

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., 2007). 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., 2007) 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 Revenue Property Assessment Division, hereinafter referred to as the Division, 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 Division 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 Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division 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 Division 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 Division. 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

Residential Reports Section

Preliminary Statistical Reports
 Residential Real Property, Qualified
Residential Assessment Actions
Residential Appraisal Information
R&O Statistical Reports
 Residential Real Property, Qualified

Residential 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

Residential (What If) Recommendation Statistics if necessary

Commercial Reports Section

Preliminary Statistical Reports
 Commercial Real Property, Qualified
Commercial Assessment Actions
Commercial Appraisal Information
R&O Statistical Reports
 Commercial Real Property, Qualified

Commercial Correlation Section

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

Commercial (What If) Recommendation Statistics if necessary

Agricultural Reports Section

- Preliminary Statistical Reports
 - Agricultural Unimproved, Qualified
- Agricultural Assessment Actions
- Agricultural Appraisal Information
- R&O Statistical Reports
 - Agricultural Unimproved, Qualified

Agricultural Correlation Section

- 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

Agricultural (What If) Recommendation Statistics if necessary

Special Valuation Section

County Reports Section

- 2008 County Abstract of Assessment for Real Property, Form 45
- 2008 County Agricultural Land Detail
- 2008 County Abstract of Assessment for Real Property Compared with the 2007 Certificate of Taxes Levied (CTL) Report
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification

Map Section

Valuation History Chart Section

2008 Commission Summary

10 Buffalo

Residential Real Property - Current

Number of Sales	2084	COD	6.58
Total Sales Price	\$242,640,396	PRD	102.90
Total Adj. Sales Price	\$242,667,396	COV	19.79
Total Assessed Value	\$233,810,785	STD	19.62
Avg. Adj. Sales Price	\$116,443	Avg. Abs. Dev.	6.41
Avg. Assessed Value	\$112,193	Min	31.47
Median	97.47	Max	542.46
Wgt. Mean	96.35	95% Median C.I.	97.15 to 97.71
Mean	99.14	95% Wgt. Mean C.I.	95.90 to 96.80
		95% Mean C.I.	98.30 to 99.98
% of Value of the Class of all Real Property Value in the County			56.82
% of Records Sold in the Study Period			13.05
% of Value Sold in the Study Period			15.79
Average Assessed Value of the Base			92,752

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	2084	97.47	6.58	102.90
2007	2232	97.78	6.26	101.84
2006	2227	97.44	7.10	102.38
2005	2,262	98.34	6.26	101.86
2004	2180	98.57	8.22	102.66
2003	1,990	98	7.5	102.69
2002	1,954	98	8.95	104.28
2001	1,921	98	13.39	107.67

2008 Commission Summary

10 Buffalo

Commercial Real Property - Current

Number of Sales	246	COD	5.45
Total Sales Price	\$93,097,163	PRD	102.92
Total Adj. Sales Price	\$92,956,812	COV	9.94
Total Assessed Value	\$87,195,380	STD	9.59
Avg. Adj. Sales Price	\$377,873	Avg. Abs. Dev.	5.29
Avg. Assessed Value	\$354,453	Min	50.17
Median	97.07	Max	150.47
Wgt. Mean	93.80	95% Median C.I.	96.33 to 97.66
Mean	96.54	95% Wgt. Mean C.I.	91.31 to 96.30
		95% Mean C.I.	95.34 to 97.74
% of Value of the Class of all Real Property Value in the County			22.63
% of Records Sold in the Study Period			13.03
% of Value Sold in the Study Period			14.79
Average Assessed Value of the Base			312,292

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	246	97.07	5.45	102.92
2007	240	97.35	7.76	104.31
2006	236	97.32	7.96	104.20
2005	239	97.86	8.19	102.59
2004	222	98.38	6.69	100.78
2003	232	99	5.87	100.62
2002	240	99	14.01	106.89
2001	244	98	14.39	107.47

2008 Opinions of the Property Tax Administrator for Buffalo County

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

Residential Real Property

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

Dated this 7th day of April, 2008.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	2086	MEDIAN:	96	COV:	26.90	95% Median C.I.:	95.22 to 95.97
TOTAL Sales Price:	243,100,396	WGT. MEAN:	94	STD:	26.11	95% Wgt. Mean C.I.:	92.90 to 94.17
TOTAL Adj.Sales Price:	243,127,396	MEAN:	97	AVG.ABS.DEV:	10.59	95% Mean C.I.:	95.91 to 98.16
TOTAL Assessed Value:	227,402,617						
AVG. Adj. Sales Price:	116,551	COD:	11.07	MAX Sales Ratio:	639.38		
AVG. Assessed Value:	109,013	PRD:	103.75	MIN Sales Ratio:	0.00		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	323	96.96	97.58	95.68	6.77	101.98	61.52	194.72	95.77 to 97.69	110,614	105,839
10/01/05 TO 12/31/05	209	97.72	99.45	96.87	7.42	102.66	74.94	257.19	96.75 to 98.72	117,906	114,221
01/01/06 TO 03/31/06	242	97.35	98.33	96.11	6.74	102.32	69.02	195.31	96.67 to 98.13	105,765	101,647
04/01/06 TO 06/30/06	341	95.36	95.10	93.66	7.41	101.54	61.45	206.92	94.43 to 96.46	116,144	108,781
07/01/06 TO 09/30/06	284	93.61	94.89	91.44	12.29	103.77	38.01	347.56	92.12 to 94.79	125,544	114,797
10/01/06 TO 12/31/06	213	93.61	99.10	91.63	17.50	108.15	38.06	639.38	91.62 to 95.62	111,772	102,419
01/01/07 TO 03/31/07	186	95.33	102.95	95.14	19.97	108.20	31.67	526.30	93.51 to 96.38	119,558	113,748
04/01/07 TO 06/30/07	288	92.07	92.65	89.46	14.30	103.57	0.00	203.62	89.96 to 94.03	124,498	111,375
<u>Study Years</u>											
07/01/05 TO 06/30/06	1115	96.78	97.34	95.36	7.13	102.07	61.45	257.19	96.37 to 97.32	112,620	107,400
07/01/06 TO 06/30/07	971	93.65	96.69	91.57	15.54	105.59	0.00	639.38	92.59 to 94.23	121,066	110,866
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	1080	95.38	96.56	93.14	10.59	103.67	38.01	639.38	94.72 to 96.15	115,428	107,510
<u>ALL</u>											
	2086	95.63	97.04	93.53	11.07	103.75	0.00	639.38	95.22 to 95.97	116,551	109,013

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ELM CREEK	35	95.52	100.96	96.97	15.16	104.11	61.96	222.86	90.16 to 98.94	66,577	64,562
GIBBON	81	97.17	104.97	96.23	20.42	109.09	31.67	526.30	93.11 to 99.50	75,310	72,471
KEARNEY	1454	95.53	95.49	93.80	8.53	101.79	0.00	363.14	95.13 to 95.90	128,268	120,321
KEARNEY SUB	89	95.44	93.98	91.30	8.70	102.94	47.87	194.72	92.69 to 96.68	122,465	111,805
RAVENNA	92	95.15	103.39	94.23	17.78	109.72	71.46	232.61	92.01 to 98.72	57,405	54,093
RIVERDALE	12	96.71	96.15	95.15	8.25	101.05	63.06	129.06	91.14 to 100.00	78,380	74,581
RURAL	215	95.20	97.76	91.36	15.84	107.00	0.00	380.29	93.63 to 96.88	111,692	102,044
SHELTON	47	97.74	115.50	96.98	26.32	119.10	69.39	639.38	94.19 to 99.72	53,687	52,065
SMALL VILLAGE	38	97.26	102.87	94.47	24.72	108.89	36.92	347.56	91.53 to 99.83	53,124	50,188
SUBURBAN	23	94.09	93.79	87.76	15.85	106.87	49.31	155.75	81.83 to 99.16	109,436	96,039
<u>ALL</u>											
	2086	95.63	97.04	93.53	11.07	103.75	0.00	639.38	95.22 to 95.97	116,551	109,013

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1751	95.66	97.16	93.99	10.58	103.38	0.00	639.38	95.30 to 96.10	117,089	110,051
2	115	94.94	93.86	90.52	10.02	103.69	47.87	194.72	92.69 to 96.25	118,544	107,307
3	220	95.44	97.68	91.38	15.60	106.90	0.00	380.29	93.73 to 97.06	111,231	101,643
<u>ALL</u>											
	2086	95.63	97.04	93.53	11.07	103.75	0.00	639.38	95.22 to 95.97	116,551	109,013

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	2086	MEDIAN:	96	COV:	26.90	95% Median C.I.:	95.22 to 95.97
TOTAL Sales Price:	243,100,396	WGT. MEAN:	94	STD:	26.11	95% Wgt. Mean C.I.:	92.90 to 94.17
TOTAL Adj.Sales Price:	243,127,396	MEAN:	97	AVG.ABS.DEV:	10.59	95% Mean C.I.:	95.91 to 98.16
TOTAL Assessed Value:	227,402,617						
AVG. Adj. Sales Price:	116,551	COD:	11.07	MAX Sales Ratio:	639.38		
AVG. Assessed Value:	109,013	PRD:	103.75	MIN Sales Ratio:	0.00		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1767	95.12	96.75	93.66	10.90	103.30	0.00	639.38	94.58 to 95.52	129,150	120,960
2	319	98.63	98.62	91.59	11.41	107.67	0.00	257.19	97.57 to 99.16	46,768	42,837
____ALL____											
	2086	95.63	97.04	93.53	11.07	103.75	0.00	639.38	95.22 to 95.97	116,551	109,013

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	2075	95.63	97.07	93.60	11.06	103.70	0.00	639.38	95.23 to 96.01	116,427	108,980
06	6	94.04	89.19	81.06	9.66	110.03	69.34	100.03	69.34 to 100.03	236,563	191,746
07	5	83.60	93.74	98.47	17.14	95.20	74.51	129.06	N/A	24,000	23,632
____ALL____											
	2086	95.63	97.04	93.53	11.07	103.75	0.00	639.38	95.22 to 95.97	116,551	109,013

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	131	97.17	106.59	95.55	21.88	111.55	31.67	526.30	95.27 to 99.20	90,054	86,049
10-0007	1672	95.52	95.39	93.48	8.84	102.04	0.00	363.14	95.12 to 95.89	127,144	118,858
10-0009	56	97.77	106.29	99.03	19.97	107.32	61.96	347.56	91.59 to 99.19	68,912	68,246
10-0019	56	97.29	113.55	96.04	24.68	118.23	69.39	639.38	94.19 to 99.31	56,762	54,515
10-0069	107	94.85	101.92	94.14	17.45	108.26	56.67	232.61	92.01 to 98.04	58,114	54,710
10-0105	36	94.08	91.17	88.46	13.98	103.07	0.00	159.13	88.09 to 99.70	94,041	83,188
10-0119	21	91.53	89.55	81.06	17.90	110.47	36.92	145.39	74.34 to 98.56	88,447	71,696
21-0044											
24-0101	7	97.47	82.49	69.08	16.29	119.41	39.43	99.18	39.43 to 99.18	35,155	24,284
47-0100											
NonValid School											
____ALL____											
	2086	95.63	97.04	93.53	11.07	103.75	0.00	639.38	95.22 to 95.97	116,551	109,013

