

## 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.

# Table of Contents

## Commission Summary

## Property Tax Administrator's Opinions and Recommendations

## Correlation Section

### Residential Real Property

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

### Commercial Real Property

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

### Agricultural Land

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

2007 County Abstract of Assessment for Real Property Compared with the 2006 Certificate of Taxes Levied (CTL) Report

## **Statistical Reports Section**

### R&O Statistical Reports

Residential Real Property, Qualified  
Commercial Real Property, Qualified  
Agricultural Unimproved, Qualified

### Preliminary Statistical Reports

Residential Real Property, Qualified  
Commercial Real Property, Qualified  
Agricultural Unimproved, Qualified

## **Assessment Survey Section**

## **County Reports Section**

2007 County Abstract of Assessment for Real Property, Form 45  
2007 County Agricultural Land Detail  
County Assessor's Three Year Plan of Assessment

## **Special Valuation Section**

## **Certification**

## **Map Section**

## **Valuation History Chart Section**

## 2007 Commission Summary

78 Saunders

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### Residential Real Property - Current

<b>Number of Sales</b>	<b>811</b>	<b>COD</b>	<b>15.19</b>
Total Sales Price	\$ 95423372	<b>PRD</b>	<b>105.35</b>
Total Adj. Sales Price	\$ 95464247	COV	34.67
Total Assessed Value	\$ 88034290	STD	33.68
Avg. Adj. Sales Price	\$ 117711.77	Avg. Abs. Dev.	14.45
Avg. Assessed Value	\$ 108550.30	Min	18.00
<b>Median</b>	<b>95.15</b>	Max	537.95
Wgt. Mean	92.22	95% Median C.I.	94.36 to 96.01
Mean	97.15	95% Wgt. Mean C.I.	91.04 to 93.39
		95% Mean C.I.	94.83 to 99.47
% of Value of the Class of all Real Property Value in the County			53.87
% of Records Sold in the Study Period			9.85
% of Value Sold in the Study Period			10.31
Average Assessed Value of the Base			103,684

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>811</b>	<b>95.15</b>	<b>15.19</b>	<b>105.35</b>
<b>2006</b>	744	97.25	14.02	105.76
<b>2005</b>	792	95.90	17.32	106.51
<b>2004</b>	709	94.92	15.39	103.18
<b>2003</b>	716	96	16.50	103.29
<b>2002</b>	801	97	22.51	105.61
<b>2001</b>	931	94	30.44	82.75

## 2007 Commission Summary

78 Saunders

### Commercial Real Property - Current

<b>Number of Sales</b>	<b>74</b>	<b>COD</b>	<b>32.13</b>
Total Sales Price	\$ 6313567	<b>PRD</b>	<b>109.00</b>
Total Adj. Sales Price	\$ 6313567	COV	67.90
Total Assessed Value	\$ 5626530	STD	65.95
Avg. Adj. Sales Price	\$ 85318.47	Avg. Abs. Dev.	30.12
Avg. Assessed Value	\$ 76034.19	Min	3.05
<b>Median</b>	<b>93.76</b>	Max	561.33
Wgt. Mean	89.12	95% Median C.I.	86.57 to 98.03
Mean	97.14	95% Wgt. Mean C.I.	80.94 to 97.30
		95% Mean C.I.	82.11 to 112.16
% of Value of the Class of all Real Property Value in the County			6.48
% of Records Sold in the Study Period			8.59
% of Value Sold in the Study Period			5.48
Average Assessed Value of the Base			119,246

### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>74</b>	<b>93.76</b>	<b>32.13</b>	<b>109.00</b>
<b>2006</b>	71	96.39	48.09	118.01
<b>2005</b>	85	94.94	25.78	104.58
<b>2004</b>	99	96.55	22.60	101.25
<b>2003</b>	104	92	24.46	99.09
<b>2002</b>	111	96	34.84	108.2
<b>2001</b>	109	97	29.37	98.74

## 2007 Opinions of the Property Tax Administrator for Saunders 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

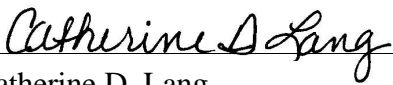
It is my opinion that the level of value of the class of residential real property in Saunders County is 95% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Saunders County is in compliance with generally accepted mass appraisal practices.

### Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Saunders County is 94% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Saunders 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 Saunders County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The six tables demonstrate that the statistics along with the assessment practices support a level of value within the acceptable range. The sales utilization grid indicates that the county has utilized a high proportion of the total sales. The trended preliminary ratio also supports the median as indicating the level of value within the acceptable range. All three measures of central tendency are within the acceptable range and support the level of value. The coefficient of dispersion is just outside the acceptable range, but rounds down to be within. The price related differential is outside the acceptable range. The assessment practices for the residential class of property in Saunders County would support the quality of assessment to be in compliance. The statistics represented in each table demonstrate that the county has sustained an acceptable level of value, and it is best represented by the median measure of central tendency. I do not find that any adjustments should be made to the residential class of property in Saunders County.

**2007 Correlation Section  
for Saunders 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>1202</b>	<b>811</b>	<b>67.47</b>
<b>2006</b>	<b>1136</b>	<b>744</b>	<b>65.49</b>
<b>2005</b>	<b>982</b>	<b>792</b>	<b>80.65</b>
<b>2004</b>	<b>882</b>	<b>709</b>	<b>80.39</b>
<b>2003</b>	<b>880</b>	<b>716</b>	<b>81.36</b>
<b>2002</b>	<b>966</b>	<b>801</b>	<b>82.92</b>
<b>2001</b>	<b>1065</b>	<b>931</b>	<b>87.42</b>

RESIDENTIAL: A review of the utilization grid prepared indicates that the county has utilized a high proportion of the available residential sales for the development of the qualified statistics. This indicates that the measurements of the residential properties were done as fairly as possible, using all available sales. The county has been affected by the substantially changed directive implemented by the department in 2006, which has reduced the number of qualified sales in Saunders county. This directive is what also affected last year's percentage of sales used.

## 2007 Correlation Section for Saunders 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 Saunders 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>93.48</b>	<b>5.95</b>	<b>99.04</b>	<b>95.15</b>
<b>2006</b>	<b>90.59</b>	<b>5.81</b>	<b>95.86</b>	<b>97.25</b>
<b>2005</b>	<b>92.17</b>	<b>2.74</b>	<b>94.7</b>	<b>95.90</b>
<b>2004</b>	<b>91.37</b>	<b>4.37</b>	<b>95.36</b>	<b>94.92</b>
<b>2003</b>	<b>89</b>	<b>6.64</b>	<b>94.91</b>	<b>96</b>
<b>2002</b>	<b>88</b>	<b>7.71</b>	<b>94.78</b>	<b>97</b>
<b>2001</b>	<b>83</b>	<b>17.71</b>	<b>97.7</b>	<b>96</b>

RESIDENTIAL: After review of the trended preliminary ratio and the R&O median, it is apparent that the two statistics are similar and support a level of value with the acceptable range. This has been the historical pattern for Saunders County.

## 2007 Correlation Section for Saunders 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 Saunders 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>5.53</b>	<b>2007</b>	<b>5.95</b>
<b>17.83</b>	<b>2006</b>	<b>5.81</b>
<b>5.47</b>	<b>2005</b>	<b>2.74</b>
<b>7.06</b>	<b>2004</b>	<b>4.37</b>
<b>11</b>	<b>2003</b>	<b>7</b>
<b>18.38</b>	<b>2002</b>	<b>7.71</b>
<b>16.19</b>	<b>2001</b>	<b>17.7</b>

RESIDENTIAL: After review of the percent change report, it appears that Saunders County has appraised sold parcels similarly to unsold parcels. The percent change in sales base value and the percent change in assessed base value is consistent with the reported assessment actions. The County reports reviewing rural residential land use, and revalued the land and improvements. Knowledge of the county's assessment practices also support consistent treatment of the sold and unsold parcels. Appraisal uniformity has been attained for residential real property in Saunders County.

## 2007 Correlation Section for Saunders 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 Saunders 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>95.15</b>	<b>92.22</b>	<b>97.15</b>

RESIDENTIAL: The measures of central tendency are similar and within the acceptable range for the level of value. The similarity between the measures of central tendency would indicate that the level of value has been attained through efficient and consistent market analysis and that updating of values within the residential class has kept up with the market.



**2007 Correlation Section  
for Saunders 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>15.19</b>	<b>105.35</b>
<b>Difference</b>	<b>0.19</b>	<b>2.35</b>

**RESIDENTIAL:** The coefficient of dispersion is just outside the acceptable range, but rounds down to be within. The price related differential is outside the acceptable range. No specific sale or sales were found to be forcing the PRD outside of the range. The PRD could suggest that the County may be under valuing the high dollar properties compared to the low dollar properties. Further review may be necessary in order to bring this statistics within range. The assessment practices for the residential class of property in Saunders County would support the quality of assessment to be in compliance.

**2007 Correlation Section  
for Saunders 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>821</b>	<b>811</b>	<b>-10</b>
<b>Median</b>	<b>93.48</b>	<b>95.15</b>	<b>1.67</b>
<b>Wgt. Mean</b>	<b>89.14</b>	<b>92.22</b>	<b>3.08</b>
<b>Mean</b>	<b>93.02</b>	<b>97.15</b>	<b>4.13</b>
<b>COD</b>	<b>17.32</b>	<b>15.19</b>	<b>-2.13</b>
<b>PRD</b>	<b>104.35</b>	<b>105.35</b>	<b>1</b>
<b>Min Sales Ratio</b>	<b>0.86</b>	<b>18.00</b>	<b>17.14</b>
<b>Max Sales Ratio</b>	<b>518.20</b>	<b>537.95</b>	<b>19.75</b>

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for the 2007 residential class of property. The County reports reviewing rural residential land use, and revalued the land and improvements. These assessment actions improved the county's COD statistic. The number of sales was reduced due to properties being substantially changed and being removed from the measurement process.

**2007 Correlation Section  
for Saunders County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: The six tables demonstrate that the statistics along with the assessment practices support a level of value within the acceptable range. The sales utilization grid indicates that the county has utilized a high proportion of the total sales. The trended preliminary ratio also supports the median as indicating the level of value within the acceptable range. The median and mean measures of central tendency are within the acceptable range. The weighted mean falls below acceptable guidelines. The coefficient of dispersion and price related differential are both outside the acceptable range. Further review of the sold parcels reveals that one low dollar outlier sale with a sales price of \$1500 and a ratio of 467.58% is influencing the file enough to push the PRD outside of the acceptable range. The assessment practices for the commercial class of property in Saunders County would support the quality of assessment to be in compliance. The statistics represented in each table demonstrate that the county has sustained an acceptable level of value, and it is best represented by the median measure of central tendency. I do not find that any adjustments should be made to the commercial class of property in Saunders County.

**2007 Correlation Section  
for Saunders 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>128</b>	<b>74</b>	<b>57.81</b>
<b>2006</b>	<b>131</b>	<b>71</b>	<b>54.2</b>
<b>2005</b>	<b>142</b>	<b>85</b>	<b>59.86</b>
<b>2004</b>	<b>146</b>	<b>99</b>	<b>67.81</b>
<b>2003</b>	<b>150</b>	<b>104</b>	<b>69.33</b>
<b>2002</b>	<b>155</b>	<b>111</b>	<b>71.61</b>
<b>2001</b>	<b>163</b>	<b>109</b>	<b>66.87</b>

COMMERCIAL: A review of the utilization grid prepared indicates that the county has utilized a high proportion of the available commercial sales for the development of the qualified statistics. This indicates that the measurements of the commercial properties were done as fairly as possible, using all available sales. The county has used a similar percentage of sales over the past three years.

## 2007 Correlation Section for Saunders 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 Saunders 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>93.76</b>	<b>3.29</b>	<b>96.85</b>	<b>93.76</b>
<b>2006</b>	<b>91.98</b>	<b>3.83</b>	<b>95.5</b>	<b>96.39</b>
<b>2005</b>	<b>93.60</b>	<b>-0.12</b>	<b>93.49</b>	<b>94.94</b>
<b>2004</b>	<b>95.78</b>	<b>1.3</b>	<b>97.02</b>	<b>96.55</b>
<b>2003</b>	<b>90</b>	<b>2.69</b>	<b>92.42</b>	<b>92</b>
<b>2002</b>	<b>81</b>	<b>19.89</b>	<b>97.11</b>	<b>96</b>
<b>2001</b>	<b>87</b>	<b>8.93</b>	<b>94.77</b>	<b>97</b>

COMMERCIAL: After review of the trended preliminary ratio and the R&O median, it is apparent that the two statistics are similar and support a level of value with the acceptable range. This has been the historical pattern for Saunders County.

## 2007 Correlation Section for Saunders 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 Saunders 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>4.48</b>	<b>2007</b>	<b>3.29</b>
<b>14.76</b>	<b>2006</b>	<b>3.83</b>
<b>4.59</b>	<b>2005</b>	<b>-0.12</b>
<b>0.72</b>	<b>2004</b>	<b>1.3</b>
<b>4</b>	<b>2003</b>	<b>3</b>
<b>38.2</b>	<b>2002</b>	<b>9.94</b>
<b>9.91</b>	<b>2001</b>	<b>8.93</b>

COMMERCIAL: After review of the percent change report, it appears that Saunders County has appraised sold parcels similarly to unsold parcels. The percent change in sales base value and the percent change in assessed base value is consistent with the reported assessment actions. The County reports completing only pick up work for this class of property. Knowledge of the county's assessment practices also support consistent treatment of the sold and unsold parcels. Appraisal uniformity has been attained for commercial real property in Saunders County.



## 2007 Correlation Section for Saunders 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 Saunders 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>93.76</b>	<b>89.12</b>	<b>97.14</b>

COMMERCIAL: The median and mean measures of central tendency are within the acceptable range. The weighted mean falls below acceptable guidelines. There was no specific outlier or set of outliers that could explain the low weighted mean. The substantial difference between the mean and weighted mean could suggest a problem with the quality of assessment actions. However, the diversity of the commercial class makes this difficult to say with certainty.

**2007 Correlation Section  
for Saunders 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>32.13</b>	<b>109.00</b>
<b>Difference</b>	<b>12.13</b>	<b>6</b>

**COMMERCIAL:** The coefficient of dispersion and price related differential are both outside the acceptable range. Further review of the sold parcels reveals that one low dollar outlier sale with a sales price of \$1500 and a ratio of 467.58% is influencing the file enough to push the PRD outside of the acceptable range. This sale is also negatively influencing the COD. However, I was unable to identify the specific causes for the COD being outside of acceptable guidelines. The assessment practices for the commercial class of property in Saunders County would support the quality of assessment to be in compliance.

**2007 Correlation Section  
for Saunders 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>76</b>	<b>74</b>	<b>-2</b>
<b>Median</b>	<b>93.76</b>	<b>93.76</b>	<b>0</b>
<b>Wgt. Mean</b>	<b>85.89</b>	<b>89.12</b>	<b>3.23</b>
<b>Mean</b>	<b>96.44</b>	<b>97.14</b>	<b>0.7</b>
<b>COD</b>	<b>31.31</b>	<b>32.13</b>	<b>0.82</b>
<b>PRD</b>	<b>112.29</b>	<b>109.00</b>	<b>-3.29</b>
<b>Min Sales Ratio</b>	<b>10.93</b>	<b>3.05</b>	<b>-7.88</b>
<b>Max Sales Ratio</b>	<b>561.33</b>	<b>561.33</b>	<b>0</b>

COMMERCIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for the 2007 commercial class of property. The County reports only completing pick up work for this class of property. These assessment actions improved the county's PRD quality statistic. The number of sales was reduced due to properties being substantially changed and being removed from the measurement process.

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

78 Saunders

	<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	782,978,660	850,962,862	67,984,202	8.68	24,182,412	5.59
2. Recreational	292,530	3,080,200	2,787,670	952.95	0	952.95
3. Ag-Homesite Land, Ag-Res Dwellings	153,379,050	140,265,600	-13,113,450	-8.55	*-----	-8.55
<b>4. Total Residential (sum lines 1-3)</b>	<b>936,650,240</b>	<b>994,308,662</b>	<b>57,658,422</b>	<b>6.16</b>	<b>24,182,412</b>	<b>3.57</b>
5. Commercial	96,744,710	102,670,970	5,926,260	6.13	2,741,530	3.29
6. Industrial	0	0	0		0	
7. Ag-Farmsite Land, Outbuildings	43,342,350	41,796,460	-1,545,890	-3.57	3,108,650	-10.74
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>140,087,060</b>	<b>144,467,430</b>	<b>4,380,370</b>	<b>3.13</b>	<b>2,741,530</b>	<b>1.17</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,076,737,300</b>	<b>1,138,776,092</b>	<b>62,038,792</b>	<b>5.76</b>	<b>30,032,592</b>	<b>2.97</b>
11. Irrigated	148,984,270	150,815,850	1,831,580	1.23		
12. Dryland	325,184,720	333,493,430	8,308,710	2.56		
13. Grassland	29,749,610	28,147,080	-1,602,530	-5.39		
14. Wasteland	121,1390	1,193,260	-18,130	-1.5		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>505,129,990</b>	<b>513,649,620</b>	<b>8,519,630</b>	<b>1.69</b>		
<b>17. Total Value of All Real Property</b> (Locally Assessed)	<b>1,581,867,290</b>	<b>1,652,425,712</b>	<b>70,558,422</b>	<b>4.46</b>	<b>30,032,592</b>	<b>2.56</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**

Type: Qualified

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

NUMBER of Sales:	811	<b>MEDIAN:</b>	<b>95</b>	COV:	34.67	95% Median C.I.:	94.36 to 96.01
TOTAL Sales Price:	95,423,372	WGT. MEAN:	92	STD:	33.68	95% Wgt. Mean C.I.:	91.04 to 93.39
TOTAL Adj.Sales Price:	95,464,247	MEAN:	97	AVG.ABS.DEV:	14.45	95% Mean C.I.:	94.83 to 99.47
TOTAL Assessed Value:	88,034,290						
AVG. Adj. Sales Price:	117,711	COD:	15.19	MAX Sales Ratio:	537.95		
AVG. Assessed Value:	108,550	PRD:	105.35	MIN Sales Ratio:	18.00		

(!: AVTot=0)

(!: Derived)

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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	101	96.96	101.86	96.59	12.29	105.46	59.20	400.60	95.92 to 98.02	116,574	112,595
10/01/04 TO 12/31/04	82	97.38	96.42	95.21	8.92	101.27	60.38	202.20	94.96 to 99.00	121,769	115,939
01/01/05 TO 03/31/05	73	95.31	99.23	94.01	14.50	105.56	31.28	250.00	93.67 to 98.62	116,957	109,945
04/01/05 TO 06/30/05	121	95.15	96.43	93.80	11.97	102.80	30.17	295.16	93.68 to 98.59	115,276	108,130
07/01/05 TO 09/30/05	119	94.82	94.61	91.60	12.41	103.28	52.04	152.19	92.30 to 96.85	124,135	113,706
10/01/05 TO 12/31/05	93	92.27	98.53	89.36	20.83	110.26	35.33	537.95	89.84 to 97.47	127,632	114,057
01/01/06 TO 03/31/06	86	92.94	91.92	90.01	17.37	102.12	18.00	173.90	88.24 to 96.03	108,640	97,792
04/01/06 TO 06/30/06	136	93.06	98.21	88.60	21.61	110.85	33.40	494.00	87.32 to 95.67	112,012	99,240
<u>Study Years</u>											
07/01/04 TO 06/30/05	377	96.53	98.43	94.90	11.88	103.72	30.17	400.60	95.34 to 97.80	117,361	111,376
07/01/05 TO 06/30/06	434	93.47	96.05	89.90	18.06	106.84	18.00	537.95	91.90 to 94.88	118,015	106,095
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	406	94.86	96.88	92.10	14.52	105.19	30.17	537.95	93.76 to 95.77	121,005	111,448
<u>ALL</u>											
	811	95.15	97.15	92.22	15.19	105.35	18.00	537.95	94.36 to 96.01	117,711	108,550

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

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	811	<b>MEDIAN:</b>	<b>95</b>	COV:	34.67	95% Median C.I.:	94.36 to 96.01
TOTAL Sales Price:	95,423,372	WGT. MEAN:	92	STD:	33.68	95% Wgt. Mean C.I.:	91.04 to 93.39
TOTAL Adj.Sales Price:	95,464,247	MEAN:	97	AVG.ABS.DEV:	14.45	95% Mean C.I.:	94.83 to 99.47
TOTAL Assessed Value:	88,034,290						
AVG. Adj. Sales Price:	117,711	COD:	15.19	MAX Sales Ratio:	537.95		
AVG. Assessed Value:	108,550	PRD:	105.35	MIN Sales Ratio:	18.00		

