

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 seventy-five percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2)(R.S. Supp., 2006). 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., 2006) 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 sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual 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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2007 Commission Summary

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Residential Real Property - Current

Number of Sales	1184	COD	12.55
Total Sales Price	\$ 159835766	PRD	103.87
Total Adj. Sales Price	\$ 159759016	COV	23.81
Total Assessed Value	\$ 152668295	STD	23.63
Avg. Adj. Sales Price	\$ 134931.60	Avg. Abs. Dev.	12.37
Avg. Assessed Value	\$ 128942.82	Min	25.30
Median	98.55	Max	371.86
Wgt. Mean	95.56	95% Median C.I.	98.08 to 98.88
Mean	99.26	95% Wgt. Mean C.I.	94.54 to 96.58
		95% Mean C.I.	97.91 to 100.61
% of Value of the Class of all Real Property Value in the County			67.5
% of Records Sold in the Study Period			9.17
% of Value Sold in the Study Period			11.76
Average Assessed Value of the Base			100,534

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	1184	98.55	12.55	103.87
2006	1538	94.79	15.74	102.96
2005	1412	95.37	13.63	102.65
2004	1195	93.41	15.90	102.50
2003	1,155	93	13.38	100.34
2002	1,294	82	14.27	101.26
2001	1,427	94	13.13	100.39

2007 Commission Summary

13 Cass

Commercial Real Property - Current

Number of Sales	87	COD	17.73
Total Sales Price	\$ 15935544	PRD	110.89
Total Adj. Sales Price	\$ 15090002	COV	24.95
Total Assessed Value	\$ 14161373	STD	25.97
Avg. Adj. Sales Price	\$ 173448.30	Avg. Abs. Dev.	17.80
Avg. Assessed Value	\$ 162774.40	Min	50.87
Median	100.42	Max	187.79
Wgt. Mean	93.85	95% Median C.I.	98.21 to 104.08
Mean	104.06	95% Wgt. Mean C.I.	81.74 to 105.95
		95% Mean C.I.	98.61 to 109.52
% of Value of the Class of all Real Property Value in the County			9.08
% of Records Sold in the Study Period			9.44
% of Value Sold in the Study Period			8.11
Average Assessed Value of the Base			189,335

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	87	100.42	17.73	110.89
2006	84	98.35	12.78	105.09
2005	84	97.79	15.99	101.07
2004	80	83.86	25.12	98.80
2003	93	92	19.71	100.37
2002	96	96	19.8	100.51
2001	105	93	12.38	100.06

2007 Opinions of the Property Tax Administrator for Cass County

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

Residential Real Property

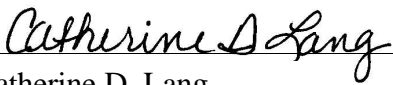
It is my opinion that the level of value of the class of residential real property in Cass County is 99% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Cass County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Cass County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Cass County is not in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.




Catherine D. Lang
Property Tax Administrator

**2007 Correlation Section
for Cass County**

Residential Real Property

I. Correlation

RESIDENTIAL: For this class of property the actions of the assessor's office are apparent and the results are from the continued efforts for better equalization and uniformity. The median is most representative of the overall level of value for this class of property. The overall qualitative statistics are not as good as expected but still indicate the assessment uniformity is not significantly out of line. There is a significant change in the sale count between the preliminary and the final sale count due to the above mentioned policy change and the identification of these properties through the pickup process of their assessment cycle.

**2007 Correlation Section
for Cass County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	1771	1184	66.85
2006	1953	1538	78.75
2005	1824	1412	77.41
2004	1526	1195	78.31
2003	1498	1155	77.1
2002	1612	1294	80.27
2001	1776	1427	80.35

RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessor. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file. The percentage has decreased from previous years averages due to a department policy change in eliminating extensively changed properties from the sales file.

2007 Correlation Section for Cass County

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 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.

Gloudemans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2007 Correlation Section
for Cass County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	93.49	3.78	97.02	98.55
2006	90.85	5.84	96.16	94.79
2005	92.88	3.77	96.38	95.37
2004	90.50	8.05	97.78	93.41
2003	88	6.38	93.61	91
2002	92	4.67	96.3	92
2001	86	10.83	95.31	94

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

**2007 Correlation Section
for Cass County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 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 Changes

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.

**2007 Correlation Section
for Cass County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
6.02	2007	3.78
5.56	2006	5.84
1.82	2005	3.77
3.32	2004	8.05
2	2003	6
0.2	2002	0.42
15.01	2001	10.83

RESIDENTIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are similar and strongly support each other. But also the sales file may be more influenced by the influx of new construction than the average growth of the remaining residential parcels in the county.

2007 Correlation Section for Cass County

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 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.

**2007 Correlation Section
for Cass County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	98.55	95.56	99.26

RESIDENTIAL: As demonstrated by the above table there continues to be a small between the median and the weighted mean. The median level of value is within the acceptable range but a lower weighted mean is indicating that the total value of this class or subclasses within maybe undervalued. The county has improved by narrowing this difference through appraisal work. The median is the best indicator of the level of value for this county.

**2007 Correlation Section
for Cass County**

VI. Analysis of R&O COD and PRD

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

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

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

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

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

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

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

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

	COD	PRD
R&O Statistics	12.55	103.87
Difference	0	0.87

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

**2007 Correlation Section
for Cass County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1324	1184	-140
Median	93.49	98.55	5.06
Wgt. Mean	90.07	95.56	5.49
Mean	93.49	99.26	5.77
COD	13.91	12.55	-1.36
PRD	103.80	103.87	0.07
Min Sales Ratio	26.07	25.30	-0.77
Max Sales Ratio	689.90	371.86	-318.04

RESIDENTIAL: The statistics for this county represent the assessment actions completed for this property class by the county for this assessment year. There is a significant change in the sale count between the preliminary and the final sale count due to the above mentioned policy change and the identification of these properties through the pickup process of their assessment cycle.

**2007 Correlation Section
for Cass County**

Commerical Real Property

I. Correlation

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

**2007 Correlation Section
for Cass County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	143	87	60.84
2006	130	84	64.62
2005	129	84	65.12
2004	115	80	69.57
2003	143	93	65.03
2002	158	96	60.76
2001	173	105	60.69

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

**2007 Correlation Section
for Cass County**

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 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.

Gloudemans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2007 Correlation Section
for Cass County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	98.35	0.25	98.6	100.42
2006	97.43	8.42	105.64	98.35
2005	96.30	4.15	100.29	97.79
2004	83.86	15.36	96.74	83.86
2003	87	0.88	87.77	92
2002	85	0.29	85.25	84
2001	92	4.67	96.3	93

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

**2007 Correlation Section
for Cass County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 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 Changes

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.

**2007 Correlation Section
for Cass County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
3.94	2007	0.25
20.58	2006	8.42
4.62	2005	4.15
0	2004	15.36
1	2003	1
-3.71	2002	-0.39
2.58	2001	4.67

COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are not similar and do not support each other. But also the sales file may be more influenced by the influx of large parcels that do not influence the average growth of the remaining commercial parcels in the county.

2007 Correlation Section for Cass County

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 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.

**2007 Correlation Section
for Cass County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	100.42	93.85	104.06

COMMERCIAL: The measure of central tendency of the median in the above table is the only measure within the acceptable range. But this table also shows significant variation with the weighted mean falling below the range and the mean rising above the range. The median level of value is within the acceptable range but the low weighted mean is indicating that the total value of this class or subclasses within maybe undervalued. The median is the best indicator of the level of value for this county.

**2007 Correlation Section
for Cass County**

VI. Analysis of R&O COD and PRD

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

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

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

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

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

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

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

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

	COD	PRD
R&O Statistics	17.73	110.89
Difference	0	7.89

COMMERCIAL: The coefficient of dispersion on the qualified sales is within the acceptable range. But the price-related differential on the qualified sales is outside the range. Being that the commercial class of properties not being a homogeneous grouping of properties and or sales can contribute to a greater discrepancy with the quality statistics. Also the high PRD relates to the low weighted mean and a high mean. However, this class of property will continue to be reviewed to establish closer uniformity.

**2007 Correlation Section
for Cass County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	96	87	-9
Median	98.35	100.42	2.07
Wgt. Mean	87.10	93.85	6.75
Mean	98.73	104.06	5.33
COD	17.63	17.73	0.1
PRD	113.36	110.89	-2.47
Min Sales Ratio	43.28	50.87	7.59
Max Sales Ratio	204.17	187.79	-16.38

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

**2007 County Abstract of Assessment for Real Property, Form 45 Compared with the
2006 Certificate of Taxes Levied (CTL)**

13 Cass

	2006 CTL County Total	2007 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2007 Growth (New Construction Value)	% Change excl. Growth
1. Residential	1,225,816,457	1,289,983,202	64,166,745	5.23	17,553,133	3.8
2. Recreational	7,889,208	7,914,206	24,998	0.32	0	0.32
3. Ag-Homesite Land, Ag-Res Dwellings	119,705,776	118,384,707	-1,321,069	-1.1	*-----	-1.1
4. Total Residential (sum lines 1-3)	1,353,411,441	1,416,282,115	62,870,674	4.65	17,553,133	3.35
5. Commercial	122,922,634	128,532,402	5,609,768	4.56	3,005,855	2.12
6. Industrial	48,205,809	46,034,923	-2,170,886	-4.5	0	-4.5
7. Ag-Farmsite Land, Outbuildings	36,694,362	36,592,915	-101,447	-0.28	1,934,713	-5.55
8. Minerals	234,963	2,477,768	2,242,805	954.54	0	954.54
9. Total Commercial (sum lines 5-8)	208,057,768	213,638,008	5,580,240	2.68	3,005,855	1.24
10. Total Non-Agland Real Property	1,561,469,209	1,629,941,873	68,472,664	4.39	22,493,701	2.94
11. Irrigated	3,350,453	3,350,453	0	0		
12. Dryland	329,682,860	328,802,150	-880,710	-0.27		
13. Grassland	18,439,142	18,243,548	-195,594	-1.06		
14. Wasteland	380,122	372,071	-8,051	-2.12		
15. Other Agland	1,930,318	1,789,948	-140,370	-7.27		
16. Total Agricultural Land	353,782,895	352,558,170	-1,224,725	-0.35		
17. Total Value of All Real Property (Locally Assessed)	1,915,252,104	1,982,500,043	67,247,939	3.51	22,493,701	2.34

*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 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1184	MEDIAN:	99	COV:	23.81	95% Median C.I.:	98.08 to 98.88
TOTAL Sales Price:	159,835,766	WGT. MEAN:	96	STD:	23.63	95% Wgt. Mean C.I.:	94.54 to 96.58
TOTAL Adj.Sales Price:	159,759,016	MEAN:	99	AVG.ABS.DEV:	12.37	95% Mean C.I.:	97.91 to 100.61
TOTAL Assessed Value:	152,668,295						
AVG. Adj. Sales Price:	134,931	COD:	12.55	MAX Sales Ratio:	371.86		
AVG. Assessed Value:	128,942	PRD:	103.87	MIN Sales Ratio:	25.30		

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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>											
07/01/04 TO 09/30/04	184	100.72	102.99	100.18	12.07	102.81	47.55	253.64	99.68 to 102.40	140,508	140,760
10/01/04 TO 12/31/04	131	99.80	99.39	99.21	10.05	100.18	57.11	168.84	98.67 to 101.20	125,930	124,933
01/01/05 TO 03/31/05	116	99.46	99.89	95.18	13.67	104.94	25.30	327.51	97.03 to 100.01	127,744	121,593
04/01/05 TO 06/30/05	206	98.68	102.45	95.60	16.32	107.17	44.64	266.29	97.47 to 99.95	126,295	120,736
07/01/05 TO 09/30/05	201	98.11	98.19	95.04	11.75	103.32	54.15	250.26	96.85 to 98.88	139,350	132,432
10/01/05 TO 12/31/05	113	97.56	97.80	94.05	11.04	103.98	64.04	371.86	95.99 to 98.82	143,094	134,582
01/01/06 TO 03/31/06	107	96.25	94.84	89.95	11.69	105.44	43.33	181.94	94.54 to 97.51	146,559	131,830
04/01/06 TO 06/30/06	126	96.99	94.64	92.71	10.65	102.08	47.54	164.68	94.49 to 98.08	132,636	122,961
<u>Study Years</u>											
07/01/04 TO 06/30/05	637	99.70	101.51	97.66	13.33	103.94	25.30	327.51	99.11 to 100.04	130,590	127,539
07/01/05 TO 06/30/06	547	97.26	96.64	93.28	11.40	103.60	43.33	371.86	96.64 to 97.94	139,987	130,576
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	636	98.44	99.81	95.05	13.49	105.01	25.30	371.86	97.77 to 98.92	133,670	127,048
<u>ALL</u>											
	1184	98.55	99.26	95.56	12.55	103.87	25.30	371.86	98.08 to 98.88	134,931	128,942

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RES	1184	98.55	99.26	95.56	12.55	103.87	25.30	371.86	98.08 to 98.88	134,931	128,942
<u>ALL</u>											
	1184	98.55	99.26	95.56	12.55	103.87	25.30	371.86	98.08 to 98.88	134,931	128,942

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	559	99.38	101.65	98.88	11.06	102.80	47.55	371.86	98.61 to 99.85	103,001	101,848
2	153	98.82	99.50	96.14	10.28	103.49	25.30	223.36	98.04 to 99.54	177,847	170,988
3	472	96.76	96.35	92.80	15.04	103.82	43.33	327.51	95.79 to 97.98	158,835	147,401
<u>ALL</u>											
	1184	98.55	99.26	95.56	12.55	103.87	25.30	371.86	98.08 to 98.88	134,931	128,942

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	967	98.39	98.52	95.79	10.99	102.84	47.41	371.86	97.87 to 98.72	152,514	146,099
2	196	99.99	103.30	91.73	19.80	112.62	25.30	266.29	98.69 to 100.00	45,524	41,759
3	21	96.38	95.67	95.55	13.43	100.13	62.01	150.95	87.42 to 99.78	159,745	152,636
<u>ALL</u>											
	1184	98.55	99.26	95.56	12.55	103.87	25.30	371.86	98.08 to 98.88	134,931	128,942

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1184	MEDIAN:	99	COV:	23.81	95% Median C.I.:	98.08 to 98.88
TOTAL Sales Price:	159,835,766	WGT. MEAN:	96	STD:	23.63	95% Wgt. Mean C.I.:	94.54 to 96.58
TOTAL Adj.Sales Price:	159,759,016	MEAN:	99	AVG.ABS.DEV:	12.37	95% Mean C.I.:	97.91 to 100.61
TOTAL Assessed Value:	152,668,295						
AVG. Adj. Sales Price:	134,931	COD:	12.55	MAX Sales Ratio:	371.86		
AVG. Assessed Value:	128,942	PRD:	103.87	MIN Sales Ratio:	25.30		

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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	1153	98.49	99.26	95.47	12.32	103.97	25.30	371.86	98.05 to 98.85	136,651	130,465
06											
07	31	99.42	99.08	101.87	20.92	97.26	48.06	223.36	81.16 to 104.79	70,978	72,308
ALL	1184	98.55	99.26	95.56	12.55	103.87	25.30	371.86	98.08 to 98.88	134,931	128,942

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	555	99.42	99.87	96.69	10.16	103.29	44.64	371.86	98.85 to 99.79	132,252	127,872
13-0022	57	98.85	97.29	89.12	14.67	109.18	47.41	181.94	95.99 to 100.55	134,109	119,514
13-0032	16	90.61	100.59	93.69	21.75	107.37	43.33	174.15	86.39 to 108.72	140,397	131,533
13-0056	287	98.78	102.69	98.68	15.74	104.07	45.34	327.51	97.56 to 100.00	130,890	129,157
13-0097	60	88.60	87.70	84.50	13.84	103.79	57.11	130.31	83.72 to 96.73	133,201	112,556
55-0145	118	93.96	94.37	92.37	10.37	102.17	25.30	167.77	91.46 to 97.45	146,223	135,061
66-0027	9	83.48	81.86	80.27	9.81	101.97	71.00	95.51	71.00 to 95.51	71,000	56,994
66-0111	27	97.95	105.80	99.57	12.72	106.26	76.88	266.29	96.49 to 100.02	133,968	133,392
78-0001	55	98.08	99.58	94.78	14.80	105.07	50.00	192.65	93.71 to 101.97	170,905	161,978
NonValid School											
ALL	1184	98.55	99.26	95.56	12.55	103.87	25.30	371.86	98.08 to 98.88	134,931	128,942

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	210	100.00	103.89	91.60	21.31	113.41	25.30	253.64	99.05 to 100.00	43,454	39,805
Prior TO 1860	5	98.67	113.41	102.16	19.61	111.00	87.33	180.31	N/A	131,590	134,437
1860 TO 1899	105	98.72	98.11	93.25	13.14	105.21	57.11	250.26	96.67 to 99.85	99,628	92,906
1900 TO 1919	100	97.30	101.44	94.85	18.69	106.94	60.09	371.86	91.91 to 99.44	96,779	91,796
1920 TO 1939	37	98.66	96.79	93.14	13.51	103.92	67.17	164.64	86.39 to 102.40	118,071	109,971
1940 TO 1949	26	97.81	99.06	97.07	9.86	102.05	72.24	159.10	96.10 to 101.91	98,828	95,934
1950 TO 1959	57	98.55	103.26	98.95	11.40	104.36	62.01	266.29	97.02 to 99.94	94,381	93,391
1960 TO 1969	61	100.18	103.33	102.57	7.57	100.73	79.63	158.19	98.17 to 102.26	136,463	139,972
1970 TO 1979	165	98.44	98.04	97.19	10.11	100.88	48.06	223.36	96.62 to 99.81	133,214	129,467
1980 TO 1989	89	100.18	100.17	98.97	9.24	101.21	47.41	157.85	98.68 to 101.47	156,935	155,320
1990 TO 1994	67	98.82	97.11	96.57	6.85	100.55	58.89	120.43	96.86 to 99.87	250,981	242,384
1995 TO 1999	102	97.72	95.85	95.11	7.87	100.77	66.29	150.95	95.20 to 98.85	200,521	190,719
2000 TO Present	160	96.26	93.60	92.83	7.82	100.82	61.30	133.36	94.47 to 97.51	224,860	208,739
ALL	1184	98.55	99.26	95.56	12.55	103.87	25.30	371.86	98.08 to 98.88	134,931	128,942

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

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TOTAL Assessed Value:	152,668,295						
AVG. Adj. Sales Price:	134,931	COD:	12.55	MAX Sales Ratio:	371.86		
AVG. Assessed Value:	128,942	PRD:	103.87	MIN Sales Ratio:	25.30		

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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	26	119.52	132.25	127.30	28.72	103.89	76.13	266.29	100.56 to 147.45	3,061	3,897
5000 TO 9999	34	97.68	99.48	100.92	17.73	98.57	63.94	187.37	93.69 to 108.43	7,227	7,294
Total \$ _____											
1 TO 9999	60	104.02	113.68	107.37	25.39	105.87	63.94	266.29	96.23 to 115.13	5,422	5,822
10000 TO 29999	72	100.10	113.82	113.76	27.97	100.05	44.64	371.86	99.99 to 110.25	19,094	21,721
30000 TO 59999	107	100.00	107.07	106.95	19.08	100.11	48.06	327.51	99.86 to 101.61	45,546	48,711
60000 TO 99999	256	99.60	100.46	100.46	9.38	100.00	47.54	221.23	98.66 to 100.42	82,967	83,352
100000 TO 149999	271	98.23	96.72	96.72	10.21	100.00	58.53	164.68	97.32 to 99.25	124,198	120,121
150000 TO 249999	284	96.60	93.89	93.94	8.99	99.95	43.33	158.19	95.86 to 97.77	189,545	178,054
250000 TO 499999	125	97.48	93.29	92.92	9.19	100.40	25.30	120.17	95.50 to 98.45	315,106	292,788
500000 +	9	89.96	88.49	88.50	9.66	99.99	69.94	104.57	76.34 to 96.71	563,188	498,420
ALL											
	1184	98.55	99.26	95.56	12.55	103.87	25.30	371.86	98.08 to 98.88	134,931	128,942

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	31	104.00	113.29	98.65	28.66	114.84	45.34	215.65	93.92 to 121.93	3,648	3,599
5000 TO 9999	29	96.66	99.35	96.62	15.11	102.83	63.94	184.75	93.69 to 105.13	7,622	7,364
Total \$ _____											
1 TO 9999	60	99.08	106.55	97.31	22.85	109.50	45.34	215.65	94.88 to 108.76	5,569	5,419
10000 TO 29999	72	100.00	103.97	93.56	24.38	111.12	44.64	266.29	98.49 to 103.50	20,726	19,392
30000 TO 59999	114	99.94	99.60	94.77	14.86	105.10	47.54	181.94	98.70 to 100.00	48,858	46,301
60000 TO 99999	285	98.49	98.43	93.42	12.59	105.36	25.30	371.86	97.39 to 99.36	90,363	84,420
100000 TO 149999	265	98.48	98.80	95.87	10.72	103.05	64.04	253.64	97.57 to 99.31	129,284	123,949
150000 TO 249999	276	97.79	98.02	95.43	10.07	102.72	47.41	221.23	96.86 to 98.48	198,084	189,033
250000 TO 499999	107	98.78	98.25	97.08	6.79	101.20	69.94	158.19	97.48 to 99.87	325,503	316,007
500000 +	5	96.71	97.74	97.45	4.05	100.30	89.96	104.57	N/A	569,740	555,193
ALL											
	1184	98.55	99.26	95.56	12.55	103.87	25.30	371.86	98.08 to 98.88	134,931	128,942

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1184	MEDIAN:	99	COV:	23.81	95% Median C.I.:	98.08 to 98.88
TOTAL Sales Price:	159,835,766	WGT. MEAN:	96	STD:	23.63	95% Wgt. Mean C.I.:	94.54 to 96.58
TOTAL Adj.Sales Price:	159,759,016	MEAN:	99	AVG.ABS.DEV:	12.37	95% Mean C.I.:	97.91 to 100.61
TOTAL Assessed Value:	152,668,295						
AVG. Adj. Sales Price:	134,931	COD:	12.55	MAX Sales Ratio:	371.86		
AVG. Assessed Value:	128,942	PRD:	103.87	MIN Sales Ratio:	25.30		

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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)	211	100.00	103.86	91.72	21.21	113.25	25.30	253.64	98.85 to 100.00		43,933	40,294
10	5	92.27	85.65	83.36	18.89	102.74	47.54	109.19	N/A		55,700	46,434
20	174	100.34	105.70	102.68	12.54	102.94	49.06	371.86	99.81 to 101.61		86,719	89,044
30	500	97.77	97.91	96.33	10.42	101.63	48.06	327.51	96.91 to 98.48		129,805	125,047
35	1	99.39	99.39	99.39			99.39	99.39	N/A		166,350	165,343
40	275	97.37	94.45	93.61	9.42	100.89	47.41	188.95	95.98 to 98.10		227,292	212,774
50	15	98.82	97.74	95.34	6.88	102.52	76.34	111.33	91.74 to 104.57		387,523	369,459
60	3	96.71	98.06	97.84	1.71	100.22	96.25	101.21	N/A		578,000	565,500
<u>ALL</u>												
	1184	98.55	99.26	95.56	12.55	103.87	25.30	371.86	98.08 to 98.88		134,931	128,942

STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	210	100.00	103.89	91.60	21.31	113.41	25.30	253.64	99.05 to 100.00		43,454	39,805
100	30	97.53	99.09	99.03	21.78	100.06	48.06	223.36	82.01 to 103.93		69,751	69,074
101	613	97.89	98.10	95.78	9.95	102.41	47.41	371.86	97.40 to 98.48		157,432	150,795
102	104	98.84	99.92	96.26	12.53	103.80	47.54	250.26	97.57 to 99.81		211,018	203,128
103	40	98.57	97.42	96.97	5.50	100.47	74.72	116.14	95.96 to 100.34		126,797	122,952
104	131	98.66	96.94	93.94	10.86	103.19	57.20	266.29	96.46 to 99.53		128,708	120,910
106	10	101.92	113.97	102.27	21.88	111.44	72.49	188.95	91.74 to 164.68		167,285	171,085
111	20	100.87	99.83	97.65	7.47	102.24	72.27	118.38	98.31 to 105.53		139,453	136,175
301	1	92.50	92.50	92.50			92.50	92.50	N/A		163,000	150,776
304	22	97.71	94.74	93.80	8.89	101.00	73.81	117.48	84.51 to 99.89		147,609	138,459
305	1	98.71	98.71	98.71			98.71	98.71	N/A		100,000	98,713
307	1	101.47	101.47	101.47			101.47	101.47	N/A		95,000	96,400
308	1	101.32	101.32	101.32			101.32	101.32	N/A		89,000	90,173
<u>ALL</u>												
	1184	98.55	99.26	95.56	12.55	103.87	25.30	371.86	98.08 to 98.88		134,931	128,942

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	210	100.00	103.89	91.60	21.31	113.41	25.30	253.64	99.05 to 100.00		43,454	39,805
10	1	221.23	221.23	221.23			221.23	221.23	N/A		94,150	208,285
20	34	105.38	127.48	117.09	33.01	108.88	47.54	371.86	101.61 to 121.22		60,255	70,551
30	558	98.49	97.90	96.13	8.97	101.85	58.73	266.29	97.91 to 99.11		171,968	165,307
40	354	97.79	96.31	94.80	10.19	101.59	47.41	188.95	97.02 to 98.44		136,041	128,966
50	27	93.88	89.93	87.03	10.28	103.34	57.20	108.72	83.27 to 96.78		161,994	140,976
<u>ALL</u>												
	1184	98.55	99.26	95.56	12.55	103.87	25.30	371.86	98.08 to 98.88		134,931	128,942

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	87	MEDIAN:	100	COV:	24.95	95% Median C.I.:	98.21 to 104.08	(! : Derived)
TOTAL Sales Price:	15,935,544	WGT. MEAN:	94	STD:	25.97	95% Wgt. Mean C.I.:	81.74 to 105.95	
TOTAL Adj.Sales Price:	15,090,002	MEAN:	104	AVG.ABS.DEV:	17.80	95% Mean C.I.:	98.61 to 109.52	
TOTAL Assessed Value:	14,161,373							
AVG. Adj. Sales Price:	173,448	COD:	17.73	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	162,774	PRD:	110.89	MIN Sales Ratio:	50.87			

