.48	100.52	55.04	158.03	95.75 to 97.24	190,568	184,229
28-0066	1011	94.40	94.80	89.67	12.03	105.72	13.50	318.50	93.89 to 94.92	190,347	170,686
77-0037	1	81.79	81.79	81.79			81.79	81.79	N/A	335,000	274,000
89-0003	6	75.77	73.20	83.50	20.87	87.67	38.00	95.62	38.00 to 95.62	237,900	198,650
89-0024											
NonValid School											
ALL	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40	156,286	147,484

**PA&T 2006 R&O Statistics**

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	21156	<b>MEDIAN:</b>	<b>95</b>	COV:	38.12	95% Median C.I.:	95.17 to 95.40
TOTAL Sales Price:	3,304,198,133	WGT. MEAN:	94	STD:	37.75	95% Wgt. Mean C.I.:	94.17 to 94.56
TOTAL Adj.Sales Price:	3,306,407,582	MEAN:	99	AVG.ABS.DEV:	12.45	95% Mean C.I.:	98.51 to 99.52
TOTAL Assessed Value:	3,120,171,558						
AVG. Adj. Sales Price:	156,286	COD:	13.06	MAX Sales Ratio:	1510.00		
AVG. Assessed Value:	147,484	PRD:	104.93	MIN Sales Ratio:	0.00		

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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	8	98.31	233.01	98.64	142.79	236.23	83.82	1196.40	83.82 to 1196.40	68,876	67,937
Prior TO 1860											
1860 TO 1899	520	96.66	124.85	98.82	44.30	126.34	21.11	1510.00	95.75 to 97.97	59,575	58,873
1900 TO 1919	2008	96.71	114.43	97.55	31.49	117.31	16.00	1157.50	96.22 to 97.14	76,201	74,334
1920 TO 1939	1848	95.73	102.95	94.06	18.73	109.45	0.00	845.00	95.19 to 96.15	110,685	104,108
1940 TO 1949	774	95.56	102.49	95.40	18.90	107.44	40.61	764.00	94.53 to 96.43	99,382	94,811
1950 TO 1959	2175	94.92	100.10	93.24	17.59	107.35	13.50	659.32	94.40 to 95.33	108,240	100,927
1960 TO 1969	2287	93.64	94.04	91.80	11.87	102.44	24.00	713.64	93.04 to 94.07	131,108	120,355
1970 TO 1979	2118	93.55	93.85	92.75	9.21	101.19	42.25	251.37	93.18 to 93.99	145,589	135,035
1980 TO 1989	1621	92.99	92.46	91.52	7.95	101.03	57.10	197.40	92.51 to 93.43	182,542	167,063
1990 TO 1994	1196	93.97	93.31	91.74	7.19	101.71	63.56	235.47	93.44 to 94.38	221,103	202,847
1995 TO 1999	1445	94.09	93.45	93.13	6.15	100.35	60.20	199.78	93.57 to 94.38	227,938	212,275
2000 TO Present	5156	96.51	97.08	96.93	4.22	100.16	50.62	598.19	96.34 to 96.68	214,711	208,115
ALL	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40	156,286	147,484

**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	22	378.75	476.66	473.52	70.17	100.66	95.00	1196.40	186.67 to 566.67	3,196	15,136
5000 TO 9999	57	249.32	351.30	341.13	76.61	102.98	56.67	1510.00	200.00 to 362.86	7,265	24,785
Total \$											
1 TO 9999	79	272.73	386.21	360.35	80.26	107.18	56.67	1510.00	243.41 to 366.67	6,132	22,098
10000 TO 29999	532	156.16	182.78	171.67	47.02	106.47	16.00	943.00	145.29 to 165.91	21,180	36,361
30000 TO 59999	1506	104.30	118.14	116.23	26.17	101.64	21.11	307.38	101.88 to 106.33	45,403	52,774
60000 TO 99999	3481	94.94	95.69	95.30	13.03	100.41	0.00	251.37	94.60 to 95.25	81,609	77,776
100000 TO 149999	7535	94.32	93.28	93.27	7.44	100.01	6.44	598.19	94.13 to 94.48	125,484	117,036
150000 TO 249999	5365	95.25	94.09	94.21	6.87	99.88	41.48	215.21	95.07 to 95.47	190,075	179,075
250000 TO 499999	2325	95.01	93.90	93.66	6.17	100.25	21.05	178.52	94.73 to 95.23	323,266	302,782
500000 +	333	93.49	90.21	89.78	8.64	100.48	44.19	132.35	92.93 to 94.28	676,627	607,469
ALL	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40	156,286	147,484

**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)

NUMBER of Sales:	21156	<b>MEDIAN:</b>	<b>95</b>	COV:	38.12	95% Median C.I.:	95.17 to 95.40
TOTAL Sales Price:	3,304,198,133	WGT. MEAN:	94	STD:	37.75	95% Wgt. Mean C.I.:	94.17 to 94.56
TOTAL Adj.Sales Price:	3,306,407,582	MEAN:	99	AVG.ABS.DEV:	12.45	95% Mean C.I.:	98.51 to 99.52
TOTAL Assessed Value:	3,120,171,558						
AVG. Adj. Sales Price:	156,286	COD:	13.06	MAX Sales Ratio:	1510.00		
AVG. Assessed Value:	147,484	PRD:	104.93	MIN Sales Ratio:	0.00		

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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	13	95.00	86.50	24.79	54.27	348.95	0.00	320.00	18.85 to 102.94	14,709	3,646
5000 TO 9999	21	97.14	111.29	41.63	74.30	267.37	6.44	566.67	29.12 to 104.00	18,109	7,538
Total \$											
1 TO 9999	34	95.28	101.81	35.99	67.54	282.87	0.00	566.67	40.87 to 100.00	16,809	6,050
10000 TO 29999	369	98.89	125.47	88.88	50.08	141.16	13.50	1105.00	97.43 to 100.00	25,898	23,018
30000 TO 59999	1706	97.25	116.31	96.83	36.05	120.12	33.00	1196.40	96.60 to 98.00	48,818	47,269
60000 TO 99999	4419	93.55	101.12	93.24	19.87	108.45	21.05	1510.00	93.29 to 93.93	87,057	81,176
100000 TO 149999	7606	94.76	95.41	93.90	7.93	101.60	30.30	565.00	94.54 to 94.92	131,362	123,354
150000 TO 249999	4694	96.13	95.95	95.14	6.05	100.85	47.87	251.37	95.93 to 96.37	201,271	191,485
250000 TO 499999	2080	95.92	96.09	94.76	6.40	101.41	46.65	316.56	95.64 to 96.28	339,888	322,063
500000 +	248	95.35	95.96	93.09	9.18	103.08	44.19	598.19	94.57 to 96.32	715,350	665,949
ALL											
	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40	156,286	147,484

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	640.11	640.11	108.99	86.91	587.32	83.82	1196.40	N/A	61,337	66,850
10	92	99.00	132.52	99.00	54.53	133.86	24.00	1105.00	97.14 to 105.49	35,314	34,960
20	1694	97.70	122.07	101.24	37.23	120.58	16.00	1510.00	97.24 to 98.21	53,410	54,071
30	13505	94.84	97.44	94.14	12.10	103.51	0.00	943.00	94.68 to 94.98	121,640	114,510
40	4573	95.76	95.59	94.89	6.90	100.74	21.05	315.03	95.56 to 95.95	224,424	212,951
50	1211	95.06	94.02	92.76	7.95	101.36	44.19	598.19	94.62 to 95.52	400,203	371,224
60	79	96.88	95.92	94.09	5.36	101.94	66.67	130.80	95.65 to 98.06	745,092	701,046
ALL											
	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40	156,286	147,484

**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)

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TOTAL Sales Price:	3,304,198,133	WGT. MEAN:	94	STD:	37.75	95% Wgt. Mean C.I.:	94.17 to 94.56
TOTAL Adj.Sales Price:	3,306,407,582	MEAN:	99	AVG.ABS.DEV:	12.45	95% Mean C.I.:	98.51 to 99.52
TOTAL Assessed Value:	3,120,171,558						
AVG. Adj. Sales Price:	156,286	COD:	13.06	MAX Sales Ratio:	1510.00		
AVG. Assessed Value:	147,484	PRD:	104.93	MIN Sales Ratio:	0.00		

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<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	2	640.11	640.11	108.99	86.91	587.32	83.82	1196.40	N/A		61,337	66,850
100	1	159.35	159.35	159.35			159.35	159.35	N/A		59,995	95,600
101	7153	95.47	100.22	94.68	15.58	105.85	13.50	1510.00	95.25 to 95.67		140,372	132,908
102	4215	95.73	97.86	94.73	9.38	103.31	21.11	842.37	95.53 to 95.92		234,554	222,187
103	2929	94.29	94.00	93.41	7.14	100.64	60.20	273.78	93.96 to 94.53		128,061	119,617
104	3158	96.00	106.11	95.05	22.06	111.64	0.00	1157.50	95.67 to 96.34		122,234	116,183
106	122	95.94	95.61	93.55	14.40	102.19	48.30	275.00	94.12 to 98.00		88,996	83,260
111	2614	94.22	94.49	93.34	7.60	101.22	52.16	713.64	93.93 to 94.53		142,589	133,100
301	271	96.70	96.02	95.83	4.93	100.20	70.98	119.71	95.79 to 97.25		202,722	194,266
302	112	95.58	93.60	92.87	6.38	100.78	65.83	115.31	94.11 to 96.93		123,424	114,625
304	10	94.43	93.94	90.96	9.18	103.27	72.30	127.55	82.79 to 97.50		99,594	90,590
305	5	93.07	90.75	89.25	6.68	101.68	77.07	100.29	N/A		98,044	87,500
307	28	93.41	94.50	92.00	7.40	102.72	66.91	110.28	89.45 to 99.24		247,334	227,546
308	190	94.26	94.10	94.08	3.81	100.01	63.21	112.15	93.58 to 95.50		127,755	120,194
309	346	95.65	105.33	91.08	22.05	115.64	36.32	943.00	94.63 to 96.93		194,641	177,282
ALL	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40		156,286	147,484

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	2	640.11	640.11	108.99	86.91	587.32	83.82	1196.40	N/A		61,337	66,850
10	158	97.53	132.78	97.34	62.26	136.41	24.00	943.00	95.11 to 100.57		40,159	39,091
20	1081	98.67	121.97	99.29	40.37	122.84	18.85	1157.50	97.80 to 99.58		56,970	56,567
30	7535	94.76	100.53	94.13	17.41	106.81	0.00	1510.00	94.52 to 95.03		105,368	99,181
40	11734	95.36	95.63	94.45	7.27	101.26	6.44	789.00	95.22 to 95.49		187,873	177,442
50	556	95.09	94.55	93.21	5.17	101.44	56.74	230.61	94.64 to 95.47		352,116	328,190
60	90	94.14	93.48	92.46	5.82	101.10	61.51	158.60	93.07 to 95.22		490,206	453,235
ALL	21156	95.28	99.02	94.37	13.06	104.93	0.00	1510.00	95.17 to 95.40		156,286	147,484

**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)

NUMBER of Sales:	1456	<b>MEDIAN:</b>	<b>95</b>	COV:	33.93	95% Median C.I.:	94.69 to 95.86
TOTAL Sales Price:	858,561,174	WGT. MEAN:	91	STD:	32.59	95% Wgt. Mean C.I.:	88.45 to 93.30
TOTAL Adj.Sales Price:	870,144,461	MEAN:	96	AVG.ABS.DEV:	18.79	95% Mean C.I.:	94.38 to 97.73
TOTAL Assessed Value:	790,720,500						
AVG. Adj. Sales Price:	597,626	COD:	19.73	MAX Sales Ratio:	419.36		
AVG. Assessed Value:	543,077	PRD:	105.71	MIN Sales Ratio:	11.76		

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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	79	96.38	102.48	94.51	17.56	108.43	34.59	282.00	94.89 to 97.99	592,452	559,940
10/01/02 TO 12/31/02	80	97.36	103.65	101.27	22.54	102.35	22.50	254.62	95.80 to 100.00	671,378	679,931
01/01/03 TO 03/31/03	77	95.20	93.95	91.04	14.56	103.19	30.40	178.00	93.94 to 98.07	405,396	369,089
04/01/03 TO 06/30/03	82	95.15	97.95	97.26	20.65	100.71	11.82	225.85	93.83 to 97.33	471,558	458,648
07/01/03 TO 09/30/03	144	97.32	98.78	85.79	15.76	115.14	29.41	252.02	95.56 to 99.50	440,822	378,187
10/01/03 TO 12/31/03	129	97.33	101.34	95.06	18.85	106.61	43.29	265.97	95.87 to 99.53	495,617	471,118
01/01/04 TO 03/31/04	139	96.02	100.16	91.07	21.97	109.99	23.33	273.47	93.60 to 98.15	542,448	493,983
04/01/04 TO 06/30/04	125	96.29	97.71	95.90	18.95	101.89	13.48	272.83	94.63 to 98.07	570,169	546,781
07/01/04 TO 09/30/04	139	95.28	94.73	87.09	18.36	108.77	24.93	419.36	93.34 to 97.53	907,524	790,365
10/01/04 TO 12/31/04	135	93.17	93.54	91.83	20.26	101.87	11.76	311.33	89.91 to 95.45	668,856	614,193
01/01/05 TO 03/31/05	166	91.77	89.72	88.59	25.19	101.28	13.98	288.64	86.47 to 94.29	535,613	474,507
04/01/05 TO 06/30/05	161	90.29	87.47	85.01	18.37	102.90	35.28	199.68	85.63 to 93.72	747,260	635,228
<u>Study Years</u>											
07/01/02 TO 06/30/03	318	95.91	99.54	96.63	18.99	103.01	11.82	282.00	95.14 to 97.17	535,840	517,795
07/01/03 TO 06/30/04	537	96.82	99.50	92.03	18.85	108.12	13.48	273.47	96.02 to 97.88	510,399	469,729
07/01/04 TO 06/30/05	601	92.83	91.14	87.82	20.73	103.78	11.76	419.36	91.07 to 94.07	708,256	621,991
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	432	96.51	98.52	91.87	17.48	107.24	11.82	265.97	95.56 to 97.56	456,704	419,588
01/01/04 TO 12/31/04	538	95.40	96.53	90.82	19.94	106.28	11.76	419.36	94.33 to 96.40	674,931	612,989
<u>ALL</u>											
	1456	95.26	96.06	90.87	19.73	105.71	11.76	419.36	94.69 to 95.86	597,626	543,077

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENNINGTON	8	89.57	83.23	88.92	10.89	93.61	38.61	95.46	38.61 to 95.46	910,104	809,250
DOUGLAS COUNTY	67	96.02	96.79	88.90	12.05	108.87	29.41	205.84	95.12 to 97.30	1,307,398	1,162,240
ELKHORN	49	96.44	99.95	106.64	12.30	93.72	37.07	265.97	95.65 to 98.07	901,091	960,965
OMAHA	1293	95.00	95.78	90.14	20.28	106.25	11.76	419.36	94.39 to 95.60	560,181	504,973
RALSTON	22	98.47	106.07	95.98	25.74	110.51	50.91	190.00	87.30 to 120.67	246,325	236,427
VALLEY	13	100.00	106.91	97.69	18.36	109.43	32.41	164.57	99.60 to 118.50	75,387	73,646
WATERLOO	4	57.73	61.67	49.78	30.36	123.90	36.82	94.40	N/A	100,250	49,900
<u>ALL</u>											
	1456	95.26	96.06	90.87	19.73	105.71	11.76	419.36	94.69 to 95.86	597,626	543,077

**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)

NUMBER of Sales:	1456	<b>MEDIAN:</b>	<b>95</b>	COV:	33.93	95% Median C.I.:	94.69 to 95.86
TOTAL Sales Price:	858,561,174	WGT. MEAN:	91	STD:	32.59	95% Wgt. Mean C.I.:	88.45 to 93.30
TOTAL Adj.Sales Price:	870,144,461	MEAN:	96	AVG.ABS.DEV:	18.79	95% Mean C.I.:	94.38 to 97.73
TOTAL Assessed Value:	790,720,500						
AVG. Adj. Sales Price:	597,626	COD:	19.73	MAX Sales Ratio:	419.36		
AVG. Assessed Value:	543,077	PRD:	105.71	MIN Sales Ratio:	11.76		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1360	95.09	95.82	91.17	20.01	105.11	11.76	419.36	94.45 to 95.71	579,097	527,953
2	94	96.73	99.37	88.04	16.08	112.87	29.41	190.00	95.22 to 99.28	877,446	772,469
3	2	99.97	99.97	99.95	0.03	100.03	99.94	100.00	N/A	45,775	45,750
ALL	1456	95.26	96.06	90.87	19.73	105.71	11.76	419.36	94.69 to 95.86	597,626	543,077

**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	1280	95.00	96.48	90.27	20.11	106.88	11.76	419.36	94.38 to 95.65	608,086	548,940
2	176	96.27	92.97	95.95	17.08	96.90	11.82	200.00	95.28 to 97.15	521,556	500,433
ALL	1456	95.26	96.06	90.87	19.73	105.71	11.76	419.36	94.69 to 95.86	597,626	543,077

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001											
28-0001	1241	95.05	95.90	90.39	20.29	106.10	11.76	419.36	94.45 to 95.60	522,480	472,247
28-0010	58	96.52	102.15	105.86	13.14	96.50	37.07	265.97	95.83 to 97.50	961,883	1,018,234
28-0015	18	99.97	95.44	83.53	22.81	114.26	32.41	164.57	81.53 to 113.18	86,168	71,977
28-0017	36	95.74	91.47	83.22	11.27	109.91	29.41	134.52	93.77 to 97.94	1,531,932	1,274,933
28-0054	22	98.47	106.07	95.98	25.74	110.51	50.91	190.00	87.30 to 120.67	246,325	236,427
28-0059	4	86.66	77.13	83.25	19.23	92.65	38.61	96.59	N/A	146,125	121,650
28-0066	77	92.53	94.37	89.80	17.14	105.09	49.96	193.29	87.84 to 98.87	1,340,951	1,204,192
77-0037											
89-0003											
89-0024											
NonValid School											
ALL	1456	95.26	96.06	90.87	19.73	105.71	11.76	419.36	94.69 to 95.86	597,626	543,077

**PA&T 2006 R&O Statistics**

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	1456	<b>MEDIAN:</b>	<b>95</b>	COV:	33.93	95% Median C.I.:	94.69 to 95.86
TOTAL Sales Price:	858,561,174	WGT. MEAN:	91	STD:	32.59	95% Wgt. Mean C.I.:	88.45 to 93.30
TOTAL Adj.Sales Price:	870,144,461	MEAN:	96	AVG.ABS.DEV:	18.79	95% Mean C.I.:	94.38 to 97.73
TOTAL Assessed Value:	790,720,500						
AVG. Adj. Sales Price:	597,626	COD:	19.73	MAX Sales Ratio:	419.36		
AVG. Assessed Value:	543,077	PRD:	105.71	MIN Sales Ratio:	11.76		

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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	483	96.30	99.48	94.39	20.78	105.39	11.82	419.36	95.20 to 97.30	251,214	237,119
Prior TO 1860	1	206.00	206.00	206.00			206.00	206.00	N/A	50,000	103,000
1860 TO 1899	58	96.23	104.20	94.38	21.45	110.40	26.71	211.90	95.13 to 100.00	140,693	132,789
1900 TO 1919	155	96.00	97.31	87.89	25.89	110.72	25.38	264.55	94.05 to 99.29	162,997	143,258
1920 TO 1939	111	94.43	91.72	96.71	19.13	94.84	13.98	155.56	91.14 to 96.50	210,954	204,018
1940 TO 1949	32	92.27	91.17	82.48	21.50	110.53	40.29	164.36	80.33 to 97.57	237,827	196,165
1950 TO 1959	104	95.05	96.82	93.59	17.63	103.44	31.79	282.00	93.17 to 97.53	271,249	253,875
1960 TO 1969	165	95.33	89.66	92.78	17.58	96.63	11.76	205.84	92.78 to 96.71	424,372	393,750
1970 TO 1979	108	94.98	97.33	94.29	17.19	103.23	40.97	272.83	92.80 to 98.07	1,415,543	1,334,645
1980 TO 1989	103	93.37	93.84	88.93	17.20	105.53	32.69	190.04	89.38 to 95.26	1,899,101	1,688,816
1990 TO 1994	30	93.03	92.01	90.55	14.67	101.61	41.96	133.15	86.18 to 99.30	1,895,233	1,716,083
1995 TO 1999	36	92.32	90.18	91.50	15.43	98.56	50.65	149.69	87.58 to 97.92	2,223,597	2,034,538
2000 TO Present	70	93.65	90.48	82.51	14.83	109.66	42.42	144.05	89.27 to 96.29	1,438,318	1,186,727
ALL	1456	95.26	96.06	90.87	19.73	105.71	11.76	419.36	94.69 to 95.86	597,626	543,077

**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	12	98.33	97.85	87.86	33.23	111.37	14.29	200.00	64.00 to 103.17	2,238	1,966
5000 TO 9999	11	115.79	120.04	121.12	15.08	99.11	100.00	158.95	100.00 to 150.30	7,295	8,836
Total \$											
1 TO 9999	23	100.00	108.46	112.78	26.63	96.17	14.29	200.00	100.00 to 115.79	4,657	5,252
10000 TO 29999	52	100.00	130.03	126.69	45.56	102.64	27.10	419.36	98.50 to 118.67	20,467	25,930
30000 TO 59999	122	102.36	115.10	115.71	35.29	99.47	11.82	273.47	98.70 to 113.10	44,670	51,689
60000 TO 99999	219	95.85	95.94	95.69	22.39	100.27	26.67	225.85	94.50 to 97.87	79,039	75,629
100000 TO 149999	217	93.75	88.19	88.08	15.79	100.13	11.76	190.00	91.82 to 94.69	123,222	108,536
150000 TO 249999	267	94.78	93.41	93.21	13.91	100.22	24.93	282.00	93.87 to 96.02	186,882	174,191
250000 TO 499999	200	94.25	92.98	93.00	17.44	99.98	15.40	272.83	92.69 to 95.98	347,840	323,486
500000 +	356	94.64	92.34	90.23	14.60	102.34	31.79	229.81	93.34 to 95.47	1,966,316	1,774,223
ALL	1456	95.26	96.06	90.87	19.73	105.71	11.76	419.36	94.69 to 95.86	597,626	543,077

**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)

NUMBER of Sales:	1456	<b>MEDIAN:</b>	<b>95</b>	COV:	33.93	95% Median C.I.:	94.69 to 95.86
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TOTAL Adj.Sales Price:	870,144,461	MEAN:	96	AVG.ABS.DEV:	18.79	95% Mean C.I.:	94.38 to 97.73
TOTAL Assessed Value:	790,720,500						
AVG. Adj. Sales Price:	597,626	COD:	19.73	MAX Sales Ratio:	419.36		
AVG. Assessed Value:	543,077	PRD:	105.71	MIN Sales Ratio:	11.76		

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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	12	98.33	97.85	87.86	33.23	111.37	14.29	200.00	64.00 to 103.17	2,238	1,966
5000 TO 9999	12	100.00	81.96	50.44	31.31	162.49	11.82	148.33	27.10 to 106.25	13,993	7,058
Total \$											
1 TO 9999	24	100.00	89.91	55.60	31.99	161.70	11.82	200.00	64.00 to 100.00	8,116	4,512
10000 TO 29999	70	87.65	79.59	57.67	35.42	138.01	11.76	158.95	68.00 to 98.50	34,776	20,055
30000 TO 59999	133	88.75	91.96	73.45	36.04	125.20	15.40	419.36	74.80 to 96.15	62,387	45,823
60000 TO 99999	237	95.85	101.13	88.61	25.52	114.14	20.03	288.64	94.43 to 97.87	89,291	79,119
100000 TO 149999	236	94.80	99.60	93.67	17.05	106.33	34.59	273.47	94.00 to 96.33	131,993	123,642
150000 TO 249999	238	95.31	94.53	89.74	13.35	105.33	41.96	205.84	94.39 to 96.76	212,752	190,928
250000 TO 499999	182	95.35	95.10	89.50	14.45	106.26	31.79	282.00	93.75 to 96.31	389,325	348,451
500000 +	336	95.78	97.08	91.38	15.22	106.23	35.28	272.83	94.93 to 96.79	2,039,919	1,864,058
ALL	1456	95.26	96.06	90.87	19.73	105.71	11.76	419.36	94.69 to 95.86	597,626	543,077

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	333	96.51	102.05	89.98	21.03	113.42	35.28	419.36	94.75 to 97.79	139,677	125,675
0	151	96.25	94.89	95.38	20.02	99.49	13.48	282.00	95.08 to 97.41	565,416	539,271
10	13	91.82	86.38	86.57	9.55	99.78	57.84	100.00	81.20 to 96.92	129,238	111,876
20	129	95.40	92.99	86.02	19.88	108.11	22.50	197.00	93.37 to 98.11	324,167	278,834
30	668	94.96	94.66	93.99	19.68	100.72	11.76	272.83	94.15 to 95.56	661,896	622,113
40	149	94.64	94.25	86.41	17.57	109.07	11.82	193.29	92.26 to 96.71	1,377,499	1,190,317
50	13	92.49	88.48	78.31	9.61	112.99	69.30	109.67	73.68 to 96.44	3,643,222	2,852,846
ALL	1456	95.26	96.06	90.87	19.73	105.71	11.76	419.36	94.69 to 95.86	597,626	543,077



**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)

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TOTAL Adj.Sales Price:	870,144,461	MEAN:	96	AVG.ABS.DEV:	18.79	95% Mean C.I.:	94.38 to 97.73
TOTAL Assessed Value:	790,720,500						
AVG. Adj. Sales Price:	597,626	COD:	19.73	MAX Sales Ratio:	419.36		
AVG. Assessed Value:	543,077	PRD:	105.71	MIN Sales Ratio:	11.76		

