

## 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

<b>Number of Sales</b>	<b>21854</b>	<b>COD</b>	<b>10.90</b>
Total Sales Price	\$3556932750	<b>PRD</b>	<b>103.39</b>
Total Adj. Sales Price	\$3558823457	COV	26.64
Total Assessed Value	\$3457685514	STD	26.75
Avg. Adj. Sales Price	\$ 162845.40	Avg. Abs. Dev.	10.53
Avg. Assessed Value	\$ 158217.51	Min	19.35
<b>Median</b>	<b>96.59</b>	Max	705.00
Wgt. Mean	97.16	95% Median C.I.	96.50 to 96.68
Mean	100.45	95% Wgt. Mean C.I.	96.98 to 97.33
		95% Mean C.I.	100.09 to 100.80
% of Value of the Class of all Real Property Value in the County			76.03
% of Records Sold in the Study Period			12.49
% of Value Sold in the Study Period			15.5
Average Assessed Value of the Base			127,461

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>21854</b>	<b>96.59</b>	<b>10.90</b>	<b>103.39</b>
<b>2006</b>	21156	95.28	13.06	104.93
<b>2005</b>	19835	96.02	13.21	103.12
<b>2004</b>	19568	94.24	14.62	102.71
<b>2003</b>	19,023	94	12.93	101.98
<b>2002</b>	17,448	93	103.09	101.35
<b>2001</b>	19,023	94	12.07	101.19

## 2007 Commission Summary

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### Commercial Real Property - Current

<b>Number of Sales</b>	<b>1130</b>	<b>COD</b>	<b>16.98</b>
Total Sales Price	\$ 936055662	<b>PRD</b>	<b>103.46</b>
Total Adj. Sales Price	\$ 957294269	COV	32.35
Total Assessed Value	\$ 886224154	STD	30.98
Avg. Adj. Sales Price	\$ 847163.07	Avg. Abs. Dev.	16.25
Avg. Assessed Value	\$ 784269.16	Min	10.00
<b>Median</b>	<b>95.73</b>	Max	622.24
Wgt. Mean	92.58	95% Median C.I.	94.98 to 96.41
Mean	95.78	95% Wgt. Mean C.I.	90.48 to 94.67
		95% Mean C.I.	93.97 to 97.58
% of Value of the Class of all Real Property Value in the County			33.64
% of Records Sold in the Study Period			7.89
% of Value Sold in the Study Period			8.98
Average Assessed Value of the Base			689,260

### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>1130</b>	<b>95.73</b>	<b>16.98</b>	<b>103.46</b>
<b>2006</b>	1456	95.26	19.73	105.71
<b>2005</b>	1,143	96.88	46.84	114.17
<b>2004</b>	1182	95.43	31.05	104.53
<b>2003</b>	1,187	95	36.03	104.21
<b>2002</b>	1,109	96	28.15	100.5
<b>2001</b>	1,187	98	22.33	106.02

## 2007 Opinions of the Property Tax Administrator for Douglas County

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

### Residential Real Property

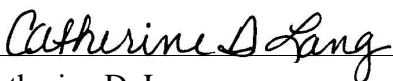
It is my opinion that the level of value of the class of residential real property in Douglas County is 97% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Douglas County is in compliance with generally accepted mass appraisal practices.

### Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Douglas County is 96% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Douglas County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
Catherine D. Lang  
Property Tax Administrator



**2007 Correlation Section  
for Douglas County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The actions for the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that the goals that were set have been achieved and the results are the continued efforts for better equalization and uniformity within this class of property. Through the use of field book areas that are following the re-listing of all residential parcels which was completed in 2007 following the counties 5 year cycle. The statistics that relate to the level of value and qualitative statistics are supportive. The median is most representative of the overall level of value for this class of property.

**2007 Correlation Section  
for Douglas County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>24664</b>	<b>21854</b>	<b>88.61</b>
<b>2006</b>	<b>23755</b>	<b>21156</b>	<b>89.06</b>
<b>2005</b>	<b>25116</b>	<b>19835</b>	<b>78.97</b>
<b>2004</b>	<b>24342</b>	<b>19568</b>	<b>80.39</b>
<b>2003</b>	<b>22448</b>	<b>19023</b>	<b>84.74</b>
<b>2002</b>	<b>21191</b>	<b>17448</b>	<b>82.34</b>
<b>2001</b>	<b>19844</b>	<b>16630</b>	<b>83.8</b>

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

**2007 Correlation Section  
for Douglas County**

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**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 Douglas County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>92.89</b>	<b>7.62</b>	<b>99.97</b>	<b>96.59</b>
<b>2006</b>	<b>93.33</b>	<b>1.3</b>	<b>94.54</b>	<b>95.28</b>
<b>2005</b>	<b>89.91</b>	<b>7.86</b>	<b>96.98</b>	<b>96.02</b>
<b>2004</b>	<b>89.27</b>	<b>4.96</b>	<b>93.7</b>	<b>94.24</b>
<b>2003</b>	<b>90</b>	<b>2.65</b>	<b>92.38</b>	<b>94</b>
<b>2002</b>	<b>93</b>	<b>1.96</b>	<b>94.82</b>	<b>93</b>
<b>2001</b>	<b>90</b>	<b>3.84</b>	<b>93.46</b>	<b>95</b>

RESIDENTIAL: This comparison between the trended level of value and the median for this property class indicates that the two rates are similar not and do not support each other.

**2007 Correlation Section  
for Douglas County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 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 Douglas County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>8.56</b>	<b>2007</b>	<b>7.62</b>
<b>5.42</b>	<b>2006</b>	<b>1.3</b>
<b>13.2</b>	<b>2005</b>	<b>7.86</b>
<b>9.48</b>	<b>2004</b>	<b>4.96</b>
<b>4</b>	<b>2003</b>	<b>3</b>
<b>26.59</b>	<b>2002</b>	<b>1.96</b>
<b>8.71</b>	<b>2001</b>	<b>3.84</b>

RESIDENTIAL: The percent change analysis for this property class represents a reasonable relationship.

## 2007 Correlation Section for Douglas County

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### 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 Douglas County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96.59</b>	<b>97.16</b>	<b>100.45</b>

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



**2007 Correlation Section  
for Douglas County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>10.90</b>	<b>103.39</b>
<b>Difference</b>	<b>0</b>	<b>0.39</b>

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

**2007 Correlation Section  
for Douglas County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>21854</b>	<b>21854</b>	<b>0</b>
<b>Median</b>	<b>92.89</b>	<b>96.59</b>	<b>3.7</b>
<b>Wgt. Mean</b>	<b>90.40</b>	<b>97.16</b>	<b>6.76</b>
<b>Mean</b>	<b>93.73</b>	<b>100.45</b>	<b>6.72</b>
<b>COD</b>	<b>13.80</b>	<b>10.90</b>	<b>-2.9</b>
<b>PRD</b>	<b>103.69</b>	<b>103.39</b>	<b>-0.3</b>
<b>Min Sales Ratio</b>	<b>10.39</b>	<b>19.35</b>	<b>8.96</b>
<b>Max Sales Ratio</b>	<b>973.31</b>	<b>705.00</b>	<b>-268.31</b>

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

**2007 Correlation Section  
for Douglas County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: The actions of the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that the goals that were set have been achieved. The results are the continued efforts for better equalization and uniformity within this class of property. This will continue be enhanced through the listing of all commercial parcels to assure accurate property information. The median is most representative of the overall level of value for this class of property.

**2007 Correlation Section  
for Douglas County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>1903</b>	<b>1130</b>	<b>59.38</b>
<b>2006</b>	<b>1923</b>	<b>1456</b>	<b>75.72</b>
<b>2005</b>	<b>1741</b>	<b>1143</b>	<b>65.65</b>
<b>2004</b>	<b>1849</b>	<b>1182</b>	<b>63.93</b>
<b>2003</b>	<b>1882</b>	<b>1187</b>	<b>63.07</b>
<b>2002</b>	<b>1739</b>	<b>1109</b>	<b>63.77</b>
<b>2001</b>	<b>1462</b>	<b>1078</b>	<b>73.73</b>

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.

**2007 Correlation Section  
for Douglas County**

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**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.

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

**2007 Correlation Section  
for Douglas County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>92.24</b>	<b>15.97</b>	<b>106.97</b>	<b>95.73</b>
<b>2006</b>	<b>93.23</b>	<b>22.83</b>	<b>114.51</b>	<b>95.26</b>
<b>2005</b>	<b>92.62</b>	<b>9.09</b>	<b>101.04</b>	<b>96.88</b>
<b>2004</b>	<b>91.25</b>	<b>3.97</b>	<b>94.87</b>	<b>95.43</b>
<b>2003</b>	<b>91</b>	<b>3.84</b>	<b>94.49</b>	<b>95</b>
<b>2002</b>	<b>96</b>	<b>3.95</b>	<b>99.79</b>	<b>96</b>
<b>2001</b>	<b>96</b>	<b>4.82</b>	<b>100.63</b>	<b>98</b>

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

**2007 Correlation Section  
for Douglas County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 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 Douglas County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>14.36</b>	<b>2007</b>	<b>15.97</b>
<b>9.28</b>	<b>2006</b>	<b>22.83</b>
<b>30.44</b>	<b>2005</b>	<b>9.09</b>
<b>15.93</b>	<b>2004</b>	<b>3.97</b>
<b>6</b>	<b>2003</b>	<b>4</b>
<b>16.01</b>	<b>2002</b>	<b>3.95</b>
<b>7</b>	<b>2001</b>	<b>4.82</b>

COMMERCIAL: The percent change analysis for this property class represents a reasonable percent change.



## 2007 Correlation Section for Douglas County

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### **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 Douglas County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>95.73</b>	<b>92.58</b>	<b>95.78</b>

COMMERCIAL: The measures of central tendency of the median and the mean illustrated in the above table are within the acceptable range and show little variation but the weighted mean falls below the median and the mean by several points. The median level of value is within the acceptable range but the low weighted mean may indicate the total value of this class or subclasses within maybe slightly undervalued. The median is still the best indicator of the level of value for this county.

**2007 Correlation Section  
for Douglas County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>16.98</b>	<b>103.46</b>
<b>Difference</b>	<b>0</b>	<b>0.46</b>

**COMMERCIAL:** The coefficient of dispersion is within the acceptable range but the price-related differential is slightly above the range, yet as qualitative measures this still indicates a general level of good assessment uniformity for this property class as a whole.

**2007 Correlation Section  
for Douglas County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>1130</b>	<b>1130</b>	<b>0</b>
<b>Median</b>	<b>92.24</b>	<b>95.73</b>	<b>3.49</b>
<b>Wgt. Mean</b>	<b>85.86</b>	<b>92.58</b>	<b>6.72</b>
<b>Mean</b>	<b>87.29</b>	<b>95.78</b>	<b>8.49</b>
<b>COD</b>	<b>19.76</b>	<b>16.98</b>	<b>-2.78</b>
<b>PRD</b>	<b>101.67</b>	<b>103.46</b>	<b>1.79</b>
<b>Min Sales Ratio</b>	<b>3.22</b>	<b>10.00</b>	<b>6.78</b>
<b>Max Sales Ratio</b>	<b>264.47</b>	<b>622.24</b>	<b>357.77</b>

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

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

28 Douglas

	<b>2006 CTL County Total</b>	<b>2007 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2007 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	20,333,751,520	22,297,269,200	1,963,517,680	9.66	404,034,222	7.67
2. Recreational	12,702,000	3,969,900	-8,732,100	-68.75	0	-68.75
3. Ag-Homesite Land, Ag-Res Dwellings	107,335,115	90,355,854	-16,979,261	-15.82	*-----	-15.82
<b>4. Total Residential (sum lines 1-3)</b>	<b>20,453,788,635</b>	<b>22,391,594,954</b>	<b>1,937,806,319</b>	<b>9.47</b>	<b>404,034,222</b>	<b>7.5</b>
5. Commercial	7,316,286,110	8,848,000,700	1,531,714,590	20.94	150,367,434	18.88
6. Industrial	1,062,751,780	1,019,451,600	-43,300,180	-4.07	303,694	-4.1
7. Ag-Farmsite Land, Outbuildings	15,063,555	12,395,616	-2,667,939	-17.71	1,582,740	-28.22
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>8,394,101,445</b>	<b>9,879,847,916</b>	<b>1,485,746,471</b>	<b>17.7</b>	<b>151,064,350</b>	<b>15.9</b>
<b>10. Total Non-Agland Real Property</b>	<b>28,847,890,080</b>	<b>32,271,442,870</b>	<b>3,423,552,790</b>	<b>11.87</b>	<b>556,288,090</b>	<b>9.94</b>
11. Irrigated	15,030,940	16,219,648	1,188,708	7.91		
12. Dryland	69,443,890	67,701,547	-1,742,343	-2.51		
13. Grassland	4,205,580	3,030,820	-1,174,760	-27.93		
14. Wasteland	90390	86,393	-3,997	-4.42		
15. Other Agland	5,712,520	1,892,943	-3,819,577	-66.86		
<b>16. Total Agricultural Land</b>	<b>94,483,320</b>	<b>88,931,351</b>	<b>-5,551,969</b>	<b>-5.88</b>		
<b>17. Total Value of All Real Property</b> (Locally Assessed)	<b>28,942,373,400</b>	<b>32,360,374,221</b>	<b>3,418,000,821</b>	<b>11.81</b>	<b>556,288,090</b>	<b>9.89</b>

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

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/12/2007

NUMBER of Sales:	21854	<b>MEDIAN:</b>	<b>97</b>	COV:	26.64	95% Median C.I.:	96.50 to 96.68
TOTAL Sales Price:	3,556,932,750	WGT. MEAN:	97	STD:	26.75	95% Wgt. Mean C.I.:	96.98 to 97.33
TOTAL Adj.Sales Price:	3,558,823,457	MEAN:	100	AVG.ABS.DEV:	10.53	95% Mean C.I.:	100.09 to 100.80
TOTAL Assessed Value:	3,457,685,514						
AVG. Adj. Sales Price:	162,845	COD:	10.90	MAX Sales Ratio:	705.00		
AVG. Assessed Value:	158,217	PRD:	103.39	MIN Sales Ratio:	19.35		

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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	3078	97.67	102.75	99.15	9.41	103.63	26.36	584.68	97.43 to 97.91	163,853	162,460
10/01/04 TO 12/31/04	2526	97.82	104.58	99.55	11.64	105.05	29.24	625.87	97.50 to 98.08	159,546	158,828
01/01/05 TO 03/31/05	2169	97.30	102.20	98.33	10.96	103.93	26.58	705.00	97.02 to 97.65	159,524	156,862
04/01/05 TO 06/30/05	3228	96.01	99.29	96.91	9.83	102.45	25.95	516.40	95.81 to 96.28	163,188	158,153
07/01/05 TO 09/30/05	3194	95.99	98.94	96.44	10.26	102.60	24.69	411.60	95.69 to 96.25	165,326	159,441
10/01/05 TO 12/31/05	2416	96.16	100.09	96.81	11.54	103.38	20.36	483.61	95.83 to 96.50	162,732	157,540
01/01/06 TO 03/31/06	2142	96.31	99.82	95.95	13.04	104.03	19.35	561.55	95.90 to 96.74	157,301	150,929
04/01/06 TO 06/30/06	3101	95.30	97.05	94.62	11.20	102.57	21.41	521.72	94.99 to 95.60	167,860	158,823
<u>Study Years</u>											
07/01/04 TO 06/30/05	11001	97.18	102.04	98.42	10.39	103.68	25.95	705.00	97.05 to 97.29	161,815	159,259
07/01/05 TO 06/30/06	10853	95.88	98.83	95.90	11.38	103.06	19.35	561.55	95.72 to 96.02	163,889	157,161
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	11007	96.32	99.94	97.03	10.57	103.00	20.36	705.00	96.17 to 96.46	162,986	158,138
<u>ALL</u>											
	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217

**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	93.33	93.33	93.33			93.33	93.33	N/A	1,687,000	1,574,422
BENNINGTON	23	97.98	99.79	97.66	11.78	102.19	72.51	149.18	91.39 to 103.33	108,678	106,135
DOUGLAS COUNTY	8130	96.28	97.29	96.95	4.85	100.35	30.51	351.05	96.14 to 96.41	219,891	213,194
ELKHORN	277	96.05	97.38	95.87	6.58	101.58	64.07	157.54	95.19 to 97.29	184,663	177,030
OMAHA	13124	96.87	102.50	97.43	14.70	105.21	19.35	705.00	96.72 to 97.02	128,024	124,728
RALSTON	222	96.84	98.85	97.53	9.12	101.35	70.71	250.04	95.44 to 97.91	123,468	120,422
VALLEY	47	94.69	102.19	96.64	18.50	105.73	52.87	299.65	90.53 to 98.76	95,743	92,530
WATERLOO	30	94.94	95.17	91.06	12.80	104.51	65.44	153.80	90.52 to 99.01	122,110	111,189
<u>ALL</u>											
	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217

**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	13269	96.85	102.41	97.29	14.62	105.26	19.35	705.00	96.70 to 97.00	129,693	126,182
2	8585	96.30	97.41	97.03	5.08	100.39	30.51	351.05	96.15 to 96.41	214,085	207,730
<u>ALL</u>											
	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/12/2007

NUMBER of Sales:	21854	<b>MEDIAN:</b>	<b>97</b>	COV:	26.64	95% Median C.I.:	96.50 to 96.68
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TOTAL Assessed Value:	3,457,685,514						
AVG. Adj. Sales Price:	162,845	COD:	10.90	MAX Sales Ratio:	705.00		
AVG. Assessed Value:	158,217	PRD:	103.39	MIN Sales Ratio:	19.35		

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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	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217
ALL											
	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217
06											
07											
ALL											
	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001	1	135.91	135.91	135.91			135.91	135.91	N/A	95,000	129,113
28-0001	15277	96.74	101.57	97.18	12.99	104.52	19.35	705.00	96.64 to 96.88	137,287	133,415
28-0010	1962	96.51	97.21	96.86	4.18	100.36	64.07	333.98	96.24 to 96.73	267,445	259,036
28-0015	199	95.26	101.52	95.16	16.91	106.68	47.58	351.05	94.37 to 96.09	205,113	195,186
28-0017	2463	96.18	97.65	97.46	5.46	100.20	71.31	290.61	95.94 to 96.39	213,868	208,433
28-0054	263	96.92	98.85	97.75	8.49	101.13	70.71	250.04	95.68 to 97.54	131,914	128,940
28-0059	669	96.08	97.37	97.38	3.90	99.99	72.51	158.04	95.70 to 96.59	199,759	194,528
28-0066	1010	96.30	98.82	97.05	9.41	101.82	38.28	327.98	95.81 to 96.74	196,631	190,836
77-0037	3	99.09	101.02	99.53	4.74	101.49	94.94	109.03	N/A	299,111	297,719
89-0003	1	91.23	91.23	91.23			91.23	91.23	N/A	389,402	355,234
89-0024	6	97.58	106.39	102.98	10.32	103.31	95.95	131.91	95.95 to 131.91	143,583	147,868
NonValid School											
ALL											
	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/12/2007

NUMBER of Sales:	21854	<b>MEDIAN:</b>	<b>97</b>	COV:	26.64	95% Median C.I.:	96.50 to 96.68
TOTAL Sales Price:	3,556,932,750	WGT. MEAN:	97	STD:	26.75	95% Wgt. Mean C.I.:	96.98 to 97.33
TOTAL Adj.Sales Price:	3,558,823,457	MEAN:	100	AVG.ABS.DEV:	10.53	95% Mean C.I.:	100.09 to 100.80
TOTAL Assessed Value:	3,457,685,514						
AVG. Adj. Sales Price:	162,845	COD:	10.90	MAX Sales Ratio:	705.00		
AVG. Assessed Value:	158,217	PRD:	103.39	MIN Sales Ratio:	19.35		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	3	95.00	104.90	111.18	12.65	94.36	91.83	127.87	N/A	53,666	59,664
Prior TO 1860											
1860 TO 1899	532	98.31	117.08	100.96	33.77	115.97	24.69	584.68	96.91 to 99.17	59,422	59,989
1900 TO 1919	2123	96.66	108.87	97.38	26.20	111.80	19.35	705.00	96.20 to 97.18	87,932	85,627
1920 TO 1939	1895	95.90	102.80	95.52	18.38	107.63	24.67	559.14	95.43 to 96.34	118,713	113,390
1940 TO 1949	794	97.41	104.81	99.04	16.14	105.83	27.22	446.21	96.69 to 97.91	104,905	103,898
1950 TO 1959	2078	97.07	103.02	98.76	14.10	104.31	33.46	625.87	96.68 to 97.37	112,492	111,100
1960 TO 1969	2266	96.94	99.28	97.40	9.15	101.93	40.69	250.04	96.57 to 97.27	135,362	131,843
1970 TO 1979	2150	96.84	98.30	97.69	7.49	100.63	44.50	333.98	96.55 to 97.12	150,890	147,401
1980 TO 1989	1541	97.69	99.78	99.28	7.66	100.51	60.65	213.92	97.40 to 98.01	181,154	179,844
1990 TO 1994	1099	96.69	97.51	96.75	5.44	100.78	63.45	250.37	96.41 to 96.93	227,514	220,126
1995 TO 1999	1295	95.38	95.75	95.81	5.51	99.93	68.40	192.74	95.00 to 95.76	227,633	218,091
2000 TO Present	6078	96.27	96.76	96.66	4.09	100.10	30.51	324.15	96.11 to 96.41	220,997	213,624
ALL	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217