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**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ASHLAND CITY	135	95.99	96.32	94.56	7.67	101.86	50.21	250.00	95.08 to 97.64	111,315	105,263
ASHLAND RURAL SUBS	81	100.00	91.14	87.80	12.15	103.80	33.33	207.03	87.50 to 100.00	122,574	107,624
CEDAR BLUFFS CITY	24	96.80	119.23	102.93	39.25	115.84	60.80	365.26	85.43 to 122.05	59,526	61,268
CEDAR BLUFFS RUR SUB	1	39.85	39.85	39.85			39.85	39.85	N/A	65,000	25,900
CERESCO CITY	41	96.91	97.48	95.61	11.63	101.96	58.11	164.90	90.21 to 99.56	111,949	107,032
CERESCO RURAL SUB	1	94.33	94.33	94.33			94.33	94.33	N/A	300,000	283,000
COLON CITY	4	87.27	82.88	86.46	9.67	95.85	65.34	91.64	N/A	69,375	59,985
FREMONT RURAL SUBS	22	94.22	92.97	92.60	6.88	100.40	66.54	104.24	90.40 to 100.00	148,274	137,300
ITHACA CITY	8	74.99	77.64	71.47	21.48	108.63	52.04	123.80	52.04 to 123.80	59,562	42,571
LESHARA	6	95.86	102.77	102.14	20.06	100.62	80.45	145.64	80.45 to 145.64	89,833	91,755
LESHARA RURAL SUBS	1	31.28	31.28	31.28			31.28	31.28	N/A	71,300	22,300
MALMO CITY	3	105.78	107.12	102.29	7.70	104.72	95.57	120.00	N/A	41,166	42,110
MEAD CITY	20	99.97	104.31	96.43	15.64	108.17	65.49	202.20	93.45 to 106.63	92,895	89,582
MEAD RURAL SUBS	2	91.10	91.10	91.69	8.52	99.35	83.33	98.86	N/A	32,500	29,800
MEMPHIS CITY	5	60.27	136.94	57.06	163.74	239.98	30.17	494.00	N/A	38,500	21,970
MORSE BLUFF	3	95.34	76.10	85.76	23.13	88.74	33.40	99.56	N/A	26,916	23,083
MORSE BLUFF RURAL SU	10	99.24	102.97	99.08	9.45	103.93	86.72	128.60	93.68 to 116.36	65,420	64,818
NORTHEAST RURAL	1	75.15	75.15	75.15			75.15	75.15	N/A	384,500	288,960
PRAGUE CITY	6	95.19	108.30	103.92	25.80	104.22	67.03	152.19	67.03 to 152.19	33,500	34,813
RURAL RES CENTRAL	51	97.24	109.48	97.84	21.72	111.89	21.74	400.60	93.86 to 99.91	126,346	123,619
RURAL RES EAST	26	97.45	97.46	89.80	19.51	108.53	43.68	195.48	86.82 to 102.60	173,450	155,756
RURAL RES NW	7	107.81	168.28	121.28	66.79	138.75	92.04	537.95	92.04 to 537.95	68,814	83,460
RURAL RES SW	12	98.54	121.52	105.38	25.77	115.32	94.41	228.07	95.39 to 152.03	103,586	109,159
SOUTH CENTRAL RURAL	2	97.53	97.53	97.95	1.25	99.57	96.31	98.75	N/A	122,500	119,990
SWEDEBURG CITY	1	77.05	77.05	77.05			77.05	77.05	N/A	174,000	134,060
VALPARAISO CITY	21	96.66	98.37	95.72	9.13	102.77	79.08	169.65	91.45 to 99.96	119,857	114,726
WAHOO CITY	176	92.86	94.32	91.20	13.30	103.43	36.88	214.93	90.56 to 95.92	107,301	97,858
WAHOO RURAL SUBS	5	88.24	91.93	86.86	9.21	105.84	82.06	107.14	N/A	86,500	75,134
WANN CITY	2	44.95	44.95	47.76	59.95	94.10	18.00	71.89	N/A	67,000	32,000
WESTON CITY	11	92.14	90.46	87.97	9.92	102.82	62.30	105.48	78.51 to 102.18	52,560	46,239
WOODCLIFF SUB	55	93.29	90.40	90.21	9.92	100.22	60.00	116.33	87.60 to 95.77	233,202	210,369
YUTAN CITY	52	93.94	93.59	91.07	12.76	102.77	61.23	142.52	90.48 to 98.30	105,412	95,995
YUTAN RURAL SUBS	16	91.51	89.60	85.37	11.30	104.95	55.67	113.64	82.36 to 100.00	124,218	106,045
<u>ALL</u>	<u>811</u>	<u>95.15</u>	<u>97.15</u>	<u>92.22</u>	<u>15.19</u>	<u>105.35</u>	<u>18.00</u>	<u>537.95</u>	<u>94.36 to 96.01</u>	<u>117,711</u>	<u>108,550</u>

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

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	811	<b>MEDIAN:</b>	<b>95</b>	COV:	34.67	95% Median C.I.:	94.36 to 96.01
TOTAL Sales Price:	95,423,372	WGT. MEAN:	92	STD:	33.68	95% Wgt. Mean C.I.:	91.04 to 93.39
TOTAL Adj.Sales Price:	95,464,247	MEAN:	97	AVG.ABS.DEV:	14.45	95% Mean C.I.:	94.83 to 99.47
TOTAL Assessed Value:	88,034,290						
AVG. Adj. Sales Price:	117,711	COD:	15.19	MAX Sales Ratio:	537.95		
AVG. Assessed Value:	108,550	PRD:	105.35	MIN Sales Ratio:	18.00		

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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	484	95.05	97.32	93.25	14.67	104.37	30.17	494.00	93.90 to 96.48	98,902	92,224
2	127	94.37	93.41	91.05	11.96	102.59	31.28	156.06	92.42 to 95.77	174,659	159,025
3	200	96.75	99.11	91.29	18.19	108.57	18.00	537.95	94.00 to 98.75	127,068	116,006
<u>ALL</u>	<u>811</u>	<u>95.15</u>	<u>97.15</u>	<u>92.22</u>	<u>15.19</u>	<u>105.35</u>	<u>18.00</u>	<u>537.95</u>	<u>94.36 to 96.01</u>	<u>117,711</u>	<u>108,550</u>

**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	644	94.83	97.30	92.58	14.10	105.10	18.00	537.95	94.09 to 95.57	127,253	117,811
2	166	98.58	96.70	90.10	18.63	107.33	21.74	400.60	94.12 to 100.00	80,975	72,956
3	1	74.65	74.65	74.65			74.65	74.65	N/A	71,000	53,000
<u>ALL</u>	<u>811</u>	<u>95.15</u>	<u>97.15</u>	<u>92.22</u>	<u>15.19</u>	<u>105.35</u>	<u>18.00</u>	<u>537.95</u>	<u>94.36 to 96.01</u>	<u>117,711</u>	<u>108,550</u>

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	810	95.12	97.12	92.21	15.18	105.32	18.00	537.95	94.33 to 96.01	117,843	108,668
06											
07	1	120.00	120.00	120.00			120.00	120.00	N/A	11,000	13,200
<u>ALL</u>	<u>811</u>	<u>95.15</u>	<u>97.15</u>	<u>92.22</u>	<u>15.19</u>	<u>105.35</u>	<u>18.00</u>	<u>537.95</u>	<u>94.36 to 96.01</u>	<u>117,711</u>	<u>108,550</u>



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

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

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TOTAL Adj.Sales Price:	95,464,247	MEAN:	97	AVG.ABS.DEV:	14.45	95% Mean C.I.:	94.83 to 99.47
TOTAL Assessed Value:	88,034,290						
AVG. Adj. Sales Price:	117,711	COD:	15.19	MAX Sales Ratio:	537.95		
AVG. Assessed Value:	108,550	PRD:	105.35	MIN Sales Ratio:	18.00		

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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0056											
12-0502	7	129.41	139.07	118.49	25.20	117.37	95.15	228.07	95.15 to 228.07	69,576	82,438
19-0123											
27-0001	77	93.70	91.50	91.12	8.75	100.42	60.00	116.33	91.57 to 95.77	213,033	194,120
27-0595	13	97.67	96.77	97.62	12.78	99.14	33.40	128.60	93.68 to 108.40	56,534	55,186
55-0145											
55-0161	71	96.73	97.54	95.54	9.85	102.09	58.11	169.65	94.28 to 98.75	125,456	119,865
78-0001	226	96.07	93.58	91.34	11.28	102.46	18.00	250.00	94.94 to 98.02	114,670	104,739
78-0009	88	93.77	94.09	88.88	15.25	105.86	31.28	195.48	90.91 to 97.60	120,069	106,718
78-0039	239	93.67	95.33	91.54	14.72	104.13	21.74	400.60	91.90 to 95.92	102,950	94,242
78-0072	32	99.19	118.32	97.71	34.88	121.09	35.33	494.00	92.50 to 106.63	92,195	90,088
78-0104	13	94.47	105.00	98.76	17.59	106.32	67.03	152.19	90.70 to 129.24	81,053	80,047
78-0107	45	96.31	116.08	98.22	35.43	118.18	39.85	537.95	91.44 to 100.68	85,347	83,831
NonValid School											
ALL	811	95.15	97.15	92.22	15.19	105.35	18.00	537.95	94.36 to 96.01	117,711	108,550

**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	161	98.90	97.74	89.58	18.93	109.11	21.74	400.60	94.44 to 100.00	76,321	68,369
Prior TO 1860											
1860 TO 1899	64	95.57	100.55	93.74	20.37	107.26	50.21	365.26	91.28 to 98.59	74,837	70,155
1900 TO 1919	136	95.19	99.81	92.31	20.21	108.12	18.00	537.95	92.04 to 97.54	93,601	86,402
1920 TO 1939	39	94.57	111.84	95.71	29.85	116.85	52.04	494.00	91.00 to 98.16	100,426	96,122
1940 TO 1949	23	92.53	93.62	90.53	16.51	103.42	31.28	152.19	86.19 to 104.41	78,166	70,761
1950 TO 1959	41	95.39	97.29	94.20	12.17	103.28	74.65	202.20	89.80 to 99.40	96,047	90,473
1960 TO 1969	58	96.60	95.47	93.80	7.71	101.78	70.27	120.92	94.28 to 98.60	126,814	118,951
1970 TO 1979	120	92.13	92.38	90.15	11.62	102.48	30.17	147.85	90.34 to 95.00	139,114	125,409
1980 TO 1989	25	95.77	90.82	88.44	8.19	102.69	39.85	104.76	93.42 to 97.87	190,642	168,612
1990 TO 1994	25	97.45	97.49	96.97	8.21	100.54	79.52	144.58	91.07 to 100.94	174,390	169,104
1995 TO 1999	38	94.12	94.56	93.66	7.53	100.96	66.05	119.44	92.17 to 97.96	210,965	197,588
2000 TO Present	81	94.70	94.04	93.17	5.85	100.93	63.37	130.21	93.45 to 96.53	182,878	170,381
ALL	811	95.15	97.15	92.22	15.19	105.35	18.00	537.95	94.36 to 96.01	117,711	108,550

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

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

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TOTAL Sales Price:	95,423,372	WGT. MEAN:	92	STD:	33.68	95% Wgt. Mean C.I.:	91.04 to 93.39
TOTAL Adj.Sales Price:	95,464,247	MEAN:	97	AVG.ABS.DEV:	14.45	95% Mean C.I.:	94.83 to 99.47
TOTAL Assessed Value:	88,034,290						
AVG. Adj. Sales Price:	117,711	COD:	15.19	MAX Sales Ratio:	537.95		
AVG. Assessed Value:	108,550	PRD:	105.35	MIN Sales Ratio:	18.00		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	250.00	281.33	199.14	52.53	141.27	100.00	494.00	N/A	1,166	2,323
5000 TO 9999	5	100.37	100.44	98.72	27.25	101.74	36.88	145.50	N/A	7,040	6,950
Total \$ _____											
1 TO 9999	8	112.09	168.28	107.80	75.88	156.10	36.88	494.00	36.88 to 494.00	4,837	5,215
10000 TO 29999	34	116.23	151.44	145.71	55.34	103.93	33.40	537.95	98.25 to 150.07	19,200	27,977
30000 TO 59999	109	99.40	103.98	103.52	21.24	100.44	21.74	295.16	95.57 to 103.54	43,747	45,287
60000 TO 99999	198	96.61	95.53	95.41	12.04	100.13	18.00	145.64	95.08 to 98.33	79,082	75,450
100000 TO 149999	253	93.99	91.89	91.71	8.45	100.20	52.04	119.44	92.27 to 96.01	118,752	108,904
150000 TO 249999	164	93.74	90.75	90.79	9.66	99.95	33.33	144.58	92.58 to 95.31	187,577	170,302
250000 TO 499999	45	88.04	86.99	86.30	10.59	100.80	43.68	116.33	82.36 to 92.24	300,863	259,632
ALL											
	811	95.15	97.15	92.22	15.19	105.35	18.00	537.95	94.36 to 96.01	117,711	108,550

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	4	175.00	220.22	86.26	86.73	255.30	36.88	494.00	N/A	2,875	2,480
5000 TO 9999	8	77.97	71.83	55.94	40.47	128.42	30.17	123.80	30.17 to 123.80	12,837	7,181
Total \$ _____											
1 TO 9999	12	94.69	121.30	58.99	76.75	205.61	30.17	494.00	35.33 to 123.80	9,516	5,614
10000 TO 29999	36	94.49	94.55	77.25	29.73	122.40	18.00	218.30	83.33 to 100.00	29,150	22,519
30000 TO 59999	111	97.15	104.17	93.23	24.84	111.73	33.33	400.60	92.11 to 99.81	47,593	44,372
60000 TO 99999	242	95.22	96.88	93.10	14.06	104.06	47.24	228.07	94.30 to 97.08	86,575	80,600
100000 TO 149999	238	95.21	96.22	92.62	11.43	103.89	50.00	537.95	93.76 to 97.17	125,676	116,397
150000 TO 249999	152	94.32	92.84	91.30	7.72	101.69	43.68	144.58	93.35 to 95.53	208,069	189,966
250000 TO 499999	20	95.07	95.55	94.17	10.71	101.47	75.15	130.21	86.53 to 100.68	326,443	307,405
ALL											
	811	95.15	97.15	92.22	15.19	105.35	18.00	537.95	94.36 to 96.01	117,711	108,550

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

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(!: AVTot=0)

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TOTAL Adj.Sales Price:	95,464,247	MEAN:	97	AVG.ABS.DEV:	14.45	95% Mean C.I.:	94.83 to 99.47
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AVG. Adj. Sales Price:	117,711	COD:	15.19	MAX Sales Ratio:	537.95		
AVG. Assessed Value:	108,550	PRD:	105.35	MIN Sales Ratio:	18.00		

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**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	31	100.00	108.60	95.18	16.36	114.11	59.80	400.60	100.00 to 100.00	91,709	87,287
0	130	95.93	95.15	87.90	19.73	108.26	21.74	250.00	90.91 to 100.00	72,652	63,858
10	8	100.77	108.73	107.21	17.83	101.41	78.04	195.48	78.04 to 195.48	52,248	56,016
15	2	99.96	99.96	100.56	1.65	99.40	98.31	101.61	N/A	87,000	87,490
20	74	95.55	98.83	90.25	24.11	109.50	18.00	494.00	90.62 to 98.60	69,534	62,756
25	85	94.36	99.09	92.39	18.86	107.25	55.67	365.26	90.70 to 98.33	87,236	80,599
30	344	94.77	95.46	92.25	11.85	103.48	50.21	295.16	93.45 to 95.71	125,853	116,094
35	76	94.72	100.94	94.43	14.14	106.90	66.05	537.95	92.37 to 98.10	174,889	165,150
40	49	94.70	92.88	91.12	6.23	101.93	43.68	105.92	93.94 to 96.73	212,023	193,200
45	11	94.96	98.35	95.57	9.44	102.91	77.85	130.21	89.80 to 119.44	239,944	229,307
50	1	105.34	105.34	105.34			105.34	105.34	N/A	410,000	431,900
<u>ALL</u>											
	811	95.15	97.15	92.22	15.19	105.35	18.00	537.95	94.36 to 96.01	117,711	108,550

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	31	100.00	108.60	95.18	16.36	114.11	59.80	400.60	100.00 to 100.00	91,709	87,287
0	130	95.93	95.15	87.90	19.73	108.26	21.74	250.00	90.91 to 100.00	72,652	63,858
100	2	48.65	48.65	61.23	37.99	79.45	30.17	67.13	N/A	94,000	57,560
101	440	95.26	96.83	92.66	12.85	104.50	31.28	494.00	94.30 to 96.68	130,086	120,538
102	46	95.76	110.88	98.34	28.11	112.75	18.00	537.95	93.84 to 105.63	145,285	142,877
103	16	93.80	92.98	90.73	11.42	102.48	72.56	147.85	80.94 to 98.42	108,375	98,326
104	133	93.48	94.48	90.83	13.51	104.02	52.04	218.30	91.44 to 95.02	117,284	106,530
106	7	93.33	89.13	85.63	8.93	104.09	66.26	101.10	66.26 to 101.10	142,242	121,807
111	3	94.55	95.79	95.82	1.77	99.97	93.90	98.92	N/A	119,214	114,226
301	3	96.21	96.02	95.85	1.34	100.17	93.99	97.86	N/A	127,050	121,783
<u>ALL</u>											
	811	95.15	97.15	92.22	15.19	105.35	18.00	537.95	94.36 to 96.01	117,711	108,550

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

Type: Qualified

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(!: AVTot=0)

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AVG. Assessed Value:	108,550	PRD:	105.35	MIN Sales Ratio:	18.00		

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<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	31	100.00	108.60	95.18	16.36	114.11	59.80	400.60	100.00 to 100.00		91,709	87,287
0	130	95.93	95.15	87.90	19.73	108.26	21.74	250.00	90.91 to 100.00		72,652	63,858
10	6	104.56	159.05	96.33	77.47	165.11	30.17	494.00	30.17 to 494.00		31,083	29,941
15	1	78.04	78.04	78.04			78.04	78.04	N/A		19,425	15,160
20	26	97.33	97.20	89.30	21.76	108.85	31.28	214.93	90.17 to 100.42		62,975	56,239
25	34	96.34	102.07	93.47	20.89	109.21	59.20	218.30	90.46 to 103.80		64,877	60,638
30	295	94.38	96.08	92.39	13.87	103.99	39.85	537.95	93.38 to 95.68		130,235	120,329
35	84	94.68	97.11	91.82	15.00	105.76	18.00	365.26	91.00 to 96.96		122,759	112,718
40	186	94.91	95.67	93.16	9.44	102.69	43.68	295.16	93.69 to 96.36		150,182	139,911
45	11	97.65	95.57	95.37	7.85	100.21	78.51	111.42	83.82 to 103.73		123,850	118,118
50	7	93.84	96.66	92.74	11.72	104.23	79.12	126.61	79.12 to 126.61		157,101	145,692
<u>ALL</u>	<u>811</u>	<u>95.15</u>	<u>97.15</u>	<u>92.22</u>	<u>15.19</u>	<u>105.35</u>	<u>18.00</u>	<u>537.95</u>	<u>94.36 to 96.01</u>		<u>117,711</u>	<u>108,550</u>

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

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	74	<b>MEDIAN:</b>	<b>94</b>	COV:	67.90	95% Median C.I.:	86.57 to 98.03
TOTAL Sales Price:	6,313,567	WGT. MEAN:	89	STD:	65.95	95% Wgt. Mean C.I.:	80.94 to 97.30
TOTAL Adj.Sales Price:	6,313,567	MEAN:	97	AVG.ABS.DEV:	30.12	95% Mean C.I.:	82.11 to 112.16
TOTAL Assessed Value:	5,626,530						
AVG. Adj. Sales Price:	85,318	COD:	32.13	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	76,034	PRD:	109.00	MIN Sales Ratio:	3.05		

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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	2	116.08	116.08	112.04	11.54	103.60	102.68	129.48	N/A	47,250	52,940
10/01/03 TO 12/31/03	3	84.67	84.41	78.13	8.28	108.04	73.76	94.80	N/A	55,466	43,336
01/01/04 TO 03/31/04	6	80.56	80.89	94.30	40.95	85.78	13.23	146.79	13.23 to 146.79	73,274	69,098
04/01/04 TO 06/30/04	4	74.55	77.62	75.58	17.88	102.70	63.35	98.03	N/A	105,606	79,815
07/01/04 TO 09/30/04	4	99.67	117.46	102.04	45.29	115.10	55.60	214.88	N/A	89,000	90,820
10/01/04 TO 12/31/04	8	99.54	103.31	99.46	8.78	103.87	92.17	125.50	92.17 to 125.50	60,687	60,358
01/01/05 TO 03/31/05	11	98.84	92.97	91.79	17.11	101.29	44.00	133.68	52.00 to 109.13	76,727	70,425
04/01/05 TO 06/30/05	8	93.78	101.24	98.58	42.11	102.70	10.50	246.40	10.50 to 246.40	139,906	137,915
07/01/05 TO 09/30/05	12	88.90	123.68	84.55	58.67	146.28	36.21	561.33	71.25 to 103.04	65,395	55,294
10/01/05 TO 12/31/05	6	88.08	91.79	100.73	26.50	91.12	52.80	140.36	52.80 to 140.36	86,015	86,646
01/01/06 TO 03/31/06	5	76.95	72.32	74.63	25.09	96.90	23.05	104.03	N/A	147,800	110,306
04/01/06 TO 06/30/06	5	67.44	76.28	57.14	51.92	133.51	3.05	140.83	N/A	69,200	39,540
<u>Study Years</u>											
07/01/03 TO 06/30/04	15	84.67	85.41	86.35	26.51	98.91	13.23	146.79	65.23 to 102.68	74,864	64,649
07/01/04 TO 06/30/05	31	96.74	100.93	97.13	25.25	103.92	10.50	246.40	92.23 to 107.52	90,475	87,875
07/01/05 TO 06/30/06	28	87.19	99.21	81.00	43.96	122.48	3.05	561.33	71.01 to 99.90	85,208	69,022
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	22	94.69	95.10	92.75	25.79	102.53	13.23	214.88	70.49 to 108.22	77,435	71,818
01/01/05 TO 12/31/05	37	93.94	104.53	93.79	37.04	111.45	10.50	561.33	85.87 to 99.90	88,218	82,740
<u>ALL</u>											
	74	93.76	97.14	89.12	32.13	109.00	3.05	561.33	86.57 to 98.03	85,318	76,034

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

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	74	<b>MEDIAN:</b>	<b>94</b>	COV:	67.90	95% Median C.I.:	86.57 to 98.03
TOTAL Sales Price:	6,313,567	WGT. MEAN:	89	STD:	65.95	95% Wgt. Mean C.I.:	80.94 to 97.30
TOTAL Adj.Sales Price:	6,313,567	MEAN:	97	AVG.ABS.DEV:	30.12	95% Mean C.I.:	82.11 to 112.16
TOTAL Assessed Value:	5,626,530						
AVG. Adj. Sales Price:	85,318	COD:	32.13	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	76,034	PRD:	109.00	MIN Sales Ratio:	3.05		

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**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ASHLAND CITY	19	96.74	96.54	97.53	26.51	98.98	23.05	214.88	70.49 to 109.13	77,270	75,363
CEDAR BLUFFS CITY	6	83.04	103.85	77.57	48.96	133.87	44.00	246.40	44.00 to 246.40	33,820	26,235
CERESCO CITY	2	95.16	95.16	95.74	1.29	99.40	93.94	96.39	N/A	68,000	65,105
ITHACA CITY	2	287.28	287.28	34.31	95.39	837.36	13.23	561.33	N/A	19,500	6,690
MALMO CITY	1	90.63	90.63	90.63			90.63	90.63	N/A	40,000	36,250
MEAD CITY	1	52.80	52.80	52.80			52.80	52.80	N/A	30,000	15,840
MORSE BLUFF	1	93.81	93.81	93.81			93.81	93.81	N/A	42,000	39,400
PRAGUE CITY	2	102.68	102.68	70.77	37.16	145.08	64.52	140.83	N/A	36,625	25,920
VALPARAISO CITY	3	98.84	97.94	100.46	8.65	97.50	84.67	110.31	N/A	21,966	22,066
WAHOO CITY	26	92.97	88.07	90.64	19.40	97.16	3.05	140.36	82.84 to 98.48	126,984	115,105
WESTON CITY	1	103.04	103.04	103.04			103.04	103.04	N/A	69,750	71,870
WOODCLIFF SUB	1	71.25	71.25	71.25			71.25	71.25	N/A	110,500	78,730
YUTAN CITY	9	86.57	85.04	73.62	33.54	115.51	10.50	133.68	59.25 to 125.50	81,611	60,085
ALL	74	93.76	97.14	89.12	32.13	109.00	3.05	561.33	86.57 to 98.03	85,318	76,034

**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	66	93.88	100.34	91.11	32.35	110.13	3.05	561.33	87.80 to 99.90	82,682	75,331
2	7	65.23	70.61	77.21	37.96	91.46	23.05	109.13	23.05 to 109.13	106,571	82,278
3	1	71.25	71.25	71.25			71.25	71.25	N/A	110,500	78,730
ALL	74	93.76	97.14	89.12	32.13	109.00	3.05	561.33	86.57 to 98.03	85,318	76,034

