

STATE OF NEBRASKA

DEPARTMENT OF PROPERTY ASSESSMENT AND TAXATION

EXHIBIT 156

GAGE COUNTY

The Department of Property Assessment and Taxation in reviewing the Report and Opinion of the Property Tax Administrator for Gage County determined that the Residential Statistics pages were based on a sales file database that contained three sales that were improperly coded as unimproved. Subsequently, those sales were reclassified as improved. Following this review, the Department has generated new statistics for residential land in Gage County. Therefore the Department wishes to offer the Commission the following:

New statistical reports for the Residential Class of Real Property in Gage County

This exhibit is meant as a substitute for the statistical reports for residential property in the Report and Opinion of the Property Tax Administrator for Gage County.

PA&T 2006 R&O Statistics

Base Stat

Query: 4987

Type: Qualified

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

NUMBER of Sales:	888	MEDIAN:	98	COV:	78.32	95% Median C.I.:	97.28 to 98.66
TOTAL Sales Price:	68,038,276	WGT. MEAN:	96	STD:	81.70	95% Wgt. Mean C.I.:	94.95 to 96.78
TOTAL Adj.Sales Price:	68,041,051	MEAN:	104	AVG.ABS.DEV:	19.38	95% Mean C.I.:	98.95 to 109.69
TOTAL Assessed Value:	65,227,010						
AVG. Adj. Sales Price:	76,622	COD:	19.78	MAX Sales Ratio:	2240.00		
AVG. Assessed Value:	73,453	PRD:	108.82	MIN Sales Ratio:	3.53		

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

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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	111	99.58	105.68	98.98	15.18	106.77	47.30	326.84	98.01 to 100.27	71,365	70,635
10/01/03 TO 12/31/03	98	99.50	108.80	99.12	19.24	109.77	18.75	342.83	97.56 to 102.26	73,414	72,766
01/01/04 TO 03/31/04	79	99.21	101.40	97.26	12.03	104.26	55.71	212.74	96.33 to 102.44	78,115	75,972
04/01/04 TO 06/30/04	135	97.74	102.40	96.70	16.00	105.89	25.00	695.57	96.30 to 99.08	81,916	79,216
07/01/04 TO 09/30/04	127	98.49	100.11	96.78	13.71	103.44	30.32	247.59	96.51 to 99.78	79,031	76,487
10/01/04 TO 12/31/04	104	97.69	119.85	94.87	34.69	126.33	34.01	2240.00	95.63 to 98.52	87,894	83,382
01/01/05 TO 03/31/05	84	97.08	100.62	93.08	27.33	108.10	9.99	333.33	92.69 to 99.85	53,881	50,154
04/01/05 TO 06/30/05	150	95.02	98.52	91.41	21.20	107.78	3.53	450.00	92.65 to 96.70	79,939	73,070
<u>Study Years</u>											
07/01/03 TO 06/30/04	423	98.88	104.55	97.90	15.84	106.79	18.75	695.57	98.20 to 99.58	76,468	74,864
07/01/04 TO 06/30/05	465	96.94	104.11	94.02	23.37	110.73	3.53	2240.00	95.91 to 97.86	76,763	72,170
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	445	98.07	105.65	96.36	19.03	109.64	25.00	2240.00	97.11 to 98.86	81,815	78,835
<u>ALL</u>											
	888	98.00	104.32	95.86	19.78	108.82	3.53	2240.00	97.28 to 98.66	76,622	73,453