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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)	333	96.51	102.05	89.98	21.03	113.42	35.28	419.36	94.75 to 97.79	139,677	125,675
0	458	95.35	96.76	94.07	19.09	102.86	13.48	282.00	94.55 to 96.30	586,401	551,655
297	6	85.87	77.05	97.58	33.64	78.97	11.76	133.15	11.76 to 133.15	311,583	304,033
298	1	115.79	115.79	115.79			115.79	115.79	N/A	9,500	11,000
299	4	86.77	103.83	95.38	33.13	108.86	68.96	172.85	N/A	312,146	297,725
303	4	75.55	82.54	83.22	26.70	99.18	60.27	118.79	N/A	177,540	147,750
304	4	96.18	96.30	96.41	1.30	99.88	94.64	98.20	N/A	1,005,362	969,250
306	2	77.42	77.42	63.78	24.12	121.38	58.74	96.09	N/A	1,575,000	1,004,550
309	1	96.06	96.06	96.06			96.06	96.06	N/A	160,000	153,700
311	1	40.97	40.97	40.97			40.97	40.97	N/A	3,600,001	1,475,000
313	1	95.60	95.60	95.60			95.60	95.60	N/A	420,000	401,500
319	9	100.00	99.94	101.68	10.93	98.29	62.40	130.47	93.17 to 113.64	1,514,859	1,540,244
326	2	126.69	126.69	119.52	18.24	106.00	103.58	149.80	N/A	72,500	86,650
336	4	67.89	59.11	61.81	19.63	95.63	25.38	75.26	N/A	174,808	108,050
340	1	95.10	95.10	95.10			95.10	95.10	N/A	245,000	233,000
341	17	95.19	104.26	100.51	18.87	103.72	71.04	193.29	84.92 to 114.15	589,104	592,135
342	1	110.12	110.12	110.12			110.12	110.12	N/A	325,000	357,900
343	4	96.28	104.70	98.32	17.47	106.50	80.77	145.49	N/A	1,261,070	1,239,825
344	115	92.13	91.23	90.48	15.84	100.83	27.10	166.87	88.30 to 95.87	1,503,432	1,360,271
345	1	83.33	83.33	83.33			83.33	83.33	N/A	1,500,000	1,250,000
349	11	92.00	93.62	75.60	24.40	123.85	48.86	180.00	68.79 to 121.98	568,863	430,036
350	24	98.78	110.59	95.16	25.83	116.21	64.10	272.83	93.77 to 114.60	810,284	771,083
352	35	96.50	98.00	96.33	15.66	101.73	42.43	190.00	94.19 to 99.94	327,043	315,045
353	120	93.66	89.49	97.20	22.69	92.07	26.67	188.60	87.56 to 97.17	372,015	361,598
356	1	130.18	130.18	130.18			130.18	130.18	N/A	110,000	143,200
406	98	94.59	92.44	93.67	16.36	98.69	22.50	187.40	92.27 to 99.03	654,484	613,074
407	2	86.64	86.64	86.27	4.77	100.43	82.51	90.77	N/A	780,000	672,900
408	8	93.31	81.26	88.38	22.26	91.94	36.00	118.26	36.00 to 118.26	1,070,175	945,837
410	19	92.88	85.50	83.67	13.91	102.18	48.25	103.07	71.04 to 99.56	284,186	237,789
412	31	96.00	93.59	89.60	11.36	104.46	42.42	117.87	87.34 to 100.02	919,516	823,845
418	2	82.88	82.88	90.52	22.78	91.56	64.00	101.76	N/A	210,000	190,100
419	15	96.20	101.21	96.42	15.92	104.97	54.49	190.04	92.33 to 109.52	435,853	420,233
426	9	99.66	106.12	106.42	16.65	99.72	72.40	136.73	89.91 to 134.52	189,936	202,122
442	24	95.83	97.12	86.76	22.66	111.93	24.22	225.85	83.64 to 100.00	292,485	253,762
446	3	59.45	59.08	60.46	7.07	97.73	52.59	65.21	N/A	7,954,751	4,809,400
447	1	53.74	53.74	53.74			53.74	53.74	N/A	900,000	483,700
453	16	97.67	92.99	92.84	9.96	100.16	47.50	118.03	88.46 to 100.00	801,131	743,775
455	7	97.39	133.43	102.96	42.56	129.60	80.51	254.62	80.51 to 254.62	1,477,556	1,521,228

**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)

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TOTAL Assessed Value:	790,720,500						
AVG. Adj. Sales Price:	597,626	COD:	19.73	MAX Sales Ratio:	419.36		
AVG. Assessed Value:	543,077	PRD:	105.71	MIN Sales Ratio:	11.76		

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494	13	95.93	87.76	86.35	20.88	101.63	46.83	128.95	59.94 to 103.45	1,273,692	1,099,892
495	4	100.37	107.00	106.77	11.03	100.22	93.57	133.70	N/A	1,230,000	1,313,275
498	1	11.82	11.82	11.82			11.82	11.82	N/A	47,358	5,600
516	3	90.95	79.68	65.80	15.53	121.09	52.86	95.24	N/A	347,500	228,666
528	26	82.44	74.98	79.56	27.71	94.25	32.10	126.80	60.07 to 96.00	169,407	134,773
529	4	72.00	86.71	64.00	63.30	135.48	38.26	164.57	N/A	72,500	46,400
531	1	84.77	84.77	84.77			84.77	84.77	N/A	65,000	55,100
551	1	123.33	123.33	123.33			123.33	123.33	N/A	60,000	74,000
589	2	90.93	90.93	90.58	1.46	100.39	89.61	92.26	N/A	8,850,085	8,016,500
594	4	84.53	84.91	76.05	8.66	111.65	73.68	96.88	N/A	8,776,474	6,674,400
993	2	120.58	120.58	81.44	34.54	148.06	78.93	162.22	N/A	747,500	608,750
ALL	1456	95.26	96.06	90.87	19.73	105.71	11.76	419.36	94.69 to 95.86	597,626	543,077

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	630	96.00	100.96	94.83	18.91	106.46	13.98	419.36	95.00 to 96.88	312,510	296,361
03	731	94.48	91.94	88.84	20.56	103.49	11.76	282.00	93.75 to 95.28	795,446	706,681
04	95	97.69	95.23	95.25	18.16	99.98	20.03	180.00	92.54 to 99.88	966,224	920,301
ALL	1456	95.26	96.06	90.87	19.73	105.71	11.76	419.36	94.69 to 95.86	597,626	543,077

**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

NUMBER of Sales:	21155	<b>MEDIAN:</b>	<b>93</b>	COV:	31.77	95% Median C.I.:	93.20 to 93.48
TOTAL Sales Price:	3,304,195,358	WGT. MEAN:	91	STD:	29.53	95% Wgt. Mean C.I.:	90.39 to 90.83
TOTAL Adj.Sales Price:	3,306,404,807	MEAN:	93	AVG.ABS.DEV:	13.51	95% Mean C.I.:	92.57 to 93.36
TOTAL Assessed Value:	2,995,786,570						
AVG. Adj. Sales Price:	156,294	COD:	14.48	MAX Sales Ratio:	1092.50		
AVG. Assessed Value:	141,611	PRD:	102.61	MIN Sales Ratio:	6.32		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	3015	95.08	95.79	93.64	12.26	102.30	21.47	566.67	94.79 to 95.43	153,807	144,023
10/01/03 TO 12/31/03	2347	95.78	97.36	94.57	13.00	102.95	18.24	548.48	95.49 to 96.11	150,234	142,073
01/01/04 TO 03/31/04	2059	95.58	96.23	93.99	12.92	102.38	18.44	528.72	95.12 to 95.93	152,833	143,655
04/01/04 TO 06/30/04	3113	94.07	93.22	91.74	12.02	101.62	17.84	516.57	93.78 to 94.43	156,905	143,940
07/01/04 TO 09/30/04	3028	92.92	92.89	90.35	14.48	102.82	14.56	845.00	92.55 to 93.28	160,809	145,287
10/01/04 TO 12/31/04	2472	93.05	93.51	90.49	16.09	103.35	10.98	659.40	92.59 to 93.42	156,400	141,519
01/01/05 TO 03/31/05	2097	89.61	89.21	86.78	17.93	102.80	12.89	1092.50	88.78 to 90.51	156,418	135,746
04/01/05 TO 06/30/05	3024	86.68	86.48	84.43	16.24	102.43	6.32	765.13	85.94 to 87.23	160,510	135,517
<u>Study Years</u>											
07/01/03 TO 06/30/04	10534	95.07	95.47	93.34	12.51	102.28	17.84	566.67	94.91 to 95.23	153,736	143,492
07/01/04 TO 06/30/05	10621	90.89	90.49	87.98	16.24	102.84	6.32	1092.50	90.51 to 91.23	158,831	139,745
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	10672	93.80	93.78	91.47	13.88	102.52	10.98	845.00	93.62 to 94.01	157,110	143,707
<u>ALL</u>											
	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENNINGTON	27	95.61	95.67	93.83	11.49	101.96	65.00	138.27	87.84 to 98.41	109,823	103,041
DOUGLAS COUNTY	7357	95.13	93.17	92.67	7.32	100.53	6.32	251.37	94.98 to 95.26	213,492	197,853
ELKHORN	299	92.67	92.47	91.01	8.38	101.60	54.45	206.19	92.00 to 94.20	179,064	162,973
OMAHA	13173	91.55	92.84	88.60	18.71	104.79	10.98	1092.50	91.18 to 91.85	124,897	110,655
RALSTON	216	90.75	93.20	91.58	10.38	101.76	66.78	233.35	89.50 to 92.94	119,906	109,812
VALLEY	66	89.46	95.18	90.34	19.45	105.36	49.43	177.50	85.86 to 93.65	97,935	88,475
WATERLOO	17	95.25	91.90	90.86	9.27	101.14	63.18	113.21	82.89 to 100.00	93,633	85,077
<u>ALL</u>											
	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611

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	13171	91.55	92.85	88.60	18.71	104.79	10.98	1092.50	91.18 to 91.85	124,878	110,639
2	7911	95.03	93.27	92.79	7.41	100.51	6.32	251.37	94.86 to 95.17	207,761	192,781
3	73	77.69	82.16	74.67	23.57	110.03	33.05	191.96	73.74 to 82.09	246,955	184,401
<u>ALL</u>											
	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611

**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

NUMBER of Sales:	21155	<b>MEDIAN:</b>	<b>93</b>	COV:	31.77	95% Median C.I.:	93.20 to 93.48
TOTAL Sales Price:	3,304,195,358	WGT. MEAN:	91	STD:	29.53	95% Wgt. Mean C.I.:	90.39 to 90.83
TOTAL Adj.Sales Price:	3,306,404,807	MEAN:	93	AVG.ABS.DEV:	13.51	95% Mean C.I.:	92.57 to 93.36
TOTAL Assessed Value:	2,995,786,570						
AVG. Adj. Sales Price:	156,294	COD:	14.48	MAX Sales Ratio:	1092.50		
AVG. Assessed Value:	141,611	PRD:	102.61	MIN Sales Ratio:	6.32		

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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	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611
ALL	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611
06											
07											
ALL	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001	2	72.21	72.21	72.20	0.12	100.01	72.12	72.30	N/A	152,500	110,101
28-0001	15103	92.50	93.04	89.70	16.69	103.72	6.32	1092.50	92.31 to 92.67	133,163	119,444
28-0010	1737	96.12	93.95	93.52	7.90	100.45	16.71	218.44	95.80 to 96.43	254,803	238,302
28-0015	189	92.50	93.72	90.83	18.35	103.19	41.48	200.18	89.31 to 94.91	166,123	150,884
28-0017	2404	94.94	93.66	93.42	6.31	100.25	10.48	251.37	94.63 to 95.21	211,626	197,712
28-0054	246	91.11	92.94	91.32	10.19	101.77	66.78	233.35	89.97 to 93.18	126,340	115,373
28-0059	456	96.37	93.37	91.25	8.58	102.33	24.36	138.30	95.74 to 97.13	190,568	173,898
28-0066	1011	88.51	88.55	85.85	14.49	103.14	40.81	239.75	87.38 to 90.26	190,347	163,416
77-0037	1	77.70	77.70	77.70			77.70	77.70	N/A	335,000	260,300
89-0003	6	59.10	54.13	49.02	29.32	110.43	17.05	80.19	17.05 to 80.19	237,900	116,613
89-0024											
NonValid School											
ALL	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611

**PA&T 2006 Preliminary Statistics**

Type: Qualified

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

NUMBER of Sales:	21155	<b>MEDIAN:</b>	<b>93</b>	COV:	31.77	95% Median C.I.:	93.20 to 93.48
TOTAL Sales Price:	3,304,195,358	WGT. MEAN:	91	STD:	29.53	95% Wgt. Mean C.I.:	90.39 to 90.83
TOTAL Adj.Sales Price:	3,306,404,807	MEAN:	93	AVG.ABS.DEV:	13.51	95% Mean C.I.:	92.57 to 93.36
TOTAL Assessed Value:	2,995,786,570						
AVG. Adj. Sales Price:	156,294	COD:	14.48	MAX Sales Ratio:	1092.50		
AVG. Assessed Value:	141,611	PRD:	102.61	MIN Sales Ratio:	6.32		

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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	7	45.71	45.08	29.79	59.13	151.34	12.89	100.00	12.89 to 100.00	78,319	23,328
Prior TO 1860											
1860 TO 1899	520	92.95	104.24	86.16	41.26	120.98	10.98	765.13	89.70 to 94.17	59,575	51,331
1900 TO 1919	2008	90.59	97.45	84.70	33.84	115.05	14.56	1092.50	87.89 to 92.00	76,201	64,544
1920 TO 1939	1848	91.84	90.93	86.06	21.76	105.66	22.33	845.00	90.34 to 92.39	110,685	95,250
1940 TO 1949	774	89.68	92.52	87.82	21.21	105.36	28.77	472.88	87.72 to 91.99	99,382	87,277
1950 TO 1959	2175	88.75	91.26	87.26	19.53	104.59	17.70	554.77	87.35 to 89.59	108,240	94,451
1960 TO 1969	2287	90.84	91.45	89.23	13.23	102.49	41.06	713.95	90.06 to 91.66	131,108	116,984
1970 TO 1979	2118	91.95	91.66	90.78	9.91	100.96	33.05	251.37	91.20 to 92.33	145,589	132,168
1980 TO 1989	1621	91.67	90.83	89.66	8.39	101.31	48.38	197.40	91.13 to 92.28	182,542	163,663
1990 TO 1994	1196	91.87	90.69	89.37	8.14	101.48	54.45	235.48	91.28 to 92.59	221,103	197,599
1995 TO 1999	1445	93.10	92.26	92.08	6.70	100.20	44.96	192.39	92.68 to 93.50	227,938	209,878
2000 TO Present	5156	96.04	94.27	93.76	6.48	100.55	6.32	275.00	95.87 to 96.19	214,711	201,307
ALL	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611

**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	21	352.69	355.90	350.11	48.91	101.66	90.83	845.00	188.00 to 515.75	3,216	11,261
5000 TO 9999	57	199.46	241.10	239.23	56.06	100.78	45.71	1092.50	160.67 to 237.40	7,265	17,382
Total \$											
1 TO 9999	78	216.04	272.01	254.78	62.79	106.76	45.71	1092.50	180.84 to 260.00	6,175	15,734
10000 TO 29999	532	121.72	149.32	139.81	50.72	106.80	22.37	713.95	115.67 to 128.60	21,180	29,612
30000 TO 59999	1506	97.92	100.44	99.23	31.54	101.22	17.84	307.38	96.43 to 99.24	45,403	45,053
60000 TO 99999	3481	88.52	87.24	87.04	18.29	100.23	10.98	251.37	87.49 to 89.54	81,609	71,032
100000 TO 149999	7535	92.76	90.20	90.25	9.29	99.95	12.34	218.44	92.54 to 92.95	125,484	113,252
150000 TO 249999	5365	94.16	91.74	91.83	8.43	99.90	10.48	215.22	93.90 to 94.40	190,075	174,541
250000 TO 499999	2325	93.83	90.34	90.11	8.91	100.25	6.32	178.63	93.57 to 94.14	323,266	291,290
500000 +	333	92.44	87.66	87.29	10.61	100.43	44.19	132.36	90.46 to 93.37	676,627	590,594
ALL	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611

**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

NUMBER of Sales:	21155	<b>MEDIAN:</b>	<b>93</b>	COV:	31.77	95% Median C.I.:	93.20 to 93.48
TOTAL Sales Price:	3,304,195,358	WGT. MEAN:	91	STD:	29.53	95% Wgt. Mean C.I.:	90.39 to 90.83
TOTAL Adj.Sales Price:	3,306,404,807	MEAN:	93	AVG.ABS.DEV:	13.51	95% Mean C.I.:	92.57 to 93.36
TOTAL Assessed Value:	2,995,786,570						
AVG. Adj. Sales Price:	156,294	COD:	14.48	MAX Sales Ratio:	1092.50		
AVG. Assessed Value:	141,611	PRD:	102.61	MIN Sales Ratio:	6.32		

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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	9	90.83	81.70	71.70	27.60	113.95	45.71	136.00	45.71 to 103.47	4,783	3,429
5000 TO 9999	51	47.46	90.74	41.50	128.47	218.63	10.98	566.67	38.69 to 100.00	19,782	8,210
Total \$											
1 TO 9999	60	52.95	89.38	42.74	107.63	209.14	10.98	566.67	41.93 to 100.00	17,532	7,493
10000 TO 29999	740	67.77	85.97	59.19	62.30	145.24	6.32	765.13	62.07 to 72.51	35,378	20,940
30000 TO 59999	1998	82.52	94.20	78.52	37.71	119.97	16.71	845.00	80.63 to 84.83	59,336	46,591
60000 TO 99999	4418	86.60	92.15	86.19	19.31	106.92	17.05	1092.50	85.97 to 87.27	93,788	80,835
100000 TO 149999	7248	93.54	92.94	91.27	8.52	101.83	27.68	304.99	93.34 to 93.72	135,102	123,306
150000 TO 249999	4538	95.45	93.94	92.77	7.14	101.26	33.05	251.37	95.23 to 95.69	205,888	190,998
250000 TO 499999	1917	95.50	94.20	92.69	7.19	101.64	46.64	218.44	95.20 to 95.81	345,386	320,122
500000 +	236	95.05	92.59	91.13	7.64	101.60	44.19	138.30	94.12 to 95.94	722,914	658,766
ALL											
	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	83.82	83.82	83.82			83.82	83.82	N/A	119,900	100,502
10	92	94.66	111.43	81.95	57.11	135.97	22.33	515.75	77.55 to 102.10	35,314	28,941
20	1694	85.63	96.10	81.93	41.01	117.29	10.98	1092.50	83.95 to 87.38	53,410	43,759
30	13505	92.97	92.75	90.53	13.62	102.45	10.48	713.95	92.81 to 93.13	121,640	110,122
40	4573	94.61	92.43	91.48	8.88	101.04	6.32	214.30	94.35 to 94.92	224,424	205,304
50	1211	94.04	91.43	90.32	8.73	101.22	17.05	218.44	93.51 to 94.61	400,203	361,475
60	79	96.89	95.53	93.57	5.48	102.09	66.67	130.83	95.65 to 98.06	745,092	697,205
ALL											
	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611

**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

NUMBER of Sales:	21155	<b>MEDIAN:</b>	<b>93</b>	COV:	31.77	95% Median C.I.:	93.20 to 93.48
TOTAL Sales Price:	3,304,195,358	WGT. MEAN:	91	STD:	29.53	95% Wgt. Mean C.I.:	90.39 to 90.83
TOTAL Adj.Sales Price:	3,306,404,807	MEAN:	93	AVG.ABS.DEV:	13.51	95% Mean C.I.:	92.57 to 93.36
TOTAL Assessed Value:	2,995,786,570						
AVG. Adj. Sales Price:	156,294	COD:	14.48	MAX Sales Ratio:	1092.50		
AVG. Assessed Value:	141,611	PRD:	102.61	MIN Sales Ratio:	6.32		

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STYLE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	83.82	83.82	83.82			83.82	83.82	N/A	119,900	100,502
100	1	159.32	159.32	159.32			159.32	159.32	N/A	59,995	95,586
101	7153	92.86	92.97	90.17	17.18	103.11	6.32	845.00	92.60 to 93.18	140,372	126,567
102	4215	94.82	94.15	91.94	10.62	102.40	10.48	765.13	94.53 to 95.08	234,554	215,646
103	2929	93.17	91.96	91.42	8.23	100.59	13.11	272.11	92.86 to 93.49	128,061	117,069
104	3158	91.19	92.88	87.76	24.71	105.83	10.98	1092.50	89.79 to 91.99	122,234	107,276
106	122	93.06	89.61	86.55	19.80	103.53	12.89	275.00	86.25 to 95.70	88,996	77,027
111	2614	93.10	92.39	91.35	8.51	101.13	19.47	713.95	92.80 to 93.35	142,589	130,254
301	271	95.67	93.93	93.69	5.92	100.25	24.36	112.34	95.07 to 96.34	202,722	189,924
302	112	93.92	91.34	90.88	8.38	100.52	61.56	115.27	92.20 to 96.10	123,424	112,162
304	10	85.45	78.13	82.93	17.09	94.21	23.34	96.71	60.75 to 95.71	99,594	82,597
305	5	87.71	86.11	84.65	7.91	101.72	77.02	95.57	N/A	98,044	82,997
307	28	93.44	94.51	92.00	7.40	102.72	66.91	110.27	89.47 to 99.22	247,334	227,545
308	190	94.32	94.19	94.20	4.37	99.98	63.18	114.80	93.42 to 96.01	127,755	120,349
309	346	91.42	92.78	82.01	24.99	113.12	24.75	516.57	86.84 to 92.58	194,641	159,633
ALL	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	83.82	83.82	83.82			83.82	83.82	N/A	119,900	100,502
10	158	96.61	123.34	90.42	56.08	136.40	25.95	765.13	93.48 to 100.00	40,159	36,313
20	1081	93.80	102.20	88.28	39.00	115.77	10.98	845.00	92.21 to 95.07	56,970	50,293
30	7535	90.43	92.31	88.48	18.96	104.32	18.24	1092.50	89.70 to 91.02	105,368	93,232
40	11734	94.13	92.19	91.35	9.23	100.93	6.32	548.48	93.97 to 94.28	187,873	171,613
50	556	94.57	91.81	91.53	7.52	100.30	14.56	230.55	94.12 to 95.07	352,116	322,303
60	90	93.42	91.86	91.04	7.04	100.89	55.50	158.54	92.43 to 95.02	490,206	446,306
ALL	21155	93.33	92.97	90.61	14.48	102.61	6.32	1092.50	93.20 to 93.48	156,294	141,611

**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:	1456	<b>MEDIAN:</b>	<b>93</b>	COV:	37.80	95% Median C.I.:	92.20 to 94.04
TOTAL Sales Price:	858,438,949	WGT. MEAN:	84	STD:	34.28	95% Wgt. Mean C.I.:	81.74 to 87.21
TOTAL Adj.Sales Price:	870,022,236	MEAN:	91	AVG.ABS.DEV:	20.71	95% Mean C.I.:	88.93 to 92.45
TOTAL Assessed Value:	734,921,332						
AVG. Adj. Sales Price:	597,542	COD:	22.21	MAX Sales Ratio:	444.07		
AVG. Assessed Value:	504,753	PRD:	107.36	MIN Sales Ratio:	3.91		

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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	79	95.60	98.57	89.20	17.03	110.50	34.59	223.33	94.47 to 97.99	592,452	528,452
10/01/02 TO 12/31/02	80	95.92	97.56	91.42	19.52	106.72	22.52	254.62	93.44 to 99.30	671,378	613,751
01/01/03 TO 03/31/03	77	95.03	92.29	90.03	15.38	102.51	6.90	178.00	93.42 to 98.06	405,396	364,986
04/01/03 TO 06/30/03	82	94.34	89.52	89.31	20.00	100.24	3.91	187.40	92.33 to 95.54	471,558	421,135
07/01/03 TO 09/30/03	144	95.32	94.54	76.65	18.17	123.34	29.41	252.24	92.69 to 97.30	440,822	337,897
10/01/03 TO 12/31/03	130	95.84	93.50	89.01	19.89	105.05	14.71	444.07	93.60 to 97.16	491,826	437,764
01/01/04 TO 03/31/04	139	95.27	96.67	90.74	21.58	106.53	23.36	273.47	92.01 to 97.40	542,448	492,213
04/01/04 TO 06/30/04	125	94.50	91.06	91.87	21.96	99.11	11.18	248.23	91.78 to 96.20	570,169	523,816
07/01/04 TO 09/30/04	139	93.26	90.83	81.06	25.08	112.05	21.49	419.25	86.92 to 95.35	907,524	735,607
10/01/04 TO 12/31/04	134	87.72	88.82	86.88	24.51	102.24	15.41	311.25	83.06 to 91.86	672,915	584,623
01/01/05 TO 03/31/05	166	82.03	84.08	79.22	29.73	106.14	10.55	288.64	78.86 to 90.23	535,613	424,293
04/01/05 TO 06/30/05	161	79.57	80.32	75.60	24.83	106.24	4.24	199.60	73.12 to 85.48	747,260	564,928
<u>Study Years</u>											
07/01/02 TO 06/30/03	318	95.11	94.46	90.07	18.07	104.87	3.91	254.62	94.46 to 96.00	535,840	482,656
07/01/03 TO 06/30/04	538	95.20	94.03	87.37	20.37	107.63	11.18	444.07	93.78 to 96.06	509,456	445,095
07/01/04 TO 06/30/05	600	86.25	85.69	80.36	26.21	106.63	4.24	419.25	82.35 to 88.15	709,229	569,958
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	433	95.07	92.88	85.25	18.59	108.94	3.91	444.07	94.05 to 95.89	455,656	388,461
01/01/04 TO 12/31/04	537	92.95	91.89	86.64	23.41	106.07	11.18	419.25	90.65 to 94.32	675,955	585,630
<u>ALL</u>											
	1456	93.23	90.69	84.47	22.21	107.36	3.91	444.07	92.20 to 94.04	597,542	504,753

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENNINGTON	8	89.57	83.23	88.92	10.89	93.61	38.61	95.46	38.61 to 95.46	910,104	809,243
DOUGLAS COUNTY	67	93.16	82.45	82.09	19.03	100.44	10.55	134.52	85.48 to 95.64	1,307,398	1,073,210
ELKHORN	49	96.29	90.57	90.85	10.98	99.70	4.24	129.87	93.48 to 97.40	901,091	818,642
OMAHA	1293	93.10	90.99	84.34	22.62	107.89	3.91	444.07	91.77 to 94.00	560,086	472,356
RALSTON	22	89.78	96.60	83.32	33.31	115.95	40.52	189.98	68.11 to 120.67	246,325	205,232
VALLEY	13	100.00	106.89	97.69	18.37	109.41	32.41	164.57	99.61 to 118.45	75,387	73,648
WATERLOO	4	57.73	61.67	49.77	30.36	123.90	36.81	94.40	N/A	100,250	49,897
<u>ALL</u>											
	1456	93.23	90.69	84.47	22.21	107.36	3.91	444.07	92.20 to 94.04	597,542	504,753