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YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	335	98.43	99.05	90.38	12.28	109.60	0.00	363.14	97.38 to 99.00	47,992	43,375	
Prior TO 1860	3	95.63	90.91	91.11	6.19	99.77	79.66	97.43	N/A	143,666	130,900	
1860 TO 1899	4	96.93	95.54	97.72	7.43	97.77	81.25	107.05	N/A	22,250	21,742	
1900 TO 1919	57	99.87	110.73	101.10	22.65	109.53	39.43	281.91	97.74 to 104.58	47,854	48,380	
1920 TO 1939	147	98.49	110.07	97.92	23.64	112.40	52.15	639.38	96.99 to 99.17	60,738	59,475	
1940 TO 1949	150	93.06	94.71	89.85	12.26	105.41	38.01	193.32	90.13 to 94.19	83,054	74,624	
1950 TO 1959	164	91.22	93.16	90.21	11.82	103.27	48.79	347.56	88.53 to 93.61	98,492	88,846	
1960 TO 1969	217	92.87	92.08	90.94	9.68	101.25	36.92	194.63	91.12 to 94.52	108,810	98,955	
1970 TO 1979	254	94.05	94.71	93.14	8.95	101.68	62.73	242.60	92.69 to 94.66	131,280	122,279	
1980 TO 1989	154	94.03	94.52	93.05	7.11	101.58	62.60	190.78	92.59 to 94.81	134,407	125,066	
1990 TO 1994	81	94.49	96.69	93.92	12.08	102.95	49.31	380.29	92.37 to 96.63	170,900	160,501	
1995 TO 1999	110	94.24	96.87	93.91	9.03	103.16	59.20	222.86	92.96 to 95.42	167,420	157,217	
2000 TO Present	410	97.88	96.39	95.67	5.05	100.75	0.00	161.55	97.25 to 98.39	186,213	178,145	
ALL	2086	95.63	97.04	93.53	11.07	103.75	0.00	639.38	95.22 to 95.97	116,551	109,013	

SALE PRICE *											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	15	98.19	150.42	175.31	60.77	85.80	56.67	639.38	96.50 to 166.67	2,703	4,739	
5000 TO 9999	22	105.52	133.35	134.04	31.57	99.49	97.47	257.19	99.20 to 159.13	7,366	9,873	
Total \$												
1 TO 9999	37	100.03	140.27	142.30	44.55	98.58	56.67	639.38	99.13 to 121.44	5,476	7,792	
10000 TO 29999	214	99.48	112.53	109.28	21.79	102.97	0.00	526.30	98.75 to 100.36	21,630	23,639	
30000 TO 59999	278	98.55	101.30	100.40	13.47	100.89	35.63	222.86	98.02 to 99.40	42,203	42,373	
60000 TO 99999	341	94.63	94.73	94.38	10.08	100.37	52.15	206.92	93.71 to 95.87	81,401	76,830	
100000 TO 149999	624	93.15	91.74	91.82	7.31	99.91	25.63	136.68	92.09 to 93.87	124,496	114,315	
150000 TO 249999	510	95.94	94.26	94.31	6.42	99.95	0.00	161.55	95.30 to 96.81	183,359	172,926	
250000 TO 499999	74	92.65	89.95	89.16	8.70	100.88	38.01	153.47	90.94 to 93.41	302,647	269,851	
500000 +	8	80.41	88.45	87.95	13.78	100.56	72.61	123.04	72.61 to 123.04	651,284	572,834	
ALL	2086	95.63	97.04	93.53	11.07	103.75	0.00	639.38	95.22 to 95.97	116,551	109,013	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	2086	MEDIAN:	96	COV:	26.90	95% Median C.I.:	95.22 to 95.97
TOTAL Sales Price:	243,100,396	WGT. MEAN:	94	STD:	26.11	95% Wgt. Mean C.I.:	92.90 to 94.17
TOTAL Adj.Sales Price:	243,127,396	MEAN:	97	AVG.ABS.DEV:	10.59	95% Mean C.I.:	95.91 to 98.16
TOTAL Assessed Value:	227,402,617						
AVG. Adj. Sales Price:	116,551	COD:	11.07	MAX Sales Ratio:	639.38		
AVG. Assessed Value:	109,013	PRD:	103.75	MIN Sales Ratio:	0.00		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	15	97.10	81.81	14.89	26.77	549.58	0.00	166.67	56.67 to 99.07	14,963	2,227
5000 TO 9999	24	99.60	110.88	98.49	21.19	112.58	36.92	241.25	98.18 to 105.89	8,235	8,110
Total \$ _____											
1 TO 9999	39	98.95	99.70	54.03	23.44	184.52	0.00	241.25	97.10 to 100.00	10,823	5,848
10000 TO 29999	219	98.65	104.51	96.03	17.38	108.82	25.63	639.38	96.95 to 99.35	23,328	22,402
30000 TO 59999	296	98.32	102.33	96.60	15.46	105.93	40.24	380.29	97.22 to 98.81	45,529	43,981
60000 TO 99999	464	92.55	95.22	90.81	13.65	104.86	47.87	526.30	91.12 to 93.58	91,152	82,775
100000 TO 149999	577	94.16	93.59	92.58	6.89	101.09	38.01	206.92	93.57 to 94.90	134,006	124,062
150000 TO 249999	429	97.35	96.22	95.50	5.13	100.76	43.14	133.91	96.80 to 97.89	192,775	184,095
250000 TO 499999	58	93.35	94.95	92.96	8.94	102.14	72.10	161.55	92.32 to 96.10	325,023	302,126
500000 +	4	90.40	95.62	93.44	17.56	102.34	78.65	123.04	N/A	737,818	689,417
ALL _____											
	2086	95.63	97.04	93.53	11.07	103.75	0.00	639.38	95.22 to 95.97	116,551	109,013

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	335	98.28	98.98	90.38	12.23	109.52	0.00	363.14	97.22 to 98.98	48,082	43,456
10	3	110.23	109.67	109.44	7.29	100.20	97.33	121.44	N/A	19,500	21,341
20	53	105.20	120.78	103.29	28.57	116.93	36.92	639.38	99.17 to 115.09	40,571	41,905
30	771	93.58	96.28	91.77	13.44	104.92	38.01	526.30	92.80 to 94.21	94,646	86,853
40	819	95.66	95.63	94.64	7.27	101.04	0.00	380.29	95.20 to 96.34	151,541	143,422
50	101	95.30	94.98	94.10	5.89	100.93	72.10	153.47	93.38 to 96.90	253,065	238,128
60	4	90.06	96.00	96.09	12.76	99.90	80.85	123.04	N/A	541,612	520,450
ALL _____											
	2086	95.63	97.04	93.53	11.07	103.75	0.00	639.38	95.22 to 95.97	116,551	109,013

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	2086	MEDIAN:	96	COV:	26.90	95% Median C.I.:	95.22 to 95.97
TOTAL Sales Price:	243,100,396	WGT. MEAN:	94	STD:	26.11	95% Wgt. Mean C.I.:	92.90 to 94.17
TOTAL Adj.Sales Price:	243,127,396	MEAN:	97	AVG.ABS.DEV:	10.59	95% Mean C.I.:	95.91 to 98.16
TOTAL Assessed Value:	227,402,617						
AVG. Adj. Sales Price:	116,551	COD:	11.07	MAX Sales Ratio:	639.38		
AVG. Assessed Value:	109,013	PRD:	103.75	MIN Sales Ratio:	0.00		

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	324	98.44	98.83	90.22	12.21	109.54	0.00	363.14	97.22 to 99.01		48,381	43,648
100	20	84.81	101.08	89.75	32.49	112.62	36.92	380.29	81.25 to 98.18		45,549	40,882
101	1395	94.84	96.29	93.29	10.46	103.22	0.00	639.38	94.26 to 95.38		128,909	120,255
102	75	93.91	95.10	91.90	11.14	103.49	64.60	281.91	90.94 to 95.52		157,847	145,055
104	130	93.87	98.68	93.92	15.31	105.07	61.55	526.30	91.45 to 95.64		104,211	97,873
106	19	97.50	104.00	100.43	11.38	103.55	78.66	180.25	93.45 to 105.14		93,185	93,589
111	1	99.06	99.06	99.06			99.06	99.06	N/A		160,000	158,490
301	102	99.19	99.09	99.23	4.45	99.85	76.94	161.55	98.36 to 99.59		162,007	160,760
302	6	92.90	91.68	93.10	6.43	98.47	74.99	99.91	74.99 to 99.91		123,054	114,558
304	11	97.56	97.01	96.87	4.17	100.14	81.80	107.91	93.14 to 100.57		162,990	157,893
305	3	100.00	94.98	95.65	5.02	99.30	84.95	100.00	N/A		113,055	108,140
<u>ALL</u>												
	2086	95.63	97.04	93.53	11.07	103.75	0.00	639.38	95.22 to 95.97		116,551	109,013

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	335	98.28	98.98	90.38	12.23	109.52	0.00	363.14	97.22 to 98.98		48,082	43,456
10	12	98.14	101.88	92.46	17.63	110.19	64.91	192.60	85.28 to 102.14		45,634	42,195
20	38	99.17	112.50	102.92	24.82	109.31	36.92	281.91	97.42 to 108.00		38,630	39,759
30	348	97.41	103.53	94.70	18.12	109.33	38.01	639.38	95.93 to 98.51		86,393	81,813
40	1338	94.47	94.38	93.55	8.20	100.88	0.00	380.29	94.07 to 95.01		143,006	133,786
50	15	96.90	96.95	93.14	6.95	104.09	80.85	117.61	91.94 to 99.61		239,813	223,369
<u>ALL</u>												
	2086	95.63	97.04	93.53	11.07	103.75	0.00	639.38	95.22 to 95.97		116,551	109,013

Buffalo County 2008 Assessment Actions taken to address the following property classes/subclasses:

Residential

The Buffalo County Appraisal Five Year Plan was utilized for review purposes. Starting in March 2007, on-site review work was begun. By the end of 2007, field appraisers were ahead of the parcels in the plan and actually reviewing some of the 2008 planned review.

For the first time, a new technique was also used that involved techniques learned at the IAAO annual conference in Milwaukee. Selected market areas were entered into a spreadsheet showing the property characteristics, sales, assessment values, etc. and mailed to all property owners in that market area. In this manner, each owner had an easy way to check their assessment file and to compare valuation with other property.

From a sampling (sales reviews in that area) a determination of percent of basement finish was determined. Each property owner was asked to contact us for an internal review if their property **did not** have this percentage of basement finish. For 2008, the percentage of basement finish was updated to this percentage or the results of the internal review, if requested.

Sales reviews were completed for new sales. This review was used to *revise* future review plans and for statistical reviews as described in the previous paragraph. Protest reviews were completed for each protest. This always involves on-site review with new digital pictures and an interior review is requested. A notebook is prepared for each County Supervisor for protest hearings with a copy of the protest, property record card and finding from the review with color pictures. The protest review may also result in revisions to the Three Year Review Plan, including the current year.

All new construction is picked up prior to the end of the year. Zoning permits are received from various towns and from the County Zoning Department.

2008 Assessment Survey for Buffalo County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Appraisal Staff
2.	Valuation done by:
	The Assessor is responsible for the final determination of value, Joe Woodward.
3.	Pickup work done by whom:
	The appraisal staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2007
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	All were reviewed and updated if necessary for 2008
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?
	2007
7.	Number of market areas/neighborhoods for this property class:
	There are many urban market areas (and numerous subclasses within each market area, the majority of these are located within the City of Kearney. There are 7 suburban areas and 13 rural market areas for the residential class of property.
8.	How are these defined?
	The market areas are primarily defined geographically and by property characteristics.
9.	Is "Assessor Location" a usable valuation identity?
	No
10.	Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)
	2 Mile radius around the City of Kearney

11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	Due to the zoning regulations, the quality of the houses is different between the urban, suburban and rural locations resulting in market influences.
12.	Are the county's ag residential and rural residential improvements classified and valued in the same manner?
	Yes, within each defined market area

Residential Permit Numbers:

Permits	Information Statements	Other	Total
381			381

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	2084	MEDIAN:	97	COV:	19.79	95% Median C.I.:	97.15 to 97.71	(! : Derived)
TOTAL Sales Price:	242,640,396	WGT. MEAN:	96	STD:	19.62	95% Wgt. Mean C.I.:	95.90 to 96.80	
TOTAL Adj.Sales Price:	242,667,396	MEAN:	99	AVG.ABS.DEV:	6.41	95% Mean C.I.:	98.30 to 99.98	
TOTAL Assessed Value:	233,810,785							
AVG. Adj. Sales Price:	116,443	COD:	6.58	MAX Sales Ratio:	542.46			
AVG. Assessed Value:	112,193	PRD:	102.90	MIN Sales Ratio:	31.47			