**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	55	94.80	103.25	90.08	33.86	114.62	13.23	561.33	83.86 to 102.68	88,203	79,453
2	19	88.76	79.44	85.93	27.12	92.45	3.05	125.50	66.41 to 98.84	76,968	66,136
ALL	74	93.76	97.14	89.12	32.13	109.00	3.05	561.33	86.57 to 98.03	85,318	76,034

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

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	74	<b>MEDIAN:</b>	<b>94</b>	COV:	67.90	95% Median C.I.:	86.57 to 98.03
TOTAL Sales Price:	6,313,567	WGT. MEAN:	89	STD:	65.95	95% Wgt. Mean C.I.:	80.94 to 97.30
TOTAL Adj.Sales Price:	6,313,567	MEAN:	97	AVG.ABS.DEV:	30.12	95% Mean C.I.:	82.11 to 112.16
TOTAL Assessed Value:	5,626,530						
AVG. Adj. Sales Price:	85,318	COD:	32.13	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	76,034	PRD:	109.00	MIN Sales Ratio:	3.05		

Printed: 03/28/2007 11:31:29

<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
12-0056												
12-0502												
19-0123												
27-0001	1	71.25	71.25	71.25			71.25	71.25	N/A	110,500	78,730	
27-0595	1	93.81	93.81	93.81			93.81	93.81	N/A	42,000	39,400	
55-0145												
55-0161	5	96.39	96.83	97.28	6.34	99.54	84.67	110.31	N/A	40,380	39,282	
78-0001	18	99.94	99.02	99.14	24.60	99.88	23.05	214.88	79.76 to 109.13	78,785	78,105	
78-0009	10	80.16	81.74	72.25	36.91	113.14	10.50	133.68	52.00 to 125.50	78,450	56,677	
78-0039	30	92.97	101.93	90.26	36.91	112.93	3.05	561.33	85.87 to 98.48	115,011	103,807	
78-0072	1	52.80	52.80	52.80			52.80	52.80	N/A	30,000	15,840	
78-0104	2	102.68	102.68	70.77	37.16	145.08	64.52	140.83	N/A	36,625	25,920	
78-0107	6	83.04	103.85	77.57	48.96	133.87	44.00	246.40	44.00 to 246.40	33,820	26,235	
NonValid School												
ALL	74	93.76	97.14	89.12	32.13	109.00	3.05	561.33	86.57 to 98.03	85,318	76,034	

<b>YEAR BUILT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	24	89.69	96.68	72.64	48.00	133.10	3.05	561.33	66.41 to 98.84	55,950	40,639	
Prior TO 1860												
1860 TO 1899	3	140.83	162.38	131.45	34.68	123.53	99.90	246.40	N/A	10,333	13,583	
1900 TO 1919	15	92.17	90.19	86.49	17.42	104.28	59.25	133.68	71.01 to 103.14	63,851	55,224	
1920 TO 1939	5	98.03	105.18	122.47	29.87	85.89	44.00	146.79	N/A	113,129	138,550	
1940 TO 1949	4	87.41	111.33	102.65	58.65	108.46	55.60	214.88	N/A	54,812	56,262	
1950 TO 1959	2	64.96	64.96	71.82	44.25	90.44	36.21	93.70	N/A	56,500	40,580	
1960 TO 1969	8	100.58	98.66	102.16	10.86	96.58	70.32	123.78	70.32 to 123.78	153,312	156,620	
1970 TO 1979	4	77.05	77.53	79.40	20.64	97.65	52.00	104.03	N/A	112,625	89,422	
1980 TO 1989	1	109.13	109.13	109.13			109.13	109.13	N/A	43,500	47,470	
1990 TO 1994												
1995 TO 1999	4	83.00	90.18	81.12	24.92	111.17	65.23	129.48	N/A	154,000	124,920	
2000 TO Present	4	89.04	89.34	83.64	7.13	106.81	76.95	102.34	N/A	186,900	156,327	
ALL	74	93.76	97.14	89.12	32.13	109.00	3.05	561.33	86.57 to 98.03	85,318	76,034	

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

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	74	<b>MEDIAN:</b>	<b>94</b>	COV:	67.90	95% Median C.I.:	86.57 to 98.03
TOTAL Sales Price:	6,313,567	WGT. MEAN:	89	STD:	65.95	95% Wgt. Mean C.I.:	80.94 to 97.30
TOTAL Adj.Sales Price:	6,313,567	MEAN:	97	AVG.ABS.DEV:	30.12	95% Mean C.I.:	82.11 to 112.16
TOTAL Assessed Value:	5,626,530						
AVG. Adj. Sales Price:	85,318	COD:	32.13	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	76,034	PRD:	109.00	MIN Sales Ratio:	3.05		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	332.30	332.30	210.63	68.92	157.77	103.27	561.33	N/A	3,200	6,740
5000 TO 9999	2	193.62	193.62	188.82	27.26	102.54	140.83	246.40	N/A	5,500	10,385
Total \$ _____											
1 TO 9999	4	193.62	262.96	196.84	72.78	133.59	103.27	561.33	N/A	4,350	8,562
10000 TO 29999	8	105.51	107.58	107.77	12.35	99.82	84.67	133.68	84.67 to 133.68	20,425	22,011
30000 TO 59999	23	88.76	84.35	84.55	31.14	99.76	10.50	214.88	63.35 to 97.42	41,674	35,235
60000 TO 99999	18	95.22	86.36	86.86	16.68	99.43	23.05	108.22	70.49 to 102.68	70,922	61,601
100000 TO 149999	8	68.71	62.64	63.36	22.51	98.85	3.05	96.39	3.05 to 96.39	110,312	69,898
150000 TO 249999	10	93.91	98.40	96.63	19.67	101.83	65.23	146.79	70.32 to 140.36	196,014	189,411
250000 TO 499999	3	95.33	98.69	98.92	16.37	99.76	76.95	123.78	N/A	351,666	347,883
ALL _____											
	74	93.76	97.14	89.12	32.13	109.00	3.05	561.33	86.57 to 98.03	85,318	76,034

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	8.14	8.14	5.83	62.53	139.73	3.05	13.23	N/A	68,750	4,005
5000 TO 9999	4	122.05	203.98	39.80	120.52	512.50	10.50	561.33	N/A	17,600	7,005
Total \$ _____											
1 TO 9999	6	58.25	138.70	17.33	222.79	800.34	3.05	561.33	3.05 to 561.33	34,650	6,005
10000 TO 29999	14	89.74	88.91	66.55	42.39	133.61	23.05	246.40	44.00 to 112.12	28,344	18,862
30000 TO 59999	20	91.40	92.24	87.85	16.33	105.00	55.60	133.68	82.22 to 104.22	45,842	40,272
60000 TO 99999	20	95.05	88.57	85.46	13.77	103.64	59.25	108.22	73.76 to 102.34	86,342	73,789
100000 TO 149999	4	82.95	111.50	86.78	52.72	128.49	65.23	214.88	N/A	152,250	132,120
150000 TO 249999	7	95.33	101.12	98.58	12.63	102.58	82.84	146.79	82.84 to 146.79	208,021	205,062
250000 TO 499999	3	123.78	113.70	108.13	17.08	105.15	76.95	140.36	N/A	333,333	360,426
ALL _____											
	74	93.76	97.14	89.12	32.13	109.00	3.05	561.33	86.57 to 98.03	85,318	76,034

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	59	93.94	100.80	91.28	34.97	110.43	3.05	561.33	87.80 to 101.44	87,142	79,546
10	3	94.80	87.57	75.32	13.17	116.26	65.23	102.68	N/A	100,500	75,700
20	9	70.49	78.81	80.47	27.60	97.93	44.00	129.48	59.96 to 98.03	74,075	59,611
30	2	88.99	88.99	81.38	17.11	109.35	73.76	104.22	N/A	82,000	66,730
40	1	90.63	90.63	90.63			90.63	90.63	N/A	40,000	36,250
ALL _____											
	74	93.76	97.14	89.12	32.13	109.00	3.05	561.33	86.57 to 98.03	85,318	76,034



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

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	74	<b>MEDIAN:</b>	<b>94</b>	COV:	67.90	95% Median C.I.:	86.57 to 98.03
TOTAL Sales Price:	6,313,567	WGT. MEAN:	89	STD:	65.95	95% Wgt. Mean C.I.:	80.94 to 97.30
TOTAL Adj.Sales Price:	6,313,567	MEAN:	97	AVG.ABS.DEV:	30.12	95% Mean C.I.:	82.11 to 112.16
TOTAL Assessed Value:	5,626,530						
AVG. Adj. Sales Price:	85,318	COD:	32.13	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	76,034	PRD:	109.00	MIN Sales Ratio:	3.05		

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	13	93.94	73.93	68.88	33.07	107.33	3.05	125.50	13.23 to 103.27	56,523	38,934
300	4	95.36	95.27	92.21	8.11	103.31	82.84	107.52	N/A	186,500	171,980
302	2	98.43	98.43	99.57	4.69	98.85	93.81	103.04	N/A	55,875	55,635
309	1	97.42	97.42	97.42			97.42	97.42	N/A	48,500	47,250
313	1	123.78	123.78	123.78			123.78	123.78	N/A	395,000	488,930
325	1	65.23	65.23	65.23			65.23	65.23	N/A	215,000	140,250
326	2	116.85	116.85	115.49	10.81	101.18	104.22	129.48	N/A	37,000	42,730
344	2	70.87	70.87	70.97	0.54	99.86	70.49	71.25	N/A	87,750	62,275
349	1	103.69	103.69	103.69			103.69	103.69	N/A	70,000	72,580
350	3	83.86	67.88	73.51	29.29	92.34	23.05	96.74	N/A	79,166	58,196
351	1	109.13	109.13	109.13			109.13	109.13	N/A	43,500	47,470
352	2	92.31	92.31	91.85	3.55	100.50	89.03	95.58	N/A	179,000	164,405
353	16	98.97	134.54	101.50	54.43	132.55	55.60	561.33	79.76 to 133.68	62,589	63,530
391	1	70.32	70.32	70.32			70.32	70.32	N/A	190,000	133,600
406	12	88.28	86.69	78.39	18.56	110.59	52.00	140.83	59.96 to 102.34	85,966	67,389
434	2	88.90	88.90	83.69	17.03	106.22	73.76	104.03	N/A	91,500	76,575
442	5	86.57	97.66	108.96	25.01	89.63	64.52	146.79	N/A	78,198	85,206
459	2	57.51	57.51	65.58	23.48	87.69	44.00	71.01	N/A	87,000	57,055
528	2	152.76	152.76	159.66	40.67	95.68	90.63	214.88	N/A	45,000	71,845
557	1	36.21	36.21	36.21			36.21	36.21	N/A	43,000	15,570
ALL	74	93.76	97.14	89.12	32.13	109.00	3.05	561.33	86.57 to 98.03	85,318	76,034

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	2	97.64	97.64	94.63	5.54	103.18	92.23	103.04	N/A	157,375	148,920
03	72	93.76	97.12	88.83	32.86	109.34	3.05	561.33	85.87 to 98.03	83,316	74,009
04											
ALL	74	93.76	97.14	89.12	32.13	109.00	3.05	561.33	86.57 to 98.03	85,318	76,034

**PA&T 2007 Preliminary Statistics**

Type: Qualified

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

NUMBER of Sales:	821	<b>MEDIAN:</b>	<b>93</b>	COV:	37.31	95% Median C.I.:	92.27 to 94.44
TOTAL Sales Price:	96,000,702	WGT. MEAN:	89	STD:	34.70	95% Wgt. Mean C.I.:	87.79 to 90.50
TOTAL Adj.Sales Price:	96,041,577	MEAN:	93	AVG.ABS.DEV:	16.19	95% Mean C.I.:	90.65 to 95.40
TOTAL Assessed Value:	85,615,230						
AVG. Adj. Sales Price:	116,981	COD:	17.32	MAX Sales Ratio:	518.20		
AVG. Assessed Value:	104,281	PRD:	104.35	MIN Sales Ratio:	0.86		

(!: AVTot=0)

(!: Derived)

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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	101	96.89	99.77	95.00	12.27	105.03	48.57	342.90	95.08 to 98.08	116,574	110,742
10/01/04 TO 12/31/04	82	96.61	95.67	94.47	9.16	101.28	60.38	202.20	93.66 to 98.42	121,769	115,033
01/01/05 TO 03/31/05	75	95.30	96.37	92.35	14.16	104.35	31.28	250.00	91.92 to 98.41	112,559	103,949
04/01/05 TO 06/30/05	122	94.86	96.45	93.13	13.10	103.57	30.17	358.16	93.12 to 98.25	114,593	106,721
07/01/05 TO 09/30/05	121	93.38	92.93	90.08	13.62	103.16	40.00	184.57	90.83 to 96.48	123,846	111,565
10/01/05 TO 12/31/05	96	91.35	95.41	85.75	21.17	111.27	23.90	518.20	86.48 to 95.00	129,175	110,765
01/01/06 TO 03/31/06	89	87.05	84.65	84.99	19.90	99.60	18.00	155.09	80.87 to 92.31	106,146	90,214
04/01/06 TO 06/30/06	135	82.35	85.31	79.99	29.93	106.65	0.86	494.00	79.81 to 85.53	111,309	89,031
<u>Study Years</u>											
07/01/04 TO 06/30/05	380	95.96	97.15	93.78	12.28	103.59	30.17	358.16	94.87 to 97.27	116,267	109,036
07/01/05 TO 06/30/06	441	89.04	89.47	85.19	21.66	105.01	0.86	518.20	86.03 to 91.41	117,596	100,184
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	414	93.90	95.17	90.24	15.35	105.46	23.90	518.20	92.30 to 95.08	120,310	108,572
<u>ALL</u>											
	821	93.48	93.02	89.14	17.32	104.35	0.86	518.20	92.27 to 94.44	116,981	104,281

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	821	<b>MEDIAN:</b>	<b>93</b>	COV:	37.31	95% Median C.I.:	92.27 to 94.44
TOTAL Sales Price:	96,000,702	WGT. MEAN:	89	STD:	34.70	95% Wgt. Mean C.I.:	87.79 to 90.50
TOTAL Adj.Sales Price:	96,041,577	MEAN:	93	AVG.ABS.DEV:	16.19	95% Mean C.I.:	90.65 to 95.40
TOTAL Assessed Value:	85,615,230						
AVG. Adj. Sales Price:	116,981	COD:	17.32	MAX Sales Ratio:	518.20		
AVG. Assessed Value:	104,281	PRD:	104.35	MIN Sales Ratio:	0.86		

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**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ASHLAND CITY	136	95.61	94.76	92.24	10.12	102.73	10.78	250.00	94.94 to 97.22	110,731	102,142
ASHLAND RURAL SUBS	84	99.04	90.43	86.88	12.86	104.09	33.33	207.03	87.50 to 100.00	121,708	105,744
CEDAR BLUFFS CITY	25	97.79	117.38	101.34	38.31	115.83	60.80	365.26	85.43 to 116.10	59,457	60,255
CEDAR BLUFFS RUR SUB	1	39.85	39.85	39.85			39.85	39.85	N/A	65,000	25,900
CERESCO CITY	41	91.22	90.86	90.22	12.77	100.71	46.76	150.50	86.03 to 94.30	111,949	100,995
CERESCO RURAL SUB	1	69.66	69.66	69.66			69.66	69.66	N/A	300,000	208,980
COLON CITY	4	87.27	82.88	86.46	9.67	95.85	65.34	91.64	N/A	69,375	59,985
FREMONT RURAL SUBS	23	93.94	91.72	91.86	7.98	99.86	66.54	104.24	86.61 to 99.73	143,371	131,694
ITHACA CITY	8	74.99	77.64	71.47	21.48	108.63	52.04	123.80	52.04 to 123.80	59,562	42,571
LESHARA	6	95.86	102.77	102.14	20.06	100.62	80.45	145.64	80.45 to 145.64	89,833	91,755
LESHARA RURAL SUBS	1	31.28	31.28	31.28			31.28	31.28	N/A	71,300	22,300
MALMO CITY	3	105.78	107.12	102.29	7.70	104.72	95.57	120.00	N/A	41,166	42,110
MEAD CITY	21	99.53	102.68	94.64	15.04	108.49	65.49	202.20	92.50 to 105.43	89,352	84,560
MEAD RURAL SUBS	2	91.10	91.10	91.69	8.52	99.35	83.33	98.86	N/A	32,500	29,800
MEMPHIS CITY	4	62.61	162.35	58.90	187.09	275.62	30.17	494.00	N/A	44,375	26,137
MORSE BLUFF	3	95.34	76.10	85.76	23.13	88.74	33.40	99.56	N/A	26,916	23,083
MORSE BLUFF RURAL SU	10	2.52	17.91	40.90	654.67	43.79	0.86	93.68	0.93 to 68.75	65,420	26,760
PRAGUE CITY	6	95.19	108.30	103.92	25.80	104.22	67.03	152.19	67.03 to 152.19	33,500	34,813
RURAL RES CENTRAL	54	93.25	101.05	91.78	24.06	110.10	47.95	358.16	85.37 to 95.26	123,966	113,777
RURAL RES EAST	27	87.04	84.42	78.36	26.70	107.73	21.78	184.57	76.88 to 103.18	179,544	140,691
RURAL RES NORTHWEST	1	103.80	103.80	103.80			103.80	103.80	N/A	35,000	36,330
RURAL RES NW	7	86.31	143.87	98.50	92.39	146.07	33.70	518.20	33.70 to 518.20	79,528	78,334
RURAL RES SOUTHWEST	2	91.45	91.45	88.01	9.70	103.91	82.58	100.32	N/A	129,000	113,535
RURAL RES SW	10	83.54	82.21	88.82	20.65	92.55	52.45	105.87	53.21 to 104.43	98,503	87,492
SWEDEBURG CITY	1	74.44	74.44	74.44			74.44	74.44	N/A	174,000	129,530
VALPARAISO CITY	21	84.36	87.35	86.05	14.21	101.51	59.03	146.91	75.55 to 93.36	119,857	103,137
WAHOO CITY	176	92.86	93.76	90.73	13.17	103.34	36.88	214.93	90.56 to 95.75	106,631	96,748
WAHOO RURAL SUBS	5	52.75	65.55	75.07	39.21	87.32	41.67	107.14	N/A	86,500	64,934
WANN CITY	2	44.95	44.95	47.76	59.95	94.10	18.00	71.89	N/A	67,000	32,000
WESTON CITY	11	91.55	88.41	85.89	10.16	102.94	62.30	105.48	78.51 to 100.37	52,560	45,144
WOODCLIFF SUB	55	93.11	89.60	89.48	10.22	100.13	60.00	111.91	87.60 to 95.19	233,202	208,677
YUTAN CITY	53	93.78	92.99	90.40	13.01	102.86	61.23	142.52	90.34 to 98.30	103,931	93,951
YUTAN RURAL SUBS	17	92.11	90.15	86.48	11.00	104.25	55.67	113.64	82.36 to 100.00	127,235	110,032
<u>ALL</u>	<u>821</u>	<u>93.48</u>	<u>93.02</u>	<u>89.14</u>	<u>17.32</u>	<u>104.35</u>	<u>0.86</u>	<u>518.20</u>	<u>92.27 to 94.44</u>	<u>116,981</u>	<u>104,281</u>

**PA&T 2007 Preliminary Statistics**

Type: Qualified

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

NUMBER of Sales:	821	<b>MEDIAN:</b>	<b>93</b>	COV:	37.31	95% Median C.I.:	92.27 to 94.44
TOTAL Sales Price:	96,000,702	WGT. MEAN:	89	STD:	34.70	95% Wgt. Mean C.I.:	87.79 to 90.50
TOTAL Adj.Sales Price:	96,041,577	MEAN:	93	AVG.ABS.DEV:	16.19	95% Mean C.I.:	90.65 to 95.40
TOTAL Assessed Value:	85,615,230						
AVG. Adj. Sales Price:	116,981	COD:	17.32	MAX Sales Ratio:	518.20		
AVG. Assessed Value:	104,281	PRD:	104.35	MIN Sales Ratio:	0.86		

(!: AVTot=0)

(!: Derived)

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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	485	94.28	95.85	91.56	15.24	104.68	12.22	494.00	92.91 to 95.30	98,559	90,240
2	128	93.34	89.46	88.83	14.24	100.70	10.78	184.57	89.41 to 94.72	174,639	155,137
3	208	90.91	88.63	84.95	24.18	104.33	0.86	518.20	85.37 to 94.32	124,454	105,725
ALL	821	93.48	93.02	89.14	17.32	104.35	0.86	518.20	92.27 to 94.44	116,981	104,281

**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	647	93.68	95.31	90.69	15.34	105.10	18.00	518.20	92.52 to 94.55	126,422	114,648
2	173	91.82	84.56	80.31	24.94	105.29	0.86	342.90	86.15 to 96.28	81,936	65,806
3	1	74.65	74.65	74.65			74.65	74.65	N/A	71,000	53,000
ALL	821	93.48	93.02	89.14	17.32	104.35	0.86	518.20	92.27 to 94.44	116,981	104,281

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	819	93.48	93.01	89.17	17.30	104.31	0.86	518.20	92.27 to 94.44	117,020	104,342
06											
07	2	98.04	98.04	78.46	22.41	124.95	76.07	120.00	N/A	101,000	79,245
ALL	821	93.48	93.02	89.14	17.32	104.35	0.86	518.20	92.27 to 94.44	116,981	104,281

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

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TOTAL Sales Price:	96,000,702	WGT. MEAN:	89	STD:	34.70	95% Wgt. Mean C.I.:	87.79 to 90.50
TOTAL Adj.Sales Price:	96,041,577	MEAN:	93	AVG.ABS.DEV:	16.19	95% Mean C.I.:	90.65 to 95.40
TOTAL Assessed Value:	85,615,230						
AVG. Adj. Sales Price:	116,981	COD:	17.32	MAX Sales Ratio:	518.20		
AVG. Assessed Value:	104,281	PRD:	104.35	MIN Sales Ratio:	0.86		

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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	68	89.09	91.14	84.92	23.37	107.33	10.78	365.26	81.48 to 94.30	104,465	88,708
12-0056											
12-0502	7	77.47	77.39	85.83	21.99	90.16	52.45	105.87	52.45 to 105.87	69,576	59,717
19-0123											
27-0001	78	93.20	90.18	90.09	9.60	100.10	59.23	111.91	90.40 to 94.95	210,757	189,879
27-0595	13	3.25	31.34	45.83	910.44	68.38	0.86	99.56	1.07 to 93.68	56,534	25,911
55-0145											
55-0161	57	89.61	89.05	88.06	13.12	101.12	46.76	146.91	84.36 to 92.61	128,216	112,912
78-0001	214	96.37	93.14	89.47	12.02	104.11	18.00	250.00	95.30 to 98.08	113,322	101,385
78-0009	88	92.58	92.92	88.53	15.23	104.96	31.28	184.57	89.44 to 95.68	116,979	103,561
78-0039	217	92.51	93.34	90.19	14.85	103.49	41.67	342.90	90.17 to 94.33	104,937	94,646
78-0072	29	98.31	119.88	96.54	38.37	124.18	40.00	494.00	91.41 to 104.23	85,922	82,948
78-0104	13	89.72	95.94	87.15	19.82	110.10	67.03	152.19	75.25 to 111.60	86,823	75,662
78-0107	37	91.64	108.82	93.82	38.58	116.00	33.70	518.20	85.43 to 101.07	81,936	76,869
NonValid School	68	89.09	91.14	84.92	23.37	107.33	10.78	365.26	81.48 to 94.30	104,465	88,708
ALL											
	821	93.48	93.02	89.14	17.32	104.35	0.86	518.20	92.27 to 94.44	116,981	104,281