**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	14	337.26	336.45	327.90	42.33	102.61	94.85	561.55	139.77 to 525.20	3,810	12,495
5000 TO 9999	49	236.36	243.76	242.54	45.14	100.50	50.00	705.00	180.84 to 254.69	7,306	17,720
Total \$											
1 TO 9999	63	240.34	264.35	253.61	49.69	104.24	50.00	705.00	197.67 to 268.64	6,529	16,559
10000 TO 29999	495	147.40	169.94	162.50	43.71	104.58	26.04	625.87	140.28 to 157.14	21,406	34,785
30000 TO 59999	1406	104.86	119.20	117.50	27.78	101.45	21.41	301.96	102.47 to 108.14	45,565	53,536
60000 TO 99999	3321	96.69	98.82	98.41	13.37	100.42	19.35	290.61	96.35 to 97.08	81,611	80,309
100000 TO 149999	7793	96.04	96.02	96.00	6.38	100.03	21.59	211.40	95.90 to 96.19	126,560	121,493
150000 TO 249999	5651	96.67	97.33	97.32	5.69	100.02	24.76	309.78	96.51 to 96.81	189,546	184,457
250000 TO 499999	2754	95.63	96.14	96.03	5.23	100.11	30.51	333.98	95.37 to 95.92	325,918	312,976
500000 +	371	95.61	95.75	95.58	5.07	100.18	38.28	146.85	94.91 to 96.07	694,685	663,970
ALL	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217



**PA&T 2007 R&O Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/12/2007

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TOTAL Adj.Sales Price:	3,558,823,457	MEAN:	100	AVG.ABS.DEV:	10.53	95% Mean C.I.:	100.09 to 100.80
TOTAL Assessed Value:	3,457,685,514						
AVG. Adj. Sales Price:	162,845	COD:	10.90	MAX Sales Ratio:	705.00		
AVG. Assessed Value:	158,217	PRD:	103.39	MIN Sales Ratio:	19.35		

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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	6	75.72	79.56	68.30	40.28	116.49	40.59	139.77	40.59 to 139.77	5,866	4,006
5000 TO 9999	21	97.13	90.51	61.85	39.37	146.33	21.41	201.34	45.48 to 104.00	12,314	7,616
Total \$											
1 TO 9999	27	95.56	88.07	62.62	38.42	140.64	21.41	201.34	50.00 to 100.56	10,881	6,814
10000 TO 29999	382	96.59	113.66	79.12	48.64	143.66	19.35	561.55	94.93 to 98.84	28,465	22,520
30000 TO 59999	1494	97.72	112.00	94.01	33.40	119.13	24.67	705.00	97.11 to 98.43	49,289	46,337
60000 TO 99999	3782	96.00	103.91	97.45	17.50	106.63	30.51	625.87	95.68 to 96.34	83,773	81,637
100000 TO 149999	7853	96.33	98.18	96.92	6.77	101.30	39.41	565.00	96.15 to 96.47	128,625	124,658
150000 TO 249999	5449	97.08	98.60	97.73	6.01	100.88	56.09	290.61	96.90 to 97.27	195,295	190,867
250000 TO 499999	2544	96.47	97.74	96.98	5.36	100.78	64.07	213.92	96.18 to 96.75	334,706	324,603
500000 +	323	96.50	99.69	97.71	7.71	102.02	38.28	333.98	95.89 to 97.36	716,505	700,130
ALL											
	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	73	98.15	124.72	94.42	50.44	132.09	21.51	520.50	94.85 to 102.87	37,094	35,025
20	1747	97.54	114.27	99.46	31.58	114.89	21.41	705.00	97.02 to 98.11	55,991	55,691
30	13848	96.46	99.81	97.18	9.96	102.71	19.35	625.87	96.33 to 96.57	125,767	122,215
40	4837	96.68	97.80	97.24	6.82	100.57	27.52	333.98	96.51 to 96.86	232,911	226,478
50	1220	96.91	97.31	96.54	5.91	100.79	38.28	213.92	96.48 to 97.31	415,991	401,618
60	129	96.98	97.15	96.84	4.60	100.32	74.81	146.85	95.82 to 97.88	640,012	619,765
ALL											
	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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TOTAL Sales Price:	3,556,932,750	WGT. MEAN:	97	STD:	26.75	95% Wgt. Mean C.I.:	96.98 to 97.33
TOTAL Adj.Sales Price:	3,558,823,457	MEAN:	100	AVG.ABS.DEV:	10.53	95% Mean C.I.:	100.09 to 100.80
TOTAL Assessed Value:	3,457,685,514						
AVG. Adj. Sales Price:	162,845	COD:	10.90	MAX Sales Ratio:	705.00		
AVG. Assessed Value:	158,217	PRD:	103.39	MIN Sales Ratio:	19.35		

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0	1	127.87	127.87	127.87			127.87	127.87	N/A	85,000	108,692	
101	7149	96.78	101.59	97.66	12.37	104.03	21.51	520.50	96.57 to 96.97	150,779	147,252	
102	4181	96.70	99.29	97.18	7.69	102.17	32.52	584.68	96.51 to 96.90	243,130	236,282	
103	2951	96.40	97.43	96.96	5.69	100.48	46.29	250.37	96.15 to 96.62	131,011	127,029	
104	3302	96.77	105.96	97.62	19.87	108.54	21.41	705.00	96.48 to 97.17	125,273	122,294	
111	2628	96.48	98.23	97.65	6.75	100.59	46.56	303.29	96.18 to 96.75	146,500	143,055	
15	1	179.94	179.94	179.94			179.94	179.94	N/A	59,000	106,166	
16	1	103.94	103.94	103.94			103.94	103.94	N/A	141,000	146,557	
17	1	92.88	92.88	92.88			92.88	92.88	N/A	124,950	116,050	
19	137	93.11	87.28	84.71	16.04	103.03	19.35	172.33	92.00 to 94.96	117,473	99,510	
20	201	95.74	89.95	90.03	14.92	99.91	39.41	173.71	94.75 to 97.06	147,941	133,184	
301	330	96.00	97.05	96.73	4.49	100.33	67.51	129.42	95.76 to 96.88	196,661	190,237	
302	184	95.77	94.98	94.72	4.16	100.27	68.60	115.68	95.23 to 96.60	123,455	116,937	
304	12	94.69	95.87	94.91	6.07	101.01	82.72	124.46	89.91 to 98.52	122,949	116,689	
305	6	71.96	96.36	72.04	48.97	133.76	54.27	245.34	54.27 to 245.34	88,722	63,918	
307	23	98.84	99.27	99.34	3.75	99.93	91.90	107.64	96.23 to 101.55	183,683	182,472	
308	292	96.25	95.80	95.41	3.92	100.41	30.51	113.03	95.77 to 97.16	131,478	125,439	
309	375	96.00	103.75	95.51	19.17	108.63	31.38	387.42	94.96 to 97.02	206,810	197,532	
388	1	95.56	95.56	95.56			95.56	95.56	N/A	4,500	4,300	
40	1	102.33	102.33	102.33			102.33	102.33	N/A	70,000	71,630	
501	2	93.41	93.41	92.50	1.70	100.99	91.83	95.00	N/A	38,000	35,150	
69	71	92.26	92.01	89.10	10.36	103.26	66.59	126.82	88.65 to 95.22	318,674	283,942	
71	1	98.53	98.53	98.53			98.53	98.53	N/A	203,140	200,162	
99	3	97.13	105.07	101.89	12.82	103.13	90.36	127.73	N/A	29,666	30,226	
_____ALL_____	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10	216	99.66	126.31	99.63	53.95	126.78	21.41	565.00	96.54 to 102.04	42,008	41,853	
20	1237	99.17	116.32	100.65	33.98	115.56	19.35	584.68	98.62 to 99.97	61,911	62,313	
30	7561	96.57	101.80	97.58	14.23	104.33	24.76	705.00	96.36 to 96.76	111,722	109,014	
40	12105	96.53	97.72	96.98	5.86	100.77	26.36	348.22	96.41 to 96.65	193,891	188,027	
50	644	95.38	97.20	96.46	5.83	100.78	38.28	333.98	95.01 to 95.81	351,134	338,692	
60	91	95.94	97.00	96.15	4.59	100.88	78.33	158.54	95.41 to 97.06	607,011	583,653	
_____ALL_____	21854	96.59	100.45	97.16	10.90	103.39	19.35	705.00	96.50 to 96.68	162,845	158,217	

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/12/2007

(!: AVTot=0)

NUMBER of Sales:	1130	<b>MEDIAN:</b>	<b>96</b>	COV:	32.35	95% Median C.I.:	94.98 to 96.41
TOTAL Sales Price:	936,055,662	WGT. MEAN:	93	STD:	30.98	95% Wgt. Mean C.I.:	90.48 to 94.67
TOTAL Adj.Sales Price:	957,294,269	MEAN:	96	AVG.ABS.DEV:	16.25	95% Mean C.I.:	93.97 to 97.58
TOTAL Assessed Value:	886,224,154						
AVG. Adj. Sales Price:	847,163	COD:	16.98	MAX Sales Ratio:	622.24		
AVG. Assessed Value:	784,269	PRD:	103.46	MIN Sales Ratio:	10.00		

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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	82	98.72	100.98	91.98	15.22	109.78	29.41	200.00	96.31 to 100.00	604,595	556,105
10/01/03 TO 12/31/03	84	98.44	102.45	99.02	14.36	103.46	43.44	167.23	95.85 to 100.64	619,212	613,160
01/01/04 TO 03/31/04	89	96.90	98.11	93.17	17.38	105.31	23.36	221.04	94.19 to 100.00	794,039	739,784
04/01/04 TO 06/30/04	86	96.85	102.11	95.99	18.05	106.38	13.48	622.24	95.47 to 99.50	697,303	669,326
07/01/04 TO 09/30/04	104	97.53	94.09	88.71	17.30	106.07	10.00	198.87	93.34 to 99.84	1,202,792	1,066,991
10/01/04 TO 12/31/04	97	94.98	99.03	93.35	17.22	106.09	32.07	321.32	92.99 to 97.05	789,141	736,625
01/01/05 TO 03/31/05	106	95.63	100.33	99.57	20.04	100.76	14.29	381.61	94.15 to 98.95	708,106	705,073
04/01/05 TO 06/30/05	104	93.81	91.36	89.97	15.00	101.54	22.22	162.22	89.42 to 96.82	969,910	872,623
07/01/05 TO 09/30/05	103	95.61	95.15	96.43	15.78	98.68	43.62	204.48	90.86 to 97.58	674,511	650,408
10/01/05 TO 12/31/05	99	93.38	92.06	94.01	15.37	97.92	28.90	154.43	92.03 to 96.24	706,114	663,830
01/01/06 TO 03/31/06	86	90.97	87.47	90.69	17.95	96.45	10.34	256.00	83.72 to 94.81	1,554,473	1,409,707
04/01/06 TO 06/30/06	90	89.88	87.39	85.79	18.73	101.86	41.23	194.57	80.16 to 96.17	827,045	709,540
<u>Study Years</u>											
07/01/03 TO 06/30/04	341	97.33	100.88	94.95	16.37	106.24	13.48	622.24	96.44 to 99.30	681,021	646,654
07/01/04 TO 06/30/05	411	95.24	96.17	92.15	17.51	104.37	10.00	381.61	94.28 to 96.74	918,654	846,497
07/01/05 TO 06/30/06	378	93.14	90.74	91.45	16.85	99.22	10.34	256.00	91.09 to 94.81	919,308	840,753
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	376	96.44	98.15	92.04	17.54	106.64	10.00	622.24	95.35 to 97.66	883,709	813,358
01/01/05 TO 12/31/05	412	94.43	94.78	94.57	16.68	100.22	14.29	381.61	93.38 to 96.00	765,315	723,790
<u>ALL</u>											
	1130	95.73	95.78	92.58	16.98	103.46	10.00	622.24	94.98 to 96.41	847,163	784,269

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENNINGTON	2	107.36	107.36	111.26	22.38	96.49	83.33	131.38	N/A	86,000	95,687
DOUGLAS COUNTY	138	96.35	97.24	92.92	11.24	104.65	29.41	256.00	95.46 to 97.50	1,082,791	1,006,098
ELKHORN	13	94.88	104.84	81.56	38.87	128.54	10.34	198.87	75.99 to 138.95	245,344	200,105
OMAHA	945	95.28	95.18	92.56	17.29	102.83	10.00	622.24	94.29 to 96.24	843,308	780,527
RALSTON	19	100.18	100.41	90.65	26.44	110.76	41.23	189.98	70.36 to 120.67	348,543	315,963
VALLEY	10	105.76	112.62	105.51	16.63	106.74	75.61	164.57	99.61 to 141.89	75,094	79,229
WATERLOO	3	92.80	84.83	94.34	12.10	89.92	64.00	97.68	N/A	69,166	65,249
<u>ALL</u>											
	1130	95.73	95.78	92.58	16.98	103.46	10.00	622.24	94.98 to 96.41	847,163	784,269

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/12/2007

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AVG. Adj. Sales Price:	847,163	COD:	16.98	MAX Sales Ratio:	622.24		
AVG. Assessed Value:	784,269	PRD:	103.46	MIN Sales Ratio:	10.00		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	945	95.28	95.18	92.56	17.29	102.83	10.00	622.24	94.29 to 96.24	843,308	780,527
2	185	96.61	98.84	92.68	15.51	106.64	10.34	256.00	95.83 to 98.00	866,851	803,382
<u>ALL</u>											
	1130	95.73	95.78	92.58	16.98	103.46	10.00	622.24	94.98 to 96.41	847,163	784,269

**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	928	95.44	96.08	92.11	16.84	104.30	28.90	622.24	94.54 to 96.43	903,951	832,660
2	202	96.29	94.41	95.85	17.70	98.49	10.00	256.00	95.12 to 97.22	586,273	561,957
<u>ALL</u>											
	1130	95.73	95.78	92.58	16.98	103.46	10.00	622.24	94.98 to 96.41	847,163	784,269

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001											
28-0001	893	95.40	95.71	92.91	17.40	103.01	10.00	622.24	94.54 to 96.35	803,593	746,651
28-0010	80	97.16	100.38	97.21	13.09	103.26	10.34	198.87	95.98 to 98.63	840,122	816,657
28-0015	18	99.79	99.69	83.78	17.12	118.99	54.46	164.57	92.80 to 111.52	151,302	126,758
28-0017	40	94.50	90.37	84.91	11.82	106.44	29.41	117.69	90.56 to 96.78	1,296,168	1,100,533
28-0054	20	98.59	99.11	89.44	26.82	110.82	41.23	189.98	74.58 to 119.69	358,120	320,305
28-0059	4	100.06	103.71	102.61	13.73	101.07	83.33	131.38	N/A	113,612	116,577
28-0066	75	92.31	92.28	91.54	16.22	100.81	36.44	175.34	86.40 to 99.33	1,470,506	1,346,088
77-0037											
89-0003											
89-0024											
NonValid School											
<u>ALL</u>											
	1130	95.73	95.78	92.58	16.98	103.46	10.00	622.24	94.98 to 96.41	847,163	784,269

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/12/2007

(!: AVTot=0)

NUMBER of Sales:	1130	<b>MEDIAN:</b>	<b>96</b>	COV:	32.35	95% Median C.I.:	94.98 to 96.41
TOTAL Sales Price:	936,055,662	WGT. MEAN:	93	STD:	30.98	95% Wgt. Mean C.I.:	90.48 to 94.67
TOTAL Adj.Sales Price:	957,294,269	MEAN:	96	AVG.ABS.DEV:	16.25	95% Mean C.I.:	93.97 to 97.58
TOTAL Assessed Value:	886,224,154						
AVG. Adj. Sales Price:	847,163	COD:	16.98	MAX Sales Ratio:	622.24		
AVG. Assessed Value:	784,269	PRD:	103.46	MIN Sales Ratio:	10.00		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	449	95.29	95.67	89.71	18.13	106.64	10.00	622.24	94.20 to 95.93	656,284	588,772
Prior TO 1860											
1860 TO 1899	15	99.93	98.18	91.00	16.13	107.89	53.38	140.31	80.13 to 112.84	264,940	241,101
1900 TO 1919	67	99.88	104.41	90.07	25.74	115.93	28.90	321.32	93.01 to 105.45	185,012	166,633
1920 TO 1939	63	96.35	94.80	96.29	17.64	98.46	34.48	155.56	92.11 to 103.65	208,225	200,490
1940 TO 1949	25	99.96	100.09	108.41	18.58	92.33	54.33	143.56	92.66 to 110.83	349,373	378,752
1950 TO 1959	65	98.78	98.92	93.15	16.70	106.20	36.44	176.13	93.81 to 100.01	288,971	269,181
1960 TO 1969	87	92.58	88.23	88.16	16.95	100.07	32.07	166.47	86.40 to 97.00	434,958	383,472
1970 TO 1979	109	98.15	99.36	99.62	14.58	99.74	55.26	189.98	92.99 to 100.00	1,146,055	1,141,656
1980 TO 1989	98	94.86	93.65	91.43	13.79	102.43	36.88	173.13	90.77 to 97.66	2,041,319	1,866,451
1990 TO 1994	32	96.79	98.50	97.70	16.96	100.82	62.83	142.55	87.60 to 107.76	1,673,086	1,634,625
1995 TO 1999	40	97.41	93.13	95.88	9.39	97.13	51.22	119.66	92.80 to 99.61	2,383,660	2,285,448
2000 TO Present	80	94.84	91.70	88.42	11.01	103.71	52.06	204.48	92.31 to 96.78	1,174,009	1,038,085
ALL	1130	95.73	95.78	92.58	16.98	103.46	10.00	622.24	94.98 to 96.41	847,163	784,269

**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	11	96.67	85.48	73.31	34.46	116.59	14.29	200.00	22.22 to 105.00	2,055	1,506
5000 TO 9999	12	115.53	128.20	123.73	39.50	103.61	10.00	256.00	100.56 to 170.00	6,810	8,426
Total \$											
1 TO 9999	23	100.56	107.76	112.80	40.64	95.53	10.00	256.00	94.50 to 124.80	4,536	5,117
10000 TO 29999	32	102.85	121.31	120.97	31.79	100.28	59.13	622.24	98.50 to 118.45	20,231	24,474
30000 TO 59999	70	103.83	113.94	112.92	30.28	100.90	23.36	321.32	99.91 to 114.60	44,407	50,143
60000 TO 99999	105	96.93	99.70	100.45	19.97	99.26	37.07	381.61	94.65 to 99.69	81,311	81,676
100000 TO 149999	112	94.08	94.15	93.64	18.92	100.55	13.48	198.87	92.17 to 97.05	122,297	114,517
150000 TO 249999	177	94.78	92.43	91.96	13.37	100.52	32.07	173.13	93.04 to 96.02	195,424	179,710
250000 TO 499999	201	92.66	89.10	88.99	14.30	100.12	28.80	167.23	90.48 to 94.84	352,376	313,586
500000 +	410	96.27	94.17	92.71	12.48	101.58	10.34	204.48	94.88 to 97.03	2,014,100	1,867,247
ALL	1130	95.73	95.78	92.58	16.98	103.46	10.00	622.24	94.98 to 96.41	847,163	784,269

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/12/2007

(!: AVTot=0)

NUMBER of Sales:	1130	<b>MEDIAN:</b>	<b>96</b>	COV:	32.35	95% Median C.I.:	94.98 to 96.41
TOTAL Sales Price:	936,055,662	WGT. MEAN:	93	STD:	30.98	95% Wgt. Mean C.I.:	90.48 to 94.67
TOTAL Adj.Sales Price:	957,294,269	MEAN:	96	AVG.ABS.DEV:	16.25	95% Mean C.I.:	93.97 to 97.58
TOTAL Assessed Value:	886,224,154						
AVG. Adj. Sales Price:	847,163	COD:	16.98	MAX Sales Ratio:	622.24		
AVG. Assessed Value:	784,269	PRD:	103.46	MIN Sales Ratio:	10.00		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	12	95.59	79.19	56.77	39.50	139.50	10.00	200.00	22.22 to 100.00	2,550	1,448
5000 TO 9999	8	102.42	100.45	74.55	25.26	134.74	23.36	170.00	23.36 to 170.00	9,434	7,033
Total \$											
1 TO 9999	20	100.00	87.69	69.42	33.46	126.33	10.00	200.00	64.00 to 104.23	5,304	3,682
10000 TO 29999	39	99.83	99.18	76.36	30.17	129.88	13.48	256.00	91.22 to 111.48	24,724	18,880
30000 TO 59999	74	96.47	90.37	73.36	24.87	123.18	10.34	164.57	90.36 to 100.05	60,814	44,615
60000 TO 99999	120	95.25	96.09	85.10	21.89	112.91	28.80	221.04	93.12 to 97.36	95,140	80,967
100000 TO 149999	123	94.44	102.11	89.60	24.07	113.97	28.90	622.24	92.66 to 97.11	138,298	123,911
150000 TO 249999	192	94.19	92.88	87.63	14.97	106.00	34.48	198.87	91.62 to 95.78	225,659	197,736
250000 TO 499999	187	93.81	93.54	88.98	13.90	105.12	48.45	381.61	92.23 to 95.93	404,003	359,469
500000 +	375	97.15	97.34	93.48	11.48	104.13	37.07	204.48	96.30 to 98.15	2,145,122	2,005,250
ALL	1130	95.73	95.78	92.58	16.98	103.46	10.00	622.24	94.98 to 96.41	847,163	784,269

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1130	95.73	95.78	92.58	16.98	103.46	10.00	622.24	94.98 to 96.41	847,163	784,269
ALL	1130	95.73	95.78	92.58	16.98	103.46	10.00	622.24	94.98 to 96.41	847,163	784,269