**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:	1456	<b>MEDIAN:</b>	<b>93</b>	COV:	37.80	95% Median C.I.:	92.20 to 94.04
TOTAL Sales Price:	858,438,949	WGT. MEAN:	84	STD:	34.28	95% Wgt. Mean C.I.:	81.74 to 87.21
TOTAL Adj.Sales Price:	870,022,236	MEAN:	91	AVG.ABS.DEV:	20.71	95% Mean C.I.:	88.93 to 92.45
TOTAL Assessed Value:	734,921,332						
AVG. Adj. Sales Price:	597,542	COD:	22.21	MAX Sales Ratio:	444.07		
AVG. Assessed Value:	504,753	PRD:	107.36	MIN Sales Ratio:	3.91		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1360	93.15	90.64	84.84	22.33	106.83	3.91	444.07	92.00 to 94.00	579,007	491,229
2	94	94.43	91.24	80.94	20.74	112.73	10.55	189.98	92.06 to 96.43	877,446	710,186
3	2	99.89	99.89	99.96	0.09	99.93	99.80	99.98	N/A	45,775	45,758
ALL	1456	93.23	90.69	84.47	22.21	107.36	3.91	444.07	92.20 to 94.04	597,542	504,753

**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	1280	92.70	91.25	84.04	22.24	108.58	3.91	444.07	91.56 to 93.60	607,990	510,943
2	176	95.28	86.64	88.15	22.07	98.28	4.24	200.00	94.09 to 96.29	521,556	459,739
ALL	1456	93.23	90.69	84.47	22.21	107.36	3.91	444.07	92.20 to 94.04	597,542	504,753

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001											
28-0001	1241	93.13	90.70	84.53	22.67	107.30	3.91	444.07	91.77 to 94.00	522,381	441,561
28-0010	58	96.13	91.38	91.48	10.27	99.89	20.66	129.87	94.92 to 96.92	961,883	879,972
28-0015	18	99.89	95.43	83.53	22.83	114.25	32.41	164.57	81.54 to 113.18	86,168	71,979
28-0017	36	91.53	80.48	75.77	21.29	106.22	4.24	134.52	72.34 to 95.85	1,531,932	1,160,709
28-0054	22	89.78	96.60	83.32	33.31	115.95	40.52	189.98	68.11 to 120.67	246,325	205,232
28-0059	4	86.66	77.13	83.26	19.24	92.65	38.61	96.61	N/A	146,125	121,659
28-0066	77	92.13	92.71	85.05	20.39	109.00	49.96	237.27	85.07 to 97.49	1,340,951	1,140,540
77-0037											
89-0003											
89-0024											
NonValid School											
ALL	1456	93.23	90.69	84.47	22.21	107.36	3.91	444.07	92.20 to 94.04	597,542	504,753

**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:	1456	<b>MEDIAN:</b>	<b>93</b>	COV:	37.80	95% Median C.I.:	92.20 to 94.04
TOTAL Sales Price:	858,438,949	WGT. MEAN:	84	STD:	34.28	95% Wgt. Mean C.I.:	81.74 to 87.21
TOTAL Adj.Sales Price:	870,022,236	MEAN:	91	AVG.ABS.DEV:	20.71	95% Mean C.I.:	88.93 to 92.45
TOTAL Assessed Value:	734,921,332						
AVG. Adj. Sales Price:	597,542	COD:	22.21	MAX Sales Ratio:	444.07		
AVG. Assessed Value:	504,753	PRD:	107.36	MIN Sales Ratio:	3.91		

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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	483	93.76	92.70	83.96	25.64	110.40	4.24	419.25	91.51 to 94.80	251,214	210,927
Prior TO 1860	1	206.00	206.00	206.00			206.00	206.00	N/A	50,000	103,000
1860 TO 1899	58	94.80	94.54	89.58	23.36	105.54	26.70	211.76	89.46 to 99.21	140,693	126,036
1900 TO 1919	156	95.11	92.87	80.22	28.43	115.77	14.71	444.07	91.76 to 96.92	161,970	129,937
1920 TO 1939	111	93.55	88.81	91.67	21.18	96.88	21.55	229.69	87.00 to 95.24	210,954	193,373
1940 TO 1949	32	88.22	86.39	80.30	23.23	107.59	31.23	164.51	72.95 to 96.39	237,827	190,969
1950 TO 1959	104	93.81	91.82	84.56	15.97	108.58	31.79	223.33	92.31 to 95.39	271,249	229,367
1960 TO 1969	164	94.15	88.23	92.67	19.49	95.21	3.91	237.27	91.56 to 96.27	426,198	394,953
1970 TO 1979	108	93.22	92.83	91.44	16.43	101.52	48.89	248.23	87.96 to 95.00	1,415,543	1,294,382
1980 TO 1989	103	85.42	87.33	82.44	18.65	105.93	32.70	188.56	82.26 to 92.67	1,899,101	1,565,588
1990 TO 1994	30	87.43	87.78	84.39	16.57	104.02	41.96	133.15	80.39 to 98.13	1,895,233	1,599,364
1995 TO 1999	36	87.72	82.72	77.76	15.86	106.38	48.20	109.66	75.58 to 93.16	2,223,597	1,729,011
2000 TO Present	70	92.23	83.13	77.36	16.45	107.46	11.24	134.52	85.32 to 93.78	1,438,318	1,112,623
ALL	1456	93.23	90.69	84.47	22.21	107.36	3.91	444.07	92.20 to 94.04	597,542	504,753

**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	13	100.00	131.90	131.16	64.21	100.56	14.29	444.07	64.00 to 200.00	2,279	2,989
5000 TO 9999	11	115.29	119.89	120.94	15.04	99.13	99.69	158.95	99.80 to 150.15	7,295	8,823
Total \$											
1 TO 9999	24	100.31	126.39	123.70	43.80	102.18	14.29	444.07	99.69 to 147.93	4,578	5,663
10000 TO 29999	52	99.95	128.68	124.47	50.05	103.38	27.10	419.25	96.39 to 118.45	20,467	25,477
30000 TO 59999	122	100.00	108.42	109.00	34.35	99.46	11.82	273.47	96.62 to 109.21	44,670	48,692
60000 TO 99999	219	94.29	88.68	88.06	25.17	100.70	3.91	229.69	86.68 to 95.89	79,039	69,598
100000 TO 149999	216	89.97	83.98	83.78	18.72	100.24	13.48	189.98	86.47 to 92.38	123,214	103,223
150000 TO 249999	267	93.57	88.49	88.43	16.00	100.07	21.49	223.33	92.19 to 94.47	186,882	165,257
250000 TO 499999	200	91.50	85.58	85.45	18.46	100.16	11.18	248.23	87.57 to 93.82	347,840	297,225
500000 +	356	92.03	86.48	83.77	17.27	103.23	4.24	237.27	87.83 to 93.44	1,966,316	1,647,227
ALL	1456	93.23	90.69	84.47	22.21	107.36	3.91	444.07	92.20 to 94.04	597,542	504,753

**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:	1456	<b>MEDIAN:</b>	<b>93</b>	COV:	37.80	95% Median C.I.:	92.20 to 94.04
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AVG. Adj. Sales Price:	597,542	COD:	22.21	MAX Sales Ratio:	444.07		
AVG. Assessed Value:	504,753	PRD:	107.36	MIN Sales Ratio:	3.91		

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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	12	95.58	89.54	21.92	41.85	408.43	3.91	200.00	43.55 to 100.00	9,071	1,988
5000 TO 9999	15	99.69	83.59	40.73	40.43	205.22	6.90	200.00	27.10 to 106.25	17,228	7,017
Total \$ _____											
1 TO 9999	27	96.67	86.24	35.16	41.67	245.29	3.91	200.00	50.67 to 100.00	13,603	4,782
10000 TO 29999	75	78.45	79.61	56.30	45.62	141.41	13.48	444.07	57.81 to 91.76	35,162	19,796
30000 TO 59999	169	74.76	83.86	59.87	43.82	140.07	4.24	419.25	67.30 to 83.20	76,460	45,778
60000 TO 99999	234	94.28	94.94	81.93	26.97	115.88	20.03	288.64	88.13 to 95.89	96,872	79,364
100000 TO 149999	231	93.04	95.98	87.33	18.43	109.90	10.55	273.47	91.82 to 94.43	140,970	123,113
150000 TO 249999	226	94.33	89.40	81.10	15.26	110.24	9.33	189.98	92.90 to 95.27	236,823	192,057
250000 TO 499999	180	93.97	91.25	84.06	15.22	108.55	16.24	223.33	92.19 to 95.88	419,038	352,253
500000 +	314	93.63	90.94	85.35	15.08	106.55	28.57	248.23	92.13 to 95.00	2,133,485	1,820,859
ALL											
	1456	93.23	90.69	84.47	22.21	107.36	3.91	444.07	92.20 to 94.04	597,542	504,753

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	333	92.58	96.54	84.87	25.90	113.75	35.28	419.25	89.02 to 94.37	139,677	118,544
0	151	95.03	86.59	86.25	23.50	100.39	4.24	223.33	92.20 to 96.42	565,416	487,685
10	13	91.78	86.35	86.55	9.57	99.76	57.85	100.00	81.06 to 96.93	129,238	111,861
20	130	93.88	89.85	87.15	25.58	103.10	3.91	444.07	91.26 to 97.14	321,695	280,359
30	667	93.32	89.47	88.16	20.24	101.49	6.90	254.62	91.56 to 94.28	662,701	584,236
40	149	91.86	88.90	78.73	20.03	112.91	11.82	229.69	86.94 to 94.64	1,377,499	1,084,511
50	13	90.67	83.95	68.89	13.97	121.86	55.04	109.66	69.30 to 96.29	3,643,222	2,509,739
ALL											
	1456	93.23	90.69	84.47	22.21	107.36	3.91	444.07	92.20 to 94.04	597,542	504,753

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

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OCCUPANCY CODE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	333	92.58	96.54	84.87	25.90	113.75	35.28	419.25	89.02 to 94.37	139,677	118,544
0	459	94.05	90.18	87.23	22.07	103.37	4.24	444.07	92.38 to 94.69	585,130	510,430
297	5	89.46	90.13	103.73	21.39	86.89	50.44	133.15	N/A	348,900	361,910
298	1	115.29	115.29	115.29			115.29	115.29	N/A	9,500	10,953
299	4	86.77	83.91	84.85	10.17	98.90	68.96	93.16	N/A	312,146	264,852
303	4	71.43	62.75	61.40	30.58	102.20	21.49	86.64	N/A	177,540	109,006
304	4	96.18	96.30	96.41	1.30	99.89	94.64	98.20	N/A	1,005,362	969,254
306	2	75.52	75.52	63.27	22.22	119.37	58.74	92.31	N/A	1,575,000	996,500
309	1	96.06	96.06	96.06			96.06	96.06	N/A	160,000	153,700
311	1	92.39	92.39	92.39			92.39	92.39	N/A	3,600,001	3,326,000
313	1	95.59	95.59	95.59			95.59	95.59	N/A	420,000	401,484
319	9	100.00	99.94	101.68	10.93	98.29	62.40	130.47	93.18 to 113.64	1,514,859	1,540,250
326	2	92.91	92.91	96.23	11.52	96.55	82.20	103.61	N/A	72,500	69,765
336	4	67.90	59.11	61.82	19.62	95.62	25.38	75.26	N/A	174,808	108,060
340	1	95.10	95.10	95.10			95.10	95.10	N/A	245,000	233,000
341	17	95.19	99.49	90.46	14.97	109.99	71.04	164.51	84.52 to 114.15	589,104	532,883
342	1	110.12	110.12	110.12			110.12	110.12	N/A	325,000	357,900
343	4	96.28	92.93	92.48	5.24	100.49	80.77	98.40	N/A	1,261,070	1,166,250
344	115	87.08	85.12	85.17	19.48	99.94	3.91	237.27	81.40 to 91.86	1,503,432	1,280,432
345	1	83.34	83.34	83.34			83.34	83.34	N/A	1,500,000	1,250,030
349	11	92.00	90.03	73.29	24.22	122.84	48.86	180.60	59.75 to 100.67	568,863	416,932
350	24	95.72	103.30	90.24	24.82	114.47	56.24	248.23	82.03 to 104.48	810,284	731,191
352	35	95.98	93.90	93.87	16.41	100.02	42.43	189.98	92.78 to 97.88	327,043	307,010
353	120	93.44	87.85	87.94	23.59	99.89	26.67	188.56	85.34 to 97.11	372,015	327,152
356	1	95.27	95.27	95.27			95.27	95.27	N/A	110,000	104,800
406	98	92.42	87.56	86.83	20.63	100.84	16.24	222.29	87.59 to 97.14	654,484	568,290
407	2	86.64	86.64	86.27	4.77	100.43	82.51	90.77	N/A	780,000	672,897
408	8	88.60	79.10	84.10	22.76	94.05	36.03	118.26	36.03 to 118.26	1,070,175	900,059
410	19	92.71	80.72	81.35	17.90	99.23	20.03	100.02	68.23 to 97.76	284,186	231,199
412	31	95.77	92.73	88.95	11.34	104.24	42.44	117.88	87.26 to 99.99	919,516	817,944
418	2	82.89	82.89	90.53	22.78	91.56	64.01	101.77	N/A	210,000	190,118
419	15	95.22	93.19	90.04	11.30	103.50	54.49	112.86	86.42 to 103.41	435,853	392,434
426	9	107.21	106.27	108.88	14.84	97.60	72.42	136.73	89.91 to 134.52	189,936	206,809
442	24	95.18	87.68	82.00	15.14	106.92	24.22	119.80	82.13 to 97.33	292,485	239,833
446	3	59.45	59.08	60.46	7.07	97.73	52.59	65.21	N/A	7,954,751	4,809,400
447	1	53.75	53.75	53.75			53.75	53.75	N/A	900,000	483,735
453	16	97.38	87.58	87.67	13.23	99.89	11.24	103.57	82.43 to 100.00	801,131	702,360
455	7	97.39	120.08	85.14	38.02	141.04	55.04	254.62	55.04 to 254.62	1,477,556	1,257,962

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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494	13	79.96	80.87	82.25	24.04	98.32	46.84	118.84	59.95 to 102.26	1,273,692	1,047,620
495	4	95.93	90.24	79.71	8.47	113.21	70.65	98.44	N/A	1,230,000	980,406
498	1	11.82	11.82	11.82			11.82	11.82	N/A	47,358	5,600
516	3	90.95	79.68	65.80	15.53	121.09	52.86	95.24	N/A	347,500	228,667
528	26	74.38	72.67	76.84	32.24	94.57	31.23	126.80	48.62 to 95.27	169,407	130,168
529	4	71.95	86.68	63.99	63.31	135.47	38.26	164.57	N/A	72,500	46,389
531	1	84.72	84.72	84.72			84.72	84.72	N/A	65,000	55,070
551	1	123.33	123.33	123.33			123.33	123.33	N/A	60,000	74,000
589	2	53.54	53.54	52.12	9.97	102.72	48.20	58.88	N/A	8,850,085	4,612,867
594	4	84.53	82.01	66.65	12.09	123.05	62.11	96.88	N/A	8,776,474	5,849,397
993	2	120.58	120.58	81.44	34.54	148.06	78.93	162.22	N/A	747,500	608,750
ALL	1456	93.23	90.69	84.47	22.21	107.36	3.91	444.07	92.20 to 94.04	597,542	504,753

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	631	94.00	96.12	88.77	22.38	108.28	14.71	444.07	92.83 to 94.80	312,019	276,988
03	730	92.42	86.09	81.97	22.09	105.02	3.91	254.62	90.48 to 93.86	796,365	652,783
04	95	90.77	89.97	91.09	22.43	98.77	20.03	237.27	85.07 to 98.28	966,224	880,104
ALL	1456	93.23	90.69	84.47	22.21	107.36	3.91	444.07	92.20 to 94.04	597,542	504,753

# 2006 Assessment Practices Survey for Douglas County

March 20, 2006

## I. General Office

### A. Staffing and Funding Information

The Douglas 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.

1. Deputies on staff: **Two**
2. Appraisers on staff: **21 positions, this includes one position that is vacant at this time.**
3. Other full-time employees: **29**
4. Other part-time employees: **None**
5. Number of shared employees: **None**
6. Assessor's requested budget for current fiscal year: **\$2,748,800**
  - a. Does this include employee benefits? **No**
7. Part of the budget that is dedicated to the computer system: **\$107,000**
8. Adopted budget, or granted budget if different from above: **\$2,568,300**
  - a. Does this amount include employee benefits? **No**
9. Amount of total budget set aside for appraisal work: **\$1,139,240**
10. Amount of the total budget set aside for education/workshops: **\$13,435**
11. Appraisal/Reappraisal budget, if not part of the total budget: **N/A**
12. Other miscellaneous funds: **N/A**
13. Total budget **\$2,568,300**
  - a. Was any of last year's budget not used? **No**







Urban: **2006**

Suburban: **2006**

Rural: **2006**

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? <sup>4</sup>

Urban: **2005**

Suburban: **2005**

Rural: **2005**

10. Number of market areas/neighborhoods for this property class? **None**

Urban: **N/A**

Suburban: **N/A**

Rural: **N/A**

11. How are these defined? **The market areas are defined by building class and property type between Retail, Multifamily, Office and Industrial. Also there are there are factors such as geographical location by zones and corridors used to identify differing market areas.**

**D. Agricultural Appraisal Information:**

**Douglas County continues to gather data on agricultural properties. Values will be adjusted in several of these market areas, and special values have been reviewed for adjustment. An appraiser with rural valuation experience is tasked additional duties in reviewing agricultural property. (However, the assessor believes there is a need for an appraiser assigned full time on agricultural properties.) The Assessor continues to review zoning impact on special valuation in light of state statute and interpretation by other counties. 1,600 agricultural properties were re-appraised; both market value and special value.**

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

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

3. Date of last appraisal: <sup>1</sup>

Suburban: **2006**

Rural: **2006**

Agricultural: **2006**

4. Date of last "update": <sup>2</sup>

Suburban: **2006**

Rural: **2006**

Agricultural: **2006**

5. Pickup work done by whom: <sup>3</sup> **Appraisal staff**

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>		<b>Total</b>
Agricultural land	N/A	0	0		N/A

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? <sup>5</sup> **N/A**

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? **1975**
9. What date was the last countywide land use study completed? **2005**
  - a. By what method? **Physical inspections**
  - b. By whom? **Appraisal staff**
  - c. What proportion is complete / implemented at this time? **All**
10. Number of market areas/neighborhoods for this property class: **12**
11. How are these defined? **Location is the defining factor in establishing market areas.**
12. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county? **Yes**

#### **E. Computer, Automation Information and GIS**

1. Administrative software: **Real Ware**
2. CAMA software: **Real Ware**
3. Cadastral maps 1930 or GIS software: **Arc View**
  - a. Who maintains the Cadastral Maps? **Office staff maintains the cadastral maps which are now all on GIS.**
  - b. Who maintains the GIS software and maps? **The county maintains the software and Assessor and assessment staff maintains the maps using Arc View software**
4. Personal Property software: **Real Ware**

#### **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?

Bennington	Ralston
Elkhorn	Valley
Omaha *	Waterloo
- \* County Seat

c. When was zoning implemented? **2004 this represents the latest comprehensive zoning update**

#### **G. Contracted Services**

1. Appraisal Services: **All appraisals are done in house.**
2. Other Services: **The vender for Real Ware for software programming and support**

#### **Assessment Actions**

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

1. Residential: **This year an emphasis to re-list and reappraise the older homes in the county was completed. New construction and building permits were kept up to date. The county appraisal staff reappraised 76,000 residential properties. Douglas County intends to list all residential property to assure accurate property information. Approximately 3,800 new houses were picked up.**

**The field book areas east of 72<sup>nd</sup> street the re-listing cycle to be completed in 2007 (5 year cycle) the Dundee and Millard area.**

2. Commercial: **3,000 commercial properties were listed (Physically reviewed and measured) this past year. Douglas County Assessor intends to list all commercial parcels to assure accurate property information. Property data is gathered on a geographic basis and commercial appraisers are assigned property types to set values. Particular appraisal emphasis was placed this year on newly-created commercial subdivisions, large apartment complexes and multi family elderly care facilities and various industrial areas and the commercial properties in Millard. The main newly-created commercial area addressed this year was the commercial development just north of the down town area in and around the Quest Center and also the commercial development going on out to the west around 160<sup>th</sup> to 180<sup>th</sup> West Center Road. The emphasis of the newer commercial development appraisal process has been two thirds retail and one third office space. New construction and building permits were kept up to date.**

3. Agricultural Land: **Douglas County continues to gather data on agricultural properties. Values were adjusted in several of these market areas, and special values have been reviewed for adjustment. The Appraiser continues to review zoning impact on special valuation in light of state statute and interpretation by other counties. 1,600 agricultural properties were re-appraised; both market**

**value and special values were determined. Market areas or neighborhood boundaries are being changed to reflect the westward movement of the market.**

Endnotes:

<sup>1</sup> 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.”

<sup>2</sup> 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.”

<sup>3</sup> 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...”

<sup>4</sup> 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.”

<sup>5</sup> 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 28 - Douglas**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 193,528	<b>Value</b> 29,923,427,056	<b>Total Growth</b> 749,846,800 (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	7,797	31,694,600	13,442	180,005,900	2,564	36,940,300	23,803	248,640,800	
2. Res Improv Land	111,814	1,538,435,000	27,822	736,401,900	3,259	101,363,300	142,895	2,376,200,200	
3. Res Improvements	114,137	11,703,975,800	28,367	5,059,306,500	2,839	431,153,600	145,343	17,194,435,900	
4. Res Total	121,934	13,274,105,400	41,809	5,975,714,300	5,403	569,457,200	169,146	19,819,276,900	598,108,000
% of Total	72.08	66.97	24.71	30.15	3.19	2.87	87.40	66.23	79.76
5. Rec UnImp Land	18	66,900	85	252,800	2	15,500	105	335,200	
6. Rec Improv Land	22,100	3	0	0	0	0	22,100	3	
7. Rec Improvements	9	61,600	2	22,000	211	1,813,100	222	1,896,700	
8. Rec Total	27	128,503	87	274,800	213	1,828,600	327	2,231,903	0
% of Total	8.25	5.75	26.60	12.31	65.13	81.93	0.16	0.00	0.00
Res+Rec Total	121,961	13,274,233,903	41,896	5,975,989,100	5,616	571,285,800	169,473	19,821,508,803	598,108,000
% of Total	71.96	66.96	24.72	30.14	3.31	2.88	87.57	66.24	79.76

**County 28 - Douglas**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 193,528	<b>Value</b> 29,923,427,056	<b>Total Growth</b> 749,846,800 (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	1,754	192,015,800	418	154,456,300	88	9,919,800	2,260	356,391,900	
10. Comm Improv Land	13,288	1,642,873,300	379	157,954,600	128	18,866,600	13,795	1,819,694,500	
11. Comm Improvements	13,016	6,034,575,300	347	479,884,400	158	62,060,900	13,521	6,576,520,600	
12. Comm Total	14,770	7,869,464,400	765	792,295,300	246	90,847,300	15,781	8,752,607,000	150,777,500
% of Total	93.59	89.90	4.84	9.05	1.55	1.03	8.15	29.25	20.10
13. Ind UnImp Land	429	21,762,400	0	0	22	402,900	451	22,165,300	
14. Ind Improv Land	1,121	229,239,000	1	600,300	30	17,173,600	1,152	247,012,900	
15. Ind Improvements	1,074	845,237,600	1	2,576,400	29	21,663,200	1,104	869,477,200	
16. Ind Total	1,503	1,096,239,000	1	3,176,700	51	39,239,700	1,555	1,138,655,400	961,300
% of Total	96.65	96.27	0.06	0.27	3.27	3.44	0.80	3.80	0.12
Comm+Ind Total	16,273	8,965,703,400	766	795,472,000	297	130,087,000	1,555	1,138,655,400	961,300
% of Total	93.86	90.64	4.41	8.04	1.71	1.31	8.95	33.05	20.23
17. Taxable Total	138,234	22,239,937,303	42,662	6,771,461,100	5,913	701,372,800	186,809	29,712,771,203	749,846,800
% of Total	73.99	74.84	22.83	20.11	3.16	1.92	96.52	99.29	100

**County 28 - Douglas**

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**Schedule II: Tax Increment Financing (TIF)**

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1,102	3,217,800	40,078,100	0	0	0
19. Commercial	450	53,879,300	457,796,100	0	0	0
20. Industrial	98	11,460,800	84,440,300	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	179	172,100	2,246,400	1,281	3,389,900	42,324,500
19. Commercial	4	0	7,138,400	454	53,879,300	464,934,500
20. Industrial	0	0	0	98	11,460,800	84,440,300
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>1,833</b>	<b>68,730,000</b>	<b>591,699,300</b>

**Schedule III: Mineral Interest Records**

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	0	0
24. Mineral Interest-Non-Producing	0	0	0	0	0	0
	Records	Total Value	Growth			
23. Mineral Interest-Producing	0	0	0			
24. Mineral Interest-Non-Producing	0	0	0			
<b>25. Mineral Interest Total</b>	<b>0</b>	<b>0</b>	<b>0</b>			

**Schedule IV: Exempt Records: Non-Agricultural**

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	2,483	265	294	<b>3,042</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	5,952	66,511,922	5,952	66,511,922
28. Ag-Improved Land	0	0	0	0	3,524	42,403,131	3,524	42,403,131
29. Ag-Improvements	24	740,400	7	777,200	736	100,223,200	767	101,740,800
<b>30. Ag-Total Taxable</b>							<b>6,719</b>	<b>210,655,853</b>

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**Schedule VI: Agricultural Records:**

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	0	0.000	0	
33. HomeSite Improvements	3		201,600	6		771,400	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	0.000	0	0	0.000	0	
37. FarmSite Improv	21		538,800	1		5,800	
38. FarmSite Total							
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	591	875.080	7,114,320	591	875.080	7,114,320	
33. HomeSite Improvements	581		95,753,600	590		96,726,600	0
34. HomeSite Total				590	875.080	103,840,920	
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	489	1,003.320	7,239,760	489	1,003.320	7,239,760	
37. FarmSite Improv	155		4,469,600	177		5,014,200	0
38. FarmSite Total				177	1,003.320	12,253,960	
39. Road & Ditches		1,166.950			1,166.950		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				<b>767</b>	<b>3,045.350</b>	<b>116,094,880</b>	<b>0</b>