**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	167	91.50	85.66	80.44	25.73	106.49	0.86	342.90	85.33 to 96.65	74,956	60,294
Prior TO 1860											
1860 TO 1899	65	93.84	98.54	91.14	22.37	108.13	46.76	365.26	88.21 to 96.78	74,416	67,820
1900 TO 1919	139	92.16	97.04	89.10	21.05	108.91	18.00	518.20	87.04 to 95.71	93,739	83,522
1920 TO 1939	39	93.66	109.50	93.93	29.65	116.58	52.04	494.00	88.23 to 96.34	100,426	94,331
1940 TO 1949	21	90.70	92.48	87.96	18.40	105.15	31.28	152.19	83.90 to 105.78	74,498	65,525
1950 TO 1959	41	95.08	97.05	94.04	12.24	103.20	74.65	202.20	89.61 to 98.84	96,047	90,326
1960 TO 1969	58	94.88	93.58	91.83	8.83	101.91	70.27	120.92	92.15 to 98.02	126,814	116,448
1970 TO 1979	121	91.82	91.06	89.00	12.05	102.32	30.17	145.64	88.71 to 94.30	138,442	123,213
1980 TO 1989	25	94.96	90.37	88.11	9.85	102.57	39.85	119.45	92.42 to 96.82	190,642	167,979
1990 TO 1994	25	94.95	93.64	92.80	7.84	100.91	69.66	112.48	90.21 to 98.31	174,390	161,836
1995 TO 1999	38	94.12	93.66	92.58	8.40	101.17	66.05	119.44	91.55 to 98.82	210,965	195,306
2000 TO Present	82	93.79	89.93	89.67	10.09	100.30	10.78	130.21	92.15 to 95.52	182,788	163,902
ALL											
	821	93.48	93.02	89.14	17.32	104.35	0.86	518.20	92.27 to 94.44	116,981	104,281

**PA&T 2007 Preliminary Statistics**

Type: Qualified

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

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TOTAL Sales Price:	96,000,702	WGT. MEAN:	89	STD:	34.70	95% Wgt. Mean C.I.:	87.79 to 90.50
TOTAL Adj.Sales Price:	96,041,577	MEAN:	93	AVG.ABS.DEV:	16.19	95% Mean C.I.:	90.65 to 95.40
TOTAL Assessed Value:	85,615,230						
AVG. Adj. Sales Price:	116,981	COD:	17.32	MAX Sales Ratio:	518.20		
AVG. Assessed Value:	104,281	PRD:	104.35	MIN Sales Ratio:	0.86		

(!: AVTot=0)

(!: Derived)

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	250.00	281.33	199.14	52.53	141.27	100.00	494.00	N/A	1,166	2,323
5000 TO 9999	5	100.37	100.44	98.72	27.25	101.74	36.88	145.50	N/A	7,040	6,950
Total \$ _____											
1 TO 9999	8	112.09	168.28	107.80	75.88	156.10	36.88	494.00	36.88 to 494.00	4,837	5,215
10000 TO 29999	35	101.07	139.09	129.23	60.55	107.63	2.51	518.20	96.28 to 142.19	19,522	25,229
30000 TO 59999	115	96.65	95.18	96.08	25.16	99.06	1.87	358.16	91.65 to 99.80	43,732	42,016
60000 TO 99999	198	94.91	91.17	91.46	14.69	99.68	0.86	145.64	91.50 to 96.57	79,042	72,292
100000 TO 149999	256	92.45	89.58	89.35	10.13	100.25	10.78	119.44	91.44 to 94.37	118,649	106,019
150000 TO 249999	164	92.27	88.06	88.24	11.68	99.80	21.78	130.21	88.08 to 93.38	187,641	165,573
250000 TO 499999	45	85.06	84.12	83.38	13.44	100.89	23.90	111.91	80.67 to 91.57	299,829	249,995
ALL	821	93.48	93.02	89.14	17.32	104.35	0.86	518.20	92.27 to 94.44	116,981	104,281

**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	2.89	74.80	4.39	2536.28	1702.29	0.86	494.00	1.07 to 100.00	31,558	1,386
5000 TO 9999	7	93.71	77.05	59.46	29.58	129.57	30.17	123.80	30.17 to 123.80	12,528	7,450
Total \$ _____											
1 TO 9999	19	33.40	75.63	14.75	206.40	512.76	0.86	494.00	2.51 to 100.00	24,547	3,620
10000 TO 29999	47	83.33	83.14	62.53	39.13	132.96	10.78	218.30	65.34 to 95.34	33,481	20,934
30000 TO 59999	122	92.13	97.35	84.89	26.53	114.69	21.78	365.26	87.17 to 97.79	53,125	45,095
60000 TO 99999	234	93.58	93.21	89.46	13.62	104.20	23.90	212.12	91.22 to 95.08	89,834	80,362
100000 TO 149999	238	93.90	93.34	90.02	11.40	103.69	50.00	518.20	91.97 to 95.40	128,943	116,070
150000 TO 249999	142	93.53	93.39	90.07	10.87	103.69	43.14	358.16	92.42 to 94.96	209,550	188,744
250000 TO 499999	19	98.56	98.04	96.29	11.12	101.81	77.85	130.21	86.53 to 107.92	318,650	306,825
ALL	821	93.48	93.02	89.14	17.32	104.35	0.86	518.20	92.27 to 94.44	116,981	104,281

**PA&T 2007 Preliminary Statistics**

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**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	30	100.00	103.44	93.68	15.79	110.41	48.57	342.90	100.00 to 100.00	80,783	75,681
0	137	86.96	81.77	77.26	27.66	105.83	0.86	250.00	82.35 to 92.50	73,680	56,924
10	8	92.83	91.87	93.58	9.82	98.18	78.04	106.24	78.04 to 106.24	52,248	48,891
15	2	99.96	99.96	100.56	1.65	99.40	98.31	101.61	N/A	87,000	87,490
20	75	94.57	97.18	88.49	24.74	109.82	18.00	494.00	86.40 to 98.16	69,274	61,303
25	85	93.02	97.54	90.00	19.85	108.37	55.67	365.26	89.28 to 97.77	87,112	78,403
30	346	93.08	93.20	89.67	13.46	103.93	10.78	358.16	91.55 to 94.32	125,509	112,547
35	77	93.68	98.89	92.60	15.22	106.79	54.01	518.20	92.16 to 97.86	174,897	161,956
40	49	94.33	91.91	90.01	8.17	102.11	43.14	119.45	93.02 to 96.21	212,023	190,847
45	11	94.96	98.35	95.57	9.44	102.91	77.85	130.21	89.80 to 119.44	239,944	229,307
50	1	105.34	105.34	105.34			105.34	105.34	N/A	410,000	431,900
<u>ALL</u>											
	821	93.48	93.02	89.14	17.32	104.35	0.86	518.20	92.27 to 94.44	116,981	104,281

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	30	100.00	103.44	93.68	15.79	110.41	48.57	342.90	100.00 to 100.00	80,783	75,681
0	137	86.96	81.77	77.26	27.66	105.83	0.86	250.00	82.35 to 92.50	73,680	56,924
100	2	48.65	48.65	61.23	37.99	79.45	30.17	67.13	N/A	94,000	57,560
101	442	94.30	94.84	90.66	13.86	104.61	10.78	494.00	92.70 to 95.08	129,984	117,844
102	48	94.63	108.25	95.91	29.01	112.87	18.00	518.20	90.15 to 99.55	143,138	137,289
103	16	93.12	91.63	89.30	12.33	102.61	71.59	143.18	78.68 to 98.42	108,375	96,778
104	133	92.17	92.37	88.53	14.69	104.34	52.04	218.30	88.21 to 93.78	116,870	103,467
106	7	92.16	87.85	84.61	10.13	103.83	66.26	101.10	66.26 to 101.10	142,242	120,352
111	3	93.90	66.89	66.07	29.23	101.24	12.22	94.55	N/A	119,214	78,766
301	3	96.21	96.02	95.85	1.34	100.17	93.99	97.86	N/A	127,050	121,783
<u>ALL</u>											
	821	93.48	93.02	89.14	17.32	104.35	0.86	518.20	92.27 to 94.44	116,981	104,281

**PA&T 2007 Preliminary Statistics**

Type: Qualified

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

NUMBER of Sales:	821	<b>MEDIAN:</b>	<b>93</b>	COV:	37.31	95% Median C.I.:	92.27 to 94.44
TOTAL Sales Price:	96,000,702	WGT. MEAN:	89	STD:	34.70	95% Wgt. Mean C.I.:	87.79 to 90.50
TOTAL Adj.Sales Price:	96,041,577	MEAN:	93	AVG.ABS.DEV:	16.19	95% Mean C.I.:	90.65 to 95.40
TOTAL Assessed Value:	85,615,230						
AVG. Adj. Sales Price:	116,981	COD:	17.32	MAX Sales Ratio:	518.20		
AVG. Assessed Value:	104,281	PRD:	104.35	MIN Sales Ratio:	0.86		

(!: AVTot=0)

(!: Derived)

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<b>CONDITION</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	30	100.00	103.44	93.68	15.79	110.41	48.57	342.90	100.00 to 100.00	80,783	75,681
0	137	86.96	81.77	77.26	27.66	105.83	0.86	250.00	82.35 to 92.50	73,680	56,924
10	6	103.34	156.36	93.30	75.79	167.58	30.17	494.00	30.17 to 494.00	31,083	29,001
15	1	78.04	78.04	78.04			78.04	78.04	N/A	19,425	15,160
20	28	97.33	98.58	89.83	21.66	109.74	31.28	214.93	90.17 to 100.42	61,959	55,660
25	36	96.34	100.60	92.87	21.74	108.32	59.20	218.30	86.40 to 103.80	66,768	62,006
30	296	92.81	92.55	89.19	15.27	103.77	10.78	518.20	90.79 to 94.55	130,388	116,288
35	83	91.00	95.25	89.50	17.07	106.43	18.00	365.26	86.37 to 95.23	122,250	109,413
40	186	94.30	95.20	92.36	10.23	103.07	43.14	358.16	93.09 to 95.26	150,406	138,921
45	11	92.19	92.01	91.28	8.69	100.79	78.51	111.42	80.31 to 103.02	123,850	113,054
50	7	91.22	92.97	89.17	12.01	104.25	73.93	126.61	73.93 to 126.61	157,101	140,090
<u>ALL</u>	<u>821</u>	<u>93.48</u>	<u>93.02</u>	<u>89.14</u>	<u>17.32</u>	<u>104.35</u>	<u>0.86</u>	<u>518.20</u>	<u>92.27 to 94.44</u>	<u>116,981</u>	<u>104,281</u>



**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	76	<b>MEDIAN:</b>	<b>94</b>	COV:	67.22	95% Median C.I.:	86.57 to 98.48
TOTAL Sales Price:	6,872,067	WGT. MEAN:	86	STD:	64.82	95% Wgt. Mean C.I.:	77.68 to 94.10
TOTAL Adj.Sales Price:	6,872,067	MEAN:	96	AVG.ABS.DEV:	29.35	95% Mean C.I.:	81.87 to 111.01
TOTAL Assessed Value:	5,902,190						
AVG. Adj. Sales Price:	90,421	COD:	31.31	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	77,660	PRD:	112.29	MIN Sales Ratio:	10.93		

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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	3	110.80	114.32	111.50	8.06	102.53	102.68	129.48	N/A	56,166	62,623
10/01/03 TO 12/31/03	3	84.67	84.41	78.13	8.28	108.04	73.76	94.80	N/A	55,466	43,336
01/01/04 TO 03/31/04	6	80.56	80.89	94.30	40.95	85.78	13.23	146.79	13.23 to 146.79	73,274	69,098
04/01/04 TO 06/30/04	4	74.55	77.62	75.58	17.88	102.70	63.35	98.03	N/A	105,606	79,815
07/01/04 TO 09/30/04	4	99.67	117.46	102.04	45.29	115.10	55.60	214.88	N/A	89,000	90,820
10/01/04 TO 12/31/04	8	98.96	99.87	94.21	12.31	106.00	69.20	125.50	69.20 to 125.50	60,687	57,175
01/01/05 TO 03/31/05	11	98.84	94.40	81.42	15.66	115.95	48.60	133.68	52.00 to 109.13	108,500	88,337
04/01/05 TO 06/30/05	8	93.78	101.30	98.60	42.05	102.74	10.93	246.40	10.93 to 246.40	139,906	137,946
07/01/05 TO 09/30/05	13	89.04	122.17	87.40	55.36	139.77	36.21	561.33	71.25 to 103.27	70,750	61,837
10/01/05 TO 12/31/05	6	87.60	82.21	78.65	19.56	104.53	52.80	111.11	52.80 to 111.11	86,015	67,648
01/01/06 TO 03/31/06	5	76.95	72.32	74.63	25.09	96.90	23.05	104.03	N/A	147,800	110,306
04/01/06 TO 06/30/06	5	67.44	75.38	55.84	53.25	135.01	30.00	140.83	N/A	69,200	38,638
<u>Study Years</u>											
07/01/03 TO 06/30/04	16	87.65	87.00	87.87	25.88	99.01	13.23	146.79	65.23 to 104.22	74,810	65,733
07/01/04 TO 06/30/05	31	96.39	100.57	91.81	25.71	109.53	10.93	246.40	92.23 to 107.52	101,750	93,418
07/01/05 TO 06/30/06	29	87.80	97.24	77.53	41.50	125.42	23.05	561.33	71.01 to 99.90	86,925	67,396
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	22	92.99	93.84	91.25	27.33	102.84	13.23	214.88	69.20 to 108.22	77,435	70,660
01/01/05 TO 12/31/05	38	93.95	103.43	87.63	34.90	118.02	10.93	561.33	87.80 to 99.90	98,647	86,448
<u>ALL</u>											
	76	93.76	96.44	85.89	31.31	112.29	10.93	561.33	86.57 to 98.48	90,421	77,660

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	76	<b>MEDIAN:</b>	<b>94</b>	COV:	67.22	95% Median C.I.:	86.57 to 98.48
TOTAL Sales Price:	6,872,067	WGT. MEAN:	86	STD:	64.82	95% Wgt. Mean C.I.:	77.68 to 94.10
TOTAL Adj.Sales Price:	6,872,067	MEAN:	96	AVG.ABS.DEV:	29.35	95% Mean C.I.:	81.87 to 111.01
TOTAL Assessed Value:	5,902,190						
AVG. Adj. Sales Price:	90,421	COD:	31.31	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	77,660	PRD:	112.29	MIN Sales Ratio:	10.93		

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**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ASHLAND CITY	20	99.36	95.88	96.52	26.61	99.34	23.05	214.88	70.49 to 109.13	77,107	74,421
CEDAR BLUFFS CITY	5	83.86	115.82	84.57	48.68	136.95	63.35	246.40	N/A	33,584	28,402
CERESCO CITY	2	95.16	95.16	95.74	1.29	99.40	93.94	96.39	N/A	68,000	65,105
ITHACA CITY	2	287.28	287.28	34.31	95.39	837.36	13.23	561.33	N/A	19,500	6,690
MALMO CITY	1	90.63	90.63	90.63			90.63	90.63	N/A	40,000	36,250
MEAD CITY	1	52.80	52.80	52.80			52.80	52.80	N/A	30,000	15,840
MORSE BLUFF	1	93.81	93.81	93.81			93.81	93.81	N/A	42,000	39,400
NORTHEAST RURAL	1	48.60	48.60	48.60			48.60	48.60	N/A	384,500	186,870
PRAGUE CITY	2	102.68	102.68	70.77	37.16	145.08	64.52	140.83	N/A	36,625	25,920
VALPARAISO CITY	3	98.84	97.94	100.46	8.65	97.50	84.67	110.31	N/A	21,966	22,066
WAHOO CITY	27	93.70	86.77	88.46	17.28	98.09	30.00	129.48	85.87 to 98.48	127,281	112,598
WESTON CITY	1	103.04	103.04	103.04			103.04	103.04	N/A	69,750	71,870
WOODCLIFF SUB	1	71.25	71.25	71.25			71.25	71.25	N/A	110,500	78,730
YUTAN CITY	9	86.57	85.09	73.66	33.49	115.52	10.93	133.68	59.25 to 125.50	81,611	60,113
ALL	76	93.76	96.44	85.89	31.31	112.29	10.93	561.33	86.57 to 98.48	90,421	77,660

**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	67	93.96	100.64	90.32	30.80	111.42	10.93	561.33	89.03 to 101.44	84,045	75,912
2	7	65.23	66.68	73.79	31.93	90.36	23.05	109.13	23.05 to 109.13	106,571	78,640
3	2	59.93	59.93	53.66	18.90	111.68	48.60	71.25	N/A	247,500	132,800
ALL	76	93.76	96.44	85.89	31.31	112.29	10.93	561.33	86.57 to 98.48	90,421	77,660

**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	58	94.38	102.87	89.00	31.45	115.58	13.23	561.33	89.04 to 102.34	88,959	79,170
2	18	86.84	75.74	76.52	31.14	98.98	10.93	125.50	48.60 to 98.84	95,133	72,795
ALL	76	93.76	96.44	85.89	31.31	112.29	10.93	561.33	86.57 to 98.48	90,421	77,660

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	76	<b>MEDIAN:</b>	<b>94</b>	COV:	67.22	95% Median C.I.:	86.57 to 98.48
TOTAL Sales Price:	6,872,067	WGT. MEAN:	86	STD:	64.82	95% Wgt. Mean C.I.:	77.68 to 94.10
TOTAL Adj.Sales Price:	6,872,067	MEAN:	96	AVG.ABS.DEV:	29.35	95% Mean C.I.:	81.87 to 111.01
TOTAL Assessed Value:	5,902,190						
AVG. Adj. Sales Price:	90,421	COD:	31.31	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	77,660	PRD:	112.29	MIN Sales Ratio:	10.93		

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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	34.95	34.95	34.95			34.95	34.95	N/A	100,000	34,950
12-0056											
12-0502											
19-0123											
27-0001	1	71.25	71.25	71.25			71.25	71.25	N/A	110,500	78,730
27-0595	1	93.81	93.81	93.81			93.81	93.81	N/A	42,000	39,400
55-0145											
55-0161	5	96.39	96.83	97.28	6.34	99.54	84.67	110.31	N/A	40,380	39,282
78-0001	19	103.14	98.19	98.01	24.38	100.18	23.05	214.88	70.49 to 110.80	78,534	76,969
78-0009	11	73.76	78.77	64.49	39.52	122.14	10.93	133.68	48.60 to 125.50	106,272	68,535
78-0039	30	93.83	102.54	89.71	33.36	114.30	13.23	561.33	88.76 to 98.48	116,178	104,223
78-0072	1	52.80	52.80	52.80			52.80	52.80	N/A	30,000	15,840
78-0104	2	102.68	102.68	70.77	37.16	145.08	64.52	140.83	N/A	36,625	25,920
78-0107	5	83.86	115.82	84.57	48.68	136.95	63.35	246.40	N/A	33,584	28,402
NonValid School	1	34.95	34.95	34.95			34.95	34.95	N/A	100,000	34,950
ALL	76	93.76	96.44	85.89	31.31	112.29	10.93	561.33	86.57 to 98.48	90,421	77,660

**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	26	89.69	95.22	68.84	47.15	138.32	10.93	561.33	59.96 to 98.84	69,280	47,690
Prior TO 1860											
1860 TO 1899	3	140.83	162.38	131.45	34.68	123.53	99.90	246.40	N/A	10,333	13,583
1900 TO 1919	15	92.17	90.19	86.49	17.42	104.28	59.25	133.68	71.01 to 103.14	63,851	55,224
1920 TO 1939	4	95.50	101.75	104.99	21.64	96.91	69.20	146.79	N/A	132,661	139,277
1940 TO 1949	4	87.41	111.33	102.65	58.65	108.46	55.60	214.88	N/A	54,812	56,262
1950 TO 1959	2	64.96	64.96	71.82	44.25	90.44	36.21	93.70	N/A	56,500	40,580
1960 TO 1969	8	100.58	97.40	100.59	12.12	96.83	60.20	123.78	60.20 to 123.78	153,312	154,217
1970 TO 1979	4	82.60	80.31	85.07	22.62	94.40	52.00	104.03	N/A	112,625	95,812
1980 TO 1989	2	106.55	106.55	105.23	2.42	101.26	103.97	109.13	N/A	89,250	93,915
1990 TO 1994											
1995 TO 1999	4	83.00	90.18	81.12	24.92	111.17	65.23	129.48	N/A	154,000	124,920
2000 TO Present	4	89.04	89.34	83.64	7.13	106.81	76.95	102.34	N/A	186,900	156,327
ALL	76	93.76	96.44	85.89	31.31	112.29	10.93	561.33	86.57 to 98.48	90,421	77,660

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

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TOTAL Adj.Sales Price:	6,872,067	MEAN:	96	AVG.ABS.DEV:	29.35	95% Mean C.I.:	81.87 to 111.01
TOTAL Assessed Value:	5,902,190						
AVG. Adj. Sales Price:	90,421	COD:	31.31	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	77,660	PRD:	112.29	MIN Sales Ratio:	10.93		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	332.30	332.30	210.63	68.92	157.77	103.27	561.33	N/A	3,200	6,740
5000 TO 9999	2	193.62	193.62	188.82	27.26	102.54	140.83	246.40	N/A	5,500	10,385
Total \$ _____											
1 TO 9999	4	193.62	262.96	196.84	72.78	133.59	103.27	561.33	N/A	4,350	8,562
10000 TO 29999	8	105.51	107.58	107.77	12.35	99.82	84.67	133.68	84.67 to 133.68	20,425	22,011
30000 TO 59999	22	89.69	86.20	86.11	29.93	100.10	10.93	214.88	63.35 to 104.22	41,978	36,148
60000 TO 99999	19	93.70	86.20	86.28	18.23	99.90	23.05	110.80	69.20 to 103.04	71,084	61,333
100000 TO 149999	9	71.01	66.73	68.31	25.22	97.68	30.00	103.97	34.95 to 96.39	113,055	77,226
150000 TO 249999	10	93.47	93.76	92.12	14.80	101.78	60.20	146.79	65.23 to 103.14	196,014	180,568
250000 TO 499999	4	86.14	86.16	85.48	27.15	100.80	48.60	123.78	N/A	359,875	307,630
ALL _____											
	76	93.76	96.44	85.89	31.31	112.29	10.93	561.33	86.57 to 98.48	90,421	77,660