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1125	95.77	95.76	92.57	17.00	103.45	10.00	622.24	95.00 to 96.41	850,210	787,065
351	1	103.51	103.51	103.51			103.51	103.51	N/A	29,950	31,000
352	4	93.51	97.44	95.83	10.77	101.68	82.19	120.57	N/A	194,350	186,242
ALL	1130	95.73	95.78	92.58	16.98	103.46	10.00	622.24	94.98 to 96.41	847,163	784,269

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	295	94.55	96.68	87.16	18.13	110.92	10.00	622.24	93.13 to 95.56	672,509	586,138
03	716	96.31	95.63	94.20	17.28	101.52	10.34	321.32	95.24 to 96.95	906,062	853,480
04	119	96.35	94.43	92.79	11.87	101.77	54.89	175.34	92.53 to 99.31	925,738	859,002
ALL	1130	95.73	95.78	92.58	16.98	103.46	10.00	622.24	94.98 to 96.41	847,163	784,269

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/27/2007

NUMBER of Sales:	21854	<b>MEDIAN:</b>	<b>93</b>	COV:	29.35	95% Median C.I.:	92.78 to 93.01
TOTAL Sales Price:	3,556,932,750	WGT. MEAN:	90	STD:	27.51	95% Wgt. Mean C.I.:	90.17 to 90.63
TOTAL Adj.Sales Price:	3,558,823,457	MEAN:	94	AVG.ABS.DEV:	12.82	95% Mean C.I.:	93.37 to 94.10
TOTAL Assessed Value:	3,217,107,609						
AVG. Adj. Sales Price:	162,845	COD:	13.80	MAX Sales Ratio:	973.31		
AVG. Assessed Value:	147,209	PRD:	103.69	MIN Sales Ratio:	10.39		

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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	3078	94.69	96.64	93.24	11.34	103.64	22.20	691.77	94.39 to 94.96	163,853	152,780
10/01/04 TO 12/31/04	2526	95.04	98.10	93.96	12.75	104.41	24.28	565.00	94.63 to 95.34	159,546	149,912
01/01/05 TO 03/31/05	2169	94.42	96.89	92.96	13.16	104.23	11.48	705.00	94.04 to 94.81	159,524	148,286
04/01/05 TO 06/30/05	3228	92.62	92.78	90.21	12.42	102.84	23.01	973.31	92.31 to 92.88	163,188	147,214
07/01/05 TO 09/30/05	3194	91.35	91.82	89.26	13.27	102.87	14.57	411.60	90.67 to 91.78	165,326	147,577
10/01/05 TO 12/31/05	2416	92.46	93.65	90.45	14.22	103.54	14.47	483.61	92.05 to 92.83	162,732	147,197
01/01/06 TO 03/31/06	2142	90.65	92.34	88.06	17.58	104.86	13.99	561.55	90.04 to 91.41	157,301	138,522
04/01/06 TO 06/30/06	3101	87.78	89.06	85.99	15.87	103.57	10.39	521.72	87.30 to 88.40	167,860	144,346
<u>Study Years</u>											
07/01/04 TO 06/30/05	11001	94.12	95.89	92.45	12.40	103.72	11.48	973.31	93.95 to 94.27	161,815	149,602
07/01/05 TO 06/30/06	10853	90.60	91.54	88.34	15.14	103.62	10.39	561.55	90.28 to 90.98	163,889	144,782
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	11007	92.71	93.50	90.52	13.25	103.30	11.48	973.31	92.55 to 92.86	162,986	147,527
<u>ALL</u>											
	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENNINGTON	23	92.64	95.42	93.42	13.19	102.14	65.00	134.13	86.88 to 103.33	108,678	101,524
DOUGLAS COUNTY	8130	94.18	93.00	92.22	7.25	100.85	10.39	973.31	94.03 to 94.34	220,083	202,962
ELKHORN	277	88.63	89.71	89.12	9.78	100.66	63.59	157.54	87.00 to 90.65	184,663	164,574
OMAHA	13125	91.19	94.28	88.48	18.07	106.55	13.99	705.00	90.84 to 91.57	128,024	113,277
RALSTON	222	90.94	93.45	91.81	10.53	101.79	64.40	250.04	89.48 to 92.10	123,468	113,357
VALLEY	47	92.04	94.89	91.44	16.36	103.78	52.87	241.18	87.41 to 98.70	95,743	87,543
WATERLOO	30	91.09	89.35	83.33	17.73	107.23	29.55	153.80	82.31 to 95.14	122,110	101,752
<u>ALL</u>											
	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209

**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	13270	91.13	94.03	87.96	18.19	106.90	11.48	705.00	90.77 to 91.49	129,693	114,079
2	8584	94.10	93.27	92.68	7.18	100.64	10.39	973.31	93.91 to 94.23	214,094	198,424
<u>ALL</u>											
	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/27/2007

NUMBER of Sales:	21854	<b>MEDIAN:</b>	<b>93</b>	COV:	29.35	95% Median C.I.:	92.78 to 93.01
TOTAL Sales Price:	3,556,932,750	WGT. MEAN:	90	STD:	27.51	95% Wgt. Mean C.I.:	90.17 to 90.63
TOTAL Adj.Sales Price:	3,558,823,457	MEAN:	94	AVG.ABS.DEV:	12.82	95% Mean C.I.:	93.37 to 94.10
TOTAL Assessed Value:	3,217,107,609						
AVG. Adj. Sales Price:	162,845	COD:	13.80	MAX Sales Ratio:	973.31		
AVG. Assessed Value:	147,209	PRD:	103.69	MIN Sales Ratio:	10.39		

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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	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209
ALL											
	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209
06											
07											
ALL											
	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001	1	66.11	66.11	66.11			66.11	66.11	N/A	95,000	62,800
28-0001	15277	92.06	93.93	89.29	16.30	105.20	11.48	705.00	91.87 to 92.28	137,287	122,579
28-0010	1962	95.05	94.63	93.68	6.98	101.01	29.12	973.31	94.70 to 95.30	267,445	250,551
28-0015	199	90.68	94.02	88.57	20.76	106.15	29.55	351.05	87.41 to 92.85	205,113	181,664
28-0017	2463	94.13	93.38	92.94	6.01	100.47	28.18	251.37	93.85 to 94.38	213,868	198,761
28-0054	263	89.92	91.90	89.54	10.74	102.63	10.39	250.04	88.61 to 91.74	131,914	118,115
28-0059	669	95.30	95.82	95.25	5.50	100.59	55.03	158.04	94.79 to 95.85	199,759	190,274
28-0066	1010	88.84	89.10	84.09	13.22	105.96	22.27	327.98	87.50 to 90.14	196,631	165,340
77-0037	3	99.09	96.64	94.63	9.16	102.13	81.79	109.03	N/A	299,111	283,035
89-0003	1	91.23	91.23	91.23			91.23	91.23	N/A	389,402	355,234
89-0024	6	63.60	68.60	64.39	15.67	106.54	50.38	100.00	50.38 to 100.00	143,583	92,450
NonValid School											
ALL											
	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209



**PA&T 2007 Preliminary Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/27/2007

NUMBER of Sales:	21854	<b>MEDIAN:</b>	<b>93</b>	COV:	29.35	95% Median C.I.:	92.78 to 93.01
TOTAL Sales Price:	3,556,932,750	WGT. MEAN:	90	STD:	27.51	95% Wgt. Mean C.I.:	90.17 to 90.63
TOTAL Adj.Sales Price:	3,558,823,457	MEAN:	94	AVG.ABS.DEV:	12.82	95% Mean C.I.:	93.37 to 94.10
TOTAL Assessed Value:	3,217,107,609						
AVG. Adj. Sales Price:	162,845	COD:	13.80	MAX Sales Ratio:	973.31		
AVG. Assessed Value:	147,209	PRD:	103.69	MIN Sales Ratio:	10.39		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	3	103.53	117.20	104.41	20.74	112.25	91.83	156.25	N/A	53,666	56,033
Prior TO 1860											
1860 TO 1899	532	94.52	108.19	90.99	37.18	118.91	21.11	691.77	93.02 to 95.69	59,422	54,065
1900 TO 1919	2123	93.38	100.10	86.93	29.44	115.15	14.49	705.00	92.75 to 93.98	87,932	76,441
1920 TO 1939	1895	92.38	95.88	86.91	21.02	110.32	24.67	559.14	91.76 to 92.91	118,713	103,171
1940 TO 1949	794	92.57	96.33	89.15	20.18	108.05	21.19	446.21	91.69 to 93.60	104,905	93,528
1950 TO 1959	2078	91.70	94.26	88.56	17.68	106.44	22.27	554.77	90.64 to 92.22	112,492	99,624
1960 TO 1969	2266	88.19	89.94	87.82	12.84	102.41	17.20	250.04	87.35 to 89.04	135,362	118,875
1970 TO 1979	2150	89.50	90.30	89.14	10.36	101.31	44.50	251.37	88.89 to 90.12	150,890	134,503
1980 TO 1989	1541	89.03	89.65	88.88	8.74	100.87	59.38	213.92	88.38 to 89.70	181,154	161,011
1990 TO 1994	1099	91.18	90.75	89.32	7.97	101.60	58.21	235.48	90.40 to 91.83	227,514	203,210
1995 TO 1999	1295	91.52	91.00	90.59	7.52	100.45	55.03	192.74	90.87 to 92.03	227,633	206,215
2000 TO Present	6078	94.86	93.83	93.21	6.59	100.66	10.39	973.31	94.65 to 95.02	220,997	205,996
ALL	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209

**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	14	326.61	320.74	313.88	48.52	102.18	94.85	561.55	103.47 to 525.20	3,810	11,961
5000 TO 9999	49	238.42	247.73	246.83	42.82	100.36	50.00	705.00	192.88 to 263.94	7,306	18,033
Total \$											
1 TO 9999	63	240.34	263.95	255.53	48.52	103.30	50.00	705.00	198.61 to 268.64	6,529	16,684
10000 TO 29999	495	145.16	164.40	156.51	43.09	105.04	14.49	973.31	134.87 to 156.22	21,406	33,503
30000 TO 59999	1406	100.82	112.40	110.57	26.49	101.66	21.11	307.38	100.00 to 102.92	45,565	50,380
60000 TO 99999	3321	92.37	90.88	90.40	16.12	100.53	17.20	251.37	91.96 to 92.85	81,611	73,778
100000 TO 149999	7793	91.67	89.41	89.45	9.42	99.96	13.99	265.28	91.39 to 91.87	126,560	113,204
150000 TO 249999	5651	92.90	90.89	90.98	8.61	99.90	17.55	213.92	92.68 to 93.12	189,546	172,445
250000 TO 499999	2754	92.99	90.21	89.87	9.05	100.37	10.39	178.51	92.79 to 93.20	325,918	292,918
500000 +	371	89.34	85.53	85.45	13.31	100.09	11.48	144.23	86.50 to 92.17	694,685	593,626
ALL	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209

**PA&T 2007 Preliminary Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/27/2007

NUMBER of Sales:	21854	<b>MEDIAN:</b>	<b>93</b>	COV:	29.35	95% Median C.I.:	92.78 to 93.01
TOTAL Sales Price:	3,556,932,750	WGT. MEAN:	90	STD:	27.51	95% Wgt. Mean C.I.:	90.17 to 90.63
TOTAL Adj.Sales Price:	3,558,823,457	MEAN:	94	AVG.ABS.DEV:	12.82	95% Mean C.I.:	93.37 to 94.10
TOTAL Assessed Value:	3,217,107,609						
AVG. Adj. Sales Price:	162,845	COD:	13.80	MAX Sales Ratio:	973.31		
AVG. Assessed Value:	147,209	PRD:	103.69	MIN Sales Ratio:	10.39		

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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	10	53.30	64.23	39.92	63.45	160.92	14.49	139.77	18.85 to 103.47	9,810	3,915
5000 TO 9999	23	68.75	79.80	51.68	59.62	154.40	21.11	201.34	41.08 to 100.00	14,895	7,698
Total \$ _____											
1 TO 9999	33	60.74	75.08	49.06	64.71	153.03	14.49	201.34	41.08 to 96.65	13,354	6,552
10000 TO 29999	430	95.75	109.89	74.51	50.23	147.47	13.99	561.55	93.46 to 97.91	30,660	22,846
30000 TO 59999	1900	93.39	100.15	81.42	34.46	123.00	10.39	705.00	92.35 to 94.30	57,357	46,701
60000 TO 99999	4566	88.15	93.06	86.94	19.11	107.03	11.48	691.77	87.27 to 88.85	93,384	81,192
100000 TO 149999	7688	92.32	92.21	90.57	8.87	101.81	22.27	565.00	92.08 to 92.53	136,221	123,377
150000 TO 249999	4746	94.19	93.16	91.71	7.90	101.58	29.12	973.31	93.95 to 94.41	208,313	191,045
250000 TO 499999	2246	94.41	93.48	91.88	7.74	101.74	38.43	265.28	94.09 to 94.75	350,940	322,460
500000 +	245	93.75	92.02	90.55	10.20	101.63	44.19	158.04	92.78 to 95.07	757,913	686,257
ALL											
	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	73	98.15	119.02	87.52	53.17	136.00	14.49	520.50	93.89 to 102.87	37,094	32,463
20	1747	95.73	108.68	92.88	33.08	117.02	21.11	705.00	95.07 to 96.31	55,991	52,002
30	13848	92.32	92.67	90.30	12.85	102.62	13.99	691.77	92.14 to 92.49	125,767	113,569
40	4837	93.73	92.41	91.54	9.11	100.95	19.47	973.31	93.47 to 94.03	232,911	213,201
50	1220	92.63	89.12	88.04	11.30	101.23	10.39	213.92	92.08 to 93.19	415,991	366,224
60	129	90.56	84.68	88.58	15.40	95.60	43.34	130.83	78.42 to 93.83	640,012	566,939
ALL											
	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/27/2007

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TOTAL Sales Price:	3,556,932,750	WGT. MEAN:	90	STD:	27.51	95% Wgt. Mean C.I.:	90.17 to 90.63
TOTAL Adj.Sales Price:	3,558,823,457	MEAN:	94	AVG.ABS.DEV:	12.82	95% Mean C.I.:	93.37 to 94.10
TOTAL Assessed Value:	3,217,107,609						
AVG. Adj. Sales Price:	162,845	COD:	13.80	MAX Sales Ratio:	973.31		
AVG. Assessed Value:	147,209	PRD:	103.69	MIN Sales Ratio:	10.39		

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STYLE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	1	103.53	103.53	103.53			103.53	103.53	N/A	85,000	88,000
101	7148	92.91	94.19	90.75	15.30	103.79	10.39	520.50	92.63 to 93.20	150,783	136,837
102	4181	93.91	94.36	92.05	10.12	102.51	21.11	691.77	93.66 to 94.20	243,130	223,804
103	2951	91.82	91.06	90.48	8.41	100.65	19.63	235.48	91.47 to 92.17	131,011	118,538
104	3302	93.22	98.79	89.80	22.73	110.01	21.19	705.00	92.87 to 93.65	125,273	112,501
111	2628	92.01	91.14	90.23	8.78	101.01	13.99	303.29	91.66 to 92.37	146,500	132,186
15	1	125.93	125.93	125.93			125.93	125.93	N/A	59,000	74,300
16	1	95.56	95.56	95.56			95.56	95.56	N/A	141,000	134,733
17	1	80.75	80.75	80.75			80.75	80.75	N/A	124,950	100,900
19	137	85.25	78.18	74.41	22.00	105.07	19.35	127.46	81.75 to 89.73	117,473	87,406
20	201	81.87	79.40	74.63	23.00	106.39	17.20	130.83	74.44 to 86.69	147,941	110,411
301	330	93.40	90.41	90.57	8.56	99.82	19.47	129.42	92.81 to 93.99	196,661	178,121
302	184	94.41	93.12	92.79	5.39	100.36	65.83	115.65	93.53 to 95.48	123,455	114,549
304	12	85.44	84.59	83.38	8.51	101.45	72.33	95.71	75.71 to 93.27	122,949	102,519
305	6	71.96	96.36	72.04	48.97	133.76	54.27	245.34	54.27 to 245.34	88,722	63,918
307	23	92.11	92.07	92.98	5.83	99.02	70.70	107.64	89.14 to 95.76	183,683	170,789
308	293	92.64	93.92	90.78	9.28	103.46	25.65	973.31	91.97 to 93.18	131,448	119,332
309	375	92.00	94.65	84.16	23.36	112.47	36.31	387.42	87.73 to 93.00	206,810	174,047
388	1	95.56	95.56	95.56			95.56	95.56	N/A	4,500	4,300
40	1	147.80	147.80	147.80			147.80	147.80	N/A	70,000	103,457
501	2	124.04	124.04	105.39	25.97	117.69	91.83	156.25	N/A	38,000	40,050
69	71	63.58	64.99	61.63	45.38	105.45	11.48	110.71	51.22 to 84.87	318,674	196,399
71	1	98.53	98.53	98.53			98.53	98.53	N/A	203,140	200,162
99	3	68.75	62.32	73.09	39.04	85.26	18.85	99.36	N/A	29,666	21,683

_____ALL_____	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209
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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	216	98.07	119.17	90.74	53.56	131.33	21.41	565.00	94.80 to 100.02	42,008	38,118
20	1237	97.53	109.90	92.97	34.81	118.21	19.35	691.77	96.50 to 98.54	61,911	57,558
30	7561	90.84	93.51	89.10	17.01	104.95	14.49	705.00	90.29 to 91.42	111,722	99,543
40	12105	93.24	91.92	90.86	9.03	101.17	10.39	973.31	93.13 to 93.36	193,891	176,163
50	644	93.25	90.88	89.29	9.19	101.78	22.27	326.72	92.73 to 93.67	351,134	313,534
60	91	94.12	93.27	91.68	7.75	101.73	58.55	158.54	92.56 to 95.74	607,011	556,527

_____ALL_____	21854	92.89	93.73	90.40	13.80	103.69	10.39	973.31	92.78 to 93.01	162,845	147,209
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**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 02/27/2007

NUMBER of Sales:	1130	<b>MEDIAN:</b>	<b>92</b>	COV:	30.15	95% Median C.I.:	90.49 to 93.19
TOTAL Sales Price:	936,055,662	WGT. MEAN:	86	STD:	26.32	95% Wgt. Mean C.I.:	83.21 to 88.51
TOTAL Adj.Sales Price:	957,294,269	MEAN:	87	AVG.ABS.DEV:	18.22	95% Mean C.I.:	85.75 to 88.82
TOTAL Assessed Value:	821,926,035						
AVG. Adj. Sales Price:	847,163	COD:	19.76	MAX Sales Ratio:	264.47		
AVG. Assessed Value:	727,368	PRD:	101.67	MIN Sales Ratio:	3.22		

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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	82	96.69	95.18	87.90	14.75	108.28	29.41	200.00	93.75 to 99.33	604,595	531,448
10/01/03 TO 12/31/03	84	95.85	95.48	95.35	15.80	100.14	43.30	167.23	93.60 to 97.50	619,212	590,418
01/01/04 TO 03/31/04	89	95.56	93.86	88.82	16.43	105.67	23.36	221.04	92.04 to 98.28	794,039	705,300
04/01/04 TO 06/30/04	86	96.07	90.78	93.59	12.78	96.99	13.48	130.29	94.50 to 97.97	697,303	652,620
07/01/04 TO 09/30/04	104	94.32	89.63	86.84	16.70	103.21	10.00	189.98	89.41 to 97.49	1,202,792	1,044,561
10/01/04 TO 12/31/04	97	92.69	89.35	88.01	16.86	101.52	15.41	197.00	88.00 to 94.67	789,141	694,517
01/01/05 TO 03/31/05	106	93.00	89.67	91.61	20.14	97.88	14.29	264.47	88.89 to 95.24	708,106	648,723
04/01/05 TO 06/30/05	104	90.05	85.72	86.44	19.25	99.17	8.93	167.29	85.24 to 94.20	969,910	838,387
07/01/05 TO 09/30/05	103	89.92	87.23	89.63	20.17	97.32	18.50	204.48	81.82 to 94.88	674,511	604,580
10/01/05 TO 12/31/05	99	84.70	79.43	84.61	24.79	93.88	4.22	140.01	74.11 to 92.03	706,114	597,418
01/01/06 TO 03/31/06	86	78.53	78.23	76.72	27.60	101.97	3.22	256.00	73.68 to 84.65	1,554,473	1,192,538
04/01/06 TO 06/30/06	90	74.04	74.07	72.44	25.78	102.25	4.51	194.57	68.10 to 76.93	827,045	599,121
<u>Study Years</u>											
07/01/03 TO 06/30/04	341	95.98	93.80	91.32	14.96	102.72	13.48	221.04	95.03 to 96.93	681,021	621,909
07/01/04 TO 06/30/05	411	92.83	88.59	87.92	18.28	100.76	8.93	264.47	90.53 to 94.20	918,654	807,687
07/01/05 TO 06/30/06	378	80.18	80.01	79.97	25.69	100.04	3.22	256.00	76.93 to 84.40	919,308	735,173
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	376	94.60	90.82	88.75	15.87	102.33	10.00	221.04	93.26 to 95.77	883,709	784,307
01/01/05 TO 12/31/05	412	90.23	85.60	87.97	21.05	97.31	4.22	264.47	86.74 to 92.44	765,315	673,236
<u>ALL</u>											
	1130	92.24	87.29	85.86	19.76	101.67	3.22	264.47	90.49 to 93.19	847,163	727,368