**Schedule VII: Agricultural Records:**

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

**Schedule VIII: Agricultural Records:**

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	1,692	80,095.220	94,560,973	<b>1,692</b>	<b>80,095.220</b>	<b>94,560,973</b>
44. Recapture Val			448,597,500			<b>448,597,500</b>



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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	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
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	195.300	331,424	195.300	331,424
55. 1D	0.000	0	0.000	0	324.080	513,991	324.080	513,991
56. 2D1	0.000	0	0.000	0	28.700	42,333	28.700	42,333
57. 2D	0.000	0	0.000	0	13.200	17,992	13.200	17,992
58. 3D1	0.000	0	0.000	0	216.990	271,671	216.990	271,671
59. 3D	0.000	0	0.000	0	88.670	101,172	88.670	101,172
60. 4D1	0.000	0	0.000	0	217.830	224,365	217.830	224,365
61. 4D	0.000	0	0.000	0	445.500	408,969	445.500	408,969
62. Total	0.000	0	0.000	0	1,530.270	1,911,917	1,530.270	1,911,917
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	61.380	51,498	61.380	51,498
65. 2G1	0.000	0	0.000	0	2.300	1,930	2.300	1,930
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	7.480	5,273	7.480	5,273
68. 3G	0.000	0	0.000	0	16.320	9,335	16.320	9,335
69. 4G1	0.000	0	0.000	0	54.800	24,057	54.800	24,057
70. 4G	0.000	0	0.000	0	227.270	99,772	227.270	99,772
71. Total	0.000	0	0.000	0	369.550	191,865	369.550	191,865
72. Waste	0.000	0	0.000	0	182.860	4,572	182.860	4,572
73. Other	0.000	0	0.000	0	707.030	141,138	707.030	141,138
74. Exempt	0.000		0.000		3.040		3.040	
75. Total	0.000	0	0.000	0	2,789.710	2,249,492	2,789.710	2,249,492

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	124.600	203,721	124.600	203,721
46. 1A	0.000	0	0.000	0	98.470	156,075	98.470	156,075
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	9.000	12,150	9.000	12,150
50. 3A	0.000	0	0.000	0	49.800	68,973	49.800	68,973
51. 4A1	0.000	0	0.000	0	36.880	49,235	36.880	49,235
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	318.750	490,154	318.750	490,154
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	588.280	998,311	588.280	998,311
55. 1D	0.000	0	0.000	0	2,180.260	3,454,281	2,180.260	3,454,281
56. 2D1	0.000	0	0.000	0	269.730	397,852	269.730	397,852
57. 2D	0.000	0	0.000	0	528.500	716,574	528.500	716,574
58. 3D1	0.000	0	0.000	0	458.650	573,070	458.650	573,070
59. 3D	0.000	0	0.000	0	523.440	597,245	523.440	597,245
60. 4D1	0.000	0	0.000	0	2,988.870	3,075,281	2,988.870	3,075,281
61. 4D	0.000	0	0.000	0	207.100	190,118	207.100	190,118
62. Total	0.000	0	0.000	0	7,744.830	10,002,732	7,744.830	10,002,732
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	42.920	36,010	42.920	36,010
64. 1G	0.000	0	0.000	0	120.290	100,923	120.290	100,923
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	36.430	30,565	36.430	30,565
67. 3G1	0.000	0	0.000	0	37.780	26,635	37.780	26,635
68. 3G	0.000	0	0.000	0	41.690	23,847	41.690	23,847
69. 4G1	0.000	0	0.000	0	200.540	88,037	200.540	88,037
70. 4G	0.000	0	0.000	0	153.890	67,558	153.890	67,558
71. Total	0.000	0	0.000	0	633.540	373,575	633.540	373,575
72. Waste	0.000	0	0.000	0	387.640	11,060	387.640	11,060
73. Other	0.000	0	0.000	0	227.980	60,404	227.980	60,404
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	9,312.740	10,937,925	9,312.740	10,937,925

County 28 - Douglas

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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
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	591.840	938,658	591.840	938,658
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	242.740	330,855	242.740	330,855
58. 3D1	0.000	0	0.000	0	227.730	285,118	227.730	285,118
59. 3D	0.000	0	0.000	0	87.200	99,495	87.200	99,495
60. 4D1	0.000	0	0.000	0	1,033.200	1,064,196	1,033.200	1,064,196
61. 4D	0.000	0	0.000	0	109.430	100,457	109.430	100,457
62. Total	0.000	0	0.000	0	2,292.140	2,818,779	2,292.140	2,818,779
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	55.910	46,908	55.910	46,908
65. 2G1	0.000	0	0.000	0	29.200	24,499	29.200	24,499
66. 2G	0.000	0	0.000	0	14.790	12,409	14.790	12,409
67. 3G1	0.000	0	0.000	0	34.750	24,499	34.750	24,499
68. 3G	0.000	0	0.000	0	13.800	7,894	13.800	7,894
69. 4G1	0.000	0	0.000	0	106.180	46,613	106.180	46,613
70. 4G	0.000	0	0.000	0	21.030	9,232	21.030	9,232
71. Total	0.000	0	0.000	0	275.660	172,054	275.660	172,054
72. Waste	0.000	0	0.000	0	39.030	998	39.030	998
73. Other	0.000	0	0.000	0	192.200	285,290	192.200	285,290
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	2,799.030	3,277,121	2,799.030	3,277,121

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	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
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	186.350	316,236	186.350	316,236
55. 1D	0.000	0	0.000	0	2,474.300	3,929,170	2,474.300	3,929,170
56. 2D1	0.000	0	0.000	0	635.490	937,348	635.490	937,348
57. 2D	0.000	0	0.000	0	826.220	1,126,138	826.220	1,126,138
58. 3D1	0.000	0	0.000	0	695.780	871,117	695.780	871,117
59. 3D	0.000	0	0.000	0	1,028.880	1,173,952	1,028.880	1,173,952
60. 4D1	0.000	0	0.000	0	3,162.140	3,257,004	3,162.140	3,257,004
61. 4D	0.000	0	0.000	0	28.810	26,448	28.810	26,448
62. Total	0.000	0	0.000	0	9,037.970	11,637,413	9,037.970	11,637,413
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	6.280	5,269	6.280	5,269
64. 1G	0.000	0	0.000	0	56.880	47,722	56.880	47,722
65. 2G1	0.000	0	0.000	0	16.890	14,171	16.890	14,171
66. 2G	0.000	0	0.000	0	13.020	10,924	13.020	10,924
67. 3G1	0.000	0	0.000	0	22.300	15,722	22.300	15,722
68. 3G	0.000	0	0.000	0	19.000	10,868	19.000	10,868
69. 4G1	0.000	0	0.000	0	81.440	35,752	81.440	35,752
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	215.810	140,428	215.810	140,428
72. Waste	0.000	0	0.000	0	465.720	11,643	465.720	11,643
73. Other	0.000	0	0.000	0	132.380	36,991	132.380	36,991
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	9,851.880	11,826,475	9,851.880	11,826,475

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	9.700	15,374	9.700	15,374
47. 2A1	0.000	0	0.000	0	9.970	15,304	9.970	15,304
48. 2A	0.000	0	0.000	0	10.000	14,850	10.000	14,850
49. 3A1	0.000	0	0.000	0	5.500	7,893	5.500	7,893
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	11.020	14,712	11.020	14,712
52. 4A	0.000	0	0.000	0	1.000	1,285	1.000	1,285
53. Total	0.000	0	0.000	0	47.190	69,418	47.190	69,418
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	224.230	380,518	224.230	380,518
55. 1D	0.000	0	0.000	0	1,620.830	2,569,896	1,620.830	2,569,896
56. 2D1	0.000	0	0.000	0	645.960	952,791	645.960	952,791
57. 2D	0.000	0	0.000	0	282.730	384,881	282.730	384,881
58. 3D1	0.000	0	0.000	0	463.960	580,878	463.960	580,878
59. 3D	0.000	0	0.000	0	999.040	1,139,563	999.040	1,139,563
60. 4D1	0.000	0	0.000	0	2,035.880	2,094,510	2,035.880	2,094,510
61. 4D	0.000	0	0.000	0	106.130	97,427	106.130	97,427
62. Total	0.000	0	0.000	0	6,378.760	8,200,464	6,378.760	8,200,464
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	73.580	61,734	73.580	61,734
65. 2G1	0.000	0	0.000	0	20.460	17,166	20.460	17,166
66. 2G	0.000	0	0.000	0	3.700	3,104	3.700	3,104
67. 3G1	0.000	0	0.000	0	2.000	1,410	2.000	1,410
68. 3G	0.000	0	0.000	0	24.270	13,882	24.270	13,882
69. 4G1	0.000	0	0.000	0	167.850	73,686	167.850	73,686
70. 4G	0.000	0	0.000	0	13.250	5,817	13.250	5,817
71. Total	0.000	0	0.000	0	305.110	176,799	305.110	176,799
72. Waste	0.000	0	0.000	0	286.490	7,162	286.490	7,162
73. Other	0.000	0	0.000	0	77.450	17,940	77.450	17,940
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	7,095.000	8,471,783	7,095.000	8,471,783

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	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
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	158.130	267,205	158.130	267,205
55. 1D	0.000	0	0.000	0	623.210	983,645	623.210	983,645
56. 2D1	0.000	0	0.000	0	174.790	255,820	174.790	255,820
57. 2D	0.000	0	0.000	0	274.630	374,321	274.630	374,321
58. 3D1	0.000	0	0.000	0	166.700	204,763	166.700	204,763
59. 3D	0.000	0	0.000	0	439.880	494,573	439.880	494,573
60. 4D1	0.000	0	0.000	0	769.940	791,435	769.940	791,435
61. 4D	0.000	0	0.000	0	4.130	3,791	4.130	3,791
62. Total	0.000	0	0.000	0	2,611.410	3,375,553	2,611.410	3,375,553
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	5.000	4,195	5.000	4,195
64. 1G	0.000	0	0.000	0	16.560	13,894	16.560	13,894
65. 2G1	0.000	0	0.000	0	9.500	7,971	9.500	7,971
66. 2G	0.000	0	0.000	0	5.500	4,615	5.500	4,615
67. 3G1	0.000	0	0.000	0	12.000	8,460	12.000	8,460
68. 3G	0.000	0	0.000	0	13.330	7,625	13.330	7,625
69. 4G1	0.000	0	0.000	0	12.000	5,268	12.000	5,268
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	73.890	52,028	73.890	52,028
72. Waste	0.000	0	0.000	0	96.620	2,416	96.620	2,416
73. Other	0.000	0	0.000	0	15.720	4,094	15.720	4,094
74. Exempt	0.000		0.000		22.980		22.980	
75. Total	0.000	0	0.000	0	2,797.640	3,434,091	2,797.640	3,434,091

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 7

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	109.000	178,215	109.000	178,215
46. 1A	0.000	0	0.000	0	20.000	31,700	20.000	31,700
47. 2A1	0.000	0	0.000	0	8.800	13,508	8.800	13,508
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	1.500	2,153	1.500	2,153
50. 3A	0.000	0	0.000	0	5.500	7,618	5.500	7,618
51. 4A1	0.000	0	0.000	0	2.300	3,071	2.300	3,071
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	147.100	236,265	147.100	236,265
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	625.770	1,055,275	625.770	1,055,275
55. 1D	0.000	0	0.000	0	528.890	834,083	528.890	834,083
56. 2D1	0.000	0	0.000	0	37.400	55,165	37.400	55,165
57. 2D	0.000	0	0.000	0	44.900	61,199	44.900	61,199
58. 3D1	0.000	0	0.000	0	91.930	115,096	91.930	115,096
59. 3D	0.000	0	0.000	0	329.980	376,507	329.980	376,507
60. 4D1	0.000	0	0.000	0	365.570	375,007	365.570	375,007
61. 4D	0.000	0	0.000	0	61.200	56,182	61.200	56,182
62. Total	0.000	0	0.000	0	2,085.640	2,928,514	2,085.640	2,928,514
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	11.000	9,229	11.000	9,229
64. 1G	0.000	0	0.000	0	30.240	25,371	30.240	25,371
65. 2G1	0.000	0	0.000	0	15.500	13,005	15.500	13,005
66. 2G	0.000	0	0.000	0	6.000	5,034	6.000	5,034
67. 3G1	0.000	0	0.000	0	7.600	5,358	7.600	5,358
68. 3G	0.000	0	0.000	0	32.050	18,333	32.050	18,333
69. 4G1	0.000	0	0.000	0	63.160	27,727	63.160	27,727
70. 4G	0.000	0	0.000	0	29.780	13,073	29.780	13,073
71. Total	0.000	0	0.000	0	195.330	117,130	195.330	117,130
72. Waste	0.000	0	0.000	0	73.410	1,835	73.410	1,835
73. Other	0.000	0	0.000	0	70.580	13,309	70.580	13,309
74. Exempt	0.000		0.000		23.900		23.900	
75. Total	0.000	0	0.000	0	2,572.060	3,297,053	2,572.060	3,297,053

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 8

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	113.680	185,867	113.680	185,867
46. 1A	0.000	0	0.000	0	25.500	40,418	25.500	40,418
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	27.500	40,838	27.500	40,838
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	22.900	31,717	22.900	31,717
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	21.040	27,036	21.040	27,036
53. Total	0.000	0	0.000	0	210.620	325,876	210.620	325,876
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	661.090	1,119,587	661.090	1,119,587
55. 1D	0.000	0	0.000	0	1,393.510	2,203,092	1,393.510	2,203,092
56. 2D1	0.000	0	0.000	0	133.250	196,544	133.250	196,544
57. 2D	0.000	0	0.000	0	31.600	43,071	31.600	43,071
58. 3D1	0.000	0	0.000	0	152.110	190,442	152.110	190,442
59. 3D	0.000	0	0.000	0	790.850	899,164	790.850	899,164
60. 4D1	0.000	0	0.000	0	1,466.110	1,508,784	1,466.110	1,508,784
61. 4D	0.000	0	0.000	0	125.030	114,777	125.030	114,777
62. Total	0.000	0	0.000	0	4,753.550	6,275,461	4,753.550	6,275,461
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	60.880	51,078	60.880	51,078
64. 1G	0.000	0	0.000	0	106.860	89,656	106.860	89,656
65. 2G1	0.000	0	0.000	0	56.470	47,378	56.470	47,378
66. 2G	0.000	0	0.000	0	7.060	5,923	7.060	5,923
67. 3G1	0.000	0	0.000	0	15.470	10,906	15.470	10,906
68. 3G	0.000	0	0.000	0	39.010	22,314	39.010	22,314
69. 4G1	0.000	0	0.000	0	177.140	77,764	177.140	77,764
70. 4G	0.000	0	0.000	0	180.220	79,117	180.220	79,117
71. Total	0.000	0	0.000	0	643.110	384,136	643.110	384,136
72. Waste	0.000	0	0.000	0	267.620	6,691	267.620	6,691
73. Other	0.000	0	0.000	0	308.040	229,104	308.040	229,104
74. Exempt	0.000		0.000		174.200		174.200	
75. Total	0.000	0	0.000	0	6,182.940	7,221,268	6,182.940	7,221,268



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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 9

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,087.330	1,777,785	1,087.330	1,777,785
46. 1A	0.000	0	0.000	0	144.800	229,508	144.800	229,508
47. 2A1	0.000	0	0.000	0	305.760	469,342	305.760	469,342
48. 2A	0.000	0	0.000	0	2,643.320	3,925,330	2,643.320	3,925,330
49. 3A1	0.000	0	0.000	0	1,219.210	1,749,566	1,219.210	1,749,566
50. 3A	0.000	0	0.000	0	792.280	1,097,308	792.280	1,097,308
51. 4A1	0.000	0	0.000	0	182.160	243,184	182.160	243,184
52. 4A	0.000	0	0.000	0	73.210	94,075	73.210	94,075
53. Total	0.000	0	0.000	0	6,448.070	9,586,098	6,448.070	9,586,098
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	1,774.410	3,007,275	1,774.410	3,007,275
55. 1D	0.000	0	0.000	0	83.950	130,925	83.950	130,925
56. 2D1	0.000	0	0.000	0	607.750	895,504	607.750	895,504
57. 2D	0.000	0	0.000	0	6,713.130	9,121,813	6,713.130	9,121,813
58. 3D1	0.000	0	0.000	0	2,985.490	3,721,172	2,985.490	3,721,172
59. 3D	0.000	0	0.000	0	1,428.970	1,622,227	1,428.970	1,622,227
60. 4D1	0.000	0	0.000	0	308.330	317,580	308.330	317,580
61. 4D	0.000	0	0.000	0	40.580	37,152	40.580	37,152
62. Total	0.000	0	0.000	0	13,942.610	18,853,648	13,942.610	18,853,648
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	164.650	138,141	164.650	138,141
64. 1G	0.000	0	0.000	0	6.500	5,454	6.500	5,454
65. 2G1	0.000	0	0.000	0	75.200	63,093	75.200	63,093
66. 2G	0.000	0	0.000	0	570.420	478,582	570.420	478,582
67. 3G1	0.000	0	0.000	0	172.050	124,570	172.050	124,570
68. 3G	0.000	0	0.000	0	495.420	283,380	495.420	283,380
69. 4G1	0.000	0	0.000	0	86.490	37,969	86.490	37,969
70. 4G	0.000	0	0.000	0	1,135.980	496,550	1,135.980	496,550
71. Total	0.000	0	0.000	0	2,706.710	1,627,739	2,706.710	1,627,739
72. Waste	0.000	0	0.000	0	1,655.930	41,398	1,655.930	41,398
73. Other	0.000	0	0.000	0	1,914.860	644,087	1,914.860	644,087
74. Exempt	0.000		0.000		1.000		1.000	
75. Total	0.000	0	0.000	0	26,668.180	30,752,970	26,668.180	30,752,970

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 10

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	230.100	376,214	230.100	376,214
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	73.320	112,546	73.320	112,546
48. 2A	0.000	0	0.000	0	728.450	1,081,748	728.450	1,081,748
49. 3A1	0.000	0	0.000	0	93.930	134,790	93.930	134,790
50. 3A	0.000	0	0.000	0	785.780	1,088,305	785.780	1,088,305
51. 4A1	0.000	0	0.000	0	76.440	102,047	76.440	102,047
52. 4A	0.000	0	0.000	0	3.400	4,369	3.400	4,369
53. Total	0.000	0	0.000	0	1,991.420	2,900,019	1,991.420	2,900,019
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	266.600	452,420	266.600	452,420
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	197.630	291,504	197.630	291,504
57. 2D	0.000	0	0.000	0	1,116.150	1,516,207	1,116.150	1,516,207
58. 3D1	0.000	0	0.000	0	26.500	33,178	26.500	33,178
59. 3D	0.000	0	0.000	0	342.420	390,701	342.420	390,701
60. 4D1	0.000	0	0.000	0	27.000	27,810	27.000	27,810
61. 4D	0.000	0	0.000	0	13.650	12,531	13.650	12,531
62. Total	0.000	0	0.000	0	1,989.950	2,724,351	1,989.950	2,724,351
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	26.900	22,569	26.900	22,569
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	15.000	12,585	15.000	12,585
66. 2G	0.000	0	0.000	0	83.870	70,367	83.870	70,367
67. 3G1	0.000	0	0.000	0	11.200	7,896	11.200	7,896
68. 3G	0.000	0	0.000	0	263.300	150,608	263.300	150,608
69. 4G1	0.000	0	0.000	0	92.660	40,678	92.660	40,678
70. 4G	0.000	0	0.000	0	54.380	23,873	54.380	23,873
71. Total	0.000	0	0.000	0	547.310	328,576	547.310	328,576
72. Waste	0.000	0	0.000	0	88.880	4,607	88.880	4,607
73. Other	0.000	0	0.000	0	278.120	180,345	278.120	180,345
74. Exempt	0.000		0.000		3.870		3.870	
75. Total	0.000	0	0.000	0	4,895.680	6,137,898	4,895.680	6,137,898

County 28 - Douglas

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 11

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	247.150	404,090	247.150	404,090
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	124.460	191,046	124.460	191,046
48. 2A	0.000	0	0.000	0	918.480	1,363,943	918.480	1,363,943
49. 3A1	0.000	0	0.000	0	116.460	167,120	116.460	167,120
50. 3A	0.000	0	0.000	0	109.520	151,685	109.520	151,685
51. 4A1	0.000	0	0.000	0	4.500	6,008	4.500	6,008
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	1,520.570	2,283,892	1,520.570	2,283,892
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	317.450	538,713	317.450	538,713
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	136.360	201,131	136.360	201,131
57. 2D	0.000	0	0.000	0	1,636.420	2,230,440	1,636.420	2,230,440
58. 3D1	0.000	0	0.000	0	175.460	219,676	175.460	219,676
59. 3D	0.000	0	0.000	0	49.650	56,651	49.650	56,651
60. 4D1	0.000	0	0.000	0	11.500	11,845	11.500	11,845
61. 4D	0.000	0	0.000	0	0.200	184	0.200	184
62. Total	0.000	0	0.000	0	2,327.040	3,258,640	2,327.040	3,258,640
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	18.550	15,563	18.550	15,563
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	5.800	4,866	5.800	4,866
66. 2G	0.000	0	0.000	0	87.440	73,362	87.440	73,362
67. 3G1	0.000	0	0.000	0	27.000	19,035	27.000	19,035
68. 3G	0.000	0	0.000	0	40.100	22,937	40.100	22,937
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	114.480	50,257	114.480	50,257
71. Total	0.000	0	0.000	0	293.370	186,020	293.370	186,020
72. Waste	0.000	0	0.000	0	91.200	2,280	91.200	2,280
73. Other	0.000	0	0.000	0	71.140	56,736	71.140	56,736
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	4,303.320	5,787,568	4,303.320	5,787,568

County 28 - Douglas

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 12

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	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
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	29.280	49,688	29.280	49,688
55. 1D	0.000	0	0.000	0	137.870	218,662	137.870	218,662
56. 2D1	0.000	0	0.000	0	93.590	138,045	93.590	138,045
57. 2D	0.000	0	0.000	0	89.620	122,152	89.620	122,152
58. 3D1	0.000	0	0.000	0	18.800	23,538	18.800	23,538
59. 3D	0.000	0	0.000	0	151.380	172,725	151.380	172,725
60. 4D1	0.000	0	0.000	0	220.720	227,341	220.720	227,341
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	741.260	952,151	741.260	952,151
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	9.000	7,551	9.000	7,551
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	5.790	4,858	5.790	4,858
67. 3G1	0.000	0	0.000	0	3.300	2,327	3.300	2,327
68. 3G	0.000	0	0.000	0	5.000	2,860	5.000	2,860
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	23.090	17,596	23.090	17,596
72. Waste	0.000	0	0.000	0	36.940	915	36.940	915
73. Other	0.000	0	0.000	0	24.120	196,667	24.120	196,667
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	825.410	1,167,329	825.410	1,167,329

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	0.000	0	10,683.720	15,891,722	10,683.720	15,891,722
77.Dry Land	0.000	0	0.000	0	55,435.430	72,939,623	55,435.430	72,939,623
78.Grass	0.000	0	0.000	0	6,282.480	3,767,946	6,282.480	3,767,946
79.Waste	0.000	0	0.000	0	3,672.340	95,577	3,672.340	95,577
80.Other	0.000	0	0.000	0	4,019.620	1,866,105	4,019.620	1,866,105
81.Exempt	0.000	0	0.000	0	0.000	0	0.000	0
<b>82.Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>80,093.590</b>	<b>94,560,973</b>	<b>80,093.590</b>	<b>94,560,973</b>

## 2006 Agricultural Land Detail

### County 28 - Douglas

Market Area: 1

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
<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>

**Dry:**

1D1	195.300	12.76%	331,424	17.33%	1,696.999
1D	324.080	21.18%	513,991	26.88%	1,586.000
2D1	28.700	1.88%	42,333	2.21%	1,475.017
2D	13.200	0.86%	17,992	0.94%	1,363.030
3D1	216.990	14.18%	271,671	14.21%	1,251.997
3D	88.670	5.79%	101,172	5.29%	1,140.994
4D1	217.830	14.23%	224,365	11.74%	1,030.000
4D	445.500	29.11%	408,969	21.39%	918.000
<b>Dry Total</b>	<b>1,530.270</b>	<b>100.00%</b>	<b>1,911,917</b>	<b>100.00%</b>	<b>1,249.398</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	61.380	16.61%	51,498	26.84%	839.002
2G1	2.300	0.62%	1,930	1.01%	839.130
2G	0.000	0.00%	0	0.00%	0.000
3G1	7.480	2.02%	5,273	2.75%	704.946
3G	16.320	4.42%	9,335	4.87%	571.997
4G1	54.800	14.83%	24,057	12.54%	438.996
4G	227.270	61.50%	99,772	52.00%	439.002
<b>Grass Total</b>	<b>369.550</b>	<b>100.00%</b>	<b>191,865</b>	<b>100.00%</b>	<b>519.185</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>1,530.270</b>	<b>54.85%</b>	<b>1,911,917</b>	<b>84.99%</b>	<b>1,249.398</b>
<b>Grass Total</b>	<b>369.550</b>	<b>13.25%</b>	<b>191,865</b>	<b>8.53%</b>	<b>519.185</b>
Waste	182.860	6.55%	4,572	0.20%	25.002
Other	707.030	25.34%	141,138	6.27%	199.620
Exempt	3.040	0.11%			
<b>Market Area Total</b>	<b>2,789.710</b>	<b>100.00%</b>	<b>2,249,492</b>	<b>100.00%</b>	<b>806.353</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>1,530.270</b>	<b>2.76%</b>	<b>1,911,917</b>	<b>2.62%</b>	
<b>Grass Total</b>	<b>369.550</b>	<b>5.88%</b>	<b>191,865</b>	<b>5.09%</b>	
Waste	182.860	4.98%	4,572	4.78%	
Other	707.030	17.59%	141,138	7.56%	
Exempt	3.040	***.***%			
<b>Market Area Total</b>	<b>2,789.710</b>	<b>3.48%</b>	<b>2,249,492</b>	<b>2.38%</b>	