**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	1	13.23	13.23	13.23			13.23	13.23	N/A	37,500	4,960
5000 TO 9999	4	122.05	204.09	40.16	120.43	508.24	10.93	561.33	N/A	17,600	7,067
Total \$ _____											
1 TO 9999	5	103.27	165.92	30.80	131.31	538.75	10.93	561.33	N/A	21,580	6,646
10000 TO 29999	13	94.80	92.37	68.73	39.09	134.40	23.05	246.40	52.00 to 112.12	27,832	19,128
30000 TO 59999	22	89.69	86.81	77.93	21.03	111.38	30.00	133.68	70.49 to 104.22	50,765	39,563
60000 TO 99999	20	95.05	89.41	86.19	14.36	103.74	59.25	110.80	73.76 to 102.68	85,042	73,295
100000 TO 149999	5	95.58	107.97	87.31	40.47	123.66	60.20	214.88	N/A	148,800	129,924
150000 TO 249999	9	93.96	95.61	89.86	14.30	106.40	48.60	146.79	89.03 to 103.14	226,738	203,756
250000 TO 499999	2	100.37	100.37	100.07	23.33	100.29	76.95	123.78	N/A	400,000	400,285
ALL _____											
	76	93.76	96.44	85.89	31.31	112.29	10.93	561.33	86.57 to 98.48	90,421	77,660

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	62	93.88	98.92	86.91	34.20	113.81	10.93	561.33	87.80 to 101.44	92,498	80,391
10	3	94.80	87.57	75.32	13.17	116.26	65.23	102.68	N/A	100,500	75,700
20	8	77.18	83.16	82.49	24.07	100.80	59.96	129.48	59.96 to 129.48	78,959	65,137
30	2	88.99	88.99	81.38	17.11	109.35	73.76	104.22	N/A	82,000	66,730
40	1	90.63	90.63	90.63			90.63	90.63	N/A	40,000	36,250
ALL _____											
	76	93.76	96.44	85.89	31.31	112.29	10.93	561.33	86.57 to 98.48	90,421	77,660

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	76	<b>MEDIAN:</b>	<b>94</b>	COV:	67.22	95% Median C.I.:	86.57 to 98.48
TOTAL Sales Price:	6,872,067	WGT. MEAN:	86	STD:	64.82	95% Wgt. Mean C.I.:	77.68 to 94.10
TOTAL Adj.Sales Price:	6,872,067	MEAN:	96	AVG.ABS.DEV:	29.35	95% Mean C.I.:	81.87 to 111.01
TOTAL Assessed Value:	5,902,190						
AVG. Adj. Sales Price:	90,421	COD:	31.31	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	77,660	PRD:	112.29	MIN Sales Ratio:	10.93		

Printed: 02/17/2007 13:28:40

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	21	87.80	74.51	67.09	31.12	111.06	10.93	125.50	48.60 to 98.84	75,657	50,756
0	1	561.33	561.33	561.33			561.33	561.33	N/A	1,500	8,420
300	4	96.22	98.05	95.64	5.15	102.52	92.23	107.52	N/A	186,500	178,370
302	2	98.43	98.43	99.57	4.69	98.85	93.81	103.04	N/A	55,875	55,635
309	1	97.42	97.42	97.42			97.42	97.42	N/A	48,500	47,250
313	1	123.78	123.78	123.78			123.78	123.78	N/A	395,000	488,930
325	1	65.23	65.23	65.23			65.23	65.23	N/A	215,000	140,250
326	2	116.85	116.85	115.49	10.81	101.18	104.22	129.48	N/A	37,000	42,730
344	2	70.87	70.87	70.97	0.54	99.86	70.49	71.25	N/A	87,750	62,275
349	1	103.69	103.69	103.69			103.69	103.69	N/A	70,000	72,580
350	2	76.53	76.53	76.22	9.58	100.41	69.20	83.86	N/A	88,750	67,645
351	1	109.13	109.13	109.13			109.13	109.13	N/A	43,500	47,470
352	2	92.31	92.31	91.85	3.55	100.50	89.03	95.58	N/A	179,000	164,405
353	14	98.97	106.08	95.29	24.10	111.33	55.60	246.40	79.76 to 112.12	66,780	63,632
391	1	60.20	60.20	60.20			60.20	60.20	N/A	190,000	114,380
406	9	89.04	86.43	77.02	24.02	112.22	52.00	140.83	59.25 to 102.68	99,566	76,684
434	2	88.90	88.90	83.69	17.03	106.22	73.76	104.03	N/A	91,500	76,575
442	5	86.57	97.66	108.96	25.01	89.63	64.52	146.79	N/A	78,198	85,206
459	1	71.01	71.01	71.01			71.01	71.01	N/A	139,000	98,710
528	2	152.76	152.76	159.66	40.67	95.68	90.63	214.88	N/A	45,000	71,845
557	1	36.21	36.21	36.21			36.21	36.21	N/A	43,000	15,570
<u>ALL</u>											
	76	93.76	96.44	85.89	31.31	112.29	10.93	561.33	86.57 to 98.48	90,421	77,660

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	92.23	92.23	92.23			92.23	92.23	N/A	245,000	225,970
03	75	93.81	96.50	85.65	31.69	112.66	10.93	561.33	86.57 to 98.48	88,360	75,682
04											
<u>ALL</u>											
	76	93.76	96.44	85.89	31.31	112.29	10.93	561.33	86.57 to 98.48	90,421	77,660

## 2007 Assessment Survey for Saunders County

### I. General Information

#### A. Staffing and Funding Information

1. **Deputy(ies) on staff:** 0
2. **Appraiser(s) on staff:** 1.5 (the head appraiser is split between two counties)
3. **Other full-time employees:** 5
4. **Other part-time employees:** 0
5. **Number of shared employees:** 0
6. **Assessor's requested budget for current fiscal year:** \$326,101.66- State Assumed County.
7. **Part of the budget that is dedicated to the computer system:** This is not separated as they are a state assumed county.
8. **Adopted budget, or granted budget if different from above:** \$326,101.66
9. **Amount of total budget set aside for appraisal work:** \$152,501.30
10. **Amount of the total budget set aside for education/workshops:** \$0
11. **Appraisal/Reappraisal budget, if not part of the total budget:** This is part of the total budget.
12. **Other miscellaneous funds:** \$0
13. **Total budget:** \$326,101.66
  - a. **Was any of last year's budget not used?** Unsure

#### B. Residential Appraisal Information

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

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Residential	187		291	478

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?**  
 2004- Ashland, Wahoo, Swedeburg, Yutan, Yutan Subs, Ashland Rural Subs, Mead Rural Subs, Fremont Rural Subs, Cedar Bluffs, Woodcliff, Colon, Valparaiso, Ceresco, and Morse Bluff.  
 2002- Weston and Mead
5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** A new depreciation schedule is built yearly to apply where needed.
6. **What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** A market analysis was used in 2006 to estimate the market values for 2007.
7. **Number of market areas/neighborhoods for this property class:**  
 Urban-66  
 Suburban-73  
 Rural-18  
 Rural Residential-9  
 Ag Homes-5
8. **How are these defined?** The market areas and neighborhoods are defined by geographical location of towns and the neighborhoods within those towns.
9. **Is “Assessor Location” a usable valuation identity?** Yes
10. **Does the assessor location “suburban” mean something other than rural residential?** No
11. **Are the county’s ag residential and rural residential improvements classified and valued in the same manner?** Yes

**C. Commercial/Industrial Appraisal Information**

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

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

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Commercial	7		24	31

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

1999- Mead and Yutan  
2004- Wahoo and Ashland

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

1999- Mead and Yutan  
2005- Wahoo (for 2006 values)

**6. When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class? No income approach has been used to estimate or establish market value.**

**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? A market analysis is performed yearly.**

**8. Number of market areas/neighborhoods for this property class? 38 market areas**

**9. How are these defined? The market areas are defined by physical location.**

**10. Is “Assessor Location” a usable valuation identity? Yes**

**11. Does the assessor location “suburban” mean something other than rural commercial? No**

**D. Agricultural Appraisal Information**

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

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

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

<b>Property Type</b>	<b># of Permits</b>	<b># of Info.</b>	<b>Other</b>	<b>Total</b>
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		<b>Statements</b>		
Agricultural	11		126	137

**4. Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?** The assessment office has started a policy to define rural residential acreages. The assessment manager states that the policy is a work in progress.

**How is your agricultural land defined?** The County defines ag land according to statute with the best of their ability.

**5. When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?**

An income approach is completed yearly to set the special value.

**6. What is the date of the soil survey currently used?** 1965

**7. What date was the last countywide land use study completed?** 2005

**a. By what method?** FSA maps were used and supplemented by physical inspections for 2006.

**b. By whom?** Appraisal staff

**c. What proportion is complete / implemented at this time?** 100% complete

**8. Number of market areas/neighborhoods for this property class:** 5 market areas

**9. How are these defined?** The market areas are defined by location, topographical features and well map information.

**10. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** Yes- they have implemented county wide special valuation.

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

**1. Administrative software:** TerraScan

**2. CAMA software:** TerraScan

**3. Cadastral maps: Are they currently being used?** Yes

**a. Who maintains the Cadastral Maps?** Staff

**4. Does the county have GIS software?** No

**a. Who maintains the GIS software and maps?** N/A

**4. Personal Property software:** TerraScan

**F. Zoning Information**

**1. Does the county have zoning?** Yes

**a. If so, is the zoning countywide?** Yes

**b. What municipalities in the county are zoned?** Ashland, Cedar Bluffs, Ceresco, Colon, Ithaca, Leshara, Mead, Memphis, Morse Bluff, Prague, Valparaiso, Wahoo, Weston, and Yutan.

**c. When was zoning implemented?** 1966

**G. Contracted Services**

**1. Appraisal Services:** All appraisal services are completed by staff appraisers.

**2. Other Services:** no contracted services.

**H. Additional comments or further explanations on any item from A through G:**

In 2006, the State Assessment Offices of Saunders and Dodge Counties had some reorganization changes in the appraisal staffing. Currently the two offices are under one head appraiser, a newly created assistant appraiser II position was added in each county, with the same assistant appraiser I positions in each county. Saunders County was not able to reappraise all areas it had hoped to because the appraiser was sharing time in each county, as well as training new staff. We were not able to complete the reappraisal of the Ashland commercial properties, but intent to complete it for the 2008 tax year.

Saunders County also worked on the Platte river project with Dodge County where it was determined between the two county boards that it was the intent of Nebraska State Statute 22-127 that the county line be a living line with the current south bank being the county line between Saunders and Dodge. Many weeks were devoted in determining the county line, moving parcels from Dodge to Saunders County, and refiguring acres where the river and accretion ground has affected the parcel size. Those changes are now in place for the 2007 tax year.

## II. Assessment Actions

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

- 1. Residential**— For all rural res parcels, the land use was reviewed and both the land and improvements were revalued.
- 2. Commercial**— Only pick up work was completed.
- 3. Agricultural**— A sales study by market area was completed. Each LVG code was adjusted accordingly.

**County 78 - Saunders**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 15,256	<b>Value</b> 1,652,425,712	<b>Total Growth</b> 30,032,592 (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>	515	5,021,420	253	5,433,300	429	15,480,310	1,197	25,935,030	
<b>2. Res Improv Land</b>	4,186	77,331,050	1,051	50,570,260	1,548	68,005,120	6,785	195,906,430	
<b>3. Res Improvements</b>	4,276	298,177,540	1,099	140,534,582	1,626	190,409,280	7,001	629,121,402	
<b>4. Res Total</b>	4,791	380,530,010	1,352	196,538,142	2,055	273,894,710	8,198	850,962,862	24,182,412
<b>% of Total</b>	58.44	44.71	16.49	23.09	25.06	32.18	53.73	51.49	80.52
<b>5. Rec UnImp Land</b>	0	0	1	37,350	23	1,618,800	24	1,656,150	
<b>6. Rec Improv Land</b>	0	0	0	0	7	925,120	7	925,120	
<b>7. Rec Improvements</b>	0	0	1	7,040	14	491,890	15	498,930	
<b>8. Rec Total</b>	0	0	2	44,390	37	3,035,810	39	3,080,200	0
<b>% of Total</b>	0.00	0.00	5.12	1.44	94.87	98.55	0.25	0.18	0.00
<b>Res+Rec Total</b>	4,791	380,530,010	1,354	196,582,532	2,092	276,930,520	8,237	854,043,062	24,182,412
<b>% of Total</b>	58.16	44.55	16.43	23.01	25.39	32.42	53.99	51.68	80.52

**County 78 - Saunders**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 15,256	<b>Value</b> 1,652,425,712	<b>Total Growth</b> 30,032,592 (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	118	3,561,610	21	1,392,490	12	980,070	151	5,934,170	
10. Comm Improv Land	576	9,919,250	55	1,782,020	42	1,849,320	673	13,550,590	
11. Comm Improvements	588	65,611,230	69	11,116,780	53	6,458,200	710	83,186,210	
12. Comm Total	706	79,092,090	90	14,291,290	65	9,287,590	861	102,670,970	2,741,530
% of Total	81.99	77.03	10.45	13.91	7.54	9.04	5.64	6.21	9.12
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	0	0	0	0	
15. Ind Improvements	0	0	0	0	0	0	0	0	
16. Ind Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comm+Ind Total	706	79,092,090	90	14,291,290	65	9,287,590	861	102,670,970	2,741,530
% of Total	81.99	77.03	10.45	13.91	7.54	9.04	5.64	6.21	9.12
17. Taxable Total	5,497	459,622,100	1,444	210,873,822	2,157	286,218,110	9,098	956,714,032	26,923,942
% of Total	60.41	48.04	15.87	20.54	23.70	28.94	59.63	57.89	89.64

**County 78 - Saunders**

**2007 County Abstract of Assessment for Real Property, Form 45**

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

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	25	27,900	571,290	0	0	0
19. Commercial	3	533,300	24,838,999	0	0	0
20. Industrial	0	0	0	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	25	27,900	571,290
19. Commercial	0	0	0	3	533,300	24,838,999
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>28</b>	<b>561,200</b>	<b>25,410,289</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	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	357	162	321	<b>840</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	35,140	389	28,641,490	3,854	315,024,510	4,244	343,701,140
28. Ag-Improved Land	0	0	158	18,097,460	1,659	181,487,460	1,817	199,584,920
29. Ag-Improvements	14	33,760	164	15,380,870	1,736	137,010,990	1,914	152,425,620
<b>30. Ag-Total Taxable</b>							<b>6,158</b>	<b>695,711,680</b>

**County 78 - Saunders**

**2007 County Abstract of Assessment for Real Property, Form 45**

**Schedule VI: Agricultural Records:**

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	28	29.000	471,500	
33. HomeSite Improvements	0		0	108		13,411,250	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	0	0.000	0	5	8.000	11,150	
36. FarmSite Impr Land	0	0.000	0	135	427.470	1,915,100	
37. FarmSite Improv	14		33,760	145		1,969,620	
<b>38. FarmSite Total</b>							
39. Road & Ditches		0.000			755.920		
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	1	1.000	17,000	1	1.000	17,000	
32. HomeSite Improv Land	508	525.000	8,901,200	536	554.000	9,372,700	
33. HomeSite Improvements	1,156		117,464,650	1,264		130,875,900	3,108,650
<b>34. HomeSite Total</b>				1,265	555.000	140,265,600	
35. FarmSite UnImp Land	113	833.900	1,038,990	118	841.900	1,050,140	
36. FarmSite Impr Land	1,494	5,015.820	17,281,500	1,629	5,443.290	19,196,600	
37. FarmSite Improv	1,632		19,546,340	1,791		21,549,720	0
<b>38. FarmSite Total</b>				1,909	6,285.190	41,796,460	
39. Road & Ditches		8,682.150			9,438.070		
40. Other-Non Ag Use		0.000	0		0.000	0	
<b>41. Total Section VI</b>				<b>3,174</b>	<b>16,278.260</b>	<b>182,062,060</b>	<b>3,108,650</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	10	705.180	377,030	10	705.180	377,030

**Schedule VIII: Agricultural Records:**

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	475	31,681.120	40,256,140
44. Recapture Val			0			65,287,460
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	5,128	374,863.800	428,891,280	5,603	406,544.920	469,147,420
44. Recapture Val			712,414,340			777,701,800

County 78 - Saunders

2007 County Abstract of Assessment for Real Property, Form 45

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	1,264.000	2,113,510	1,264.000	2,113,510
46. 1A	0.000	0	0.000	0	218.000	346,620	218.000	346,620
47. 2A1	0.000	0	71.000	119,740	2,792.870	4,168,370	2,863.870	4,288,110
48. 2A	0.000	0	69.030	98,380	1,621.300	2,060,350	1,690.330	2,158,730
49. 3A1	0.000	0	174.000	228,520	3,236.890	3,945,760	3,410.890	4,174,280
50. 3A	0.000	0	0.000	0	70.000	76,620	70.000	76,620
51. 4A1	0.000	0	0.000	0	120.000	127,090	120.000	127,090
52. 4A	0.000	0	0.000	0	42.990	42,270	42.990	42,270
53. Total	0.000	0	314.030	446,640	9,366.050	12,880,590	9,680.080	13,327,230
<b>Dryland:</b>								
54. 1D1	0.000	0	43.500	69,600	1,265.180	2,071,670	1,308.680	2,141,270
55. 1D	0.000	0	0.000	0	365.000	543,850	365.000	543,850
56. 2D1	0.000	0	1,074.380	1,576,360	19,116.020	27,871,070	20,190.400	29,447,430
57. 2D	0.000	0	454.670	569,050	6,641.260	8,098,250	7,095.930	8,667,300
58. 3D1	0.000	0	1,798.300	1,941,540	30,358.300	31,809,310	32,156.600	33,750,850
59. 3D	0.000	0	14.000	12,040	835.840	727,940	849.840	739,980
60. 4D1	0.000	0	349.310	320,420	7,222.740	6,326,320	7,572.050	6,646,740
61. 4D	0.000	0	40.990	36,400	816.280	628,960	857.270	665,360
62. Total	0.000	0	3,775.150	4,525,410	66,620.620	78,077,370	70,395.770	82,602,780
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	34.000	21,420	34.000	21,420
64. 1G	0.000	0	0.000	0	47.000	27,260	47.000	27,260
65. 2G1	0.000	0	112.360	74,200	1,354.880	926,480	1,467.240	1,000,680
66. 2G	0.000	0	120.440	48,270	2,660.180	1,245,210	2,780.620	1,293,480
67. 3G1	0.000	0	203.600	96,510	3,202.580	1,821,760	3,406.180	1,918,270
68. 3G	0.000	0	16.210	3,390	287.430	134,450	303.640	137,840
69. 4G1	0.000	0	31.430	12,150	1,961.490	1,113,880	1,992.920	1,126,030
70. 4G	0.000	0	3.000	870	2,361.070	852,530	2,364.070	853,400
71. Total	0.000	0	487.040	235,390	11,908.630	6,142,990	12,395.670	6,378,380
72. Waste	0.000	0	114.820	21,000	1,580.250	258,970	1,695.070	279,970
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		872.130		102.010		974.140	
75. Total	0.000	0	4,691.040	5,228,440	89,475.550	97,359,920	94,166.590	102,588,360



County 78 - Saunders

2007 County Abstract of Assessment for Real Property, Form 45

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	3,642.070	7,439,370	26,289.560	55,357,500	29,931.630	62,796,870
46. 1A	0.000	0	36.000	71,280	70.000	138,600	106.000	209,880
47. 2A1	0.000	0	639.000	1,154,060	3,375.720	6,334,840	4,014.720	7,488,900
48. 2A	0.000	0	830.570	1,419,100	3,623.320	6,363,710	4,453.890	7,782,810
49. 3A1	0.000	0	300.000	462,820	2,242.960	3,686,340	2,542.960	4,149,160
50. 3A	0.000	0	701.690	992,800	4,873.530	7,378,020	5,575.220	8,370,820
51. 4A1	0.000	0	117.000	143,260	811.850	1,101,850	928.850	1,245,110
52. 4A	0.000	0	0.000	0	48.000	67,830	48.000	67,830
53. Total	0.000	0	6,266.330	11,682,690	41,334.940	80,428,690	47,601.270	92,111,380
<b>Dryland:</b>								
54. 1D1	0.000	0	1,600.640	3,133,850	16,720.730	33,617,760	18,321.370	36,751,610
55. 1D	0.000	0	14.000	25,480	26.000	48,050	40.000	73,530
56. 2D1	12.000	22,180	284.690	498,220	4,180.340	7,590,490	4,477.030	8,110,890
57. 2D	4.000	7,200	463.500	779,790	3,236.200	5,500,700	3,703.700	6,287,690
58. 3D1	0.000	0	135.500	201,190	2,956.880	4,727,910	3,092.380	4,929,100
59. 3D	0.000	0	424.700	548,520	2,921.920	4,051,600	3,346.620	4,600,120
60. 4D1	3.740	5,760	78.000	93,850	797.670	1,090,230	879.410	1,189,840
61. 4D	0.000	0	11.000	7,920	359.470	411,260	370.470	419,180
62. Total	19.740	35,140	3,012.030	5,288,820	31,199.210	57,038,000	34,230.980	62,361,960
<b>Grass:</b>								
63. 1G1	0.000	0	6.020	1,210	318.600	291,940	324.620	293,150
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	15.000	5,400	325.330	187,020	340.330	192,420
66. 2G	0.000	0	75.000	24,170	746.520	483,260	821.520	507,430
67. 3G1	0.000	0	19.000	8,170	425.220	241,900	444.220	250,070
68. 3G	0.000	0	0.000	0	87.630	40,800	87.630	40,800
69. 4G1	0.000	0	0.000	0	562.500	297,000	562.500	297,000
70. 4G	0.000	0	1.000	290	354.500	160,850	355.500	161,140
71. Total	0.000	0	116.020	39,240	2,820.300	1,702,770	2,936.320	1,742,010
72. Waste	0.000	0	22.000	1,540	430.020	82,180	452.020	83,720
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		185.210		12,514.740		12,699.950	
75. Total	19.740	35,140	9,416.380	17,012,290	75,784.470	139,251,640	85,220.590	156,299,070