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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>											
07/01/05 TO 09/30/05	323	97.94	98.84	97.45	4.38	101.43	79.25	180.98	97.41 to 98.52	110,614	107,790
10/01/05 TO 12/31/05	209	98.85	101.25	98.77	5.98	102.52	74.94	257.19	98.20 to 99.50	117,906	116,454
01/01/06 TO 03/31/06	241	98.35	99.85	97.85	5.28	102.04	80.91	195.31	97.71 to 98.93	104,544	102,297
04/01/06 TO 06/30/06	341	97.13	97.83	96.08	4.95	101.82	77.00	173.49	96.51 to 97.94	116,379	111,815
07/01/06 TO 09/30/06	284	97.02	98.60	95.46	7.05	103.29	44.95	359.73	95.96 to 97.83	125,544	119,848
10/01/06 TO 12/31/06	213	97.21	100.55	95.76	8.80	105.00	59.24	539.13	96.20 to 98.22	111,772	107,037
01/01/07 TO 03/31/07	185	97.19	102.36	96.62	9.69	105.94	72.61	542.46	96.57 to 97.88	119,448	115,409
04/01/07 TO 06/30/07	288	95.37	96.34	93.95	7.85	102.54	31.47	211.07	94.28 to 96.04	124,498	116,965
<u>Study Years</u>											
07/01/05 TO 06/30/06	1114	98.10	99.20	97.35	5.08	101.90	74.94	257.19	97.71 to 98.35	112,434	109,459
07/01/06 TO 06/30/07	970	96.57	99.07	95.28	8.24	103.98	31.47	542.46	96.15 to 97.07	121,047	115,332
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	1079	97.50	99.02	96.20	6.35	102.93	44.95	539.13	97.02 to 97.89	115,238	110,860
<u>ALL</u>											
	2084	97.47	99.14	96.35	6.58	102.90	31.47	542.46	97.15 to 97.71	116,443	112,193

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ELM CREEK	35	98.06	105.27	101.41	11.26	103.80	82.79	225.59	96.90 to 102.34	66,577	67,514
GIBBON	81	97.76	106.18	98.96	13.38	107.30	85.60	542.46	95.19 to 99.09	75,310	74,525
KEARNEY	1454	97.27	97.86	96.34	5.26	101.57	31.47	257.19	96.98 to 97.54	128,268	123,574
KEARNEY SUB	89	97.10	96.48	95.61	3.69	100.92	82.04	113.49	95.38 to 98.39	122,465	117,086
RAVENNA	91	97.47	102.59	97.30	10.42	105.44	78.16	211.07	96.03 to 99.07	56,717	55,185
RIVERDALE	12	97.18	99.55	97.48	5.45	102.12	89.04	126.10	95.70 to 100.67	78,380	76,405
RURAL	214	98.13	99.96	95.09	7.66	105.12	69.28	270.70	97.07 to 98.63	110,626	105,194
SHELTON	47	98.27	111.34	99.11	16.71	112.34	84.29	539.13	96.48 to 99.54	53,687	53,210
SMALL VILLAGE	38	98.04	107.84	99.95	17.06	107.89	60.23	359.73	94.95 to 99.73	53,124	53,098
SUBURBAN	23	98.82	95.75	93.12	6.01	102.83	79.25	110.34	92.36 to 99.44	109,436	101,903
<u>ALL</u>											
	2084	97.47	99.14	96.35	6.58	102.90	31.47	542.46	97.15 to 97.71	116,443	112,193

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1758	97.41	99.23	96.58	6.59	102.74	31.47	542.46	97.11 to 97.63	116,977	112,977
2	112	96.98	96.27	95.03	4.21	101.30	79.25	113.49	95.77 to 98.39	119,177	113,254
3	214	98.13	99.96	95.09	7.66	105.12	69.28	270.70	97.07 to 98.63	110,626	105,194
<u>ALL</u>											
	2084	97.47	99.14	96.35	6.58	102.90	31.47	542.46	97.15 to 97.71	116,443	112,193

PAD 2008 R&O Statistics

Base Stat

State Stat Run

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TOTAL Sales Price:	242,640,396	WGT. MEAN:	96	STD:	19.62	95% Wgt. Mean C.I.:	95.90 to 96.80	
TOTAL Adj.Sales Price:	242,667,396	MEAN:	99	AVG.ABS.DEV:	6.41	95% Mean C.I.:	98.30 to 99.98	
TOTAL Assessed Value:	233,810,785							
AVG. Adj. Sales Price:	116,443	COD:	6.58	MAX Sales Ratio:	542.46			
AVG. Assessed Value:	112,193	PRD:	102.90	MIN Sales Ratio:	31.47			

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1763	96.93	98.95	96.44	6.71	102.60	44.95	542.46	96.64 to 97.21	129,446	124,835
2	321	99.35	100.22	94.96	5.28	105.53	31.47	257.19	98.95 to 99.81	45,025	42,757
____ALL____											
	2084	97.47	99.14	96.35	6.58	102.90	31.47	542.46	97.15 to 97.71	116,443	112,193

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	2074	97.47	99.14	96.42	6.54	102.82	31.47	542.46	97.16 to 97.72	116,329	112,166
06	5	94.11	101.50	82.30	18.03	123.32	77.00	153.34	N/A	255,875	210,595
07	5	93.20	99.41	103.15	10.08	96.37	85.40	126.10	N/A	24,000	24,757
____ALL____											
	2084	97.47	99.14	96.35	6.58	102.90	31.47	542.46	97.15 to 97.71	116,443	112,193

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	130	98.41	106.11	97.51	12.86	108.82	77.00	542.46	97.14 to 99.28	90,285	88,034
10-0007	1671	97.28	97.84	96.24	5.23	101.67	31.47	257.19	97.02 to 97.59	126,980	122,201
10-0009	56	98.52	108.03	100.43	14.71	107.56	69.28	359.73	97.20 to 100.55	68,912	69,210
10-0019	56	98.41	109.27	98.46	14.76	110.97	84.29	539.13	96.51 to 99.54	56,762	55,891
10-0069	107	97.47	102.61	97.18	10.52	105.58	78.16	211.07	95.41 to 98.95	58,114	56,476
10-0105	36	96.81	96.60	95.48	5.05	101.17	80.37	120.49	94.93 to 99.76	94,041	89,786
10-0119	21	98.24	98.28	91.01	9.30	107.99	76.54	149.38	93.47 to 99.77	88,447	80,498
21-0044											
24-0101	7	97.85	90.36	79.40	13.83	113.80	60.23	117.07	60.23 to 117.07	35,155	27,914
47-0100											
NonValid School											
____ALL____											
	2084	97.47	99.14	96.35	6.58	102.90	31.47	542.46	97.15 to 97.71	116,443	112,193

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	2084	MEDIAN:	97	COV:	19.79	95% Median C.I.:	97.15 to 97.71	(! : Derived)
TOTAL Sales Price:	242,640,396	WGT. MEAN:	96	STD:	19.62	95% Wgt. Mean C.I.:	95.90 to 96.80	
TOTAL Adj.Sales Price:	242,667,396	MEAN:	99	AVG.ABS.DEV:	6.41	95% Mean C.I.:	98.30 to 99.98	
TOTAL Assessed Value:	233,810,785							
AVG. Adj. Sales Price:	116,443	COD:	6.58	MAX Sales Ratio:	542.46			
AVG. Assessed Value:	112,193	PRD:	102.90	MIN Sales Ratio:	31.47			

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YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	333	99.35	100.25	93.51	5.58	107.21	31.47	257.19	98.96 to 99.81	46,659	43,631	
Prior TO 1860	3	97.43	94.99	95.11	3.05	99.88	89.31	98.23	N/A	143,666	136,638	
1860 TO 1899	4	100.81	103.56	105.15	7.00	98.49	95.50	117.13	N/A	22,250	23,395	
1900 TO 1919	57	100.35	105.94	101.83	11.01	104.03	60.23	178.33	98.81 to 102.80	47,854	48,731	
1920 TO 1939	147	99.07	111.83	101.45	18.86	110.24	62.16	542.46	97.93 to 100.06	60,738	61,617	
1940 TO 1949	150	96.03	98.96	95.07	8.06	104.10	44.95	193.32	95.21 to 96.87	83,054	78,957	
1950 TO 1959	164	95.35	98.37	95.89	7.63	102.59	78.60	359.73	94.32 to 96.51	98,492	94,443	
1960 TO 1969	217	95.91	96.58	95.50	5.44	101.14	75.44	188.34	95.39 to 96.41	108,810	103,908	
1970 TO 1979	254	95.88	96.38	95.65	4.84	100.76	74.35	146.96	95.25 to 96.56	131,595	125,875	
1980 TO 1989	154	95.99	96.83	95.66	4.59	101.22	79.25	163.69	95.19 to 96.60	134,407	128,576	
1990 TO 1994	81	96.33	96.18	95.53	4.98	100.68	76.54	131.25	94.90 to 97.51	170,900	163,264	
1995 TO 1999	110	96.26	98.84	96.60	6.64	102.32	77.55	225.59	95.35 to 97.61	167,420	161,729	
2000 TO Present	410	98.38	97.71	97.28	2.74	100.44	77.39	116.67	98.15 to 98.63	186,213	181,156	
ALL	2084	97.47	99.14	96.35	6.58	102.90	31.47	542.46	97.15 to 97.71	116,443	112,193	

SALE PRICE *											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	15	100.00	132.04	147.53	35.41	89.50	90.00	539.13	98.04 to 100.80	2,703	3,988	
5000 TO 9999	22	106.70	126.48	126.54	24.08	99.95	97.85	257.19	99.30 to 133.39	7,366	9,321	
Total \$												
1 TO 9999	37	100.80	128.73	130.74	30.21	98.46	90.00	539.13	99.30 to 113.73	5,476	7,159	
10000 TO 29999	214	100.00	109.14	107.92	12.07	101.13	74.94	542.46	99.75 to 100.11	21,630	23,343	
30000 TO 59999	278	99.41	103.65	103.11	8.65	100.52	60.23	225.59	98.81 to 99.91	42,203	43,517	
60000 TO 99999	340	96.94	98.09	97.87	5.83	100.22	69.28	148.34	96.40 to 97.62	81,434	79,699	
100000 TO 149999	623	95.78	95.54	95.57	4.10	99.97	31.47	127.25	95.47 to 96.12	124,471	118,956	
150000 TO 249999	511	97.46	96.54	96.57	3.66	99.97	62.16	133.48	96.99 to 97.93	183,294	176,998	
250000 TO 499999	73	95.02	93.00	92.35	5.61	100.70	44.95	127.40	94.28 to 96.21	301,313	278,266	
500000 +	8	90.33	86.00	86.09	11.39	99.90	64.85	99.95	64.85 to 99.95	651,284	560,666	
ALL	2084	97.47	99.14	96.35	6.58	102.90	31.47	542.46	97.15 to 97.71	116,443	112,193	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	2084	MEDIAN:	97	COV:	19.79	95% Median C.I.:	97.15 to 97.71	(! : Derived)
TOTAL Sales Price:	242,640,396	WGT. MEAN:	96	STD:	19.62	95% Wgt. Mean C.I.:	95.90 to 96.80	
TOTAL Adj.Sales Price:	242,667,396	MEAN:	99	AVG.ABS.DEV:	6.41	95% Mean C.I.:	98.30 to 99.98	
TOTAL Assessed Value:	233,810,785							
AVG. Adj. Sales Price:	116,443	COD:	6.58	MAX Sales Ratio:	542.46			
AVG. Assessed Value:	112,193	PRD:	102.90	MIN Sales Ratio:	31.47			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	13	98.75	100.62	100.86	4.47	99.77	90.00	131.83	96.75 to 100.72	2,481	2,502
5000 TO 9999	20	99.91	105.36	103.58	7.56	101.72	89.25	141.30	98.95 to 105.89	7,544	7,815
Total \$ _____											
1 TO 9999	33	99.88	103.49	103.10	6.36	100.38	89.25	141.30	98.69 to 100.80	5,550	5,722
10000 TO 29999	212	99.74	105.23	101.37	8.94	103.81	60.23	539.13	99.33 to 100.00	21,816	22,115
30000 TO 59999	283	99.40	104.12	101.24	9.82	102.85	31.47	270.70	98.66 to 99.96	42,562	43,089
60000 TO 99999	400	96.27	100.08	97.02	8.93	103.15	62.16	542.46	95.68 to 96.90	84,788	82,261
100000 TO 149999	640	95.85	95.97	95.63	4.29	100.36	74.35	148.34	95.49 to 96.21	129,643	123,971
150000 TO 249999	454	98.07	97.20	96.77	3.46	100.45	44.95	127.25	97.63 to 98.37	191,520	185,333
250000 TO 499999	57	95.40	94.50	93.01	5.71	101.60	60.10	133.48	94.34 to 96.30	323,252	300,661
500000 +	5	92.28	91.09	90.49	7.03	100.67	77.00	99.95	N/A	710,255	642,706
ALL											
	2084	97.47	99.14	96.35	6.58	102.90	31.47	542.46	97.15 to 97.71	116,443	112,193