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	19	97.05	97.61	97.66	16.03	99.95	3.53	213.75	96.23 to 100.15	100,247	97,897
ADAMS	28	97.85	94.86	97.46	20.69	97.33	34.01	190.20	95.58 to 98.86	64,833	63,189
BARNESTON	4	84.44	77.21	76.65	21.78	100.73	41.17	98.80	N/A	26,500	20,312
BEATRICE	547	98.31	103.04	96.24	15.85	107.06	30.32	342.25	96.81 to 99.47	81,978	78,898
BEATRICE SUBDIVISION	12	96.25	92.30	95.82	5.63	96.33	42.84	100.08	95.50 to 96.91	142,522	136,558
BLUE SPRINGS	15	94.58	89.89	91.32	29.70	98.43	20.00	201.60	57.35 to 100.00	27,111	24,758
CLATONIA	12	99.18	97.31	98.16	4.84	99.14	62.38	115.05	98.53 to 99.72	62,708	61,552
CORTLAND	25	98.94	91.94	90.84	8.38	101.21	55.79	108.50	87.22 to 99.34	115,444	104,866
ELLIS	1	87.86	87.86	87.86			87.86	87.86	N/A	22,000	19,330
FILLEY	13	95.92	85.78	92.97	18.79	92.26	22.73	134.33	74.41 to 99.89	52,269	48,594
HOLMESVILLE	6	83.87	84.16	84.88	31.33	99.15	37.16	132.40	37.16 to 132.40	30,494	25,883
LIBERTY	5	100.00	140.01	120.01	41.94	116.66	96.66	291.18	N/A	6,740	8,089
ODELL	15	99.15	102.51	95.04	9.87	107.85	84.52	133.33	95.81 to 111.34	37,703	35,834
PICKRELL	9	96.33	81.28	95.89	19.58	84.77	35.00	105.61	42.54 to 100.00	58,877	56,458
ROCKFORD	1	95.64	95.64	95.64			95.64	95.64	N/A	59,000	56,425
RURAL	76	97.69	136.83	96.96	53.53	141.12	16.65	2240.00	95.59 to 99.68	88,132	85,453
RURAL SUB NORTH	25	96.67	87.95	89.01	18.18	98.81	9.99	153.85	90.19 to 100.00	91,562	81,497
RURAL SUB SOUTH	1	96.37	96.37	96.37			96.37	96.37	N/A	230,500	222,140
VIRGINIA	3	94.38	88.82	96.94	9.86	91.63	72.08	100.00	N/A	4,133	4,006
WYMORE	71	98.22	109.84	98.23	22.42	111.81	18.75	450.00	97.47 to 99.56	32,601	32,025
ALL	888	98.00	104.32	95.86	19.78	108.82	3.53	2240.00	97.28 to 98.66	76,622	73,453

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
0	1	96.21	96.21	96.21			96.21	96.21	N/A	250,000	240,520
1	754	98.27	102.04	95.98	16.69	106.31	18.75	450.00	97.51 to 98.91	73,187	70,243
2	31	97.14	157.79	95.46	86.97	165.30	16.65	2240.00	94.74 to 99.85	108,518	103,589
3	102	96.82	105.02	95.33	22.42	110.16	3.53	695.57	95.94 to 98.38	90,623	86,391
ALL	888	98.00	104.32	95.86	19.78	108.82	3.53	2240.00	97.28 to 98.66	76,622	73,453

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	792	98.37	102.87	96.59	13.50	106.50	34.01	342.25	97.65 to 98.94	83,170	80,330
2	96	81.17	116.29	73.96	83.65	157.23	3.53	2240.00	66.67 to 95.50	22,603	16,717
ALL	888	98.00	104.32	95.86	19.78	108.82	3.53	2240.00	97.28 to 98.66	76,622	73,453

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	873	98.01	104.32	95.84	19.90	108.84	3.53	2240.00	97.27 to 98.67	77,448	74,230
06	1	97.37	97.37	97.37			97.37	97.37	N/A	13,500	13,145
07	14	97.46	104.80	99.11	13.11	105.74	81.95	166.06	92.92 to 120.64	29,614	29,350
<u>ALL</u>	<u>888</u>	<u>98.00</u>	<u>104.32</u>	<u>95.86</u>	<u>19.78</u>	<u>108.82</u>	<u>3.53</u>	<u>2240.00</u>	<u>97.28 to 98.66</u>	<u>76,622</u>	<u>73,453</u>