County 78 - Saunders

2007 County Abstract of Assessment for Real Property, Form 45

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	340.000	561,000	2,198.040	3,618,850	2,538.040	4,179,850
46. 1A	0.000	0	0.000	0	418.000	664,620	418.000	664,620
47. 2A1	0.000	0	206.750	305,880	2,690.650	4,005,980	2,897.400	4,311,860
48. 2A	0.000	0	668.530	880,920	3,464.220	4,498,920	4,132.750	5,379,840
49. 3A1	0.000	0	334.040	408,680	2,467.720	2,966,600	2,801.760	3,375,280
50. 3A	0.000	0	47.000	51,700	3,214.800	3,537,530	3,261.800	3,589,230
51. 4A1	0.000	0	9.000	8,290	712.000	734,460	721.000	742,750
52. 4A	0.000	0	8.000	6,800	670.920	585,980	678.920	592,780
53. Total	0.000	0	1,613.320	2,223,270	15,836.350	20,612,940	17,449.670	22,836,210
<b>Dryland:</b>								
54. 1D1	0.000	0	607.240	976,130	6,074.110	9,744,420	6,681.350	10,720,550
55. 1D	0.000	0	78.200	117,430	2,388.290	3,634,640	2,466.490	3,752,070
56. 2D1	0.000	0	1,653.180	2,459,630	22,781.150	33,200,320	24,434.330	35,659,950
57. 2D	0.000	0	2,040.330	2,576,470	11,484.350	14,004,040	13,524.680	16,580,510
58. 3D1	0.000	0	2,258.540	2,471,620	36,326.540	38,407,500	38,585.080	40,879,120
59. 3D	0.000	0	907.510	797,640	23,788.770	21,030,300	24,696.280	21,827,940
60. 4D1	0.000	0	544.650	465,530	5,085.050	4,483,830	5,629.700	4,949,360
61. 4D	0.000	0	359.280	269,500	5,695.480	4,213,820	6,054.760	4,483,320
62. Total	0.000	0	8,448.930	10,133,950	113,623.740	128,718,870	122,072.670	138,852,820
<b>Grass:</b>								
63. 1G1	0.000	0	47.360	27,440	281.100	178,750	328.460	206,190
64. 1G	0.000	0	0.000	0	145.460	99,570	145.460	99,570
65. 2G1	0.000	0	139.920	84,930	2,011.840	1,225,780	2,151.760	1,310,710
66. 2G	0.000	0	448.560	180,200	5,788.960	2,320,810	6,237.520	2,501,010
67. 3G1	0.000	0	167.550	139,620	3,801.030	2,157,570	3,968.580	2,297,190
68. 3G	0.000	0	210.800	98,020	5,487.510	2,686,590	5,698.310	2,784,610
69. 4G1	0.000	0	353.510	158,770	4,136.800	1,857,960	4,490.310	2,016,730
70. 4G	0.000	0	329.960	122,570	3,642.090	1,305,890	3,972.050	1,428,460
71. Total	0.000	0	1,697.660	811,550	25,294.790	11,832,920	26,992.450	12,644,470
72. Waste	0.000	0	387.160	61,940	3,578.690	377,530	3,965.850	439,470
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		177.210		388.360		565.570	
75. Total	0.000	0	12,147.070	13,230,710	158,333.570	161,542,260	170,480.640	174,772,970

County 78 - Saunders

2007 County Abstract of Assessment for Real Property, Form 45

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	292.000	478,980	1,305.600	2,151,300	1,597.600	2,630,280
46. 1A	0.000	0	0.000	0	76.000	114,960	76.000	114,960
47. 2A1	0.000	0	106.000	157,940	907.400	1,380,120	1,013.400	1,538,060
48. 2A	0.000	0	222.000	293,040	2,042.000	2,619,990	2,264.000	2,913,030
49. 3A1	0.000	0	163.000	198,860	482.900	604,510	645.900	803,370
50. 3A	0.000	0	19.000	22,220	406.000	512,040	425.000	534,260
51. 4A1	0.000	0	45.000	41,250	852.970	882,490	897.970	923,740
52. 4A	0.000	0	0.000	0	364.100	394,630	364.100	394,630
53. Total	0.000	0	847.000	1,192,290	6,436.970	8,660,040	7,283.970	9,852,330
<b>Dryland:</b>								
54. 1D1	0.000	0	177.130	291,560	1,156.310	1,945,420	1,333.440	2,236,980
55. 1D	0.000	0	96.000	190,360	364.630	529,300	460.630	719,660
56. 2D1	0.000	0	527.200	798,340	2,681.330	3,998,940	3,208.530	4,797,280
57. 2D	0.000	0	507.750	622,920	5,469.930	6,766,560	5,977.680	7,389,480
58. 3D1	0.000	0	937.170	1,088,170	2,490.410	2,707,110	3,427.580	3,795,280
59. 3D	0.000	0	46.600	55,830	624.960	756,620	671.560	812,450
60. 4D1	0.000	0	190.300	185,350	1,260.910	1,227,650	1,451.210	1,413,000
61. 4D	0.000	0	67.640	83,760	778.850	698,150	846.490	781,910
62. Total	0.000	0	2,549.790	3,316,290	14,827.330	18,629,750	17,377.120	21,946,040
<b>Grass:</b>								
63. 1G1	0.000	0	2.000	1,260	115.550	106,430	117.550	107,690
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	49.100	24,720	357.490	213,560	406.590	238,280
66. 2G	0.000	0	82.000	23,600	2,353.740	1,413,830	2,435.740	1,437,430
67. 3G1	0.000	0	24.940	16,840	140.900	98,230	165.840	115,070
68. 3G	0.000	0	17.550	16,250	1,315.200	921,000	1,332.750	937,250
69. 4G1	0.000	0	247.560	164,490	5,122.550	2,807,440	5,370.110	2,971,930
70. 4G	0.000	0	158.570	76,240	1,397.630	708,060	1,556.200	784,300
71. Total	0.000	0	581.720	323,400	10,803.060	6,268,550	11,384.780	6,591,950
72. Waste	0.000	0	123.650	43,230	886.750	247,890	1,010.400	291,120
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		215.770		1,663.820		1,879.590	
75. Total	0.000	0	4,102.160	4,875,210	32,954.110	33,806,230	37,056.270	38,681,440

County 78 - Saunders

2007 County Abstract of Assessment for Real Property, Form 45

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	826.420	1,367,950	826.420	1,367,950
46. 1A	0.000	0	0.000	0	726.280	1,154,790	726.280	1,154,790
47. 2A1	0.000	0	282.000	420,180	2,394.360	3,601,040	2,676.360	4,021,220
48. 2A	0.000	0	53.000	69,960	498.000	658,270	551.000	728,230
49. 3A1	0.000	0	262.910	319,270	4,031.110	4,975,590	4,294.020	5,294,860
50. 3A	0.000	0	0.000	0	23.000	25,300	23.000	25,300
51. 4A1	0.000	0	0.000	0	109.000	94,650	109.000	94,650
52. 4A	0.000	0	0.000	0	2.000	1,700	2.000	1,700
<b>53. Total</b>	<b>0.000</b>	<b>0</b>	<b>597.910</b>	<b>809,410</b>	<b>8,610.170</b>	<b>11,879,290</b>	<b>9,208.080</b>	<b>12,688,700</b>
<b>Dryland:</b>								
54. 1D1	0.000	0	137.000	226,100	901.000	1,450,570	1,038.000	1,676,670
55. 1D	0.000	0	51.000	75,990	644.070	959,660	695.070	1,035,650
56. 2D1	0.000	0	850.330	1,370,210	5,882.960	8,571,930	6,733.290	9,942,140
57. 2D	0.000	0	141.230	202,830	1,917.150	2,414,080	2,058.380	2,616,910
58. 3D1	0.000	0	977.140	1,224,750	10,086.570	10,742,400	11,063.710	11,967,150
59. 3D	0.000	0	0.000	0	28.000	25,310	28.000	25,310
60. 4D1	0.000	0	1.000	720	418.300	402,640	419.300	403,360
61. 4D	0.000	0	0.000	0	87.000	62,640	87.000	62,640
<b>62. Total</b>	<b>0.000</b>	<b>0</b>	<b>2,157.700</b>	<b>3,100,600</b>	<b>19,965.050</b>	<b>24,629,230</b>	<b>22,122.750</b>	<b>27,729,830</b>
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	14.600	9,200	14.600	9,200
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	43.070	23,800	236.290	161,400	279.360	185,200
66. 2G	0.000	0	39.500	17,670	260.500	166,550	300.000	184,220
67. 3G1	0.000	0	28.000	24,070	412.040	201,160	440.040	225,230
68. 3G	0.000	0	0.000	0	45.400	44,880	45.400	44,880
69. 4G1	0.000	0	0.000	0	266.640	112,460	266.640	112,460
70. 4G	0.000	0	0.000	0	160.000	29,080	160.000	29,080
<b>71. Total</b>	<b>0.000</b>	<b>0</b>	<b>110.570</b>	<b>65,540</b>	<b>1,395.470</b>	<b>724,730</b>	<b>1,506.040</b>	<b>790,270</b>
72. Waste	0.000	0	49.000	19,000	489.620	79,980	538.620	98,980
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		9.280		114.450		123.730	
<b>75. Total</b>	<b>0.000</b>	<b>0</b>	<b>2,915.180</b>	<b>3,994,550</b>	<b>30,460.310</b>	<b>37,313,230</b>	<b>33,375.490</b>	<b>41,307,780</b>

**County 78 - Saunders**

**2007 County Abstract of Assessment for Real Property, Form 45**

**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	9,638.590	16,354,300	81,584.480	134,461,550	91,223.070	150,815,850
<b>77.Dry Land</b>	19.740	35,140	19,943.600	26,365,070	246,235.950	307,093,220	266,199.290	333,493,430
<b>78.Grass</b>	0.000	0	2,993.010	1,475,120	52,222.250	26,671,960	55,215.260	28,147,080
<b>79.Waste</b>	0.000	0	696.630	146,710	6,965.330	1,046,550	7,661.960	1,193,260
<b>80.Other</b>	0.000	0	0.000	0	0.000	0	0.000	0
<b>81.Exempt</b>	0.000	0	1,459.600	0	14,783.380	0	16,242.980	0
<b>82.Total</b>	19.740	35,140	33,271.830	44,341,200	387,008.010	469,273,280	<b>420,299.580</b>	<b>513,649,620</b>

## 2007 Agricultural Land Detail

### County 78 - Saunders

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,264.000	13.06%	2,113,510	15.86%	1,672.080
1A	218.000	2.25%	346,620	2.60%	1,590.000
2A1	2,863.870	29.59%	4,288,110	32.18%	1,497.313
2A	1,690.330	17.46%	2,158,730	16.20%	1,277.105
3A1	3,410.890	35.24%	4,174,280	31.32%	1,223.809
3A	70.000	0.72%	76,620	0.57%	1,094.571
4A1	120.000	1.24%	127,090	0.95%	1,059.083
4A	42.990	0.44%	42,270	0.32%	983.251
<b>Irrigated Total</b>	<b>9,680.080</b>	<b>100.00%</b>	<b>13,327,230</b>	<b>100.00%</b>	<b>1,376.768</b>

**Dry:**

1D1	1,308.680	1.86%	2,141,270	2.59%	1,636.205
1D	365.000	0.52%	543,850	0.66%	1,490.000
2D1	20,190.400	28.68%	29,447,430	35.65%	1,458.486
2D	7,095.930	10.08%	8,667,300	10.49%	1,221.446
3D1	32,156.600	45.68%	33,750,850	40.86%	1,049.577
3D	849.840	1.21%	739,980	0.90%	870.728
4D1	7,572.050	10.76%	6,646,740	8.05%	877.799
4D	857.270	1.22%	665,360	0.81%	776.138
<b>Dry Total</b>	<b>70,395.770</b>	<b>100.00%</b>	<b>82,602,780</b>	<b>100.00%</b>	<b>1,173.405</b>

**Grass:**

1G1	34.000	0.27%	21,420	0.34%	630.000
1G	47.000	0.38%	27,260	0.43%	580.000
2G1	1,467.240	11.84%	1,000,680	15.69%	682.015
2G	2,780.620	22.43%	1,293,480	20.28%	465.176
3G1	3,406.180	27.48%	1,918,270	30.07%	563.173
3G	303.640	2.45%	137,840	2.16%	453.958
4G1	1,992.920	16.08%	1,126,030	17.65%	565.015
4G	2,364.070	19.07%	853,400	13.38%	360.987
<b>Grass Total</b>	<b>12,395.670</b>	<b>100.00%</b>	<b>6,378,380</b>	<b>100.00%</b>	<b>514.565</b>

<b>Irrigated Total</b>	<b>9,680.080</b>	<b>10.28%</b>	<b>13,327,230</b>	<b>12.99%</b>	<b>1,376.768</b>
<b>Dry Total</b>	<b>70,395.770</b>	<b>74.76%</b>	<b>82,602,780</b>	<b>80.52%</b>	<b>1,173.405</b>
<b>Grass Total</b>	<b>12,395.670</b>	<b>13.16%</b>	<b>6,378,380</b>	<b>6.22%</b>	<b>514.565</b>
Waste	1,695.070	1.80%	279,970	0.27%	165.167
Other	0.000	0.00%	0	0.00%	0.000
Exempt	974.140	1.03%			
<b>Market Area Total</b>	<b>94,166.590</b>	<b>100.00%</b>	<b>102,588,360</b>	<b>100.00%</b>	<b>1,089.434</b>

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

<b>Irrigated Total</b>	<b>9,680.080</b>	<b>10.61%</b>	<b>13,327,230</b>	<b>8.84%</b>	
<b>Dry Total</b>	<b>70,395.770</b>	<b>26.44%</b>	<b>82,602,780</b>	<b>24.77%</b>	
<b>Grass Total</b>	<b>12,395.670</b>	<b>22.45%</b>	<b>6,378,380</b>	<b>22.66%</b>	
Waste	1,695.070	22.12%	279,970	23.46%	
Other	0.000	0.00%	0	0.00%	
Exempt	974.140	6.00%			
<b>Market Area Total</b>	<b>94,166.590</b>	<b>22.40%</b>	<b>102,588,360</b>	<b>19.97%</b>	

## 2007 Agricultural Land Detail

### County 78 - Saunders

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	29,931.630	62.88%	62,796,870	68.17%	2,098.010
1A	106.000	0.22%	209,880	0.23%	1,980.000
2A1	4,014.720	8.43%	7,488,900	8.13%	1,865.360
2A	4,453.890	9.36%	7,782,810	8.45%	1,747.418
3A1	2,542.960	5.34%	4,149,160	4.50%	1,631.626
3A	5,575.220	11.71%	8,370,820	9.09%	1,501.433
4A1	928.850	1.95%	1,245,110	1.35%	1,340.485
4A	48.000	0.10%	67,830	0.07%	1,413.125
<b>Irrigated Total</b>	<b>47,601.270</b>	<b>100.00%</b>	<b>92,111,380</b>	<b>100.00%</b>	<b>1,935.061</b>
<b>Dry:</b>					
1D1	18,321.370	53.52%	36,751,610	58.93%	2,005.942
1D	40.000	0.12%	73,530	0.12%	1,838.250
2D1	4,477.030	13.08%	8,110,890	13.01%	1,811.667
2D	3,703.700	10.82%	6,287,690	10.08%	1,697.678
3D1	3,092.380	9.03%	4,929,100	7.90%	1,593.950
3D	3,346.620	9.78%	4,600,120	7.38%	1,374.557
4D1	879.410	2.57%	1,189,840	1.91%	1,352.998
4D	370.470	1.08%	419,180	0.67%	1,131.481
<b>Dry Total</b>	<b>34,230.980</b>	<b>100.00%</b>	<b>62,361,960</b>	<b>100.00%</b>	<b>1,821.798</b>
<b>Grass:</b>					
1G1	324.620	11.06%	293,150	16.83%	903.055
1G	0.000	0.00%	0	0.00%	0.000
2G1	340.330	11.59%	192,420	11.05%	565.392
2G	821.520	27.98%	507,430	29.13%	617.672
3G1	444.220	15.13%	250,070	14.36%	562.941
3G	87.630	2.98%	40,800	2.34%	465.593
4G1	562.500	19.16%	297,000	17.05%	528.000
4G	355.500	12.11%	161,140	9.25%	453.277
<b>Grass Total</b>	<b>2,936.320</b>	<b>100.00%</b>	<b>1,742,010</b>	<b>100.00%</b>	<b>593.263</b>
<b>Irrigated Total</b>	<b>47,601.270</b>	<b>55.86%</b>	<b>92,111,380</b>	<b>58.93%</b>	<b>1,935.061</b>
<b>Dry Total</b>	<b>34,230.980</b>	<b>40.17%</b>	<b>62,361,960</b>	<b>39.90%</b>	<b>1,821.798</b>
<b>Grass Total</b>	<b>2,936.320</b>	<b>3.45%</b>	<b>1,742,010</b>	<b>1.11%</b>	<b>593.263</b>
Waste	452.020	0.53%	83,720	0.05%	185.213
Other	0.000	0.00%	0	0.00%	0.000
Exempt	12,699.950	14.90%			
<b>Market Area Total</b>	<b>85,220.590</b>	<b>100.00%</b>	<b>156,299,070</b>	<b>100.00%</b>	<b>1,834.052</b>

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

<b>Irrigated Total</b>	<b>47,601.270</b>	<b>52.18%</b>	<b>92,111,380</b>	<b>61.08%</b>	
<b>Dry Total</b>	<b>34,230.980</b>	<b>12.86%</b>	<b>62,361,960</b>	<b>18.70%</b>	
<b>Grass Total</b>	<b>2,936.320</b>	<b>5.32%</b>	<b>1,742,010</b>	<b>6.19%</b>	
Waste	452.020	5.90%	83,720	7.02%	
Other	0.000	0.00%	0	0.00%	
Exempt	12,699.950	78.19%			
<b>Market Area Total</b>	<b>85,220.590</b>	<b>20.28%</b>	<b>156,299,070</b>	<b>30.43%</b>	

## 2007 Agricultural Land Detail

### County 78 - Saunders

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,538.040	14.54%	4,179,850	18.30%	1,646.881
1A	418.000	2.40%	664,620	2.91%	1,590.000
2A1	2,897.400	16.60%	4,311,860	18.88%	1,488.182
2A	4,132.750	23.68%	5,379,840	23.56%	1,301.757
3A1	2,801.760	16.06%	3,375,280	14.78%	1,204.699
3A	3,261.800	18.69%	3,589,230	15.72%	1,100.383
4A1	721.000	4.13%	742,750	3.25%	1,030.166
4A	678.920	3.89%	592,780	2.60%	873.122
<b>Irrigated Total</b>	<b>17,449.670</b>	<b>100.00%</b>	<b>22,836,210</b>	<b>100.00%</b>	<b>1,308.690</b>

**Dry:**

1D1	6,681.350	5.47%	10,720,550	7.72%	1,604.548
1D	2,466.490	2.02%	3,752,070	2.70%	1,521.218
2D1	24,434.330	20.02%	35,659,950	25.68%	1,459.420
2D	13,524.680	11.08%	16,580,510	11.94%	1,225.944
3D1	38,585.080	31.61%	40,879,120	29.44%	1,059.454
3D	24,696.280	20.23%	21,827,940	15.72%	883.855
4D1	5,629.700	4.61%	4,949,360	3.56%	879.151
4D	6,054.760	4.96%	4,483,320	3.23%	740.462
<b>Dry Total</b>	<b>122,072.670</b>	<b>100.00%</b>	<b>138,852,820</b>	<b>100.00%</b>	<b>1,137.460</b>

**Grass:**

1G1	328.460	1.22%	206,190	1.63%	627.747
1G	145.460	0.54%	99,570	0.79%	684.518
2G1	2,151.760	7.97%	1,310,710	10.37%	609.133
2G	6,237.520	23.11%	2,501,010	19.78%	400.962
3G1	3,968.580	14.70%	2,297,190	18.17%	578.844
3G	5,698.310	21.11%	2,784,610	22.02%	488.672
4G1	4,490.310	16.64%	2,016,730	15.95%	449.129
4G	3,972.050	14.72%	1,428,460	11.30%	359.627
<b>Grass Total</b>	<b>26,992.450</b>	<b>100.00%</b>	<b>12,644,470</b>	<b>100.00%</b>	<b>468.444</b>

<b>Irrigated Total</b>	<b>17,449.670</b>	<b>10.24%</b>	<b>22,836,210</b>	<b>13.07%</b>	<b>1,308.690</b>
<b>Dry Total</b>	<b>122,072.670</b>	<b>71.61%</b>	<b>138,852,820</b>	<b>79.45%</b>	<b>1,137.460</b>
<b>Grass Total</b>	<b>26,992.450</b>	<b>15.83%</b>	<b>12,644,470</b>	<b>7.23%</b>	<b>468.444</b>
Waste	3,965.850	2.33%	439,470	0.25%	110.813
Other	0.000	0.00%	0	0.00%	0.000
Exempt	565.570	0.33%			
<b>Market Area Total</b>	<b>170,480.640</b>	<b>100.00%</b>	<b>174,772,970</b>	<b>100.00%</b>	<b>1,025.177</b>

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

<b>Irrigated Total</b>	<b>17,449.670</b>	<b>19.13%</b>	<b>22,836,210</b>	<b>15.14%</b>	
<b>Dry Total</b>	<b>122,072.670</b>	<b>45.86%</b>	<b>138,852,820</b>	<b>41.64%</b>	
<b>Grass Total</b>	<b>26,992.450</b>	<b>48.89%</b>	<b>12,644,470</b>	<b>44.92%</b>	
Waste	3,965.850	51.76%	439,470	36.83%	
Other	0.000	0.00%	0	0.00%	
Exempt	565.570	3.48%			
<b>Market Area Total</b>	<b>170,480.640</b>	<b>40.56%</b>	<b>174,772,970</b>	<b>34.03%</b>	



## 2007 Agricultural Land Detail

### County 78 - Saunders

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,597.600	21.93%	2,630,280	26.70%	1,646.394
1A	76.000	1.04%	114,960	1.17%	1,512.631
2A1	1,013.400	13.91%	1,538,060	15.61%	1,517.722
2A	2,264.000	31.08%	2,913,030	29.57%	1,286.674
3A1	645.900	8.87%	803,370	8.15%	1,243.799
3A	425.000	5.83%	534,260	5.42%	1,257.082
4A1	897.970	12.33%	923,740	9.38%	1,028.698
4A	364.100	5.00%	394,630	4.01%	1,083.850
<b>Irrigated Total</b>	<b>7,283.970</b>	<b>100.00%</b>	<b>9,852,330</b>	<b>100.00%</b>	<b>1,352.604</b>

**Dry:**

1D1	1,333.440	7.67%	2,236,980	10.19%	1,677.600
1D	460.630	2.65%	719,660	3.28%	1,562.338
2D1	3,208.530	18.46%	4,797,280	21.86%	1,495.164
2D	5,977.680	34.40%	7,389,480	33.67%	1,236.178
3D1	3,427.580	19.72%	3,795,280	17.29%	1,107.276
3D	671.560	3.86%	812,450	3.70%	1,209.795
4D1	1,451.210	8.35%	1,413,000	6.44%	973.670
4D	846.490	4.87%	781,910	3.56%	923.708
<b>Dry Total</b>	<b>17,377.120</b>	<b>100.00%</b>	<b>21,946,040</b>	<b>100.00%</b>	<b>1,262.927</b>

**Grass:**

1G1	117.550	1.03%	107,690	1.63%	916.120
1G	0.000	0.00%	0	0.00%	0.000
2G1	406.590	3.57%	238,280	3.61%	586.044
2G	2,435.740	21.39%	1,437,430	21.81%	590.140
3G1	165.840	1.46%	115,070	1.75%	693.861
3G	1,332.750	11.71%	937,250	14.22%	703.245
4G1	5,370.110	47.17%	2,971,930	45.08%	553.420
4G	1,556.200	13.67%	784,300	11.90%	503.984
<b>Grass Total</b>	<b>11,384.780</b>	<b>100.00%</b>	<b>6,591,950</b>	<b>100.00%</b>	<b>579.014</b>