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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	9	110.26	108.33	112.96	12.51	95.91	87.36	131.65	92.25 to 122.83	86,811	98,059
10/01/03 TO 12/31/03	7	102.45	98.91	102.30	7.73	96.68	80.32	109.71	80.32 to 109.71	123,885	126,734
01/01/04 TO 03/31/04	1	128.28	128.28	128.28			128.28	128.28	N/A	135,000	173,173
04/01/04 TO 06/30/04	10	143.70	135.62	148.33	20.53	91.43	87.07	187.79	88.77 to 177.29	116,450	172,727
07/01/04 TO 09/30/04	12	100.62	105.37	99.91	8.61	105.47	83.58	157.19	98.49 to 106.18	112,457	112,353
10/01/04 TO 12/31/04	5	118.79	117.88	114.48	17.61	102.97	88.69	166.91	N/A	154,261	176,597
01/01/05 TO 03/31/05	10	97.18	96.20	92.38	10.35	104.13	73.07	124.47	84.98 to 105.21	122,300	112,985
04/01/05 TO 06/30/05	4	87.80	83.38	67.76	21.19	123.05	52.63	105.30	N/A	264,468	179,201
07/01/05 TO 09/30/05	6	81.58	79.15	91.15	18.68	86.84	54.24	100.37	54.24 to 100.37	120,679	109,995
10/01/05 TO 12/31/05	5	104.08	99.50	105.78	13.08	94.06	63.68	117.87	N/A	219,700	232,403
01/01/06 TO 03/31/06	12	98.71	95.23	75.20	12.31	126.63	50.87	122.62	86.22 to 103.11	392,080	294,846
04/01/06 TO 06/30/06	6	104.25	106.18	86.84	24.77	122.27	59.26	154.90	59.26 to 154.90	202,133	175,534
<u>Study Years</u>											
07/01/03 TO 06/30/04	27	109.71	116.73	124.50	20.01	93.77	80.32	187.79	95.96 to 128.28	109,185	135,930
07/01/04 TO 06/30/05	31	100.17	101.59	92.64	13.14	109.66	52.63	166.91	95.35 to 103.64	141,989	131,544
07/01/05 TO 06/30/06	29	99.00	94.90	82.86	17.63	114.54	50.87	154.90	84.82 to 104.08	266,908	221,150
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	28	104.91	119.23	120.80	22.25	98.70	83.58	187.79	99.37 to 128.28	122,153	147,559
01/01/05 TO 12/31/05	25	97.99	90.72	89.40	15.06	101.47	52.63	124.47	84.82 to 100.93	164,138	146,746
<u>ALL</u>											
	87	100.42	104.06	93.85	17.73	110.89	50.87	187.79	98.21 to 104.08	173,448	162,774

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
COM	87	100.42	104.06	93.85	17.73	110.89	50.87	187.79	98.21 to 104.08	173,448	162,774
<u>ALL</u>											
	87	100.42	104.06	93.85	17.73	110.89	50.87	187.79	98.21 to 104.08	173,448	162,774

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	70	100.85	103.56	94.87	15.53	109.16	52.63	166.91	98.49 to 104.16	157,794	149,698
2	4	91.47	90.01	92.53	23.06	97.28	54.24	122.83	N/A	114,727	106,152
3	13	100.37	111.10	90.86	28.00	122.27	50.87	187.79	86.22 to 157.88	275,803	250,605
<u>ALL</u>											
	87	100.42	104.06	93.85	17.73	110.89	50.87	187.79	98.21 to 104.08	173,448	162,774

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	87	MEDIAN:	100	COV:	24.95	95% Median C.I.:	98.21 to 104.08	(! : Derived)
TOTAL Sales Price:	15,935,544	WGT. MEAN:	94	STD:	25.97	95% Wgt. Mean C.I.:	81.74 to 105.95	
TOTAL Adj.Sales Price:	15,090,002	MEAN:	104	AVG.ABS.DEV:	17.80	95% Mean C.I.:	98.61 to 109.52	
TOTAL Assessed Value:	14,161,373							
AVG. Adj. Sales Price:	173,448	COD:	17.73	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	162,774	PRD:	110.89	MIN Sales Ratio:	50.87			

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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	75	101.67	106.53	95.48	16.88	111.57	50.87	187.79	99.00 to 105.21	171,069	163,336
2	11	83.58	84.30	78.65	17.27	107.18	52.63	122.35	54.24 to 100.37	184,498	145,104
3	1	136.78	136.78	136.78			136.78	136.78	N/A	230,300	315,000
ALL	87	100.42	104.06	93.85	17.73	110.89	50.87	187.79	98.21 to 104.08	173,448	162,774

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	43	100.42	98.47	91.49	16.81	107.63	52.63	157.19	89.76 to 106.20	201,558	184,401
13-0022	7	99.99	105.65	99.94	10.19	105.71	88.77	150.91	88.77 to 150.91	68,000	67,956
13-0032	1	154.90	154.90	154.90			154.90	154.90	N/A	70,000	108,433
13-0056	10	113.50	120.12	137.18	22.18	87.56	87.07	177.29	92.25 to 157.88	140,320	192,495
13-0097	5	97.99	95.33	83.03	6.11	114.82	76.92	105.30	N/A	119,690	99,372
55-0145	7	101.67	109.82	109.01	15.45	100.74	78.34	166.91	78.34 to 166.91	132,054	143,951
66-0027	5	98.21	97.41	96.90	9.06	100.53	84.82	113.57	N/A	26,042	25,233
66-0111	1	100.82	100.82	100.82			100.82	100.82	N/A	28,000	28,229
78-0001	8	102.79	111.32	73.91	29.62	150.62	50.87	187.79	50.87 to 187.79	349,093	258,013
NonValid School											
ALL	87	100.42	104.06	93.85	17.73	110.89	50.87	187.79	98.21 to 104.08	173,448	162,774

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	16	97.32	98.67	98.93	17.33	99.74	54.24	136.78	83.58 to 122.35	129,480	128,093
Prior TO 1860	1	104.16	104.16	104.16			104.16	104.16	N/A	104,500	108,842
1860 TO 1899	7	97.99	98.72	98.55	7.88	100.18	86.03	112.86	86.03 to 112.86	95,510	94,122
1900 TO 1919	7	89.76	95.69	90.42	20.34	105.83	63.68	154.90	63.68 to 154.90	73,071	66,072
1920 TO 1939	6	107.96	114.69	108.97	9.30	105.25	102.45	150.91	102.45 to 150.91	39,333	42,862
1940 TO 1949	9	100.93	110.55	109.26	14.21	101.19	88.77	151.72	95.35 to 122.62	98,666	107,799
1950 TO 1959	5	87.36	84.21	64.26	25.21	131.04	52.63	124.47	N/A	139,680	89,757
1960 TO 1969	8	102.39	92.43	79.27	11.48	116.59	59.26	105.21	59.26 to 105.21	181,163	143,615
1970 TO 1979	9	106.76	122.95	109.30	28.07	112.49	78.34	187.79	87.55 to 166.91	153,931	168,247
1980 TO 1989	3	103.64	107.39	109.86	4.62	97.75	102.08	116.44	N/A	153,833	168,998
1990 TO 1994	4	93.97	97.49	85.18	14.60	114.45	80.47	121.55	N/A	608,725	518,507
1995 TO 1999	6	100.66	113.76	121.57	18.51	93.58	92.58	157.88	92.58 to 157.88	233,000	283,251
2000 TO Present	6	108.93	110.80	81.30	25.53	136.29	50.87	177.29	50.87 to 177.29	463,708	376,971
ALL	87	100.42	104.06	93.85	17.73	110.89	50.87	187.79	98.21 to 104.08	173,448	162,774

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	87	MEDIAN:	100	COV:	24.95	95% Median C.I.:	98.21 to 104.08	(! : Derived)
TOTAL Sales Price:	15,935,544	WGT. MEAN:	94	STD:	25.97	95% Wgt. Mean C.I.:	81.74 to 105.95	
TOTAL Adj.Sales Price:	15,090,002	MEAN:	104	AVG.ABS.DEV:	17.80	95% Mean C.I.:	98.61 to 109.52	
TOTAL Assessed Value:	14,161,373							
AVG. Adj. Sales Price:	173,448	COD:	17.73	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	162,774	PRD:	110.89	MIN Sales Ratio:	50.87			

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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	3	105.30	99.73	104.58	10.53	95.36	80.32	113.57	N/A	2,399	2,509
Total \$ _____											
1 TO 9999	3	105.30	99.73	104.58	10.53	95.36	80.32	113.57	N/A	2,399	2,509
10000 TO 29999	9	95.96	102.96	96.99	21.25	106.15	59.15	157.19	84.82 to 150.91	20,488	19,873
30000 TO 59999	17	100.93	102.73	103.12	14.88	99.62	54.24	151.72	88.69 to 122.35	45,233	46,646
60000 TO 99999	13	102.45	111.58	111.37	17.68	100.19	86.22	187.79	88.77 to 122.83	74,754	83,253
100000 TO 149999	16	102.04	105.34	105.19	13.73	100.14	73.07	166.91	97.42 to 112.86	122,394	128,747
150000 TO 249999	17	103.64	109.26	110.47	17.70	98.90	63.68	177.29	89.76 to 121.55	183,605	202,828
250000 TO 499999	7	100.37	103.80	104.72	15.47	99.13	76.92	157.88	76.92 to 157.88	388,267	406,584
500000 +	5	59.26	72.22	69.88	32.01	103.35	50.87	117.87	N/A	1,072,030	749,115
ALL											
	87	100.42	104.06	93.85	17.73	110.89	50.87	187.79	98.21 to 104.08	173,448	162,774

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	3	105.30	99.73	104.58	10.53	95.36	80.32	113.57	N/A	2,399	2,509
Total \$ _____											
1 TO 9999	3	105.30	99.73	104.58	10.53	95.36	80.32	113.57	N/A	2,399	2,509
10000 TO 29999	12	94.10	97.07	89.58	21.19	108.36	54.24	157.19	84.82 to 100.82	24,075	21,566
30000 TO 59999	12	100.48	100.28	99.09	9.29	101.21	77.64	124.47	88.77 to 106.20	47,714	47,278
60000 TO 99999	15	102.45	104.92	99.80	13.93	105.13	63.68	151.72	95.35 to 118.79	77,747	77,590
100000 TO 149999	14	99.50	102.92	100.17	12.92	102.74	73.07	154.90	86.03 to 112.86	118,821	119,027
150000 TO 249999	16	104.65	115.81	111.88	18.97	103.52	83.58	187.79	99.37 to 128.28	165,830	185,523
250000 TO 499999	11	100.37	101.01	90.81	24.40	111.24	52.63	177.29	59.26 to 136.78	374,379	339,956
500000 +	4	99.17	101.77	82.02	36.40	124.08	50.87	157.88	N/A	1,155,037	947,388
ALL											
	87	100.42	104.06	93.85	17.73	110.89	50.87	187.79	98.21 to 104.08	173,448	162,774

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	87	MEDIAN:	100	COV:	24.95	95% Median C.I.:	98.21 to 104.08	(!: Derived)
TOTAL Sales Price:	15,935,544	WGT. MEAN:	94	STD:	25.97	95% Wgt. Mean C.I.:	81.74 to 105.95	
TOTAL Adj.Sales Price:	15,090,002	MEAN:	104	AVG.ABS.DEV:	17.80	95% Mean C.I.:	98.61 to 109.52	
TOTAL Assessed Value:	14,161,373							
AVG. Adj. Sales Price:	173,448	COD:	17.73	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	162,774	PRD:	110.89	MIN Sales Ratio:	50.87			

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COST RANK											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	89.24	93.06	95.28	17.20	97.67	54.24	136.78	80.32 to 100.37	146,815	139,889
10	17	104.34	111.89	113.17	19.13	98.87	77.64	166.91	88.77 to 128.28	115,135	130,296
15	6	111.00	111.98	80.44	29.87	139.20	50.87	157.88	50.87 to 157.88	416,375	334,941
20	43	101.67	104.56	94.03	15.33	111.20	59.15	187.79	98.49 to 106.18	160,968	151,354
25	3	99.99	99.84	98.84	3.63	101.01	94.32	105.21	N/A	227,000	224,368
30	5	89.76	89.12	79.09	16.31	112.68	52.63	116.44	N/A	220,000	174,005
40	1	121.55	121.55	121.55			121.55	121.55	N/A	170,000	206,636
<u>ALL</u>	<u>87</u>	<u>100.42</u>	<u>104.06</u>	<u>93.85</u>	<u>17.73</u>	<u>110.89</u>	<u>50.87</u>	<u>187.79</u>	<u>98.21 to 104.08</u>	<u>173,448</u>	<u>162,774</u>

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	87	MEDIAN:	100	COV:	24.95	95% Median C.I.:	98.21 to 104.08	(! : Derived)
TOTAL Sales Price:	15,935,544	WGT. MEAN:	94	STD:	25.97	95% Wgt. Mean C.I.:	81.74 to 105.95	
TOTAL Adj.Sales Price:	15,090,002	MEAN:	104	AVG.ABS.DEV:	17.80	95% Mean C.I.:	98.61 to 109.52	
TOTAL Assessed Value:	14,161,373							
AVG. Adj. Sales Price:	173,448	COD:	17.73	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	162,774	PRD:	110.89	MIN Sales Ratio:	50.87			

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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)	11	86.22	89.08	89.04	14.09	100.05	54.24	122.35	76.92 to 100.37	139,225	123,970
297	3	99.99	117.17	97.57	20.96	120.08	94.32	157.19	N/A	155,333	151,566
303	2	108.57	108.57	98.62	45.42	110.09	59.26	157.88	N/A	570,000	562,139
306	1	117.87	117.87	117.87			117.87	117.87	N/A	545,000	642,386
319	1	106.76	106.76	106.76			106.76	106.76	N/A	328,000	350,186
326	1	151.72	151.72	151.72			151.72	151.72	N/A	45,000	68,276
329	1	99.37	99.37	99.37			99.37	99.37	N/A	160,000	158,999
344	6	82.25	84.20	55.45	31.97	151.83	50.87	124.47	50.87 to 124.47	321,375	178,214
346	2	94.47	94.47	97.19	6.03	97.20	88.77	100.17	N/A	124,289	120,799
349	1	88.69	88.69	88.69			88.69	88.69	N/A	55,000	48,779
350	4	111.75	122.71	122.57	19.74	100.11	100.42	166.91	N/A	130,451	159,893
351	5	100.93	89.64	72.74	13.34	123.24	52.63	105.21	N/A	169,480	123,274
352	3	86.03	87.75	86.07	12.05	101.96	73.07	104.16	N/A	126,500	108,876
353	12	103.88	110.00	108.85	14.93	101.06	84.82	154.90	97.27 to 118.79	59,256	64,500
386	2	101.07	101.07	102.14	2.55	98.94	98.49	103.64	N/A	129,250	132,021
389	1	92.58	92.58	92.58			92.58	92.58	N/A	58,000	53,695
405	1	97.42	97.42	97.42			97.42	97.42	N/A	100,000	97,416
406	7	113.57	120.54	119.95	19.02	100.49	87.07	187.79	87.07 to 187.79	108,857	130,573
419	2	112.19	112.19	109.46	8.35	102.49	102.82	121.55	N/A	240,000	262,693
426	1	128.28	128.28	128.28			128.28	128.28	N/A	135,000	173,173
442	3	106.18	113.65	111.66	8.96	101.78	103.11	131.65	N/A	73,070	81,588
444	1	109.71	109.71	109.71			109.71	109.71	N/A	103,000	113,000
458	1	87.55	87.55	87.55			87.55	87.55	N/A	400,000	350,186
484	1	89.76	89.76	89.76			89.76	89.76	N/A	170,000	152,590
493	1	104.08	104.08	104.08			104.08	104.08	N/A	145,000	150,917
494	2	148.99	148.99	151.70	19.00	98.21	120.68	177.29	N/A	182,500	276,851
528	8	99.00	99.03	100.80	11.57	98.24	77.64	122.83	77.64 to 122.83	94,125	94,880
598	1	80.47	80.47	80.47			80.47	80.47	N/A	1,983,900	1,596,508
841	1	136.78	136.78	136.78			136.78	136.78	N/A	230,300	315,000
851	1	95.96	95.96	95.96			95.96	95.96	N/A	20,000	19,192
ALL	87	100.42	104.06	93.85	17.73	110.89	50.87	187.79	98.21 to 104.08	173,448	162,774

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	87	MEDIAN:	100	COV:	24.95	95% Median C.I.:	98.21 to 104.08	(! : Derived)
TOTAL Sales Price:	15,935,544	WGT. MEAN:	94	STD:	25.97	95% Wgt. Mean C.I.:	81.74 to 105.95	
TOTAL Adj.Sales Price:	15,090,002	MEAN:	104	AVG.ABS.DEV:	17.80	95% Mean C.I.:	98.61 to 109.52	
TOTAL Assessed Value:	14,161,373							
AVG. Adj. Sales Price:	173,448	COD:	17.73	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	162,774	PRD:	110.89	MIN Sales Ratio:	50.87			

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	85	100.82	104.32	93.74	17.90	111.29	50.87	187.79	98.21 to 104.16	170,176	159,515
04	2	93.30	93.30	96.41	7.58	96.77	86.22	100.37	N/A	312,500	301,280
<u>ALL</u>	<u>87</u>	<u>100.42</u>	<u>104.06</u>	<u>93.85</u>	<u>17.73</u>	<u>110.89</u>	<u>50.87</u>	<u>187.79</u>	<u>98.21 to 104.08</u>	<u>173,448</u>	<u>162,774</u>

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	1324	MEDIAN:	93	COV:	27.36	95% Median C.I.:	92.68 to 94.69
TOTAL Sales Price:	163,630,517	WGT. MEAN:	90	STD:	25.58	95% Wgt. Mean C.I.:	89.17 to 90.96
TOTAL Adj.Sales Price:	163,553,767	MEAN:	93	AVG.ABS.DEV:	13.00	95% Mean C.I.:	92.11 to 94.87
TOTAL Assessed Value:	147,307,516						
AVG. Adj. Sales Price:	123,530	COD:	13.91	MAX Sales Ratio:	689.90		
AVG. Assessed Value:	111,259	PRD:	103.80	MIN Sales Ratio:	26.07		

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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>											
07/01/04 TO 09/30/04	218	95.91	94.59	92.62	11.76	102.13	47.55	207.00	93.35 to 97.91	122,805	113,738
10/01/04 TO 12/31/04	148	97.59	94.62	94.19	10.77	100.46	26.07	168.84	94.62 to 98.78	117,418	110,590
01/01/05 TO 03/31/05	141	95.82	98.02	90.74	14.72	108.03	29.77	308.72	92.72 to 98.17	110,887	100,613
04/01/05 TO 06/30/05	227	93.61	93.03	90.45	14.21	102.85	37.35	215.65	91.25 to 95.79	117,987	106,721
07/01/05 TO 09/30/05	218	92.58	91.84	89.13	13.69	103.05	45.49	174.88	89.37 to 95.50	130,024	115,888
10/01/05 TO 12/31/05	122	91.21	92.00	88.50	13.95	103.95	34.98	292.00	88.44 to 93.24	133,906	118,513
01/01/06 TO 03/31/06	111	92.20	97.03	87.69	18.35	110.65	43.33	689.90	89.56 to 96.07	137,216	120,324
04/01/06 TO 06/30/06	139	88.10	87.82	85.84	14.07	102.31	40.20	135.04	84.43 to 90.88	122,826	105,428
<u>Study Years</u>											
07/01/04 TO 06/30/05	734	95.53	94.77	91.92	12.94	103.10	26.07	308.72	94.12 to 96.76	117,939	108,412
07/01/05 TO 06/30/06	590	91.07	91.90	87.98	14.84	104.46	34.98	689.90	89.62 to 92.65	130,484	114,801
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	708	93.16	93.48	89.71	14.23	104.21	29.77	308.72	91.94 to 94.66	123,022	110,359
<u>ALL</u>											
	1324	93.49	93.49	90.07	13.91	103.80	26.07	689.90	92.68 to 94.69	123,530	111,259

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE	1324	93.49	93.49	90.07	13.91	103.80	26.07	689.90	92.68 to 94.69	123,530	111,259
RES											
<u>ALL</u>											
	1324	93.49	93.49	90.07	13.91	103.80	26.07	689.90	92.68 to 94.69	123,530	111,259

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	579	92.27	92.98	91.47	12.52	101.65	43.47	173.54	91.23 to 93.43	100,188	91,646
2	184	97.85	97.08	94.52	8.58	102.70	29.77	174.15	97.20 to 98.69	154,648	146,177
3	561	92.50	92.84	87.36	16.77	106.27	26.07	689.90	90.74 to 94.03	137,414	120,049
<u>ALL</u>											
	1324	93.49	93.49	90.07	13.91	103.80	26.07	689.90	92.68 to 94.69	123,530	111,259

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	977	91.97	91.05	89.87	11.62	101.31	42.70	188.25	90.84 to 92.86	150,787	135,520
2	327	99.95	101.01	92.17	18.91	109.60	26.07	689.90	97.98 to 100.00	39,828	36,708
3	20	91.59	89.89	90.36	7.91	99.48	62.01	102.19	87.42 to 97.54	160,508	145,029
<u>ALL</u>											
	1324	93.49	93.49	90.07	13.91	103.80	26.07	689.90	92.68 to 94.69	123,530	111,259

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1324	MEDIAN:	93	COV:	27.36	95% Median C.I.:	92.68 to 94.69
TOTAL Sales Price:	163,630,517	WGT. MEAN:	90	STD:	25.58	95% Wgt. Mean C.I.:	89.17 to 90.96
TOTAL Adj.Sales Price:	163,553,767	MEAN:	93	AVG.ABS.DEV:	13.00	95% Mean C.I.:	92.11 to 94.87
TOTAL Assessed Value:	147,307,516						
AVG. Adj. Sales Price:	123,530	COD:	13.91	MAX Sales Ratio:	689.90		
AVG. Assessed Value:	111,259	PRD:	103.80	MIN Sales Ratio:	26.07		

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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	1290	93.44	93.47	90.08	13.79	103.77	26.07	689.90	92.64 to 94.69	124,985	112,580
06											
07	34	94.09	94.22	89.49	18.50	105.28	56.83	188.25	77.44 to 102.37	68,313	61,134
ALL	1324	93.49	93.49	90.07	13.91	103.80	26.07	689.90	92.68 to 94.69	123,530	111,259

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	612	94.85	93.35	91.78	11.51	101.72	42.70	174.88	93.45 to 96.38	121,785	111,770
13-0022	61	82.35	84.96	79.37	19.18	107.05	39.44	137.31	77.74 to 90.14	134,602	106,836
13-0032	17	89.78	94.09	86.14	23.30	109.23	40.20	174.15	75.61 to 108.72	133,315	114,838
13-0056	326	92.72	97.01	88.88	18.93	109.15	34.98	689.90	90.70 to 94.08	116,286	103,352
13-0097	66	88.33	87.05	83.86	15.59	103.80	26.07	130.31	83.36 to 95.60	123,861	103,876
55-0145	136	92.24	91.52	90.40	9.64	101.23	29.77	114.82	90.62 to 95.65	132,744	120,005
66-0027	9	76.36	81.19	79.07	10.57	102.68	71.00	95.51	71.00 to 95.51	71,000	56,137
66-0111	27	97.57	94.35	95.77	8.84	98.52	62.99	118.16	88.45 to 99.81	133,968	128,296
78-0001	70	97.29	96.80	94.54	10.74	102.40	67.46	173.54	93.71 to 99.81	145,006	137,083
NonValid School											
ALL	1324	93.49	93.49	90.07	13.91	103.80	26.07	689.90	92.68 to 94.69	123,530	111,259

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	346	99.91	99.51	88.84	19.86	112.02	26.07	689.90	97.67 to 100.00	36,571	32,488
Prior TO 1860	5	81.75	86.40	89.22	7.08	96.84	79.47	102.26	N/A	131,590	117,404
1860 TO 1899	105	91.22	91.29	87.42	14.31	104.43	55.95	173.54	87.51 to 96.58	99,628	87,094
1900 TO 1919	101	87.74	89.98	86.45	16.68	104.08	47.63	177.53	84.43 to 92.37	96,028	83,019
1920 TO 1939	38	90.70	90.13	88.10	13.11	102.30	61.61	116.69	82.01 to 97.26	116,977	103,059
1940 TO 1949	26	82.91	85.23	81.94	14.65	104.02	45.49	131.85	75.65 to 95.21	98,828	80,976
1950 TO 1959	58	89.72	90.31	88.54	11.19	102.00	62.01	121.72	87.15 to 94.99	94,030	83,252
1960 TO 1969	61	96.64	95.62	95.30	8.51	100.34	73.09	120.31	93.24 to 98.62	136,463	130,053
1970 TO 1979	166	92.05	92.31	90.53	9.97	101.96	56.83	188.25	90.42 to 94.44	132,683	120,117
1980 TO 1989	90	93.58	92.29	90.41	11.12	102.08	42.70	124.81	91.94 to 97.30	159,247	143,975
1990 TO 1994	66	91.04	89.62	89.69	8.82	99.92	58.86	118.43	89.03 to 93.57	250,011	224,234
1995 TO 1999	102	92.59	91.34	90.95	8.36	100.43	66.29	114.01	89.72 to 95.07	200,521	182,369
2000 TO Present	160	92.65	91.72	91.35	8.50	100.40	61.30	123.66	91.25 to 95.73	224,860	205,421
ALL	1324	93.49	93.49	90.07	13.91	103.80	26.07	689.90	92.68 to 94.69	123,530	111,259