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	333	99.35	100.11	93.46	5.55	107.11	31.47	257.19	98.95 to 99.80	46,749	43,692
10	3	110.23	111.43	110.17	8.83	101.14	97.43	126.63	N/A	19,500	21,483
20	53	102.94	118.35	105.62	20.28	112.05	77.20	539.13	100.06 to 108.00	40,571	42,853
30	771	96.32	99.54	96.21	8.37	103.46	44.95	542.46	95.81 to 96.68	94,750	91,163
40	819	97.20	97.43	96.75	4.38	100.70	62.16	359.73	96.92 to 97.51	151,541	146,614
50	101	96.98	96.52	95.93	3.10	100.61	77.39	108.29	96.10 to 98.07	253,065	242,775
60	4	94.27	94.15	94.20	3.09	99.94	90.20	97.87	N/A	541,612	510,218
ALL											
	2084	97.47	99.14	96.35	6.58	102.90	31.47	542.46	97.15 to 97.71	116,443	112,193

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	2084	MEDIAN:	97	COV:	19.79	95% Median C.I.:	97.15 to 97.71	(! : Derived)
TOTAL Sales Price:	242,640,396	WGT. MEAN:	96	STD:	19.62	95% Wgt. Mean C.I.:	95.90 to 96.80	
TOTAL Adj.Sales Price:	242,667,396	MEAN:	99	AVG.ABS.DEV:	6.41	95% Mean C.I.:	98.30 to 99.98	
TOTAL Assessed Value:	233,810,785							
AVG. Adj. Sales Price:	116,443	COD:	6.58	MAX Sales Ratio:	542.46			
AVG. Assessed Value:	112,193	PRD:	102.90	MIN Sales Ratio:	31.47			

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	322	99.34	100.14	93.42	5.42	107.20	31.47	257.19	98.91 to 99.77		47,004	43,912
100	20	96.98	97.79	95.58	5.43	102.30	83.92	123.33	94.56 to 99.54		45,549	43,538
101	1395	96.72	98.85	96.39	6.80	102.55	44.95	539.13	96.40 to 97.10		128,967	124,315
102	75	96.39	96.25	95.21	5.18	101.09	62.16	136.31	94.56 to 97.16		157,847	150,279
104	130	96.55	102.10	97.10	9.57	105.16	78.03	542.46	95.52 to 97.35		104,211	101,185
106	19	99.85	100.94	98.75	7.95	102.21	69.28	131.83	97.51 to 103.91		93,185	92,019
111	1	98.93	98.93	98.93			98.93	98.93	N/A		160,000	158,280
301	102	99.05	98.64	98.39	2.26	100.26	83.67	121.78	98.31 to 99.66		162,007	159,391
302	6	95.85	95.44	95.74	5.43	99.68	85.71	104.41	85.71 to 104.41		123,054	117,814
304	11	99.40	97.71	97.69	3.78	100.02	84.55	106.82	94.02 to 101.71		162,990	159,218
305	3	99.30	97.43	97.92	4.32	99.50	90.06	102.93	N/A		113,055	110,701
<u>ALL</u>												
	2084	97.47	99.14	96.35	6.58	102.90	31.47	542.46	97.15 to 97.71		116,443	112,193

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	333	99.35	100.11	93.46	5.55	107.11	31.47	257.19	98.95 to 99.80		46,749	43,692
10	12	100.01	103.62	102.21	6.13	101.39	94.34	126.63	97.43 to 110.31		45,634	46,641
20	38	100.76	109.30	104.05	12.99	105.05	86.70	211.07	98.41 to 108.00		38,630	40,194
30	348	98.79	105.47	98.29	12.71	107.30	44.95	542.46	97.85 to 99.43		86,393	84,917
40	1338	96.48	96.94	96.21	4.77	100.76	62.16	359.73	96.23 to 96.79		143,065	137,645
50	15	98.01	97.60	96.00	4.76	101.67	86.33	111.11	93.24 to 100.49		239,813	230,217
<u>ALL</u>												
	2084	97.47	99.14	96.35	6.58	102.90	31.47	542.46	97.15 to 97.71		116,443	112,193

**2008 Correlation Section
for Buffalo County**

Residential Real Property

I. Correlation

RESIDENTIAL: The following tables offer support of the calculated median as the official level of value for residential property in Buffalo County. The assessment actions reflect valuation changes that occurred in the county.

Discussion throughout the past year between the Buffalo County Assessor and his state liaison have revealed that even though there is an appraisal staff separate from the assessment staff; the Assessor is knowledgeable with all types of property in his county and the valuation trends, problem areas, statistical reviews and economic outlook in his county as well as in the State of Nebraska.

Progress was made this year in electronic communication with the Assessor at times able to access his email and the AVU and abstract were submitted electronically. It would be beneficial to the county to implement procedures to transfer the sales data electronically as well as increase accuracy within the state sales file. It also would be beneficial to the taxpayers in Buffalo County to have a website accessible for parcel information.

Buffalo County is a county experiencing growth throughout it's diverse community. The large city of Kearney with the many market neighborhoods poses valuation challenges as do the smaller communities in the county. The Buffalo County Assessor and his staff have done a good job being proactive to the market. There are no areas to suggest a recommendation should be made by the state as to the residential valuations for Buffalo County and statistical evidence follows that lends its support to a level of value for residential property at 97% of the market.

**2008 Correlation Section
for Buffalo County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	2228	2084	93.54
2007	2391	2232	93.35
2006	2415	2227	92.22
2005	2427	2262	93.2
2004	2311	2180	94.33
2003	2104	1990	94.58
2002	2072	1954	94.31
2001	2024	1921	94.91

RESIDENTIAL: When looking at all past years, the fluctuation in the percentage of sales used in Buffalo County is minimal. The range of 92.22% to 94.91% reflects that Buffalo County has established set procedures for sales verification and set parameters for disqualification of a sale from the state sales file. Buffalo County chooses to not disqualify many sales that would be deemed influenced by other counties. But because of the historical use of these sales and the adherence to their policies, the influence is diminished by standardized inclusion of these sales. They do not pick and choose sales to disqualify but rather follow the set procedure in the county. A review of the total residential sales in Buffalo County shows no sales were coded out for having substantially changed. This would appear to be a misuse of the coding rather than an actual representation that of 2,228 none were substantially changed since the time of the sale.

**2008 Correlation Section
for Buffalo County**

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

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Buffalo County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	95.63	3.45	98.93	97.47
2007	95.60	6.91	102.21	97.78
2006	95.52	8.35	103.5	97.44
2005	95.78	7.01	102.5	98.34
2004	97.15	6.39	103.36	98.57
2003	96	5.23	101.02	98
2002	96	3.07	98.95	98
2001	95	4.16	98.95	98

RESIDENTIAL: Table 3 illustrates that the residential values when trended from the previous year arrive at a ratio very similar to the R & O Ratio. The conclusion may be drawn that the residential population and the residential sales were treated uniformly. The trended ratio offers strong support for the calculated level of value at 97.47% of market and either the calculated ratio or the trended ratio could be used to call a level of value for residential property in Buffalo County.

**2008 Correlation Section
for Buffalo County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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.

**2008 Correlation Section
for Buffalo County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
4.05	2008	3.45
3.39	2007	6.91
3.87	2006	8.35
7.34	2005	7.01
1.01	2004	6.39
3.26	2003	5.23
4.19	2002	3.07
3.38	2001	4.16

RESIDENTIAL: Table 4 illustrates similar movement between the sales file and the base value. This offers support that either the calculated median or the trended median for residential property is an accurate reflection of the level of value in Buffalo County. It also indicates that the class of property has been valued uniformly.

2008 Correlation Section for Buffalo County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2008 Correlation Section
for Buffalo County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	97.47	96.35	99.14

RESIDENTIAL: A review of Table 5 indicates the median coming in at 97.47% with the wgt mean just slightly lower at 96.35% and the mean being more susceptible to outliers at 99.14%. All three measures of central tendency are within the acceptable range giving credibility to the statistical level of value.

**2008 Correlation Section
for Buffalo County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

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

	COD	PRD
R&O Statistics	6.58	102.90
Difference	0	0

RESIDENTIAL: Both qualitative measures reflect good assessment uniformity and they meet performance standards as outlined in the IAAO standards. The COD and PRD are within the prescribed parameters for the 2008 assessment year and reflect the solid assessment practices utilized by the Buffalo County Assessor to equalize the residential properties within the county.

**2008 Correlation Section
for Buffalo County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	2086	2084	-2
Median	95.63	97.47	1.84
Wgt. Mean	93.53	96.35	2.82
Mean	97.04	99.14	2.1
COD	11.07	6.58	-4.49
PRD	103.75	102.90	-0.85
Min Sales Ratio	0.00	31.47	31.47
Max Sales Ratio	639.38	542.46	-96.92

RESIDENTIAL: A review of Table VII shows 2 sales were removed between the preliminary and final statistical analyses. Both of these sales after sales verification were determined to be agricultural parcels and moved into the agricultural sales file. The changes to the measures of central tendency and the changes in the qualitative statistics all are accurate reflections of the assessment actions taken in Buffalo County.

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	247	MEDIAN:	96	COV:	32.20	95% Median C.I.:	95.48 to 97.08
TOTAL Sales Price:	93,177,163	WGT. MEAN:	88	STD:	31.35	95% Wgt. Mean C.I.:	80.50 to 94.97
TOTAL Adj.Sales Price:	93,036,812	MEAN:	97	AVG.ABS.DEV:	10.05	95% Mean C.I.:	93.45 to 101.27
TOTAL Assessed Value:	81,628,615						
AVG. Adj. Sales Price:	376,667	COD:	10.42	MAX Sales Ratio:	528.33		
AVG. Assessed Value:	330,480	PRD:	110.96	MIN Sales Ratio:	32.63		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	22	97.22	96.63	95.57	3.57	101.11	84.59	112.93	94.36 to 99.21	256,071	244,739
10/01/04 TO 12/31/04	21	97.05	98.36	98.30	4.81	100.07	73.34	133.90	96.23 to 99.22	174,495	171,520
01/01/05 TO 03/31/05	11	98.10	93.97	94.12	5.23	99.83	80.49	99.96	81.12 to 99.42	339,248	319,316
04/01/05 TO 06/30/05	26	96.63	95.98	92.76	4.29	103.47	64.70	108.35	94.96 to 98.74	324,924	301,394
07/01/05 TO 09/30/05	21	97.03	95.16	91.21	6.81	104.33	81.41	126.43	90.52 to 98.21	333,650	304,326
10/01/05 TO 12/31/05	21	96.20	93.80	93.28	4.51	100.56	78.65	99.85	90.74 to 98.63	239,667	223,558
01/01/06 TO 03/31/06	17	98.83	96.82	99.08	5.17	97.72	81.65	109.78	93.16 to 100.00	292,233	289,534
04/01/06 TO 06/30/06	25	94.81	93.89	90.97	5.87	103.22	75.15	110.59	93.78 to 97.37	205,640	187,068
07/01/06 TO 09/30/06	19	94.60	97.39	92.54	14.74	105.24	48.32	190.82	91.45 to 100.26	315,912	292,340
10/01/06 TO 12/31/06	18	99.57	102.95	103.72	14.43	99.26	76.10	147.30	86.03 to 110.31	238,491	247,360
01/01/07 TO 03/31/07	21	95.29	96.33	91.79	13.62	104.94	67.88	166.87	87.00 to 99.45	676,446	620,890
04/01/07 TO 06/30/07	25	90.19	105.56	70.51	35.38	149.71	32.63	528.33	82.07 to 92.07	996,394	702,545
<u>Study Years</u>											
07/01/04 TO 06/30/05	80	97.10	96.51	94.68	4.38	101.93	64.70	133.90	96.42 to 98.14	268,471	254,186
07/01/05 TO 06/30/06	84	96.42	94.78	93.39	5.73	101.49	75.15	126.43	94.43 to 97.49	263,674	246,242
07/01/06 TO 06/30/07	83	94.48	100.79	82.19	21.08	122.63	32.63	528.33	91.45 to 96.50	595,306	489,268
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	79	96.56	94.90	92.63	5.22	102.45	64.70	126.43	95.48 to 97.74	306,575	283,979
01/01/06 TO 12/31/06	79	97.01	97.43	96.09	10.08	101.39	48.32	190.82	94.47 to 98.66	258,280	248,173
<u>ALL</u>											
	247	96.44	97.36	87.74	10.42	110.96	32.63	528.33	95.48 to 97.08	376,667	330,480