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENNINGTON	2	62.45	62.45	66.33	38.17	94.15	38.61	86.29	N/A	86,000	57,042
DOUGLAS COUNTY	138	95.86	91.08	87.84	16.41	103.69	3.22	256.00	94.92 to 96.78	1,082,791	951,097
ELKHORN	13	75.99	70.11	58.21	37.72	120.46	10.34	129.22	37.05 to 95.65	245,344	142,803
OMAHA	945	90.65	86.85	85.67	19.75	101.39	8.93	264.47	88.67 to 92.49	843,308	722,428
RALSTON	19	91.62	90.39	78.02	28.82	115.85	38.99	189.98	64.71 to 108.71	348,543	271,935
VALLEY	10	105.76	112.62	105.51	16.63	106.74	75.61	164.57	99.61 to 141.89	75,094	79,229
WATERLOO	3	27.12	36.54	24.24	55.92	150.74	18.50	64.00	N/A	69,166	16,766
<u>ALL</u>											
	1130	92.24	87.29	85.86	19.76	101.67	3.22	264.47	90.49 to 93.19	847,163	727,368

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 02/27/2007

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TOTAL Adj.Sales Price:	957,294,269	MEAN:	87	AVG.ABS.DEV:	18.22	95% Mean C.I.:	85.75 to 88.82
TOTAL Assessed Value:	821,926,035						
AVG. Adj. Sales Price:	847,163	COD:	19.76	MAX Sales Ratio:	264.47		
AVG. Assessed Value:	727,368	PRD:	101.67	MIN Sales Ratio:	3.22		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	945	90.65	86.85	85.67	19.75	101.39	8.93	264.47	88.67 to 92.49	843,308	722,428
2	185	95.77	89.51	86.82	20.05	103.09	3.22	256.00	93.82 to 96.44	866,851	752,602
<u>ALL</u>											
	1130	92.24	87.29	85.86	19.76	101.67	3.22	264.47	90.49 to 93.19	847,163	727,368

**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	928	90.73	87.14	85.37	19.03	102.07	8.93	264.47	88.73 to 92.45	903,951	771,742
2	202	95.46	87.99	89.29	23.08	98.53	3.22	256.00	94.09 to 96.61	586,273	523,509
<u>ALL</u>											
	1130	92.24	87.29	85.86	19.76	101.67	3.22	264.47	90.49 to 93.19	847,163	727,368

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001											
28-0001	893	91.76	87.33	85.50	19.93	102.14	4.96	264.47	89.42 to 92.83	803,593	687,041
28-0010	80	96.30	88.42	88.80	17.29	99.58	3.22	167.23	94.92 to 97.40	840,122	745,999
28-0015	18	99.79	91.64	78.44	25.19	116.83	18.50	164.57	69.86 to 111.52	151,302	118,677
28-0017	40	93.71	83.83	81.45	17.70	102.93	22.54	109.89	78.62 to 96.01	1,296,168	1,055,674
28-0054	20	86.13	89.60	77.76	30.12	115.22	38.99	189.98	70.36 to 104.31	358,120	278,479
28-0059	4	91.45	81.26	85.60	20.56	94.92	38.61	103.51	N/A	113,612	97,255
28-0066	75	88.09	86.13	89.22	16.42	96.54	36.44	140.01	84.40 to 92.53	1,470,506	1,311,949
77-0037											
89-0003											
89-0024											
NonValid School											
<u>ALL</u>											
	1130	92.24	87.29	85.86	19.76	101.67	3.22	264.47	90.49 to 93.19	847,163	727,368

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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TOTAL Adj.Sales Price:	957,294,269	MEAN:	87	AVG.ABS.DEV:	18.22	95% Mean C.I.:	85.75 to 88.82
TOTAL Assessed Value:	821,926,035						
AVG. Adj. Sales Price:	847,163	COD:	19.76	MAX Sales Ratio:	264.47		
AVG. Assessed Value:	727,368	PRD:	101.67	MIN Sales Ratio:	3.22		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	165	95.28	86.60	87.95	25.49	98.46	3.22	256.00	93.63 to 96.61	591,257	520,016
Prior TO 1860											
1860 TO 1899	41	96.69	96.48	91.38	19.33	105.59	33.65	167.29	91.82 to 102.00	168,307	153,795
1900 TO 1919	130	92.04	88.38	80.90	25.10	109.25	21.19	264.47	84.34 to 95.13	182,137	147,342
1920 TO 1939	99	86.64	84.01	88.42	21.40	95.01	32.53	155.56	79.31 to 90.49	220,316	194,806
1940 TO 1949	34	80.66	82.08	83.05	21.44	98.84	40.30	138.13	71.28 to 95.27	330,318	274,322
1950 TO 1959	101	93.18	88.78	86.48	17.60	102.65	32.05	174.50	89.41 to 95.29	244,789	211,694
1960 TO 1969	167	92.13	86.57	86.15	16.49	100.49	29.54	166.46	87.81 to 94.15	466,601	401,992
1970 TO 1979	129	92.09	89.94	88.91	16.70	101.17	37.11	189.98	84.70 to 95.00	1,597,778	1,420,513
1980 TO 1989	104	90.05	87.82	87.34	15.23	100.56	43.35	140.01	86.74 to 94.45	1,962,829	1,714,246
1990 TO 1994	33	92.21	89.56	88.72	15.84	100.95	45.50	133.15	84.02 to 98.13	1,950,417	1,730,366
1995 TO 1999	46	89.04	83.07	78.96	17.22	105.20	27.12	109.66	80.09 to 96.74	2,715,820	2,144,454
2000 TO Present	81	92.31	84.68	81.19	17.63	104.31	4.51	204.48	83.72 to 95.00	1,159,638	941,499
ALL	1130	92.24	87.29	85.86	19.76	101.67	3.22	264.47	90.49 to 93.19	847,163	727,368

**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	11	96.67	85.48	73.31	34.46	116.59	14.29	200.00	22.22 to 105.00	2,055	1,506
5000 TO 9999	12	103.43	117.74	113.16	43.09	104.04	10.00	256.00	73.75 to 166.67	6,810	7,707
Total \$											
1 TO 9999	23	100.00	102.31	104.53	39.38	97.88	10.00	256.00	73.75 to 106.25	4,536	4,741
10000 TO 29999	32	98.85	93.60	91.12	19.16	102.72	8.93	148.64	81.06 to 100.00	20,231	18,435
30000 TO 59999	70	99.25	102.22	102.18	29.35	100.04	23.36	264.47	90.65 to 100.93	44,407	45,375
60000 TO 99999	105	87.36	83.75	84.27	27.22	99.38	18.50	169.34	71.74 to 95.51	81,311	68,522
100000 TO 149999	112	91.75	85.57	85.20	19.40	100.43	13.48	189.98	86.47 to 94.12	122,297	104,201
150000 TO 249999	177	91.78	85.86	85.40	17.65	100.54	21.19	166.46	85.50 to 94.29	195,424	166,887
250000 TO 499999	201	89.22	82.74	82.27	19.49	100.57	3.22	167.23	83.86 to 91.56	352,376	289,911
500000 +	410	93.04	87.63	86.15	15.72	101.72	4.22	204.48	90.77 to 94.45	2,014,100	1,735,058
ALL	1130	92.24	87.29	85.86	19.76	101.67	3.22	264.47	90.49 to 93.19	847,163	727,368

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 02/27/2007

NUMBER of Sales:	1130	<b>MEDIAN:</b>	<b>92</b>	COV:	30.15	95% Median C.I.:	90.49 to 93.19
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TOTAL Assessed Value:	821,926,035						
AVG. Adj. Sales Price:	847,163	COD:	19.76	MAX Sales Ratio:	264.47		
AVG. Assessed Value:	727,368	PRD:	101.67	MIN Sales Ratio:	3.22		

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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	14	83.25	73.65	36.91	48.15	199.57	8.93	200.00	14.29 to 100.00	4,543	1,676
5000 TO 9999	9	95.15	94.43	72.47	29.03	130.29	23.36	170.00	68.44 to 124.80	10,208	7,398
Total \$ _____											
1 TO 9999	23	94.50	81.78	57.92	37.29	141.19	8.93	200.00	64.00 to 100.00	6,760	3,915
10000 TO 29999	56	81.10	79.95	33.77	40.97	236.74	3.22	256.00	60.77 to 96.69	59,614	20,133
30000 TO 59999	94	67.25	73.35	51.92	39.21	141.26	4.96	164.57	61.15 to 84.85	86,370	44,847
60000 TO 99999	109	90.37	87.22	74.01	26.28	117.84	20.03	221.04	79.31 to 95.20	108,042	79,961
100000 TO 149999	133	92.17	90.40	82.70	19.35	109.32	28.90	264.47	87.00 to 94.45	150,488	124,449
150000 TO 249999	177	87.22	84.93	78.75	18.26	107.85	32.05	189.98	82.82 to 92.73	247,396	194,812
250000 TO 499999	172	92.12	88.23	83.38	14.74	105.82	41.13	166.46	89.75 to 93.76	423,664	353,256
500000 +	366	95.08	91.93	87.30	13.55	105.30	38.99	204.48	93.29 to 96.37	2,178,225	1,901,593
ALL	1130	92.24	87.29	85.86	19.76	101.67	3.22	264.47	90.49 to 93.19	847,163	727,368

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1130	92.24	87.29	85.86	19.76	101.67	3.22	264.47	90.49 to 93.19	847,163	727,368
ALL	1130	92.24	87.29	85.86	19.76	101.67	3.22	264.47	90.49 to 93.19	847,163	727,368

**PA&T 2007 Preliminary Statistics**

Base Stat

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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
0	152	95.80	87.05	87.84	26.13	99.10	3.22	256.00	94.05 to 97.30	613,919	539,262
106	36	94.40	97.14	91.71	21.15	105.92	34.00	264.47	87.31 to 97.50	98,558	90,386
111	13	85.64	84.65	92.51	16.89	91.50	46.67	112.21	70.36 to 100.00	399,470	369,546
116	88	92.61	90.06	88.04	11.58	102.29	33.45	153.12	88.55 to 94.04	220,303	193,952
118	97	93.10	90.59	86.67	12.11	104.52	45.96	141.84	88.67 to 94.67	1,377,238	1,193,686
125	18	101.00	103.10	95.62	20.12	107.83	44.21	221.04	90.65 to 110.00	86,261	82,479
127	2	92.37	92.37	76.14	20.70	121.31	73.25	111.48	N/A	66,225	50,424
131	2	98.76	98.76	98.88	0.69	99.87	98.07	99.44	N/A	1,525,000	1,507,963
133	5	72.56	78.21	76.26	22.11	102.56	51.22	100.00	N/A	4,215,000	3,214,326
134	3	98.64	96.93	96.34	3.75	100.61	90.53	101.62	N/A	4,175,612	4,022,978
145	4	78.43	82.26	72.73	27.78	113.10	53.38	118.80	N/A	92,500	67,277
160	1	47.78	47.78	47.78			47.78	47.78	N/A	630,166	301,100
161	1	98.50	98.50	98.50			98.50	98.50	N/A	19,999	19,700
17	12	95.75	95.11	96.07	7.31	98.99	71.11	112.61	87.74 to 100.00	562,083	540,001
18	4	150.18	146.47	131.08	19.73	111.74	95.56	189.98	N/A	253,370	332,119
209	1	95.00	95.00	95.00			95.00	95.00	N/A	40,000	38,000
210	49	87.60	82.46	79.51	17.89	103.71	22.54	116.40	80.17 to 94.44	884,022	702,870
216	1	118.66	118.66	118.66			118.66	118.66	N/A	2,300,000	2,729,255
217	1	99.66	99.66	99.66			99.66	99.66	N/A	8,565,000	8,536,039
227	7	97.39	99.69	98.98	5.06	100.71	90.24	120.26	90.24 to 120.26	1,513,468	1,498,073
27	6	70.63	74.37	65.92	30.46	112.81	36.50	132.28	36.50 to 132.28	133,416	87,951
303	3	92.99	99.47	93.53	11.52	106.35	86.64	118.79	N/A	1,383,000	1,293,533
304	5	96.90	94.63	94.53	7.47	100.10	74.58	108.71	N/A	649,881	614,357
309	1	96.06	96.06	96.06			96.06	96.06	N/A	160,000	153,700
312	6	94.81	86.45	88.31	12.85	97.89	40.93	100.00	40.93 to 100.00	7,875,222	6,955,000
313	1	115.93	115.93	115.93			115.93	115.93	N/A	2,580,000	2,991,000
319	9	100.00	96.56	97.47	8.84	99.07	62.40	113.64	93.18 to 108.90	1,732,081	1,688,295
325	32	84.35	79.24	85.81	23.25	92.33	27.12	126.80	67.20 to 97.00	236,447	202,905
326	2	97.58	97.58	98.64	2.49	98.92	95.15	100.00	N/A	13,888	13,700
332	6	92.44	97.53	88.06	17.82	110.76	73.68	140.01	73.68 to 140.01	7,361,066	6,481,861
333	1	98.28	98.28	98.28			98.28	98.28	N/A	750,000	737,100
334	16	99.59	89.01	87.97	23.84	101.18	46.84	133.70	60.56 to 103.42	1,091,813	960,438
336	3	75.26	75.10	73.47	7.81	102.22	66.20	83.84	N/A	216,411	158,995
340	1	68.10	68.10	68.10			68.10	68.10	N/A	87,000	59,245
341	15	93.16	91.04	87.07	9.73	104.57	71.04	114.15	83.16 to 99.33	597,525	520,250
342	2	92.65	92.65	85.74	18.86	108.06	75.17	110.12	N/A	537,500	460,840
343	5	95.00	90.48	104.52	24.72	86.57	39.22	139.85	N/A	1,433,856	1,498,673
344	125	88.00	84.96	82.22	16.67	103.32	32.53	155.56	84.02 to 91.62	1,735,856	1,427,304



**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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345	1	83.34	83.34	83.34		83.34	83.34	N/A	1,500,000	1,250,030	
349	15	78.60	74.00	74.06	27.76	99.92	4.51	121.99	50.95 to 97.52	582,635	431,525
350	23	93.78	93.29	89.00	23.92	104.82	34.48	197.00	76.00 to 104.21	827,077	736,078
351	1	204.48	204.48	204.48			204.48	204.48	N/A	936,272	1,914,500
352	5	72.39	77.89	60.52	28.92	128.69	42.43	110.87	N/A	231,510	140,110
353	98	78.41	80.10	79.54	26.44	100.71	21.19	167.29	70.57 to 90.28	216,715	172,365
356	1	95.27	95.27	95.27			95.27	95.27	N/A	110,000	104,800
384	2	64.41	64.41	67.19	5.65	95.87	60.77	68.05	N/A	164,500	110,521
386	1	79.83	79.83	79.83			79.83	79.83	N/A	250,000	199,577
387	2	65.60	65.60	67.62	54.97	97.02	29.54	101.66	N/A	402,500	272,155
406	80	92.98	85.19	82.89	21.62	102.78	28.90	174.50	86.11 to 99.21	491,798	407,658
407	13	92.03	89.06	91.18	9.88	97.67	56.08	102.45	83.72 to 99.59	2,021,826	1,843,425
408	3	55.59	50.09	55.77	13.56	89.82	36.03	58.65	N/A	623,833	347,905
410	18	80.71	79.77	80.34	16.81	99.29	48.25	99.55	68.23 to 92.80	385,573	309,777
411	5	79.58	87.26	62.68	29.82	139.22	58.54	156.64	N/A	323,700	202,885
412	28	90.89	84.63	81.09	17.25	104.36	49.08	113.25	75.60 to 99.99	1,681,563	1,363,642
419	16	81.74	83.67	77.58	19.38	107.86	54.49	112.86	65.38 to 100.00	700,649	543,531
424	1	65.85	65.85	65.85			65.85	65.85	N/A	300,000	197,550
426	8	92.85	90.37	95.51	10.11	94.62	67.61	107.44	67.61 to 107.44	398,535	380,641
434	3	97.11	93.57	108.19	28.39	86.49	50.44	133.15	N/A	508,333	549,957
436	3	81.22	80.83	83.58	9.58	96.71	68.96	92.31	N/A	361,195	301,900
442	28	95.83	91.96	86.36	20.31	106.49	34.78	166.46	82.13 to 100.01	268,120	231,535
444	1	81.90	81.90	81.90			81.90	81.90	N/A	573,000	469,300
447	1	99.50	99.50	99.50			99.50	99.50	N/A	3,888,000	3,868,654
473	1	99.38	99.38	99.38			99.38	99.38	N/A	48,000	47,700
502	2	76.45	76.45	91.88	22.65	83.20	59.13	93.76	N/A	179,750	165,150
516	3	95.24	97.71	97.37	6.66	100.35	89.42	108.46	N/A	149,333	145,405
529	4	71.96	86.69	63.99	63.31	135.48	38.26	164.57	N/A	72,500	46,389
531	1	84.72	84.72	84.72			84.72	84.72	N/A	65,000	55,070
601	1	68.00	68.00	68.00			68.00	68.00	N/A	20,000	13,600
630	1	80.11	80.11	80.11			80.11	80.11	N/A	180,000	144,200
645	1	141.89	141.89	141.89			141.89	141.89	N/A	90,000	127,700
81	14	94.09	90.25	84.78	19.22	106.46	56.20	133.56	67.61 to 103.45	149,368	126,633
88	9	95.98	92.11	89.89	6.45	102.46	74.32	100.95	81.19 to 98.33	171,694	154,343
<u>ALL</u>											
	1130	92.24	87.29	85.86	19.76	101.67	3.22	264.47	90.49 to 93.19	847,163	727,368

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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	295	93.12	91.42	86.92	16.20	105.17	8.93	264.47	91.50 to 94.65	672,509	584,552
03	716	91.15	85.61	85.45	21.60	100.18	3.22	204.48	88.00 to 92.67	906,062	774,264
04	119	93.38	87.17	86.34	18.14	100.97	24.95	171.52	89.22 to 98.11	925,738	799,239
<u>ALL</u>	<u>1130</u>	<u>92.24</u>	<u>87.29</u>	<u>85.86</u>	<u>19.76</u>	<u>101.67</u>	<u>3.22</u>	<u>264.47</u>	<u>90.49 to 93.19</u>	<u>847,163</u>	<u>727,368</u>

## 2007 Assessment Survey for Douglas County

### I. General Information

#### A. Staffing and Funding Information

The Douglas County Assessor is a duly elected county official who holds a current assessor certificate issued by the Department of Property Assessment and Taxation and has obtained adequate continuing education to hold said certificate.

1. **Deputies on staff:** Two - who hold current assessor certificate.
2. **Appraiser(s) on staff:** 20 positions, this includes three positions that are vacant at this time.
3. **Other full-time employees:** 28  
*(Does not include anyone counted in 1 and 2 above)*
4. **Other part-time employees:** None  
*(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:** \$2,748,800  
*(This would be the "total budget" for the assessor's office)*
7. **Part of the budget that is dedicated to the computer system** \$107,000  
*(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:** \$2,568,300
9. **Amount of total budget set aside for appraisal work:** \$1,139,240
10. **Amount of the total budget set aside for education/workshops:** \$13,435
11. **Appraisal/Reappraisal budget, if not part of the total budget:** N/A
12. **Other miscellaneous funds:** N/A  
*(Any amount not included in any of the above for equipping, staffing and funding the appraisal/assessment function. This would include any County*





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?** This approach to value is not used at this time.
8. **Number of market areas/neighborhoods for this property class?** Currently in the county is in the process of defining by building types.
9. **How are these defined?** The market areas are defined by building class and property type between Retail, Multifamily, Office and Industrial. Also there are there are factors such as geographical location by zones and corridors used to identify differing market areas.
10. **Is “Assessor Location” a usable valuation identity?** No not at this time.
11. **Does the location “suburban” mean something other than rural commercial? No** (*that is, does the “suburban” location have its own market?*)

**D. Agricultural Appraisal Information**

Douglas County continues to gather data on all 1,700 agricultural parcels. Values will be adjusted in several of these market areas, and special values have been reviewed for adjustment. An appraiser with rural valuation experience is tasked additional duties in reviewing agricultural property. New agricultural parcel description guideline statutes are being followed to define agricultural classified parcels. Anticipate about 200 parcels to be denied special value status this year. The Assessor continues to review zoning impact on special valuation in light of state statute and interpretation by other counties. 1,700 agricultural properties were re-appraised; both market value and special value.

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

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	250			250

4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?** No
  - a. **How is your agricultural land defined?** As per Statute and Department regulations

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?** N/A
6. **What is the date of the soil survey currently used?** 1975
7. **What date was the last countywide land use study completed?** 2002
  - a. **By what method?** Physical Inspections and aerial photographs (Physical inspection, FSA maps, etc.)
  - b. **By whom?** Appraisal staff
  - c. **What proportion is complete / implemented at this time?** All
8. **Number of market areas/neighborhoods for this property class:** 12
9. **How are these defined?** Location is the defining factor in establishing market areas.
10. **Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** Yes

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

1. **Administrative software:** Real Ware
2. **CAMA software:** Real Ware
3. **Cadastral maps: Are they currently being used?** Arc View
  - a. **Who maintains the Cadastral Maps?** The assessor's office staff maintains the cadastral maps which are now all on GIS.
4. **Does the county have GIS software?** Yes, Arc View
  - a. **Who maintains the GIS software and maps?** The assessor's office staff maintains the cadastral maps which are now all on GIS.
5. **Personal Property software:** Real Ware

**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?**

Bennington	Ralston
Elkhorn	Valley
Omaha *	Waterloo

\* County Seat

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

**G. Contracted Services**

- 1. Appraisal Services:** All appraisals are done in house. (*are these contracted, or conducted "in-house?"*)
- 2. Other Services:** The vender for Real Ware for software programming and support. Other computer and GIS programming and support is provided through the Douglas County Information and Technical Services division at citycounty.com.