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1324	MEDIAN:	93	COV:	27.36	95% Median C.I.:	92.68 to 94.69
TOTAL Sales Price:	163,630,517	WGT. MEAN:	90	STD:	25.58	95% Wgt. Mean C.I.:	89.17 to 90.96
TOTAL Adj.Sales Price:	163,553,767	MEAN:	93	AVG.ABS.DEV:	13.00	95% Mean C.I.:	92.11 to 94.87
TOTAL Assessed Value:	147,307,516						
AVG. Adj. Sales Price:	123,530	COD:	13.91	MAX Sales Ratio:	689.90		
AVG. Assessed Value:	111,259	PRD:	103.80	MIN Sales Ratio:	26.07		

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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	36	111.07	142.14	122.81	46.71	115.74	72.50	689.90	94.88 to 121.93	3,043	3,738
5000 TO 9999	52	89.91	90.78	89.97	22.98	100.90	34.98	155.97	75.00 to 96.06	7,291	6,560
Total \$ _____											
1 TO 9999	88	94.69	111.79	97.33	36.72	114.85	34.98	689.90	91.23 to 104.03	5,553	5,405
10000 TO 29999	118	100.00	102.16	101.75	19.00	100.40	26.07	188.25	100.00 to 102.19	19,273	19,610
30000 TO 59999	161	99.95	97.87	97.65	9.46	100.23	47.63	177.53	98.70 to 100.00	45,344	44,280
60000 TO 99999	266	92.74	91.90	91.79	12.41	100.12	39.44	173.54	90.26 to 95.25	82,662	75,872
100000 TO 149999	275	90.42	88.72	88.60	11.48	100.13	40.20	120.52	88.09 to 91.97	123,985	109,857
150000 TO 249999	284	92.59	90.39	90.48	9.22	99.90	43.33	118.43	90.54 to 93.68	189,228	171,205
250000 TO 499999	124	90.48	88.15	88.02	11.01	100.15	29.77	123.66	87.88 to 92.29	315,696	277,873
500000 +	8	92.38	86.42	86.69	10.50	99.70	66.19	96.72	66.19 to 96.72	564,837	489,635
ALL											
	1324	93.49	93.49	90.07	13.91	103.80	26.07	689.90	92.68 to 94.69	123,530	111,259

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	43	93.27	98.03	81.91	30.80	119.68	34.98	215.65	75.44 to 104.00	4,154	3,403
5000 TO 9999	50	93.69	111.80	89.38	39.71	125.09	26.07	689.90	82.06 to 99.45	7,697	6,880
Total \$ _____											
1 TO 9999	93	93.30	105.44	87.01	35.69	121.17	26.07	689.90	85.29 to 96.79	6,059	5,272
10000 TO 29999	116	100.00	100.78	95.57	17.53	105.45	44.64	177.20	100.00 to 100.18	20,598	19,685
30000 TO 59999	196	97.60	94.69	89.97	14.16	105.25	39.44	188.25	95.55 to 99.95	50,932	45,822
60000 TO 99999	317	90.23	89.83	87.46	12.84	102.72	43.33	159.38	88.24 to 92.07	93,781	82,018
100000 TO 149999	259	91.97	91.33	89.57	10.00	101.96	29.77	173.54	90.52 to 93.15	137,963	123,572
150000 TO 249999	255	93.68	91.57	89.87	9.12	101.88	47.52	118.43	91.94 to 95.79	212,652	191,116
250000 TO 499999	83	96.38	93.32	92.55	6.97	100.83	66.19	114.01	91.86 to 97.91	339,170	313,886
500000 +	5	96.71	100.66	99.31	7.07	101.36	89.96	123.66	N/A	555,860	552,013
ALL											
	1324	93.49	93.49	90.07	13.91	103.80	26.07	689.90	92.68 to 94.69	123,530	111,259

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1324	MEDIAN:	93	COV:	27.36	95% Median C.I.:	92.68 to 94.69
TOTAL Sales Price:	163,630,517	WGT. MEAN:	90	STD:	25.58	95% Wgt. Mean C.I.:	89.17 to 90.96
TOTAL Adj.Sales Price:	163,553,767	MEAN:	93	AVG.ABS.DEV:	13.00	95% Mean C.I.:	92.11 to 94.87
TOTAL Assessed Value:	147,307,516						
AVG. Adj. Sales Price:	123,530	COD:	13.91	MAX Sales Ratio:	689.90		
AVG. Assessed Value:	111,259	PRD:	103.80	MIN Sales Ratio:	26.07		

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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)	347	99.91	99.50	88.91	19.82	111.91	26.07	689.90	97.65 to 100.00		36,882	32,793
10	6	83.60	84.30	80.98	28.82	104.09	42.70	130.52	42.70 to 130.52		49,916	40,422
20	175	92.99	93.17	92.12	12.59	101.14	57.11	165.22	89.70 to 96.06		86,660	79,834
30	502	92.07	91.23	89.79	10.96	101.61	45.49	188.25	90.74 to 92.95		129,625	116,387
35	1	102.53	102.53	102.53			102.53	102.53	N/A		166,350	170,551
40	275	91.70	90.22	89.50	9.94	100.81	47.52	173.54	89.50 to 93.96		227,292	203,423
50	15	96.72	96.29	94.44	8.77	101.96	74.42	123.66	89.96 to 99.81		387,523	365,981
60	3	96.71	97.36	97.24	0.99	100.12	96.25	99.13	N/A		578,000	562,067
<u>ALL</u>												
	1324	93.49	93.49	90.07	13.91	103.80	26.07	689.90	92.68 to 94.69		123,530	111,259

STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	346	99.91	99.51	88.84	19.86	112.02	26.07	689.90	97.67 to 100.00		36,571	32,488
100	31	95.07	95.31	91.40	17.99	104.28	56.83	188.25	78.09 to 102.37		68,952	63,022
101	615	91.49	91.03	90.01	10.35	101.13	47.52	177.53	90.42 to 92.45		157,155	141,461
102	104	94.97	91.57	91.17	11.38	100.44	42.70	165.22	89.47 to 97.48		211,018	192,377
103	40	92.87	90.80	90.55	5.18	100.28	74.72	100.56	90.13 to 94.41		126,797	114,810
104	132	92.10	91.09	88.95	13.08	102.40	45.49	130.36	87.74 to 96.25		128,313	114,134
106	10	96.63	98.24	92.51	23.40	106.20	66.37	173.54	70.11 to 117.67		167,285	154,749
111	20	94.25	92.89	90.96	11.08	102.12	72.27	108.50	85.12 to 104.55		139,453	126,844
301	1	92.50	92.50	92.50			92.50	92.50	N/A		163,000	150,776
304	22	92.86	91.18	90.28	9.13	101.01	73.81	117.48	81.39 to 98.25		147,609	133,254
305	1	91.22	91.22	91.22			91.22	91.22	N/A		100,000	91,218
307	1	105.08	105.08	105.08			105.08	105.08	N/A		95,000	99,823
308	1	102.11	102.11	102.11			102.11	102.11	N/A		89,000	90,880
<u>ALL</u>												
	1324	93.49	93.49	90.07	13.91	103.80	26.07	689.90	92.68 to 94.69		123,530	111,259

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	346	99.91	99.51	88.84	19.86	112.02	26.07	689.90	97.67 to 100.00		36,571	32,488
10	2	122.23	122.23	116.96	6.79	104.50	113.93	130.52	N/A		57,575	67,338
20	34	103.17	107.86	103.98	17.96	103.73	42.70	188.25	97.33 to 110.12		60,255	62,654
30	560	92.57	92.12	91.26	9.95	100.94	56.83	130.36	91.70 to 94.12		171,140	156,179
40	355	89.67	88.58	87.70	11.34	101.01	45.49	173.54	88.24 to 91.86		136,686	119,868
50	27	89.84	89.24	86.60	12.12	103.04	57.20	108.72	82.71 to 96.78		161,994	140,289
<u>ALL</u>												
	1324	93.49	93.49	90.07	13.91	103.80	26.07	689.90	92.68 to 94.69		123,530	111,259

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	96	MEDIAN:	98	COV:	26.84	95% Median C.I.:	94.46 to 101.10	(! : Derived)
TOTAL Sales Price:	16,924,769	WGT. MEAN:	87	STD:	26.50	95% Wgt. Mean C.I.:	77.10 to 97.09	
TOTAL Adj.Sales Price:	16,079,227	MEAN:	99	AVG.ABS.DEV:	17.34	95% Mean C.I.:	93.43 to 104.04	
TOTAL Assessed Value:	14,004,395							
AVG. Adj. Sales Price:	167,491	COD:	17.63	MAX Sales Ratio:	204.17			
AVG. Assessed Value:	145,879	PRD:	113.36	MIN Sales Ratio:	43.28			

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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	10	98.62	104.16	104.83	11.57	99.36	87.36	131.65	92.25 to 122.83	97,130	101,816
10/01/03 TO 12/31/03	8	98.34	102.09	101.55	11.95	100.53	80.32	139.45	80.32 to 139.45	109,649	111,353
01/01/04 TO 03/31/04	1	128.28	128.28	128.28			128.28	128.28	N/A	135,000	173,173
04/01/04 TO 06/30/04	11	102.61	102.15	101.74	8.91	100.40	81.67	120.00	87.07 to 118.50	108,136	110,019
07/01/04 TO 09/30/04	12	98.56	103.65	97.48	8.68	106.33	83.58	157.19	96.44 to 103.64	112,457	109,625
10/01/04 TO 12/31/04	5	101.61	99.44	99.81	9.17	99.64	76.78	117.00	N/A	154,261	153,960
01/01/05 TO 03/31/05	11	87.55	83.48	87.78	11.89	95.10	50.04	105.21	69.66 to 95.55	158,454	139,096
04/01/05 TO 06/30/05	3	98.67	111.32	61.97	43.93	179.63	52.63	182.67	N/A	211,000	130,765
07/01/05 TO 09/30/05	7	84.82	94.77	86.69	41.88	109.32	51.55	204.17	51.55 to 204.17	103,525	89,742
10/01/05 TO 12/31/05	8	101.44	106.45	96.24	19.31	110.61	63.68	183.33	63.68 to 183.33	219,437	211,193
01/01/06 TO 03/31/06	12	86.22	85.98	70.94	16.19	121.19	43.28	116.44	80.47 to 102.08	392,080	278,143
04/01/06 TO 06/30/06	8	108.87	103.55	85.67	25.18	120.86	59.26	151.60	59.26 to 151.60	153,037	131,111
<u>Study Years</u>											
07/01/03 TO 06/30/04	30	101.36	103.67	103.76	11.27	99.91	80.32	139.45	95.51 to 106.76	105,766	109,746
07/01/04 TO 06/30/05	31	97.73	96.56	89.12	15.16	108.34	50.04	182.67	89.76 to 99.37	145,057	129,279
07/01/05 TO 06/30/06	35	97.27	96.43	79.72	24.92	120.95	43.28	204.17	84.82 to 103.11	240,269	191,552
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	29	101.10	103.20	100.68	9.86	102.51	76.78	157.19	98.20 to 103.72	118,803	119,610
01/01/05 TO 12/31/05	29	90.35	95.42	87.31	26.78	109.29	50.04	204.17	80.35 to 100.37	167,454	146,210
<u>ALL</u>	96	98.35	98.73	87.10	17.63	113.36	43.28	204.17	94.46 to 101.10	167,491	145,879

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	94.46	94.46	94.46			94.46	94.46	N/A	100,000	94,456
COM	95	98.49	98.78	87.05	17.75	113.47	43.28	204.17	95.51 to 101.10	168,202	146,420
<u>ALL</u>	96	98.35	98.73	87.10	17.63	113.36	43.28	204.17	94.46 to 101.10	167,491	145,879

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	76	98.35	99.71	90.79	18.34	109.83	50.04	204.17	95.51 to 102.08	150,458	136,601
2	4	86.97	81.88	88.87	14.92	92.14	54.24	99.37	N/A	226,727	201,493
3	16	100.74	98.29	75.36	13.75	130.43	43.28	139.45	87.07 to 105.21	233,590	176,042
<u>ALL</u>	96	98.35	98.73	87.10	17.63	113.36	43.28	204.17	94.46 to 101.10	167,491	145,879

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	96	MEDIAN:	98	COV:	26.84	95% Median C.I.:	94.46 to 101.10	(! : Derived)
TOTAL Sales Price:	16,924,769	WGT. MEAN:	87	STD:	26.50	95% Wgt. Mean C.I.:	77.10 to 97.09	
TOTAL Adj.Sales Price:	16,079,227	MEAN:	99	AVG.ABS.DEV:	17.34	95% Mean C.I.:	93.43 to 104.04	
TOTAL Assessed Value:	14,004,395							
AVG. Adj. Sales Price:	167,491	COD:	17.63	MAX Sales Ratio:	204.17			
AVG. Assessed Value:	145,879	PRD:	113.36	MIN Sales Ratio:	43.28			

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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	79	98.63	98.24	85.65	15.66	114.70	43.28	204.17	95.68 to 101.61	174,339	149,329
2	16	91.30	98.78	91.15	26.26	108.37	52.05	183.33	80.32 to 120.00	129,756	118,273
3	1	136.78	136.78	136.78			136.78	136.78	N/A	230,300	315,000
ALL	96	98.35	98.73	87.10	17.63	113.36	43.28	204.17	94.46 to 101.10	167,491	145,879

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	48	96.13	94.05	88.32	16.20	106.48	52.63	183.33	86.22 to 99.00	205,302	181,331
13-0022	7	99.37	97.83	97.06	10.39	100.80	81.67	118.50	81.67 to 118.50	68,000	66,002
13-0032	2	133.60	133.60	116.09	13.48	115.08	115.59	151.60	N/A	35,500	41,213
13-0056	11	103.72	111.45	110.14	15.68	101.19	87.07	139.45	92.25 to 136.78	128,472	141,501
13-0097	4	101.77	116.64	96.96	28.73	120.29	80.35	182.67	N/A	43,393	42,075
55-0145	7	95.68	81.29	88.38	24.80	91.98	50.04	117.00	50.04 to 117.00	132,054	116,709
66-0027	6	100.66	115.21	97.39	24.91	118.30	84.82	204.17	84.82 to 204.17	21,801	21,232
66-0111	2	110.41	110.41	109.87	8.69	100.50	100.82	120.00	N/A	26,500	29,114
78-0001	9	100.37	93.16	68.01	12.48	136.97	43.28	115.34	86.22 to 105.21	331,416	225,406
NonValid School											
ALL	96	98.35	98.73	87.10	17.63	113.36	43.28	204.17	94.46 to 101.10	167,491	145,879

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	23	98.20	103.37	98.27	23.96	105.19	52.05	183.33	86.16 to 120.00	120,361	118,275
Prior TO 1860	1	119.86	119.86	119.86			119.86	119.86	N/A	104,500	125,253
1860 TO 1899	7	97.27	99.17	98.76	7.67	100.42	86.22	112.86	86.22 to 112.86	95,510	94,325
1900 TO 1919	7	89.76	90.07	85.04	14.08	105.92	63.68	115.59	63.68 to 115.59	73,071	62,140
1920 TO 1939	7	108.29	125.96	100.33	30.00	125.54	81.67	204.17	81.67 to 204.17	33,800	33,911
1940 TO 1949	9	99.00	96.42	95.59	10.43	100.87	69.66	117.00	83.94 to 115.34	98,666	94,312
1950 TO 1959	5	87.36	77.07	62.08	17.04	124.14	52.63	94.46	N/A	139,680	86,709
1960 TO 1969	8	89.47	84.21	76.86	21.71	109.57	50.04	105.21	50.04 to 105.21	181,163	139,240
1970 TO 1979	9	103.24	101.03	94.51	18.91	106.90	51.55	157.19	80.35 to 122.83	153,931	145,477
1980 TO 1989	3	103.64	107.39	109.86	4.62	97.75	102.08	116.44	N/A	153,833	168,998
1990 TO 1994	4	93.97	97.49	85.18	14.60	114.45	80.47	121.55	N/A	608,725	518,507
1995 TO 1999	7	98.63	99.66	100.86	3.10	98.81	92.58	103.87	92.58 to 103.87	241,428	243,499
2000 TO Present	6	98.37	88.15	65.96	12.51	133.64	43.28	101.61	43.28 to 101.61	463,708	305,844
ALL	96	98.35	98.73	87.10	17.63	113.36	43.28	204.17	94.46 to 101.10	167,491	145,879

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	96	MEDIAN:	98	COV:	26.84	95% Median C.I.:	94.46 to 101.10	(! : Derived)
TOTAL Sales Price:	16,924,769	WGT. MEAN:	87	STD:	26.50	95% Wgt. Mean C.I.:	77.10 to 97.09	
TOTAL Adj.Sales Price:	16,079,227	MEAN:	99	AVG.ABS.DEV:	17.34	95% Mean C.I.:	93.43 to 104.04	
TOTAL Assessed Value:	14,004,395							
AVG. Adj. Sales Price:	167,491	COD:	17.63	MAX Sales Ratio:	204.17			
AVG. Assessed Value:	145,879	PRD:	113.36	MIN Sales Ratio:	43.28			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	5	151.60	146.47	143.10	25.46	102.36	80.32	204.17	N/A	1,759	2,518
Total \$ _____											
1 TO 9999	5	151.60	146.47	143.10	25.46	102.36	80.32	204.17	N/A	1,759	2,518
10000 TO 29999	13	98.21	106.79	103.46	27.30	103.21	59.15	183.33	81.67 to 139.45	18,838	19,490
30000 TO 59999	17	92.58	89.05	89.86	18.15	99.09	50.04	131.65	76.78 to 102.63	45,233	40,648
60000 TO 99999	13	102.15	99.91	99.00	10.80	100.92	69.66	122.83	87.07 to 115.59	74,754	74,008
100000 TO 149999	16	98.15	96.11	95.85	12.24	100.27	51.55	128.28	86.16 to 104.09	122,394	117,318
150000 TO 249999	18	100.12	99.89	101.02	10.08	98.88	63.68	136.78	93.46 to 103.64	183,960	185,842
250000 TO 499999	8	99.50	98.10	98.01	5.61	100.09	86.16	106.76	86.16 to 106.76	366,875	359,577
500000 +	6	69.86	70.77	67.79	27.26	104.39	43.28	98.64	43.28 to 98.64	980,025	664,403
ALL											
	96	98.35	98.73	87.10	17.63	113.36	43.28	204.17	94.46 to 101.10	167,491	145,879

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	4	132.59	137.42	122.62	30.52	112.06	80.32	204.17	N/A	1,449	1,777
5000 TO 9999	3	81.67	109.94	86.88	47.83	126.54	65.48	182.67	N/A	8,500	7,385
Total \$ _____											
1 TO 9999	7	113.57	125.64	93.50	39.12	134.37	65.48	204.17	65.48 to 204.17	4,471	4,180
10000 TO 29999	15	87.36	96.18	83.44	32.37	115.27	50.04	183.33	59.15 to 118.50	26,093	21,772
30000 TO 59999	13	95.55	97.64	96.15	10.28	101.55	76.78	120.00	88.77 to 109.08	46,928	45,120
60000 TO 99999	20	97.32	95.78	91.44	14.67	104.74	51.55	131.65	86.22 to 103.24	88,260	80,707
100000 TO 149999	9	98.67	99.18	98.40	8.75	100.79	73.07	119.86	89.70 to 112.86	131,033	128,943
150000 TO 249999	16	100.99	101.01	100.53	7.43	100.48	83.58	128.28	93.46 to 104.08	176,655	177,592
250000 TO 499999	13	98.63	95.40	90.08	15.15	105.90	52.63	136.78	86.16 to 106.76	393,100	354,122
500000 +	3	80.47	74.13	68.24	22.93	108.63	43.28	98.64	N/A	1,388,383	947,421
ALL											
	96	98.35	98.73	87.10	17.63	113.36	43.28	204.17	94.46 to 101.10	167,491	145,879

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	96	MEDIAN:	98	COV:	26.84	95% Median C.I.:	94.46 to 101.10	(!: Derived)
TOTAL Sales Price:	16,924,769	WGT. MEAN:	87	STD:	26.50	95% Wgt. Mean C.I.:	77.10 to 97.09	
TOTAL Adj.Sales Price:	16,079,227	MEAN:	99	AVG.ABS.DEV:	17.34	95% Mean C.I.:	93.43 to 104.04	
TOTAL Assessed Value:	14,004,395							
AVG. Adj. Sales Price:	167,491	COD:	17.63	MAX Sales Ratio:	204.17			
AVG. Assessed Value:	145,879	PRD:	113.36	MIN Sales Ratio:	43.28			

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COST RANK											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	19	92.25	100.05	95.71	25.21	104.53	52.05	183.33	83.58 to 120.00	129,389	123,840
10	17	102.15	107.55	98.69	19.51	108.99	51.55	182.67	88.77 to 122.83	115,135	113,621
15	6	92.80	88.69	62.85	18.90	141.11	43.28	115.59	43.28 to 115.59	416,375	261,697
20	44	98.35	97.02	88.20	14.19	110.00	50.04	204.17	92.58 to 102.08	157,324	138,754
25	3	97.73	96.37	98.54	6.50	97.79	86.16	105.21	N/A	227,000	223,685
30	6	93.93	89.59	83.82	17.61	106.89	52.63	116.44	52.63 to 116.44	232,000	194,461
40	1	121.55	121.55	121.55			121.55	121.55	N/A	170,000	206,636
<u>ALL</u>	<u>96</u>	<u>98.35</u>	<u>98.73</u>	<u>87.10</u>	<u>17.63</u>	<u>113.36</u>	<u>43.28</u>	<u>204.17</u>	<u>94.46 to 101.10</u>	<u>167,491</u>	<u>145,879</u>

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	96	MEDIAN:	98	COV:	26.84	95% Median C.I.:	94.46 to 101.10	(! : Derived)
TOTAL Sales Price:	16,924,769	WGT. MEAN:	87	STD:	26.50	95% Wgt. Mean C.I.:	77.10 to 97.09	
TOTAL Adj.Sales Price:	16,079,227	MEAN:	99	AVG.ABS.DEV:	17.34	95% Mean C.I.:	93.43 to 104.04	
TOTAL Assessed Value:	14,004,395							
AVG. Adj. Sales Price:	167,491	COD:	17.63	MAX Sales Ratio:	204.17			
AVG. Assessed Value:	145,879	PRD:	113.36	MIN Sales Ratio:	43.28			

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	91.30	98.01	91.47	24.18	107.15	52.05	183.33	83.58 to 101.61	123,783	113,220
297	3	97.73	113.69	97.14	24.23	117.05	86.16	157.19	N/A	155,333	150,883
303	2	81.49	81.49	77.01	27.28	105.82	59.26	103.72	N/A	570,000	438,934
304	1	103.87	103.87	103.87			103.87	103.87	N/A	292,000	303,293
306	1	98.64	98.64	98.64			98.64	98.64	N/A	545,000	537,565
319	1	106.76	106.76	106.76			106.76	106.76	N/A	328,000	350,186
326	1	115.34	115.34	115.34			115.34	115.34	N/A	45,000	51,902
329	1	99.37	99.37	99.37			99.37	99.37	N/A	160,000	158,999
344	6	77.71	75.70	48.13	26.16	157.27	43.28	100.82	43.28 to 100.82	321,375	154,678
346	2	92.22	92.22	93.87	3.75	98.25	88.77	95.68	N/A	124,289	116,670
349	1	76.78	76.78	76.78			76.78	76.78	N/A	55,000	42,227
350	4	98.66	96.34	97.50	6.23	98.81	83.94	104.09	N/A	130,451	127,183
351	5	95.55	88.57	72.50	14.09	122.16	52.63	105.21	N/A	169,480	122,870
352	3	89.70	94.21	91.65	17.39	102.79	73.07	119.86	N/A	126,500	115,937
353	13	108.29	115.42	104.65	20.64	110.29	81.67	204.17	86.22 to 117.00	54,744	57,292
386	2	101.07	101.07	102.14	2.55	98.94	98.49	103.64	N/A	129,250	132,021
389	1	92.58	92.58	92.58			92.58	92.58	N/A	58,000	53,695
405	1	94.46	94.46	94.46			94.46	94.46	N/A	100,000	94,456
406	7	102.61	103.31	104.20	6.40	99.15	87.07	116.44	87.07 to 116.44	108,857	113,424
419	2	110.09	110.09	106.75	10.41	103.13	98.63	121.55	N/A	240,000	256,193
426	1	128.28	128.28	128.28			128.28	128.28	N/A	135,000	173,173
442	3	103.11	110.99	108.02	10.81	102.75	98.20	131.65	N/A	73,070	78,929
444	1	95.81	95.81	95.81			95.81	95.81	N/A	103,000	98,689
458	1	87.55	87.55	87.55			87.55	87.55	N/A	400,000	350,186
484	1	89.76	89.76	89.76			89.76	89.76	N/A	170,000	152,590
493	1	104.08	104.08	104.08			104.08	104.08	N/A	145,000	150,917
494	2	101.36	101.36	101.33	0.25	100.02	101.10	101.61	N/A	182,500	184,931
528	8	79.00	81.28	83.49	24.12	97.35	50.04	122.83	50.04 to 122.83	94,125	78,582
598	1	80.47	80.47	80.47			80.47	80.47	N/A	1,983,900	1,596,508
841	1	136.78	136.78	136.78			136.78	136.78	N/A	230,300	315,000
851	1	118.50	118.50	118.50			118.50	118.50	N/A	20,000	23,700
<u>ALL</u>	<u>96</u>	<u>98.35</u>	<u>98.73</u>	<u>87.10</u>	<u>17.63</u>	<u>113.36</u>	<u>43.28</u>	<u>204.17</u>	<u>94.46 to 101.10</u>	<u>167,491</u>	<u>145,879</u>

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	96	MEDIAN:	98	COV:	26.84	95% Median C.I.:	94.46 to 101.10	(!: Derived)
TOTAL Sales Price:	16,924,769	WGT. MEAN:	87	STD:	26.50	95% Wgt. Mean C.I.:	77.10 to 97.09	
TOTAL Adj.Sales Price:	16,079,227	MEAN:	99	AVG.ABS.DEV:	17.34	95% Mean C.I.:	93.43 to 104.04	
TOTAL Assessed Value:	14,004,395							
AVG. Adj. Sales Price:	167,491	COD:	17.63	MAX Sales Ratio:	204.17			
AVG. Assessed Value:	145,879	PRD:	113.36	MIN Sales Ratio:	43.28			

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	103.24	103.24	103.24			103.24	103.24	N/A	80,000	82,594
03	89	98.20	98.12	86.10	17.36	113.96	43.28	204.17	93.46 to 100.87	168,019	144,665
04	6	100.99	107.04	100.10	22.79	106.93	65.48	183.33	65.48 to 183.33	174,250	174,430
<u>ALL</u>	<u>96</u>	<u>98.35</u>	<u>98.73</u>	<u>87.10</u>	<u>17.63</u>	<u>113.36</u>	<u>43.28</u>	<u>204.17</u>	<u>94.46 to 101.10</u>	<u>167,491</u>	<u>145,879</u>

2007 Assessment Survey for Cass County

I. General Information

A. Staffing and Funding Information

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

1. **Deputy(ies) on staff:** One - who holds a current assessor certificate
2. **Appraiser(s) on staff:** Two with one holding a registered license. The assessor plans to advertise for an additional appraiser in April.
3. **Other full-time employees:** Three
(Does not include anyone counted in 1 and 2 above)
4. **Other part-time employees:** Two, one holds a certified general license with the other being a registered appraiser.
(Does not include anyone counted in 1 through 3 above)
5. **Number of shared employees:** None
(Employees who are shared between the assessor's office and other county offices—will not include anyone counted in 1 through 4 above).
6. **Assessor's requested budget for current fiscal year:** \$376,146, this includes \$200,000 requested for the reappraisal of mining operations. Land and Rock processing plants, rock quarry and gravel pit operations to be completed early 2007.
(This would be the "total budget" for the assessor's office)
7. **Part of the budget that is dedicated to the computer system:** \$10,000 for repairs, equipment replacements, ink and special paper etc. This amount is included as part of the appraisal budget, an additional \$28,300 for GIS specific work and development.
(How much is particularly part of the assessor budget, versus the amount that is part of the county budget?):
8. **Adopted budget, or granted budget if different from above:** \$276,146 which includes \$100,000 in this budget for the above mentioned mining operations appraisal.
9. **Amount of total budget set aside for appraisal work:** \$100,000 the mining appraisal contract was for \$200,000 plus \$10,000 contingency budget item.