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ELM CREEK	8	96.45	94.82	93.90	13.29	100.98	48.32	130.54	48.32 to 130.54	42,250	39,671
GIBBON	8	98.11	96.75	94.51	2.85	102.37	84.76	100.76	84.76 to 100.76	124,296	117,475
KEARNEY	173	95.60	93.33	92.63	7.17	100.75	42.40	128.95	94.47 to 96.56	396,568	367,332
KEARNEY SUB	4	94.03	111.96	70.35	35.19	159.15	68.95	190.82	N/A	4,222,835	2,970,596
RAVENNA	14	97.91	99.15	96.89	5.89	102.33	84.85	133.90	93.83 to 100.00	19,964	19,344
RIVERDALE	1	97.14	97.14	97.14			97.14	97.14	N/A	280,000	272,000
RURAL	15	98.15	104.85	111.36	10.03	94.15	91.73	159.14	94.48 to 100.26	116,438	129,666
SHELTON	10	97.88	146.62	108.81	54.17	134.75	86.03	528.33	92.64 to 140.30	32,250	35,092
SMALL VILLAGE	7	96.28	94.93	91.11	10.82	104.19	69.67	126.43	69.67 to 126.43	72,571	66,118
SUBURBAN	7	102.76	104.72	53.38	24.60	196.17	32.63	166.87	32.63 to 166.87	438,601	234,138
<u>ALL</u>											
	247	96.44	97.36	87.74	10.42	110.96	32.63	528.33	95.48 to 97.08	376,667	330,480

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	247	MEDIAN:	96	COV:	32.20	95% Median C.I.:	95.48 to 97.08
TOTAL Sales Price:	93,177,163	WGT. MEAN:	88	STD:	31.35	95% Wgt. Mean C.I.:	80.50 to 94.97
TOTAL Adj.Sales Price:	93,036,812	MEAN:	97	AVG.ABS.DEV:	10.05	95% Mean C.I.:	93.45 to 101.27
TOTAL Assessed Value:	81,628,615						
AVG. Adj. Sales Price:	376,667	COD:	10.42	MAX Sales Ratio:	528.33		
AVG. Assessed Value:	330,480	PRD:	110.96	MIN Sales Ratio:	32.63		

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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	218	96.24	96.41	92.82	9.49	103.87	42.40	528.33	95.26 to 97.02	323,441	300,214
2	11	99.26	107.35	67.74	28.65	158.48	32.63	190.82	68.95 to 166.87	1,814,686	1,229,214
3	18	97.88	102.74	103.72	9.42	99.06	81.12	159.14	94.48 to 99.33	142,504	147,804
ALL	247	96.44	97.36	87.74	10.42	110.96	32.63	528.33	95.48 to 97.08	376,667	330,480

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	187	96.56	98.34	87.45	11.11	112.45	32.63	528.33	95.48 to 97.18	452,938	396,090
2	59	96.10	94.66	90.89	7.94	104.15	42.40	166.87	94.60 to 97.83	139,598	126,874
3	1	73.34	73.34	73.34			73.34	73.34	N/A	101,000	74,070
ALL	247	96.44	97.36	87.74	10.42	110.96	32.63	528.33	95.48 to 97.08	376,667	330,480

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	26	97.02	96.22	94.52	5.49	101.79	79.69	110.59	93.00 to 99.42	633,026	598,359
03	220	96.35	97.79	87.87	10.74	111.28	42.40	528.33	95.40 to 97.09	338,036	297,046
04	1	32.63	32.63	32.63			32.63	32.63	N/A	2,210,000	721,040
ALL	247	96.44	97.36	87.74	10.42	110.96	32.63	528.33	95.48 to 97.08	376,667	330,480

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	17	98.44	99.00	99.06	4.55	99.93	84.76	125.00	94.66 to 100.26	125,309	124,131
10-0007	181	95.88	93.48	86.85	8.00	107.63	32.63	190.82	94.47 to 96.98	485,831	421,963
10-0009	12	98.51	101.54	112.38	14.52	90.35	48.32	147.30	94.13 to 111.75	116,658	131,100
10-0019	11	97.37	141.88	107.25	49.77	132.29	86.03	528.33	92.64 to 140.30	32,909	35,294
10-0069	18	97.91	105.75	106.07	12.33	99.70	84.85	166.87	93.92 to 100.00	23,396	24,817
10-0105	3	96.28	102.63	95.94	14.28	106.97	85.17	126.43	N/A	102,666	98,495
10-0119	5	97.07	90.75	91.53	6.54	99.15	69.67	97.14	N/A	96,000	87,869
21-0044											
24-0101											
47-0100											
NonValid School											
ALL	247	96.44	97.36	87.74	10.42	110.96	32.63	528.33	95.48 to 97.08	376,667	330,480

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	247	MEDIAN:	96	COV:	32.20	95% Median C.I.:	95.48 to 97.08
TOTAL Sales Price:	93,177,163	WGT. MEAN:	88	STD:	31.35	95% Wgt. Mean C.I.:	80.50 to 94.97
TOTAL Adj.Sales Price:	93,036,812	MEAN:	97	AVG.ABS.DEV:	10.05	95% Mean C.I.:	93.45 to 101.27
TOTAL Assessed Value:	81,628,615						
AVG. Adj. Sales Price:	376,667	COD:	10.42	MAX Sales Ratio:	528.33		
AVG. Assessed Value:	330,480	PRD:	110.96	MIN Sales Ratio:	32.63		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	71	97.05	103.42	93.17	15.34	111.00	42.40	528.33	95.22 to 98.15	132,871	123,796
Prior TO 1860											
1860 TO 1899	4	91.26	90.30	89.10	7.08	101.34	81.65	97.03	N/A	98,375	87,652
1900 TO 1919	24	96.36	95.54	91.81	7.40	104.06	76.10	130.54	91.54 to 98.95	72,381	66,455
1920 TO 1939	4	100.09	100.79	98.23	4.89	102.60	92.37	110.59	N/A	98,625	96,881
1940 TO 1949	9	86.95	87.63	87.18	7.34	100.52	69.67	97.01	81.41 to 96.98	213,294	185,948
1950 TO 1959	9	98.33	102.13	99.53	6.37	102.62	93.83	133.90	95.48 to 104.87	98,567	98,099
1960 TO 1969	18	97.22	97.20	92.64	7.91	104.92	74.39	147.30	89.51 to 99.55	403,416	373,735
1970 TO 1979	38	96.41	96.77	95.51	10.33	101.32	68.22	159.14	91.91 to 98.83	423,302	404,288
1980 TO 1989	25	94.81	94.28	89.48	7.43	105.36	72.32	128.95	91.70 to 98.08	413,105	369,649
1990 TO 1994	8	98.63	95.21	91.88	6.42	103.63	80.59	106.11	80.59 to 106.11	471,805	433,475
1995 TO 1999	10	87.10	83.72	69.48	13.77	120.50	32.63	99.70	78.65 to 97.97	660,862	459,149
2000 TO Present	27	96.49	94.68	83.47	6.64	113.43	68.95	110.31	93.16 to 99.01	1,267,160	1,057,734
ALL	247	96.44	97.36	87.74	10.42	110.96	32.63	528.33	95.48 to 97.08	376,667	330,480

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	95.83	182.31	175.19	91.33	104.07	93.43	528.33	N/A	3,266	5,723
5000 TO 9999	3	133.90	132.76	135.41	17.27	98.04	97.50	166.87	N/A	6,368	8,623
Total \$											
1 TO 9999	8	97.91	163.73	153.74	69.58	106.49	93.43	528.33	93.43 to 528.33	4,429	6,810
10000 TO 29999	23	98.38	99.39	98.51	8.87	100.90	48.32	130.54	96.15 to 100.92	18,607	18,329
30000 TO 59999	27	97.07	99.44	100.67	6.89	98.77	86.03	159.14	94.13 to 98.44	39,370	39,636
60000 TO 99999	37	96.50	96.58	96.43	5.93	100.15	69.67	126.43	94.66 to 98.14	78,330	75,533
100000 TO 149999	20	97.37	98.29	97.85	11.25	100.45	73.34	190.82	94.13 to 99.21	123,562	120,900
150000 TO 249999	46	95.38	92.07	91.64	6.58	100.47	64.70	103.18	91.45 to 97.11	182,550	167,292
250000 TO 499999	42	96.22	95.06	95.52	9.60	99.52	42.40	147.30	93.87 to 97.74	344,205	328,796
500000 +	44	93.72	90.91	84.32	10.38	107.81	32.63	120.54	87.04 to 99.01	1,438,339	1,212,835
ALL	247	96.44	97.36	87.74	10.42	110.96	32.63	528.33	95.48 to 97.08	376,667	330,480

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	247	MEDIAN:	96	COV:	32.20	95% Median C.I.:	95.48 to 97.08
TOTAL Sales Price:	93,177,163	WGT. MEAN:	88	STD:	31.35	95% Wgt. Mean C.I.:	80.50 to 94.97
TOTAL Adj.Sales Price:	93,036,812	MEAN:	97	AVG.ABS.DEV:	10.05	95% Mean C.I.:	93.45 to 101.27
TOTAL Assessed Value:	81,628,615						
AVG. Adj. Sales Price:	376,667	COD:	10.42	MAX Sales Ratio:	528.33		
AVG. Assessed Value:	330,480	PRD:	110.96	MIN Sales Ratio:	32.63		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	4	95.73	95.80	95.73	1.33	100.08	93.43	98.33	N/A	3,333	3,191
5000 TO 9999	3	97.50	109.18	106.32	12.91	102.70	96.15	133.90	N/A	7,201	7,656
Total \$ _____											
1 TO 9999	7	96.15	101.54	102.28	6.66	99.28	93.43	133.90	93.43 to 133.90	4,991	5,105
10000 TO 29999	31	98.38	115.03	100.95	23.20	113.94	48.32	528.33	96.28 to 100.00	20,595	20,791
30000 TO 59999	23	94.48	95.01	95.10	3.36	99.91	86.03	100.76	93.34 to 98.37	45,762	43,520
60000 TO 99999	36	96.49	98.11	96.59	9.69	101.57	69.67	159.14	94.60 to 98.54	80,797	78,045
100000 TO 149999	29	95.88	91.11	88.81	9.08	102.59	42.40	108.84	86.48 to 98.66	145,193	128,946
150000 TO 249999	43	95.15	94.26	92.36	8.93	102.06	64.70	190.82	92.05 to 97.27	198,150	183,002
250000 TO 499999	37	96.24	96.59	95.20	8.28	101.45	74.39	147.30	94.45 to 97.83	382,375	364,036
500000 +	41	95.99	92.31	84.62	9.91	109.09	32.63	120.54	89.51 to 99.40	1,500,565	1,269,751
ALL _____											
	247	96.44	97.36	87.74	10.42	110.96	32.63	528.33	95.48 to 97.08	376,667	330,480