## 2006 Agricultural Land Detail

### County 28 - Douglas

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	124.600	39.09%	203,721	41.56%	1,635.000
1A	98.470	30.89%	156,075	31.84%	1,585.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	9.000	2.82%	12,150	2.48%	1,350.000
3A	49.800	15.62%	68,973	14.07%	1,385.000
4A1	36.880	11.57%	49,235	10.04%	1,335.005
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>318.750</b>	<b>100.00%</b>	<b>490,154</b>	<b>100.00%</b>	<b>1,537.738</b>
<b>Dry:</b>					
1D1	588.280	7.60%	998,311	9.98%	1,696.999
1D	2,180.260	28.15%	3,454,281	34.53%	1,584.343
2D1	269.730	3.48%	397,852	3.98%	1,475.000
2D	528.500	6.82%	716,574	7.16%	1,355.863
3D1	458.650	5.92%	573,070	5.73%	1,249.471
3D	523.440	6.76%	597,245	5.97%	1,140.999
4D1	2,988.870	38.59%	3,075,281	30.74%	1,028.910
4D	207.100	2.67%	190,118	1.90%	918.000
<b>Dry Total</b>	<b>7,744.830</b>	<b>100.00%</b>	<b>10,002,732</b>	<b>100.00%</b>	<b>1,291.536</b>
<b>Grass:</b>					
1G1	42.920	6.77%	36,010	9.64%	839.002
1G	120.290	18.99%	100,923	27.02%	838.997
2G1	0.000	0.00%	0	0.00%	0.000
2G	36.430	5.75%	30,565	8.18%	839.006
3G1	37.780	5.96%	26,635	7.13%	705.002
3G	41.690	6.58%	23,847	6.38%	572.007
4G1	200.540	31.65%	88,037	23.57%	438.999
4G	153.890	24.29%	67,558	18.08%	439.001
<b>Grass Total</b>	<b>633.540</b>	<b>100.00%</b>	<b>373,575</b>	<b>100.00%</b>	<b>589.662</b>
<hr/>					
<b>Irrigated Total</b>	<b>318.750</b>	<b>3.42%</b>	<b>490,154</b>	<b>4.48%</b>	<b>1,537.738</b>
<b>Dry Total</b>	<b>7,744.830</b>	<b>83.16%</b>	<b>10,002,732</b>	<b>91.45%</b>	<b>1,291.536</b>
<b>Grass Total</b>	<b>633.540</b>	<b>6.80%</b>	<b>373,575</b>	<b>3.42%</b>	<b>589.662</b>
Waste	387.640	4.16%	11,060	0.10%	28.531
Other	227.980	2.45%	60,404	0.55%	264.953
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>9,312.740</b>	<b>100.00%</b>	<b>10,937,925</b>	<b>100.00%</b>	<b>1,174.512</b>

#### As Related to the County as a Whole

<b>Irrigated Total</b>	<b>318.750</b>	<b>2.98%</b>	<b>490,154</b>	<b>3.08%</b>	
<b>Dry Total</b>	<b>7,744.830</b>	<b>13.97%</b>	<b>10,002,732</b>	<b>13.71%</b>	
<b>Grass Total</b>	<b>633.540</b>	<b>10.08%</b>	<b>373,575</b>	<b>9.91%</b>	
Waste	387.640	10.56%	11,060	11.57%	
Other	227.980	5.67%	60,404	3.24%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>9,312.740</b>	<b>11.63%</b>	<b>10,937,925</b>	<b>11.57%</b>	

## 2006 Agricultural Land Detail

### County 28 - Douglas

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
<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	591.840	25.82%	938,658	33.30%	1,585.999
2D1	0.000	0.00%	0	0.00%	0.000
2D	242.740	10.59%	330,855	11.74%	1,363.001
3D1	227.730	9.94%	285,118	10.11%	1,252.000
3D	87.200	3.80%	99,495	3.53%	1,140.997
4D1	1,033.200	45.08%	1,064,196	37.75%	1,030.000
4D	109.430	4.77%	100,457	3.56%	918.002
<b>Dry Total</b>	<b>2,292.140</b>	<b>100.00%</b>	<b>2,818,779</b>	<b>100.00%</b>	<b>1,229.758</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	55.910	20.28%	46,908	27.26%	838.991
2G1	29.200	10.59%	24,499	14.24%	839.006
2G	14.790	5.37%	12,409	7.21%	839.012
3G1	34.750	12.61%	24,499	14.24%	705.007
3G	13.800	5.01%	7,894	4.59%	572.028
4G1	106.180	38.52%	46,613	27.09%	438.999
4G	21.030	7.63%	9,232	5.37%	438.991
<b>Grass Total</b>	<b>275.660</b>	<b>100.00%</b>	<b>172,054</b>	<b>100.00%</b>	<b>624.152</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>2,292.140</b>	<b>81.89%</b>	<b>2,818,779</b>	<b>86.01%</b>	<b>1,229.758</b>
<b>Grass Total</b>	<b>275.660</b>	<b>9.85%</b>	<b>172,054</b>	<b>5.25%</b>	<b>624.152</b>
Waste	39.030	1.39%	998	0.03%	25.570
Other	192.200	6.87%	285,290	8.71%	1,484.339
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>2,799.030</b>	<b>100.00%</b>	<b>3,277,121</b>	<b>100.00%</b>	<b>1,170.805</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>2,292.140</b>	<b>4.13%</b>	<b>2,818,779</b>	<b>3.86%</b>	
<b>Grass Total</b>	<b>275.660</b>	<b>4.39%</b>	<b>172,054</b>	<b>4.57%</b>	
Waste	39.030	1.06%	998	1.04%	
Other	192.200	4.78%	285,290	15.29%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>2,799.030</b>	<b>3.49%</b>	<b>3,277,121</b>	<b>3.47%</b>	



## 2006 Agricultural Land Detail

### County 28 - Douglas

Market Area: 4

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
<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>

**Dry:**

1D1	186.350	2.06%	316,236	2.72%	1,697.000
1D	2,474.300	27.38%	3,929,170	33.76%	1,587.992
2D1	635.490	7.03%	937,348	8.05%	1,475.000
2D	826.220	9.14%	1,126,138	9.68%	1,363.000
3D1	695.780	7.70%	871,117	7.49%	1,252.000
3D	1,028.880	11.38%	1,173,952	10.09%	1,140.999
4D1	3,162.140	34.99%	3,257,004	27.99%	1,029.999
4D	28.810	0.32%	26,448	0.23%	918.014
<b>Dry Total</b>	<b>9,037.970</b>	<b>100.00%</b>	<b>11,637,413</b>	<b>100.00%</b>	<b>1,287.613</b>

**Grass:**

1G1	6.280	2.91%	5,269	3.75%	839.012
1G	56.880	26.36%	47,722	33.98%	838.994
2G1	16.890	7.83%	14,171	10.09%	839.017
2G	13.020	6.03%	10,924	7.78%	839.016
3G1	22.300	10.33%	15,722	11.20%	705.022
3G	19.000	8.80%	10,868	7.74%	572.000
4G1	81.440	37.74%	35,752	25.46%	438.998
4G	0.000	0.00%	0	0.00%	0.000
<b>Grass Total</b>	<b>215.810</b>	<b>100.00%</b>	<b>140,428</b>	<b>100.00%</b>	<b>650.702</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>9,037.970</b>	<b>91.74%</b>	<b>11,637,413</b>	<b>98.40%</b>	<b>1,287.613</b>
<b>Grass Total</b>	<b>215.810</b>	<b>2.19%</b>	<b>140,428</b>	<b>1.19%</b>	<b>650.702</b>
Waste	465.720	4.73%	11,643	0.10%	25.000
Other	132.380	1.34%	36,991	0.31%	279.430
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>9,851.880</b>	<b>100.00%</b>	<b>11,826,475</b>	<b>100.00%</b>	<b>1,200.428</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>9,037.970</b>	<b>16.30%</b>	<b>11,637,413</b>	<b>15.95%</b>	
<b>Grass Total</b>	<b>215.810</b>	<b>3.44%</b>	<b>140,428</b>	<b>3.73%</b>	
Waste	465.720	12.68%	11,643	12.18%	
Other	132.380	3.29%	36,991	1.98%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>9,851.880</b>	<b>12.30%</b>	<b>11,826,475</b>	<b>12.51%</b>	

## 2006 Agricultural Land Detail

### County 28 - Douglas

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	9.700	20.56%	15,374	22.15%	1,584.948
2A1	9.970	21.13%	15,304	22.05%	1,535.005
2A	10.000	21.19%	14,850	21.39%	1,485.000
3A1	5.500	11.66%	7,893	11.37%	1,435.090
3A	0.000	0.00%	0	0.00%	0.000
4A1	11.020	23.35%	14,712	21.19%	1,335.027
4A	1.000	2.12%	1,285	1.85%	1,285.000
<b>Irrigated Total</b>	<b>47.190</b>	<b>100.00%</b>	<b>69,418</b>	<b>100.00%</b>	<b>1,471.032</b>

**Dry:**

1D1	224.230	3.52%	380,518	4.64%	1,696.998
1D	1,620.830	25.41%	2,569,896	31.34%	1,585.543
2D1	645.960	10.13%	952,791	11.62%	1,475.000
2D	282.730	4.43%	384,881	4.69%	1,361.302
3D1	463.960	7.27%	580,878	7.08%	1,252.000
3D	999.040	15.66%	1,139,563	13.90%	1,140.658
4D1	2,035.880	31.92%	2,094,510	25.54%	1,028.798
4D	106.130	1.66%	97,427	1.19%	917.996
<b>Dry Total</b>	<b>6,378.760</b>	<b>100.00%</b>	<b>8,200,464</b>	<b>100.00%</b>	<b>1,285.589</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	73.580	24.12%	61,734	34.92%	839.005
2G1	20.460	6.71%	17,166	9.71%	839.002
2G	3.700	1.21%	3,104	1.76%	838.918
3G1	2.000	0.66%	1,410	0.80%	705.000
3G	24.270	7.95%	13,882	7.85%	571.981
4G1	167.850	55.01%	73,686	41.68%	438.999
4G	13.250	4.34%	5,817	3.29%	439.018
<b>Grass Total</b>	<b>305.110</b>	<b>100.00%</b>	<b>176,799</b>	<b>100.00%</b>	<b>579.459</b>

<b>Irrigated Total</b>	<b>47.190</b>	<b>0.67%</b>	<b>69,418</b>	<b>0.82%</b>	<b>1,471.032</b>
<b>Dry Total</b>	<b>6,378.760</b>	<b>89.91%</b>	<b>8,200,464</b>	<b>96.80%</b>	<b>1,285.589</b>
<b>Grass Total</b>	<b>305.110</b>	<b>4.30%</b>	<b>176,799</b>	<b>2.09%</b>	<b>579.459</b>
Waste	286.490	4.04%	7,162	0.08%	24.999
Other	77.450	1.09%	17,940	0.21%	231.633
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>7,095.000</b>	<b>100.00%</b>	<b>8,471,783</b>	<b>100.00%</b>	<b>1,194.049</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>47.190</b>	<b>0.44%</b>	<b>69,418</b>	<b>0.44%</b>	
<b>Dry Total</b>	<b>6,378.760</b>	<b>11.51%</b>	<b>8,200,464</b>	<b>11.24%</b>	
<b>Grass Total</b>	<b>305.110</b>	<b>4.86%</b>	<b>176,799</b>	<b>4.69%</b>	
Waste	286.490	7.80%	7,162	7.49%	
Other	77.450	1.93%	17,940	0.96%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>7,095.000</b>	<b>8.86%</b>	<b>8,471,783</b>	<b>8.96%</b>	

## 2006 Agricultural Land Detail

### County 28 - Douglas

Market Area: **6**

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
<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>

**Dry:**

1D1	158.130	6.06%	267,205	7.92%	1,689.780
1D	623.210	23.86%	983,645	29.14%	1,578.352
2D1	174.790	6.69%	255,820	7.58%	1,463.584
2D	274.630	10.52%	374,321	11.09%	1,363.001
3D1	166.700	6.38%	204,763	6.07%	1,228.332
3D	439.880	16.84%	494,573	14.65%	1,124.336
4D1	769.940	29.48%	791,435	23.45%	1,027.917
4D	4.130	0.16%	3,791	0.11%	917.917
<b>Dry Total</b>	<b>2,611.410</b>	<b>100.00%</b>	<b>3,375,553</b>	<b>100.00%</b>	<b>1,292.617</b>

**Grass:**

1G1	5.000	6.77%	4,195	8.06%	839.000
1G	16.560	22.41%	13,894	26.70%	839.009
2G1	9.500	12.86%	7,971	15.32%	839.052
2G	5.500	7.44%	4,615	8.87%	839.090
3G1	12.000	16.24%	8,460	16.26%	705.000
3G	13.330	18.04%	7,625	14.66%	572.018
4G1	12.000	16.24%	5,268	10.13%	439.000
4G	0.000	0.00%	0	0.00%	0.000
<b>Grass Total</b>	<b>73.890</b>	<b>100.00%</b>	<b>52,028</b>	<b>100.00%</b>	<b>704.127</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>2,611.410</b>	<b>93.34%</b>	<b>3,375,553</b>	<b>98.30%</b>	<b>1,292.617</b>
<b>Grass Total</b>	<b>73.890</b>	<b>2.64%</b>	<b>52,028</b>	<b>1.52%</b>	<b>704.127</b>
Waste	96.620	3.45%	2,416	0.07%	25.005
Other	15.720	0.56%	4,094	0.12%	260.432
Exempt	22.980	0.82%			
<b>Market Area Total</b>	<b>2,797.640</b>	<b>100.00%</b>	<b>3,434,091</b>	<b>100.00%</b>	<b>1,227.495</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>2,611.410</b>	<b>4.71%</b>	<b>3,375,553</b>	<b>4.63%</b>	
<b>Grass Total</b>	<b>73.890</b>	<b>1.18%</b>	<b>52,028</b>	<b>1.38%</b>	
Waste	96.620	2.63%	2,416	2.53%	
Other	15.720	0.39%	4,094	0.22%	
Exempt	22.980	*** .**%			
<b>Market Area Total</b>	<b>2,797.640</b>	<b>3.49%</b>	<b>3,434,091</b>	<b>3.63%</b>	

## 2006 Agricultural Land Detail

### County 28 - Douglas

Market Area: 7

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	109.000	74.10%	178,215	75.43%	1,635.000
1A	20.000	13.60%	31,700	13.42%	1,585.000
2A1	8.800	5.98%	13,508	5.72%	1,535.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	1.500	1.02%	2,153	0.91%	1,435.333
3A	5.500	3.74%	7,618	3.22%	1,385.090
4A1	2.300	1.56%	3,071	1.30%	1,335.217
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>147.100</b>	<b>100.00%</b>	<b>236,265</b>	<b>100.00%</b>	<b>1,606.152</b>
<b>Dry:</b>					
1D1	625.770	30.00%	1,055,275	36.03%	1,686.362
1D	528.890	25.36%	834,083	28.48%	1,577.044
2D1	37.400	1.79%	55,165	1.88%	1,475.000
2D	44.900	2.15%	61,199	2.09%	1,363.006
3D1	91.930	4.41%	115,096	3.93%	1,251.996
3D	329.980	15.82%	376,507	12.86%	1,140.999
4D1	365.570	17.53%	375,007	12.81%	1,025.814
4D	61.200	2.93%	56,182	1.92%	918.006
<b>Dry Total</b>	<b>2,085.640</b>	<b>100.00%</b>	<b>2,928,514</b>	<b>100.00%</b>	<b>1,404.132</b>
<b>Grass:</b>					
1G1	11.000	5.63%	9,229	7.88%	839.000
1G	30.240	15.48%	25,371	21.66%	838.988
2G1	15.500	7.94%	13,005	11.10%	839.032
2G	6.000	3.07%	5,034	4.30%	839.000
3G1	7.600	3.89%	5,358	4.57%	705.000
3G	32.050	16.41%	18,333	15.65%	572.012
4G1	63.160	32.34%	27,727	23.67%	438.996
4G	29.780	15.25%	13,073	11.16%	438.985
<b>Grass Total</b>	<b>195.330</b>	<b>100.00%</b>	<b>117,130</b>	<b>100.00%</b>	<b>599.651</b>
<hr/>					
<b>Irrigated Total</b>	<b>147.100</b>	<b>5.72%</b>	<b>236,265</b>	<b>7.17%</b>	<b>1,606.152</b>
<b>Dry Total</b>	<b>2,085.640</b>	<b>81.09%</b>	<b>2,928,514</b>	<b>88.82%</b>	<b>1,404.132</b>
<b>Grass Total</b>	<b>195.330</b>	<b>7.59%</b>	<b>117,130</b>	<b>3.55%</b>	<b>599.651</b>
Waste	73.410	2.85%	1,835	0.06%	24.996
Other	70.580	2.74%	13,309	0.40%	188.566
Exempt	23.900	0.93%			
<b>Market Area Total</b>	<b>2,572.060</b>	<b>100.00%</b>	<b>3,297,053</b>	<b>100.00%</b>	<b>1,281.872</b>

#### As Related to the County as a Whole

<b>Irrigated Total</b>	<b>147.100</b>	<b>1.38%</b>	<b>236,265</b>	<b>1.49%</b>	
<b>Dry Total</b>	<b>2,085.640</b>	<b>3.76%</b>	<b>2,928,514</b>	<b>4.01%</b>	
<b>Grass Total</b>	<b>195.330</b>	<b>3.11%</b>	<b>117,130</b>	<b>3.11%</b>	
Waste	73.410	2.00%	1,835	1.92%	
Other	70.580	1.76%	13,309	0.71%	
Exempt	23.900	***.***%			
<b>Market Area Total</b>	<b>2,572.060</b>	<b>3.21%</b>	<b>3,297,053</b>	<b>3.49%</b>	

## 2006 Agricultural Land Detail

### County 28 - Douglas

Market Area: **8**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	113.680	53.97%	185,867	57.04%	1,635.001
1A	25.500	12.11%	40,418	12.40%	1,585.019
2A1	0.000	0.00%	0	0.00%	0.000
2A	27.500	13.06%	40,838	12.53%	1,485.018
3A1	0.000	0.00%	0	0.00%	0.000
3A	22.900	10.87%	31,717	9.73%	1,385.021
4A1	0.000	0.00%	0	0.00%	0.000
4A	21.040	9.99%	27,036	8.30%	1,284.980
<b>Irrigated Total</b>	<b>210.620</b>	<b>100.00%</b>	<b>325,876</b>	<b>100.00%</b>	<b>1,547.222</b>

**Dry:**

1D1	661.090	13.91%	1,119,587	17.84%	1,693.547
1D	1,393.510	29.32%	2,203,092	35.11%	1,580.966
2D1	133.250	2.80%	196,544	3.13%	1,475.001
2D	31.600	0.66%	43,071	0.69%	1,363.006
3D1	152.110	3.20%	190,442	3.03%	1,252.001
3D	790.850	16.64%	899,164	14.33%	1,136.958
4D1	1,466.110	30.84%	1,508,784	24.04%	1,029.106
4D	125.030	2.63%	114,777	1.83%	917.995
<b>Dry Total</b>	<b>4,753.550</b>	<b>100.00%</b>	<b>6,275,461</b>	<b>100.00%</b>	<b>1,320.163</b>

**Grass:**

1G1	60.880	9.47%	51,078	13.30%	838.994
1G	106.860	16.62%	89,656	23.34%	839.004
2G1	56.470	8.78%	47,378	12.33%	838.994
2G	7.060	1.10%	5,923	1.54%	838.951
3G1	15.470	2.41%	10,906	2.84%	704.977
3G	39.010	6.07%	22,314	5.81%	572.007
4G1	177.140	27.54%	77,764	20.24%	438.997
4G	180.220	28.02%	79,117	20.60%	439.002
<b>Grass Total</b>	<b>643.110</b>	<b>100.00%</b>	<b>384,136</b>	<b>100.00%</b>	<b>597.309</b>

<b>Irrigated Total</b>	<b>210.620</b>	<b>3.41%</b>	<b>325,876</b>	<b>4.51%</b>	<b>1,547.222</b>
<b>Dry Total</b>	<b>4,753.550</b>	<b>76.88%</b>	<b>6,275,461</b>	<b>86.90%</b>	<b>1,320.163</b>
<b>Grass Total</b>	<b>643.110</b>	<b>10.40%</b>	<b>384,136</b>	<b>5.32%</b>	<b>597.309</b>
Waste	267.620	4.33%	6,691	0.09%	25.001
Other	308.040	4.98%	229,104	3.17%	743.747
Exempt	174.200	2.82%			
<b>Market Area Total</b>	<b>6,182.940</b>	<b>100.00%</b>	<b>7,221,268</b>	<b>100.00%</b>	<b>1,167.934</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>210.620</b>	<b>1.97%</b>	<b>325,876</b>	<b>2.05%</b>	
<b>Dry Total</b>	<b>4,753.550</b>	<b>8.57%</b>	<b>6,275,461</b>	<b>8.60%</b>	
<b>Grass Total</b>	<b>643.110</b>	<b>10.24%</b>	<b>384,136</b>	<b>10.19%</b>	
Waste	267.620	7.29%	6,691	7.00%	
Other	308.040	7.66%	229,104	12.28%	
Exempt	174.200	***.***%			
<b>Market Area Total</b>	<b>6,182.940</b>	<b>7.72%</b>	<b>7,221,268</b>	<b>7.64%</b>	

## 2006 Agricultural Land Detail

### County 28 - Douglas

Market Area: **9**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,087.330	16.86%	1,777,785	18.55%	1,635.000
1A	144.800	2.25%	229,508	2.39%	1,585.000
2A1	305.760	4.74%	469,342	4.90%	1,535.001
2A	2,643.320	40.99%	3,925,330	40.95%	1,484.999
3A1	1,219.210	18.91%	1,749,566	18.25%	1,434.999
3A	792.280	12.29%	1,097,308	11.45%	1,385.000
4A1	182.160	2.83%	243,184	2.54%	1,335.002
4A	73.210	1.14%	94,075	0.98%	1,285.002
<b>Irrigated Total</b>	<b>6,448.070</b>	<b>100.00%</b>	<b>9,586,098</b>	<b>100.00%</b>	<b>1,486.661</b>
<b>Dry:</b>					
1D1	1,774.410	12.73%	3,007,275	15.95%	1,694.802
1D	83.950	0.60%	130,925	0.69%	1,559.559
2D1	607.750	4.36%	895,504	4.75%	1,473.474
2D	6,713.130	48.15%	9,121,813	48.38%	1,358.801
3D1	2,985.490	21.41%	3,721,172	19.74%	1,246.419
3D	1,428.970	10.25%	1,622,227	8.60%	1,135.242
4D1	308.330	2.21%	317,580	1.68%	1,030.000
4D	40.580	0.29%	37,152	0.20%	915.524
<b>Dry Total</b>	<b>13,942.610</b>	<b>100.00%</b>	<b>18,853,648</b>	<b>100.00%</b>	<b>1,352.232</b>
<b>Grass:</b>					
1G1	164.650	6.08%	138,141	8.49%	838.997
1G	6.500	0.24%	5,454	0.34%	839.076
2G1	75.200	2.78%	63,093	3.88%	839.002
2G	570.420	21.07%	478,582	29.40%	838.999
3G1	172.050	6.36%	124,570	7.65%	724.033
3G	495.420	18.30%	283,380	17.41%	571.999
4G1	86.490	3.20%	37,969	2.33%	438.998
4G	1,135.980	41.97%	496,550	30.51%	437.111
<b>Grass Total</b>	<b>2,706.710</b>	<b>100.00%</b>	<b>1,627,739</b>	<b>100.00%</b>	<b>601.371</b>
<hr/>					
<b>Irrigated Total</b>	<b>6,448.070</b>	<b>24.18%</b>	<b>9,586,098</b>	<b>31.17%</b>	<b>1,486.661</b>
<b>Dry Total</b>	<b>13,942.610</b>	<b>52.28%</b>	<b>18,853,648</b>	<b>61.31%</b>	<b>1,352.232</b>
<b>Grass Total</b>	<b>2,706.710</b>	<b>10.15%</b>	<b>1,627,739</b>	<b>5.29%</b>	<b>601.371</b>
Waste	1,655.930	6.21%	41,398	0.13%	24.999
Other	1,914.860	7.18%	644,087	2.09%	336.362
Exempt	1.000	0.00%			
<b>Market Area Total</b>	<b>26,668.180</b>	<b>100.00%</b>	<b>30,752,970</b>	<b>100.00%</b>	<b>1,153.170</b>

#### As Related to the County as a Whole

<b>Irrigated Total</b>	<b>6,448.070</b>	<b>60.35%</b>	<b>9,586,098</b>	<b>60.32%</b>	
<b>Dry Total</b>	<b>13,942.610</b>	<b>25.15%</b>	<b>18,853,648</b>	<b>25.85%</b>	
<b>Grass Total</b>	<b>2,706.710</b>	<b>43.08%</b>	<b>1,627,739</b>	<b>43.20%</b>	
Waste	1,655.930	45.09%	41,398	43.31%	
Other	1,914.860	47.64%	644,087	34.52%	
Exempt	1.000	***.***%			
<b>Market Area Total</b>	<b>26,668.180</b>	<b>33.30%</b>	<b>30,752,970</b>	<b>32.52%</b>	

## 2006 Agricultural Land Detail

### County 28 - Douglas

Market Area: **10**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	230.100	11.55%	376,214	12.97%	1,635.002
1A	0.000	0.00%	0	0.00%	0.000
2A1	73.320	3.68%	112,546	3.88%	1,534.997
2A	728.450	36.58%	1,081,748	37.30%	1,484.999
3A1	93.930	4.72%	134,790	4.65%	1,435.004
3A	785.780	39.46%	1,088,305	37.53%	1,384.999
4A1	76.440	3.84%	102,047	3.52%	1,334.994
4A	3.400	0.17%	4,369	0.15%	1,285.000
<b>Irrigated Total</b>	<b>1,991.420</b>	<b>100.00%</b>	<b>2,900,019</b>	<b>100.00%</b>	<b>1,456.256</b>

**Dry:**

1D1	266.600	13.40%	452,420	16.61%	1,696.999
1D	0.000	0.00%	0	0.00%	0.000
2D1	197.630	9.93%	291,504	10.70%	1,474.998
2D	1,116.150	56.09%	1,516,207	55.65%	1,358.425
3D1	26.500	1.33%	33,178	1.22%	1,252.000
3D	342.420	17.21%	390,701	14.34%	1,140.999
4D1	27.000	1.36%	27,810	1.02%	1,030.000
4D	13.650	0.69%	12,531	0.46%	918.021
<b>Dry Total</b>	<b>1,989.950</b>	<b>100.00%</b>	<b>2,724,351</b>	<b>100.00%</b>	<b>1,369.055</b>

**Grass:**

1G1	26.900	4.91%	22,569	6.87%	838.996
1G	0.000	0.00%	0	0.00%	0.000
2G1	15.000	2.74%	12,585	3.83%	839.000
2G	83.870	15.32%	70,367	21.42%	839.000
3G1	11.200	2.05%	7,896	2.40%	705.000
3G	263.300	48.11%	150,608	45.84%	572.001
4G1	92.660	16.93%	40,678	12.38%	439.002
4G	54.380	9.94%	23,873	7.27%	439.003
<b>Grass Total</b>	<b>547.310</b>	<b>100.00%</b>	<b>328,576</b>	<b>100.00%</b>	<b>600.347</b>