## II. Assessment Actions

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

**1. Residential**— This year an emphasis to re-list and reappraise the each Field Book area and was analyzed and reappraised as necessary. New construction and building permits were kept up to date. The county appraisal staff reappraised 80,000 residential properties. Douglas County intends to list all residential property to assure accurate property information. Approximately 3,600 new houses were picked up.

The field book areas following the re-listing cycle were completed in 2007 following the counties 5 year cycle.

**2. Commercial**— 3,400 commercial properties were listed (Physically reviewed and measured) this past year. Douglas County Assessor intends to list all commercial parcels to assure accurate property information. Property data is gathered on a geographic basis and commercial appraisers are assigned property types to set values. Particular appraisal emphasis was placed this year on offices and retail strip malls defined by areas.

**3. Agricultural**— Douglas County continues to gather data on agricultural properties. Values were adjusted in several of these market areas, and special values have been reviewed for adjustment. The Appraiser continues to review zoning impact on special valuation in light of state statute and interpretation by other counties. 1,700 agricultural properties were re-appraised; both market value and special values were determined. Market areas or neighborhood boundaries are being changed to reflect the westward movement of the market. The progress completed with the verification of defining agricultural parcels will at this time disqualifying approximately 200 parcels from receiving special value.

**County 28 - Douglas**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 191,077	<b>Value</b> 32,360,374,221	<b>Total Growth</b> 556,288,090 (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	
<b>1. Res UnImp Land</b>	7,773	34,179,700	12,289	186,688,200	3,160	77,435,100	23,222	298,303,000	
<b>2. Res Improv Land</b>	115,603	1,620,674,800	29,950	809,269,400	3,409	196,759,000	148,962	2,626,703,200	
<b>3. Res Improvements</b>	117,636	13,121,940,700	30,387	5,714,992,500	3,056	535,329,800	151,079	19,372,263,000	
<b>4. Res Total</b>	125,409	14,776,795,200	42,676	6,710,950,100	6,216	809,523,900	174,301	22,297,269,200	404,034,222
<b>% of Total</b>	71.94	66.27	24.48	30.09	3.56	3.63	91.22	68.90	72.63
<b>5. Rec UnImp Land</b>	57	128,300	355	1,833,000	38	87,100	450	2,048,400	
<b>6. Rec Improv Land</b>	3	22,100	0	0	20	0	23	22,100	
<b>7. Rec Improvements</b>	7	70,300	2	17,500	205	1,811,600	214	1,899,400	
<b>8. Rec Total</b>	64	220,700	357	1,850,500	243	1,898,700	664	3,969,900	0
<b>% of Total</b>	9.63	5.55	53.76	46.61	36.59	47.82	0.34	0.01	0.00
<b>Res+Rec Total</b>	125,473	14,777,015,900	43,033	6,712,800,600	6,459	811,422,600	174,965	22,301,239,100	404,034,222
<b>% of Total</b>	71.71	66.26	24.59	30.10	3.69	3.63	91.56	68.91	72.63

**County 28 - Douglas**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 191,077	<b>Value</b> 32,360,374,221	<b>Total Growth</b> 556,288,090 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Com and Ind)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	1,641	185,551,900	470	184,429,500	95	16,973,100	2,206	386,954,500	
10. Comm Improv Land	10,473	1,607,335,200	298	179,396,500	143	32,399,300	10,914	1,819,131,000	
11. Comm Improvements	10,059	6,010,270,700	300	560,083,600	178	71,560,900	10,537	6,641,915,200	
12. Comm Total	11,700	7,803,157,800	770	923,909,600	273	120,933,300	12,743	8,848,000,700	150,367,434
% of Total	91.81	88.19	6.04	10.44	2.14	1.36	6.66	27.34	27.03
13. Ind UnImp Land	432	28,924,900	0	0	26	6,754,300	458	35,679,200	
14. Ind Improv Land	1,000	201,264,300	1	600,300	26	6,541,600	1,027	208,406,200	
15. Ind Improvements	1,061	726,140,100	25	24,688,100	29	24,538,000	1,115	775,366,200	
16. Ind Total	1,493	956,329,300	25	25,288,400	55	37,833,900	1,573	1,019,451,600	303,694
% of Total	94.91	93.80	1.58	2.48	3.49	3.71	0.82	3.15	0.05
Comm+Ind Total	13,193	8,759,487,100	795	949,198,000	328	158,767,200	14,316	9,867,452,300	150,671,128
% of Total	92.15	88.77	5.55	9.61	2.29	1.60	7.49	30.49	27.08
17. Taxable Total	138,666	23,536,503,000	43,828	7,661,998,600	6,787	970,189,800	189,281	32,168,691,400	554,705,350
% of Total	73.25	73.16	23.15	20.86	3.58	2.52	99.06	99.40	99.71

**County 28 - Douglas**

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

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1,126	9,777,800	143,943,600	0	0	0
19. Commercial	401	62,483,900	706,785,400	0	0	0
20. Industrial	31	12,485,600	98,569,700	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	1,126	9,777,800	143,943,600
19. Commercial	0	0	0	401	62,483,900	706,785,400
20. Industrial	0	0	0	31	12,485,600	98,569,700
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>1,558</b>	<b>84,747,300</b>	<b>949,298,700</b>

**Schedule III: Mineral Interest Records**

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

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

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	3,358	317	382	<b>4,057</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	1,233	0	0	1,208	61,716,031	1,209	61,717,264
28. Ag-Improved Land	1	0	0	0	1,295	39,922,557	1,296	39,922,557
29. Ag-Improvements	24	801,900	12	1,918,100	551	87,323,000	587	90,043,000
<b>30. Ag-Total Taxable</b>							<b>1,796</b>	<b>191,682,821</b>

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	0	0.000	0	
33. HomeSite Improvements	3		201,600	11		1,918,100	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	1	0.000	0	0	0.000	0	
37. FarmSite Improv	21		600,300	1		0	
38. FarmSite Total							
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	433	647.090	6,206,254	433	647.090	6,206,254	
33. HomeSite Improvements	422		82,029,900	436		84,149,600	1,189,518
34. HomeSite Total				436	647.090	90,355,854	
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	853.800	6,502,216	1	853.800	6,502,216	
37. FarmSite Improv	129		5,293,100	151		5,893,400	393,222
38. FarmSite Total				151	853.800	12,395,616	
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				<b>587</b>	<b>1,500.890</b>	<b>102,751,470</b>	<b>1,582,740</b>

Schedule VII: Agricultural Records:

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

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	1,670	74,118.208	88,931,352	<b>1,670</b>	<b>74,118.208</b>	<b>88,931,352</b>
44. Recapture Val			696,332,146			<b>696,332,146</b>

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	193.500	328,369	193.500	328,369
55. 1D	0.000	0	0.000	0	143.590	227,760	143.590	227,760
56. 2D1	0.000	0	0.000	0	25.700	37,907	25.700	37,907
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	196.990	246,631	196.990	246,631
59. 3D	0.000	0	0.000	0	32.640	37,242	32.640	37,242
60. 4D1	0.000	0	0.000	0	82.530	84,946	82.530	84,946
61. 4D	0.000	0	0.000	0	150.920	138,577	150.920	138,577
62. Total	0.000	0	0.000	0	825.870	1,101,432	825.870	1,101,432
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	1.000	839	1.000	839
65. 2G1	0.000	0	0.000	0	1.300	1,091	1.300	1,091
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	6.240	4,399	6.240	4,399
68. 3G	0.000	0	0.000	0	2.000	1,144	2.000	1,144
69. 4G1	0.000	0	0.000	0	5.000	2,195	5.000	2,195
70. 4G	0.000	0	0.000	0	127.080	55,788	127.080	55,788
71. Total	0.000	0	0.000	0	142.620	65,456	142.620	65,456
72. Waste	0.000	0	0.000	0	63.000	1,571	63.000	1,571
73. Other	0.000	0	0.000	0	599.980	106,280	599.980	106,280
74. Exempt	0.000		0.000		3.040		3.040	
75. Total	0.000	0	0.000	0	1,631.470	1,274,739	1,631.470	1,274,739

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.100	160	0.100	160
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	0.100	160	0.100	160
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	61.820	104,909	61.820	104,909
55. 1D	0.000	0	0.000	0	1,334.020	2,115,695	1,334.020	2,115,695
56. 2D1	0.000	0	0.000	0	109.600	161,660	109.600	161,660
57. 2D	0.000	0	0.000	0	530.820	723,553	530.820	723,553
58. 3D1	0.000	0	0.000	0	167.430	209,607	167.430	209,607
59. 3D	0.000	0	0.000	0	170.230	194,233	170.230	194,233
60. 4D1	0.000	0	0.000	0	1,960.160	2,019,071	1,960.160	2,019,071
61. 4D	0.000	0	0.000	0	166.630	152,975	166.630	152,975
62. Total	0.000	0	0.000	0	4,500.710	5,681,703	4,500.710	5,681,703
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	38.800	32,554	38.800	32,554
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	26.000	21,814	26.000	21,814
67. 3G1	0.000	0	0.000	0	29.580	20,854	29.580	20,854
68. 3G	0.000	0	0.000	0	9.160	5,240	9.160	5,240
69. 4G1	0.000	0	0.000	0	39.910	17,521	39.910	17,521
70. 4G	0.000	0	0.000	0	29.970	13,158	29.970	13,158
71. Total	0.000	0	0.000	0	173.420	111,141	173.420	111,141
72. Waste	0.000	0	0.000	0	171.970	4,301	171.970	4,301
73. Other	0.000	0	0.000	0	59.570	54,768	59.570	54,768
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	4,905.770	5,852,073	4,905.770	5,852,073

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	537.200	856,318	537.200	856,318
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	215.480	294,389	215.480	294,389
58. 3D1	0.000	0	0.000	0	216.340	276,466	216.340	276,466
59. 3D	0.000	0	0.000	0	85.410	97,795	85.410	97,795
60. 4D1	0.000	0	0.000	0	944.340	975,483	944.340	975,483
61. 4D	0.000	0	0.000	0	97.330	89,349	97.330	89,349
62. Total	0.000	0	0.000	0	2,096.100	2,589,800	2,096.100	2,589,800
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	8.000	6,712	8.000	6,712
64. 1G	0.000	0	0.000	0	51.240	43,201	51.240	43,201
65. 2G1	0.000	0	0.000	0	29.200	24,499	29.200	24,499
66. 2G	0.000	0	0.000	0	16.930	15,043	16.930	15,043
67. 3G1	0.000	0	0.000	0	34.750	25,429	34.750	25,429
68. 3G	0.000	0	0.000	0	5.800	3,318	5.800	3,318
69. 4G1	0.000	0	0.000	0	139.140	62,367	139.140	62,367
70. 4G	0.000	0	0.000	0	20.250	8,890	20.250	8,890
71. Total	0.000	0	0.000	0	305.310	189,459	305.310	189,459
72. Waste	0.000	0	0.000	0	61.120	1,528	61.120	1,528
73. Other	0.000	0	0.000	0	223.530	413,359	223.530	413,359
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	2,686.060	3,194,146	2,686.060	3,194,146



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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	233.600	381,936	233.600	381,936
46. 1A	0.000	0	0.000	0	118.470	187,775	118.470	187,775
47. 2A1	0.000	0	0.000	0	8.800	13,508	8.800	13,508
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	7.500	10,763	7.500	10,763
50. 3A	0.000	0	0.000	0	55.300	76,591	55.300	76,591
51. 4A1	0.000	0	0.000	0	39.180	52,305	39.180	52,305
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	462.850	722,878	462.850	722,878
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	867.410	1,471,987	867.410	1,471,987
55. 1D	0.000	0	0.000	0	3,500.980	5,552,585	3,500.980	5,552,585
56. 2D1	0.000	0	0.000	0	855.330	1,261,639	855.330	1,261,639
57. 2D	0.000	0	0.000	0	803.560	1,095,266	803.560	1,095,266
58. 3D1	0.000	0	0.000	0	984.350	1,232,426	984.350	1,232,426
59. 3D	0.000	0	0.000	0	1,452.780	1,657,633	1,452.780	1,657,633
60. 4D1	0.000	0	0.000	0	4,329.720	4,459,518	4,329.720	4,459,518
61. 4D	0.000	0	0.000	0	112.720	103,477	112.720	103,477
62. Total	0.000	0	0.000	0	12,906.850	16,834,531	12,906.850	16,834,531
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	31.380	26,328	31.380	26,328
64. 1G	0.000	0	0.000	0	124.020	104,053	124.020	104,053
65. 2G1	0.000	0	0.000	0	6.960	5,839	6.960	5,839
66. 2G	0.000	0	0.000	0	13.020	10,924	13.020	10,924
67. 3G1	0.000	0	0.000	0	29.200	20,586	29.200	20,586
68. 3G	0.000	0	0.000	0	47.140	26,964	47.140	26,964
69. 4G1	0.000	0	0.000	0	204.990	89,991	204.990	89,991
70. 4G	0.000	0	0.000	0	109.460	48,053	109.460	48,053
71. Total	0.000	0	0.000	0	566.170	332,738	566.170	332,738
72. Waste	0.000	0	0.000	0	689.940	18,622	689.940	18,622
73. Other	0.000	0	0.000	0	267.330	79,486	267.330	79,486
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	14,893.140	17,988,255	14,893.140	17,988,255

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	20.880	33,095	20.880	33,095
47. 2A1	0.000	0	0.000	0	9.970	15,304	9.970	15,304
48. 2A	0.000	0	0.000	0	15.640	23,225	15.640	23,225
49. 3A1	0.000	0	0.000	0	5.500	7,892	5.500	7,892
50. 3A	0.000	0	0.000	0	1.500	2,077	1.500	2,077
51. 4A1	0.000	0	0.000	0	36.320	48,487	36.320	48,487
52. 4A	0.000	0	0.000	0	1.000	1,285	1.000	1,285
53. Total	0.000	0	0.000	0	90.810	131,365	90.810	131,365
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	213.460	362,242	213.460	362,242
55. 1D	0.000	0	0.000	0	1,402.490	2,224,349	1,402.490	2,224,349
56. 2D1	0.000	0	0.000	0	559.600	825,410	559.600	825,410
57. 2D	0.000	0	0.000	0	270.790	369,087	270.790	369,087
58. 3D1	0.000	0	0.000	0	359.100	449,593	359.100	449,593
59. 3D	0.000	0	0.000	0	870.900	993,697	870.900	993,697
60. 4D1	0.000	0	0.000	0	1,715.090	1,766,543	1,715.090	1,766,543
61. 4D	0.000	0	0.000	0	96.960	89,009	96.960	89,009
62. Total	0.000	0	0.000	0	5,488.390	7,079,930	5,488.390	7,079,930
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	65.850	55,248	65.850	55,248
65. 2G1	0.000	0	0.000	0	25.410	21,319	25.410	21,319
66. 2G	0.000	0	0.000	0	2.000	1,678	2.000	1,678
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	15.650	8,952	15.650	8,952
69. 4G1	0.000	0	0.000	0	94.610	41,534	94.610	41,534
70. 4G	0.000	0	0.000	0	5.450	2,393	5.450	2,393
71. Total	0.000	0	0.000	0	208.970	131,124	208.970	131,124
72. Waste	0.000	0	0.000	0	245.440	6,136	245.440	6,136
73. Other	0.000	0	0.000	0	111.340	139,168	111.340	139,168
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	6,144.950	7,487,723	6,144.950	7,487,723

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	129.480	211,700	129.480	211,700
46. 1A	0.000	0	0.000	0	29.200	46,282	29.200	46,282
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	27.500	40,837	27.500	40,837
49. 3A1	0.000	0	0.000	0	13.900	19,946	13.900	19,946
50. 3A	0.000	0	0.000	0	22.900	31,716	22.900	31,716
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	21.040	27,036	21.040	27,036
53. Total	0.000	0	0.000	0	244.020	377,517	244.020	377,517
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	383.130	650,172	383.130	650,172
55. 1D	0.000	0	0.000	0	1,129.900	1,783,969	1,129.900	1,783,969
56. 2D1	0.000	0	0.000	0	307.300	449,611	307.300	449,611
57. 2D	0.000	0	0.000	0	340.330	463,870	340.330	463,870
58. 3D1	0.000	0	0.000	0	287.780	360,301	287.780	360,301
59. 3D	0.000	0	0.000	0	689.450	784,274	689.450	784,274
60. 4D1	0.000	0	0.000	0	1,377.330	1,413,387	1,377.330	1,413,387
61. 4D	0.000	0	0.000	0	79.600	73,073	79.600	73,073
62. Total	0.000	0	0.000	0	4,594.820	5,978,657	4,594.820	5,978,657
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	57.780	48,477	57.780	48,477
64. 1G	0.000	0	0.000	0	49.900	41,866	49.900	41,866
65. 2G1	0.000	0	0.000	0	21.120	17,720	21.120	17,720
66. 2G	0.000	0	0.000	0	9.660	8,105	9.660	8,105
67. 3G1	0.000	0	0.000	0	25.470	17,956	25.470	17,956
68. 3G	0.000	0	0.000	0	27.350	15,644	27.350	15,644
69. 4G1	0.000	0	0.000	0	28.480	12,503	28.480	12,503
70. 4G	0.000	0	0.000	0	50.900	22,345	50.900	22,345
71. Total	0.000	0	0.000	0	270.660	184,616	270.660	184,616
72. Waste	0.000	0	0.000	0	201.040	5,026	201.040	5,026
73. Other	0.000	0	0.000	0	95.230	541,867	95.230	541,867
74. Exempt	0.000		0.000		22.980		22.980	
75. Total	0.000	0	0.000	0	5,405.770	7,087,683	5,405.770	7,087,683

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 7

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	496.350	842,306	496.350	842,306
55. 1D	0.000	0	0.000	0	407.340	646,041	407.340	646,041
56. 2D1	0.000	0	0.000	0	60.060	88,588	60.060	88,588
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	59.230	74,156	59.230	74,156
59. 3D	0.000	0	0.000	0	243.180	277,468	243.180	277,468
60. 4D1	0.000	0	0.000	0	276.120	284,404	276.120	284,404
61. 4D	0.000	0	0.000	0	2.640	2,424	2.640	2,424
62. Total	0.000	0	0.000	0	1,544.920	2,215,387	1,544.920	2,215,387
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	8.000	6,712	8.000	6,712
64. 1G	0.000	0	0.000	0	23.200	19,465	23.200	19,465
65. 2G1	0.000	0	0.000	0	21.500	18,038	21.500	18,038
66. 2G	0.000	0	0.000	0	6.000	5,034	6.000	5,034
67. 3G1	0.000	0	0.000	0	7.600	5,358	7.600	5,358
68. 3G	0.000	0	0.000	0	15.960	9,129	15.960	9,129
69. 4G1	0.000	0	0.000	0	33.700	14,794	33.700	14,794
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	115.960	78,530	115.960	78,530
72. Waste	0.000	0	0.000	0	45.580	1,139	45.580	1,139
73. Other	0.000	0	0.000	0	15.280	1,283	15.280	1,283
74. Exempt	0.000		0.000		23.900		23.900	
75. Total	0.000	0	0.000	0	1,721.740	2,296,339	1,721.740	2,296,339

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 8

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	162.760	276,204	162.760	276,204
55. 1D	0.000	0	0.000	0	538.030	853,316	538.030	853,316
56. 2D1	0.000	0	0.000	0	5.500	8,117	5.500	8,117
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	19.200	24,038	19.200	24,038
59. 3D	0.000	0	0.000	0	398.080	454,210	398.080	454,210
60. 4D1	0.000	0	0.000	0	332.180	342,147	332.180	342,147
61. 4D	0.000	0	0.000	0	32.180	29,541	32.180	29,541
62. Total	0.000	0	0.000	0	1,487.930	1,987,573	1,487.930	1,987,573
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	4.000	3,356	4.000	3,356
64. 1G	0.000	0	0.000	0	47.640	39,970	47.640	39,970
65. 2G1	0.000	0	0.000	0	29.000	24,335	29.000	24,335
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	2.000	1,410	2.000	1,410
68. 3G	0.000	0	0.000	0	18.000	10,296	18.000	10,296
69. 4G1	0.000	0	0.000	0	106.800	46,885	106.800	46,885
70. 4G	0.000	0	0.000	0	85.050	37,337	85.050	37,337
71. Total	0.000	0	0.000	0	292.490	163,589	292.490	163,589
72. Waste	0.000	0	0.000	0	109.430	2,734	109.430	2,734
73. Other	0.000	0	0.000	0	239.870	40,098	239.870	40,098
74. Exempt	0.000		0.000		174.200		174.200	
75. Total	0.000	0	0.000	0	2,129.720	2,193,994	2,129.720	2,193,994