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	99	96.15	100.14	92.02	13.04	108.82	42.40	528.33	94.66 to 97.09	243,712	224,263
10	19	95.83	99.14	89.72	12.22	110.49	69.67	159.14	87.20 to 98.97	266,214	238,853
15	5	101.21	96.31	94.84	9.62	101.55	74.39	111.75	N/A	320,380	303,850
20	102	96.80	95.99	94.92	7.44	101.12	68.22	147.30	94.81 to 97.97	279,471	265,277
25	4	88.23	77.02	51.80	22.30	148.68	32.63	99.01	N/A	802,500	415,732
30	11	88.78	89.61	76.84	11.83	116.62	68.95	108.35	77.20 to 103.18	2,256,349	1,733,789
40	7	98.42	97.73	97.60	2.36	100.14	90.71	101.61	90.71 to 101.61	816,200	796,593
ALL _____											
	247	96.44	97.36	87.74	10.42	110.96	32.63	528.33	95.48 to 97.08	376,667	330,480

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Base Stat

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TOTAL Assessed Value:	81,628,615						
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AVG. Assessed Value:	330,480	PRD:	110.96	MIN Sales Ratio:	32.63		

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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)	72	96.66	103.20	91.54	15.33	112.74	42.40	528.33	95.22 to 98.14	180,331	165,071
300	1	84.76	84.76	84.76			84.76	84.76	N/A	260,000	220,365
304	1	78.65	78.65	78.65			78.65	78.65	N/A	546,125	429,535
325	8	94.94	91.40	87.27	13.58	104.73	68.22	126.43	68.22 to 126.43	106,250	92,720
326	7	95.26	93.49	92.48	5.49	101.09	78.79	106.11	78.79 to 106.11	55,785	51,590
334	1	101.21	101.21	101.21			101.21	101.21	N/A	200,000	202,410
340	1	96.70	96.70	96.70			96.70	96.70	N/A	81,869	79,165
341	5	97.66	95.28	95.74	3.71	99.52	82.82	99.99	N/A	613,580	587,433
343	5	102.76	100.76	95.82	12.37	105.15	72.32	120.54	N/A	980,380	939,438
344	30	96.79	96.68	94.39	4.97	102.43	75.72	118.26	94.47 to 99.55	321,631	303,574
349	5	81.75	85.80	82.76	7.75	103.68	77.20	98.74	N/A	739,914	612,323
350	7	96.20	97.97	94.24	14.18	103.95	81.41	147.30	81.41 to 147.30	400,807	377,726
352	26	97.15	96.70	94.71	5.01	102.10	79.69	110.59	94.43 to 99.42	630,411	597,066
353	11	93.92	92.12	89.77	5.95	102.62	74.39	99.96	86.03 to 99.73	257,808	231,439
354	12	96.76	96.30	91.76	8.38	104.95	81.65	130.54	84.85 to 99.05	96,541	88,585
355	9	86.48	89.16	90.69	6.52	98.32	81.52	99.01	82.07 to 98.54	299,082	271,231
381	1	159.14	159.14	159.14			159.14	159.14	N/A	55,000	87,525
384	1	80.49	80.49	80.49			80.49	80.49	N/A	80,000	64,395
386	5	91.37	94.33	94.23	6.68	100.10	85.19	108.84	N/A	86,450	81,465
391	2	97.08	97.08	97.08	1.29	100.00	95.83	98.33	N/A	3,000	2,912
396	1	98.10	98.10	98.10			98.10	98.10	N/A	20,000	19,620
406	7	96.49	82.24	52.18	15.54	157.61	32.63	98.52	32.63 to 98.52	471,122	245,818
407	3	107.52	103.66	107.85	5.32	96.11	93.16	110.31	N/A	391,066	421,780
412	4	96.88	97.23	99.25	2.65	97.96	94.53	100.64	N/A	1,176,250	1,167,478
418	1	100.76	100.76	100.76			100.76	100.76	N/A	45,000	45,340
419	1	99.21	99.21	99.21			99.21	99.21	N/A	142,500	141,375
421	3	97.14	98.61	97.35	3.79	101.30	93.83	104.87	N/A	115,500	112,440
426	1	133.90	133.90	133.90			133.90	133.90	N/A	5,605	7,505
442	5	85.17	86.78	84.79	6.66	102.34	76.10	98.63	N/A	153,250	129,944
451	1	68.95	68.95	68.95			68.95	68.95	N/A	16,370,000	11,287,085
455	1	100.16	100.16	100.16			100.16	100.16	N/A	590,000	590,935
471	1	95.63	95.63	95.63			95.63	95.63	N/A	4,000	3,825
528	2	98.86	98.86	99.30	0.85	99.55	98.01	99.70	N/A	425,500	422,525
529	2	86.77	86.77	76.83	13.39	112.93	75.15	98.38	N/A	110,500	84,895
531	3	97.11	93.92	90.01	3.62	104.34	87.04	97.60	N/A	386,833	348,196
534	1	128.95	128.95	128.95			128.95	128.95	N/A	252,000	324,960
ALL	247	96.44	97.36	87.74	10.42	110.96	32.63	528.33	95.48 to 97.08	376,667	330,480

Buffalo County 2008 Assessment Actions taken to address the following property classes/subclasses:

Commercial

Commercial review is the same as residential except that statistical reviews have not been used in the same manner. However, with the lodging tax information, an income approach is used in a addition to the cost approach for motels each year. Sales review involves calls to the buyer and seller to gather additional information.

2008 Assessment Survey for Buffalo County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Jason, chief appraiser
2.	Valuation done by:
	Jason and Joe
3.	Pickup work done by whom:
	The appraisal staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2006
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	All depreciation schedules were reviewed and updated if necessary for 2008
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The income approach is utilized for all properties where rents and income and expense data can be obtained. This year the focus was on apartments, motels and subsidized housing
7.	When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	The sales comparison approach is used for properties of the same occupancy code if enough sales are available. With commercial properties, the availability of sales for all occupancy codes does not happen. As well, many commercial property sales entail mixed occupancy codes, in which case finding comparables is difficult.
8.	Number of market areas/neighborhoods for this property class?
	There are 21 commercial and 5 industrial market areas.
9.	How are these defined?
	Historically the commercial market areas have been defined by property characteristics and geographic location, currently other influencing factors are used such as income.
10.	Is "Assessor Location" a usable valuation identity?
	No

11.	Does the assessor location “suburban” mean something other than rural commercial? <i>(that is, does the “suburban” location have its own market?)</i>
	Yes, it is a 1 mile radius around the City of Kearney

12.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? <i>(Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</i>

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
132			132

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	246	MEDIAN:	97	COV:	9.94	95% Median C.I.:	96.33 to 97.66
TOTAL Sales Price:	93,097,163	WGT. MEAN:	94	STD:	9.59	95% Wgt. Mean C.I.:	91.31 to 96.30
TOTAL Adj.Sales Price:	92,956,812	MEAN:	97	AVG.ABS.DEV:	5.29	95% Mean C.I.:	95.34 to 97.74
TOTAL Assessed Value:	87,195,380						
AVG. Adj. Sales Price:	377,873	COD:	5.45	MAX Sales Ratio:	150.47		
AVG. Assessed Value:	354,452	PRD:	102.92	MIN Sales Ratio:	50.17		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	22	97.46	97.05	99.38	3.87	97.65	76.40	109.23	96.84 to 99.21	256,071	254,485
10/01/04 TO 12/31/04	21	99.22	100.63	99.68	5.66	100.95	75.98	149.69	97.05 to 101.02	174,495	173,941
01/01/05 TO 03/31/05	11	98.54	95.61	96.00	4.77	99.60	84.34	104.65	85.13 to 99.96	339,248	325,675
04/01/05 TO 06/30/05	26	98.34	96.92	94.20	3.84	102.88	64.70	108.84	96.24 to 98.88	324,924	306,090
07/01/05 TO 09/30/05	20	97.85	96.36	92.99	5.93	103.63	75.22	126.43	93.16 to 99.27	346,332	322,037
10/01/05 TO 12/31/05	21	96.69	96.31	95.23	2.48	101.14	86.69	101.10	94.43 to 99.00	239,667	228,240
01/01/06 TO 03/31/06	17	99.99	97.85	99.80	4.72	98.05	81.65	109.78	93.16 to 101.02	292,233	291,645
04/01/06 TO 06/30/06	25	96.62	95.85	94.05	3.73	101.92	78.79	110.59	94.75 to 97.37	205,640	193,402
07/01/06 TO 09/30/06	19	94.92	98.11	96.31	8.05	101.86	79.08	147.65	93.42 to 99.21	315,912	304,261
10/01/06 TO 12/31/06	18	97.53	98.76	99.67	5.40	99.09	86.71	129.48	94.48 to 99.63	238,491	237,702
01/01/07 TO 03/31/07	21	96.50	97.07	95.05	6.64	102.12	82.72	150.47	92.80 to 98.71	676,446	642,980
04/01/07 TO 06/30/07	25	91.68	89.57	87.57	6.25	102.28	50.17	98.15	87.13 to 94.51	996,394	872,564
<u>Study Years</u>											
07/01/04 TO 06/30/05	80	98.22	97.75	96.81	4.55	100.97	64.70	149.69	97.45 to 98.88	268,471	259,903
07/01/05 TO 06/30/06	83	97.02	96.50	95.28	4.34	101.28	75.22	126.43	96.18 to 98.33	265,887	253,335
07/01/06 TO 06/30/07	83	95.25	95.41	91.84	7.01	103.90	50.17	150.47	94.12 to 96.33	595,306	546,702
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	78	98.06	96.43	94.35	4.24	102.21	64.70	126.43	96.56 to 98.63	309,480	291,982
01/01/06 TO 12/31/06	79	97.01	97.49	97.30	5.62	100.19	78.79	147.65	95.15 to 98.33	258,280	251,299
<u>ALL</u>											
	246	97.07	96.54	93.80	5.45	102.92	50.17	150.47	96.33 to 97.66	377,873	354,452

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ELM CREEK	8	96.51	95.34	95.99	4.73	99.33	79.08	103.80	79.08 to 103.80	42,250	40,553
GIBBON	8	98.11	97.09	95.21	2.51	101.97	87.43	100.76	87.43 to 100.76	124,296	118,346
KEARNEY	172	96.73	95.49	95.12	4.92	100.39	64.70	120.54	95.87 to 97.49	398,408	378,948
KEARNEY SUB	4	97.97	108.82	92.19	14.94	118.04	91.68	147.65	N/A	4,222,835	3,893,120
RAVENNA	14	98.38	101.54	98.75	5.91	102.82	93.09	149.69	94.51 to 100.51	19,964	19,715
RIVERDALE	1	99.05	99.05	99.05			99.05	99.05	N/A	280,000	277,335
RURAL	15	97.67	100.33	106.65	4.91	94.07	93.43	129.48	94.89 to 99.10	116,438	124,177
SHELTON	10	97.69	95.84	96.16	3.13	99.66	76.40	99.94	96.33 to 99.55	32,250	31,011
SMALL VILLAGE	7	96.18	96.78	93.42	8.89	103.60	82.72	126.43	82.72 to 126.43	72,571	67,793
SUBURBAN	7	97.97	98.45	64.23	16.25	153.29	50.17	150.47	50.17 to 150.47	438,601	281,696
<u>ALL</u>											
	246	97.07	96.54	93.80	5.45	102.92	50.17	150.47	96.33 to 97.66	377,873	354,452

PAD 2008 R&O Statistics

Base Stat

State Stat Run

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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	220	97.04	96.00	95.14	4.95	100.90	64.70	149.69	96.21 to 97.64	323,857	308,128
2	11	97.97	102.22	87.89	15.77	116.31	50.17	150.47	91.68 to 147.65	1,814,686	1,594,941
3	15	97.67	100.33	106.65	4.91	94.07	93.43	129.48	94.89 to 99.10	116,438	124,177
ALL	246	97.07	96.54	93.80	5.45	102.92	50.17	150.47	96.33 to 97.66	377,873	354,452

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	186	97.27	96.58	93.71	5.56	103.07	50.17	149.69	96.56 to 97.78	454,943	426,316
2	59	96.62	96.76	94.99	4.77	101.87	64.70	150.47	95.70 to 97.68	139,598	132,604
3	1	75.98	75.98	75.98			75.98	75.98	N/A	101,000	76,735
ALL	246	97.07	96.54	93.80	5.45	102.92	50.17	150.47	96.33 to 97.66	377,873	354,452