<b>Irrigated Total</b>	<b>1,991.420</b>	<b>40.68%</b>	<b>2,900,019</b>	<b>47.25%</b>	<b>1,456.256</b>
<b>Dry Total</b>	<b>1,989.950</b>	<b>40.65%</b>	<b>2,724,351</b>	<b>44.39%</b>	<b>1,369.055</b>
<b>Grass Total</b>	<b>547.310</b>	<b>11.18%</b>	<b>328,576</b>	<b>5.35%</b>	<b>600.347</b>
Waste	88.880	1.82%	4,607	0.08%	51.833
Other	278.120	5.68%	180,345	2.94%	648.443
Exempt	3.870	0.08%			
<b>Market Area Total</b>	<b>4,895.680</b>	<b>100.00%</b>	<b>6,137,898</b>	<b>100.00%</b>	<b>1,253.737</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>1,991.420</b>	<b>18.64%</b>	<b>2,900,019</b>	<b>18.25%</b>	
<b>Dry Total</b>	<b>1,989.950</b>	<b>3.59%</b>	<b>2,724,351</b>	<b>3.74%</b>	
<b>Grass Total</b>	<b>547.310</b>	<b>8.71%</b>	<b>328,576</b>	<b>8.72%</b>	
Waste	88.880	2.42%	4,607	4.82%	
Other	278.120	6.92%	180,345	9.66%	
Exempt	3.870	*** .***%			
<b>Market Area Total</b>	<b>4,895.680</b>	<b>6.11%</b>	<b>6,137,898</b>	<b>6.49%</b>	

## 2006 Agricultural Land Detail

### County 28 - Douglas

Market Area: 11

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	247.150	16.25%	404,090	17.69%	1,634.998
1A	0.000	0.00%	0	0.00%	0.000
2A1	124.460	8.19%	191,046	8.36%	1,534.999
2A	918.480	60.40%	1,363,943	59.72%	1,485.000
3A1	116.460	7.66%	167,120	7.32%	1,434.999
3A	109.520	7.20%	151,685	6.64%	1,384.998
4A1	4.500	0.30%	6,008	0.26%	1,335.111
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>1,520.570</b>	<b>100.00%</b>	<b>2,283,892</b>	<b>100.00%</b>	<b>1,501.997</b>

**Dry:**

1D1	317.450	13.64%	538,713	16.53%	1,697.001
1D	0.000	0.00%	0	0.00%	0.000
2D1	136.360	5.86%	201,131	6.17%	1,475.000
2D	1,636.420	70.32%	2,230,440	68.45%	1,362.999
3D1	175.460	7.54%	219,676	6.74%	1,252.000
3D	49.650	2.13%	56,651	1.74%	1,141.007
4D1	11.500	0.49%	11,845	0.36%	1,030.000
4D	0.200	0.01%	184	0.01%	920.000
<b>Dry Total</b>	<b>2,327.040</b>	<b>100.00%</b>	<b>3,258,640</b>	<b>100.00%</b>	<b>1,400.336</b>

**Grass:**

1G1	18.550	6.32%	15,563	8.37%	838.975
1G	0.000	0.00%	0	0.00%	0.000
2G1	5.800	1.98%	4,866	2.62%	838.965
2G	87.440	29.81%	73,362	39.44%	838.998
3G1	27.000	9.20%	19,035	10.23%	705.000
3G	40.100	13.67%	22,937	12.33%	571.995
4G1	0.000	0.00%	0	0.00%	0.000
4G	114.480	39.02%	50,257	27.02%	439.002
<b>Grass Total</b>	<b>293.370</b>	<b>100.00%</b>	<b>186,020</b>	<b>100.00%</b>	<b>634.079</b>

<b>Irrigated Total</b>	<b>1,520.570</b>	<b>35.33%</b>	<b>2,283,892</b>	<b>39.46%</b>	<b>1,501.997</b>
<b>Dry Total</b>	<b>2,327.040</b>	<b>54.08%</b>	<b>3,258,640</b>	<b>56.30%</b>	<b>1,400.336</b>
<b>Grass Total</b>	<b>293.370</b>	<b>6.82%</b>	<b>186,020</b>	<b>3.21%</b>	<b>634.079</b>
Waste	91.200	2.12%	2,280	0.04%	25.000
Other	71.140	1.65%	56,736	0.98%	797.526
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,303.320</b>	<b>100.00%</b>	<b>5,787,568</b>	<b>100.00%</b>	<b>1,344.907</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>1,520.570</b>	<b>14.23%</b>	<b>2,283,892</b>	<b>14.37%</b>	
<b>Dry Total</b>	<b>2,327.040</b>	<b>4.20%</b>	<b>3,258,640</b>	<b>4.47%</b>	
<b>Grass Total</b>	<b>293.370</b>	<b>4.67%</b>	<b>186,020</b>	<b>4.94%</b>	
Waste	91.200	2.48%	2,280	2.39%	
Other	71.140	1.77%	56,736	3.04%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,303.320</b>	<b>5.37%</b>	<b>5,787,568</b>	<b>6.12%</b>	



## 2006 Agricultural Land Detail

### County 28 - Douglas

Market Area: 12

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
<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>

**Dry:**

1D1	29.280	3.95%	49,688	5.22%	1,696.994
1D	137.870	18.60%	218,662	22.97%	1,586.001
2D1	93.590	12.63%	138,045	14.50%	1,474.997
2D	89.620	12.09%	122,152	12.83%	1,362.999
3D1	18.800	2.54%	23,538	2.47%	1,252.021
3D	151.380	20.42%	172,725	18.14%	1,141.002
4D1	220.720	29.78%	227,341	23.88%	1,029.997
4D	0.000	0.00%	0	0.00%	0.000
<b>Dry Total</b>	<b>741.260</b>	<b>100.00%</b>	<b>952,151</b>	<b>100.00%</b>	<b>1,284.503</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	9.000	38.98%	7,551	42.91%	839.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	5.790	25.08%	4,858	27.61%	839.032
3G1	3.300	14.29%	2,327	13.22%	705.151
3G	5.000	21.65%	2,860	16.25%	572.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
<b>Grass Total</b>	<b>23.090</b>	<b>100.00%</b>	<b>17,596</b>	<b>100.00%</b>	<b>762.061</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>741.260</b>	<b>89.81%</b>	<b>952,151</b>	<b>81.57%</b>	<b>1,284.503</b>
<b>Grass Total</b>	<b>23.090</b>	<b>2.80%</b>	<b>17,596</b>	<b>1.51%</b>	<b>762.061</b>
Waste	36.940	4.48%	915	0.08%	24.769
Other	24.120	2.92%	196,667	16.85%	8,153.689
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>825.410</b>	<b>100.00%</b>	<b>1,167,329</b>	<b>100.00%</b>	<b>1,414.241</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>741.260</b>	<b>1.34%</b>	<b>952,151</b>	<b>1.31%</b>	
<b>Grass Total</b>	<b>23.090</b>	<b>0.37%</b>	<b>17,596</b>	<b>0.47%</b>	
Waste	36.940	1.01%	915	0.96%	
Other	24.120	0.60%	196,667	10.54%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>825.410</b>	<b>1.03%</b>	<b>1,167,329</b>	<b>1.23%</b>	

## 2006 Agricultural Land Detail

### County 28 - Douglas

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	10,683.720	15,891,722
Dry	0.000	0	0.000	0	55,435.430	72,939,623
Grass	0.000	0	0.000	0	6,282.480	3,767,946
Waste	0.000	0	0.000	0	3,672.340	95,577
Other	0.000	0	0.000	0	4,019.620	1,866,105
Exempt	0.000	0	0.000	0	0.000	0
<b>Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>80,093.590</b>	<b>94,560,973</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,683.720	15,891,722	10,683.720	13.34%	15,891,722	16.81%	1,487.470
Dry	55,435.430	72,939,623	55,435.430	69.21%	72,939,623	77.14%	1,315.758
Grass	6,282.480	3,767,946	6,282.480	7.84%	3,767,946	3.98%	599.754
Waste	3,672.340	95,577	3,672.340	4.59%	95,577	0.10%	26.026
Other	4,019.620	1,866,105	4,019.620	5.02%	1,866,105	1.97%	464.249
Exempt	0.000	0	0.000	0.00%	0	0.00%	0.000
<b>Total</b>	<b>80,093.590</b>	<b>94,560,973</b>	<b>80,093.590</b>	<b>100.00%</b>	<b>94,560,973</b>	<b>100.00%</b>	<b>1,180.630</b>

\* Department of Property Assessment & Taxation Calculates

## Douglas County Assessor 2005 - Three Year Plan of Assessment

From the inception of the Three-Year Plan of Assessment, the Assessor has intended to strive for the inspection and valuation of all residential, commercial and agricultural real property in Douglas County within a five-year cycle. Toward meeting this objective, the Assessor has installed a modern computer-assisted mass appraisal (CAMA) system. However, computerization does not entirely replace the need for appraisal personnel in the field and clerical staff to input data. County budgetary constraints and practices have made this objective challenging to accomplish in the five-year cycle.

During the past assessment year, the Douglas County Assessor has listed, entered into CAMA and valued more than 72,000 residential properties, 2,700 commercial and industrial properties, and 1,600 agricultural properties. As noted in the 2003 Progress Report written by the Nebraska Department of Property Assessment and Taxation (DPAT), the Assessor has implemented an excellent education program for appraisal staff, but budget constraints keep the staff smaller on a per parcel basis than comparable offices. As the report noted, "Douglas County has a high parcel to appraiser ratio with between 15 to 16,000 parcels per appraiser. The appraisal staff looks to be spread pretty thin."

The Assessor has implemented dramatic improvements to property records in Douglas County, maintaining an electronic property file integrated into the CAMA appraisal program, and the county's Geographic Information System (GIS). Property information, including assessment data and maps, are made available to the public in the Assessor's office and via the Internet at the Assessor's website. The general public has responded to this additional access to information, making the Assessor's page the most popular website for local government in Nebraska. The assessor's office has also installed software that connects and integrates the GIS mapping system and the CAMA Appraisal System to facilitate significant improvement in the use of the combined systems as an analysis tool for the appraisal division.

Seven years ago, no property photographs and only hand-drawn sketches existed for improved parcels. Using appraisal staff and college interns for the past five years, the Assessor now has more than 172,500 digital photos on record. In moving from pencil to digital sketches, the Assessor contracted twice with Goodwill Industries, where workforce trainees using the Apex sketch program contributed to a growing file of digital property sketches, which now number approximately 120,000 in Douglas County's system.

Accurate and complete property records in Douglas County meet the standards as pursuant to state guidelines (REG-10-001.10) and are integral to the assessment process.

The systematic listing of all properties is being done by all appraisal staff. The residential properties being organized by geographic locations and the commercial organized more by occupancy types.

Residential Appraisal: There are 10 residential appraisers working in 10 defined geographic areas within the county. Douglas County maintains appraisal on new construction and pickup work, with more than 3,800 homes in the county last year alone. The working of new construction or building permits occupies three months of the appraisal staff activity each year. Some of the priorities for residential staff this year are older, established neighborhoods with low sales to assessment ratios, including north and south Omaha.

2006 – Complete a physical review and re-appraisal of the Residential properties which are designated by field books which cover the areas east of 72<sup>nd</sup> street. These areas include the older established areas and neighborhoods of the County.

2007 – A physical review and re-appraisal of the real estate improvements in the Rural field books covering the improved properties in the rural areas. And continue the physical review and re-appraisal of the residential properties described in the 2006 plan. Work on identifying and designating residential neighborhood submarkets within county field books.

2008 – Finish the physical review and re-appraisal of the residential properties west of 72<sup>nd</sup> street and the suburban areas.

Commercial: As with residential property, Douglas County intends to list all commercial parcels to assure accurate property information. Last year, appraisers worked more than 3,200 commercial building permits. Property data is gathered on a geographic basis and commercial appraisers are assigned property types to set values. Particular emphasis will be placed this year on industrial properties and newly-created commercial subdivisions.

2006 – Review and re-appraise the retail type properties through out the suburban areas with the west suburban areas booming, also about 50 percent of the suburban office areas, elderly cares facilities, the area just north of downtown which is also booming. The plan also includes review and re-appraisal of about 25 percent of the industrial properties.

2007 – This time will be used to develop and calibrate appraisal models for the commercial and industrial properties within the CAMA program. Reviewing and re-appraising multi-family, maintain cost refinement, finish the suburban office areas and finish inspections of the industrial properties. Identify and redefine commercial market areas where needed.

2008 – This time will also be used to continue to develop and calibrate appraisal models for the commercial and industrial properties within the CAMA program. Complete the re-appraisal of the industrial properties.

Agricultural: Douglas County continues to gather data on agricultural properties, and 12 market areas have been identified. The Recapture Values will be increased in several of these market areas, and Special Values have been reviewed for adjustment.

An appraiser with rural valuation experience is tasked with the additional duties in reviewing agricultural property. However, the Assessor believes there is a need for an appraiser assigned

full time on agricultural properties. The Assessor continues to review zoning impact on special valuation in light of state statute and interpretation by other counties.

The rural improvements associated with and in conjunction with agricultural land are reviewed and appraised at the same time as other rural improvements.

2006 – Review of the agricultural land values for possible changes to both the recapture values and the special values.

2007 – Review of the agricultural land values for possible changes to both the recapture values and the special values. Begin the process of re-listing all agricultural land parcels with an emphasis on present use and the agricultural land use.

2008 – Review of the agricultural land values for possible changes to both the recapture values and the special values.

## **2006 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Douglas County**

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

### **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 Douglas County is 80% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Douglas 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 Douglas County is 74% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Douglas 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 Douglas County

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## Recommendations

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

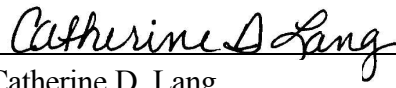
Residential

Commercial

Agricultural

Dated this 10th day of April, 2006.



  
Catherine D. Lang  
Property Tax Administrator

**SPECIAL VALUE SECTION  
CORRELATION For  
Douglas County**

**I Agricultural Land Correlation**

“Non applicable”  
Refer to Sections II and Sections III



**SPECIAL VALUE SECTION  
CORRELATION For  
Douglas 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 Douglas 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 final statistics, the county adjusted all three subclasses of unimproved agricultural land which caused all three subclasses of unimproved agricultural land to move within the acceptable range.

**COUNTY REPORT OF THE 2006 SPECIAL VALUATION PROCESS**

**DOUGLAS**

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	12.39%	10,490	13.34%	10,684	<b>IRRIGATED RATE 8.00%</b>
Dryland	68.23%	57,776	69.21%	55,435	
Grassland	7.44%	6,298	7.84%	6,282	<b>DRYLAND RATE 5.75%</b>
* Waste	4.58%	3,876	4.59%	3,672	
* Other	4.58%	3,879	5.02%	4,020	<b>GRASS RATE 4.00%</b>
All Agland	97.22%	82,318	100.00%	80,094	
Non-Agland	2.78%	2,357			

**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
1,555,079	13,708,120	IRRIGATED	19,438,487	148.24	70.52%
5,473,327	64,344,545	DRYLAND	95,188,298	94.73	67.60%
189,133	3,105,300	GRASSLAND	4,728,337	30.03	65.67%
7,217,540	81,157,965	ALL MAJOR USES	119,355,122	96.80	<b>68.00%</b>

**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
1,583,776	15,891,722	IRRIGATED	19,797,196	148.24	80.27%
5,251,621	72,939,623	DRYLAND	91,332,541	94.73	79.86%
188,681	3,767,946	GRASSLAND	4,717,022	30.03	79.88%
7,024,078	92,599,291	ALL MAJOR USES	115,846,759	96.80	<b>79.93%</b>

**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	@ \$	1,306.76	2005	@ \$	1,113.70	2005	@ \$	493.10
2006	@ \$	1,487.47	2006	@ \$	1,315.76	2006	@ \$	599.75
PERCENT CHANGE	=	13.83%	PERCENT CHANGE	=	18.14%	PERCENT CHANGE	=	21.63%

NOTES:

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

COUNTY REPORT OF THE 2006 SPECIAL VALUATION PROCESS

**DOUGLAS**

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	12.39%	10,490			<b>IRRIGATED RATE</b> 8.00%
Dryland	68.23%	57,776			<b>DRYLAND RATE</b> 5.50%
Grassland	7.44%	6,298			<b>GRASS RATE</b> 4.00%
* Waste	4.58%	3,876			
* Other	4.58%	3,879			
All Agland	97.22%	82,318			
Non-Agland	2.78%	2,357			

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
1,555,079	13,708,120	IRRIGATED	19,438,487	148.24	70.52%
5,473,327	64,344,545	DRYLAND	99,515,039	94.73	64.66%
189,133	3,105,300	GRASSLAND	4,728,337	30.03	65.67%
7,217,540	81,157,965	All IRR-DRY-GRASS	123,681,863	96.80	65.62%

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	@ \$ 1,306.76	2005	@ \$ 1,113.70	2005	@ \$ 493.10
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  
Douglas 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 are keeping up with the market values for the class as a whole and represents the actions taken by the assessor towards better equalization and assessment uniformity. Both the coefficient of dispersion and the price related deferential are above the targeted level. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and this does not indicate unacceptable assessment practices.

Refer to the following statistical analysis:

**PA&T 2006 Recapture Value Statistics**

Base Stat

Query: 4937

Type: Qualified

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

NUMBER of Sales:	80	<b>MEDIAN:</b>	<b>74</b>	COV:	38.14	95% Median C.I.:	69.76 to 80.64	(!: Derived)
(AgLand) TOTAL Sales Price:	62,229,903	WGT. MEAN:	75	STD:	30.39	95% Wgt. Mean C.I.:	66.86 to 83.60	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	62,374,281	MEAN:	80	AVG.ABS.DEV:	22.01	95% Mean C.I.:	73.02 to 86.34	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	46,924,545							
AVG. Adj. Sales Price:	779,678	COD:	29.64	MAX Sales Ratio:	185.90			
AVG. Assessed Value:	586,556	PRD:	105.92	MIN Sales Ratio:	27.63			

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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	4	79.84	76.32	74.81	8.58	102.02	62.20	83.40	N/A	188,750	141,205
10/01/02 TO 12/31/02	7	86.72	80.23	74.74	44.12	107.35	27.63	155.44	27.63 to 155.44	639,799	478,167
01/01/03 TO 03/31/03	11	73.75	85.82	78.41	32.52	109.44	42.96	133.33	59.69 to 133.17	621,100	487,020
04/01/03 TO 06/30/03	3	73.50	96.09	80.77	34.35	118.96	69.50	145.25	N/A	1,039,500	839,650
07/01/03 TO 09/30/03	7	66.83	68.14	74.12	29.23	91.94	31.62	106.61	31.62 to 106.61	177,412	131,492
10/01/03 TO 12/31/03	3	80.08	96.00	104.94	20.18	91.48	79.71	128.21	N/A	396,981	416,591
01/01/04 TO 03/31/04	4	70.75	83.41	76.28	28.33	109.35	56.97	135.16	N/A	370,625	282,715
04/01/04 TO 06/30/04	8	83.72	96.41	93.70	29.41	102.90	67.06	185.90	67.06 to 185.90	931,301	872,600
07/01/04 TO 09/30/04	6	73.88	70.82	70.72	26.12	100.14	33.77	101.48	33.77 to 101.48	1,149,973	813,228
10/01/04 TO 12/31/04	7	68.04	66.08	59.38	17.66	111.29	40.91	85.85	40.91 to 85.85	1,090,841	647,752
01/01/05 TO 03/31/05	6	74.81	80.57	78.57	31.32	102.55	49.73	125.00	49.73 to 125.00	1,817,524	1,428,093
04/01/05 TO 06/30/05	14	76.17	73.90	66.19	23.72	111.65	30.21	132.86	49.69 to 87.82	741,674	490,878
<u>Study Years</u>											
07/01/02 TO 06/30/03	25	76.74	83.97	77.63	33.93	108.15	27.63	155.44	67.05 to 98.38	607,368	471,526
07/01/03 TO 06/30/04	22	78.88	85.00	90.46	28.33	93.96	31.62	185.90	67.06 to 99.10	516,624	467,358
07/01/04 TO 06/30/05	33	73.01	72.89	69.38	25.08	105.07	30.21	132.86	64.75 to 80.00	1,085,585	753,166
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	24	76.73	83.22	81.13	29.88	102.58	31.62	145.25	66.83 to 98.38	515,976	418,600
01/01/04 TO 12/31/04	25	72.38	79.70	74.68	27.62	106.73	33.77	185.90	68.04 to 85.85	938,745	701,011
<u>ALL</u>											
	80	74.25	79.68	75.23	29.64	105.92	27.63	185.90	69.76 to 80.64	779,678	586,556

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	55	73.01	76.65	74.04	24.98	103.53	30.21	185.90	67.06 to 80.00	945,411	699,978
0000	25	80.08	86.35	81.20	36.53	106.34	27.63	155.44	69.50 to 109.75	415,065	337,030
<u>ALL</u>											
	80	74.25	79.68	75.23	29.64	105.92	27.63	185.90	69.76 to 80.64	779,678	586,556

**PA&T 2006 Recapture Value Statistics**

Base Stat

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Type: Qualified

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(AgLand) TOTAL Adj.Sales Price:	62,374,281	MEAN:	80	AVG.ABS.DEV:	22.01	95% Mean C.I.:	73.02 to 86.34	(!: ag_denom=0)
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AVG. Adj. Sales Price:	779,678	COD:	29.64	MAX Sales Ratio:	185.90			
AVG. Assessed Value:	586,556	PRD:	105.92	MIN Sales Ratio:	27.63			

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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
OU	1	83.37	83.37	83.37			83.37	83.37	N/A	239,900	200,000
1	1	76.74	76.74	76.74			76.74	76.74	N/A	215,000	165,000
10	5	84.44	87.99	87.79	13.25	100.23	66.83	106.61	N/A	241,751	212,232
11	2	93.81	93.81	108.96	36.66	86.10	59.42	128.21	N/A	429,640	468,150
12	5	79.23	80.54	81.79	9.91	98.48	70.29	101.48	N/A	1,559,325	1,275,357
2	3	42.96	49.31	42.20	34.55	116.85	30.21	74.75	N/A	245,733	103,690
3	5	125.00	128.70	150.46	19.78	85.54	94.12	185.90	N/A	460,066	692,200
4	21	72.38	80.49	86.55	22.64	93.00	45.66	132.86	65.08 to 87.82	367,541	318,108
5	11	62.20	69.72	60.19	35.98	115.82	40.91	145.25	41.34 to 99.26	1,698,401	1,022,294
6	6	78.88	80.34	79.92	14.27	100.53	59.69	109.24	59.69 to 109.24	2,122,819	1,696,551
7	7	73.50	76.23	73.57	9.16	103.61	67.06	86.72	67.06 to 86.72	554,498	407,950
8	3	47.79	51.52	56.16	27.37	91.74	33.77	73.01	N/A	1,526,413	857,260
9	10	58.20	76.54	62.10	67.12	123.26	27.63	155.44	28.72 to 133.33	141,875	88,098
ALL	80	74.25	79.68	75.23	29.64	105.92	27.63	185.90	69.76 to 80.64	779,678	586,556

**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	80	74.25	79.68	75.23	29.64	105.92	27.63	185.90	69.76 to 80.64	779,678	586,556
ALL	80	74.25	79.68	75.23	29.64	105.92	27.63	185.90	69.76 to 80.64	779,678	586,556

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001	5	106.61	108.10	101.51	18.59	106.49	82.94	133.33	N/A	137,664	139,748
28-0001	17	80.08	86.60	105.87	29.37	81.79	45.66	185.90	62.20 to 103.30	301,640	319,355
28-0010	21	71.83	77.32	75.87	25.35	101.92	30.21	145.25	67.06 to 83.48	1,205,057	914,281
28-0015	10	66.75	79.61	80.70	42.22	98.64	31.62	155.44	49.69 to 128.21	264,846	213,744
28-0017	2	87.24	87.24	86.99	16.31	100.29	73.01	101.48	N/A	2,026,100	1,762,485
28-0054											
28-0059	19	72.38	73.72	63.25	25.62	116.54	40.91	132.86	49.86 to 87.82	1,131,499	715,720
28-0066											
77-0037	4	53.97	53.86	76.57	47.60	70.34	27.63	79.88	N/A	679,830	520,565
89-0003	1	76.74	76.74	76.74			76.74	76.74	N/A	215,000	165,000
89-0024	1	74.75	74.75	74.75			74.75	74.75	N/A	118,400	88,500
NonValid School											
ALL	80	74.25	79.68	75.23	29.64	105.92	27.63	185.90	69.76 to 80.64	779,678	586,556

**PA&T 2006 Recapture Value Statistics**

Base Stat

Query: 4937

Type: Qualified

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

NUMBER of Sales:	80	<b>MEDIAN:</b>	<b>74</b>	COV:	38.14	95% Median C.I.:	69.76 to 80.64	(!: Derived)
(AgLand) TOTAL Sales Price:	62,229,903	WGT. MEAN:	75	STD:	30.39	95% Wgt. Mean C.I.:	66.86 to 83.60	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	62,374,281	MEAN:	80	AVG.ABS.DEV:	22.01	95% Mean C.I.:	73.02 to 86.34	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	46,924,545							
AVG. Adj. Sales Price:	779,678	COD:	29.64	MAX Sales Ratio:	185.90			
AVG. Assessed Value:	586,556	PRD:	105.92	MIN Sales Ratio:	27.63			

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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	6	74.06	67.89	74.97	27.75	90.55	31.62	94.12	31.62 to 94.12	121,989	91,455
10.01 TO 30.00	25	73.75	74.06	66.96	24.63	110.60	27.63	155.44	63.22 to 80.08	231,925	155,293
30.01 TO 50.00	10	84.40	86.80	75.97	36.28	114.25	30.21	133.33	42.96 to 133.17	627,333	476,602
50.01 TO 100.00	24	78.64	83.67	81.01	23.95	103.28	47.79	145.25	68.04 to 99.10	1,029,655	834,112
100.01 TO 180.00	14	71.39	82.99	70.50	39.13	117.72	40.91	185.90	47.19 to 118.64	1,596,010	1,125,185
180.01 TO 330.00	1	77.78	77.78	77.78			77.78	77.78	N/A	2,515,000	1,956,160
ALL	80	74.25	79.68	75.23	29.64	105.92	27.63	185.90	69.76 to 80.64	779,678	586,556