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 9

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,126.950	1,842,563	1,126.950	1,842,563
46. 1A	0.000	0	0.000	0	147.620	233,978	147.620	233,978
47. 2A1	0.000	0	0.000	0	323.460	496,511	323.460	496,511
48. 2A	0.000	0	0.000	0	2,705.080	4,017,043	2,705.080	4,017,043
49. 3A1	0.000	0	0.000	0	1,236.710	1,774,675	1,236.710	1,774,675
50. 3A	0.000	0	0.000	0	762.880	1,056,589	762.880	1,056,589
51. 4A1	0.000	0	0.000	0	157.750	210,597	157.750	210,597
52. 4A	0.000	0	0.000	0	41.100	52,813	41.100	52,813
53. Total	0.000	0	0.000	0	6,501.550	9,684,769	6,501.550	9,684,769
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	1,676.420	2,844,869	1,676.420	2,844,869
55. 1D	0.000	0	0.000	0	84.180	133,509	84.180	133,509
56. 2D1	0.000	0	0.000	0	513.430	757,309	513.430	757,309
57. 2D	0.000	0	0.000	0	6,407.980	8,734,080	6,407.980	8,734,080
58. 3D1	0.000	0	0.000	0	2,812.060	3,509,031	2,812.060	3,509,031
59. 3D	0.000	0	0.000	0	1,360.280	1,550,001	1,360.280	1,550,001
60. 4D1	0.000	0	0.000	0	411.490	423,839	411.490	423,839
61. 4D	0.000	0	0.000	0	60.160	55,227	60.160	55,227
62. Total	0.000	0	0.000	0	13,326.000	18,007,865	13,326.000	18,007,865
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	183.220	153,722	183.220	153,722
64. 1G	0.000	0	0.000	0	16.920	14,196	16.920	14,196
65. 2G1	0.000	0	0.000	0	88.200	74,000	88.200	74,000
66. 2G	0.000	0	0.000	0	469.420	393,843	469.420	393,843
67. 3G1	0.000	0	0.000	0	154.050	112,189	154.050	112,189
68. 3G	0.000	0	0.000	0	415.220	237,506	415.220	237,506
69. 4G1	0.000	0	0.000	0	63.370	27,819	63.370	27,819
70. 4G	0.000	0	0.000	0	963.120	422,810	963.120	422,810
71. Total	0.000	0	0.000	0	2,353.520	1,436,085	2,353.520	1,436,085
72. Waste	0.000	0	0.000	0	1,479.870	39,598	1,479.870	39,598
73. Other	0.000	0	0.000	0	2,036.580	466,619	2,036.580	466,619
74. Exempt	0.000		0.000		1.000		1.000	
75. Total	0.000	0	0.000	0	25,697.520	29,634,936	25,697.520	29,634,936

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 10

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	284.500	465,157	284.500	465,157
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	81.690	125,394	81.690	125,394
48. 2A	0.000	0	0.000	0	768.130	1,140,673	768.130	1,140,673
49. 3A1	0.000	0	0.000	0	84.630	121,444	84.630	121,444
50. 3A	0.000	0	0.000	0	773.050	1,070,674	773.050	1,070,674
51. 4A1	0.000	0	0.000	0	73.200	97,722	73.200	97,722
52. 4A	0.000	0	0.000	0	3.400	4,369	3.400	4,369
53. Total	0.000	0	0.000	0	2,068.600	3,025,433	2,068.600	3,025,433
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	211.100	358,237	211.100	358,237
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	192.060	283,288	192.060	283,288
57. 2D	0.000	0	0.000	0	997.110	1,359,061	997.110	1,359,061
58. 3D1	0.000	0	0.000	0	3.500	4,382	3.500	4,382
59. 3D	0.000	0	0.000	0	204.610	233,460	204.610	233,460
60. 4D1	0.000	0	0.000	0	20.900	21,527	20.900	21,527
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	1,629.280	2,259,955	1,629.280	2,259,955
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	27.300	22,905	27.300	22,905
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	15.000	12,585	15.000	12,585
66. 2G	0.000	0	0.000	0	57.730	48,435	57.730	48,435
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	53.920	30,842	53.920	30,842
69. 4G1	0.000	0	0.000	0	49.750	21,840	49.750	21,840
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	203.700	136,607	203.700	136,607
72. Waste	0.000	0	0.000	0	24.240	2,391	24.240	2,391
73. Other	0.000	0	0.000	0	61.400	22,734	61.400	22,734
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	3,987.220	5,447,120	3,987.220	5,447,120

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 11

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	248.820	406,823	248.820	406,823
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	124.460	191,046	124.460	191,046
48. 2A	0.000	0	0.000	0	954.060	1,416,779	954.060	1,416,779
49. 3A1	0.000	0	0.000	0	107.300	153,976	107.300	153,976
50. 3A	0.000	0	0.000	0	74.870	103,695	74.870	103,695
51. 4A1	0.000	0	0.000	0	3.900	5,207	3.900	5,207
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	1,513.410	2,277,526	1,513.410	2,277,526
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	294.450	499,682	294.450	499,682
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	136.360	201,131	136.360	201,131
57. 2D	0.000	0	0.000	0	1,554.330	2,118,559	1,554.330	2,118,559
58. 3D1	0.000	0	0.000	0	175.460	219,676	175.460	219,676
59. 3D	0.000	0	0.000	0	45.650	52,087	45.650	52,087
60. 4D1	0.000	0	0.000	0	11.500	11,845	11.500	11,845
61. 4D	0.000	0	0.000	0	0.200	184	0.200	184
62. Total	0.000	0	0.000	0	2,217.950	3,103,164	2,217.950	3,103,164
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	18.550	15,563	18.550	15,563
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	5.800	4,866	5.800	4,866
66. 2G	0.000	0	0.000	0	87.440	73,362	87.440	73,362
67. 3G1	0.000	0	0.000	0	27.000	19,035	27.000	19,035
68. 3G	0.000	0	0.000	0	40.100	22,937	40.100	22,937
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	114.480	50,257	114.480	50,257
71. Total	0.000	0	0.000	0	293.370	186,020	293.370	186,020
72. Waste	0.000	0	0.000	0	89.540	2,238	89.540	2,238
73. Other	0.000	0	0.000	0	54.790	24,601	54.790	24,601
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	4,169.060	5,593,549	4,169.060	5,593,549



County 28 - Douglas

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 12

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	50.630	85,919	50.630	85,919
55. 1D	0.000	0	0.000	0	131.360	208,337	131.360	208,337
56. 2D1	0.000	0	0.000	0	38.480	56,758	38.480	56,758
57. 2D	0.000	0	0.000	0	89.620	122,152	89.620	122,152
58. 3D1	0.000	0	0.000	0	32.400	40,565	32.400	40,565
59. 3D	0.000	0	0.000	0	59.560	67,958	59.560	67,958
60. 4D1	0.000	0	0.000	0	271.710	279,861	271.710	279,861
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	673.760	861,550	673.760	861,550
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	3.000	2,517	3.000	2,517
64. 1G	0.000	0	0.000	0	7.000	5,873	7.000	5,873
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	5.790	4,858	5.790	4,858
67. 3G1	0.000	0	0.000	0	3.130	2,207	3.130	2,207
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	18.920	15,455	18.920	15,455
72. Waste	0.000	0	0.000	0	44.360	1,109	44.360	1,109
73. Other	0.000	0	0.000	0	8.750	2,680	8.750	2,680
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	745.790	880,794	745.790	880,794

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76.Irrigated</b>	0.000	0	0.000	0	10,881.340	16,219,648	10,881.340	16,219,648
<b>77.Dry Land</b>	0.000	0	0.000	0	51,292.580	67,701,547	51,292.580	67,701,547
<b>78.Grass</b>	0.000	0	0.000	0	4,945.110	3,030,820	4,945.110	3,030,820
<b>79.Waste</b>	0.000	0	0.000	0	3,225.530	86,393	3,225.530	86,393
<b>80.Other</b>	0.000	0	0.000	0	3,773.650	1,892,943	3,773.650	1,892,943
<b>81.Exempt</b>	0.000	0	0.000	0	225.120	0	225.120	0
<b>82.Total</b>	0.000	0	0.000	0	74,118.210	88,931,351	<b>74,118.210</b>	<b>88,931,351</b>

## 2007 Agricultural Land Detail

### County 28 - Douglas

Market Area: 1

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

**Dry:**

1D1	193.500	23.43%	328,369	29.81%	1,696.997
1D	143.590	17.39%	227,760	20.68%	1,586.182
2D1	25.700	3.11%	37,907	3.44%	1,474.980
2D	0.000	0.00%	0	0.00%	0.000
3D1	196.990	23.85%	246,631	22.39%	1,251.997
3D	32.640	3.95%	37,242	3.38%	1,140.992
4D1	82.530	9.99%	84,946	7.71%	1,029.274
4D	150.920	18.27%	138,577	12.58%	918.214
<b>Dry Total</b>	<b>825.870</b>	<b>100.00%</b>	<b>1,101,432</b>	<b>100.00%</b>	<b>1,333.662</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	1.000	0.70%	839	1.28%	839.000
2G1	1.300	0.91%	1,091	1.67%	839.230
2G	0.000	0.00%	0	0.00%	0.000
3G1	6.240	4.38%	4,399	6.72%	704.967
3G	2.000	1.40%	1,144	1.75%	572.000
4G1	5.000	3.51%	2,195	3.35%	439.000
4G	127.080	89.10%	55,788	85.23%	438.999
<b>Grass Total</b>	<b>142.620</b>	<b>100.00%</b>	<b>65,456</b>	<b>100.00%</b>	<b>458.953</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>825.870</b>	<b>50.62%</b>	<b>1,101,432</b>	<b>86.40%</b>	<b>1,333.662</b>
<b>Grass Total</b>	<b>142.620</b>	<b>8.74%</b>	<b>65,456</b>	<b>5.13%</b>	<b>458.953</b>
Waste	63.000	3.86%	1,571	0.12%	24.936
Other	599.980	36.78%	106,280	8.34%	177.139
Exempt	3.040	0.19%			
<b>Market Area Total</b>	<b>1,631.470</b>	<b>100.00%</b>	<b>1,274,739</b>	<b>100.00%</b>	<b>781.343</b>

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

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>825.870</b>	<b>1.61%</b>	<b>1,101,432</b>	<b>1.63%</b>	
<b>Grass Total</b>	<b>142.620</b>	<b>2.88%</b>	<b>65,456</b>	<b>2.16%</b>	
Waste	63.000	1.95%	1,571	1.82%	
Other	599.980	15.90%	106,280	5.61%	
Exempt	3.040	1.35%			
<b>Market Area Total</b>	<b>1,631.470</b>	<b>2.20%</b>	<b>1,274,739</b>	<b>1.43%</b>	

## 2007 Agricultural Land Detail

### County 28 - Douglas

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.100	100.00%	160	100.00%	1,600.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>0.100</b>	<b>100.00%</b>	<b>160</b>	<b>100.00%</b>	<b>1,600.000</b>

**Dry:**

1D1	61.820	1.37%	104,909	1.85%	1,697.007
1D	1,334.020	29.64%	2,115,695	37.24%	1,585.954
2D1	109.600	2.44%	161,660	2.85%	1,475.000
2D	530.820	11.79%	723,553	12.73%	1,363.085
3D1	167.430	3.72%	209,607	3.69%	1,251.908
3D	170.230	3.78%	194,233	3.42%	1,141.003
4D1	1,960.160	43.55%	2,019,071	35.54%	1,030.054
4D	166.630	3.70%	152,975	2.69%	918.051
<b>Dry Total</b>	<b>4,500.710</b>	<b>100.00%</b>	<b>5,681,703</b>	<b>100.00%</b>	<b>1,262.401</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	38.800	22.37%	32,554	29.29%	839.020
2G1	0.000	0.00%	0	0.00%	0.000
2G	26.000	14.99%	21,814	19.63%	839.000
3G1	29.580	17.06%	20,854	18.76%	705.003
3G	9.160	5.28%	5,240	4.71%	572.052
4G1	39.910	23.01%	17,521	15.76%	439.012
4G	29.970	17.28%	13,158	11.84%	439.039
<b>Grass Total</b>	<b>173.420</b>	<b>100.00%</b>	<b>111,141</b>	<b>100.00%</b>	<b>640.877</b>

<b>Irrigated Total</b>	<b>0.100</b>	<b>0.00%</b>	<b>160</b>	<b>0.00%</b>	<b>1,600.000</b>
<b>Dry Total</b>	<b>4,500.710</b>	<b>91.74%</b>	<b>5,681,703</b>	<b>97.09%</b>	<b>1,262.401</b>
<b>Grass Total</b>	<b>173.420</b>	<b>3.54%</b>	<b>111,141</b>	<b>1.90%</b>	<b>640.877</b>
Waste	171.970	3.51%	4,301	0.07%	25.010
Other	59.570	1.21%	54,768	0.94%	919.388
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,905.770</b>	<b>100.00%</b>	<b>5,852,073</b>	<b>100.00%</b>	<b>1,192.895</b>

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

<b>Irrigated Total</b>	<b>0.100</b>	<b>0.00%</b>	<b>160</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>4,500.710</b>	<b>8.77%</b>	<b>5,681,703</b>	<b>8.39%</b>	
<b>Grass Total</b>	<b>173.420</b>	<b>3.51%</b>	<b>111,141</b>	<b>3.67%</b>	
Waste	171.970	5.33%	4,301	4.98%	
Other	59.570	1.58%	54,768	2.89%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,905.770</b>	<b>6.62%</b>	<b>5,852,073</b>	<b>6.58%</b>	

## 2007 Agricultural Land Detail

### County 28 - Douglas

Market Area: **3**

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

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	537.200	25.63%	856,318	33.07%	1,594.039
2D1	0.000	0.00%	0	0.00%	0.000
2D	215.480	10.28%	294,389	11.37%	1,366.201
3D1	216.340	10.32%	276,466	10.68%	1,277.923
3D	85.410	4.07%	97,795	3.78%	1,145.006
4D1	944.340	45.05%	975,483	37.67%	1,032.978
4D	97.330	4.64%	89,349	3.45%	918.000
<b>Dry Total</b>	<b>2,096.100</b>	<b>100.00%</b>	<b>2,589,800</b>	<b>100.00%</b>	<b>1,235.532</b>

**Grass:**

1G1	8.000	2.62%	6,712	3.54%	839.000
1G	51.240	16.78%	43,201	22.80%	843.110
2G1	29.200	9.56%	24,499	12.93%	839.006
2G	16.930	5.55%	15,043	7.94%	888.541
3G1	34.750	11.38%	25,429	13.42%	731.769
3G	5.800	1.90%	3,318	1.75%	572.068
4G1	139.140	45.57%	62,367	32.92%	448.232
4G	20.250	6.63%	8,890	4.69%	439.012
<b>Grass Total</b>	<b>305.310</b>	<b>100.00%</b>	<b>189,459</b>	<b>100.00%</b>	<b>620.546</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>2,096.100</b>	<b>78.04%</b>	<b>2,589,800</b>	<b>81.08%</b>	<b>1,235.532</b>
<b>Grass Total</b>	<b>305.310</b>	<b>11.37%</b>	<b>189,459</b>	<b>5.93%</b>	<b>620.546</b>
Waste	61.120	2.28%	1,528	0.05%	25.000
Other	223.530	8.32%	413,359	12.94%	1,849.232
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>2,686.060</b>	<b>100.00%</b>	<b>3,194,146</b>	<b>100.00%</b>	<b>1,189.156</b>

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

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>2,096.100</b>	<b>4.09%</b>	<b>2,589,800</b>	<b>3.83%</b>	
<b>Grass Total</b>	<b>305.310</b>	<b>6.17%</b>	<b>189,459</b>	<b>6.25%</b>	
Waste	61.120	1.89%	1,528	1.77%	
Other	223.530	5.92%	413,359	21.84%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>2,686.060</b>	<b>3.62%</b>	<b>3,194,146</b>	<b>3.59%</b>	

## 2007 Agricultural Land Detail

### County 28 - Douglas

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	233.600	50.47%	381,936	52.84%	1,635.000
1A	118.470	25.60%	187,775	25.98%	1,585.000
2A1	8.800	1.90%	13,508	1.87%	1,535.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	7.500	1.62%	10,763	1.49%	1,435.066
3A	55.300	11.95%	76,591	10.60%	1,385.009
4A1	39.180	8.46%	52,305	7.24%	1,334.992
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>462.850</b>	<b>100.00%</b>	<b>722,878</b>	<b>100.00%</b>	<b>1,561.797</b>

**Dry:**

1D1	867.410	6.72%	1,471,987	8.74%	1,696.991
1D	3,500.980	27.12%	5,552,585	32.98%	1,586.008
2D1	855.330	6.63%	1,261,639	7.49%	1,475.031
2D	803.560	6.23%	1,095,266	6.51%	1,363.017
3D1	984.350	7.63%	1,232,426	7.32%	1,252.020
3D	1,452.780	11.26%	1,657,633	9.85%	1,141.007
4D1	4,329.720	33.55%	4,459,518	26.49%	1,029.978
4D	112.720	0.87%	103,477	0.61%	918.000
<b>Dry Total</b>	<b>12,906.850</b>	<b>100.00%</b>	<b>16,834,531</b>	<b>100.00%</b>	<b>1,304.309</b>

**Grass:**

1G1	31.380	5.54%	26,328	7.91%	839.005
1G	124.020	21.91%	104,053	31.27%	839.001
2G1	6.960	1.23%	5,839	1.75%	838.936
2G	13.020	2.30%	10,924	3.28%	839.016
3G1	29.200	5.16%	20,586	6.19%	705.000
3G	47.140	8.33%	26,964	8.10%	571.998
4G1	204.990	36.21%	89,991	27.05%	439.001
4G	109.460	19.33%	48,053	14.44%	439.000
<b>Grass Total</b>	<b>566.170</b>	<b>100.00%</b>	<b>332,738</b>	<b>100.00%</b>	<b>587.699</b>

<b>Irrigated Total</b>	<b>462.850</b>	<b>3.11%</b>	<b>722,878</b>	<b>4.02%</b>	<b>1,561.797</b>
<b>Dry Total</b>	<b>12,906.850</b>	<b>86.66%</b>	<b>16,834,531</b>	<b>93.59%</b>	<b>1,304.309</b>
<b>Grass Total</b>	<b>566.170</b>	<b>3.80%</b>	<b>332,738</b>	<b>1.85%</b>	<b>587.699</b>
Waste	689.940	4.63%	18,622	0.10%	26.990
Other	267.330	1.79%	79,486	0.44%	297.332
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>14,893.140</b>	<b>100.00%</b>	<b>17,988,255</b>	<b>100.00%</b>	<b>1,207.821</b>

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

<b>Irrigated Total</b>	<b>462.850</b>	<b>4.25%</b>	<b>722,878</b>	<b>4.46%</b>	
<b>Dry Total</b>	<b>12,906.850</b>	<b>25.16%</b>	<b>16,834,531</b>	<b>24.87%</b>	
<b>Grass Total</b>	<b>566.170</b>	<b>11.45%</b>	<b>332,738</b>	<b>10.98%</b>	
Waste	689.940	21.39%	18,622	21.55%	
Other	267.330	7.08%	79,486	4.20%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>14,893.140</b>	<b>20.09%</b>	<b>17,988,255</b>	<b>20.23%</b>	

## 2007 Agricultural Land Detail

### County 28 - Douglas

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	20.880	22.99%	33,095	25.19%	1,585.009
2A1	9.970	10.98%	15,304	11.65%	1,535.005
2A	15.640	17.22%	23,225	17.68%	1,484.974
3A1	5.500	6.06%	7,892	6.01%	1,434.909
3A	1.500	1.65%	2,077	1.58%	1,384.666
4A1	36.320	40.00%	48,487	36.91%	1,334.994
4A	1.000	1.10%	1,285	0.98%	1,285.000
<b>Irrigated Total</b>	<b>90.810</b>	<b>100.00%</b>	<b>131,365</b>	<b>100.00%</b>	<b>1,446.591</b>

**Dry:**

1D1	213.460	3.89%	362,242	5.12%	1,697.001
1D	1,402.490	25.55%	2,224,349	31.42%	1,585.999
2D1	559.600	10.20%	825,410	11.66%	1,475.000
2D	270.790	4.93%	369,087	5.21%	1,363.000
3D1	359.100	6.54%	449,593	6.35%	1,251.999
3D	870.900	15.87%	993,697	14.04%	1,141.000
4D1	1,715.090	31.25%	1,766,543	24.95%	1,030.000
4D	96.960	1.77%	89,009	1.26%	917.997
<b>Dry Total</b>	<b>5,488.390</b>	<b>100.00%</b>	<b>7,079,930</b>	<b>100.00%</b>	<b>1,289.983</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	65.850	31.51%	55,248	42.13%	838.997
2G1	25.410	12.16%	21,319	16.26%	839.000
2G	2.000	0.96%	1,678	1.28%	839.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	15.650	7.49%	8,952	6.83%	572.012
4G1	94.610	45.27%	41,534	31.68%	439.002
4G	5.450	2.61%	2,393	1.82%	439.082
<b>Grass Total</b>	<b>208.970</b>	<b>100.00%</b>	<b>131,124</b>	<b>100.00%</b>	<b>627.477</b>

<b>Irrigated Total</b>	<b>90.810</b>	<b>1.48%</b>	<b>131,365</b>	<b>1.75%</b>	<b>1,446.591</b>
<b>Dry Total</b>	<b>5,488.390</b>	<b>89.32%</b>	<b>7,079,930</b>	<b>94.55%</b>	<b>1,289.983</b>
<b>Grass Total</b>	<b>208.970</b>	<b>3.40%</b>	<b>131,124</b>	<b>1.75%</b>	<b>627.477</b>
Waste	245.440	3.99%	6,136	0.08%	25.000
Other	111.340	1.81%	139,168	1.86%	1,249.937
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>6,144.950</b>	<b>100.00%</b>	<b>7,487,723</b>	<b>100.00%</b>	<b>1,218.516</b>

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

<b>Irrigated Total</b>	<b>90.810</b>	<b>0.83%</b>	<b>131,365</b>	<b>0.81%</b>	
<b>Dry Total</b>	<b>5,488.390</b>	<b>10.70%</b>	<b>7,079,930</b>	<b>10.46%</b>	
<b>Grass Total</b>	<b>208.970</b>	<b>4.23%</b>	<b>131,124</b>	<b>4.33%</b>	
Waste	245.440	7.61%	6,136	7.10%	
Other	111.340	2.95%	139,168	7.35%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>6,144.950</b>	<b>8.29%</b>	<b>7,487,723</b>	<b>8.42%</b>	