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0001	104	97.75	102.77	95.89	22.79	107.17	18.75	450.00	97.08 to 99.09	34,135	32,732
34-0015	599	98.01	107.13	96.42	20.63	111.11	16.65	2240.00	96.80 to 99.21	83,261	80,279
34-0034	87	96.72	93.40	94.91	17.70	98.41	3.53	213.75	95.48 to 98.14	71,573	67,933
34-0100	21	99.46	102.09	96.54	8.18	105.75	84.52	133.33	96.59 to 103.36	40,525	39,123
48-0300	7	97.51	95.65	99.16	15.51	96.46	42.84	116.67	42.84 to 116.67	76,325	75,686
55-0160	43	98.20	93.48	91.35	14.79	102.33	9.99	200.00	92.67 to 99.33	126,178	115,268
67-0069	9	98.53	118.01	102.00	27.76	115.70	72.08	291.18	94.38 to 113.69	14,566	14,857
76-0002	1	99.27	99.27	99.27			99.27	99.27	N/A	55,000	54,600
76-0082	17	99.08	97.26	95.38	7.11	101.97	62.38	122.60	97.42 to 99.90	81,961	78,179
NonValid School											
<u>ALL</u>	<u>888</u>	<u>98.00</u>	<u>104.32</u>	<u>95.86</u>	<u>19.78</u>	<u>108.82</u>	<u>3.53</u>	<u>2240.00</u>	<u>97.28 to 98.66</u>	<u>76,622</u>	<u>73,453</u>

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	133	94.38	110.99	87.17	56.47	127.32	3.53	2240.00	81.95 to 97.05	39,432	34,374
Prior TO 1860											
1860 TO 1899	9	98.53	106.33	104.27	8.73	101.97	95.89	150.94	98.00 to 113.69	24,050	25,076
1900 TO 1919	207	100.04	112.41	100.55	21.91	111.80	34.01	342.25	98.91 to 102.46	46,246	46,499
1920 TO 1939	124	98.36	100.50	96.71	13.77	103.92	41.17	201.89	96.02 to 99.47	50,830	49,159
1940 TO 1949	36	95.46	99.30	94.31	10.10	105.30	75.30	240.43	93.72 to 97.63	77,996	73,554
1950 TO 1959	68	99.93	105.88	99.79	13.17	106.10	76.44	297.42	98.35 to 103.35	78,868	78,700
1960 TO 1969	101	97.74	100.34	97.09	8.98	103.34	76.15	202.79	96.16 to 99.08	94,959	92,201
1970 TO 1979	102	98.98	99.76	97.87	6.82	101.93	76.47	138.47	96.81 to 99.78	105,285	103,040
1980 TO 1989	26	95.10	94.95	93.43	9.91	101.63	70.98	120.43	88.90 to 100.00	135,460	126,561
1990 TO 1994	20	97.20	94.48	94.53	5.24	99.94	78.75	100.80	92.24 to 99.89	159,590	150,865
1995 TO 1999	28	94.69	94.20	93.21	6.16	101.06	81.01	114.58	90.64 to 96.00	196,825	183,469
2000 TO Present	34	95.13	91.35	91.02	8.93	100.37	70.27	107.35	85.13 to 98.38	175,831	160,039
<u>ALL</u>	<u>888</u>	<u>98.00</u>	<u>104.32</u>	<u>95.86</u>	<u>19.78</u>	<u>108.82</u>	<u>3.53</u>	<u>2240.00</u>	<u>97.28 to 98.66</u>	<u>76,622</u>	<u>73,453</u>