10. **Amount of the total budget set aside for education/workshops:** \$1650 is included in the appraisal budget and \$1200 is in the assessor's budget.
11. **Appraisal/Reappraisal budget, if not part of the total budget:** \$246,000 including \$28,300 for computer software support.
12. **Other miscellaneous funds:** \$56,000, this is part of the county general budget to cover the Terra Scan contract maintenance, which includes the Marshall and Swift maintenance and other software. This also includes paper, phone / fax / internet, office utilities and IT support. \$53,000 is in the county general budget for sick leave, insurance, FICA and retirement.
(Any amount not included in any of the above for equipping, staffing and funding the appraisal/assessment function. This would include any County Board, or general fund monies set aside for reappraisal, etc. If the assessor is ex-officio, this can be an estimate.)
13. **Total budget:** \$622,146 this budget includes the \$200,000 for the mineral interest appraisal.

a. **Was any of last year's budget not used?** \$23,290

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1. **Data collection done by:** Appraisal staff
2. **Valuation done by:** Appraisal staff
3. **Pickup work done by:** Appraisal staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	1165		23	1188

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?**
 Urban: **2006** Suburban: **2006** Rural: **2006**
 The last appraisal dates were reported on the following fields but there are areas where appraisals were completed in 2002, 2003, 2004, 2005 and 2006 following the counties multi year appraisal cycle.
5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?**
 Urban: **2006** Suburban: **2006** Rural: **2006**

The last appraisal dates were reported on the following fields but there are areas where appraisals were completed in 2002, 2003, 2004, 2005 and 2006 following the counties multi year appraisal cycle.

6. **What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** N/A
7. **Number of market areas/neighborhoods for this property class:**
 Urban: 24 Suburban: 10 Rural: 53
8. **How are these defined?** Market areas can be defined by the separate villages or by subdivisions with in Plattsmouth with rural and suburban areas are determined by sales action with the market.
9. **Is “Assessor Location” a usable valuation identity?** Not at this time but plans are being made for the future to recreate meaningful assessor locations.
10. **Does the location “suburban” mean something other than rural residential?** (*that is, does the “suburban” location have its own market?*) No, the statutory definition of suburban does not follow or control or relate to the market forces in this county.
11. **Are the county’s agricultural residential and rural residential improvements classified and valued in the same manner?** The rural residential and rural improvements on the agricultural parcels are appraised the same way and at the same time.

C. Commercial/Industrial Appraisal Information

1. **Data collection done by:** Appraisal staff
2. **Valuation done by:** Appraisal staff
3. **Pickup work done by whom:** Appraisal staff

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

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** The cost approach with the depreciation determined from the market and further refined with economic and condition adjustments to match neighborhood market conditions.
 Urban: 2006 Suburban: 2006 Rural: 2006

The last appraisal dates were reported on the following fields but there are areas where appraisals were completed in 2002, 2003, 2004, 2005 and 2006 following the counties multi year appraisal cycle.

5. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?

Urban: 2006 Suburban: 2006 Rural: 2006

The last appraisal dates were reported on the following fields but there are areas where appraisals were completed in 2002, 2003, 2004, 2005 and 2006 following the counties multi year appraisal cycle.

6. When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class? The income approach to value is only completed on properties when and where information is available.

Urban: 2006 Suburban: 2006 Rural: 2006

7. 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? N/A

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

Urban and Suburban: 17 Rural: 9

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

10. Is “Assessor Location” a usable valuation identity? Not at this time but plans are being made for the future to recreate meaningful assessor locations.

11. Does the location “suburban” mean something other than rural commercial? *(That is, does the “suburban” location have its own market?)* No, the statutory definition of suburban does not follow or control or relate to the market forces in this county.

D. Agricultural Appraisal Information

1. Data collection done by: Appraisal staff collects the information regarding the improvements the assessor collects the information regarding the land component for the rural parcels.

2. Valuation done by: Appraisal staff appraises the improvements the assessor appraises the land component of the rural parcels.

3. Pickup work done by whom: Appraisal staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	328			328

4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?** At this time zoning regulates this process using 20 acres as the dividing point in the determination and definition. The office is in the process of developing a more defined office policy.
 - a. **How is your agricultural land defined?** Not a written office policy at this time other than county zoning regulations and current state statutes.

5. **When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?** An income approach to value is used to determine the special value for agricultural land and the market information is used to establish recapture value (market value).

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

7. **What date was the last countywide land use study completed?** 1999, with an on going process of inspection and verification using the several available methods.
 - a. **By what method? (Physical inspection, FSA maps, etc.)** Aerial Photos were used to identify changes in land use in addition to physical reviews and FSA maps as provided by the land owners and operators.
 - b. **By whom?** Appraisal staff
 - c. **What proportion is complete / implemented at this time?** 100% the assessor's office staff maintains the current land use information. An FSA certification is required with any requested change by the land owner.

8. **Number of market areas/neighborhoods for this property class:** 21 in addition to surface and mineral rights.

9. **How are these defined?** There are 5 major areas that are then subdivided by neighborhoods. The similarities in sales are used to define the boundaries of the market areas that define the areas for recapture values. There is only one market area for the whole county for special values.

10. **Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** Yes: The complete county maintains one market area covering the whole county and an income methodology is used to arrive at a value that is then applied by LCG's.

E. Computer, Automation Information and GIS

1. Administrative software: TerraScan

2. CAMA software: TerraScan

3. Cadastral maps: Are they currently being used? Yes but are not being maintained.

a. Who maintains the Cadastral Maps? The Register of Deeds staff maintains the cadastral maps on paper copies and the maps are now also on GIS.

4. Does the county have GIS software? There is a GIS office for the courthouse with assistance from GIS Workshop.

a. Who maintains the GIS software and maps? GIS Workshop maintains the software and the GIS office working under the Register of Deeds office maintains the maps. With GIS the maps are available on the counties web site. But the GIS system is not integrated with any of the county software so must be upgraded separately with the GIS only serving the web site.

5. Personal Property software: TerraScan

F. Zoning Information

1. Does the county have zoning? Yes

a. If so, is the zoning countywide? Yes

b. What municipalities in the county are zoned?

Cedar Creek	Murray
Eagle	Plattsmouth *
Elmwood	South Bend
Greenwood	Union
Louisville	Weeping Water

* County Seat

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

G. Contracted Services

1. **Appraisal Services:** A majority of the appraisal process are done in house with the assistance of the two part time appraisers that are contracted. And at this time a private appraisal firm is finalizing an appraisal of the mineral interests and mineral processing facilities in Cass County. *(are these contracted, or conducted “in-house?”)*
2. **Other Services:** The Terra Scan system is contracted through the County Board using county general funding and not directly budgeted through the assessor’s office. GIS is also maintained in a different office in the county and not budgeted through the assessor’s office.

II. Assessment Actions

2007 Assessment Actions taken to address the following property classes/subclasses:

1. **Residential:** Plattsmouth, Weeping Water, Union and Wabash (possibly a change by the County Board do to a change in the zoning on an area called Rock Bluff, yet to be decided by the board). Land at Beaver Lake, A lots was reappraised along with both the improvements on the B and C lots (the land having been done last year).
2. **Commercial:** Weeping Water, Nehawka, Elmwood, Alvo, Eagle, Murdock and the rural southwest part of the county (having now completed one complete cycle through the county during the last, 4 year cycle). Review the contract appraisal of the Mineral interests and associated plants in the county.
3. **Agricultural Land:** The land use study for agricultural use, market analysis completed for recapture values and re-analysis of the methodology for valuation for the special value. No rural improvements were included in last year’s reappraisal. All rural properties have been cone over the past 3 to 4 year cycle. Rural land owners were sent a letter requesting information to re-certify proof of agricultural / commercial production on owned parcels – there was a good response to this mailing. Each record is being noted as to what criteria were used to maintain the parcel as an agricultural parcel or for disqualifying the parcel as being a non agricultural parcel.

County 13 - Cass

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 18,874	Value 1,982,500,043	Total Growth 22,493,701 (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	925	11,612,479	616	16,892,270	1,623	24,613,158	3,164	53,117,907	
2. Res Improv Land	4,909	83,926,804	1,133	42,908,377	2,968	113,995,911	9,010	240,831,092	
3. Res Improvements	5,328	392,847,507	1,172	182,991,408	3,144	420,195,288	9,644	996,034,203	
4. Res Total	6,253	488,386,790	1,788	242,792,055	4,767	558,804,357	12,808	1,289,983,202	17,553,133
% of Total	48.82	37.85	13.96	18.82	37.21	43.31	67.86	65.06	78.03
5. Rec UnImp Land	1	10,550	26	3,173,922	58	1,413,251	85	4,597,723	
6. Rec Improv Land	2	15,424	1	59,500	13	1,864,789	16	1,939,713	
7. Rec Improvements	2	1,305	2	31,130	13	1,344,335	17	1,376,770	
8. Rec Total	3	27,279	28	3,264,552	71	4,622,375	102	7,914,206	0
% of Total	2.94	0.34	27.45	41.24	69.60	58.40	0.54	0.39	0.00
Res+Rec Total	6,256	488,414,069	1,816	246,056,607	4,838	563,426,732	12,910	1,297,897,408	17,553,133
% of Total	48.45	37.63	14.06	18.95	37.47	43.41	68.40	65.46	78.03

County 13 - Cass

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 18,874	Value 1,982,500,043	Total Growth 22,493,701 (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	82	1,415,607	31	1,120,691	71	3,428,672	184	5,964,970	
10. Comm Improv Land	533	15,011,392	31	2,515,438	89	12,318,814	653	29,845,644	
11. Comm Improvements	558	61,522,266	40	5,825,462	100	25,374,060	698	92,721,788	
12. Comm Total	640	77,949,265	71	9,461,591	171	41,121,546	882	128,532,402	3,005,855
% of Total	72.56	60.64	8.04	7.36	19.38	31.99	4.67	6.48	13.36
13. Ind UnImp Land	6	373,702	2	68,706	16	1,712,012	24	2,154,420	
14. Ind Improv Land	7	222,020	5	761,664	1	265,841	13	1,249,525	
15. Ind Improvements	7	874,497	5	39,959,973	4	1,796,508	16	42,630,978	
16. Ind Total	13	1,470,219	7	40,790,343	20	3,774,361	40	46,034,923	0
% of Total	32.50	3.19	17.50	88.60	50.00	8.19	0.21	2.32	0.00
Comm+Ind Total	653	79,419,484	78	50,251,934	191	44,895,907	922	174,567,325	3,005,855
% of Total	70.82	45.49	8.45	28.78	20.71	25.71	4.88	8.80	13.36
17. Taxable Total	6,909	567,833,553	1,894	296,308,541	5,029	608,322,639	13,832	1,472,464,733	20,558,988
% of Total	49.94	38.56	13.69	16.71	36.35	38.26	73.28	74.27	91.39

County 13 - Cass

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	45,400	859,600	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
Rural						
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	45,400	859,600
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	45,400	859,600

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	1	266,967	3	1,910,415	0	0
24. Mineral Interest-Non-Producing	0	0	2	23,389	3	276,997
Total						
	Records	Value	Growth			
23. Mineral Interest-Producing	4	2,177,382	0			
24. Mineral Interest-Non-Producing	5	300,386	0			
25. Mineral Interest Total	9	2,477,768	0			

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	553	116	980	1,649

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	91,738	517	25,923,299	3,060	217,256,805	3,583	243,271,842
28. Ag-Improved Land	2	123,989	188	15,719,419	1,201	125,094,405	1,391	140,937,813
29. Ag-Improvements	2	123,591	188	19,808,077	1,260	103,416,219	1,450	123,347,887
30. Ag-Total Taxable							5,033	507,557,542

County 13 - Cass

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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	2	2.000	35,000	
32. HomeSite Improv Land	1	1.000	17,500	128	129.420	2,318,000	
33. HomeSite Improvements	1		122,202	134		16,698,749	
34. HomeSite Total							
35. FarmSite UnImp Land	6	52.480	91,738	7	129.900	149,984	
36. FarmSite Impr Land	2	61.920	106,489	134	488.940	2,310,983	
37. FarmSite Improv	2		1,389	179		3,109,328	
38. FarmSite Total							
39. Road & Ditches		9.530			479.220		
40. Other-Non Ag Use		0.000	0		3.000	21,750	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	8	16.000	153,775	10	18.000	188,775	
32. HomeSite Improv Land	804	829.180	14,346,200	933	959.600	16,681,700	
33. HomeSite Improvements	830		84,693,281	965		101,514,232	1,934,713
34. HomeSite Total				975	977.600	118,384,707	
35. FarmSite UnImp Land	51	389.660	787,713	64	572.040	1,029,435	
36. FarmSite Impr Land	995	2,036.450	11,312,353	1,131	2,587.310	13,729,825	
37. FarmSite Improv	1,204		18,722,938	1,385		21,833,655	0
38. FarmSite Total				1,449	3,159.350	36,592,915	
39. Road & Ditches		5,162.550			5,651.300		
40. Other-Non Ag Use		2.650	0		5.650	21,750	
41. Total Section VI				2,424	9,793.900	154,999,372	1,934,713

Schedule VII: Agricultural Records:

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

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	8	215.310	0	700	33,650.440	36,753,110
44. Recapture Val			0			79,560,373
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	4,231	279,312.240	313,948,660	4,939	313,177.990	350,701,770
44. Recapture Val			527,704,253			607,264,626

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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
Dryland:								
54. 1D1	0.000	0	0.000	0	22.500	33,525	22.500	33,525
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	2.000	2,410	2.000	2,410
57. 2D	0.000	0	0.000	0	2.000	2,410	2.000	2,410
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	7.000	9,275	9.000	11,925	16.000	21,200
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	7.000	9,275	35.500	50,270	42.500	59,545
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	10.000	5,300	0.000	0	10.000	5,300
69. 4G1	0.000	0	2.000	890	0.000	0	2.000	890
70. 4G	0.000	0	16.900	6,760	0.000	0	16.900	6,760
71. Total	0.000	0	28.900	12,950	0.000	0	28.900	12,950
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	31.970	19,182	31.970	19,182
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	35.900	22,225	67.470	69,452	103.370	91,677

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	216.000	319,530	216.000	319,530
55. 1D	0.000	0	0.000	0	1,923.240	2,756,636	1,923.240	2,756,636
56. 2D1	0.000	0	0.000	0	1,366.850	1,644,949	1,366.850	1,644,949
57. 2D	0.000	0	0.000	0	4,946.110	5,981,897	4,946.110	5,981,897
58. 3D1	0.000	0	0.000	0	113.550	120,363	113.550	120,363
59. 3D	0.000	0	0.000	0	3,522.990	4,663,334	3,522.990	4,663,334
60. 4D1	0.000	0	0.000	0	2,907.090	3,248,794	2,907.090	3,248,794
61. 4D	0.000	0	0.000	0	71.000	71,000	71.000	71,000
62. Total	0.000	0	0.000	0	15,066.830	18,806,503	15,066.830	18,806,503
Grass:								
63. 1G1	0.000	0	0.000	0	61.680	36,701	61.680	36,701
64. 1G	0.000	0	0.000	0	172.560	98,360	172.560	98,360
65. 2G1	0.000	0	0.000	0	86.910	41,716	86.910	41,716
66. 2G	0.000	0	0.000	0	559.550	268,584	559.550	268,584
67. 3G1	0.000	0	0.000	0	72.210	30,329	72.210	30,329
68. 3G	0.000	0	0.000	0	233.600	123,808	233.600	123,808
69. 4G1	0.000	0	0.000	0	588.400	261,840	588.400	261,840
70. 4G	0.000	0	0.000	0	405.200	162,080	405.200	162,080
71. Total	0.000	0	0.000	0	2,180.110	1,023,418	2,180.110	1,023,418
72. Waste	0.000	0	0.000	0	283.300	14,168	283.300	14,168
73. Other	0.000	0	0.000	0	9.660	966	9.660	966
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	17,539.900	19,845,055	17,539.900	19,845,055

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 27

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1.000	1,840	1.000	1,840
46. 1A	0.000	0	0.000	0	107.240	189,815	107.240	189,815
47. 2A1	0.000	0	0.000	0	26.000	38,740	26.000	38,740
48. 2A	0.000	0	0.000	0	94.500	140,805	94.500	140,805
49. 3A1	0.000	0	0.000	0	4.000	5,240	4.000	5,240
50. 3A	0.000	0	0.000	0	167.500	274,700	167.500	274,700
51. 4A1	0.000	0	0.000	0	38.200	52,716	38.200	52,716
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	438.440	703,856	438.440	703,856
Dryland:								
54. 1D1	0.000	0	6.000	8,940	3,675.430	5,485,413	3,681.430	5,494,353
55. 1D	0.000	0	40.000	57,200	11,107.820	15,884,192	11,147.820	15,941,392
56. 2D1	0.000	0	87.000	104,835	14,442.050	17,431,493	14,529.050	17,536,328
57. 2D	0.000	0	15.000	18,075	10,026.440	12,085,592	10,041.440	12,103,667
58. 3D1	0.000	0	0.000	0	490.110	519,516	490.110	519,516
59. 3D	0.000	0	5.000	6,625	21,804.970	28,900,613	21,809.970	28,907,238
60. 4D1	0.000	0	97.000	108,155	10,282.870	11,488,412	10,379.870	11,596,567
61. 4D	0.000	0	0.000	0	572.910	572,910	572.910	572,910
62. Total	0.000	0	250.000	303,830	72,402.600	92,368,141	72,652.600	92,671,971
Grass:								
63. 1G1	0.000	0	0.000	0	44.000	26,180	44.000	26,180
64. 1G	0.000	0	4.000	2,280	571.350	325,668	575.350	327,948
65. 2G1	0.000	0	0.000	0	464.820	223,113	464.820	223,113
66. 2G	0.000	0	6.000	2,880	2,249.160	1,079,600	2,255.160	1,082,480
67. 3G1	0.000	0	0.000	0	162.000	68,040	162.000	68,040
68. 3G	0.000	0	6.000	3,180	1,676.210	888,391	1,682.210	891,571
69. 4G1	0.000	0	0.000	0	1,395.500	621,001	1,395.500	621,001
70. 4G	0.000	0	0.000	0	2,542.630	1,027,502	2,542.630	1,027,502
71. Total	0.000	0	16.000	8,340	9,105.670	4,259,495	9,121.670	4,267,835
72. Waste	0.000	0	4.000	200	1,471.000	73,559	1,475.000	73,759
73. Other	0.000	0	0.000	0	258.760	81,476	258.760	81,476
74. Exempt	0.000		0.000		9.100		9.100	
75. Total	0.000	0	270.000	312,370	83,676.470	97,486,527	83,946.470	97,798,897

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 28

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	152.310	226,942	152.310	226,942
55. 1D	0.000	0	0.000	0	1,028.510	1,470,771	1,028.510	1,470,771
56. 2D1	0.000	0	0.000	0	938.450	1,130,832	938.450	1,130,832
57. 2D	0.000	0	0.000	0	230.020	277,175	230.020	277,175
58. 3D1	0.000	0	0.000	0	49.550	52,523	49.550	52,523
59. 3D	0.000	0	0.000	0	1,793.580	2,376,498	1,793.580	2,376,498
60. 4D1	0.000	0	0.000	0	13.000	14,495	13.000	14,495
61. 4D	0.000	0	0.000	0	25.000	25,000	25.000	25,000
62. Total	0.000	0	0.000	0	4,230.420	5,574,236	4,230.420	5,574,236
Grass:								
63. 1G1	0.000	0	0.000	0	9.000	5,355	9.000	5,355
64. 1G	0.000	0	0.000	0	61.570	35,095	61.570	35,095
65. 2G1	0.000	0	0.000	0	34.500	16,560	34.500	16,560
66. 2G	0.000	0	0.000	0	46.750	22,440	46.750	22,440
67. 3G1	0.000	0	0.000	0	21.000	8,820	21.000	8,820
68. 3G	0.000	0	0.000	0	65.000	34,450	65.000	34,450
69. 4G1	0.000	0	0.000	0	51.000	22,695	51.000	22,695
70. 4G	0.000	0	0.000	0	134.900	53,960	134.900	53,960
71. Total	0.000	0	0.000	0	423.720	199,375	423.720	199,375
72. Waste	0.000	0	0.000	0	71.250	3,564	71.250	3,564
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	4,725.390	5,777,175	4,725.390	5,777,175

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 29

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	46.000	84,640	46.000	84,640
46. 1A	0.000	0	0.000	0	53.000	93,810	53.000	93,810
47. 2A1	0.000	0	0.000	0	99.000	147,510	99.000	147,510
48. 2A	0.000	0	0.000	0	84.000	125,160	84.000	125,160
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	221.500	363,260	221.500	363,260
51. 4A1	0.000	0	0.000	0	25.000	34,500	25.000	34,500
52. 4A	0.000	0	0.000	0	4.000	4,940	4.000	4,940
53. Total	0.000	0	0.000	0	532.500	853,820	532.500	853,820
Dryland:								
54. 1D1	0.000	0	8.890	13,246	2,098.190	3,126,305	2,107.080	3,139,551
55. 1D	0.000	0	115.540	165,222	5,668.340	8,125,430	5,783.880	8,290,652
56. 2D1	0.000	0	320.770	386,528	8,031.170	9,732,769	8,351.940	10,119,297
57. 2D	0.000	0	138.500	166,893	2,098.960	2,535,063	2,237.460	2,701,956
58. 3D1	0.000	0	0.000	0	530.940	562,796	530.940	562,796
59. 3D	0.000	0	111.910	148,281	13,468.580	17,931,188	13,580.490	18,079,469
60. 4D1	0.000	0	454.410	506,667	2,385.040	2,677,972	2,839.450	3,184,639
61. 4D	0.000	0	0.000	0	469.830	469,830	469.830	469,830
62. Total	0.000	0	1,150.020	1,386,837	34,751.050	45,161,353	35,901.070	46,548,190
Grass:								
63. 1G1	0.000	0	0.000	0	7.000	4,165	7.000	4,165
64. 1G	0.000	0	5.000	2,850	291.350	166,069	296.350	168,919
65. 2G1	0.000	0	0.000	0	412.010	197,766	412.010	197,766
66. 2G	0.000	0	28.000	13,440	823.200	397,199	851.200	410,639
67. 3G1	0.000	0	0.000	0	277.480	116,542	277.480	116,542
68. 3G	0.000	0	0.000	0	1,070.830	567,540	1,070.830	567,540
69. 4G1	0.000	0	1.000	445	903.130	396,209	904.130	396,654
70. 4G	0.000	0	60.130	24,052	2,249.580	899,832	2,309.710	923,884
71. Total	0.000	0	94.130	40,787	6,034.580	2,745,322	6,128.710	2,786,109
72. Waste	0.000	0	26.340	1,317	1,302.890	65,151	1,329.230	66,468
73. Other	0.000	0	0.000	0	545.610	236,456	545.610	236,456
74. Exempt	0.000		0.000		1.490		1.490	
75. Total	0.000	0	1,270.490	1,428,941	43,166.630	49,062,102	44,437.120	50,491,043