**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!	67	73.50	78.42	73.91	30.09	106.10	27.63	185.90	69.50 to 80.08	846,656	625,742
DRY	9	73.75	83.66	87.98	28.95	95.09	42.96	135.16	63.22 to 118.64	513,532	451,818
DRY-N/A	3	84.44	85.96	84.50	15.70	101.73	66.83	106.61	N/A	255,000	215,480
GRASS	1	109.75	109.75	109.75			109.75	109.75	N/A	261,495	287,000
ALL	80	74.25	79.68	75.23	29.64	105.92	27.63	185.90	69.76 to 80.64	779,678	586,556

**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!	67	73.50	78.42	73.91	30.09	106.10	27.63	185.90	69.50 to 80.08	846,656	625,742
DRY	9	73.75	83.66	87.98	28.95	95.09	42.96	135.16	63.22 to 118.64	513,532	451,818
DRY-N/A	3	84.44	85.96	84.50	15.70	101.73	66.83	106.61	N/A	255,000	215,480
GRASS	1	109.75	109.75	109.75			109.75	109.75	N/A	261,495	287,000
ALL	80	74.25	79.68	75.23	29.64	105.92	27.63	185.90	69.76 to 80.64	779,678	586,556

**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!	67	73.50	78.42	73.91	30.09	106.10	27.63	185.90	69.50 to 80.08	846,656	625,742
DRY	10	72.02	81.98	86.49	27.64	94.78	42.96	135.16	63.22 to 118.64	497,179	430,028
DRY-N/A	2	95.53	95.53	99.40	11.60	96.10	84.44	106.61	N/A	207,500	206,260
GRASS	1	109.75	109.75	109.75			109.75	109.75	N/A	261,495	287,000
ALL	80	74.25	79.68	75.23	29.64	105.92	27.63	185.90	69.76 to 80.64	779,678	586,556

**PA&T 2006 Recapture Value Statistics**

Base Stat

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	2	121.63	121.63	118.31	27.80	102.81	87.82	155.44	N/A	19,960	23,615
30000 TO 59999	2	95.15	95.15	96.07	40.12	99.04	56.97	133.33	N/A	56,872	54,640
60000 TO 99999	8	59.58	62.84	62.18	49.41	101.07	27.63	133.17	27.63 to 133.17	76,259	47,418
100000 TO 149999	7	73.75	73.52	74.10	10.90	99.21	63.22	89.39	63.22 to 89.39	117,248	86,885
150000 TO 249999	11	82.94	84.82	83.04	16.29	102.15	59.42	135.16	62.20 to 103.30	198,708	165,006
250000 TO 499999	15	79.71	83.19	85.43	35.61	97.38	30.21	145.25	49.73 to 109.75	352,221	300,900
500000 +	35	72.38	78.36	73.99	26.95	105.91	33.77	185.90	69.50 to 79.88	1,523,448	1,127,197
ALL _____											
	80	74.25	79.68	75.23	29.64	105.92	27.63	185.90	69.76 to 80.64	779,678	586,556

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	5	31.62	66.25	43.28	118.24	153.06	27.63	155.44	N/A	50,484	21,850
30000 TO 59999	3	56.97	58.71	58.22	16.29	100.85	45.66	73.50	N/A	72,833	42,400
60000 TO 99999	9	74.75	85.53	79.89	24.22	107.05	63.22	133.33	64.34 to 133.17	94,926	75,841
100000 TO 149999	9	71.74	67.41	60.92	22.52	110.66	30.21	89.39	42.96 to 84.44	204,823	124,777
150000 TO 249999	10	78.69	80.63	75.35	23.75	107.00	49.69	135.16	49.73 to 103.30	251,611	189,588
250000 TO 499999	13	79.71	80.96	73.10	25.51	110.75	33.77	132.86	65.08 to 106.61	478,171	349,553
500000 +	31	77.78	84.90	76.16	29.36	111.47	40.91	185.90	69.76 to 98.38	1,628,170	1,240,079
ALL _____											
	80	74.25	79.68	75.23	29.64	105.92	27.63	185.90	69.76 to 80.64	779,678	586,556



## **SPECIAL VALUATION METHODOLOGY**

### **Douglas County**

In establishing its special valuations on agricultural land, Douglas County focused on using generally accepted appraisal practices. The county relied on information supplied by DPAT from the state sales file and income information developed by Dr. Bruce Johnson and the Board of Education Lands and Funds survey.

Sales information was utilized from Dodge, Otoe and Burt Counties due to proximity and most similar rainfall. The sales included in the sample did not have any significant improvements and were free of urban influence, sales around Fremont were disqualified. The sales were also eliminated that had more than 4% of their acreage in waste or timber.

Models were developed using appropriate techniques; i.e. regression analysis, and these models were tested on the sales from these outside counties to develop values per acre of each LCG. The separate counties measured were tested using random sampling and the results were varied but acceptable. These tests measured at 74 to 80 per cent.

This procedure was again applied to the sales of more than 60% irrigated properties and the results were similar.

These results were then tested against the ground rents we obtained from listings in the Johnson Report and the Education Lands and Funds by use of Capitalization rates gleaned from the market and compared to those produced by Johnson and Education Lands and Funds. The Cap rates derived from this comparison were applied to the income and the results, while varied were similar to the Sales Comparison.

In reconciling these comparisons our final conclusion was to give more weight to the Income Approach due to the information being deemed more reliable. Although the sales were valid in these surrounding counties differences in the terrain and agricultural production, from Douglas County, are difficult to ascertain given the limited agricultural activity here. The Cost Approach is not appropriate in this survey base on unimproved land.

## **Purpose Statements**

### **Commission Summary**

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

### **Property Tax Administrator's Opinions & Recommendations**

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

### **Correlation Section**

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

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

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

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

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

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

### **Statistical Reports Section**

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

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

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

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

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

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

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

### **County Assessment Survey**

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

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

## **County Reports Section**

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

### **County Abstract of Assessment for Real Property, Form 45**

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

### **County Agricultural Land Detail**

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

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

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

## **Special Valuation Section**

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

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

### **Nebraska Constitutional Provisions:**

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

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

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

### **Nebraska Statutory Provisions for Agricultural Land:**

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

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

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

### **Nebraska Statutory Provisions for Special Valuation:**

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

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

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

### **Nebraska Statutory Provisions for Measurement of Level of Value:**

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

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

## **Discussion of the Constitutional and Statutory Provisions:**

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

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

## **Discussion of Special Valuation:**

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

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

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

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

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

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

### **Measurement of Special Valuation**

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

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



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

#### Rent Data

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

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

#### Rate Data

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

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

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

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

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

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

#### Valuation Calculation

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

#### Measurement Calculation

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

### **Measurement of Recapture Valuation**

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

### **Measurement of Agricultural Land Valuation**

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

### **Purpose Statements Section**

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

### **Glossary**

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

### **Technical Specifications Section**

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

### **Certification**

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

### **Map Section**

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

### **Valuation History Charts Section**

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- 1-use the sale without adjustment
- 2-use the sale with an adjustment
- 3-substantially changed sale should not be used in study
- 4-exclude the sale

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

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

## Commission Summary Calculations

### For all classes of real property

For Statistical Header Information and History: see Statistical Calculations

### For Residential Real Property

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

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

% of records sold in study period:

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

% of value sold in the study period:

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

Average assessed value of the base:

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

### For Commercial Real Property

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

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

% of records sold in study period:

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

% of value sold in the study period:

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

Average assessed value of the base:

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

### For Agricultural Land

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

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

% of records sold in the study period:

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

% of value sold in the study period:

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

Average assessed value of the base:

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

## Correlation Table Calculations

### I. Correlation - Text only

### II. Analysis of Percentage of Sales Used

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

Chart: Yes

Stat Type: Total & Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2001, 2002, 2003, 2004, 2005

Field: no2006

Calculation:

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

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

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

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2001, 2002, 2003, 2004, 2005

Field: median

Calculations:

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

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

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

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

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

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

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

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

**VI. Analysis of R&O COD and PRD**

	COD	PRD
R&O Statistics		
Difference	XX	XX

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

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

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

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

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

Chart: No

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

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

Calculations:

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

medianDiff: R&O.median-Prelim.median

meanDiff: R&O.mean-Prelim.mean

aggregDiff: R&O.aggreg-Prelim.aggreg

CODDiff: R&O. COD-Prelim. COD

PRDDiff: R&O. PRD-Prelim. PRD

minDiff: R&O. Min-Prelim. Min

maxDiff: R&O. Max-Prelim. Max



## Statistical Reports Query

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

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

### **Residential:**

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

### **Commercial:**

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

### **Unimproved Agricultural:**

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

### **Agricultural: (Optional)**

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

**Minimally Improved Agricultural: (Optional)**

Property Class Code: Property Type 05, All Statuses

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

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

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

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

## Statistical Calculations

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

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

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

## Coding Information & Calculations

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

### Number of Sales

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

### Total Sales Price

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

### 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
  - $\text{Sum SaleAmt} + \text{or} - \text{Adjustments}$

### 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
  - $\text{Sum TotAssdValue}$

### 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
  - $\text{TotAdjSalePrice} / \text{Count}$

### **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:*

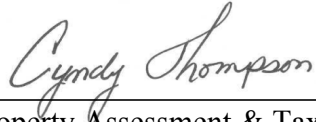
City Class:	Village	Second Class	First Class	Primary Class	Metropolitan
Population:	100-800	801-5,000	5,001-100,000	100,001-299,999	300,000 or more
Zoning Auth	1 mile outside city	1 mile outside city	2 mile outside city	3 mile outside city	3 mile outside city
Neb. Rev. Stat. § §	17-201 & 17-1001	17-101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

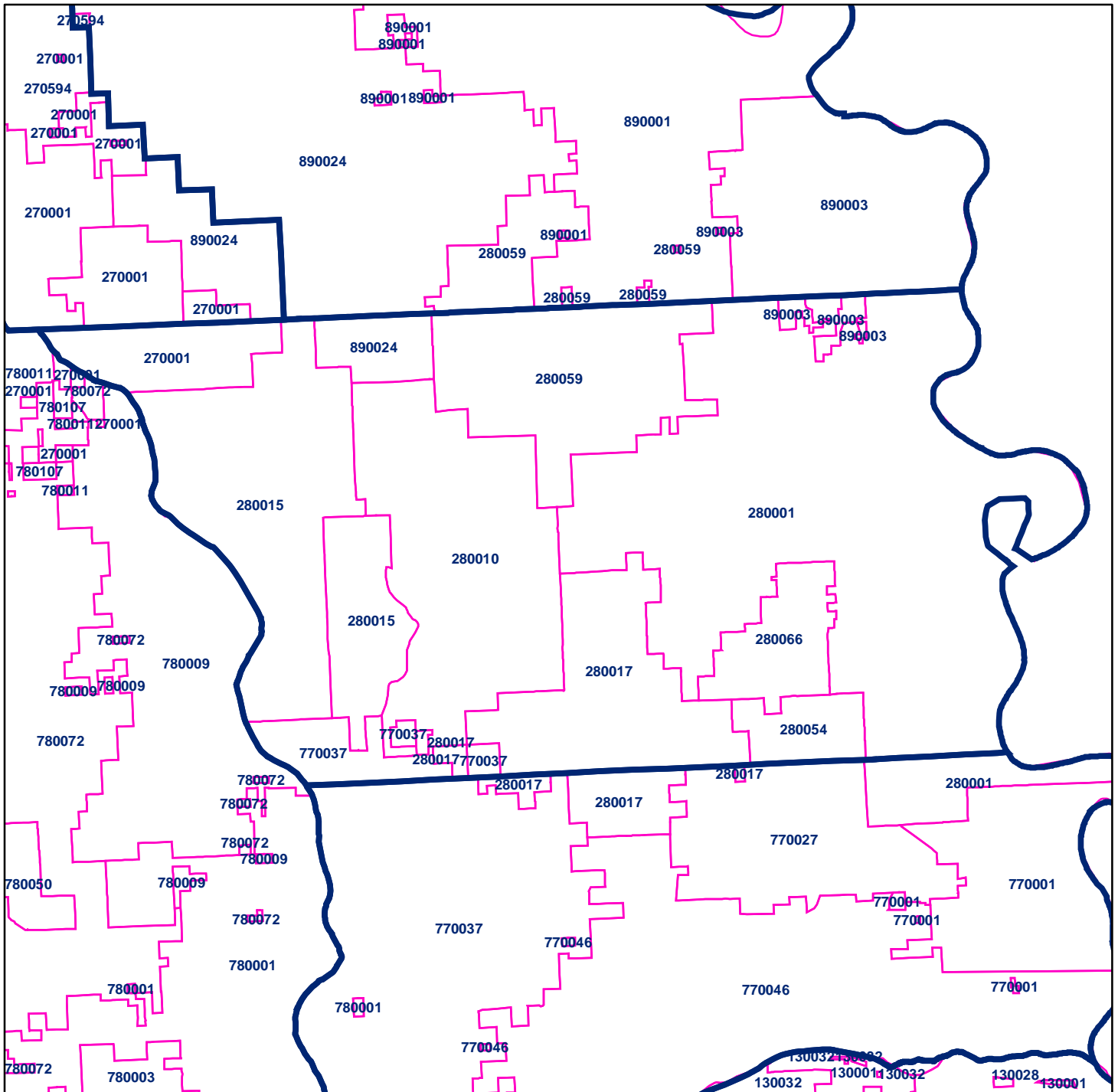
- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Douglas County County Assessor, by certified mail, return receipt requested, 7032 1160 0001 1212 8021.

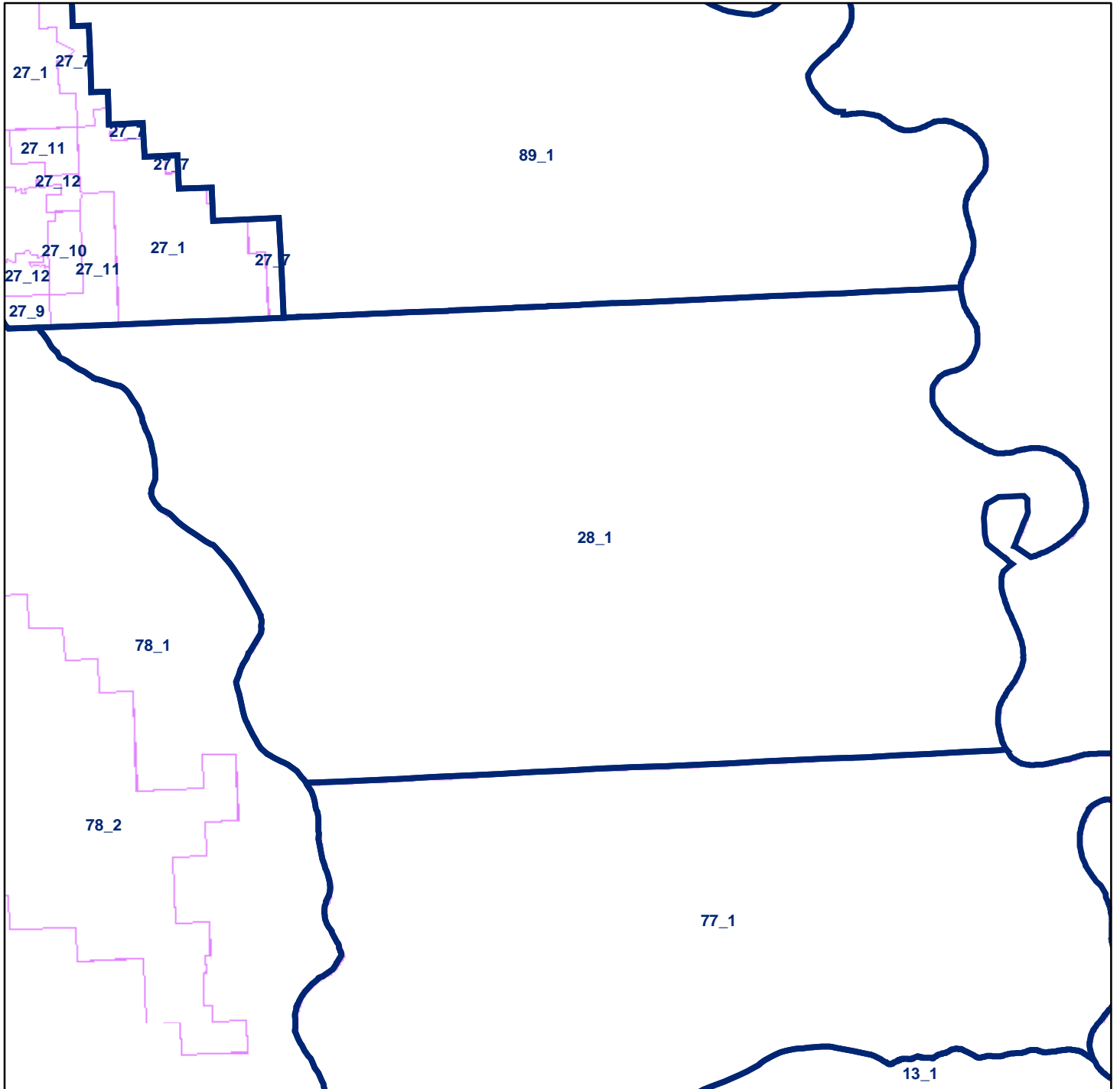
Dated this 10th day of April, 2006.

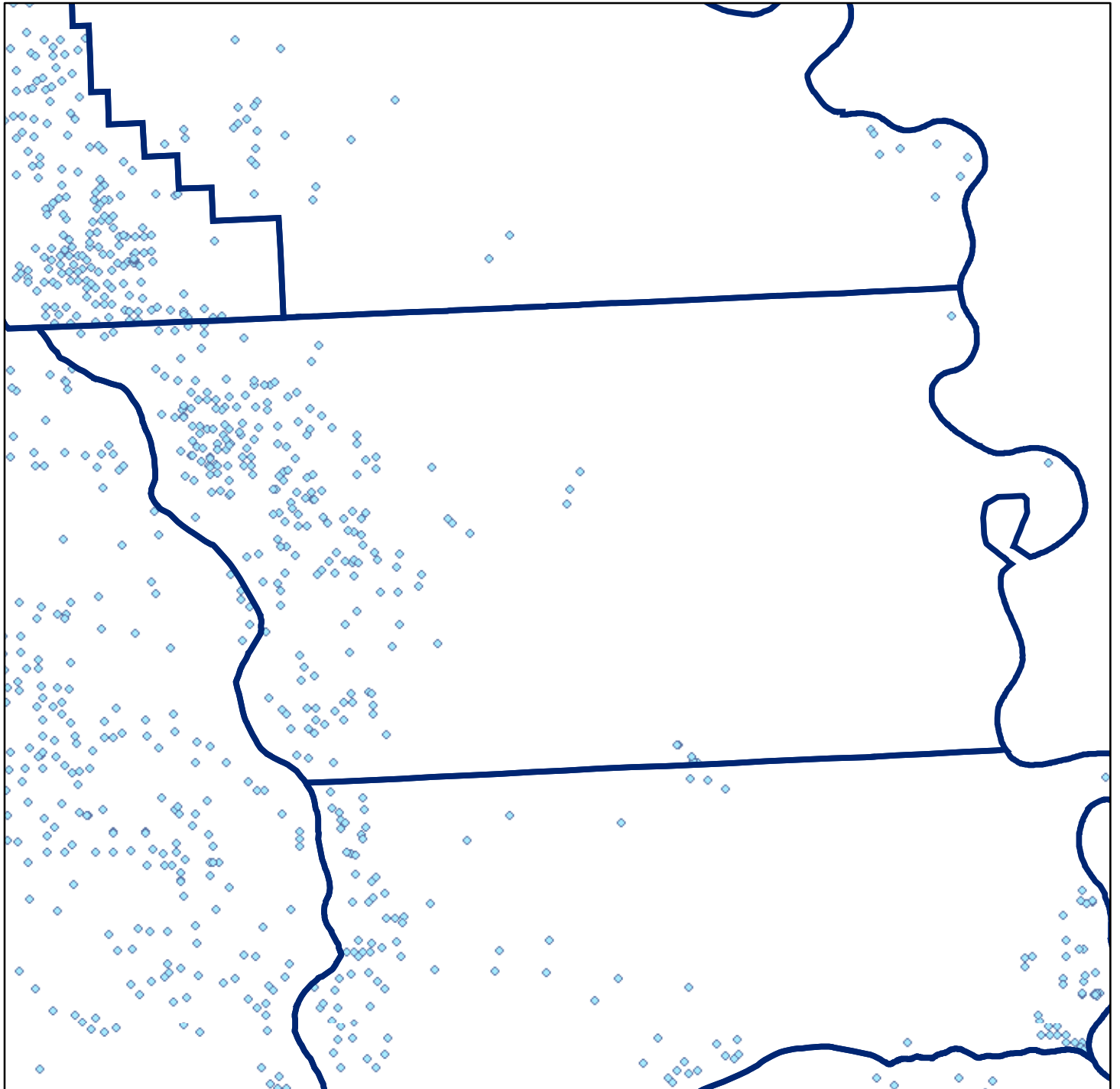
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Property Assessment & Taxation