<b>Irrigated Total</b>	<b>7,283.970</b>	<b>19.66%</b>	<b>9,852,330</b>	<b>25.47%</b>	<b>1,352.604</b>
<b>Dry Total</b>	<b>17,377.120</b>	<b>46.89%</b>	<b>21,946,040</b>	<b>56.74%</b>	<b>1,262.927</b>
<b>Grass Total</b>	<b>11,384.780</b>	<b>30.72%</b>	<b>6,591,950</b>	<b>17.04%</b>	<b>579.014</b>
Waste	1,010.400	2.73%	291,120	0.75%	288.123
Other	0.000	0.00%	0	0.00%	0.000
Exempt	1,879.590	5.07%			
<b>Market Area Total</b>	<b>37,056.270</b>	<b>100.00%</b>	<b>38,681,440</b>	<b>100.00%</b>	<b>1,043.856</b>

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

<b>Irrigated Total</b>	<b>7,283.970</b>	<b>7.98%</b>	<b>9,852,330</b>	<b>6.53%</b>	
<b>Dry Total</b>	<b>17,377.120</b>	<b>6.53%</b>	<b>21,946,040</b>	<b>6.58%</b>	
<b>Grass Total</b>	<b>11,384.780</b>	<b>20.62%</b>	<b>6,591,950</b>	<b>23.42%</b>	
Waste	1,010.400	13.19%	291,120	24.40%	
Other	0.000	0.00%	0	0.00%	
Exempt	1,879.590	11.57%			
<b>Market Area Total</b>	<b>37,056.270</b>	<b>8.82%</b>	<b>38,681,440</b>	<b>7.53%</b>	

## 2007 Agricultural Land Detail

### County 78 - Saunders

Market Area: **5**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	826.420	8.97%	1,367,950	10.78%	1,655.272
1A	726.280	7.89%	1,154,790	9.10%	1,590.006
2A1	2,676.360	29.07%	4,021,220	31.69%	1,502.495
2A	551.000	5.98%	728,230	5.74%	1,321.651
3A1	4,294.020	46.63%	5,294,860	41.73%	1,233.077
3A	23.000	0.25%	25,300	0.20%	1,100.000
4A1	109.000	1.18%	94,650	0.75%	868.348
4A	2.000	0.02%	1,700	0.01%	850.000
<b>Irrigated Total</b>	<b>9,208.080</b>	<b>100.00%</b>	<b>12,688,700</b>	<b>100.00%</b>	<b>1,377.996</b>

**Dry:**

1D1	1,038.000	4.69%	1,676,670	6.05%	1,615.289
1D	695.070	3.14%	1,035,650	3.73%	1,489.993
2D1	6,733.290	30.44%	9,942,140	35.85%	1,476.564
2D	2,058.380	9.30%	2,616,910	9.44%	1,271.344
3D1	11,063.710	50.01%	11,967,150	43.16%	1,081.657
3D	28.000	0.13%	25,310	0.09%	903.928
4D1	419.300	1.90%	403,360	1.45%	961.984
4D	87.000	0.39%	62,640	0.23%	720.000
<b>Dry Total</b>	<b>22,122.750</b>	<b>100.00%</b>	<b>27,729,830</b>	<b>100.00%</b>	<b>1,253.453</b>

**Grass:**

1G1	14.600	0.97%	9,200	1.16%	630.136
1G	0.000	0.00%	0	0.00%	0.000
2G1	279.360	18.55%	185,200	23.44%	662.943
2G	300.000	19.92%	184,220	23.31%	614.066
3G1	440.040	29.22%	225,230	28.50%	511.839
3G	45.400	3.01%	44,880	5.68%	988.546
4G1	266.640	17.70%	112,460	14.23%	421.767
4G	160.000	10.62%	29,080	3.68%	181.750
<b>Grass Total</b>	<b>1,506.040</b>	<b>100.00%</b>	<b>790,270</b>	<b>100.00%</b>	<b>524.733</b>

<b>Irrigated Total</b>	<b>9,208.080</b>	<b>27.59%</b>	<b>12,688,700</b>	<b>30.72%</b>	<b>1,377.996</b>
<b>Dry Total</b>	<b>22,122.750</b>	<b>66.28%</b>	<b>27,729,830</b>	<b>67.13%</b>	<b>1,253.453</b>
<b>Grass Total</b>	<b>1,506.040</b>	<b>4.51%</b>	<b>790,270</b>	<b>1.91%</b>	<b>524.733</b>
Waste	538.620	1.61%	98,980	0.24%	183.765
Other	0.000	0.00%	0	0.00%	0.000
Exempt	123.730	0.37%			
<b>Market Area Total</b>	<b>33,375.490</b>	<b>100.00%</b>	<b>41,307,780</b>	<b>100.00%</b>	<b>1,237.668</b>

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

<b>Irrigated Total</b>	<b>9,208.080</b>	<b>10.09%</b>	<b>12,688,700</b>	<b>8.41%</b>	
<b>Dry Total</b>	<b>22,122.750</b>	<b>8.31%</b>	<b>27,729,830</b>	<b>8.31%</b>	
<b>Grass Total</b>	<b>1,506.040</b>	<b>2.73%</b>	<b>790,270</b>	<b>2.81%</b>	
Waste	538.620	7.03%	98,980	8.29%	
Other	0.000	0.00%	0	0.00%	
Exempt	123.730	0.76%			
<b>Market Area Total</b>	<b>33,375.490</b>	<b>7.94%</b>	<b>41,307,780</b>	<b>8.04%</b>	

## 2007 Agricultural Land Detail

### County 78 - Saunders

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	9,638.590	16,354,300	81,584.480	134,461,550
Dry	19.740	35,140	19,943.600	26,365,070	246,235.950	307,093,220
Grass	0.000	0	2,993.010	1,475,120	52,222.250	26,671,960
Waste	0.000	0	696.630	146,710	6,965.330	1,046,550
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	1,459.600	0	14,783.380	0
<b>Total</b>	<b>19.740</b>	<b>35,140</b>	<b>33,271.830</b>	<b>44,341,200</b>	<b>387,008.010</b>	<b>469,273,280</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	91,223.070	150,815,850	91,223.070	21.70%	150,815,850	29.36%	1,653.264
Dry	266,199.290	333,493,430	266,199.290	63.34%	333,493,430	64.93%	1,252.796
Grass	55,215.260	28,147,080	55,215.260	13.14%	28,147,080	5.48%	509.769
Waste	7,661.960	1,193,260	7,661.960	1.82%	1,193,260	0.23%	155.738
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	16,242.980	0	16,242.980	3.86%	0	0.00%	0.000
<b>Total</b>	<b>420,299.580</b>	<b>513,649,620</b>	<b>420,299.580</b>	<b>100.00%</b>	<b>513,649,620</b>	<b>100.00%</b>	<b>1,222.103</b>

\* Department of Property Assessment & Taxation Calculates

**2006 PLAN OF ASSESSMENT  
FOR  
SAUNDERS COUNTY  
By Cathy Gusman and Shawn Abbott**

**INTRODUCTION**

Pursuant to section 77-1311, as amended by 2001 Neb. Laws 170, section 5, and repealed and new language of LB263 Section 9 instituted a three-year plan; the assessor shall submit a Plan of Assessment to the county board of equalization and the Department of Property Assessment and Taxation or before October 31, and every year thereafter. The assessor shall update the Plan each year between the adoption of each three-year Plan.

**PURPOSE OF THE PLAN OF ASSESSMENT**

The Plan of Assessment and any update shall examine the level, quality, and uniformity of assessment in the county and may be derived from a Progress Report developed by the Department and presented to the assessor on or before July 31. The Plan shall propose actions to be taken for the following five years to assure uniform and proportionate assessments that are within the statutory and administrative guidelines for the level of value and quality of assessment. The assessor shall establish procedures and the course of action to be taken during the five-year Plan of Assessment.

**RECORD MAINTENANCE**

Saunders County cadastral maps were done in 1989. All split parcels and new subdivisions are kept up to date by the assessment staff, as well as ownership changes.

Real estate transfer statements are received from the Register of Deeds office on a monthly basis. Ownership transfers are made in the computer along with any sales information.

Many reports are required by State Statute each year. The following reports are completed by the state assessor with assistance from the assessment staff. Reports required by statute are:

- A. Abstract (real estate and personal property)
- B. Certification of Values
- C. School District Taxable Value Report
- D. Certificate of Taxes Levied

Tax list corrections are also completed by the assessment staff and taken to the County Board of Equalization for approval.

The assessment office also administrates the homestead exemptions for the County. This includes the mailing of the exemptions, assisting the taxpayer on completion of the exemption, proofreading of those filed by the taxpayer, forwarding applications to the Department of Revenue, and implementation of the exemptions after approval by the Department of Revenue.

The assessment office administrates the filing of personal property returns each year. This includes adding any known new personal property to the return through newspaper ads, phonebooks, etc. Personal property forms are mailed to all known new filers as well as those who filed a return last year. The assessment office also assists taxpayers and accountants on completion of the returns. For taxpayers that fail to file a return on their own by the May 1<sup>st</sup> deadline, returns are completed by the assessment office, along with a letter of explanation, and notice of penalty applied to the return. The unfiled returns are sent to the taxpayer by certified mail.

The assessment office administrates the filing of all special valuation applications for the county. This includes assisting the taxpayer of completion of the application, verifying the information on the form and checking the zoning of the property for approval. Monitoring the parcels in the special valuation program for continued approval of the program is also done.

The assessment office also generates the tax rolls for the real estate, personal property, railroads and public services. Homestead exemption credits are also included on parcels approved for exemption on the tax rolls.

## **RESPONSIBILITIES OF APPRAISAL STAFF**

### Value of Real Property

**Plan of Review:** Saunders County plan of review will include a physical inspection of each property once every four years. This will include a spot check of measurements for accuracy, re-assessment of quality and condition scores, and the addition or subtraction of any physical improvements. The assistants will update the file photos at this time as well.

**Pickup Work:** Saunders County assessment office will acquire the permits from the county zoning office or the City and Village Clerk's and measure new construction and remodeling beginning on or about October 1<sup>st</sup> of the calendar year. If the project is incomplete at the time of inspection, the assistants will revisit the property as close to December 31<sup>st</sup> as possible. The project will be assigned a partial value for the amount of construction completed based off of the inspection completed closest to January 1<sup>st</sup> as possible. The value will be based off our own physical measurements, and not off the

contractors plans or specifications. Updated file photos will be taken at each inspection or re-inspection.

Sales Review: Saunders County Assessment office will review all sales that happen in the county, in a timely fashion. It shall be the responsibility of the Staff Appraiser to see that this is accomplished. If the date of last inspection or re-appraisal is over one year, on any improved sale, the appraisal staff will do a re-appraisal of the property. A sales verification form is sent to the buyer and most of the sellers. It will also include measurement spot checks, evaluation of quality and condition score, spot check for physical improvement additions or deletions, and updated file photo.

All values in Saunders County, by statute, will be reviewed and updated. Based off of the previous plan to physically inspect each property once every three years.

## **PERSONNEL COUNT**

### Assessment

Job Title: Assessment Manager

Job Description: The assessor administrates all the assessment duties as required by Nebraska State Statutes. She is responsible for completing many reports during the year within the statutory deadlines. The assessor also works with the County Board of Supervisors as well as other elected officials. The assessor has three staff members she supervises.

Continuing Education Requirements: The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor has met all the educational hours required. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

Job Title: 1 Assessment Assistant

Job Description: The assessment assistant is able to perform all duties of the assessment clerks. This person is also able to research and assistance in all reports required by the assessment manager. The assistant also acts on behalf of the Assessment Administrative Manager in the Manager's absence and serves as the technical expert regarding assessment issues.

Job Title: 2 Assessment Clerks

Job Description: The assessment staff in Saunders County all have their areas of "expertise" in the various activities of the assessment field, such as personal property, homesteads, real estate transfers. All staff members are able to assist in all areas of each activity, but every member has his or hers own area they are responsible for.

Continuing Education Requirements: The assessment staff at this time does not have continuing education requirements. The staff has voluntarily taken classes such as Windows, TerraScan user education, as well as IAAO classes.

## Appraisal

Job Title: Appraiser

Job Description: Set property value on an annual basis, coordinate the re-evaluation process, compile the necessary data needed to support value, track recent sales, supervise job tasks of appraisal assistants, and complete the appraisal assistant evaluation process.

Continuing Education Requirements: 30 classroom instructional hours of approved course work in a two-year time frame.

Job Title: Two Appraisal Assistants

Job Description: Complete inspections for re-appraisal, and pick up work; coordinate entry and revision of information in the computer after re-appraisal, or inspection, and assist with sales verification, and establishing depreciation tables.

Continuing Education Requirements: 30 class hours of approved instruction every two years.

## **HISTORY**

State assumption for Saunders County occurred on July 1, 1999. The county assessor retired prior to state assumption, and the State appointed the current assessor to the position in August of 1999.

In the fall of 1999, Saunders County went from the Microsolve CAMA system to the TerraScan CAMA system. The appraisal information from the previous CAMA system did not transfer over to the current system, requiring the staff to completely rebuild the appraisal files for the County. All information on the current property record cards in TerraScan, and all information is being verified with an onsite inspection by the appraisal staff before the TerraScan values are used for the property.

There sales back to 1996 entered in the computer in Saunders County. The sales file is continually being updated with photos and updated sketches as well as necessary coding changes as the appraisal file is being built.

The Comparable selection will be ineffective until all properties are entered into the system.

Relisting has been completed for the residential properties in Ashland, Morse Bluff, Swedeburg, Cedar Bluffs, Memphis, Ithaca, Leshara, Mead, Ceresco, Malmo, Prague, Yutan, Wahoo, Colon, Valparaiso, Weston all the rural sub-divisions around the towns of Fremont, Wahoo, Ashland, Mead and Yutan, rural residential properties and the Lake areas of Woodcliff, Thomas Lakes and Willow Point. The commercial properties in Wahoo, Mead, Yutan, Leshara, Ithaca and the elevator complex in Malmo have all been relisted and have new values in place. Records of other parcels are based on the data on the paper property record card. A complete review of the remaining parcels will be completed by the year 2007, along with the reappraisal, the staff will stay current with permits as well as work on protests and sales reviews.

### **PARCEL COUNT**

- |     |  |             |
|-----|--|-------------|
| 1.  | 7990 residential parcels at a value of       | 784,155,200 |
| 2.  | 844 commercial parcels at a value of         | 96,643,760  |
| 3.  | 15 recreational parcels at a value of        | 292,530     |
| 4.  |  |             |
| 5.  | 6253 agricultural parcels at a value of      | 704,847,550 |
| 6.  | 1395 personal property returns at a value of | 53,407,180  |
| 7.  | 850 homestead exemption applications         |             |
| 8.  | 840 exempt parcels                           |             |
| 9.  | 6161 special valuation applications on file  |             |
| 10. | 1319 real estate transfers in 2005           |             |

### **CADASTRAL MAPS**

The Saunders County cadastral maps were up-dated in June of 1989. The assessment staff maintains the maps. All new subdivisions and parcel splits are kept up to date, as well as ownership transfers.

### **PROPERTY RECORD CARDS**

The property record cards in Saunders County were new in 1990. Ownership transfers are no longer being kept up to date on the paper property record cards. Changes in the property structures are no longer being kept current on the property record cards. A concentrated effort towards a "paperless" property record card is in effect. Saunders County Assessment Office went on-line in June of 2006 with the property record information.



## **REAL ESTATE TRANSFER STATEMENTS**

The real estate transfer statements are received on a monthly basis from the Register of Deeds office and kept current. All greensheets are electronically to Property Assessment and Taxation. A copy of the 521's are sent to the Department, along with any other sales information as well.

## **PROCEDURE MANUEL**

The State Assessment offices now have a draft procedures manual that covers all the different functions for the assessment office.

## **ASSESSMENT FUNCTIONS**

All assessment functions in Saunders County are completed using the procedures established in the regulations adopted by the Department of Property Assessment and Taxation. The office assigns specific persons in the office to handle the different areas of work to be completed, although the assessment staff all work together to complete the different requirements of the office. All work by the staff is monitored by the Assessor.

### **Appraisal Functions**

Appraiser assistant specific duties: Each appraiser assistant will be expected to measure building improvements, and assess quality and condition score for each improvement.

The assistant will be expected to enter all field notes and photos into the computer and use those notes to arrive at a preliminary value.

The appraiser assistant will demonstrate how to use the state digital camera.

The appraiser assistant will demonstrate adequate skills necessary to work with the public in a polite and professional manner.

The appraiser assistant will be able to read and decipher maps and legal descriptions.

### **Monitoring Fieldwork**

The appraiser will communicate with the appraiser staff through weekly staff meetings in an order to keep job quality consistent throughout the entire county.

The appraiser will do a performance evaluation once every quarter on each appraiser assistant to evaluate job quality and discuss ways to enhance work quality.

The appraiser will spend one day a month measuring with each assistant.

The appraiser will do quarterly spot checks of each appraiser assistant's work.

The appraiser will constantly review recent sales for sale trends within the county. Sales will be evaluated and adjusted for their quality and their representation to a true arms length transaction.

### **Property Review**

It is the feeling of the appraiser that property review is one of the essential factors, if not the most important factor, in analyzing and establishing fair and equal value.

It is the goal of the Saunders County Assessors office to physically review every property once every four years. That review will include an exterior inspection and an interior inspection where possible, or allowed by the taxpayer. It will further include a spot check of measurements for accuracy, and an interview with the property owner, if possible, to obtain any other additional property information. File photos should be updated at this time.

Quality and condition score should be assessed each time the assessor's office is at a property. These factors are used to determine accurate depreciation. It is the goal of the Saunders County Assessors office to derive the depreciation from the market through sale analysis.

### **Sales Review**

With the active sale market in Saunders County, sales review is a constant. The present policy provides for a survey to be sent out and returned by the buyer and seller on each sale. The return rate is exceptionally low in all three property types. Interviews of the buyer or seller are conducted when possible.

With the sales review process, each sale is being reviewed, which includes updating the sketch, photos, and quality and condition score, when necessary. A current sales book is available to the public, which is being maintained by a clerk. The appraisal staff also maintains a sales book for use out in the field.

At present, all residential property characteristics and sketches have been entered into the TerraScan computer system using the information on the paper property record cards. The information is being reviewed during the re-inspection and sales review.

### **Discussion of Commercial Property**

To date, the commercial properties are entered into the TerraScan software system, using the information from the paper property record card. Data is reviewed during the reappraisal and sales review process.

**Discussion of Agriculture Property**

To date, all agriculture property is has been reappraised, including outbuildings and houses, out of the TerraScan system. The farmland is entered in the TerraScan system.

**2006 Statistics:**

	Median	PRD	COD
Residential	97.25	105.76	14.02
Commercial	96.39	118.01	48.09
Agricultural (Spec Val)	76.89	N/A	N/A
Agricultural (Recapture)	76.00	109.41	25.92

**Saunders County Reappraisal Plan**

**2005**

New values in place for the properties reviewed in 2004, with updated costs and depreciation. Review work for the reappraisal of residential properties in Ashland, Wann, Touhy, Swedeburg, Morse Bluff and the lake areas in the northern part of the County is to be completed. We will also check the land values for the new sub-divisions in Ceresco and Heritage Heights. This will put all the residential and agricultural properties running live out of TerraScan. The commercial properties in Valparaiso, Colon, Morse Bluff, Ceresco and Weston will also be completed. New land values for Commercial properties in Wahoo and Ashland will also be completed. New values in place for the properties reviewed in 2004. Adjustments to those parcels with agland use changes will in place. All pickup work for all classes of property will be done for 2005. Clean up work for the ag use study will be completed. A ratio study for all classes will also be complete for statutory compliance.

**2006**

Reappraisals went into affect for the residential properties in Ashland, Morse Bluff, and Swedeburg, as well as the commercial properties in Wahoo. Updated costs and depreciation was done for the rural sub-divisions around Ashland, Fremont, Mead, Yutan and Woodcliff Lake. Ceresco experienced some land adjustments for the newer sub-divisions. For the ag property owners that did not submit a permission letter for us to obtain their FSA information, a drive by of the property was done to check for ag use. Work being done in 2006 that will go on the tax rolls for 2007 will be to review the improvements in the rural, complete the reappraisal for the remaining commercial properties in the county. All pickup work for all classes of property will be done for 2006. A ratio study for all classes will also be complete for statutory compliance.

## **2007**

New values in place for the properties reviewed in 2006, with updated costs and depreciation. Review Wahoo residential and all lake properties in the county. All pickup work for all classes of property will be done for 2007. A ratio study for all classes will also be complete for statutory compliance.

## **2008**

New values in place for the properties reviewed in 2007, with updated costs and depreciation. Review Mead, Yutan, Ceresco and Valparaiso residential. All pickup work for all classes for property will be done for 2008. A ratio study for all classes will also be complete for statutory compliance.

## **CONCLUSION**

With all the entities of county government that utilize the assessor records in their operation; it is paramount for this office to constantly work toward perfection in record keeping.

In summation, with the continuation of review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process flow more smoothly. Sales review will be of continued high importance to adjust for market areas in the county.

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

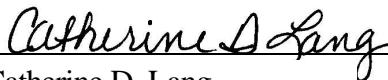
It is my opinion that the level of value of the special valuation of the class of agricultural land in Saunders County is 70% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Saunders County is in compliance with generally 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 Saunders County is 72% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Saunders County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
\_\_\_\_\_  
Catherine D. Lang  
Property Tax Administrator

# Special Value Section Correlation for Saunders County

## I. Agricultural Land Value Correlation

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

## Special Value Section Correlation for Saunders County

### II. Special Value Correlation

The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized. I have reviewed the rents and rent to value ratios used to develop the preliminary measurements of Saunders County with the assessor. The county accepted the results and offered to additional information to dispute the preliminary measurement process. The County slightly increased values on irrigated land. Dry land was also increased. A decrease was applied to the County's grasslands. All land use is within the acceptable value range.

COUNTY REPORT OF THE 2007 SPECIAL VALUATION PROCESS

SAUNDERS

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	20.25%	90,723	21.70%	91,223	IRRIGATED RATE
Dryland	59.98%	268,777	63.34%	266,199	7.50%
Grassland	12.32%	55,227	13.14%	55,215	DRYLAND RATE
* Waste	1.71%	7,664	1.82%	7,662	5.40%
* Other	0.00%	0	0.00%	0	GRASS RATE
All Agland	94.26%	422,391	100.00%	420,300	3.80%
Non-Agland	5.74%	25,716			

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
15,142,143	142,188,470	IRRIGATED	201,895,245	166.91	70.43%
24,853,903	311,440,532	DRYLAND	460,257,461	92.47	67.67%
1,412,433	28,756,132	GRASSLAND	37,169,285	25.58	77.37%
41,408,479	482,385,133	All IRR-DRY-GRASS	699,321,991	99.85	68.98%

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
15,225,636	143,686,000	IRRIGATED	203,008,483	166.91	70.78%
24,615,500	317,876,662	DRYLAND	455,842,591	92.47	69.73%
1,412,132	26,705,142	GRASSLAND	37,161,370	25.58	71.86%
41,253,268	488,267,803	All IRR-DRY-GRASS	696,012,444	99.85	70.15%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		
2006	@ \$	1,567.28
2007	@ \$	1,575.11
PERCENT CHANGE	=	0.50%

Average Value Per Acre of DRY Agricultural Land - Special Valuation		
2006	@ \$	1,158.73
2007	@ \$	1,194.13
PERCENT CHANGE	=	3.06%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2006	@ \$	520.69
2007	@ \$	483.66
PERCENT CHANGE	=	-7.11%

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



COUNTY REPORT OF THE 2007 SPECIAL VALUATION PROCESS

SAUNDERS

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	20.25%	90,723			IRRIGATED RATE 7.50%
Dryland	59.98%	268,777			DRYLAND RATE 5.40%
Grassland	12.32%	55,227			GRASS RATE 3.80%
* Waste	1.71%	7,664			
* Other	0.00%	0			
All Agland	94.26%	422,391			
Non-Agland	5.74%	25,716			

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
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1,412,433	28,756,132	GRASSLAND	37,169,285	25.58	77.37%
41,408,479	482,385,133	All IRR-DRY-GRASS	699,321,991	99.85	68.98%

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	@ \$ 1,567.28	2006	@ \$ 1,158.73	2006	@ \$ 520.69
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.