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 41

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	128.660	191,703	128.660	191,703
55. 1D	0.000	0	0.000	0	1,470.680	2,107,123	1,470.680	2,107,123
56. 2D1	0.000	0	0.000	0	7,772.820	9,432,702	7,772.820	9,432,702
57. 2D	0.000	0	0.000	0	827.030	996,573	827.030	996,573
58. 3D1	0.000	0	0.000	0	70.500	74,730	70.500	74,730
59. 3D	0.000	0	0.000	0	12,761.730	16,986,324	12,761.730	16,986,324
60. 4D1	0.000	0	0.000	0	731.810	828,037	731.810	828,037
61. 4D	0.000	0	0.000	0	324.940	324,940	324.940	324,940
62. Total	0.000	0	0.000	0	24,088.170	30,942,132	24,088.170	30,942,132
Grass:								
63. 1G1	0.000	0	0.000	0	29.000	17,255	29.000	17,255
64. 1G	0.000	0	0.000	0	129.080	73,575	129.080	73,575
65. 2G1	0.000	0	0.000	0	369.070	177,152	369.070	177,152
66. 2G	0.000	0	0.000	0	331.630	159,183	331.630	159,183
67. 3G1	0.000	0	0.000	0	225.140	94,559	225.140	94,559
68. 3G	0.000	0	0.000	0	890.610	472,024	890.610	472,024
69. 4G1	0.000	0	0.000	0	593.490	264,105	593.490	264,105
70. 4G	0.000	0	0.000	0	1,400.270	560,108	1,400.270	560,108
71. Total	0.000	0	0.000	0	3,968.290	1,817,961	3,968.290	1,817,961
72. Waste	0.000	0	0.000	0	469.860	23,495	469.860	23,495
73. Other	0.000	0	0.000	0	1,350.380	797,673	1,350.380	797,673
74. Exempt	0.000		0.000		0.750		0.750	
75. Total	0.000	0	0.000	0	29,876.700	33,581,261	29,876.700	33,581,261

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 42

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	278.140	397,742	0.000	0	278.140	397,742
56. 2D1	0.000	0	84.300	101,582	0.000	0	84.300	101,582
57. 2D	0.000	0	23.460	28,269	0.000	0	23.460	28,269
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	243.590	322,757	0.000	0	243.590	322,757
60. 4D1	0.000	0	19.030	21,218	0.000	0	19.030	21,218
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	648.520	871,568	0.000	0	648.520	871,568
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	13.900	7,923	0.000	0	13.900	7,923
65. 2G1	0.000	0	20.590	9,883	0.000	0	20.590	9,883
66. 2G	0.000	0	16.720	8,026	0.000	0	16.720	8,026
67. 3G1	0.000	0	2.000	840	0.000	0	2.000	840
68. 3G	0.000	0	47.170	25,001	0.000	0	47.170	25,001
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	13.370	5,348	0.000	0	13.370	5,348
71. Total	0.000	0	113.750	57,021	0.000	0	113.750	57,021
72. Waste	0.000	0	5.000	250	0.000	0	5.000	250
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	767.270	928,839	0.000	0	767.270	928,839

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 43

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	26.370	46,675	26.370	46,675
47. 2A1	0.000	0	0.000	0	72.940	108,681	72.940	108,681
48. 2A	0.000	0	0.000	0	16.850	25,107	16.850	25,107
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	13.000	17,940	13.000	17,940
52. 4A	0.000	0	0.000	0	2.000	2,470	2.000	2,470
53. Total	0.000	0	0.000	0	131.160	200,873	131.160	200,873
Dryland:								
54. 1D1	0.000	0	0.000	0	180.130	268,394	180.130	268,394
55. 1D	0.000	0	0.000	0	1,529.890	2,187,745	1,529.890	2,187,745
56. 2D1	0.000	0	0.000	0	2,795.780	3,368,916	2,795.780	3,368,916
57. 2D	0.000	0	0.000	0	728.770	882,534	728.770	882,534
58. 3D1	0.000	0	0.000	0	38.280	45,677	38.280	45,677
59. 3D	0.000	0	0.000	0	3,641.120	4,824,497	3,641.120	4,824,497
60. 4D1	0.000	0	0.000	0	746.030	843,973	746.030	843,973
61. 4D	0.000	0	0.000	0	327.740	327,740	327.740	327,740
62. Total	0.000	0	0.000	0	9,987.740	12,749,476	9,987.740	12,749,476
Grass:								
63. 1G1	0.000	0	0.000	0	4.000	2,380	4.000	2,380
64. 1G	0.000	0	0.000	0	63.450	36,167	63.450	36,167
65. 2G1	0.000	0	0.000	0	147.260	70,685	147.260	70,685
66. 2G	0.000	0	0.000	0	97.000	46,560	97.000	46,560
67. 3G1	0.000	0	0.000	0	28.000	11,760	28.000	11,760
68. 3G	0.000	0	0.000	0	302.060	160,093	302.060	160,093
69. 4G1	0.000	0	0.000	0	468.150	208,331	468.150	208,331
70. 4G	0.000	0	0.000	0	1,019.930	433,172	1,019.930	433,172
71. Total	0.000	0	0.000	0	2,129.850	969,148	2,129.850	969,148
72. Waste	0.000	0	0.000	0	442.170	22,112	442.170	22,112
73. Other	0.000	0	0.000	0	193.520	182,016	193.520	182,016
74. Exempt	0.000		0.000		37.740		37.740	
75. Total	0.000	0	0.000	0	12,884.440	14,123,625	12,884.440	14,123,625

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 51

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	160.000	154,960	160.000	154,960
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	160.000	154,960	160.000	154,960
Dryland:								
54. 1D1	0.000	0	0.000	0	39.000	58,110	39.000	58,110
55. 1D	16.140	0	6.000	8,580	986.690	1,383,869	1,008.830	1,392,449
56. 2D1	95.810	0	0.000	0	1,844.030	1,923,985	1,939.840	1,923,985
57. 2D	3.000	0	0.000	0	257.770	300,492	260.770	300,492
58. 3D1	0.000	0	0.000	0	51.500	37,198	51.500	37,198
59. 3D	10.000	0	9.000	11,925	2,676.230	3,544,688	2,695.230	3,556,613
60. 4D1	8.000	0	7.000	7,805	1,174.860	1,248,133	1,189.860	1,255,938
61. 4D	24.810	0	0.000	0	93.040	85,240	117.850	85,240
62. Total	157.760	0	22.000	28,310	7,123.120	8,581,715	7,302.880	8,610,025
Grass:								
63. 1G1	0.000	0	0.000	0	2.000	1,190	2.000	1,190
64. 1G	0.000	0	0.000	0	123.150	70,196	123.150	70,196
65. 2G1	0.000	0	0.000	0	239.660	115,037	239.660	115,037
66. 2G	0.000	0	0.000	0	54.500	26,160	54.500	26,160
67. 3G1	0.000	0	0.000	0	17.170	7,211	17.170	7,211
68. 3G	1.000	0	0.000	0	312.150	165,443	313.150	165,443
69. 4G1	0.820	0	11.990	5,336	617.430	274,759	630.240	280,095
70. 4G	25.240	0	0.000	0	1,198.950	479,580	1,224.190	479,580
71. Total	27.060	0	11.990	5,336	2,565.010	1,139,576	2,604.060	1,144,912
72. Waste	20.960	0	0.000	0	426.020	21,219	446.980	21,219
73. Other	0.000	0	0.000	0	2.190	219	2.190	219
74. Exempt	0.000		0.000		1.660		1.660	
75. Total	205.780	0	33.990	33,646	10,276.340	9,897,689	10,516.110	9,931,335

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 52

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	173.000	193,626	173.000	193,626
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	34.000	55,760	34.000	55,760
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	207.000	249,386	207.000	249,386
Dryland:								
54. 1D1	0.000	0	0.000	0	250.000	372,500	250.000	372,500
55. 1D	0.000	0	91.680	131,102	3,419.960	4,890,548	3,511.640	5,021,650
56. 2D1	0.000	0	330.600	398,374	8,008.500	9,337,323	8,339.100	9,735,697
57. 2D	0.000	0	43.250	52,116	936.620	1,128,627	979.870	1,180,743
58. 3D1	0.000	0	0.000	0	405.040	417,609	405.040	417,609
59. 3D	0.000	0	627.990	832,088	10,218.420	13,538,042	10,846.410	14,370,130
60. 4D1	0.000	0	8.000	8,920	1,807.320	1,889,445	1,815.320	1,898,365
61. 4D	0.000	0	11.090	11,090	341.330	329,002	352.420	340,092
62. Total	0.000	0	1,112.610	1,433,690	25,387.190	31,903,096	26,499.800	33,336,786
Grass:								
63. 1G1	0.000	0	0.000	0	11.000	6,545	11.000	6,545
64. 1G	0.000	0	3.000	1,710	344.400	196,308	347.400	198,018
65. 2G1	0.000	0	0.000	0	138.730	64,470	138.730	64,470
66. 2G	0.000	0	4.000	1,920	242.360	116,333	246.360	118,253
67. 3G1	0.000	0	0.000	0	74.180	31,156	74.180	31,156
68. 3G	0.000	0	16.000	8,480	811.150	429,911	827.150	438,391
69. 4G1	0.000	0	0.000	0	810.500	351,144	810.500	351,144
70. 4G	0.000	0	11.000	4,400	1,736.000	694,345	1,747.000	698,745
71. Total	0.000	0	34.000	16,510	4,168.320	1,890,212	4,202.320	1,906,722
72. Waste	0.000	0	33.080	1,654	1,073.900	53,704	1,106.980	55,358
73. Other	0.000	0	0.000	0	22.200	2,220	22.200	2,220
74. Exempt	0.000		0.000		597.800		597.800	
75. Total	0.000	0	1,179.690	1,451,854	30,858.610	34,098,618	32,038.300	35,550,472

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 53

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	3.000	4,470	0.000	0	3.000	4,470
55. 1D	0.000	0	288.890	413,113	0.000	0	288.890	413,113
56. 2D1	0.000	0	697.920	840,995	5.000	6,025	702.920	847,020
57. 2D	0.000	0	87.590	105,546	0.000	0	87.590	105,546
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	1,067.040	1,413,834	14.000	18,550	1,081.040	1,432,384
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	2,144.440	2,777,958	19.000	24,575	2,163.440	2,802,533
Grass:								
63. 1G1	0.000	0	3.500	2,083	0.000	0	3.500	2,083
64. 1G	0.000	0	9.640	5,495	0.000	0	9.640	5,495
65. 2G1	0.000	0	17.000	8,160	10.890	5,227	27.890	13,387
66. 2G	0.000	0	45.240	21,715	0.000	0	45.240	21,715
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	94.740	50,212	21.500	11,395	116.240	61,607
69. 4G1	0.000	0	4.000	1,780	0.000	0	4.000	1,780
70. 4G	0.000	0	71.290	28,516	16.420	6,568	87.710	35,084
71. Total	0.000	0	245.410	117,961	48.810	23,190	294.220	141,151
72. Waste	0.000	0	28.150	1,408	9.110	456	37.260	1,864
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,418.000	2,897,327	76.920	48,221	2,494.920	2,945,548

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 54

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	143.000	263,120	143.000	263,120
46. 1A	0.000	0	0.000	0	82.000	145,140	82.000	145,140
47. 2A1	0.000	0	0.000	0	33.000	49,170	33.000	49,170
48. 2A	0.000	0	0.000	0	40.000	59,600	40.000	59,600
49. 3A1	0.000	0	0.000	0	11.000	14,410	11.000	14,410
50. 3A	0.000	0	0.000	0	48.000	78,720	48.000	78,720
51. 4A1	0.000	0	0.000	0	1.000	1,380	1.000	1,380
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	358.000	611,540	358.000	611,540
Dryland:								
54. 1D1	0.000	0	0.000	0	3,969.540	5,914,621	3,969.540	5,914,621
55. 1D	0.000	0	0.000	0	5,651.020	8,080,965	5,651.020	8,080,965
56. 2D1	0.000	0	0.000	0	9,503.990	11,452,321	9,503.990	11,452,321
57. 2D	0.000	0	0.000	0	2,090.690	2,519,286	2,090.690	2,519,286
58. 3D1	0.000	0	0.000	0	737.630	781,887	737.630	781,887
59. 3D	0.000	0	0.000	0	12,145.510	16,092,826	12,145.510	16,092,826
60. 4D1	0.000	0	0.000	0	408.080	455,011	408.080	455,011
61. 4D	0.000	0	0.000	0	199.410	199,410	199.410	199,410
62. Total	0.000	0	0.000	0	34,705.870	45,496,327	34,705.870	45,496,327
Grass:								
63. 1G1	0.000	0	0.000	0	223.790	133,156	223.790	133,156
64. 1G	0.000	0	0.000	0	354.090	201,831	354.090	201,831
65. 2G1	0.000	0	0.000	0	234.060	112,349	234.060	112,349
66. 2G	0.000	0	0.000	0	554.230	266,031	554.230	266,031
67. 3G1	0.000	0	0.000	0	57.000	23,940	57.000	23,940
68. 3G	0.000	0	0.000	0	495.790	262,771	495.790	262,771
69. 4G1	0.000	0	0.000	0	116.590	51,884	116.590	51,884
70. 4G	0.000	0	0.000	0	755.100	302,040	755.100	302,040
71. Total	0.000	0	0.000	0	2,790.650	1,354,002	2,790.650	1,354,002
72. Waste	0.000	0	0.000	0	822.460	41,135	822.460	41,135
73. Other	0.000	0	0.000	0	2.000	2,000	2.000	2,000
74. Exempt	0.000		0.000		1.960		1.960	
75. Total	0.000	0	0.000	0	38,678.980	47,505,004	38,678.980	47,505,004

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 55

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	3.000	5,520	3.000	5,520
46. 1A	0.000	0	0.000	0	52.000	92,040	52.000	92,040
47. 2A1	0.000	0	0.000	0	16.750	24,958	16.750	24,958
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	12.000	19,680	12.000	19,680
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	83.750	142,198	83.750	142,198
Dryland:								
54. 1D1	0.000	0	0.000	0	24.420	36,386	24.420	36,386
55. 1D	0.000	0	0.000	0	436.990	624,896	436.990	624,896
56. 2D1	0.000	0	0.000	0	609.250	734,147	609.250	734,147
57. 2D	0.000	0	0.000	0	32.100	38,682	32.100	38,682
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	1,467.020	1,943,806	1,467.020	1,943,806
60. 4D1	0.000	0	0.000	0	179.720	200,389	179.720	200,389
61. 4D	0.000	0	0.000	0	31.790	31,790	31.790	31,790
62. Total	0.000	0	0.000	0	2,781.290	3,610,096	2,781.290	3,610,096
Grass:								
63. 1G1	0.000	0	0.000	0	1.000	595	1.000	595
64. 1G	0.000	0	0.000	0	25.500	14,535	25.500	14,535
65. 2G1	0.000	0	0.000	0	49.620	23,818	49.620	23,818
66. 2G	0.000	0	0.000	0	33.000	15,840	33.000	15,840
67. 3G1	0.000	0	0.000	0	93.500	39,270	93.500	39,270
68. 3G	0.000	0	0.000	0	225.310	119,414	225.310	119,414
69. 4G1	0.000	0	0.000	0	113.570	50,539	113.570	50,539
70. 4G	0.000	0	0.000	0	534.180	213,672	534.180	213,672
71. Total	0.000	0	0.000	0	1,075.680	477,683	1,075.680	477,683
72. Waste	0.000	0	0.000	0	123.400	6,171	123.400	6,171
73. Other	0.000	0	0.000	0	8.000	800	8.000	800
74. Exempt	0.000		0.000		78.990		78.990	
75. Total	0.000	0	0.000	0	4,072.120	4,236,948	4,072.120	4,236,948

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 57

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	6.000	8,940	0.000	0	6.000	8,940
55. 1D	0.000	0	210.440	300,929	0.000	0	210.440	300,929
56. 2D1	0.000	0	220.990	266,293	0.000	0	220.990	266,293
57. 2D	0.000	0	555.760	669,692	0.000	0	555.760	669,692
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	727.230	963,581	0.000	0	727.230	963,581
60. 4D1	0.000	0	356.260	397,231	0.000	0	356.260	397,231
61. 4D	0.000	0	17.500	17,500	0.000	0	17.500	17,500
62. Total	0.000	0	2,094.180	2,624,166	0.000	0	2,094.180	2,624,166
Grass:								
63. 1G1	0.000	0	7.000	4,165	0.000	0	7.000	4,165
64. 1G	0.000	0	32.150	18,326	0.000	0	32.150	18,326
65. 2G1	0.000	0	18.000	8,640	0.000	0	18.000	8,640
66. 2G	0.000	0	38.000	18,240	0.000	0	38.000	18,240
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	30.040	15,921	0.000	0	30.040	15,921
69. 4G1	0.000	0	18.070	8,041	0.000	0	18.070	8,041
70. 4G	0.000	0	202.150	80,860	0.000	0	202.150	80,860
71. Total	0.000	0	345.410	154,193	0.000	0	345.410	154,193
72. Waste	0.000	0	33.180	1,659	0.000	0	33.180	1,659
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,472.770	2,780,018	0.000	0	2,472.770	2,780,018

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 58

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	45.830	68,287	0.000	0	45.830	68,287
55. 1D	0.000	0	1,588.010	2,270,856	0.000	0	1,588.010	2,270,856
56. 2D1	0.000	0	923.720	1,105,720	0.000	0	923.720	1,105,720
57. 2D	0.000	0	176.010	212,093	0.000	0	176.010	212,093
58. 3D1	0.000	0	5.000	5,300	0.000	0	5.000	5,300
59. 3D	0.000	0	1,445.690	1,915,544	0.000	0	1,445.690	1,915,544
60. 4D1	0.000	0	436.460	486,653	0.000	0	436.460	486,653
61. 4D	0.000	0	100.200	100,200	0.000	0	100.200	100,200
62. Total	0.000	0	4,720.920	6,164,653	0.000	0	4,720.920	6,164,653
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	70.200	40,014	0.000	0	70.200	40,014
65. 2G1	0.000	0	45.680	21,927	0.000	0	45.680	21,927
66. 2G	0.000	0	24.500	11,760	0.000	0	24.500	11,760
67. 3G1	0.000	0	4.400	1,848	0.000	0	4.400	1,848
68. 3G	0.000	0	71.200	37,736	0.000	0	71.200	37,736
69. 4G1	0.000	0	366.120	173,455	0.000	0	366.120	173,455
70. 4G	0.000	0	648.990	283,662	0.000	0	648.990	283,662
71. Total	0.000	0	1,231.090	570,402	0.000	0	1,231.090	570,402
72. Waste	0.000	0	88.950	4,448	0.000	0	88.950	4,448
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		60.020		0.000		60.020	
75. Total	0.000	0	6,040.960	6,739,503	0.000	0	6,040.960	6,739,503

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 59

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	209.480	312,126	0.000	0	209.480	312,126
55. 1D	0.000	0	255.320	365,109	0.000	0	255.320	365,109
56. 2D1	0.000	0	475.250	572,677	0.000	0	475.250	572,677
57. 2D	0.000	0	241.920	291,515	0.000	0	241.920	291,515
58. 3D1	0.000	0	130.490	138,319	0.000	0	130.490	138,319
59. 3D	0.000	0	702.550	930,882	0.000	0	702.550	930,882
60. 4D1	0.000	0	80.000	89,200	0.000	0	80.000	89,200
61. 4D	0.000	0	7.900	7,900	0.000	0	7.900	7,900
62. Total	0.000	0	2,102.910	2,707,728	0.000	0	2,102.910	2,707,728
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	3.240	1,847	0.000	0	3.240	1,847
65. 2G1	0.000	0	25.390	12,187	0.000	0	25.390	12,187
66. 2G	0.000	0	3.000	1,440	0.000	0	3.000	1,440
67. 3G1	0.000	0	6.000	2,520	0.000	0	6.000	2,520
68. 3G	0.000	0	71.970	38,145	0.000	0	71.970	38,145
69. 4G1	0.000	0	10.290	4,579	0.000	0	10.290	4,579
70. 4G	0.000	0	61.750	24,700	0.000	0	61.750	24,700
71. Total	0.000	0	181.640	85,418	0.000	0	181.640	85,418
72. Waste	0.000	0	123.150	6,159	0.000	0	123.150	6,159
73. Other	0.000	0	1.000	100	0.000	0	1.000	100
74. Exempt	0.000		9.320		0.000		9.320	
75. Total	0.000	0	2,408.700	2,799,405	0.000	0	2,408.700	2,799,405

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 60

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	110.000	202,400	0.000	0	110.000	202,400
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	34.000	50,660	0.000	0	34.000	50,660
48. 2A	0.000	0	118.000	175,820	0.000	0	118.000	175,820
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	4.000	4,940	0.000	0	4.000	4,940
53. Total	0.000	0	266.000	433,820	0.000	0	266.000	433,820
Dryland:								
54. 1D1	0.000	0	1,425.100	2,123,403	0.000	0	1,425.100	2,123,403
55. 1D	0.000	0	585.500	837,267	0.000	0	585.500	837,267
56. 2D1	0.000	0	385.920	465,033	0.000	0	385.920	465,033
57. 2D	0.000	0	519.770	626,324	0.000	0	519.770	626,324
58. 3D1	0.000	0	150.540	159,572	0.000	0	150.540	159,572
59. 3D	0.000	0	703.810	932,551	0.000	0	703.810	932,551
60. 4D1	0.000	0	245.650	273,900	0.000	0	245.650	273,900
61. 4D	0.000	0	30.000	30,000	0.000	0	30.000	30,000
62. Total	0.000	0	4,046.290	5,448,050	0.000	0	4,046.290	5,448,050
Grass:								
63. 1G1	0.000	0	40.810	24,282	0.000	0	40.810	24,282
64. 1G	0.000	0	19.700	11,229	0.000	0	19.700	11,229
65. 2G1	0.000	0	24.140	11,587	0.000	0	24.140	11,587
66. 2G	0.000	0	45.610	21,893	0.000	0	45.610	21,893
67. 3G1	0.000	0	19.000	7,980	0.000	0	19.000	7,980
68. 3G	0.000	0	43.750	23,188	0.000	0	43.750	23,188
69. 4G1	0.000	0	95.000	42,275	0.000	0	95.000	42,275
70. 4G	0.000	0	176.310	70,524	0.000	0	176.310	70,524
71. Total	0.000	0	464.320	212,958	0.000	0	464.320	212,958
72. Waste	0.000	0	178.580	8,933	0.000	0	178.580	8,933
73. Other	0.000	0	62.920	44,552	0.000	0	62.920	44,552
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	5,018.110	6,148,313	0.000	0	5,018.110	6,148,313

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 61

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	4.000	5,960	0.000	0	4.000	5,960
55. 1D	0.000	0	60.190	86,072	0.000	0	60.190	86,072
56. 2D1	0.000	0	88.330	106,438	0.000	0	88.330	106,438
57. 2D	0.000	0	845.530	1,018,868	0.000	0	845.530	1,018,868
58. 3D1	0.000	0	20.000	21,200	0.000	0	20.000	21,200
59. 3D	0.000	0	553.790	733,773	0.000	0	553.790	733,773
60. 4D1	0.000	0	614.590	685,269	0.000	0	614.590	685,269
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	2,186.430	2,657,580	0.000	0	2,186.430	2,657,580
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	11.070	6,310	0.000	0	11.070	6,310
65. 2G1	0.000	0	4.000	1,920	0.000	0	4.000	1,920
66. 2G	0.000	0	77.780	37,334	0.000	0	77.780	37,334
67. 3G1	0.000	0	9.000	3,780	0.000	0	9.000	3,780
68. 3G	0.000	0	21.000	11,130	0.000	0	21.000	11,130
69. 4G1	0.000	0	24.000	10,680	0.000	0	24.000	10,680
70. 4G	0.000	0	12.000	4,800	0.000	0	12.000	4,800
71. Total	0.000	0	158.850	75,954	0.000	0	158.850	75,954
72. Waste	0.000	0	79.430	3,972	0.000	0	79.430	3,972
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,424.710	2,737,506	0.000	0	2,424.710	2,737,506

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 62

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	282.150	420,404	0.000	0	282.150	420,404
55. 1D	0.000	0	126.030	180,223	0.000	0	126.030	180,223
56. 2D1	0.000	0	110.400	134,939	8.000	9,640	118.400	144,579
57. 2D	0.000	0	15.270	18,400	0.000	0	15.270	18,400
58. 3D1	0.000	0	3.000	3,180	0.000	0	3.000	3,180
59. 3D	0.000	0	252.940	335,146	0.000	0	252.940	335,146
60. 4D1	0.000	0	246.960	275,361	0.000	0	246.960	275,361
61. 4D	0.000	0	56.270	56,270	5.000	5,000	61.270	61,270
62. Total	0.000	0	1,093.020	1,423,923	13.000	14,640	1,106.020	1,438,563
Grass:								
63. 1G1	0.000	0	12.000	7,140	0.000	0	12.000	7,140
64. 1G	0.000	0	8.000	4,560	0.000	0	8.000	4,560
65. 2G1	0.000	0	57.260	27,915	0.000	0	57.260	27,915
66. 2G	0.000	0	9.600	4,608	0.000	0	9.600	4,608
67. 3G1	0.000	0	3.000	1,260	0.000	0	3.000	1,260
68. 3G	0.000	0	30.000	15,900	0.000	0	30.000	15,900
69. 4G1	0.000	0	124.260	55,296	0.000	0	124.260	55,296
70. 4G	0.000	0	345.230	138,092	10.880	4,352	356.110	142,444
71. Total	0.000	0	589.350	254,771	10.880	4,352	600.230	259,123
72. Waste	0.000	0	37.160	1,858	10.000	500	47.160	2,358
73. Other	0.000	0	348.200	208,920	0.000	0	348.200	208,920
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,067.730	1,889,472	33.880	19,492	2,101.610	1,908,964

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 63

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	57.200	81,797	0.000	0	57.200	81,797
56. 2D1	0.000	0	197.480	237,963	0.000	0	197.480	237,963
57. 2D	0.000	0	2.000	2,410	0.000	0	2.000	2,410
58. 3D1	0.000	0	2.000	2,120	0.000	0	2.000	2,120
59. 3D	0.000	0	453.500	600,888	0.000	0	453.500	600,888
60. 4D1	0.000	0	238.900	266,374	0.000	0	238.900	266,374
61. 4D	0.000	0	29.640	29,640	0.000	0	29.640	29,640
62. Total	0.000	0	980.720	1,221,192	0.000	0	980.720	1,221,192
Grass:								
63. 1G1	0.000	0	9.000	5,355	0.000	0	9.000	5,355
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	14.720	7,066	0.000	0	14.720	7,066
66. 2G	0.000	0	3.000	1,440	0.000	0	3.000	1,440
67. 3G1	0.000	0	23.190	9,740	0.000	0	23.190	9,740
68. 3G	0.000	0	80.300	42,559	0.000	0	80.300	42,559
69. 4G1	0.000	0	220.890	98,296	0.000	0	220.890	98,296
70. 4G	0.000	0	241.570	96,628	0.000	0	241.570	96,628
71. Total	0.000	0	592.670	261,084	0.000	0	592.670	261,084
72. Waste	0.000	0	39.500	1,975	0.000	0	39.500	1,975
73. Other	0.000	0	10.500	6,300	0.000	0	10.500	6,300
74. Exempt	0.000		0.920		0.000		0.920	
75. Total	0.000	0	1,623.390	1,490,551	0.000	0	1,623.390	1,490,551