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Base Stat

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	25	133.33	265.48	225.16	132.76	117.91	20.00	2240.00	98.80 to 201.60	1,758	3,958
5000 TO 9999	36	98.68	108.85	112.73	45.55	96.56	18.75	342.83	92.31 to 120.00	6,999	7,890
Total \$ _____											
1 TO 9999	61	100.00	173.04	129.43	100.35	133.70	18.75	2240.00	98.00 to 124.00	4,851	6,278
10000 TO 29999	147	100.00	112.11	110.55	31.82	101.41	16.65	297.42	98.40 to 106.00	18,884	20,875
30000 TO 59999	197	100.13	99.52	99.09	14.32	100.44	3.53	202.79	99.15 to 102.44	42,795	42,406
60000 TO 99999	231	98.14	96.56	96.57	8.21	99.99	30.82	138.47	96.81 to 98.92	77,597	74,934
100000 TO 149999	150	96.41	95.22	95.02	5.85	100.21	55.79	120.89	95.18 to 97.56	121,455	115,404
150000 TO 249999	87	94.86	92.26	92.30	6.55	99.95	70.98	107.35	91.15 to 95.97	182,312	168,280
250000 TO 499999	15	95.07	91.92	91.77	6.21	100.17	70.27	104.00	87.31 to 96.21	302,251	277,363
ALL	888	98.00	104.32	95.86	19.78	108.82	3.53	2240.00	97.28 to 98.66	76,622	73,453

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	28	81.46	94.25	38.60	73.00	244.17	3.53	450.00	38.79 to 100.00	4,474	1,726
5000 TO 9999	43	96.00	97.40	68.59	38.76	142.01	9.99	291.18	73.72 to 99.85	10,698	7,337
Total \$ _____											
1 TO 9999	71	95.50	96.16	62.17	48.35	154.67	3.53	450.00	69.09 to 98.80	8,243	5,125
10000 TO 29999	142	99.57	126.73	94.24	47.93	134.47	30.49	2240.00	97.03 to 101.42	21,345	20,116
30000 TO 59999	206	100.19	107.64	100.66	18.39	106.94	50.00	326.84	99.33 to 102.73	43,895	44,183
60000 TO 99999	232	98.56	99.83	98.42	7.74	101.44	55.79	202.79	97.42 to 99.17	79,388	78,131
100000 TO 149999	162	96.06	94.77	93.90	6.66	100.93	70.98	124.78	94.97 to 96.80	129,702	121,790
150000 TO 249999	64	96.16	95.12	94.45	5.17	100.70	70.27	114.58	95.03 to 97.86	195,086	184,264
250000 TO 499999	11	95.34	94.34	93.91	4.46	100.46	81.01	104.00	84.48 to 99.86	315,163	295,956
ALL	888	98.00	104.32	95.86	19.78	108.82	3.53	2240.00	97.28 to 98.66	76,622	73,453

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QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	138	95.04	110.41	88.58	54.29	124.64	3.53	2240.00	87.95 to 97.27		45,001	39,864
10	3	99.85	106.19	98.67	9.78	107.62	94.71	124.00	N/A		16,666	16,445
20	120	99.57	112.39	102.00	22.84	110.18	41.17	326.84	98.10 to 102.00		34,173	34,858
25	7	95.12	86.48	92.94	13.21	93.04	34.01	101.92	34.01 to 101.92		70,082	65,136
30	488	98.66	102.92	97.21	12.92	105.87	55.79	342.25	97.85 to 99.33		79,163	76,958
35	61	95.60	97.78	94.50	9.20	103.47	77.70	200.37	94.58 to 98.07		144,497	136,548
40	65	96.81	96.18	94.27	5.12	102.03	70.27	113.50	95.78 to 99.02		133,179	125,552
45	2	92.13	92.13	92.42	2.61	99.69	89.73	94.53	N/A		178,450	164,922
50	3	85.18	89.93	89.64	5.77	100.32	84.94	99.68	N/A		170,166	152,538
55	1	92.91	92.91	92.91			92.91	92.91	N/A		219,500	203,930
<u>ALL</u>												
	888	98.00	104.32	95.86	19.78	108.82	3.53	2240.00	97.28 to 98.66		76,622	73,453