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	26	97.97	97.04	96.05	4.74	101.03	79.69	110.59	94.43 to 99.42	633,026	608,009
03	219	97.07	96.69	94.60	5.33	102.21	64.70	150.47	96.23 to 97.66	339,215	320,905
04	1	50.17	50.17	50.17			50.17	50.17	N/A	2,210,000	1,108,835
ALL	246	97.07	96.54	93.80	5.45	102.92	50.17	150.47	96.33 to 97.66	377,873	354,452

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	17	97.67	98.13	99.46	3.10	98.67	87.43	109.23	94.89 to 99.42	125,309	124,635
10-0007	180	96.91	95.58	93.43	5.31	102.30	50.17	147.65	95.99 to 97.49	488,086	456,021
10-0009	12	98.04	99.25	105.57	6.32	94.02	79.08	129.48	94.13 to 102.76	116,658	123,151
10-0019	11	97.37	95.71	95.98	3.12	99.73	76.40	99.94	94.48 to 99.55	32,909	31,585
10-0069	18	98.33	103.15	98.67	8.13	104.54	93.09	150.47	95.25 to 100.00	23,396	23,085
10-0105	3	96.18	102.59	95.93	14.30	106.95	85.17	126.43	N/A	102,666	98,488
10-0119	5	97.07	93.74	95.09	4.24	98.58	82.72	99.05	N/A	96,000	91,285
21-0044											
24-0101											
47-0100											
NonValid School											
ALL	246	97.07	96.54	93.80	5.45	102.92	50.17	150.47	96.33 to 97.66	377,873	354,452

PAD 2008 R&O Statistics

Base Stat

State Stat Run

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TOTAL Assessed Value:	87,195,380						
AVG. Adj. Sales Price:	377,873	COD:	5.45	MAX Sales Ratio:	150.47		
AVG. Assessed Value:	354,452	PRD:	102.92	MIN Sales Ratio:	50.17		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	71	97.07	97.40	95.81	5.23	101.66	64.70	150.47	96.10 to 97.74	132,871	127,298
Prior TO 1860											
1860 TO 1899	3	96.33	91.81	88.71	5.47	103.49	81.65	97.45	N/A	104,500	92,701
1900 TO 1919	24	96.79	96.18	94.67	3.40	101.60	86.10	104.65	94.12 to 99.05	72,381	68,520
1920 TO 1939	4	100.09	101.42	99.43	4.25	102.00	94.92	110.59	N/A	98,625	98,062
1940 TO 1949	9	92.38	90.23	87.41	5.52	103.23	75.22	97.01	82.72 to 96.98	213,294	186,438
1950 TO 1959	9	98.35	103.06	97.93	8.03	105.24	86.71	149.69	95.69 to 100.51	98,567	96,523
1960 TO 1969	18	97.95	98.12	94.99	5.83	103.30	84.34	129.48	92.51 to 100.47	403,416	383,193
1970 TO 1979	38	98.04	97.37	97.60	6.45	99.76	75.98	126.43	94.43 to 99.05	423,302	413,159
1980 TO 1989	25	97.02	94.60	91.64	4.62	103.22	78.79	102.73	91.79 to 98.60	413,105	378,590
1990 TO 1994	8	98.53	96.93	97.54	3.21	99.38	87.21	101.02	87.21 to 101.02	471,805	460,191
1995 TO 1999	10	93.58	88.18	77.47	8.56	113.82	50.17	99.70	82.82 to 97.68	660,862	511,986
2000 TO Present	27	97.27	96.89	94.79	3.94	102.21	85.13	108.84	95.23 to 99.40	1,267,160	1,201,184
ALL	246	97.07	96.54	93.80	5.45	102.92	50.17	150.47	96.33 to 97.66	377,873	354,452

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	98.00	96.77	96.64	1.53	100.13	93.43	98.33	N/A	3,266	3,157
5000 TO 9999	3	149.69	132.86	133.89	11.59	99.23	98.42	150.47	N/A	6,368	8,526
Total \$											
1 TO 9999	8	98.33	110.30	116.72	14.16	94.50	93.43	150.47	93.43 to 150.47	4,429	5,170
10000 TO 29999	23	98.63	96.95	97.01	4.33	99.94	76.40	109.23	96.15 to 99.94	18,607	18,050
30000 TO 59999	27	97.07	96.38	96.20	2.29	100.18	87.09	104.65	95.25 to 97.68	39,370	37,876
60000 TO 99999	36	97.04	98.51	98.48	4.79	100.03	82.72	126.43	95.70 to 99.42	78,284	77,096
100000 TO 149999	20	97.58	97.40	97.36	7.05	100.03	75.98	147.65	94.38 to 98.95	123,562	120,304
150000 TO 249999	46	96.84	94.28	94.01	4.64	100.29	64.70	103.18	94.69 to 97.39	182,550	171,620
250000 TO 499999	42	97.47	96.72	96.93	4.92	99.78	84.80	129.48	95.51 to 98.64	344,205	333,640
500000 +	44	96.10	94.11	92.64	7.20	101.59	50.17	120.54	91.68 to 99.22	1,438,339	1,332,435
ALL	246	97.07	96.54	93.80	5.45	102.92	50.17	150.47	96.33 to 97.66	377,873	354,452

PAD 2008 R&O Statistics

Base Stat

State Stat Run

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	5	98.00	96.77	96.64	1.53	100.13	93.43	98.33	N/A	3,266	3,157
5000 TO 9999	3	98.42	114.75	110.67	18.13	103.69	96.15	149.69	N/A	7,201	7,970
Total \$ _____											
1 TO 9999	8	98.16	103.51	104.63	7.82	98.93	93.43	149.69	93.43 to 149.69	4,742	4,961
10000 TO 29999	29	98.10	98.42	97.11	5.20	101.35	76.40	150.47	96.23 to 99.55	20,930	20,325
30000 TO 59999	24	96.59	96.65	96.32	3.11	100.34	87.09	109.23	94.51 to 98.14	44,375	42,743
60000 TO 99999	34	96.63	97.20	96.76	5.73	100.46	75.98	126.43	94.89 to 99.42	80,638	78,027
100000 TO 149999	26	96.82	95.34	94.68	4.50	100.70	79.69	108.84	92.84 to 98.66	135,836	128,610
150000 TO 249999	46	96.84	95.27	94.16	5.94	101.17	64.70	147.65	94.39 to 97.39	196,246	184,790
250000 TO 499999	39	97.74	97.07	96.26	4.85	100.84	75.22	129.48	95.67 to 98.86	381,510	367,237
500000 +	40	96.60	94.88	92.88	6.75	102.15	50.17	120.54	92.19 to 99.36	1,526,679	1,418,024
ALL	246	97.07	96.54	93.80	5.45	102.92	50.17	150.47	96.33 to 97.66	377,873	354,452

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	99	96.69	96.44	94.24	5.07	102.33	64.70	150.47	95.70 to 97.37	243,712	229,681
10	19	98.33	96.73	92.45	5.58	104.63	78.79	126.43	94.12 to 99.05	266,214	246,115
15	5	97.97	96.55	95.64	4.73	100.95	86.13	102.76	N/A	320,380	306,410
20	101	97.60	97.07	96.50	5.58	100.59	75.22	149.69	96.62 to 98.60	281,446	271,599
25	4	93.75	84.17	64.68	13.37	130.14	50.17	99.01	N/A	802,500	519,022
30	11	96.56	96.08	93.37	5.42	102.90	84.60	108.84	86.69 to 103.18	2,256,349	2,106,741
40	7	98.01	97.53	97.44	2.52	100.09	90.71	101.61	90.71 to 101.61	816,200	795,272
ALL	246	97.07	96.54	93.80	5.45	102.92	50.17	150.47	96.33 to 97.66	377,873	354,452

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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)	72	97.06	97.31	94.46	5.24	103.02	64.70	150.47	96.10 to 97.68	180,331	170,332
300	1	87.43	87.43	87.43			87.43	87.43	N/A	260,000	227,330
304	1	86.69	86.69	86.69			86.69	86.69	N/A	546,125	473,425
325	8	95.91	96.90	94.31	8.67	102.74	82.72	126.43	82.72 to 126.43	106,250	100,207
326	7	94.20	92.00	89.81	4.52	102.43	78.79	98.35	78.79 to 98.35	55,785	50,103
334	1	101.21	101.21	101.21			101.21	101.21	N/A	200,000	202,410
340	1	96.70	96.70	96.70			96.70	96.70	N/A	81,869	79,165
341	5	97.49	94.99	95.44	3.66	99.53	82.82	99.99	N/A	613,580	585,584
343	5	99.47	100.54	98.73	8.72	101.84	81.97	120.54	N/A	980,380	967,888
344	30	98.19	97.32	96.07	3.60	101.30	85.98	108.84	96.50 to 99.94	321,631	308,995
349	5	90.71	92.12	90.72	5.80	101.55	84.60	99.36	N/A	739,914	671,228
350	7	96.20	96.59	93.27	10.23	103.56	75.22	129.48	75.22 to 129.48	400,807	373,848
352	26	97.97	97.42	96.20	4.36	101.27	79.69	110.59	96.21 to 99.42	630,411	606,448
353	11	95.23	95.79	94.91	3.79	100.92	86.13	104.65	92.38 to 99.96	257,808	244,690
354	11	97.07	95.78	93.33	4.57	102.63	81.65	103.80	90.20 to 102.73	98,045	91,504
355	9	93.10	92.39	92.87	4.16	99.49	85.13	99.01	87.59 to 98.54	299,082	277,744
381	1	95.25	95.25	95.25			95.25	95.25	N/A	55,000	52,385
384	1	86.10	86.10	86.10			86.10	86.10	N/A	80,000	68,880
386	5	96.56	99.32	99.55	4.11	99.77	94.06	108.84	N/A	86,450	86,064
391	2	98.33	98.33	98.33	0.00	100.00	98.33	98.33	N/A	3,000	2,950
396	1	98.10	98.10	98.10			98.10	98.10	N/A	20,000	19,620
406	7	96.98	87.18	64.91	13.59	134.29	50.17	102.37	50.17 to 102.37	471,122	305,828
407	3	97.27	99.32	102.79	4.92	96.62	93.16	107.52	N/A	391,066	401,966
412	4	99.25	98.55	99.24	1.27	99.30	95.62	100.07	N/A	1,176,250	1,167,347
418	1	100.76	100.76	100.76			100.76	100.76	N/A	45,000	45,340
419	1	99.21	99.21	99.21			99.21	99.21	N/A	142,500	141,375
421	3	99.05	98.42	98.77	1.62	99.64	95.69	100.51	N/A	115,500	114,081
426	1	149.69	149.69	149.69			149.69	149.69	N/A	5,605	8,390
442	5	94.12	91.89	89.52	4.40	102.65	85.17	98.63	N/A	153,250	137,183
451	1	91.68	91.68	91.68			91.68	91.68	N/A	16,370,000	15,008,035
455	1	101.31	101.31	101.31			101.31	101.31	N/A	590,000	597,740
471	1	95.75	95.75	95.75			95.75	95.75	N/A	4,000	3,830
528	2	98.86	98.86	99.30	0.85	99.55	98.01	99.70	N/A	425,500	422,525
529	2	96.69	96.69	95.03	2.01	101.75	94.75	98.63	N/A	110,500	105,005
531	3	97.11	95.74	93.90	1.75	101.96	92.51	97.60	N/A	386,833	363,251
534	1	99.21	99.21	99.21			99.21	99.21	N/A	252,000	250,000
ALL	246	97.07	96.54	93.80	5.45	102.92	50.17	150.47	96.33 to 97.66	377,873	354,452

**2008 Correlation Section
for Buffalo County**

Commerical Real Property

I. Correlation

COMMERCIAL: The following tables offer support of the calculated median as the official level of value for commercial property in Buffalo County. The assessment actions reflect valuation changes that occurred in the county.

Discussion throughout the past year between the Buffalo County Assessor and his state liaison have revealed that even though there is an appraisal staff separate from the assessment staff; the Assessor is knowledgeable with all types of property in his county and the valuation trends, problem areas, statistical reviews and economic outlook in his county as well as in the State of Nebraska.