## Special Value Section Correlation for Saunders County

### III. Recapture Value Correlation

Saunders County has been recognized as having a value that has influence outside of the agricultural market. The County's recapture values are set from the influenced sales that occur in Saunders County. The County is divided into five market areas in which each market area has a different schedule of recapture valuations. The County's overall calculated median is 72%. The preliminary median was 68%, and the County had several increases to accommodate for the change in market value. All three measures of central tendency are within acceptable guidelines. The statistical change from the preliminary statistics to the final Reports and Opinion statistics reflect that the recapture analysis is consistent with the County's reported assessment action. The Reports and Opinion statistics along with the assessment practices in Saunders County support a level of value at 72% for recapture value.

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 5887

Type: Qualified

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

NUMBER of Sales:	196	<b>MEDIAN:</b>	<b>72</b>	COV:	30.81	95% Median C.I.:	69.78 to 75.01	(!: Derived)
(AgLand) TOTAL Sales Price:	38,034,501	WGT. MEAN:	70	STD:	22.93	95% Wgt. Mean C.I.:	66.72 to 73.18	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	38,598,574	MEAN:	74	AVG.ABS.DEV:	17.23	95% Mean C.I.:	71.20 to 77.62	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	27,000,880							
AVG. Adj. Sales Price:	196,931	COD:	24.03	MAX Sales Ratio:	144.00			
AVG. Assessed Value:	137,759	PRD:	106.37	MIN Sales Ratio:	17.24			

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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	7	92.34	88.81	84.87	19.12	104.64	54.81	127.33	54.81 to 127.33	167,481	142,145
10/01/03 TO 12/31/03	26	89.09	87.03	88.07	14.27	98.82	58.67	131.83	80.11 to 92.80	174,106	153,327
01/01/04 TO 03/31/04	16	71.37	67.16	64.87	24.48	103.53	17.24	131.17	51.48 to 82.04	247,400	160,483
04/01/04 TO 06/30/04	18	73.10	87.24	76.21	32.89	114.47	53.50	144.00	62.83 to 109.42	170,915	130,261
07/01/04 TO 09/30/04	10	85.35	85.47	80.86	17.22	105.71	55.03	115.70	65.39 to 112.12	219,155	177,201
10/01/04 TO 12/31/04	23	74.86	79.37	75.20	22.71	105.55	31.42	132.98	67.22 to 87.90	155,316	116,798
01/01/05 TO 03/31/05	20	63.03	63.67	62.05	23.56	102.62	29.91	108.40	50.68 to 72.09	239,352	148,507
04/01/05 TO 06/30/05	13	69.29	68.10	64.79	23.38	105.11	37.38	104.20	45.32 to 80.78	184,024	119,224
07/01/05 TO 09/30/05	9	76.25	83.81	69.18	31.64	121.15	41.41	133.44	55.91 to 111.54	108,121	74,796
10/01/05 TO 12/31/05	13	67.53	66.52	63.43	18.70	104.87	32.83	91.82	56.24 to 79.90	223,247	141,607
01/01/06 TO 03/31/06	20	70.12	67.89	64.94	15.77	104.54	38.60	108.12	59.97 to 76.10	233,434	151,586
04/01/06 TO 06/30/06	21	55.39	59.04	59.00	16.19	100.06	45.80	85.90	50.32 to 68.06	208,445	122,983
<u>Study Years</u>											
07/01/03 TO 06/30/04	67	80.17	82.53	77.70	23.65	106.21	17.24	144.00	71.72 to 89.74	190,060	147,671
07/01/04 TO 06/30/05	66	72.11	73.32	69.37	23.61	105.69	29.91	132.98	67.11 to 79.19	196,109	136,037
07/01/05 TO 06/30/06	63	65.23	66.93	62.91	21.09	106.39	32.83	133.44	59.81 to 71.04	205,100	129,023
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	67	74.86	79.48	73.22	25.61	108.55	17.24	144.00	70.73 to 82.80	191,025	139,862
01/01/05 TO 12/31/05	55	67.53	68.68	63.63	24.63	107.94	29.91	133.44	61.04 to 75.16	200,994	127,893
<u>ALL</u>											
	196	71.71	74.41	69.95	24.03	106.37	17.24	144.00	69.78 to 75.01	196,931	137,759

**PA&T 2007 Recapture Value Statistics**

Base Stat

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Type: Qualified

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AVG. Assessed Value:	137,759	PRD:	106.37	MIN Sales Ratio:	17.24			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2393	4	71.13	73.44	76.90	9.21	95.49	63.07	88.43	N/A	249,375	191,777	
2395	5	91.82	95.00	83.44	23.02	113.85	62.50	132.98	N/A	190,897	159,286	
2397	11	64.28	80.14	66.06	41.99	121.32	43.10	144.00	45.32 to 133.56	125,083	82,630	
2649	8	78.00	84.13	82.35	18.89	102.16	62.83	123.93	62.83 to 123.93	146,645	120,758	
2651	14	76.22	74.55	70.03	17.75	106.45	38.60	109.42	58.52 to 89.74	227,359	159,228	
2653	5	80.78	85.33	86.45	10.07	98.70	72.38	109.00	N/A	133,916	115,770	
2655	9	85.11	81.38	79.95	23.76	101.79	50.68	131.83	58.67 to 96.38	203,321	162,561	
2657	5	67.22	59.47	58.02	17.16	102.50	31.42	72.20	N/A	247,409	143,540	
2683	11	57.24	59.56	56.11	23.09	106.15	37.38	83.58	39.96 to 79.08	298,489	167,470	
2685	5	78.34	86.03	82.53	19.06	104.23	67.53	127.33	N/A	220,687	182,142	
2687	4	54.48	57.06	58.11	18.09	98.20	47.20	72.09	N/A	276,381	160,605	
2689	10	57.49	59.92	59.66	23.77	100.43	29.91	84.34	36.13 to 82.04	216,796	129,350	
2691	15	80.70	78.40	72.44	25.67	108.23	17.24	122.64	66.83 to 92.11	121,626	88,107	
2945	8	74.47	78.91	81.28	14.57	97.09	62.50	104.20	62.50 to 104.20	134,488	109,312	
2947	7	80.01	81.52	78.31	13.83	104.10	65.39	115.70	65.39 to 115.70	172,632	135,185	
2949	19	65.77	65.44	63.25	21.38	103.46	22.31	108.12	52.35 to 75.01	201,541	127,477	
2951	2	94.38	94.38	90.52	5.03	104.26	89.64	99.13	N/A	124,000	112,250	
2953	12	63.59	73.66	66.31	33.69	111.09	32.83	132.24	52.27 to 92.80	185,180	122,796	
2979	5	86.43	90.58	91.43	13.53	99.07	70.27	107.02	N/A	276,570	252,878	
2981	13	75.41	79.39	66.91	20.12	118.66	49.29	110.40	63.13 to 104.71	195,466	130,779	
2983	18	63.57	65.50	66.91	15.47	97.89	45.80	93.76	55.03 to 75.13	219,779	147,044	
2985	1	63.54	63.54	63.54			63.54	63.54	N/A	157,500	100,070	
2987	2	87.42	87.42	85.20	50.05	102.60	43.67	131.17	N/A	202,250	172,325	
3249	3	80.05	84.02	84.81	8.32	99.06	76.01	96.00	N/A	222,500	188,713	
ALL												
	196	71.71	74.41	69.95	24.03	106.37	17.24	144.00	69.78 to 75.01	196,931	137,759	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	51	72.13	71.16	67.05	24.04	106.13	17.24	133.56	63.81 to 79.90	177,330	118,894	
2	30	74.32	79.42	78.00	20.45	101.82	32.83	132.98	71.04 to 84.27	223,392	174,244	
3	76	71.92	73.97	69.65	22.63	106.20	22.31	131.17	65.17 to 75.41	184,632	128,602	
4	19	68.62	78.58	66.23	36.22	118.65	31.42	144.00	54.81 to 92.80	190,342	126,061	
5	20	68.66	72.91	68.04	23.00	107.17	39.96	131.83	59.81 to 78.34	260,220	177,049	
ALL												
	196	71.71	74.41	69.95	24.03	106.37	17.24	144.00	69.78 to 75.01	196,931	137,759	

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 5887

Type: Qualified

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

NUMBER of Sales:	196	<b>MEDIAN:</b>	<b>72</b>	COV:	30.81	95% Median C.I.:	69.78 to 75.01	(! : Derived)
(AgLand) TOTAL Sales Price:	38,034,501	WGT. MEAN:	70	STD:	22.93	95% Wgt. Mean C.I.:	66.72 to 73.18	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	38,598,574	MEAN:	74	AVG.ABS.DEV:	17.23	95% Mean C.I.:	71.20 to 77.62	(! : ag_denom=0)
(AgLand) TOTAL Assessed Value:	27,000,880							
AVG. Adj. Sales Price:	196,931	COD:	24.03	MAX Sales Ratio:	144.00			
AVG. Assessed Value:	137,759	PRD:	106.37	MIN Sales Ratio:	17.24			

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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
2	196	71.71	74.41	69.95	24.03	106.37	17.24	144.00	69.78 to 75.01	196,931	137,759
____ALL____											
	196	71.71	74.41	69.95	24.03	106.37	17.24	144.00	69.78 to 75.01	196,931	137,759

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0056	5	80.70	80.21	75.56	20.79	106.16	39.77	111.54	N/A	101,647	76,800
12-0502	7	63.55	67.77	63.62	22.23	106.52	43.67	92.20	43.67 to 92.20	168,482	107,195
19-0123											
27-0001	4	77.54	76.80	81.49	21.19	94.25	58.67	93.47	N/A	170,974	139,327
27-0595	26	75.51	83.12	72.95	32.40	113.95	38.60	144.00	62.50 to 99.27	157,641	114,993
55-0145											
55-0161	21	71.28	74.17	73.39	20.00	101.06	51.48	131.17	60.07 to 75.22	207,126	152,010
78-0001	11	76.01	80.25	77.97	18.66	102.92	49.29	107.02	63.98 to 105.46	273,147	212,982
78-0009	23	59.81	66.46	59.53	29.90	111.63	32.83	132.24	53.50 to 71.86	233,864	139,230
78-0039	51	65.77	66.14	63.32	20.82	104.46	22.31	115.70	58.73 to 71.18	207,043	131,099
78-0072	15	80.45	85.79	78.50	21.68	109.28	31.42	131.83	71.70 to 108.40	192,661	151,246
78-0104	20	80.13	77.95	75.65	19.81	103.05	17.24	122.64	66.83 to 90.54	168,595	127,541
78-0107	13	80.20	80.98	80.67	11.06	100.39	63.07	109.00	70.70 to 88.43	198,010	159,727
NonValid School											
____ALL____											
	196	71.71	74.41	69.95	24.03	106.37	17.24	144.00	69.78 to 75.01	196,931	137,759

**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	2	112.39	112.39	82.85	28.13	135.65	80.78	144.00	N/A	15,250	12,635
10.01 TO 30.00	22	64.08	70.54	60.30	30.29	116.97	17.24	111.54	53.92 to 91.78	61,199	36,904
30.01 TO 50.00	46	70.90	70.18	62.59	22.43	112.12	22.31	133.56	63.81 to 74.86	121,170	75,842
50.01 TO 100.00	86	71.91	75.77	70.75	23.12	107.10	38.60	133.44	68.62 to 76.10	205,178	145,156
100.01 TO 180.00	35	75.16	75.48	70.80	22.82	106.62	36.13	131.17	64.21 to 87.28	336,571	238,279
180.01 TO 330.00	5	82.04	84.28	83.32	15.17	101.15	58.52	107.02	N/A	444,494	370,336
____ALL____											
	196	71.71	74.41	69.95	24.03	106.37	17.24	144.00	69.78 to 75.01	196,931	137,759

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 5887

Type: Qualified

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

NUMBER of Sales:	196	<b>MEDIAN:</b>	<b>72</b>	COV:	30.81	95% Median C.I.:	69.78 to 75.01	(!: Derived)
(AgLand) TOTAL Sales Price:	38,034,501	WGT. MEAN:	70	STD:	22.93	95% Wgt. Mean C.I.:	66.72 to 73.18	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	38,598,574	MEAN:	74	AVG.ABS.DEV:	17.23	95% Mean C.I.:	71.20 to 77.62	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	27,000,880							
AVG. Adj. Sales Price:	196,931	COD:	24.03	MAX Sales Ratio:	144.00			
AVG. Assessed Value:	137,759	PRD:	106.37	MIN Sales Ratio:	17.24			

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**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
DRY	78	71.23	74.58	70.68	22.71	105.52	39.96	133.56	64.21 to 75.41	194,410	137,406
DRY-N/A	73	71.86	70.83	67.24	23.97	105.34	17.24	131.17	65.23 to 76.25	197,754	132,965
GRASS	6	107.93	99.44	67.40	20.89	147.53	53.50	144.00	53.50 to 144.00	136,011	91,673
GRASS-N/A	13	75.13	82.63	76.02	28.18	108.68	39.77	133.44	57.85 to 108.40	92,691	70,466
IRRGTD	6	70.94	78.77	72.51	18.51	108.64	56.43	132.98	56.43 to 132.98	180,312	130,741
IRRGTD-N/A	20	71.57	72.70	73.38	20.23	99.07	22.31	107.02	62.50 to 86.43	294,776	216,308
ALL	196	71.71	74.41	69.95	24.03	106.37	17.24	144.00	69.78 to 75.01	196,931	137,759

**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
DRY	124	71.23	73.34	69.30	22.26	105.82	31.42	133.56	65.77 to 75.01	200,744	139,117
DRY-N/A	27	72.38	70.13	67.41	28.30	104.04	17.24	131.17	50.68 to 87.90	174,361	117,540
GRASS	11	92.80	90.01	69.12	25.69	130.22	39.77	144.00	53.50 to 111.54	113,235	78,271
GRASS-N/A	8	73.63	85.08	78.03	31.33	109.03	54.52	133.44	54.52 to 133.44	96,931	75,640
IRRGTD	19	71.18	76.38	73.59	14.70	103.78	56.43	132.98	67.53 to 83.73	243,050	178,868
IRRGTD-N/A	7	63.98	67.91	72.56	36.27	93.59	22.31	107.02	22.31 to 107.02	337,063	244,585
ALL	196	71.71	74.41	69.95	24.03	106.37	17.24	144.00	69.78 to 75.01	196,931	137,759

**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
DRY	147	71.45	72.99	69.24	23.11	105.42	17.24	133.56	67.22 to 75.01	195,049	135,048
DRY-N/A	4	57.65	64.52	61.66	39.77	104.64	38.60	104.20	N/A	231,952	143,020
GRASS	17	91.78	91.67	75.36	26.28	121.64	39.77	144.00	71.72 to 111.54	101,650	76,607
GRASS-N/A	2	56.19	56.19	55.90	2.96	100.51	54.52	57.85	N/A	146,500	81,890
IRRGTD	26	71.12	74.10	73.25	19.92	101.16	22.31	132.98	63.98 to 83.73	268,361	196,561
ALL	196	71.71	74.41	69.95	24.03	106.37	17.24	144.00	69.78 to 75.01	196,931	137,759

**PA&T 2007 Recapture Value Statistics**

Base Stat

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(AgLand) TOTAL Adj.Sales Price:	38,598,574	MEAN:	74	AVG.ABS.DEV:	17.23	95% Mean C.I.:	71.20 to 77.62	(!: ag_denom=0)
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AVG. Assessed Value:	137,759	PRD:	106.37	MIN Sales Ratio:	17.24			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	1	144.00	144.00	144.00			144.00	144.00	N/A	1,000	1,440	
Total \$ _____												
1 TO 9999	1	144.00	144.00	144.00			144.00	144.00	N/A	1,000	1,440	
10000 TO 29999	5	108.40	102.05	100.97	7.75	101.07	80.78	111.54	N/A	24,588	24,826	
30000 TO 59999	9	87.90	87.79	86.57	24.92	101.41	55.91	133.56	59.40 to 132.24	46,859	40,566	
60000 TO 99999	29	74.86	75.71	76.55	21.46	98.90	45.80	132.98	62.92 to 80.70	78,528	60,113	
100000 TO 149999	39	74.91	79.65	79.21	20.21	100.56	39.77	133.44	71.18 to 84.27	125,261	99,221	
150000 TO 249999	53	72.13	74.84	74.55	25.90	100.39	17.24	131.83	65.77 to 80.45	193,244	144,066	
250000 TO 499999	55	64.21	64.35	63.99	19.74	100.56	31.42	93.76	58.55 to 70.73	325,364	208,199	
500000 +	5	58.52	66.47	65.77	22.28	101.07	49.29	107.02	N/A	550,668	362,166	
ALL												
	196	71.71	74.41	69.95	24.03	106.37	17.24	144.00	69.78 to 75.01	196,931	137,759	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	1	144.00	144.00	144.00			144.00	144.00	N/A	1,000	1,440	
Total \$ _____												
1 TO 9999	1	144.00	144.00	144.00			144.00	144.00	N/A	1,000	1,440	
10000 TO 29999	8	89.96	80.35	54.69	30.03	146.93	17.24	111.54	17.24 to 111.54	48,267	26,395	
30000 TO 59999	28	64.52	66.44	58.35	25.12	113.87	22.31	133.56	56.24 to 76.25	78,530	45,819	
60000 TO 99999	35	70.75	67.71	60.60	21.99	111.73	31.42	132.24	57.85 to 73.18	133,312	80,784	
100000 TO 149999	53	73.24	76.95	70.67	22.19	108.88	36.13	133.44	69.29 to 80.01	174,611	123,402	
150000 TO 249999	53	72.09	77.14	72.36	23.03	106.61	39.96	131.83	67.53 to 83.73	271,977	196,816	
250000 TO 499999	17	75.16	76.12	71.95	20.65	105.79	49.29	131.17	58.52 to 88.43	421,025	302,930	
500000 +	1	107.02	107.02	107.02			107.02	107.02	N/A	520,000	556,500	
ALL												
	196	71.71	74.41	69.95	24.03	106.37	17.24	144.00	69.78 to 75.01	196,931	137,759	

2007

## Methodology for Special Valuation

### Saunders County

The Saunders County State Assessment office submits this report to the Department of Property Assessment and Taxation, pursuant to 350, Nebraska Administrative Code, Chapter 11, §005.04 (03/04). Saunders County submits that the following methodologies are used to value agricultural land that is influenced by forces other than purely agricultural purposes. The influences identified are, residential and commercial, and recreational (mostly along the rivers).

#### Market Areas

The assumption is made that there are true agricultural sales in Saunders County and an adjoining area of Butler County.

Saunders County currently has 5 market areas throughout the county.

Market area 1 is on the northwestern part of the county. This area is less influenced by other outside factors than the rest of the market areas.

Market area 2 is the Todd Valley, which is the old Platte River bed. This silted-in area has created an excellent agricultural production area. The Todd Valley area wanders through the county and is totally surrounded by the other market areas in our county. Topographically, Todd Valley is mainly a flat area consisting of better quality soils with irrigation throughout the sections. It has some other influences in the market with Highway 77 taking you directly to Fremont and Highway 92 into Omaha.

Market area 4 is along the Platte river corridor. For several years the area along Platte Platter River corridor has sold for uses other than agriculture usage. The influence on these sales has been for recreational use (e.g., hunting, fishing and quiet enjoyment); these sales have been to private individuals, as well as to several commercial hunting enterprises.

Market areas 3 and 5 are those areas that continue to be influenced by the Lincoln, Omaha and Fremont residential market. Highways 77, 63 and 92 run through these areas making it easily accessible for outside residential uses.

#### Identification

The land in market area 1 is identified as mostly grass and dry land, with very little irrigation. The topography in the area consists of rough hills and lower soil qualities. For accuracy and simplification, sales were used from Elk and Chester townships to develop



the agricultural values due to the good quality measures which indicate a fairly homogeneous data sample.

The land in market area 4 identified as waste areas that are located along the rivers. There parcels do not necessarily have river frontage but are located in areas that are used primarily for recreational purposes. Area 2, which is the Todd Valley area, continues to have market data that indicates a stronger agricultural market. Area 2 also has some other influences in the market with Highways 77 and 92 cutting through this area which allows outside influence from Fremont and Omaha.

The land in market areas 3 and 5 has been identified as having a trend toward residential usage. Irrigation is found scattered throughout these areas. The land in area 3 consists of rough to rolling hills.

**Zoning**

The land in the recreational river corridor has been zoned agricultural with several different levels that do not exclude recreational usage.

Zoning is no longer a criteria for determining special valuation. Each parcel must be looked at separately to determine the primary usage and commercial production, if any. However, zoning around Wahoo has eliminated some of the areas from special valuation due to industrial zoning. The rural residential county zoning and the transitional agriculture county zoning, list crop production as a primary use in these zones, therefore special valuation for properties in these areas has been recommended and approved.

**Agricultural Values**

Each of the special valuation market areas were created in conjunction with the surrounding agricultural market areas. The following table shows these relationships:

Agricultural Market	Special Valuation Areas
1	1, 3, 4, 5
2	2

To date, special valuation has values determined by the agricultural tables developed for the related market areas. These relationships were determined geographically and are considered to be the best indicators.

**Market Values (Recapture)**

Analysis of sales in the special valuation areas creates a market value for properties that are influenced by other use purposes. In the case of recreational sales, these sales will be located as near the subject property as possible. After analysis of sales along the river in the county, the recapture value was set at a price that reflects recreational land usage as well as non-agricultural usage.

**Qualifying Property**

Properties with questionable agricultural usage have been notified of the intent to remove these properties from special valuation consideration. The Saunders County staff will investigate any claims of qualification for special valuation regarding these properties, as well as any new claims.

Cathy Gusman  
Assessment Administration Manager  
For Saunders County

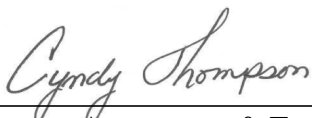
Shawn Abbott  
State Appraiser  
For Saunders County

## 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 Saunders County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 9737.

Dated this 9th day of April, 2007.

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Property Assessment & Taxation