STYLE											Avg. Adj.	Avg.
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(blank)	133	94.83	110.99	88.54	55.61	125.36	3.53	2240.00	87.95 to 97.05		46,001	40,730
100	17	98.00	103.42	99.42	11.29	104.02	76.15	166.06	95.49 to 108.50		29,623	29,452
101	523	99.10	104.58	97.08	14.60	107.73	34.01	342.25	98.36 to 99.47		81,964	79,573
102	58	97.33	102.95	96.30	10.34	106.91	80.75	190.20	96.11 to 98.37		98,394	94,752
103	11	96.81	96.28	94.43	7.86	101.95	85.02	112.90	85.28 to 103.29		110,727	104,564
104	95	96.11	99.52	95.56	13.49	104.14	55.79	172.12	94.87 to 98.69		64,917	62,037
106	15	97.58	97.27	97.17	10.23	100.10	62.38	134.33	91.15 to 103.53		76,853	74,678
111	13	98.10	100.74	99.89	4.46	100.85	95.12	114.61	95.97 to 105.92		95,184	95,075
301	4	88.40	88.25	88.28	7.48	99.97	81.05	95.15	N/A		125,750	111,007
302	1	93.71	93.71	93.71			93.71	93.71	N/A		120,000	112,450
304	17	97.63	95.13	91.43	11.26	104.05	70.27	120.89	80.79 to 103.85		141,615	129,480
309	1	100.13	100.13	100.13			100.13	100.13	N/A		39,000	39,050
<u>ALL</u>												
	888	98.00	104.32	95.86	19.78	108.82	3.53	2240.00	97.28 to 98.66		76,622	73,453

PA&T 2006 R&O Statistics

Base Stat

Query: 4987

Type: Qualified

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

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

NUMBER of Sales:	888	MEDIAN:	98	COV:	78.32	95% Median C.I.:	97.28 to 98.66
TOTAL Sales Price:	68,038,276	WGT. MEAN:	96	STD:	81.70	95% Wgt. Mean C.I.:	94.95 to 96.78
TOTAL Adj.Sales Price:	68,041,051	MEAN:	104	AVG.ABS.DEV:	19.38	95% Mean C.I.:	98.95 to 109.69
TOTAL Assessed Value:	65,227,010						
AVG. Adj. Sales Price:	76,622	COD:	19.78	MAX Sales Ratio:	2240.00		
AVG. Assessed Value:	73,453	PRD:	108.82	MIN Sales Ratio:	3.53		

Printed: 04/21/2006 13:11:19

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	138	95.04	110.41	88.58	54.29	124.64	3.53	2240.00	87.95 to 97.27	45,001	39,864
10	7	138.17	130.37	141.06	27.52	92.42	57.35	190.20	57.35 to 190.20	7,910	11,158
20	75	99.85	112.26	102.42	22.34	109.61	34.01	326.84	98.53 to 106.00	37,185	38,084
25	2	104.79	104.79	105.76	2.74	99.08	101.92	107.67	N/A	39,250	41,512
30	489	98.42	103.28	97.23	13.48	106.22	52.66	342.25	97.58 to 99.15	77,240	75,104
35	16	95.54	92.73	91.63	8.23	101.20	77.70	108.50	81.01 to 99.44	172,118	157,708
40	135	97.12	97.28	94.44	8.27	103.00	58.16	161.91	95.91 to 98.49	115,969	109,523
50	22	97.74	106.50	98.22	13.85	108.43	87.06	297.42	93.79 to 102.03	99,547	97,776
60	4	98.85	98.44	97.15	3.98	101.33	92.91	103.17	N/A	134,375	130,542
ALL	888	98.00	104.32	95.86	19.78	108.82	3.53	2240.00	97.28 to 98.66	76,622	73,453