## 2007 Agricultural Land Detail

### County 28 - Douglas

Market Area: **6**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	129.480	53.06%	211,700	56.08%	1,635.001
1A	29.200	11.97%	46,282	12.26%	1,585.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	27.500	11.27%	40,837	10.82%	1,484.981
3A1	13.900	5.70%	19,946	5.28%	1,434.964
3A	22.900	9.38%	31,716	8.40%	1,384.978
4A1	0.000	0.00%	0	0.00%	0.000
4A	21.040	8.62%	27,036	7.16%	1,284.980
<b>Irrigated Total</b>	<b>244.020</b>	<b>100.00%</b>	<b>377,517</b>	<b>100.00%</b>	<b>1,547.074</b>

**Dry:**

1D1	383.130	8.34%	650,172	10.87%	1,697.001
1D	1,129.900	24.59%	1,783,969	29.84%	1,578.873
2D1	307.300	6.69%	449,611	7.52%	1,463.101
2D	340.330	7.41%	463,870	7.76%	1,363.000
3D1	287.780	6.26%	360,301	6.03%	1,252.001
3D	689.450	15.00%	784,274	13.12%	1,137.535
4D1	1,377.330	29.98%	1,413,387	23.64%	1,026.178
4D	79.600	1.73%	73,073	1.22%	918.002
<b>Dry Total</b>	<b>4,594.820</b>	<b>100.00%</b>	<b>5,978,657</b>	<b>100.00%</b>	<b>1,301.173</b>

**Grass:**

1G1	57.780	21.35%	48,477	26.26%	838.992
1G	49.900	18.44%	41,866	22.68%	838.998
2G1	21.120	7.80%	17,720	9.60%	839.015
2G	9.660	3.57%	8,105	4.39%	839.026
3G1	25.470	9.41%	17,956	9.73%	704.986
3G	27.350	10.10%	15,644	8.47%	571.992
4G1	28.480	10.52%	12,503	6.77%	439.009
4G	50.900	18.81%	22,345	12.10%	438.998
<b>Grass Total</b>	<b>270.660</b>	<b>100.00%</b>	<b>184,616</b>	<b>100.00%</b>	<b>682.095</b>

<b>Irrigated Total</b>	<b>244.020</b>	<b>4.51%</b>	<b>377,517</b>	<b>5.33%</b>	<b>1,547.074</b>
<b>Dry Total</b>	<b>4,594.820</b>	<b>85.00%</b>	<b>5,978,657</b>	<b>84.35%</b>	<b>1,301.173</b>
<b>Grass Total</b>	<b>270.660</b>	<b>5.01%</b>	<b>184,616</b>	<b>2.60%</b>	<b>682.095</b>
Waste	201.040	3.72%	5,026	0.07%	25.000
Other	95.230	1.76%	541,867	7.65%	5,690.087
Exempt	22.980	0.43%			
<b>Market Area Total</b>	<b>5,405.770</b>	<b>100.00%</b>	<b>7,087,683</b>	<b>100.00%</b>	<b>1,311.132</b>

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

<b>Irrigated Total</b>	<b>244.020</b>	<b>2.24%</b>	<b>377,517</b>	<b>2.33%</b>	
<b>Dry Total</b>	<b>4,594.820</b>	<b>8.96%</b>	<b>5,978,657</b>	<b>8.83%</b>	
<b>Grass Total</b>	<b>270.660</b>	<b>5.47%</b>	<b>184,616</b>	<b>6.09%</b>	
Waste	201.040	6.23%	5,026	5.82%	
Other	95.230	2.52%	541,867	28.63%	
Exempt	22.980	10.21%			
<b>Market Area Total</b>	<b>5,405.770</b>	<b>7.29%</b>	<b>7,087,683</b>	<b>7.97%</b>	



## 2007 Agricultural Land Detail

### County 28 - Douglas

Market Area: 7

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

**Dry:**

1D1	496.350	32.13%	842,306	38.02%	1,697.000
1D	407.340	26.37%	646,041	29.16%	1,585.999
2D1	60.060	3.89%	88,588	4.00%	1,474.991
2D	0.000	0.00%	0	0.00%	0.000
3D1	59.230	3.83%	74,156	3.35%	1,252.000
3D	243.180	15.74%	277,468	12.52%	1,140.998
4D1	276.120	17.87%	284,404	12.84%	1,030.001
4D	2.640	0.17%	2,424	0.11%	918.181
<b>Dry Total</b>	<b>1,544.920</b>	<b>100.00%</b>	<b>2,215,387</b>	<b>100.00%</b>	<b>1,433.981</b>

**Grass:**

1G1	8.000	6.90%	6,712	8.55%	839.000
1G	23.200	20.01%	19,465	24.79%	839.008
2G1	21.500	18.54%	18,038	22.97%	838.976
2G	6.000	5.17%	5,034	6.41%	839.000
3G1	7.600	6.55%	5,358	6.82%	705.000
3G	15.960	13.76%	9,129	11.62%	571.992
4G1	33.700	29.06%	14,794	18.84%	438.991
4G	0.000	0.00%	0	0.00%	0.000
<b>Grass Total</b>	<b>115.960</b>	<b>100.00%</b>	<b>78,530</b>	<b>100.00%</b>	<b>677.216</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>1,544.920</b>	<b>89.73%</b>	<b>2,215,387</b>	<b>96.47%</b>	<b>1,433.981</b>
<b>Grass Total</b>	<b>115.960</b>	<b>6.74%</b>	<b>78,530</b>	<b>3.42%</b>	<b>677.216</b>
Waste	45.580	2.65%	1,139	0.05%	24.989
Other	15.280	0.89%	1,283	0.06%	83.965
Exempt	23.900	1.39%			
<b>Market Area Total</b>	<b>1,721.740</b>	<b>100.00%</b>	<b>2,296,339</b>	<b>100.00%</b>	<b>1,333.731</b>

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

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>1,544.920</b>	<b>3.01%</b>	<b>2,215,387</b>	<b>3.27%</b>	
<b>Grass Total</b>	<b>115.960</b>	<b>2.34%</b>	<b>78,530</b>	<b>2.59%</b>	
Waste	45.580	1.41%	1,139	1.32%	
Other	15.280	0.40%	1,283	0.07%	
Exempt	23.900	10.62%			
<b>Market Area Total</b>	<b>1,721.740</b>	<b>2.32%</b>	<b>2,296,339</b>	<b>2.58%</b>	

## 2007 Agricultural Land Detail

### County 28 - Douglas

Market Area: **8**

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

**Dry:**

1D1	162.760	10.94%	276,204	13.90%	1,697.001
1D	538.030	36.16%	853,316	42.93%	1,586.000
2D1	5.500	0.37%	8,117	0.41%	1,475.818
2D	0.000	0.00%	0	0.00%	0.000
3D1	19.200	1.29%	24,038	1.21%	1,251.979
3D	398.080	26.75%	454,210	22.85%	1,141.001
4D1	332.180	22.32%	342,147	17.21%	1,030.004
4D	32.180	2.16%	29,541	1.49%	917.992
<b>Dry Total</b>	<b>1,487.930</b>	<b>100.00%</b>	<b>1,987,573</b>	<b>100.00%</b>	<b>1,335.797</b>

**Grass:**

1G1	4.000	1.37%	3,356	2.05%	839.000
1G	47.640	16.29%	39,970	24.43%	839.000
2G1	29.000	9.91%	24,335	14.88%	839.137
2G	0.000	0.00%	0	0.00%	0.000
3G1	2.000	0.68%	1,410	0.86%	705.000
3G	18.000	6.15%	10,296	6.29%	572.000
4G1	106.800	36.51%	46,885	28.66%	438.998
4G	85.050	29.08%	37,337	22.82%	439.000
<b>Grass Total</b>	<b>292.490</b>	<b>100.00%</b>	<b>163,589</b>	<b>100.00%</b>	<b>559.297</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>1,487.930</b>	<b>69.87%</b>	<b>1,987,573</b>	<b>90.59%</b>	<b>1,335.797</b>
<b>Grass Total</b>	<b>292.490</b>	<b>13.73%</b>	<b>163,589</b>	<b>7.46%</b>	<b>559.297</b>
Waste	109.430	5.14%	2,734	0.12%	24.984
Other	239.870	11.26%	40,098	1.83%	167.165
Exempt	174.200	8.18%			
<b>Market Area Total</b>	<b>2,129.720</b>	<b>100.00%</b>	<b>2,193,994</b>	<b>100.00%</b>	<b>1,030.179</b>

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

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>1,487.930</b>	<b>2.90%</b>	<b>1,987,573</b>	<b>2.94%</b>	
<b>Grass Total</b>	<b>292.490</b>	<b>5.91%</b>	<b>163,589</b>	<b>5.40%</b>	
Waste	109.430	3.39%	2,734	3.16%	
Other	239.870	6.36%	40,098	2.12%	
Exempt	174.200	77.38%			
<b>Market Area Total</b>	<b>2,129.720</b>	<b>2.87%</b>	<b>2,193,994</b>	<b>2.47%</b>	

## 2007 Agricultural Land Detail

### County 28 - Douglas

Market Area: **9**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	1,126.950	17.33%	1,842,563	19.03%	1,634.999
1A	147.620	2.27%	233,978	2.42%	1,585.002
2A1	323.460	4.98%	496,511	5.13%	1,534.999
2A	2,705.080	41.61%	4,017,043	41.48%	1,484.999
3A1	1,236.710	19.02%	1,774,675	18.32%	1,434.996
3A	762.880	11.73%	1,056,589	10.91%	1,385.000
4A1	157.750	2.43%	210,597	2.17%	1,335.004
4A	41.100	0.63%	52,813	0.55%	1,284.987
<b>Irrigated Total</b>	<b>6,501.550</b>	<b>100.00%</b>	<b>9,684,769</b>	<b>100.00%</b>	<b>1,489.609</b>

**Dry:**

1D1	1,676.420	12.58%	2,844,869	15.80%	1,696.990
1D	84.180	0.63%	133,509	0.74%	1,585.994
2D1	513.430	3.85%	757,309	4.21%	1,474.999
2D	6,407.980	48.09%	8,734,080	48.50%	1,363.000
3D1	2,812.060	21.10%	3,509,031	19.49%	1,247.850
3D	1,360.280	10.21%	1,550,001	8.61%	1,139.472
4D1	411.490	3.09%	423,839	2.35%	1,030.010
4D	60.160	0.45%	55,227	0.31%	918.002
<b>Dry Total</b>	<b>13,326.000</b>	<b>100.00%</b>	<b>18,007,865</b>	<b>100.00%</b>	<b>1,351.333</b>

**Grass:**

1G1	183.220	7.78%	153,722	10.70%	839.002
1G	16.920	0.72%	14,196	0.99%	839.007
2G1	88.200	3.75%	74,000	5.15%	839.002
2G	469.420	19.95%	393,843	27.42%	838.999
3G1	154.050	6.55%	112,189	7.81%	728.263
3G	415.220	17.64%	237,506	16.54%	572.000
4G1	63.370	2.69%	27,819	1.94%	438.993
4G	963.120	40.92%	422,810	29.44%	439.000
<b>Grass Total</b>	<b>2,353.520</b>	<b>100.00%</b>	<b>1,436,085</b>	<b>100.00%</b>	<b>610.186</b>

<b>Irrigated Total</b>	<b>6,501.550</b>	<b>25.30%</b>	<b>9,684,769</b>	<b>32.68%</b>	<b>1,489.609</b>
<b>Dry Total</b>	<b>13,326.000</b>	<b>51.86%</b>	<b>18,007,865</b>	<b>60.77%</b>	<b>1,351.333</b>
<b>Grass Total</b>	<b>2,353.520</b>	<b>9.16%</b>	<b>1,436,085</b>	<b>4.85%</b>	<b>610.186</b>
Waste	1,479.870	5.76%	39,598	0.13%	26.757
Other	2,036.580	7.93%	466,619	1.57%	229.118
Exempt	1.000	0.00%			
<b>Market Area Total</b>	<b>25,697.520</b>	<b>100.00%</b>	<b>29,634,936</b>	<b>100.00%</b>	<b>1,153.221</b>

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

<b>Irrigated Total</b>	<b>6,501.550</b>	<b>59.75%</b>	<b>9,684,769</b>	<b>59.71%</b>	
<b>Dry Total</b>	<b>13,326.000</b>	<b>25.98%</b>	<b>18,007,865</b>	<b>26.60%</b>	
<b>Grass Total</b>	<b>2,353.520</b>	<b>47.59%</b>	<b>1,436,085</b>	<b>47.38%</b>	
Waste	1,479.870	45.88%	39,598	45.83%	
Other	2,036.580	53.97%	466,619	24.65%	
Exempt	1.000	0.44%			
<b>Market Area Total</b>	<b>25,697.520</b>	<b>34.67%</b>	<b>29,634,936</b>	<b>33.32%</b>	

## 2007 Agricultural Land Detail

### County 28 - Douglas

Market Area: **10**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	284.500	13.75%	465,157	15.37%	1,634.998
1A	0.000	0.00%	0	0.00%	0.000
2A1	81.690	3.95%	125,394	4.14%	1,534.998
2A	768.130	37.13%	1,140,673	37.70%	1,484.999
3A1	84.630	4.09%	121,444	4.01%	1,434.999
3A	773.050	37.37%	1,070,674	35.39%	1,384.999
4A1	73.200	3.54%	97,722	3.23%	1,335.000
4A	3.400	0.16%	4,369	0.14%	1,285.000
<b>Irrigated Total</b>	<b>2,068.600</b>	<b>100.00%</b>	<b>3,025,433</b>	<b>100.00%</b>	<b>1,462.551</b>

**Dry:**

1D1	211.100	12.96%	358,237	15.85%	1,697.001
1D	0.000	0.00%	0	0.00%	0.000
2D1	192.060	11.79%	283,288	12.54%	1,474.997
2D	997.110	61.20%	1,359,061	60.14%	1,363.000
3D1	3.500	0.21%	4,382	0.19%	1,252.000
3D	204.610	12.56%	233,460	10.33%	1,140.999
4D1	20.900	1.28%	21,527	0.95%	1,030.000
4D	0.000	0.00%	0	0.00%	0.000
<b>Dry Total</b>	<b>1,629.280</b>	<b>100.00%</b>	<b>2,259,955</b>	<b>100.00%</b>	<b>1,387.088</b>

**Grass:**

1G1	27.300	13.40%	22,905	16.77%	839.010
1G	0.000	0.00%	0	0.00%	0.000
2G1	15.000	7.36%	12,585	9.21%	839.000
2G	57.730	28.34%	48,435	35.46%	838.991
3G1	0.000	0.00%	0	0.00%	0.000
3G	53.920	26.47%	30,842	22.58%	571.995
4G1	49.750	24.42%	21,840	15.99%	438.994
4G	0.000	0.00%	0	0.00%	0.000
<b>Grass Total</b>	<b>203.700</b>	<b>100.00%</b>	<b>136,607</b>	<b>100.00%</b>	<b>670.628</b>

<b>Irrigated Total</b>	<b>2,068.600</b>	<b>51.88%</b>	<b>3,025,433</b>	<b>55.54%</b>	<b>1,462.551</b>
<b>Dry Total</b>	<b>1,629.280</b>	<b>40.86%</b>	<b>2,259,955</b>	<b>41.49%</b>	<b>1,387.088</b>
<b>Grass Total</b>	<b>203.700</b>	<b>5.11%</b>	<b>136,607</b>	<b>2.51%</b>	<b>670.628</b>
Waste	24.240	0.61%	2,391	0.04%	98.638
Other	61.400	1.54%	22,734	0.42%	370.260
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>3,987.220</b>	<b>100.00%</b>	<b>5,447,120</b>	<b>100.00%</b>	<b>1,366.144</b>

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

<b>Irrigated Total</b>	<b>2,068.600</b>	<b>19.01%</b>	<b>3,025,433</b>	<b>18.65%</b>	
<b>Dry Total</b>	<b>1,629.280</b>	<b>3.18%</b>	<b>2,259,955</b>	<b>3.34%</b>	
<b>Grass Total</b>	<b>203.700</b>	<b>4.12%</b>	<b>136,607</b>	<b>4.51%</b>	
Waste	24.240	0.75%	2,391	2.77%	
Other	61.400	1.63%	22,734	1.20%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>3,987.220</b>	<b>5.38%</b>	<b>5,447,120</b>	<b>6.13%</b>	

## 2007 Agricultural Land Detail

### County 28 - Douglas

Market Area: 11

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	248.820	16.44%	406,823	17.86%	1,635.009
1A	0.000	0.00%	0	0.00%	0.000
2A1	124.460	8.22%	191,046	8.39%	1,534.999
2A	954.060	63.04%	1,416,779	62.21%	1,484.999
3A1	107.300	7.09%	153,976	6.76%	1,435.004
3A	74.870	4.95%	103,695	4.55%	1,385.000
4A1	3.900	0.26%	5,207	0.23%	1,335.128
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>1,513.410</b>	<b>100.00%</b>	<b>2,277,526</b>	<b>100.00%</b>	<b>1,504.896</b>

**Dry:**

1D1	294.450	13.28%	499,682	16.10%	1,697.001
1D	0.000	0.00%	0	0.00%	0.000
2D1	136.360	6.15%	201,131	6.48%	1,475.000
2D	1,554.330	70.08%	2,118,559	68.27%	1,363.004
3D1	175.460	7.91%	219,676	7.08%	1,252.000
3D	45.650	2.06%	52,087	1.68%	1,141.007
4D1	11.500	0.52%	11,845	0.38%	1,030.000
4D	0.200	0.01%	184	0.01%	920.000
<b>Dry Total</b>	<b>2,217.950</b>	<b>100.00%</b>	<b>3,103,164</b>	<b>100.00%</b>	<b>1,399.113</b>

**Grass:**

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

<b>Irrigated Total</b>	<b>1,513.410</b>	<b>36.30%</b>	<b>2,277,526</b>	<b>40.72%</b>	<b>1,504.896</b>
<b>Dry Total</b>	<b>2,217.950</b>	<b>53.20%</b>	<b>3,103,164</b>	<b>55.48%</b>	<b>1,399.113</b>
<b>Grass Total</b>	<b>293.370</b>	<b>7.04%</b>	<b>186,020</b>	<b>3.33%</b>	<b>634.079</b>
Waste	89.540	2.15%	2,238	0.04%	24.994
Other	54.790	1.31%	24,601	0.44%	449.005
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,169.060</b>	<b>100.00%</b>	<b>5,593,549</b>	<b>100.00%</b>	<b>1,341.681</b>

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

<b>Irrigated Total</b>	<b>1,513.410</b>	<b>13.91%</b>	<b>2,277,526</b>	<b>14.04%</b>	
<b>Dry Total</b>	<b>2,217.950</b>	<b>4.32%</b>	<b>3,103,164</b>	<b>4.58%</b>	
<b>Grass Total</b>	<b>293.370</b>	<b>5.93%</b>	<b>186,020</b>	<b>6.14%</b>	
Waste	89.540	2.78%	2,238	2.59%	
Other	54.790	1.45%	24,601	1.30%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,169.060</b>	<b>5.62%</b>	<b>5,593,549</b>	<b>6.29%</b>	

## 2007 Agricultural Land Detail

### County 28 - Douglas

Market Area: 12

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

**Dry:**

1D1	50.630	7.51%	85,919	9.97%	1,696.997
1D	131.360	19.50%	208,337	24.18%	1,586.000
2D1	38.480	5.71%	56,758	6.59%	1,475.000
2D	89.620	13.30%	122,152	14.18%	1,362.999
3D1	32.400	4.81%	40,565	4.71%	1,252.006
3D	59.560	8.84%	67,958	7.89%	1,141.000
4D1	271.710	40.33%	279,861	32.48%	1,029.998
4D	0.000	0.00%	0	0.00%	0.000
<b>Dry Total</b>	<b>673.760</b>	<b>100.00%</b>	<b>861,550</b>	<b>100.00%</b>	<b>1,278.719</b>

**Grass:**

1G1	3.000	15.86%	2,517	16.29%	839.000
1G	7.000	37.00%	5,873	38.00%	839.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	5.790	30.60%	4,858	31.43%	839.032
3G1	3.130	16.54%	2,207	14.28%	705.111
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
<b>Grass Total</b>	<b>18.920</b>	<b>100.00%</b>	<b>15,455</b>	<b>100.00%</b>	<b>816.860</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>673.760</b>	<b>90.34%</b>	<b>861,550</b>	<b>97.82%</b>	<b>1,278.719</b>
<b>Grass Total</b>	<b>18.920</b>	<b>2.54%</b>	<b>15,455</b>	<b>1.75%</b>	<b>816.860</b>
Waste	44.360	5.95%	1,109	0.13%	25.000
Other	8.750	1.17%	2,680	0.30%	306.285
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>745.790</b>	<b>100.00%</b>	<b>880,794</b>	<b>100.00%</b>	<b>1,181.021</b>

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

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>673.760</b>	<b>1.31%</b>	<b>861,550</b>	<b>1.27%</b>	
<b>Grass Total</b>	<b>18.920</b>	<b>0.38%</b>	<b>15,455</b>	<b>0.51%</b>	
Waste	44.360	1.38%	1,109	1.28%	
Other	8.750	0.23%	2,680	0.14%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>745.790</b>	<b>1.01%</b>	<b>880,794</b>	<b>0.99%</b>	

## 2007 Agricultural Land Detail

### County 28 - Douglas

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	10,881.340	16,219,648
Dry	0.000	0	0.000	0	51,292.580	67,701,547
Grass	0.000	0	0.000	0	4,945.110	3,030,820
Waste	0.000	0	0.000	0	3,225.530	86,393
Other	0.000	0	0.000	0	3,773.650	1,892,943
Exempt	0.000	0	0.000	0	225.120	0
<b>Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>74,118.210</b>	<b>88,931,351</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,881.340	16,219,648	10,881.340	14.68%	16,219,648	18.24%	1,490.592
Dry	51,292.580	67,701,547	51,292.580	69.20%	67,701,547	76.13%	1,319.909
Grass	4,945.110	3,030,820	4,945.110	6.67%	3,030,820	3.41%	612.892
Waste	3,225.530	86,393	3,225.530	4.35%	86,393	0.10%	26.784
Other	3,773.650	1,892,943	3,773.650	5.09%	1,892,943	2.13%	501.621
Exempt	225.120	0	225.120	0.30%	0	0.00%	0.000
<b>Total</b>	<b>74,118.210</b>	<b>88,931,351</b>	<b>74,118.210</b>	<b>100.00%</b>	<b>88,931,351</b>	<b>100.00%</b>	<b>1,199.858</b>

\* Department of Property Assessment & Taxation Calculates

## Douglas County Assessor 2006 - Three Year Plan of Assessment

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

During the past assessment year, the Douglas County Assessor has listed, entered into CAMA and valued more than 30,000 residential properties, 5,000 commercial and industrial properties, and 1,700 agricultural properties. As noted in the 2003 Progress Report written by the Nebraska Department of Property Assessment and Taxation (DPAT), the Assessor has implemented an excellent education program for appraisal staff, but budget constraints keep the staff smaller on a per parcel basis than comparable offices. As the report noted, "Douglas County has a high parcel to appraiser ratio with between 15 to 16,000 parcels per appraiser. The appraisal staff looks to be spread pretty thin."