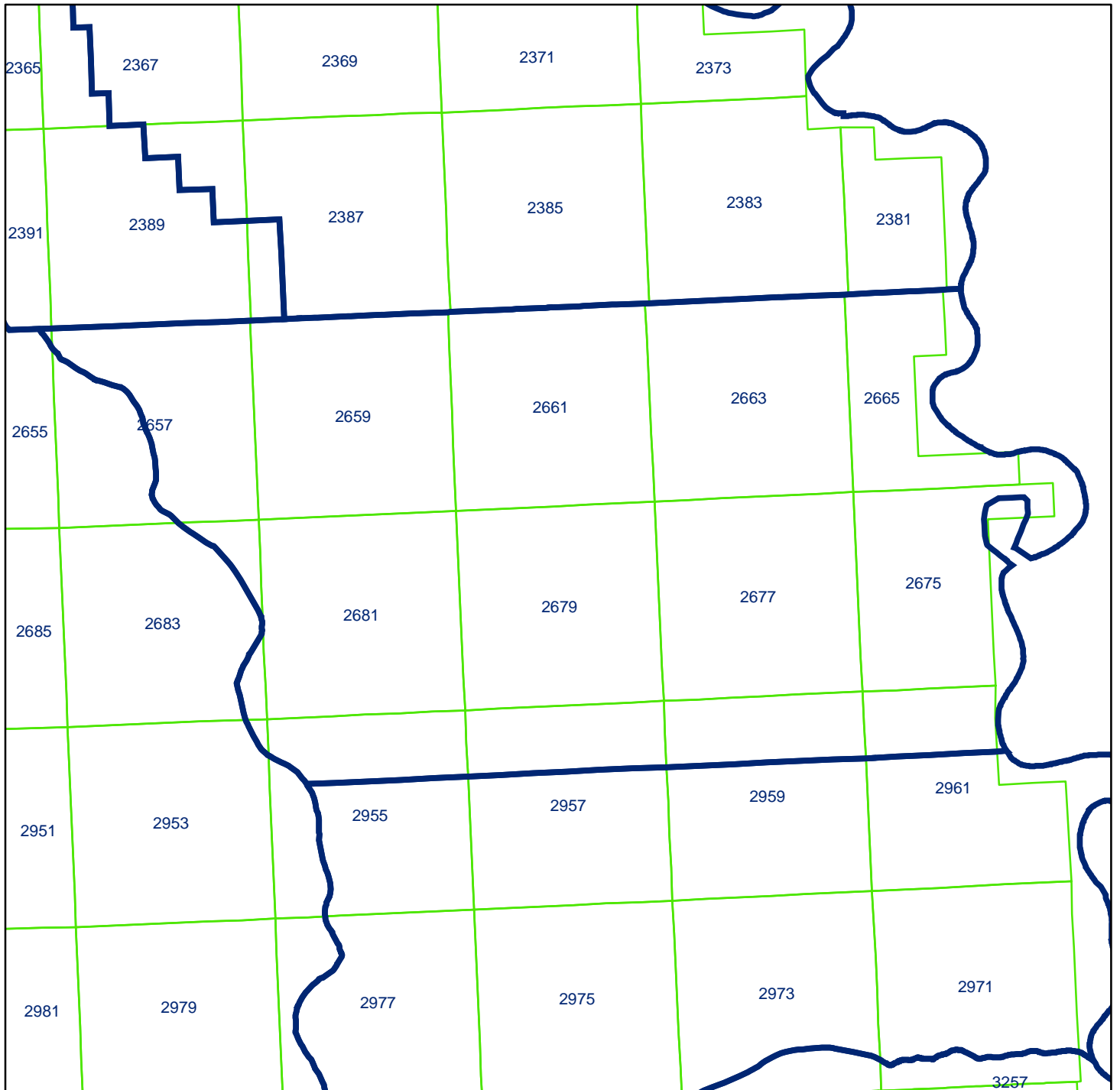




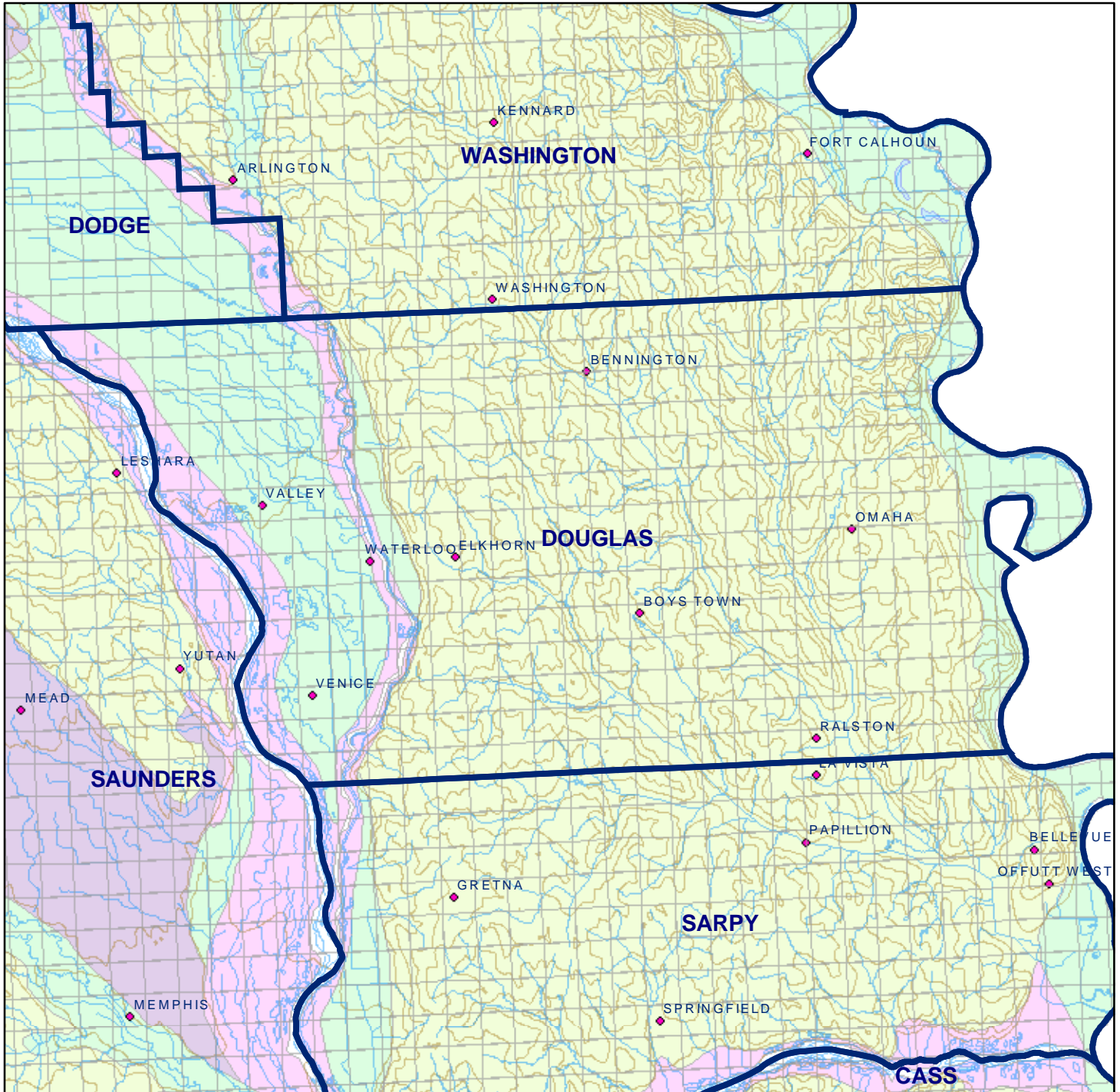
 Market Areas



● 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

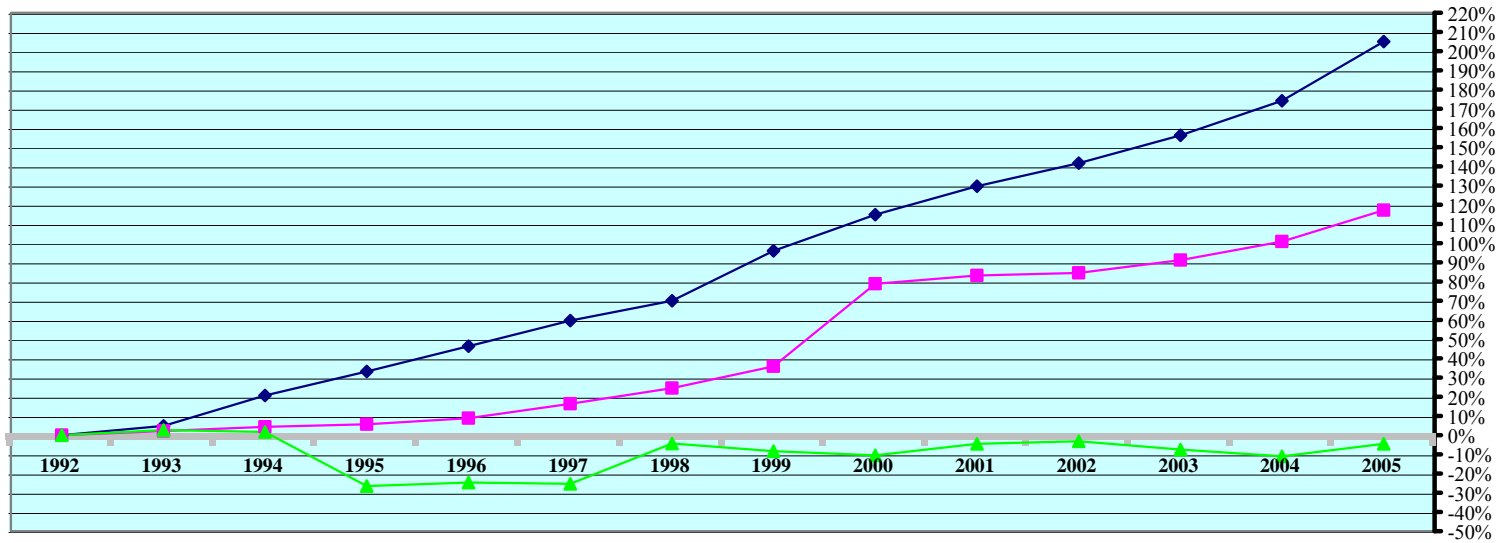
8 - Moderately well drained silty soils with clayey subsoils on uplands

**Douglas County**





### REAL PROPERTY VALUATIONS - Cumulative %Change 1992-2005



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg
1992	6,220,389,805	--	--	--	3,651,758,515	--	--	--	87,574,620	--	--	--
1993	6,523,704,305	303,314,500	4.88%	4.88%	3,732,932,210	81,173,695	2.22%	2.22%	89,861,660	2,287,040	2.61%	2.61%
1994	7,511,089,500	987,385,195	15.14%	20.75%	3,811,166,160	78,233,950	2.10%	4.37%	89,033,950	-827,710	-0.92%	1.67%
1995	8,284,325,365	773,235,865	10.29%	33.18%	3,855,864,230	44,698,070	1.17%	5.59%	64,375,780	-24,658,170	-27.70%	-26.49%
1996	9,106,594,590	822,269,225	9.93%	46.40%	3,972,642,790	116,778,560	3.03%	8.79%	65,913,430	1,537,650	2.39%	-24.73%
1997	9,928,449,875	821,855,285	9.02%	59.61%	4,248,417,215	275,774,425	6.94%	16.34%	65,423,540	-489,890	-0.74%	-25.29%
1998	10,571,248,710	642,798,835	6.47%	69.95%	4,544,104,085	295,686,870	6.96%	24.44%	83,730,770	18,307,230	27.98%	-4.39%
1999	12,188,592,655	1,617,343,945	15.30%	95.95%	4,958,217,255	414,113,170	9.11%	35.78%	80,346,620	-3,384,150	-4.04%	-8.25%
2000	13,362,860,770	1,174,268,115	9.63%	114.82%	6,533,265,865	1,575,048,610	31.77%	78.91%	78,369,290	-1,977,330	-2.46%	-10.51%
2001	14,287,992,020	925,131,250	6.92%	129.70%	6,687,318,400	154,052,535	2.36%	83.13%	83,658,715	5,289,425	6.75%	-4.47%
2002	15,031,954,820	743,962,800	5.21%	141.66%	6,739,032,430	51,714,030	0.77%	84.54%	84,840,215	1,181,500	1.41%	-3.12%
2003	15,931,822,450	899,867,630	5.99%	156.12%	6,981,076,800	242,044,370	3.59%	91.17%	81,056,895	-3,783,320	-4.46%	-7.44%
2004	17,052,008,550	1,120,186,100	7.03%	174.13%	7,332,576,255	351,499,455	5.04%	100.80%	77,899,230	-3,157,665	-3.90%	-11.05%
2005	18,976,828,875	1,924,820,325	11.29%	205.07%	7,929,487,575	596,911,320	8.14%	117.14%	83,577,171	5,677,941	7.29%	-4.56%

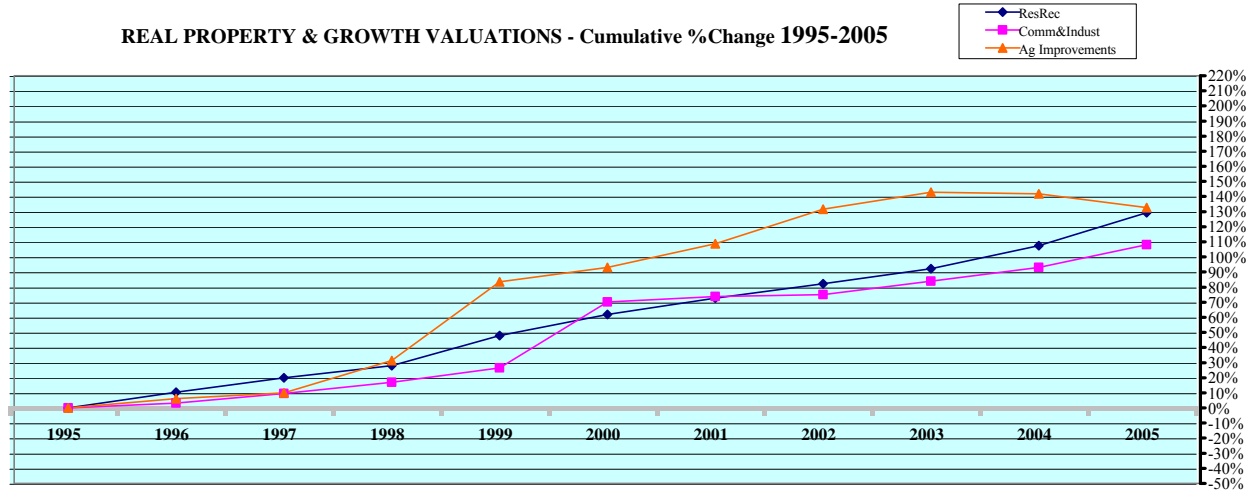
1992-2005 Rate Ann. %chg: Resid & Rec. **8.96%**      Comm & Indust **6.15%**      Agland **-0.36%**

Cnty# **28**  
County **DOUGLAS**

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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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	6,220,389,805	not avail.	--	--	--	--	3,651,758,515	not avail.	--	--	--	--
1993	6,523,704,305	not avail.	--	--	--	--	3,732,932,210	not avail.	--	--	--	--
1994	7,511,089,500	not avail.	--	--	--	--	3,811,166,160	not avail.	--	--	--	--
1995	8,284,325,365	248,838,960	3.00%	8,035,486,405	--	--	3,855,864,230	141,519,700	3.67%	3,714,344,530	--	--
1996	9,106,594,590	227,416,600	2.50%	8,879,177,990	7.18%	10.50%	3,972,642,790	138,721,050	3.49%	3,833,921,740	-0.57%	3.22%
1997	9,928,449,875	282,978,200	2.85%	9,645,471,675	5.92%	20.04%	4,248,417,215	182,353,800	4.29%	4,066,063,415	2.35%	9.47%
1998	10,571,248,710	287,580,750	2.72%	10,283,667,960	3.58%	27.98%	4,544,104,085	202,986,820	4.47%	4,341,117,265	2.18%	16.87%
1999	12,188,592,655	295,997,000	2.43%	11,892,595,655	12.50%	48.00%	4,958,217,255	257,920,000	5.20%	4,700,297,255	3.44%	26.54%
2000	13,362,860,770	348,766,600	2.61%	13,014,094,170	6.77%	61.96%	6,533,265,865	212,694,500	3.26%	6,320,571,365	27.48%	70.17%
2001	14,287,992,020	410,370,080	2.87%	13,877,621,940	3.85%	72.70%	6,687,318,400	232,058,620	3.47%	6,455,259,780	-1.19%	73.79%
2002	15,031,954,820	383,098,985	2.55%	14,648,855,835	2.53%	82.30%	6,739,032,430	236,292,650	3.51%	6,502,739,780	-2.76%	75.07%
2003	15,931,822,450	478,898,100	3.01%	15,452,924,350	2.80%	92.31%	6,981,076,800	149,989,300	2.15%	6,831,087,500	1.37%	83.91%
2004	17,052,008,550	376,219,740	2.21%	16,675,788,810	4.67%	107.53%	7,332,576,255	159,872,365	2.18%	7,172,703,890	2.74%	93.11%
2005	18,976,828,875	553,788,570	2.92%	18,423,040,305	8.04%	129.27%	7,929,487,575	203,232,095	2.56%	7,726,255,480	5.37%	108.01%

1995-2005 Rate Annual %chg w/o growth > Resid & Rec. **8.65%**

Comm & Indust **7.60%**

Tax Year	Ag Imprvmts & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwll & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprvmts Total Value					
1992	not avail	not avail	48,017,160					
1993	not avail	not avail	50,540,860					
1994	not avail	not avail	52,840,350					
1995	37,761,185	9,403,935	47,165,120	3,983,500	8.45%	43,181,620	--	--
1996	38,820,110	9,402,660	48,222,770	2,370,400	4.92%	45,852,370	-2.78%	6.18%
1997	40,642,225	9,442,935	50,085,160	2,629,000	5.25%	47,456,160	-1.59%	9.90%
1998	49,226,665	9,030,165	58,256,830	1,480,400	2.54%	56,776,430	13.36%	31.48%
1999	71,415,075	12,006,165	83,421,240	4,192,400	5.03%	79,228,840	36.00%	83.48%
2000	75,789,440	11,814,220	87,603,660	4,255,300	4.86%	83,348,360	-0.09%	93.02%
2001	83,098,840	16,356,005	99,454,845	9,318,320	9.37%	90,136,525	2.89%	108.74%
2002	87,564,330	16,380,180	103,944,510	3,929,370	3.78%	100,015,140	0.56%	131.62%
2003	94,264,725	16,004,930	110,269,655	5,436,700	4.93%	104,832,955	0.85%	142.77%
2004	88,881,960	15,491,240	104,373,200	0	0.00%	104,373,200	-5.35%	141.71%
2005	90,332,969	14,712,800	105,045,769	4,607,500	4.39%	100,438,269	-3.77%	132.59%

1995-2005 Rate Annual %chg w/o growth > Ag Imprvmts **8.81%**

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

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

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

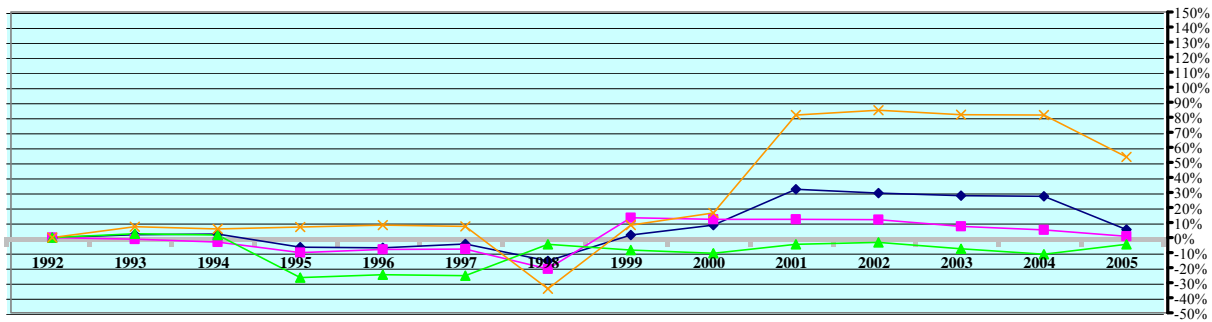
Cnty# **28**  
County **DOUGLAS**

FL area **9**

CHART 2

EXHIBIT **28B** Page 2

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1992-2005



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmitv%chg	Value	Value Chg	Ann%chg	Cmitv%chg	Value	Value Chg	Ann%chg	Cmitv%chg
1992	11,587,030	--	--	--	54,325,080	--	--	--	2,081,900	--	--	--
1993	11,798,020	210,990	1.82%	1.82%	53,730,090	-594,990	-1.10%	-1.10%	2,233,530	151,630	7.28%	7.28%
1994	11,848,160	50,140	0.42%	2.25%	52,736,890	-993,200	-1.85%	-2.92%	2,201,420	-32,110	-1.44%	5.74%
1995	10,855,700	-992,460	-8.38%	-6.31%	48,838,730	-3,898,160	-7.39%	-10.10%	2,228,440	27,020	1.23%	7.04%
1996	10,787,660	-68,040	-0.63%	-6.90%	50,106,040	1,267,310	2.59%	-7.77%	2,254,310	25,870	1.16%	8.28%
1997	11,098,330	310,670	2.88%	-4.22%	50,143,600	37,560	0.07%	-7.70%	2,234,740	-19,570	-0.87%	7.34%
1998	9,786,000	-1,312,330	-11.82%	-15.54%	43,035,970	-7,107,630	-14.17%	-20.78%	1,371,120	-863,620	-38.85%	-34.14%
1999	11,785,060	1,999,060	20.43%	1.71%	61,531,100	18,495,130	42.98%	13.26%	2,252,800	881,680	64.30%	8.21%
2000	12,543,250	758,190	6.43%	8.25%	60,891,470	-639,630	-1.04%	12.09%	2,421,670	168,870	7.50%	16.32%
2001	15,315,560	2,772,310	22.10%	32.18%	60,873,930	-17,540	-0.03%	12.05%	3,779,200	1,357,530	56.06%	81.53%
2002	15,018,800	-296,760	-1.94%	29.62%	60,744,680	-129,250	-0.21%	11.82%	3,846,330	67,130	1.78%	84.75%
2003	14,809,170	-209,630	-1.40%	27.81%	58,413,025	-2,331,655	-3.84%	7.52%	3,781,300	-65,030	-1.69%	81.63%
2004	14,775,830	-33,340	-0.23%	27.52%	57,065,560	-1,347,465	-2.31%	5.04%	3,778,230	-3,070	-0.08%	81.48%
2005	12,205,560	-2,570,270	-17.40%	5.34%	54,813,915	-2,251,645	-3.95%	0.90%	3,199,300	-578,930	-15.32%	53.67%

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

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmitv%chg	Value	Value Chg	Ann%chg	Cmitv%chg	Value	Value Chg	Ann%chg	Cmitv%chg
1992		--	--	--	19,580,610	--	--	--	87,574,620	--	--	--
1993		--	--	--	22,100,020	2,519,410	12.87%	12.87%	89,861,660	2,287,040	2.61%	2.61%
1994		--	--	--	22,247,480		0.00%	13.62%	89,033,950	-827,710	-0.92%	1.67%
1995		--	--	--	2,452,910	-19,794,570	-88.97%	-87.47%	64,375,780	-24,658,170	-27.70%	-26.49%
1996		--	--	--	2,765,420	312,510	12.74%	-85.88%	65,913,430	1,537,650	2.39%	-24.73%
1997		--	--	--	1,946,870	-818,550	-29.60%	-90.06%	65,423,540	-489,890	-0.74%	-25.29%
1998		--	--	--	29,537,680	27,590,810	1417.19%	50.85%	83,730,770	18,307,230	27.98%	-4.39%
1999		--	--	--	4,777,660	-24,760,020	-83.83%	-75.60%	80,346,620	-3,384,150	-4.04%	-8.25%
2000		--	--	--	2,512,900	-2,264,760	-47.40%	-87.17%	78,369,290	-1,977,330	-2.46%	-10.51%
2001		--	--	--	3,690,025	1,177,125	46.84%	-81.15%	83,658,715	5,289,425	6.75%	-4.47%
2002		--	--	--	5,230,405	1,540,380	41.74%	-73.29%	84,840,215	1,181,500	1.41%	-3.12%
2003	98,170	n/a	n/a	n/a	3,955,230	n/a	n/a	n/a	81,056,895	-3,783,320	-4.46%	-7.44%
2004	95,500	-2,670	-2.72%	-2.72%	2,184,110	-1,771,120	-44.78%	-44.78%	77,899,230	-3,157,665	-3.90%	-11.05%
2005	81,850	-13,650	-14.29%	-16.62%	13,276,546	11,092,436	507.87%	235.67%	83,577,171	5,677,941	7.29%	-4.56%

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)<sup>(1)</sup>**

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	12,237,870	11,347	1,079	--	--	57,855,760	75,481	766	--	--	2,420,050	9,543	254	--	--
1993	12,297,690	11,400	1,079	0.00%	0.00%	56,534,610	73,791	766	0.00%	0.00%	2,426,150	9,670	251	-1.18%	-1.18%
1994	12,476,900	11,526	1,082	0.28%	0.28%	55,204,470	71,950	767	0.13%	0.13%	2,362,970	9,407	251	0.00%	-1.18%
1995	10,923,600	11,335	964	-10.91%	-10.66%	49,454,830	71,112	695	-9.39%	-9.27%	2,265,200	9,303	243	-3.19%	-4.33%
1996	10,770,710	11,150	966	0.21%	-10.47%	51,456,850	70,458	730	5.04%	-4.70%	2,324,850	9,511	244	0.41%	-3.94%
1997	11,255,090	11,256	1,000	3.52%	-7.32%	50,859,750	69,579	731	0.14%	-4.57%	2,305,280	9,453	244	0.00%	-3.94%
1998	12,145,550	11,081	1,096	9.60%	1.58%	65,775,870	68,796	956	30.78%	24.80%	2,270,260	9,342	243	-0.41%	-4.33%
1999	11,997,050	10,966	1,094	-0.18%	1.39%	63,358,410	66,317	955	-0.10%	24.67%	2,301,460	9,486	243	0.00%	-4.33%
2000	12,723,790	10,954	1,162	6.22%	7.69%	63,035,410	64,809	973	1.88%	27.02%	1,802,390	6,006	300	23.46%	18.11%
2001	15,501,680	11,008	1,408	21.17%	30.49%	61,692,600	63,469	972	-0.10%	26.89%	3,012,420	6,104	494	64.67%	94.49%
2002	15,243,660	10,829	1,408	0.00%	30.49%	60,728,040	62,442	973	0.10%	27.02%	3,141,540	6,357	494	0.00%	94.49%
2003	14,954,590	10,632	1,407	-0.07%	30.40%	60,539,200	62,261	972	-0.10%	26.89%	3,157,140	6,384	495	0.20%	94.88%
2004	14,761,230	10,498	1,406	-0.06%	30.32%	58,663,300	60,246	974	0.18%	27.12%	3,118,950	6,312	494	-0.18%	94.53%
2005	13,708,120	10,490	1,307	-7.07%	21.11%	64,344,545	57,776	1,114	14.37%	45.39%	3,105,300	6,298	493	-0.20%	94.13%

1992-2005 Rate Ann.%chg AvgVal/Acre: 1.48%

2.92%

5.24%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	116,190	4,593	25	--	--	973,530	1,047	930	--	--	73,603,400	102,010	722	--	--
1993	111,560	4,408	25	0.00%		929,500	434	2,141	130.22%		72,299,510	99,703	725	0.42%	0.42%
1994	108,480	4,287	25	0.00%		914,800	435	2,102	-1.82%		71,067,620	97,605	728	0.41%	0.83%
1995	106,020	4,189	25	0.00%		1,026,530	1,011	1,016	-51.67%		63,776,180	96,949	658	-9.62%	-8.86%
1996	104,910	4,143	25	0.00%		1,009,280	980	1,030	1.38%		65,666,600	96,242	682	3.65%	-5.54%
1997						1,000,380	5,060	198	--		65,420,500	95,349	686	0.59%	-4.99%
1998						102,000	4,029	25	-87.37%		80,293,680	93,248	861	25.51%	19.25%
1999						481,920	4,772	101	304.00%		78,138,840	91,541	854	-0.81%	18.28%
2000						2,698,440	8,356	323	219.80%		80,260,030	90,125	891	4.33%	23.41%
2001						4,263,300	8,068	528	63.47%		84,470,000	88,649	953	6.96%	31.99%
2002						4,258,720	4,586	929	75.95%		83,371,960	84,214	990	3.88%	37.12%
2003	101,200	3,999	25	n/a	n/a	4,561,590	3,815	1,196	n/a	n/a	83,313,720	87,091	957	-3.33%	32.55%
2004	98,180	3,888	25	1.01%	n/a	2,930,080	3,794	772	-35.43%	n/a	79,571,740	84,738	939	-1.88%	30.06%
2005	98,080	3,876	25	0.21%	n/a	7,694,380	3,879	1,983	156.85%	n/a	88,950,425	82,318	1,081	15.07%	49.66%

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

3.15%

28  
**DOUGLAS**

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
463,585	<b>DOUGLAS</b>	1,585,438,050	361,438,425	169,176,295	18,962,858,875	6,875,123,175	1,054,364,400	13,970,000	83,577,171	90,332,969	14,712,800	0	29,210,992,160
<i>cnty sector value % of total value:</i>		5.43%	1.24%	0.58%	64.92%	23.54%	3.61%	0.05%	0.29%	0.31%	0.05%		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
937	BENNINGTON	3,425,070	1,543,820	194,010	30,547,000	5,764,000	142,300	0	0	0	0	0	41,616,200
7,635	ELKHORN	10,321,445	3,408,715	851,420	409,305,280	30,767,500	890,800	0	2,010	0	0	0	455,547,170
392,127	OMAHA	1,467,934,255	330,210,140	146,231,470	12,459,100,530	6,102,820,905	991,120,900	0	0	0	0	0	21,497,418,200
6,314	RALSTON	6,284,435	1,694,305	868,285	225,158,400	54,572,000	8,915,300	0	0	0	0	0	297,492,725
1,803	VALLEY	22,388,055	2,070,875	3,196,550	50,364,400	10,057,800	21,764,100	62,800	0	0	0	0	109,904,580
728	WATERLOO	4,922,525	268,855	846,680	25,178,800	9,611,500	1,454,100	0	0	0	0	0	42,282,460
<b>Total of All City Values:</b>		<b>1,515,275,785</b>	<b>339,196,710</b>	<b>152,188,415</b>	<b>13,199,654,410</b>	<b>6,213,593,705</b>	<b>1,024,287,500</b>	<b>62,800</b>	<b>2,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,444,261,335</b>
<i>% total citysect of cnty sector</i>		95.57%	93.85%	89.96%	69.61%	90.38%	97.15%	0.45%	0.00%				76.83%

**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
0.20%	BENNINGTON	0.22%	0.43%	0.11%	0.16%	0.08%	0.01%						0.14%
1.65%	ELKHORN	0.65%	0.94%	0.50%	2.16%	0.45%	0.08%		0.00%				1.56%
84.59%	OMAHA	92.59%	91.36%	86.44%	65.70%	88.77%	94.00%						73.59%
1.36%	RALSTON	0.40%	0.47%	0.51%	1.19%	0.79%	0.85%						1.02%
0.39%	VALLEY	1.41%	0.57%	1.89%	0.27%	0.15%	2.06%	0.45%					0.38%
0.16%	WATERLOO	0.31%	0.07%	0.50%	0.13%	0.14%	0.14%						0.14%

Cnty#   
 County

FL area