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 64

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	29.000	43,210	0.000	0	29.000	43,210
55. 1D	0.000	0	278.230	397,869	0.000	0	278.230	397,869
56. 2D1	0.000	0	923.950	1,113,362	0.000	0	923.950	1,113,362
57. 2D	0.000	0	33.500	40,368	0.000	0	33.500	40,368
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	1,359.040	1,800,733	0.000	0	1,359.040	1,800,733
60. 4D1	0.000	0	352.440	392,972	0.000	0	352.440	392,972
61. 4D	0.000	0	42.910	42,910	0.000	0	42.910	42,910
62. Total	0.000	0	3,019.070	3,831,424	0.000	0	3,019.070	3,831,424
Grass:								
63. 1G1	0.000	0	1.000	595	0.000	0	1.000	595
64. 1G	0.000	0	39.640	22,595	0.000	0	39.640	22,595
65. 2G1	0.000	0	45.000	21,600	0.000	0	45.000	21,600
66. 2G	0.000	0	14.000	6,720	0.000	0	14.000	6,720
67. 3G1	0.000	0	17.000	7,140	0.000	0	17.000	7,140
68. 3G	0.000	0	98.100	51,993	0.000	0	98.100	51,993
69. 4G1	0.000	0	99.000	44,055	0.000	0	99.000	44,055
70. 4G	0.000	0	413.340	165,336	0.000	0	413.340	165,336
71. Total	0.000	0	727.080	320,034	0.000	0	727.080	320,034
72. Waste	0.000	0	257.790	12,891	0.000	0	257.790	12,891
73. Other	0.000	0	338.530	206,918	0.000	0	338.530	206,918
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	4,342.470	4,371,267	0.000	0	4,342.470	4,371,267

County 13 - Cass

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 65

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	5.330	7,942	0.000	0	5.330	7,942
55. 1D	0.000	0	32.670	46,718	0.000	0	32.670	46,718
56. 2D1	0.000	0	136.070	163,965	0.000	0	136.070	163,965
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	1.000	1,060	0.000	0	1.000	1,060
59. 3D	0.000	0	169.530	224,628	0.000	0	169.530	224,628
60. 4D1	0.000	0	146.720	163,593	0.000	0	146.720	163,593
61. 4D	0.000	0	21.500	21,500	0.000	0	21.500	21,500
62. Total	0.000	0	512.820	629,406	0.000	0	512.820	629,406
Grass:								
63. 1G1	0.000	0	11.200	6,664	0.000	0	11.200	6,664
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	23.000	11,040	0.000	0	23.000	11,040
66. 2G	0.000	0	2.000	960	0.000	0	2.000	960
67. 3G1	0.000	0	69.240	29,081	0.000	0	69.240	29,081
68. 3G	0.000	0	43.000	22,790	0.000	0	43.000	22,790
69. 4G1	0.000	0	58.720	26,132	0.000	0	58.720	26,132
70. 4G	0.000	0	123.570	49,428	0.000	0	123.570	49,428
71. Total	0.000	0	330.730	146,095	0.000	0	330.730	146,095
72. Waste	0.000	0	2.250	113	0.000	0	2.250	113
73. Other	0.000	0	1.500	150	0.000	0	1.500	150
74. Exempt	0.000		17.950		0.000		17.950	
75. Total	0.000	0	847.300	775,764	0.000	0	847.300	775,764

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	266.000	433,820	1,910.850	2,916,633	2,176.850	3,350,453
77.Dry Land	157.760	0	26,090.950	33,519,590	230,591.780	295,282,560	256,840.490	328,802,150
78.Grass	27.060	0	5,165.320	2,339,814	34,501.570	15,903,734	39,693.950	18,243,548
79.Waste	20.960	0	936.560	46,837	6,505.360	325,234	7,462.880	372,071
80.Other	0.000	0	762.650	466,940	2,424.290	1,323,008	3,186.940	1,789,948
81.Exempt	0.000	0	88.210	0	729.490	0	817.700	0
82.Total	205.780	0	33,221.480	36,807,001	275,933.850	315,751,169	309,361.110	352,558,170

2007 Agricultural Land Detail

County 13 - Cass

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
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	22.500	52.94%	33,525	56.30%	1,490.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	2.000	4.71%	2,410	4.05%	1,205.000
2D	2.000	4.71%	2,410	4.05%	1,205.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	16.000	37.65%	21,200	35.60%	1,325.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	42.500	100.00%	59,545	100.00%	1,401.058

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	10.000	34.60%	5,300	40.93%	530.000
4G1	2.000	6.92%	890	6.87%	445.000
4G	16.900	58.48%	6,760	52.20%	400.000
Grass Total	28.900	100.00%	12,950	100.00%	448.096

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	42.500	41.11%	59,545	64.95%	1,401.058
Grass Total	28.900	27.96%	12,950	14.13%	448.096
Waste	0.000	0.00%	0	0.00%	0.000
Other	31.970	30.93%	19,182	20.92%	600.000
Exempt	0.000	0.00%			
Market Area Total	103.370	100.00%	91,677	100.00%	886.882

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	42.500	0.02%	59,545	0.02%	
Grass Total	28.900	0.07%	12,950	0.07%	
Waste	0.000	0.00%	0	0.00%	
Other	31.970	1.00%	19,182	1.07%	
Exempt	0.000	0.00%			
Market Area Total	103.370	0.03%	91,677	0.03%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **3**

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

Dry:

1D1	216.000	1.43%	319,530	1.70%	1,479.305
1D	1,923.240	12.76%	2,756,636	14.66%	1,433.329
2D1	1,366.850	9.07%	1,644,949	8.75%	1,203.459
2D	4,946.110	32.83%	5,981,897	31.81%	1,209.414
3D1	113.550	0.75%	120,363	0.64%	1,060.000
3D	3,522.990	23.38%	4,663,334	24.80%	1,323.686
4D1	2,907.090	19.29%	3,248,794	17.27%	1,117.541
4D	71.000	0.47%	71,000	0.38%	1,000.000
Dry Total	15,066.830	100.00%	18,806,503	100.00%	1,248.205

Grass:

1G1	61.680	2.83%	36,701	3.59%	595.022
1G	172.560	7.92%	98,360	9.61%	570.004
2G1	86.910	3.99%	41,716	4.08%	479.990
2G	559.550	25.67%	268,584	26.24%	480.000
3G1	72.210	3.31%	30,329	2.96%	420.011
3G	233.600	10.72%	123,808	12.10%	530.000
4G1	588.400	26.99%	261,840	25.58%	445.003
4G	405.200	18.59%	162,080	15.84%	400.000
Grass Total	2,180.110	100.00%	1,023,418	100.00%	469.434

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	15,066.830	85.90%	18,806,503	94.77%	1,248.205
Grass Total	2,180.110	12.43%	1,023,418	5.16%	469.434
Waste	283.300	1.62%	14,168	0.07%	50.010
Other	9.660	0.06%	966	0.00%	100.000
Exempt	0.000	0.00%			
Market Area Total	17,539.900	100.00%	19,845,055	100.00%	1,131.423

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	15,066.830	5.87%	18,806,503	5.72%	
Grass Total	2,180.110	5.49%	1,023,418	5.61%	
Waste	283.300	3.80%	14,168	3.81%	
Other	9.660	0.30%	966	0.05%	
Exempt	0.000	0.00%			
Market Area Total	17,539.900	5.67%	19,845,055	5.63%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **27**

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

Dry:

1D1	3,681.430	5.07%	5,494,353	5.93%	1,492.450
1D	11,147.820	15.34%	15,941,392	17.20%	1,430.000
2D1	14,529.050	20.00%	17,536,328	18.92%	1,206.983
2D	10,041.440	13.82%	12,103,667	13.06%	1,205.371
3D1	490.110	0.67%	519,516	0.56%	1,059.998
3D	21,809.970	30.02%	28,907,238	31.19%	1,325.413
4D1	10,379.870	14.29%	11,596,567	12.51%	1,117.216
4D	572.910	0.79%	572,910	0.62%	1,000.000
Dry Total	72,652.600	100.00%	92,671,971	100.00%	1,275.549

Grass:

1G1	44.000	0.48%	26,180	0.61%	595.000
1G	575.350	6.31%	327,948	7.68%	569.997
2G1	464.820	5.10%	223,113	5.23%	479.998
2G	2,255.160	24.72%	1,082,480	25.36%	480.001
3G1	162.000	1.78%	68,040	1.59%	420.000
3G	1,682.210	18.44%	891,571	20.89%	529.999
4G1	1,395.500	15.30%	621,001	14.55%	445.002
4G	2,542.630	27.87%	1,027,502	24.08%	404.109
Grass Total	9,121.670	100.00%	4,267,835	100.00%	467.878

Irrigated Total	438.440	0.52%	703,856	0.72%	1,605.364
Dry Total	72,652.600	86.55%	92,671,971	94.76%	1,275.549
Grass Total	9,121.670	10.87%	4,267,835	4.36%	467.878
Waste	1,475.000	1.76%	73,759	0.08%	50.006
Other	258.760	0.31%	81,476	0.08%	314.870
Exempt	9.100	0.01%			
Market Area Total	83,946.470	100.00%	97,798,897	100.00%	1,165.015

As Related to the County as a Whole

Irrigated Total	438.440	20.14%	703,856	21.01%	
Dry Total	72,652.600	28.29%	92,671,971	28.18%	
Grass Total	9,121.670	22.98%	4,267,835	23.39%	
Waste	1,475.000	19.76%	73,759	19.82%	
Other	258.760	8.12%	81,476	4.55%	
Exempt	9.100	1.11%			
Market Area Total	83,946.470	27.14%	97,798,897	27.74%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **28**

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

Dry:

1D1	152.310	3.60%	226,942	4.07%	1,490.000
1D	1,028.510	24.31%	1,470,771	26.39%	1,430.001
2D1	938.450	22.18%	1,130,832	20.29%	1,204.999
2D	230.020	5.44%	277,175	4.97%	1,205.003
3D1	49.550	1.17%	52,523	0.94%	1,060.000
3D	1,793.580	42.40%	2,376,498	42.63%	1,325.002
4D1	13.000	0.31%	14,495	0.26%	1,115.000
4D	25.000	0.59%	25,000	0.45%	1,000.000
Dry Total	4,230.420	100.00%	5,574,236	100.00%	1,317.655

Grass:

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

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	4,230.420	89.53%	5,574,236	96.49%	1,317.655
Grass Total	423.720	8.97%	199,375	3.45%	470.534
Waste	71.250	1.51%	3,564	0.06%	50.021
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	4,725.390	100.00%	5,777,175	100.00%	1,222.581

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	4,230.420	1.65%	5,574,236	1.70%	
Grass Total	423.720	1.07%	199,375	1.09%	
Waste	71.250	0.95%	3,564	0.96%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	4,725.390	1.53%	5,777,175	1.64%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **29**

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

Dry:

1D1	2,107.080	5.87%	3,139,551	6.74%	1,490.000
1D	5,783.880	16.11%	8,290,652	17.81%	1,433.406
2D1	8,351.940	23.26%	10,119,297	21.74%	1,211.610
2D	2,237.460	6.23%	2,701,956	5.80%	1,207.599
3D1	530.940	1.48%	562,796	1.21%	1,059.999
3D	13,580.490	37.83%	18,079,469	38.84%	1,331.282
4D1	2,839.450	7.91%	3,184,639	6.84%	1,121.568
4D	469.830	1.31%	469,830	1.01%	1,000.000
Dry Total	35,901.070	100.00%	46,548,190	100.00%	1,296.568

Grass:

1G1	7.000	0.11%	4,165	0.15%	595.000
1G	296.350	4.84%	168,919	6.06%	569.998
2G1	412.010	6.72%	197,766	7.10%	480.002
2G	851.200	13.89%	410,639	14.74%	482.423
3G1	277.480	4.53%	116,542	4.18%	420.001
3G	1,070.830	17.47%	567,540	20.37%	530.000
4G1	904.130	14.75%	396,654	14.24%	438.713
4G	2,309.710	37.69%	923,884	33.16%	400.000
Grass Total	6,128.710	100.00%	2,786,109	100.00%	454.599

Irrigated Total	532.500	1.20%	853,820	1.69%	1,603.417
Dry Total	35,901.070	80.79%	46,548,190	92.19%	1,296.568
Grass Total	6,128.710	13.79%	2,786,109	5.52%	454.599
Waste	1,329.230	2.99%	66,468	0.13%	50.004
Other	545.610	1.23%	236,456	0.47%	433.379
Exempt	1.490	0.00%			
Market Area Total	44,437.120	100.00%	50,491,043	100.00%	1,136.235

As Related to the County as a Whole

Irrigated Total	532.500	24.46%	853,820	25.48%	
Dry Total	35,901.070	13.98%	46,548,190	14.16%	
Grass Total	6,128.710	15.44%	2,786,109	15.27%	
Waste	1,329.230	17.81%	66,468	17.86%	
Other	545.610	17.12%	236,456	13.21%	
Exempt	1.490	0.18%			
Market Area Total	44,437.120	14.36%	50,491,043	14.32%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **41**

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

Dry:

1D1	128.660	0.53%	191,703	0.62%	1,489.996
1D	1,470.680	6.11%	2,107,123	6.81%	1,432.754
2D1	7,772.820	32.27%	9,432,702	30.48%	1,213.549
2D	827.030	3.43%	996,573	3.22%	1,205.002
3D1	70.500	0.29%	74,730	0.24%	1,060.000
3D	12,761.730	52.98%	16,986,324	54.90%	1,331.036
4D1	731.810	3.04%	828,037	2.68%	1,131.491
4D	324.940	1.35%	324,940	1.05%	1,000.000
Dry Total	24,088.170	100.00%	30,942,132	100.00%	1,284.536

Grass:

1G1	29.000	0.73%	17,255	0.95%	595.000
1G	129.080	3.25%	73,575	4.05%	569.995
2G1	369.070	9.30%	177,152	9.74%	479.995
2G	331.630	8.36%	159,183	8.76%	480.001
3G1	225.140	5.67%	94,559	5.20%	420.000
3G	890.610	22.44%	472,024	25.96%	530.000
4G1	593.490	14.96%	264,105	14.53%	445.003
4G	1,400.270	35.29%	560,108	30.81%	400.000
Grass Total	3,968.290	100.00%	1,817,961	100.00%	458.122

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	24,088.170	80.63%	30,942,132	92.14%	1,284.536
Grass Total	3,968.290	13.28%	1,817,961	5.41%	458.122
Waste	469.860	1.57%	23,495	0.07%	50.004
Other	1,350.380	4.52%	797,673	2.38%	590.702
Exempt	0.750	0.00%			
Market Area Total	29,876.700	100.00%	33,581,261	100.00%	1,123.994

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	24,088.170	9.38%	30,942,132	9.41%	
Grass Total	3,968.290	10.00%	1,817,961	9.96%	
Waste	469.860	6.30%	23,495	6.31%	
Other	1,350.380	42.37%	797,673	44.56%	
Exempt	0.750	0.09%			
Market Area Total	29,876.700	9.66%	33,581,261	9.53%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **42**

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

Dry:

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

Grass:

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

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

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	648.520	0.25%	871,568	0.27%	
Grass Total	113.750	0.29%	57,021	0.31%	
Waste	5.000	0.07%	250	0.07%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	767.270	0.25%	928,839	0.26%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **43**

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

Dry:

1D1	180.130	1.80%	268,394	2.11%	1,490.001
1D	1,529.890	15.32%	2,187,745	17.16%	1,430.001
2D1	2,795.780	27.99%	3,368,916	26.42%	1,205.000
2D	728.770	7.30%	882,534	6.92%	1,210.991
3D1	38.280	0.38%	45,677	0.36%	1,193.234
3D	3,641.120	36.46%	4,824,497	37.84%	1,325.003
4D1	746.030	7.47%	843,973	6.62%	1,131.285
4D	327.740	3.28%	327,740	2.57%	1,000.000
Dry Total	9,987.740	100.00%	12,749,476	100.00%	1,276.512

Grass:

1G1	4.000	0.19%	2,380	0.25%	595.000
1G	63.450	2.98%	36,167	3.73%	570.007
2G1	147.260	6.91%	70,685	7.29%	480.001
2G	97.000	4.55%	46,560	4.80%	480.000
3G1	28.000	1.31%	11,760	1.21%	420.000
3G	302.060	14.18%	160,093	16.52%	530.003
4G1	468.150	21.98%	208,331	21.50%	445.009
4G	1,019.930	47.89%	433,172	44.70%	424.707
Grass Total	2,129.850	100.00%	969,148	100.00%	455.031

Irrigated Total	131.160	1.02%	200,873	1.42%	1,531.511
Dry Total	9,987.740	77.52%	12,749,476	90.27%	1,276.512
Grass Total	2,129.850	16.53%	969,148	6.86%	455.031
Waste	442.170	3.43%	22,112	0.16%	50.007
Other	193.520	1.50%	182,016	1.29%	940.553
Exempt	37.740	0.29%			
Market Area Total	12,884.440	100.00%	14,123,625	100.00%	1,096.176

As Related to the County as a Whole

Irrigated Total	131.160	6.03%	200,873	6.00%	
Dry Total	9,987.740	3.89%	12,749,476	3.88%	
Grass Total	2,129.850	5.37%	969,148	5.31%	
Waste	442.170	5.92%	22,112	5.94%	
Other	193.520	6.07%	182,016	10.17%	
Exempt	37.740	4.62%			
Market Area Total	12,884.440	4.16%	14,123,625	4.01%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **51**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	160.000	100.00%	154,960	100.00%	968.500
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	160.000	100.00%	154,960	100.00%	968.500

Dry:

1D1	39.000	0.53%	58,110	0.67%	1,490.000
1D	1,008.830	13.81%	1,392,449	16.17%	1,380.261
2D1	1,939.840	26.56%	1,923,985	22.35%	991.826
2D	260.770	3.57%	300,492	3.49%	1,152.325
3D1	51.500	0.71%	37,198	0.43%	722.291
3D	2,695.230	36.91%	3,556,613	41.31%	1,319.595
4D1	1,189.860	16.29%	1,255,938	14.59%	1,055.534
4D	117.850	1.61%	85,240	0.99%	723.292
Dry Total	7,302.880	100.00%	8,610,025	100.00%	1,178.990

Grass:

1G1	2.000	0.08%	1,190	0.10%	595.000
1G	123.150	4.73%	70,196	6.13%	570.004
2G1	239.660	9.20%	115,037	10.05%	480.000
2G	54.500	2.09%	26,160	2.28%	480.000
3G1	17.170	0.66%	7,211	0.63%	419.976
3G	313.150	12.03%	165,443	14.45%	528.318
4G1	630.240	24.20%	280,095	24.46%	444.425
4G	1,224.190	47.01%	479,580	41.89%	391.752
Grass Total	2,604.060	100.00%	1,144,912	100.00%	439.664

Irrigated Total	160.000	1.52%	154,960	1.56%	968.500
Dry Total	7,302.880	69.44%	8,610,025	86.70%	1,178.990
Grass Total	2,604.060	24.76%	1,144,912	11.53%	439.664
Waste	446.980	4.25%	21,219	0.21%	47.471
Other	2.190	0.02%	219	0.00%	100.000
Exempt	1.660	0.02%			
Market Area Total	10,516.110	100.00%	9,931,335	100.00%	944.392

As Related to the County as a Whole

Irrigated Total	160.000	7.35%	154,960	4.63%	
Dry Total	7,302.880	2.84%	8,610,025	2.62%	
Grass Total	2,604.060	6.56%	1,144,912	6.28%	
Waste	446.980	5.99%	21,219	5.70%	
Other	2.190	0.07%	219	0.01%	
Exempt	1.660	0.20%			
Market Area Total	10,516.110	3.40%	9,931,335	2.82%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **52**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	173.000	83.57%	193,626	77.64%	1,119.225
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	34.000	16.43%	55,760	22.36%	1,640.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	207.000	100.00%	249,386	100.00%	1,204.763

Dry:

1D1	250.000	0.94%	372,500	1.12%	1,490.000
1D	3,511.640	13.25%	5,021,650	15.06%	1,430.001
2D1	8,339.100	31.47%	9,735,697	29.20%	1,167.475
2D	979.870	3.70%	1,180,743	3.54%	1,204.999
3D1	405.040	1.53%	417,609	1.25%	1,031.031
3D	10,846.410	40.93%	14,370,130	43.11%	1,324.874
4D1	1,815.320	6.85%	1,898,365	5.69%	1,045.746
4D	352.420	1.33%	340,092	1.02%	965.019
Dry Total	26,499.800	100.00%	33,336,786	100.00%	1,258.001

Grass:

1G1	11.000	0.26%	6,545	0.34%	595.000
1G	347.400	8.27%	198,018	10.39%	570.000
2G1	138.730	3.30%	64,470	3.38%	464.715
2G	246.360	5.86%	118,253	6.20%	480.000
3G1	74.180	1.77%	31,156	1.63%	420.005
3G	827.150	19.68%	438,391	22.99%	530.001
4G1	810.500	19.29%	351,144	18.42%	433.243
4G	1,747.000	41.57%	698,745	36.65%	399.968
Grass Total	4,202.320	100.00%	1,906,722	100.00%	453.730

Irrigated Total	207.000	0.65%	249,386	0.70%	1,204.763
Dry Total	26,499.800	82.71%	33,336,786	93.77%	1,258.001
Grass Total	4,202.320	13.12%	1,906,722	5.36%	453.730
Waste	1,106.980	3.46%	55,358	0.16%	50.008
Other	22.200	0.07%	2,220	0.01%	100.000
Exempt	597.800	1.87%			
Market Area Total	32,038.300	100.00%	35,550,472	100.00%	1,109.624

As Related to the County as a Whole

Irrigated Total	207.000	9.51%	249,386	7.44%	
Dry Total	26,499.800	10.32%	33,336,786	10.14%	
Grass Total	4,202.320	10.59%	1,906,722	10.45%	
Waste	1,106.980	14.83%	55,358	14.88%	
Other	22.200	0.70%	2,220	0.12%	
Exempt	597.800	73.11%			
Market Area Total	32,038.300	10.36%	35,550,472	10.08%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **53**

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

Dry:

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

Grass:

1G1	3.500	1.19%	2,083	1.48%	595.142
1G	9.640	3.28%	5,495	3.89%	570.020
2G1	27.890	9.48%	13,387	9.48%	479.992
2G	45.240	15.38%	21,715	15.38%	479.995
3G1	0.000	0.00%	0	0.00%	0.000
3G	116.240	39.51%	61,607	43.65%	529.998
4G1	4.000	1.36%	1,780	1.26%	445.000
4G	87.710	29.81%	35,084	24.86%	400.000
Grass Total	294.220	100.00%	141,151	100.00%	479.746

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,163.440	86.71%	2,802,533	95.14%	1,295.405
Grass Total	294.220	11.79%	141,151	4.79%	479.746
Waste	37.260	1.49%	1,864	0.06%	50.026
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,494.920	100.00%	2,945,548	100.00%	1,180.618

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,163.440	0.84%	2,802,533	0.85%	
Grass Total	294.220	0.74%	141,151	0.77%	
Waste	37.260	0.50%	1,864	0.50%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,494.920	0.81%	2,945,548	0.84%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **54**

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

Dry:

1D1	3,969.540	11.44%	5,914,621	13.00%	1,490.001
1D	5,651.020	16.28%	8,080,965	17.76%	1,430.001
2D1	9,503.990	27.38%	11,452,321	25.17%	1,205.001
2D	2,090.690	6.02%	2,519,286	5.54%	1,205.002
3D1	737.630	2.13%	781,887	1.72%	1,059.998
3D	12,145.510	35.00%	16,092,826	35.37%	1,325.002
4D1	408.080	1.18%	455,011	1.00%	1,115.004
4D	199.410	0.57%	199,410	0.44%	1,000.000
Dry Total	34,705.870	100.00%	45,496,327	100.00%	1,310.911

Grass:

1G1	223.790	8.02%	133,156	9.83%	595.004
1G	354.090	12.69%	201,831	14.91%	569.999
2G1	234.060	8.39%	112,349	8.30%	480.000
2G	554.230	19.86%	266,031	19.65%	480.001
3G1	57.000	2.04%	23,940	1.77%	420.000
3G	495.790	17.77%	262,771	19.41%	530.004
4G1	116.590	4.18%	51,884	3.83%	445.012
4G	755.100	27.06%	302,040	22.31%	400.000
Grass Total	2,790.650	100.00%	1,354,002	100.00%	485.192

Irrigated Total	358.000	0.93%	611,540	1.29%	1,708.212
Dry Total	34,705.870	89.73%	45,496,327	95.77%	1,310.911
Grass Total	2,790.650	7.21%	1,354,002	2.85%	485.192
Waste	822.460	2.13%	41,135	0.09%	50.014
Other	2.000	0.01%	2,000	0.00%	1,000.000
Exempt	1.960	0.01%			
Market Area Total	38,678.980	100.00%	47,505,004	100.00%	1,228.186

As Related to the County as a Whole

Irrigated Total	358.000	16.45%	611,540	18.25%	
Dry Total	34,705.870	13.51%	45,496,327	13.84%	
Grass Total	2,790.650	7.03%	1,354,002	7.42%	
Waste	822.460	11.02%	41,135	11.06%	
Other	2.000	0.06%	2,000	0.11%	
Exempt	1.960	0.24%			
Market Area Total	38,678.980	12.50%	47,505,004	13.47%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **55**

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

Dry:

1D1	24.420	0.88%	36,386	1.01%	1,490.008
1D	436.990	15.71%	624,896	17.31%	1,430.000
2D1	609.250	21.91%	734,147	20.34%	1,205.001
2D	32.100	1.15%	38,682	1.07%	1,205.046
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,467.020	52.75%	1,943,806	53.84%	1,325.003
4D1	179.720	6.46%	200,389	5.55%	1,115.006
4D	31.790	1.14%	31,790	0.88%	1,000.000
Dry Total	2,781.290	100.00%	3,610,096	100.00%	1,297.993

Grass:

1G1	1.000	0.09%	595	0.12%	595.000
1G	25.500	2.37%	14,535	3.04%	570.000
2G1	49.620	4.61%	23,818	4.99%	480.008
2G	33.000	3.07%	15,840	3.32%	480.000
3G1	93.500	8.69%	39,270	8.22%	420.000
3G	225.310	20.95%	119,414	25.00%	529.998
4G1	113.570	10.56%	50,539	10.58%	445.003
4G	534.180	49.66%	213,672	44.73%	400.000
Grass Total	1,075.680	100.00%	477,683	100.00%	444.075

Irrigated Total	83.750	2.06%	142,198	3.36%	1,697.886
Dry Total	2,781.290	68.30%	3,610,096	85.21%	1,297.993
Grass Total	1,075.680	26.42%	477,683	11.27%	444.075
Waste	123.400	3.03%	6,171	0.15%	50.008
Other	8.000	0.20%	800	0.02%	100.000
Exempt	78.990	1.94%			
Market Area Total	4,072.120	100.00%	4,236,948	100.00%	1,040.477

As Related to the County as a Whole

Irrigated Total	83.750	3.85%	142,198	4.24%	
Dry Total	2,781.290	1.08%	3,610,096	1.10%	
Grass Total	1,075.680	2.71%	477,683	2.62%	
Waste	123.400	1.65%	6,171	1.66%	
Other	8.000	0.25%	800	0.04%	
Exempt	78.990	9.66%			
Market Area Total	4,072.120	1.32%	4,236,948	1.20%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **57**

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

Dry:

1D1	6.000	0.29%	8,940	0.34%	1,490.000
1D	210.440	10.05%	300,929	11.47%	1,429.999
2D1	220.990	10.55%	266,293	10.15%	1,205.000
2D	555.760	26.54%	669,692	25.52%	1,205.002
3D1	0.000	0.00%	0	0.00%	0.000
3D	727.230	34.73%	963,581	36.72%	1,325.001
4D1	356.260	17.01%	397,231	15.14%	1,115.003
4D	17.500	0.84%	17,500	0.67%	1,000.000
Dry Total	2,094.180	100.00%	2,624,166	100.00%	1,253.075

Grass:

1G1	7.000	2.03%	4,165	2.70%	595.000
1G	32.150	9.31%	18,326	11.89%	570.015
2G1	18.000	5.21%	8,640	5.60%	480.000
2G	38.000	11.00%	18,240	11.83%	480.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	30.040	8.70%	15,921	10.33%	529.993
4G1	18.070	5.23%	8,041	5.21%	444.991
4G	202.150	58.52%	80,860	52.44%	400.000
Grass Total	345.410	100.00%	154,193	100.00%	446.405

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,094.180	84.69%	2,624,166	94.39%	1,253.075
Grass Total	345.410	13.97%	154,193	5.55%	446.405
Waste	33.180	1.34%	1,659	0.06%	50.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,472.770	100.00%	2,780,018	100.00%	1,124.252

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,094.180	0.82%	2,624,166	0.80%	
Grass Total	345.410	0.87%	154,193	0.85%	
Waste	33.180	0.44%	1,659	0.45%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,472.770	0.80%	2,780,018	0.79%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **58**

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

Dry:

1D1	45.830	0.97%	68,287	1.11%	1,490.006
1D	1,588.010	33.64%	2,270,856	36.84%	1,430.001
2D1	923.720	19.57%	1,105,720	17.94%	1,197.029
2D	176.010	3.73%	212,093	3.44%	1,205.005
3D1	5.000	0.11%	5,300	0.09%	1,060.000
3D	1,445.690	30.62%	1,915,544	31.07%	1,325.003
4D1	436.460	9.25%	486,653	7.89%	1,115.000
4D	100.200	2.12%	100,200	1.63%	1,000.000
Dry Total	4,720.920	100.00%	6,164,653	100.00%	1,305.816

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	70.200	5.70%	40,014	7.02%	570.000
2G1	45.680	3.71%	21,927	3.84%	480.013
2G	24.500	1.99%	11,760	2.06%	480.000
3G1	4.400	0.36%	1,848	0.32%	420.000
3G	71.200	5.78%	37,736	6.62%	530.000
4G1	366.120	29.74%	173,455	30.41%	473.765
4G	648.990	52.72%	283,662	49.73%	437.082
Grass Total	1,231.090	100.00%	570,402	100.00%	463.330

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	4,720.920	78.15%	6,164,653	91.47%	1,305.816
Grass Total	1,231.090	20.38%	570,402	8.46%	463.330
Waste	88.950	1.47%	4,448	0.07%	50.005
Other	0.000	0.00%	0	0.00%	0.000
Exempt	60.020	0.99%			
Market Area Total	6,040.960	100.00%	6,739,503	100.00%	1,115.634

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	4,720.920	1.84%	6,164,653	1.87%	
Grass Total	1,231.090	3.10%	570,402	3.13%	
Waste	88.950	1.19%	4,448	1.20%	
Other	0.000	0.00%	0	0.00%	
Exempt	60.020	7.34%			
Market Area Total	6,040.960	1.95%	6,739,503	1.91%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **59**

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

Dry:

1D1	209.480	9.96%	312,126	11.53%	1,490.003
1D	255.320	12.14%	365,109	13.48%	1,430.005
2D1	475.250	22.60%	572,677	21.15%	1,205.001
2D	241.920	11.50%	291,515	10.77%	1,205.005
3D1	130.490	6.21%	138,319	5.11%	1,059.996
3D	702.550	33.41%	930,882	34.38%	1,325.004
4D1	80.000	3.80%	89,200	3.29%	1,115.000
4D	7.900	0.38%	7,900	0.29%	1,000.000
Dry Total	2,102.910	100.00%	2,707,728	100.00%	1,287.610

Grass:

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

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,102.910	87.30%	2,707,728	96.73%	1,287.610
Grass Total	181.640	7.54%	85,418	3.05%	470.259
Waste	123.150	5.11%	6,159	0.22%	50.012
Other	1.000	0.04%	100	0.00%	100.000
Exempt	9.320	0.39%			
Market Area Total	2,408.700	100.00%	2,799,405	100.00%	1,162.205

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,102.910	0.82%	2,707,728	0.82%	
Grass Total	181.640	0.46%	85,418	0.47%	
Waste	123.150	1.65%	6,159	1.66%	
Other	1.000	0.03%	100	0.01%	
Exempt	9.320	1.14%			
Market Area Total	2,408.700	0.78%	2,799,405	0.79%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **60**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	110.000	41.35%	202,400	46.66%	1,840.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	34.000	12.78%	50,660	11.68%	1,490.000
2A	118.000	44.36%	175,820	40.53%	1,490.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	4.000	1.50%	4,940	1.14%	1,235.000
Irrigated Total	266.000	100.00%	433,820	100.00%	1,630.902

Dry:

1D1	1,425.100	35.22%	2,123,403	38.98%	1,490.002
1D	585.500	14.47%	837,267	15.37%	1,430.003
2D1	385.920	9.54%	465,033	8.54%	1,204.998
2D	519.770	12.85%	626,324	11.50%	1,205.002
3D1	150.540	3.72%	159,572	2.93%	1,059.997
3D	703.810	17.39%	932,551	17.12%	1,325.003
4D1	245.650	6.07%	273,900	5.03%	1,115.001
4D	30.000	0.74%	30,000	0.55%	1,000.000
Dry Total	4,046.290	100.00%	5,448,050	100.00%	1,346.430

Grass:

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

Irrigated Total	266.000	5.30%	433,820	7.06%	1,630.902
Dry Total	4,046.290	80.63%	5,448,050	88.61%	1,346.430
Grass Total	464.320	9.25%	212,958	3.46%	458.644
Waste	178.580	3.56%	8,933	0.15%	50.022
Other	62.920	1.25%	44,552	0.72%	708.073
Exempt	0.000	0.00%			
Market Area Total	5,018.110	100.00%	6,148,313	100.00%	1,225.224

As Related to the County as a Whole

Irrigated Total	266.000	12.22%	433,820	12.95%	
Dry Total	4,046.290	1.58%	5,448,050	1.66%	
Grass Total	464.320	1.17%	212,958	1.17%	
Waste	178.580	2.39%	8,933	2.40%	
Other	62.920	1.97%	44,552	2.49%	
Exempt	0.000	0.00%			
Market Area Total	5,018.110	1.62%	6,148,313	1.74%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **61**

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

Dry:

1D1	4.000	0.18%	5,960	0.22%	1,490.000
1D	60.190	2.75%	86,072	3.24%	1,430.004
2D1	88.330	4.04%	106,438	4.01%	1,205.003
2D	845.530	38.67%	1,018,868	38.34%	1,205.005
3D1	20.000	0.91%	21,200	0.80%	1,060.000
3D	553.790	25.33%	733,773	27.61%	1,325.002
4D1	614.590	28.11%	685,269	25.79%	1,115.001
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	2,186.430	100.00%	2,657,580	100.00%	1,215.488

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	11.070	6.97%	6,310	8.31%	570.009
2G1	4.000	2.52%	1,920	2.53%	480.000
2G	77.780	48.96%	37,334	49.15%	479.994
3G1	9.000	5.67%	3,780	4.98%	420.000
3G	21.000	13.22%	11,130	14.65%	530.000
4G1	24.000	15.11%	10,680	14.06%	445.000
4G	12.000	7.55%	4,800	6.32%	400.000
Grass Total	158.850	100.00%	75,954	100.00%	478.149

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,186.430	90.17%	2,657,580	97.08%	1,215.488
Grass Total	158.850	6.55%	75,954	2.77%	478.149
Waste	79.430	3.28%	3,972	0.15%	50.006
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,424.710	100.00%	2,737,506	100.00%	1,129.003

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,186.430	0.85%	2,657,580	0.81%	
Grass Total	158.850	0.40%	75,954	0.42%	
Waste	79.430	1.06%	3,972	1.07%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,424.710	0.78%	2,737,506	0.78%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **62**

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

Dry:

1D1	282.150	25.51%	420,404	29.22%	1,490.001
1D	126.030	11.39%	180,223	12.53%	1,430.000
2D1	118.400	10.71%	144,579	10.05%	1,221.106
2D	15.270	1.38%	18,400	1.28%	1,204.977
3D1	3.000	0.27%	3,180	0.22%	1,060.000
3D	252.940	22.87%	335,146	23.30%	1,325.001
4D1	246.960	22.33%	275,361	19.14%	1,115.002
4D	61.270	5.54%	61,270	4.26%	1,000.000
Dry Total	1,106.020	100.00%	1,438,563	100.00%	1,300.666

Grass:

1G1	12.000	2.00%	7,140	2.76%	595.000
1G	8.000	1.33%	4,560	1.76%	570.000
2G1	57.260	9.54%	27,915	10.77%	487.513
2G	9.600	1.60%	4,608	1.78%	480.000
3G1	3.000	0.50%	1,260	0.49%	420.000
3G	30.000	5.00%	15,900	6.14%	530.000
4G1	124.260	20.70%	55,296	21.34%	445.002
4G	356.110	59.33%	142,444	54.97%	400.000
Grass Total	600.230	100.00%	259,123	100.00%	431.706

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	1,106.020	52.63%	1,438,563	75.36%	1,300.666
Grass Total	600.230	28.56%	259,123	13.57%	431.706
Waste	47.160	2.24%	2,358	0.12%	50.000
Other	348.200	16.57%	208,920	10.94%	600.000
Exempt	0.000	0.00%			
Market Area Total	2,101.610	100.00%	1,908,964	100.00%	908.334

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	1,106.020	0.43%	1,438,563	0.44%	
Grass Total	600.230	1.51%	259,123	1.42%	
Waste	47.160	0.63%	2,358	0.63%	
Other	348.200	10.93%	208,920	11.67%	
Exempt	0.000	0.00%			
Market Area Total	2,101.610	0.68%	1,908,964	0.54%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **63**

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

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	57.200	5.83%	81,797	6.70%	1,430.017
2D1	197.480	20.14%	237,963	19.49%	1,204.997
2D	2.000	0.20%	2,410	0.20%	1,205.000
3D1	2.000	0.20%	2,120	0.17%	1,060.000
3D	453.500	46.24%	600,888	49.21%	1,325.001
4D1	238.900	24.36%	266,374	21.81%	1,115.002
4D	29.640	3.02%	29,640	2.43%	1,000.000
Dry Total	980.720	100.00%	1,221,192	100.00%	1,245.199

Grass:

1G1	9.000	1.52%	5,355	2.05%	595.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	14.720	2.48%	7,066	2.71%	480.027
2G	3.000	0.51%	1,440	0.55%	480.000
3G1	23.190	3.91%	9,740	3.73%	420.008
3G	80.300	13.55%	42,559	16.30%	530.000
4G1	220.890	37.27%	98,296	37.65%	444.999
4G	241.570	40.76%	96,628	37.01%	400.000
Grass Total	592.670	100.00%	261,084	100.00%	440.521

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	980.720	60.41%	1,221,192	81.93%	1,245.199
Grass Total	592.670	36.51%	261,084	17.52%	440.521
Waste	39.500	2.43%	1,975	0.13%	50.000
Other	10.500	0.65%	6,300	0.42%	600.000
Exempt	0.920	0.06%			
Market Area Total	1,623.390	100.00%	1,490,551	100.00%	918.171

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	980.720	0.38%	1,221,192	0.37%	
Grass Total	592.670	1.49%	261,084	1.43%	
Waste	39.500	0.53%	1,975	0.53%	
Other	10.500	0.33%	6,300	0.35%	
Exempt	0.920	0.11%			
Market Area Total	1,623.390	0.52%	1,490,551	0.42%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **64**

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

Dry:

1D1	29.000	0.96%	43,210	1.13%	1,490.000
1D	278.230	9.22%	397,869	10.38%	1,430.000
2D1	923.950	30.60%	1,113,362	29.06%	1,205.002
2D	33.500	1.11%	40,368	1.05%	1,205.014
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,359.040	45.02%	1,800,733	47.00%	1,325.003
4D1	352.440	11.67%	392,972	10.26%	1,115.003
4D	42.910	1.42%	42,910	1.12%	1,000.000
Dry Total	3,019.070	100.00%	3,831,424	100.00%	1,269.074

Grass:

1G1	1.000	0.14%	595	0.19%	595.000
1G	39.640	5.45%	22,595	7.06%	570.005
2G1	45.000	6.19%	21,600	6.75%	480.000
2G	14.000	1.93%	6,720	2.10%	480.000
3G1	17.000	2.34%	7,140	2.23%	420.000
3G	98.100	13.49%	51,993	16.25%	530.000
4G1	99.000	13.62%	44,055	13.77%	445.000
4G	413.340	56.85%	165,336	51.66%	400.000
Grass Total	727.080	100.00%	320,034	100.00%	440.163

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	3,019.070	69.52%	3,831,424	87.65%	1,269.074
Grass Total	727.080	16.74%	320,034	7.32%	440.163
Waste	257.790	5.94%	12,891	0.29%	50.005
Other	338.530	7.80%	206,918	4.73%	611.225
Exempt	0.000	0.00%			
Market Area Total	4,342.470	100.00%	4,371,267	100.00%	1,006.631

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	3,019.070	1.18%	3,831,424	1.17%	
Grass Total	727.080	1.83%	320,034	1.75%	
Waste	257.790	3.45%	12,891	3.46%	
Other	338.530	10.62%	206,918	11.56%	
Exempt	0.000	0.00%			
Market Area Total	4,342.470	1.40%	4,371,267	1.24%	

2007 Agricultural Land Detail

County 13 - Cass

Market Area: **65**

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

Dry:

1D1	5.330	1.04%	7,942	1.26%	1,490.056
1D	32.670	6.37%	46,718	7.42%	1,429.996
2D1	136.070	26.53%	163,965	26.05%	1,205.004
2D	0.000	0.00%	0	0.00%	0.000
3D1	1.000	0.20%	1,060	0.17%	1,060.000
3D	169.530	33.06%	224,628	35.69%	1,325.004
4D1	146.720	28.61%	163,593	25.99%	1,115.001
4D	21.500	4.19%	21,500	3.42%	1,000.000
Dry Total	512.820	100.00%	629,406	100.00%	1,227.342

Grass:

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

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	512.820	60.52%	629,406	81.13%	1,227.342
Grass Total	330.730	39.03%	146,095	18.83%	441.734
Waste	2.250	0.27%	113	0.01%	50.222
Other	1.500	0.18%	150	0.02%	100.000
Exempt	17.950	2.12%			
Market Area Total	847.300	100.00%	775,764	100.00%	915.571

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	512.820	0.20%	629,406	0.19%	
Grass Total	330.730	0.83%	146,095	0.80%	
Waste	2.250	0.03%	113	0.03%	
Other	1.500	0.05%	150	0.01%	
Exempt	17.950	2.20%			
Market Area Total	847.300	0.27%	775,764	0.22%	

2007 Agricultural Land Detail

County 13 - Cass

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	266.000	433,820	1,910.850	2,916,633
Dry	157.760	0	26,090.950	33,519,590	230,591.780	295,282,560
Grass	27.060	0	5,165.320	2,339,814	34,501.570	15,903,734
Waste	20.960	0	936.560	46,837	6,505.360	325,234
Other	0.000	0	762.650	466,940	2,424.290	1,323,008
Exempt	0.000	0	88.210	0	729.490	0
Total	205.780	0	33,221.480	36,807,001	275,933.850	315,751,169

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	2,176.850	3,350,453	2,176.850	0.70%	3,350,453	0.95%	1,539.129
Dry	256,840.490	328,802,150	256,840.490	83.02%	328,802,150	93.26%	1,280.180
Grass	39,693.950	18,243,548	39,693.950	12.83%	18,243,548	5.17%	459.605
Waste	7,462.880	372,071	7,462.880	2.41%	372,071	0.11%	49.856
Other	3,186.940	1,789,948	3,186.940	1.03%	1,789,948	0.51%	561.650
Exempt	817.700	0	817.700	0.26%	0	0.00%	0.000
Total	309,361.110	352,558,170	309,361.110	100.00%	352,558,170	100.00%	1,139.633

* Department of Property Assessment & Taxation Calculates

**2006 PLAN OF ASSESSMENT FOR CASS COUNTY
ASSESSMENT YEARS 2007, 2008, AND 2009
DATE: JUNE 15, 2006**

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

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

Statutes require the level of assessment for residential, commercial and industrial real property be 92-100% of market value, with agricultural land values at 69-75% of market value beginning in 2007. The quality of assessment is measured by the coefficient of dispersion and the price related differential. The COD should be 15% or less for residential property and 20% or less for commercial, industrial and agricultural property. The PRD should be 98-103%.

Cass County statistics for 2006:

	RATIO	COD	PRD
RESIDENTIAL	96.76	15.45	103.30
COMMERCIAL & INDUSTRIAL	98.35	17.78	105.09
AG SPECIAL VALUES	76.67		
AG RECAPTURE VALUES	79.56	19.04	99.96

Cass County Real Property (general description):

The assessor is responsible for determining an estimate of fair market value for more than 21,000 parcels of real estate. There are 18,997 parcels of taxable real estate, consisting of 12,653 residential parcels, 875 commercial parcels, 54 industrial parcels, 102 recreational parcels and 5,069 agricultural parcels. There are Game and Parks, Leased Political Subdivision, Tax Increment Financing, separate mineral interest and mining parcels, which require special processing. Agricultural land in Cass County has special valuation (greenbelt) requiring valuation processes for both agricultural value and market value. There are also approximately 1200 sales, 1500 permits and 500 new parcels each year to process.

In addition to real property, the office processes approximately 1300 personal property schedules, 800 homestead exemption applications, 100 permissive exemption

applications and numerous requests for help from appraisers, real estate agents, title companies, other county offices, state and local agencies, and the general public. The office processes defense packages for protests to the County Board of Equalization and prepares the County Board of Equalization defense packages for protests to the Tax Equalization and Review Commission.

Current Resources

***Staff:**

The Cass County Assessor's office personnel consists of the assessor, the deputy assessor, 3 full time clerical staff and 3 full time staff appraisers to see to the administrative and appraisal duties of the office.

Assistance is provided by 2 part-time appraisers, each working in Cass County two and three days per week and a computer assisted mass appraisal (CAMA) and administrative (CAAS) system.

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

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

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

Cass County does not contract for re-appraisal on a regular basis and that function is handled in house. Staff appraisers, under direct supervision of the assessor and deputy assessor assisted by the two part-time appraisers, complete all the necessary appraisal

related duties. Appraisers are responsible for sales verification, appraisal review fieldwork, and pickup work. They must also be proficient in computer operations as the office functions with both an appraisal (CAMA) and administrative (CAAS) computer system. The appraisers are responsible for the review and final values for the appraisal area with final review by a certified appraiser, in consultation with the assessor.

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

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

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

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

***Budget:**

The assessors office is operating on a budget of \$9.31 per parcel for reappraisal and \$7.04 per parcel for administrative functions. The administrative budget covers the deputy assessor appraisal functions. The computer software funding has been removed from the assessor budget. The appraisal and administrative computer software system is funded by the county board at \$1.58 per parcel. All computer hardware, print cartridges, and cost of maintenance of other office equipment come from the assessor budget. The county board does not contract for re-appraisal. The county board has added to the budget \$200,000 over two budget years to contract for re-appraisal of large industrial properties an mining operations to be completed for assessment year 2007.

***Cadastral Maps**

The current cadastral maps are outdated. Aerial photography was last purchased in 1994. At that time the county board hired a mapping person to update the maps. It took five years before the assessor's office received a new set of completed maps. At that time the first maps were already outdated. New map pages have not been provided on a regular basis. The assessor's office has been keeping the aerial soil maps up to date with property lines, hand drawn from paper surveys. Ownership changes have been kept up to date on the property records. The county board set up a department and hired a company to implement a GIS program. It has been in process for almost five years with only a public

web site to date. For this budget year the assessor is requesting funds be provided to integrate the GIS with the CAMA system. And to include digitized soils and land use.

***Property Record Cards**

Property record cards were last produced in mass for the 1992 re-appraisal. Beginning in 2003 the assessor's office implemented an electronic property record system. Property records are printed and filed in a protective jacket. The electronic system is backed up every night. The property records comply with statutory regulations and requirements. This implementation should be completed for assessment year 2007.

***Computers**

The county has a hired information technology person who assists with computer hardware and software needs. The county board provides the assessor with a leased CAMA and CAAS system. The leasing company provides minimal operations assistance. The system requires development of tables and user programs to function. It has required conversion and development of a different system of appraisal methodology. At this time statistical analysis is completed in an excel program developed by our office. The process of converting all the records base information to the system will not be completed until assessment year 2007 or later.

Assessment Procedures:

The Nebraska Constitution requires real property as defined be assessed at market value unless otherwise provided. The only class of real property otherwise provided by statute is agricultural, which shall be assessed at 75% of market value and may be valued by special valuation at 75% of actual value if market value exceeds actual value.

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

Procedures and Policies:

The Cass County Assessor follows the rules, regulations and orders set forth by law. Nebraska Constitution, Nebraska Legislative Statutes, Nebraska Assessor Manual, Nebraska Agricultural Land Manual, Department of Assessment and Taxation Directives and Rules and Regulations, Tax Equalization and Review Commission Rules and

Regulations, Cass County Board Resolutions, and Cass County Zoning Regulations and other required processes are followed by the assessor and staff. The assessor has developed an appraisal plan and a policies and procedures manual to insure uniform and equal treatment for all property in Cass County.

Level of Value, Quality and Uniformity of Assessment

The 2006 level of value, quality and uniformity of assessment, county wide, meet all requirements set forth by statute. Urban values were increased by Tax Equalization and Review Commission action for 2006. This action caused 6 of our 16 towns to be above 100%. These towns are Cedar Creek Village & Lakes, county appraised in 2006; Greenwood and South Bend, county appraised in 2005; Louisville and Manley, county appraised in 2004. Some appraisal updates have been implemented by the assessor to comply with statutory requirements of level of value. Both TERC action and appraisal updates can eschew valuations if properties have changed in condition or additions or deletions have been made but not reported. The areas remaining where the property has not been inspected for change and no market analysis was performed are being completed for assessment year 2007. The conversion of data to the new system and inspections and revaluation of all property in Cass County will be completed as of assessment year 2007. This process began for assessment year 2003. The growth in Cass County requires more frequent analysis than we have resources to complete in any one year, therefore a plan for complete appraisals on a four year rotating basis with updates each is recommended.

Assessment Actions Planned for Assessment Year 2007

Residential: Beaver Lake Mobiles, land and improvements
Beaver Lake A Lots, land and improvements
Beaver Lake E Lots, land and improvements
Beaver Lake B & C Lots, improvements
Plattsmouth, land and improvements
Weeping Water, land and improvements
Union, land and improvements
Wabash, land and improvements
Rock Bluff, review for proper classification
Alvo, land and improvements
Avoca, land and improvements

Commercial: Elmwood, land and improvements
Murdock, land and improvements
Alvo, land and improvements
Weeping Water, land and improvements
Eagle, land and improvements
Nehawka, land and improvements
SW Rural, land and improvements
Grain Elevators, countywide

Industrial: Land and Improvements, countywide

Mining Operations, countywide

Agricultural: Land market value analysis, countywide
Land special value analysis, countywide

Approximately 6400 parcels will be re-appraised, plus 1500 pick-up work inspections, and 1200 sales review visits are planned for 2007. Staff and budget requires other work be delayed to future years.