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

Eight years ago, no property photographs and only hand-drawn sketches existed for improved parcels. Using appraisal staff and college interns for the past six years, the Assessor now has more than 172,500 digital photos on record. In moving from pencil to digital sketches, where workforce trainees using the Apex sketch program contributed to a growing file of digital property sketches, which now number approximately 150,000 in Douglas County's system. The Assessor has acquired three hand held computers for the appraisal staff to take to the field. Ultimately all appraisal staff will be assigned the portable computers for field work. The handheld computers allow appraisal staff to take the computerized property record file to the field to collect and update data.

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



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

A statistical department has been created this year consisting of the Field Deputy, A residential technician, a commercial/agricultural technician, a computer expert, a lister and a data entry clerk. Their function has been to arrive at and apply mass values. This department has been extremely successful in automating Douglas County's Mass Appraisal system.

Residential Appraisal: There are 10 residential appraisers working in 10 defined geographic areas within the county. Douglas County maintains appraisal on new construction and pickup work, with more than 3,600 homes in the county last year alone. The working of new construction or building permits occupies five months of the appraisal staff activity each year. Some of the priorities for residential staff this year are older, established neighborhoods with low sales to assessment ratios, including north and south Omaha.

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

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

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

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

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

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

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

Agricultural: All agricultural properties were physically inspected this year and 12 market areas have been identified. The Recapture Values will be increased in several of these market areas, and Special Values have been reviewed for adjustment.

The Office Manager has been tasked with reviewing agricultural property and determining the classification of agricultural properties. The Assessor continues to review zoning impact on special valuation in light of state statute and interpretation by other counties.

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

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

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

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

## **2007 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Douglas County**

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

### **Agricultural Land**

Not Applicable

### **Special Valuation of Agricultural Land**

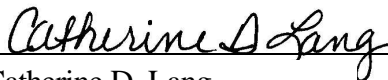
It is my opinion that the level of value of the special valuation of the class of agricultural land in Douglas County is 71% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Douglas County is in compliance with generally accepted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

### **Recapture Valuation of Agricultural Land**

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

Dated this 9th day of April, 2007.



  
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Catherine D. Lang  
Property Tax Administrator

**Section I: Agricultural Land Correlation:**

This correlation section does not apply to Douglas County as Douglas 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 Douglas County with the assessor. The county participated with recommendations and information to build 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.

Refer to the following statistical analysis:

**DOUGLAS**

MAJOR AGLAND USE	2006 ABSTRACT DATA		2007 ABSTRACT DATA		Rates Used
	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	13.11%	10,684	14.68%	10,881	<b>IRRIGATED RATE</b> <b>7.50%</b>
Dryland	68.03%	55,435	69.20%	51,293	<b>DRYLAND RATE</b> <b>5.40%</b>
Grassland	7.71%	6,282	6.67%	4,945	<b>GRASS RATE</b> <b>3.80%</b>
* Waste	4.51%	3,672	4.35%	3,226	
* Other	4.93%	4,020	5.09%	3,774	
All Agland	98.29%	80,094	100.00%	74,118	
Non-Agland	1.71%	1,396			

**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
1,716,385	15,891,722	IRRIGATED	22,885,127	160.65	69.44%
5,561,612	72,939,623	DRYLAND	102,992,810	100.33	70.82%
186,066	3,767,946	GRASSLAND	4,896,463	29.62	76.95%
7,464,062	92,599,291	All IRR-DRY-GRASS	130,774,400	103.09	70.81%

**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
1,748,133	16,219,648	IRRIGATED	23,308,440	160.65	69.59%
5,145,976	67,701,547	DRYLAND	95,295,860	100.33	71.04%
146,457	3,030,820	GRASSLAND	3,854,139	29.62	78.64%
7,040,567	86,952,015	All IRR-DRY-GRASS	122,458,438	103.09	71.01%

**CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE**

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation	
2006	@ \$ 1,487.47
2007	@ \$ 1,490.59
PERCENT CHANGE	= 0.21%

Average Value Per Acre of DRY Agricultural Land - Special Valuation	
2006	@ \$ 1,315.76
2007	@ \$ 1,319.91
PERCENT CHANGE	= 0.32%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation	
2006	@ \$ 599.75
2007	@ \$ 612.89
PERCENT CHANGE	= 2.19%

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

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	13.11%	10,684			IRRIGATED RATE
Dryland	68.03%	55,435			7.50%
Grassland	7.71%	6,282			DRYLAND RATE
* Waste	4.51%	3,672			5.40%
* Other	4.93%	4,020			GRASS RATE
All Agland	98.29%	80,094			3.80%
Non-Agland	1.71%	1,396			

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
1,716,385	15,891,722	IRRIGATED	22,885,127	160.65	69.44%
5,561,612	72,939,623	DRYLAND	102,992,810	100.33	70.82%
186,066	3,767,946	GRASSLAND	4,896,463	29.62	76.95%
7,464,062	92,599,291	All IRR-DRY-GRASS	130,774,400	103.09	70.81%

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			Average Value Per Acre of DRY Agricultural Land - Special Valuation			Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2006	@ \$	1,487.47	2006	@ \$	1,315.76	2006	@ \$	599.75
2007	@		2007	@		2007	@	
PERCENT CHANGE	=	0.00%	PERCENT CHANGE	=	0.00%	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. The qualified Agricultural Unimproved report containing 71 sales with a Median of 73 percent is within the acceptable range for the level of value. This is a realistic portrayal of how the recapture (market) values are keeping up with the market values for the class as a whole and represents the actions taken by the assessor towards better equalization and assessment uniformity. The coefficient of dispersion is within the target range, the price related deferential is slightly above the targeted level. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and this does not indicate unacceptable assessment practices.

Refer to the following statistical analysis:



**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 5800

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/12/2007

NUMBER of Sales:	71	<b>MEDIAN:</b>	<b>73</b>	COV:	28.44	95% Median C.I.:	70.07 to 75.54
(AgLand) TOTAL Sales Price:	57,202,496	WGT. MEAN:	73	STD:	21.66	95% Wgt. Mean C.I.:	68.47 to 78.48
(AgLand) TOTAL Adj.Sales Price:	57,202,496	MEAN:	76	AVG.ABS.DEV:	13.60	95% Mean C.I.:	71.14 to 81.21
(AgLand) TOTAL Assessed Value:	42,028,542						
AVG. Adj. Sales Price:	805,668	COD:	18.59	MAX Sales Ratio:	171.99		
AVG. Assessed Value:	591,951	PRD:	103.68	MIN Sales Ratio:	31.60		

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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	5	79.34	70.15	73.79	15.57	95.07	41.50	83.86	N/A	138,300	102,049
10/01/03 TO 12/31/03	4	84.51	84.14	85.23	9.10	98.72	71.39	96.15	N/A	327,736	279,327
01/01/04 TO 03/31/04	3	73.02	75.62	80.98	5.40	93.38	71.01	82.84	N/A	443,166	358,890
04/01/04 TO 06/30/04	7	100.66	100.75	94.01	18.40	107.17	73.67	148.65	73.67 to 148.65	669,212	629,095
07/01/04 TO 09/30/04	7	77.58	88.21	80.20	26.58	109.99	61.26	171.99	61.26 to 171.99	793,042	636,030
10/01/04 TO 12/31/04	6	70.94	69.47	70.76	5.97	98.17	60.96	74.96	60.96 to 74.96	411,150	290,937
01/01/05 TO 03/31/05	6	79.65	79.23	79.69	15.09	99.42	61.58	97.83	61.58 to 97.83	1,817,524	1,448,426
04/01/05 TO 06/30/05	14	69.00	75.97	69.95	17.46	108.61	55.96	135.23	65.25 to 87.50	693,650	485,212
07/01/05 TO 09/30/05	4	58.50	58.97	62.40	4.14	94.51	56.10	62.80	N/A	1,414,683	882,757
10/01/05 TO 12/31/05	3	70.00	66.86	61.88	7.47	108.04	57.45	73.13	N/A	613,087	379,405
01/01/06 TO 03/31/06	7	72.50	65.87	64.70	10.79	101.81	42.66	75.08	42.66 to 75.08	1,527,806	988,541
04/01/06 TO 06/30/06	5	75.00	63.63	69.96	23.93	90.96	31.60	87.50	N/A	471,793	330,049
<u>Study Years</u>											
07/01/03 TO 06/30/04	19	82.72	85.23	88.67	16.86	96.13	41.50	148.65	73.02 to 96.15	421,917	374,099
07/01/04 TO 06/30/05	33	72.61	77.98	75.72	17.59	102.98	55.96	171.99	65.90 to 77.58	867,710	657,011
07/01/05 TO 06/30/06	19	70.00	63.99	64.42	15.93	99.33	31.60	87.50	56.10 to 73.53	1,081,663	696,804
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	23	74.96	85.50	83.22	21.85	102.73	60.96	171.99	71.12 to 83.57	610,095	507,746
01/01/05 TO 12/31/05	27	66.24	73.16	71.68	17.13	102.07	55.96	135.23	62.80 to 75.54	1,041,268	746,399
<u>ALL</u>											
	71	73.13	76.17	73.47	18.59	103.68	31.60	171.99	70.07 to 75.54	805,668	591,951

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	71	73.13	76.17	73.47	18.59	103.68	31.60	171.99	70.07 to 75.54	805,668	591,951
<u>ALL</u>											
	71	73.13	76.17	73.47	18.59	103.68	31.60	171.99	70.07 to 75.54	805,668	591,951

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 5800

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/12/2007

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(AgLand) TOTAL Assessed Value:	42,028,542						
AVG. Adj. Sales Price:	805,668	COD:	18.59	MAX Sales Ratio:	171.99		
AVG. Assessed Value:	591,951	PRD:	103.68	MIN Sales Ratio:	31.60		

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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
Ag_01	3	71.12	67.91	80.34	19.86	84.54	45.12	87.50	N/A	347,071	278,821
Ag_02	3	71.01	67.70	61.31	8.49	110.42	57.00	75.08	N/A	130,166	79,800
Ag_03	6	74.54	91.10	89.43	29.36	101.86	60.96	171.99	60.96 to 171.99	306,373	273,994
Ag_04	27	73.67	78.49	76.01	16.35	103.26	54.20	135.23	69.26 to 82.74	607,020	461,370
Ag_05	5	74.61	65.86	63.25	12.01	104.14	42.66	74.96	N/A	2,017,645	1,276,101
Ag_06	7	71.39	74.34	73.90	12.15	100.59	61.26	97.83	61.26 to 97.83	2,415,837	1,785,321
Ag_07	2	80.33	80.33	91.24	25.32	88.03	59.99	100.66	N/A	351,307	320,550
Ag_08	2	66.84	66.84	77.37	16.07	86.39	56.10	77.58	N/A	1,041,250	805,609
Ag_09	8	65.72	64.35	61.37	20.40	104.86	31.60	87.50	31.60 to 87.50	235,201	144,345
Ag_10	3	79.34	97.11	92.43	35.85	105.06	63.33	148.65	N/A	199,792	184,670
Ag_11	2	85.58	85.58	93.21	12.36	91.81	75.00	96.15	N/A	359,445	335,044
Ag_12	3	65.79	71.54	73.32	9.28	97.56	65.25	83.57	N/A	1,519,640	1,114,260
ALL	71	73.13	76.17	73.47	18.59	103.68	31.60	171.99	70.07 to 75.54	805,668	591,951

**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	71	73.13	76.17	73.47	18.59	103.68	31.60	171.99	70.07 to 75.54	805,668	591,951
ALL	71	73.13	76.17	73.47	18.59	103.68	31.60	171.99	70.07 to 75.54	805,668	591,951

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001	2	71.34	71.34	74.59	11.22	95.63	63.33	79.34	N/A	227,500	169,695
28-0001	16	73.34	79.64	78.99	16.77	100.83	57.00	171.99	66.24 to 82.72	259,330	204,844
28-0010	12	72.13	73.21	74.47	18.90	98.31	31.60	100.66	61.26 to 84.51	1,677,734	1,249,472
28-0015	9	75.00	81.96	84.46	26.22	97.03	41.50	148.65	65.27 to 96.15	237,942	200,973
28-0017	1	83.57	83.57	83.57			83.57	83.57	N/A	1,989,700	1,662,780
28-0054											
28-0059	22	73.30	76.13	69.54	18.84	109.48	42.66	135.23	62.30 to 82.08	988,187	687,194
28-0066											
77-0037	4	65.52	66.18	70.75	8.40	93.54	56.10	77.58	N/A	1,162,930	822,804
89-0003	3	75.08	69.23	80.90	18.82	85.58	45.12	87.50	N/A	333,738	269,999
89-0024	2	72.17	72.17	77.24	9.38	93.43	65.40	78.94	N/A	470,575	363,476
NonValid School											
ALL	71	73.13	76.17	73.47	18.59	103.68	31.60	171.99	70.07 to 75.54	805,668	591,951

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 5800

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/12/2007

NUMBER of Sales:	71	<b>MEDIAN:</b>	<b>73</b>	COV:	28.44	95% Median C.I.:	70.07 to 75.54
(AgLand) TOTAL Sales Price:	57,202,496	WGT. MEAN:	73	STD:	21.66	95% Wgt. Mean C.I.:	68.47 to 78.48
(AgLand) TOTAL Adj.Sales Price:	57,202,496	MEAN:	76	AVG.ABS.DEV:	13.60	95% Mean C.I.:	71.14 to 81.21
(AgLand) TOTAL Assessed Value:	42,028,542						
AVG. Adj. Sales Price:	805,668	COD:	18.59	MAX Sales Ratio:	171.99		
AVG. Assessed Value:	591,951	PRD:	103.68	MIN Sales Ratio:	31.60		

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	9	65.90	75.29	81.48	34.46	92.41	41.50	171.99	45.12 to 89.39	152,470	124,229
10.01 TO 30.00	23	71.39	71.26	68.64	9.76	103.80	54.20	86.56	65.49 to 75.08	319,757	219,492
30.01 TO 50.00	7	71.75	79.37	80.04	19.39	99.17	57.00	111.71	57.00 to 111.71	308,959	247,291
50.01 TO 100.00	21	73.67	79.01	73.00	22.19	108.23	31.60	148.65	66.04 to 83.57	1,414,027	1,032,196
100.01 TO 180.00	9	82.74	78.76	74.07	10.99	106.34	57.45	96.15	62.30 to 87.50	1,410,554	1,044,753
180.01 TO 330.00	2	84.16	84.16	77.79	26.83	108.19	61.58	106.75	N/A	1,961,777	1,526,104
ALL	71	73.13	76.17	73.47	18.59	103.68	31.60	171.99	70.07 to 75.54	805,668	591,951

**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!	8	69.43	73.07	72.69	13.38	100.51	61.26	97.83	61.26 to 97.83	1,990,967	1,447,329
DRY	23	73.02	78.64	75.73	17.74	103.84	56.10	171.99	66.24 to 82.72	499,023	377,918
DRY-N/A	32	74.23	74.87	74.25	16.52	100.83	41.50	135.23	66.04 to 81.04	725,138	538,447
GRASS	4	73.00	74.42	67.28	10.38	110.62	62.30	89.39	N/A	1,300,808	875,183
GRASS-N/A	2	38.36	38.36	34.65	17.62	110.70	31.60	45.12	N/A	313,150	108,512
IRRGTD	1	96.15	96.15	96.15			96.15	96.15	N/A	618,891	595,088
IRRGTD-N/A	1	148.65	148.65	148.65			148.65	148.65	N/A	144,378	214,620
ALL	71	73.13	76.17	73.47	18.59	103.68	31.60	171.99	70.07 to 75.54	805,668	591,951

**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!	8	69.43	73.07	72.69	13.38	100.51	61.26	97.83	61.26 to 97.83	1,990,967	1,447,329
DRY	43	73.53	77.64	74.25	18.08	104.57	42.66	171.99	70.07 to 81.04	647,139	480,474
DRY-N/A	12	72.96	72.18	76.76	13.75	94.03	41.50	87.50	65.40 to 86.56	571,247	438,503
GRASS	5	71.39	68.56	66.69	15.85	102.80	45.12	89.39	N/A	1,068,906	712,896
GRASS-N/A	1	31.60	31.60	31.60			31.60	31.60	N/A	485,000	153,274
IRRGTD	2	122.40	122.40	106.08	21.45	115.38	96.15	148.65	N/A	381,634	404,854
ALL	71	73.13	76.17	73.47	18.59	103.68	31.60	171.99	70.07 to 75.54	805,668	591,951

**PA&T 2007 Recapture Value Statistics**

Base Stat

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**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!	8	69.43	73.07	72.69	13.38	100.51	61.26	97.83	61.26 to 97.83	1,990,967	1,447,329
DRY	52	73.54	76.86	74.78	17.47	102.78	41.50	171.99	71.01 to 78.94	655,933	490,492
DRY-N/A	3	65.40	69.36	72.69	8.16	95.41	63.33	79.34	N/A	191,133	138,942
GRASS	6	66.85	62.40	63.77	24.03	97.85	31.60	89.39	31.60 to 89.39	971,589	619,626
IRRGTD	2	122.40	122.40	106.08	21.45	115.38	96.15	148.65	N/A	381,634	404,854
ALL	71	73.13	76.17	73.47	18.59	103.68	31.60	171.99	70.07 to 75.54	805,668	591,951

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	2	72.75	72.75	73.51	22.88	98.96	56.10	89.39	N/A	20,960	15,407
30000 TO 59999	2	73.05	73.05	72.94	2.79	100.14	71.01	75.08	N/A	52,750	38,475
60000 TO 99999	6	82.12	74.55	76.15	11.98	97.90	41.50	86.56	41.50 to 86.56	83,500	63,582
100000 TO 149999	8	65.69	77.05	78.18	26.20	98.55	45.12	148.65	45.12 to 148.65	122,774	95,983
150000 TO 249999	10	73.28	79.66	80.42	21.39	99.06	55.96	171.99	59.99 to 82.08	195,401	157,134
250000 TO 499999	14	71.57	75.10	73.42	22.75	102.29	31.60	135.23	57.00 to 87.50	363,722	267,039
500000 +	29	74.61	76.04	73.08	14.33	104.05	42.66	106.75	69.26 to 82.84	1,673,301	1,222,810
ALL	71	73.13	76.17	73.47	18.59	103.68	31.60	171.99	70.07 to 75.54	805,668	591,951

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	3	56.10	62.33	54.35	28.46	114.69	41.50	89.39	N/A	34,806	18,916
30000 TO 59999	2	73.05	73.05	72.94	2.79	100.14	71.01	75.08	N/A	52,750	38,475
60000 TO 99999	12	68.51	70.50	68.34	14.05	103.16	45.12	86.56	63.33 to 82.72	109,910	75,114
100000 TO 149999	6	71.51	70.16	68.22	10.99	102.85	55.96	87.50	55.96 to 87.50	178,983	122,103
150000 TO 249999	10	68.90	72.57	64.92	25.76	111.77	31.60	148.65	54.20 to 82.08	288,487	187,297
250000 TO 499999	12	77.15	90.63	83.57	26.58	108.45	65.79	171.99	69.26 to 111.71	421,288	352,065
500000 +	26	74.70	76.73	73.22	15.21	104.80	42.66	106.75	70.07 to 83.57	1,794,592	1,313,965
ALL	71	73.13	76.17	73.47	18.59	103.68	31.60	171.99	70.07 to 75.54	805,668	591,951

## **SPECIAL VALUATION METHODOLOGY**

### **Douglas County**

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

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

Models were developed using appropriate techniques; i.e. regression analysis, and these models were tested on the sales from these outside counties to develop values per acre of each LCG. The separate counties measured were tested using random sampling and the results were varied but acceptable. These tests measured at 70 to 74 per cent.

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

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

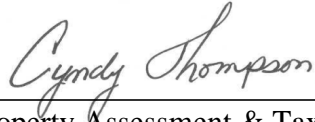
In reconciling these comparisons our final conclusion was to give more weight to the Income Approach due to the information being deemed more reliable. Although the sales were valid in these surrounding counties differences in the terrain and agricultural production, from Douglas County, are difficult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

## 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 Douglas County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8266.

Dated this 9th day of April, 2007.

  
\_\_\_\_\_  
Property Assessment & Taxation