Assessment Actions Planned for Assessment Year 2008

Residential: Buccaneer Bay (balance), land and improvements
Mobile Homes (in parks), countywide
Rural South Central, Rural Residential
Rural South Central, Rural Subdivisions
Nehawka, land and improvements
Elmwood, land and improvements
Murdock, land and improvements

Commercial: Northeast, Sales review, market analysis studies

Agricultural: Land market value analysis, countywide
Land special value analysis, countywide
Rural South Central, Home and Farm sites, land and improvements

Approximately 4000 parcels are scheduled for re-appraisal. Additional parcels will be added as statistics indicate. 1500 pick-up work inspections, and 1200 sales review visits will need to be done. This year's re-appraisal will put the assessor's office in a maintenance mode. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment. How well the maintenance is handled will depend on staffing and budget. Mineral assessments and large industrial plants will need to be updated, the best solution would be to hire the original appraisal company.

Assessment Actions Planned for Assessment Year 2009

Residential: Eagle Village, land and improvements
Alvo Village, land and improvements (review)
Eagle Lake, land and improvements
Tipton Rural Subdivisions, land and improvements
Tipton Rural Residential, land and improvements

Commercial: Southwest, Sales review, market analysis studies

Agricultural: Land market value analysis, countywide

Land special value analysis, countywide
Rural Tipton, Rural Home and Farm Sites, land and improvements

Approximately 7800 parcels are scheduled for re-appraisal. Additional parcels will be added as statistics indicate. 1500 pick-up work inspections and 1200 sales verification visits will need to be schedules. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment. How well the maintenance is handled will depend on staffing and budget. Industrial property and Mining Operations will need to be updated, the best solution would be to hire the original appraisal company.

Conclusion:

Assessment year 2007 will complete the reappraisal of the county, which began in 2003. All areas will meet statutory requirements for level of value and quality of assessment. Only with the hard work of the staff and the cooperation of the county board could this have been accomplished.

This county has worked with a limited budget and minimum staffing in comparison to the size, growth and change in Cass County and with the increased statutory requirements has struggled to reach and maintain those requirements. To continue to meet these requirements it will be necessary to retain the current staff and provide for hiring experienced staff in the future. It will be imperative the county retain and hire experienced and licensed appraisers.

The office will experience many changes in the next two years. The experienced assessor will be leaving at the end of 2006. One member of our staff will be retiring this year. Within the next two years, two others will be retiring. One of the field appraisers is running for election to this office. There will be at least four staff positions vacant during the next two years where hiring and training of new personnel will be necessary. This will put a strain on the continued success of the appraisal process.

Only with the implementation of more efficient use of our current computer systems will stall having to increase staff. The integration of the CAMA and GIS systems to allow computer processing of land use and soil count would allow the appraisal assistant to have more time to help with the appraisal process. The capability for computerized market modeling and analysis is now available in our CAMA system. It will be necessary to build computer programs, test those programs and apply them to the appraisal process. Our two part time appraisers have the experience and capability to do this. It will take at least a year to build the programs and will take a complete appraisal cycle (four to five years) to fully implement them. Every year they are applied will save time for other analysis.

This three-year plan and continued maintenance of the assessment process can only continue if experienced and capable staffing is retained and or hired. This will require additional funding in the future.

Part-time licensed appraisal personnel must be retained at the current level of hours worked. Additional cost is included in the cost of living increase.

These immediate issues need to be addressed beginning in the current budget year and maintained going forward.

1. The integration of the GIS system and our appraisal system must be approved. The cost as outlined is \$28,300 software and training. Hardware has been purchased.
2. In order to maintain a trained staff, it will be necessary to increase the salaries of the field appraisers in addition to cost of living increases. The additional cost is \$3,000.
3. One of our clerical staff will be retiring during this budget year and funds need to be provided to pay sick leave and vacation time accrued. The additional cost is \$8,246. Within the next two years additional funds will need to be provided for other retirements.

The three items require additional funding of \$39,546 be added to the assessor's budget. in addition to cost of living increases for clerical and county appraiser staff. Other budget line items were not changed.

Respectfully submitted,

Veda Copenhaver
Cass County Assessor
June 15, 2006

October 3, 2006
Amendment to 3Yyear Plan of Assessment

The Cass County Board did not approve the assessor request to increase the salary of the three field appraisers. This action reduced the budget request by \$3,000.

2007 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Cass County

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

Agricultural Land

Not Applicable

Special Valuation of Agricultural Land

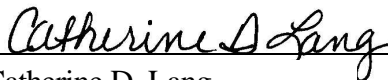
It is my opinion that the level of value of the special valuation of the class of agricultural land in Cass County is 71% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Cass County is in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Cass County is 73% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Cass County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.





Catherine D. Lang
Property Tax Administrator

Section I: Agricultural Land Correlation:

This correlation section does not apply to Cass County as Cass County is 100% special value, and is measured by the 994 analysis.

II. Special Value Correlation

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

Based upon a review of the preliminary statistics, the county made no adjustments other than the changes in the acre counts due to the disqualification of a number of parcels due to not fitting the description of agricultural land.

The level of value for the Special Value class of agricultural land is 71 percent.

Refer to the following statistical analysis:

COUNTY REPORT OF THE 2007 SPECIAL VALUATION PROCESS

CASS

2006 ABSTRACT DATA		2007 ABSTRACT DATA		Rates Used	
MAJOR AGLAND USE	2006 % of ALL CLASSIFIED AGLAND	2006 ABSTRACT ACRES	2007 % of ALL CLASSIFIED AGLAND	2007 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	0.75%	2,380	0.70%	2,177	IRRIGATED RATE
Dryland	81.29%	257,663	83.02%	256,840	7.50%
Grassland	12.62%	40,003	12.83%	39,694	DRYLAND RATE
* Waste	2.42%	7,673	2.41%	7,463	5.40%
* Other	1.06%	3,361	1.03%	3,187	GRASS RATE
All Agland	98.14%	311,079	100.00%	309,361	3.80%
Non-Agland	1.86%	5,885			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2006 ABSTRACT

Estimated Rent	2006 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
316,550	3,395,347	IRRIGATED	4,220,671	133.02	80.45%
25,149,718	328,838,325	DRYLAND	465,735,519	97.61	70.61%
915,893	18,508,037	GRASSLAND	24,102,436	22.90	76.79%
26,382,161	350,741,709	All IRR-DRY-GRASS	494,058,625	87.93	70.99%

ESTIMATED LEVEL OF VALUE BASED ON THE 2007 ABSTRACT

Estimated Rent	2007 Assessed Value	USE	Estimated Value	Average Rent per Acre	2007 Indicated Level of Value
289,561	3,336,473	IRRIGATED	3,860,812	133.02	86.42%
25,069,450	327,424,920	DRYLAND	464,249,071	97.61	70.53%
908,817	18,166,559	GRASSLAND	23,916,228	22.90	75.96%
26,267,827	348,927,952	All IRR-DRY-GRASS	492,026,111	87.93	70.92%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation	
2006	@ \$ 1,426.77
2007	@ \$ 1,532.71
PERCENT CHANGE	= 7.43%

Average Value Per Acre of DRY Agricultural Land - Special Valuation	
2006	@ \$ 1,276.23
2007	@ \$ 1,274.82
PERCENT CHANGE	= -0.11%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation	
2006	@ \$ 462.67
2007	@ \$ 457.67
PERCENT CHANGE	= -1.08%

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

COUNTY REPORT OF THE 2007 SPECIAL VALUATION PROCESS

CASS

2006 ABSTRACT DATA

2007 ABSTRACT DATA

Rates Used

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ESTIMATED LEVEL OF VALUE BASED ON THE 2007 ABSTRACT

Estimated Rent	2007 Assessed Value	USE	Estimated Value	Average Rent per Acre	2007 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	
2006	@ \$ 1,426.77
2007	@
PERCENT CHANGE	= 0.00%

Average Value Per Acre of DRY Agricultural Land - Special Valuation	
2006	@ \$ 1,276.23
2007	@
PERCENT CHANGE	= 0.00%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation	
2006	@ \$ 462.67
2007	@
PERCENT CHANGE	= 0.00%

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

Section III: Recapture Value Correlation:

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

Refer to the following statistical analysis:

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5790

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	95	MEDIAN:	73	COV:	33.48	95% Median C.I.:	68.06 to 77.94	(! : Derived)
(AgLand) TOTAL Sales Price:	27,456,578	WGT. MEAN:	71	STD:	23.94	95% Wgt. Mean C.I.:	64.38 to 77.36	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,655,333	MEAN:	72	AVG.ABS.DEV:	17.58	95% Mean C.I.:	66.70 to 76.33	
(AgLand) TOTAL Assessed Value:	19,600,247							
AVG. Adj. Sales Price:	291,108	COD:	24.05	MAX Sales Ratio:	163.43			
AVG. Assessed Value:	206,318	PRD:	100.90	MIN Sales Ratio:	18.82			

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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	4	82.03	86.22	96.07	14.54	89.75	74.24	106.58	N/A	271,989	261,301
10/01/03 TO 12/31/03	8	81.05	91.21	95.60	35.53	95.40	35.78	163.43	35.78 to 163.43	160,629	153,562
01/01/04 TO 03/31/04	10	78.46	73.04	67.91	17.81	107.56	40.57	96.54	42.60 to 91.80	237,800	161,491
04/01/04 TO 06/30/04	12	75.24	70.42	72.35	21.36	97.34	37.56	96.68	48.66 to 86.01	387,844	280,587
07/01/04 TO 09/30/04	8	68.22	68.71	66.42	22.39	103.44	38.59	96.60	38.59 to 96.60	394,821	262,256
10/01/04 TO 12/31/04	8	72.76	67.67	72.74	27.22	93.03	34.71	110.68	34.71 to 110.68	264,739	192,563
01/01/05 TO 03/31/05	5	83.55	85.47	86.00	6.91	99.39	77.96	100.69	N/A	221,122	190,157
04/01/05 TO 06/30/05	12	74.15	67.71	65.18	20.39	103.88	22.76	89.25	45.35 to 80.58	285,501	186,086
07/01/05 TO 09/30/05	3	44.33	54.98	32.48	62.40	169.29	18.82	101.80	N/A	217,040	70,494
10/01/05 TO 12/31/05	6	67.45	68.19	67.94	9.86	100.37	53.38	78.80	53.38 to 78.80	335,401	227,865
01/01/06 TO 03/31/06	9	61.92	63.85	59.05	21.22	108.13	44.69	87.39	47.60 to 82.88	338,002	199,580
04/01/06 TO 06/30/06	10	67.60	66.42	78.47	28.32	84.64	24.91	146.96	43.77 to 71.58	273,653	214,730
<u>Study Years</u>											
07/01/03 TO 06/30/04	34	76.78	77.94	77.15	23.39	101.03	35.78	163.43	72.53 to 86.01	276,621	213,401
07/01/04 TO 06/30/05	33	76.67	70.63	69.56	20.81	101.54	22.76	110.68	67.25 to 80.09	297,215	206,738
07/01/05 TO 06/30/06	28	66.49	64.75	65.41	24.71	98.98	18.82	146.96	52.42 to 70.93	301,503	197,221
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	38	74.28	70.17	70.04	22.29	100.19	34.71	110.68	61.92 to 81.30	323,911	226,855
01/01/05 TO 12/31/05	26	77.81	69.77	66.19	19.57	105.41	18.82	101.80	66.84 to 80.09	276,736	183,172
<u>ALL</u>	95	73.07	71.51	70.87	24.05	100.90	18.82	163.43	68.06 to 77.94	291,108	206,318

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5790

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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AVG. Assessed Value:	206,318	PRD:	100.90	MIN Sales Ratio:	18.82			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2971	1	34.71	34.71	34.71			34.71	34.71	N/A	375,000	130,177	
2973	1	66.45	66.45	66.45			66.45	66.45	N/A	80,040	53,190	
3249	2	58.80	58.80	56.27	19.04	104.49	47.60	69.99	N/A	322,925	181,700	
3251	4	67.71	65.51	61.91	16.45	105.82	42.60	84.00	N/A	439,812	272,266	
3253	2	52.52	52.52	53.80	7.35	97.62	48.66	56.38	N/A	210,300	113,137	
3255	9	69.05	59.80	56.43	28.60	105.97	18.82	89.25	24.91 to 80.06	235,751	133,039	
3257	11	67.87	75.45	86.08	39.74	87.65	22.76	146.96	43.61 to 119.46	269,488	231,980	
3259	1	77.96	77.96	77.96			77.96	77.96	N/A	40,000	31,185	
3265	9	74.34	75.65	63.59	33.25	118.96	35.78	163.43	38.59 to 87.41	315,379	200,556	
3267	1	66.45	66.45	66.45			66.45	66.45	N/A	192,000	127,576	
3269	3	68.73	68.14	68.14	0.97	99.99	66.84	68.84	N/A	199,806	136,151	
3271	7	76.67	70.75	76.72	16.53	92.22	46.79	89.72	46.79 to 89.72	247,597	189,964	
3273	3	79.56	74.86	74.13	23.61	100.98	44.33	100.69	N/A	411,000	304,681	
3275	4	96.26	90.85	93.37	5.77	97.30	74.33	96.54	N/A	377,818	352,770	
3473	3	80.58	82.00	81.91	4.18	100.11	77.65	87.76	N/A	231,614	189,713	
3475	9	73.07	72.89	63.15	9.95	115.42	43.73	91.80	70.93 to 81.30	248,738	157,087	
3477	5	81.45	78.38	71.75	23.55	109.23	45.35	106.58	N/A	493,444	354,070	
3479	7	85.65	81.55	82.82	22.20	98.47	40.57	110.68	40.57 to 110.68	360,790	298,811	
3481	7	74.24	67.84	65.45	17.47	103.66	44.69	87.39	44.69 to 87.39	224,389	146,851	
3483	6	67.51	64.55	66.23	20.88	97.45	37.00	82.88	37.00 to 82.88	274,035	181,496	
ALL	95	73.07	71.51	70.87	24.05	100.90	18.82	163.43	68.06 to 77.94	291,108	206,318	

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5790

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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AVG. Assessed Value:	206,318	PRD:	100.90	MIN Sales Ratio:	18.82			

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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
2	1	85.65	85.65	85.65			85.65	85.65	N/A	495,611	424,502
27	24	72.80	73.46	73.34	16.80	100.15	43.73	106.58	67.27 to 81.30	301,744	221,307
28	1	44.33	44.33	44.33			44.33	44.33	N/A	280,000	124,128
29	9	81.45	74.62	67.81	21.58	110.04	40.57	101.80	45.35 to 96.60	318,819	216,192
3	3	80.58	82.00	81.91	4.18	100.11	77.65	87.76	N/A	231,614	189,713
41	14	66.72	60.87	58.55	25.70	103.96	18.82	89.25	37.56 to 80.06	259,082	151,697
42	2	84.86	84.86	127.15	73.18	66.74	22.76	146.96	N/A	382,999	486,997
43	8	66.85	69.06	67.64	32.80	102.10	34.71	119.46	34.71 to 119.46	196,076	132,628
51	8	77.22	76.60	62.52	35.00	122.52	35.78	163.43	35.78 to 163.43	286,051	178,832
52	11	73.09	68.58	69.13	13.63	99.20	37.00	82.88	52.42 to 79.96	272,882	188,643
54	6	69.63	70.65	67.31	13.84	104.95	47.60	96.54	47.60 to 96.54	246,683	166,046
55	2	63.30	63.30	59.96	32.70	105.57	42.60	84.00	N/A	658,250	394,687
57	1	110.68	110.68	110.68			110.68	110.68	N/A	360,144	398,590
58	1	77.96	77.96	77.96			77.96	77.96	N/A	40,000	31,185
59	2	55.11	55.11	52.95	10.83	104.08	49.14	61.08	N/A	252,612	133,760
60	2	96.26	96.26	96.26	0.00	100.00	96.26	96.26	N/A	559,886	538,946
ALL	95	73.07	71.51	70.87	24.05	100.90	18.82	163.43	68.06 to 77.94	291,108	206,318

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	95	73.07	71.51	70.87	24.05	100.90	18.82	163.43	68.06 to 77.94	291,108	206,318
ALL	95	73.07	71.51	70.87	24.05	100.90	18.82	163.43	68.06 to 77.94	291,108	206,318

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5790

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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AVG. Adj. Sales Price:	291,108	COD:	24.05	MAX Sales Ratio:	163.43			
AVG. Assessed Value:	206,318	PRD:	100.90	MIN Sales Ratio:	18.82			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	24	66.65	66.74	69.41	33.24	96.15	18.82	146.96	43.77 to 78.93	255,460	177,318
13-0022	12	75.51	72.62	73.61	18.16	98.66	45.35	106.58	50.88 to 85.65	331,720	244,183
13-0032	2	46.98	46.98	52.29	46.98	89.85	24.91	69.05	N/A	395,000	206,538
13-0056	22	67.97	71.74	66.89	28.18	107.25	35.78	163.43	52.42 to 83.55	306,946	205,318
13-0097	16	72.80	72.75	67.29	14.00	108.11	43.73	100.69	66.14 to 81.30	285,183	191,894
55-0145	8	84.17	84.92	87.75	11.03	96.78	69.99	96.54	69.99 to 96.54	307,014	269,399
66-0027	3	96.68	101.32	101.87	4.85	99.46	96.60	110.68	N/A	321,464	327,491
66-0111	7	73.09	64.76	67.09	16.77	96.52	37.00	79.96	37.00 to 79.96	231,645	155,412
78-0001	1	47.60	47.60	47.60			47.60	47.60	N/A	395,850	188,430
NonValid School											
ALL	95	73.07	71.51	70.87	24.05	100.90	18.82	163.43	68.06 to 77.94	291,108	206,318

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	1	68.84	68.84	68.84			68.84	68.84	N/A	229,343	157,873
0.01 TO 10.00	2	65.47	65.47	56.14	22.29	116.62	50.88	80.06	N/A	4,880	2,739
10.01 TO 30.00	11	43.77	57.45	48.92	47.27	117.43	22.76	101.80	35.78 to 87.41	80,877	39,563
30.01 TO 50.00	9	70.93	62.03	51.41	24.12	120.67	18.82	91.80	46.79 to 81.45	137,650	70,765
50.01 TO 100.00	40	72.32	72.06	69.32	18.98	103.95	24.91	119.46	67.27 to 79.52	213,182	147,775
100.01 TO 180.00	19	78.93	84.18	82.20	27.66	102.41	42.60	163.43	61.92 to 96.26	420,483	345,623
180.01 TO 330.00	10	79.18	73.45	68.58	20.49	107.10	38.59	106.58	45.35 to 96.60	616,421	422,730
330.01 TO 650.00	3	61.92	62.58	63.66	20.66	98.31	43.73	82.10	N/A	869,005	553,209
ALL	95	73.07	71.51	70.87	24.05	100.90	18.82	163.43	68.06 to 77.94	291,108	206,318

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!	2	58.75	58.75	61.17	17.17	96.04	48.66	68.84	N/A	184,971	113,146
DRY	34	77.16	75.86	75.87	19.04	99.99	35.78	119.46	69.05 to 87.39	242,690	184,136
DRY-N/A	50	73.71	73.06	73.22	23.24	99.78	18.82	163.43	67.87 to 79.52	318,398	233,119
GRASS	1	22.76	22.76	22.76			22.76	22.76	N/A	122,185	27,815
GRASS-N/A	8	46.68	52.67	47.78	30.01	110.22	34.71	101.80	34.71 to 101.80	373,974	178,690
ALL	95	73.07	71.51	70.87	24.05	100.90	18.82	163.43	68.06 to 77.94	291,108	206,318

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5790

Type: Qualified

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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!	2	58.75	58.75	61.17	17.17	96.04	48.66	68.84	N/A	184,971	113,146
DRY	67	77.96	77.36	79.16	17.80	97.73	35.78	146.96	73.07 to 81.45	281,288	222,659
DRY-N/A	17	66.14	61.72	56.31	31.26	109.62	18.82	163.43	40.57 to 74.34	313,238	176,379
GRASS	1	22.76	22.76	22.76			22.76	22.76	N/A	122,185	27,815
GRASS-N/A	8	46.68	52.67	47.78	30.01	110.22	34.71	101.80	34.71 to 101.80	373,974	178,690
ALL	95	73.07	71.51	70.87	24.05	100.90	18.82	163.43	68.06 to 77.94	291,108	206,318

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!	2	58.75	58.75	61.17	17.17	96.04	48.66	68.84	N/A	184,971	113,146
DRY	83	75.21	74.19	74.12	21.81	100.09	18.82	163.43	69.99 to 79.52	289,956	214,922
DRY-N/A	1	74.34	74.34	74.34			74.34	74.34	N/A	105,000	78,060
GRASS	7	43.77	51.40	48.28	38.58	106.45	22.76	101.80	22.76 to 101.80	340,175	164,250
GRASS-N/A	2	42.15	42.15	41.98	17.65	100.41	34.71	49.59	N/A	366,375	153,792
ALL	95	73.07	71.51	70.87	24.05	100.90	18.82	163.43	68.06 to 77.94	291,108	206,318

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	80.06	80.06	80.06			80.06	80.06	N/A	1,760	1,409
5000 TO 9999	1	50.88	50.88	50.88			50.88	50.88	N/A	8,000	4,070
Total \$											
1 TO 9999	2	65.47	65.47	56.14	22.29	116.62	50.88	80.06	N/A	4,880	2,739
10000 TO 29999	1	101.80	101.80	101.80			101.80	101.80	N/A	21,120	21,500
30000 TO 59999	2	76.10	76.10	75.98	2.44	100.16	74.24	77.96	N/A	42,750	32,482
60000 TO 99999	7	73.09	68.33	69.53	22.69	98.28	37.56	91.80	37.56 to 91.80	78,728	54,738
100000 TO 149999	10	46.22	51.22	50.23	31.66	101.97	22.76	82.88	35.78 to 74.34	120,670	60,608
150000 TO 249999	32	75.35	80.75	80.27	17.81	100.59	46.79	163.43	68.84 to 86.01	189,402	152,036
250000 TO 499999	27	69.99	66.19	66.98	25.00	98.83	18.82	110.68	49.59 to 79.96	356,037	238,459
500000 +	14	73.81	74.81	71.39	32.53	104.79	38.59	146.96	43.73 to 96.26	721,945	515,390
ALL	95	73.07	71.51	70.87	24.05	100.90	18.82	163.43	68.06 to 77.94	291,108	206,318

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5790

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	95	MEDIAN:	73	COV:	33.48	95% Median C.I.:	68.06 to 77.94	(!: Derived)
(AgLand) TOTAL Sales Price:	27,456,578	WGT. MEAN:	71	STD:	23.94	95% Wgt. Mean C.I.:	64.38 to 77.36	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,655,333	MEAN:	72	AVG.ABS.DEV:	17.58	95% Mean C.I.:	66.70 to 76.33	
(AgLand) TOTAL Assessed Value:	19,600,247							
AVG. Adj. Sales Price:	291,108	COD:	24.05	MAX Sales Ratio:	163.43			
AVG. Assessed Value:	206,318	PRD:	100.90	MIN Sales Ratio:	18.82			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	65.47	65.47	56.14	22.29	116.62	50.88	80.06	N/A	4,880	2,739
Total \$ _____											
1 TO 9999	2	65.47	65.47	56.14	22.29	116.62	50.88	80.06	N/A	4,880	2,739
10000 TO 29999	3	40.57	55.04	36.23	64.94	151.93	22.76	101.80	N/A	67,768	24,552
30000 TO 59999	9	43.77	52.09	47.17	29.73	110.42	35.78	77.96	37.00 to 74.24	95,115	44,867
60000 TO 99999	12	72.01	63.51	51.33	25.43	123.75	18.82	91.80	46.79 to 82.88	148,861	76,403
100000 TO 149999	20	70.80	68.89	65.71	13.06	104.84	34.71	89.25	66.84 to 75.48	200,219	131,560
150000 TO 249999	23	77.65	77.06	73.05	19.97	105.49	47.60	119.46	67.87 to 87.39	256,996	187,729
250000 TO 499999	20	77.31	75.45	66.70	24.74	113.11	38.59	163.43	61.92 to 84.00	538,598	359,262
500000 +	6	96.26	101.29	98.87	15.91	102.44	79.56	146.96	79.56 to 146.96	685,437	677,705
ALL											
	95	73.07	71.51	70.87	24.05	100.90	18.82	163.43	68.06 to 77.94	291,108	206,318

CASS COUNTY, NEBRASKA

2007 ASSESSMENT YEAR

AGRICULTURAL LAND VALUES

Cass County uses the income methodology to establish special values for agricultural land. The University of Nebraska's Nebraska Real Estate Market Developments 2005-2006 publication by Bruce B. Johnson supports the local cash rent information and the market derived cap rate shown in the studies conducted in Cass County for the last three years.

For assessment year 2007 cash rents and net cap rates from the above publication were used to establish 2007 values for agricultural land qualified for special value ('greenbelt') in Cass County.

There is an ongoing review of land use in Cass County by the Assessor and Appraisal Assistant to determine eligibility for special value. Property not qualified is recaptured and the land classification changed to current use. Property not qualified for special value with agricultural use is valued at 75% of market value.

Process Details:

1. All agricultural records in Cass County have soils and land use acres counted. A soil summary report is generated.
2. Soils are converted to Land Capability Groups using the 1995 soil conversion tables provided by Nebraska Department of Property Assessment and Taxation.
3. Soil production capability used is the NRCS crop rating from the State of Nebraska Soil Legend and Interpretive Ratings provided by Nebraska Department of Property Assessment and Taxation.
4. Soil capability relation to the top producing soil has been determined.
5. A computer-generated spreadsheet developed by the assessor is updated using the current acres of each soil type, the range of cash rents, the net cap rate plus an average tax rate. The spreadsheet generates an income value and a value for each Land Capability Group. The county

total of both is calculated at 75%. If the income value and assessed value are fairly equal the values are used as assessed value for the assessment year.

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

7. Other use acres are valued at market value.

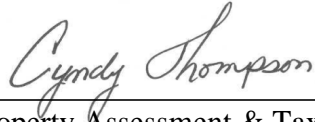
To meet the state mandated values for our county, there were adjustments made. Local knowledge of rents dictated we use the lowest value of rent for irrigated and a slightly higher rent for pasture than the average in the above publication. The pasture timber acres were valued at the same price as open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

Certification

This is to certify that the 2007 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Cass County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8112.

Dated this 9th day of April, 2007.



Property Assessment & Taxation