Progress was made this year in electronic communication with the Assessor at times able to access his email and the AVU and abstract were submitted electronically. It would be beneficial to the county to implement procedures to transfer the sales data electronically as well as increase accuracy within the state sales file. It also would be beneficial to the taxpayers in Buffalo County to have a website accessible for parcel information.

Buffalo County is a county experiencing growth throughout it's diverse community. The large city of Kearney with the many market neighborhoods poses valuation challenges as do the smaller communities in the county. The Buffalo County Assessor and his staff have done a good job being proactive to the market. There are no areas to suggest a recommendation should be made by the state as to the commercial valuations for Buffalo County and statistical evidence follows that lends its support to a level of value for commercial property at 97% of the market.

**2008 Correlation Section
for Buffalo County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	313	246	78.59
2007	309	240	77.67
2006	312	236	75.64
2005	315	239	75.87
2004	300	222	74
2003	306	232	75.82
2002	298	240	80.54
2001	308	244	79.22

COMMERCIAL: Table two represents evidence that the sales verification in Buffalo County is established and part of their normal procedures. The past 6 years the fluctuation in the percentage of sales used is minimal. A review of the total commercial sales in Buffalo County shows only 5 sales that were coded out for having substantially changed since the date of the sale. This would appear to be a coding error and not an actual representation that only 5 sales out of 313 have substantially changed. It does not appear that Buffalo County has excessively trimmed their sales.

**2008 Correlation Section
for Buffalo County**

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

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Buffalo County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	96.44	5.97	102.19	97.07
2007	96.25	9.39	105.29	97.35
2006	97.31	1.29	98.56	97.32
2005	97.79	13.62	111.11	97.86
2004	98.62	10.86	109.33	98.38
2003	98	18.87	116.49	99
2002	98	0.42	98.41	99
2001	96	-1.24	94.81	98

COMMERCIAL: The trended preliminary ratio is somewhat higher than the calculated median for this class of property. While the relationship between the trended preliminary ratio and the R&O median ratio is not ideal; it is also not extremely out of line. It suggests the valuation process is applied to the sales file and population in a fairly similar manner. The county has established good cyclical physical inspection and works hard to stay on top of the strong commercial market in Buffalo County. This table suggests that the sales file contains an over-representation in the higher demand areas when compared to other areas in Buffalo County.

**2008 Correlation Section
for Buffalo County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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.

**2008 Correlation Section
for Buffalo County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
11.74	2008	5.97
1.68	2007	9.39
-0.57	2006	1.29
4.17	2005	13.62
0.76	2004	10.86
-10.28	2003	18.87
2.61	2002	0.42
7.52	2001	-1.24

COMMERCIAL: Table IV reveals what was discussed in Table III, the strong commercial market in Buffalo County coupled with the aggressive assessment by the Buffalo County Assessor shows a strong reaction to the market and a revaluation that occurs as soon as the market indicates. In addition to the regular cyclical review, the Buffalo County Assessor adjusts his plan to encompass any strong movement in the market to keep his assessment current with the market. A comparison of the preliminary statistics to the final statistics provides evidence of this. All three study years are within the acceptable range, but the most recent sales show the lowest median. Following the application of the 2008 assessed values, the three years of sales show increases in their medians but the greatest movement would be in the most recent year.

2008 Correlation Section for Buffalo County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2008 Correlation Section
for Buffalo County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	97.07	93.80	96.54

COMMERCIAL: A review of Table 5 indicates the median coming in at 97.07% with the wgt mean lower at 93.80% and the mean at 96.54%. All three measures of central tendency are within the acceptable range giving credibility to the statistical level of value.

**2008 Correlation Section
for Buffalo County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

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

	COD	PRD
R&O Statistics	5.45	102.92
Difference	0	0

COMMERCIAL: Both qualitative measures reflect good assessment uniformity and they meet performance standards as outlined in the IAAO standards. The COD and PRD are within the prescribed parameters for the 2008 assessment year and reflect the solid assessment practices utilized by the Buffalo County Assessor to equalize the commercial properties within the county.

**2008 Correlation Section
for Buffalo County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	247	246	-1
Median	96.44	97.07	0.63
Wgt. Mean	87.74	93.80	6.06
Mean	97.36	96.54	-0.82
COD	10.42	5.45	-4.97
PRD	110.96	102.92	-8.04
Min Sales Ratio	32.63	50.17	17.54
Max Sales Ratio	528.33	150.47	-377.86

COMMERCIAL: A review of Table VII shows 1 sale was removed between the preliminary and final statistical analyses. The sale was removed following sales verification determined the property had been substantially changed. The changes to the measures of central tendency and the changes in the qualitative statistics all are accurate reflections of the assessment actions taken in Buffalo County.

Buffalo County 2008 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

Buffalo County has one full-time rural field appraiser.

His duties involve review as outlined in the Three Year Plan, sales review, pick-up work and protest review. Review starts in March and continues through the first week of January for the 2008 year.

Sales were studied in each market area in Buffalo County. Changes were made in each market area as indicated by the market.

2008 Assessment Survey for Buffalo County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraisal Staff
2.	Valuation done by:
	Joe and the appraisal staff
3.	Pickup work done by whom:
	Appraisal staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes
a.	How is agricultural land defined in this county?
	By predominate use of the land
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?
	The assessor is not aware of the last time an income approach was used to establish the market value of agricultural land.
6.	What is the date of the soil survey currently used?
	1965
7.	What date was the last countywide land use study completed?
	Town ships are included in the regular cyclical inspection annually. The usage is never completed but updated annually.
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection, NRD maps and FSA maps
b.	By whom?
	The appraisal staff
c.	What proportion is complete / implemented at this time?
	100% is always complete as the land use inspection is part of the cyclical review.
8.	Number of market areas/neighborhoods in the agricultural property class:
	20 or 21

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9.	How are market areas/neighborhoods defined in this property class?
	By location and property characteristics.
10.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	Yes, in certain portions of the county

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
30			30

2008 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Buffalo County

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

Agricultural Land

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

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 Buffalo County is 72% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Buffalo 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 Buffalo County is 74% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Buffalo County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

**SPECIAL VALUE SECTION
CORRELATION for
Buffalo County**

I. Agricultural Land Value Correlation

In Buffalo County there are 37 qualified unimproved agricultural sales that are valued as having non-influenced value. The agricultural land is at an acceptable level of value with a median of 72.22. Both of the qualitative measures, coefficient of dispersion (9.03) and price-related differential (99.66) are suggesting that the assessment of the agricultural unimproved class has been done in a uniform and proportionate manner. A review of all available statistical data and administrative reports indicates that Buffalo County has achieved an acceptable level of value and that the quality of assessment has been met

There will be no adjustment recommended to the agricultural class of land in Buffalo County.

PAD 2008 R&O Agricultural Statistics

Base Stat

Query: 6359

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	37	MEDIAN:	72	COV:	16.25	95% Median C.I.:	71.47 to 73.96	(! : Derived)
(AgLand) TOTAL Sales Price:	6,034,467	WGT. MEAN:	74	STD:	11.98	95% Wgt. Mean C.I.:	66.94 to 81.07	
(AgLand) TOTAL Adj.Sales Price:	6,034,467	MEAN:	74	AVG.ABS.DEV:	6.52	95% Mean C.I.:	69.89 to 77.62	
(AgLand) TOTAL Assessed Value:	4,465,885							
AVG. Adj. Sales Price:	163,093	COD:	9.03	MAX Sales Ratio:	110.64			
AVG. Assessed Value:	120,699	PRD:	99.66	MIN Sales Ratio:	45.17			

Printed: 04/02/2008 16:39:58

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	3	74.04	76.27	74.79	6.58	101.97	70.07	84.69	N/A	95,713	71,585
10/01/04 TO 12/31/04	7	74.00	75.58	75.23	3.40	100.48	72.18	85.31	72.18 to 85.31	108,316	81,482
01/01/05 TO 03/31/05	7	71.95	77.98	81.55	9.27	95.62	70.99	110.64	70.99 to 110.64	180,788	147,434
04/01/05 TO 06/30/05	1	66.21	66.21	66.21			66.21	66.21	N/A	260,000	172,155
07/01/05 TO 09/30/05	1	110.64	110.64	110.64			110.64	110.64	N/A	300,000	331,910
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	8	72.68	69.54	67.32	6.41	103.29	52.93	74.92	52.93 to 74.92	142,460	95,905
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06	4	72.19	69.88	64.83	15.52	107.79	45.17	89.97	N/A	223,652	144,992
01/01/07 TO 03/31/07	6	70.91	68.75	70.61	5.89	97.36	52.96	73.96	52.96 to 73.96	188,216	132,905
04/01/07 TO 06/30/07											
<u>Study Years</u>											
07/01/04 TO 06/30/05	18	73.29	76.11	77.38	6.96	98.36	66.21	110.64	71.47 to 76.45	142,826	110,518
07/01/05 TO 06/30/06	9	73.13	74.10	76.35	11.36	97.06	52.93	110.64	66.70 to 74.92	159,964	122,128
07/01/06 TO 06/30/07	10	71.57	69.20	68.06	10.10	101.68	45.17	89.97	52.96 to 73.96	202,390	137,740
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	9	71.95	80.30	84.15	14.07	95.43	66.21	110.64	70.99 to 110.64	202,835	170,678
01/01/06 TO 12/31/06	12	72.21	69.65	66.23	9.48	105.17	45.17	89.97	66.70 to 74.85	169,524	112,267
<u>ALL</u>											
	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3197	1	67.67	67.67	67.67			67.67	67.67	N/A	150,000	101,510
3199	14	73.29	78.56	83.01	11.03	94.64	66.21	110.64	71.15 to 85.31	154,908	128,588
3201	4	70.97	66.76	63.25	6.78	105.55	52.93	72.15	N/A	172,750	109,262
3203	2	71.83	71.83	71.73	0.50	100.13	71.47	72.19	N/A	166,064	119,125
3205	8	73.50	72.48	72.60	2.03	99.84	69.91	74.04	69.91 to 74.04	161,790	117,456
3207	5	77.52	70.06	65.72	19.74	106.61	45.17	89.97	N/A	204,620	134,467
3429	1	73.86	73.86	73.86			73.86	73.86	N/A	131,200	96,900
3431	1	74.58	74.58	74.58			74.58	74.58	N/A	160,000	119,320
3541	1	72.18	72.18	72.18			72.18	72.18	N/A	84,000	60,635
<u>ALL</u>											
	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699

PAD 2008 R&O Agricultural Statistics

Base Stat

Query: 6359

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	37	MEDIAN:	72	COV:	16.25	95% Median C.I.:	71.47 to 73.96	(! : Derived)
(AgLand) TOTAL Sales Price:	6,034,467	WGT. MEAN:	74	STD:	11.98	95% Wgt. Mean C.I.:	66.94 to 81.07	
(AgLand) TOTAL Adj.Sales Price:	6,034,467	MEAN:	74	AVG.ABS.DEV:	6.52	95% Mean C.I.:	69.89 to 77.62	
(AgLand) TOTAL Assessed Value:	4,465,885							
AVG. Adj. Sales Price:	163,093	COD:	9.03	MAX Sales Ratio:	110.64			
AVG. Assessed Value:	120,699	PRD:	99.66	MIN Sales Ratio:	45.17			

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AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
14	2	74.22	74.22	74.25	0.49	99.96	73.86	74.58	N/A	145,600	108,110	
408	1	72.18	72.18	72.18			72.18	72.18	N/A	84,000	60,635	
41	13	73.87	71.55	69.56	9.59	102.86	45.17	89.97	69.91 to 77.52	178,263	123,998	
42	6	71.23	68.45	66.00	4.90	103.70	52.93	72.19	52.93 to 72.19	170,521	112,550	
43	15	72.89	77.83	82.02	10.83	94.90	66.21	110.64	71.15 to 76.45	154,581	126,783	
ALL	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699	
ALL	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY-N/A	2	72.19	72.19	72.19	0.01	100.00	72.18	72.19	N/A	90,304	65,187	
GRASS	8	72.56	72.44	72.00	1.99	100.61	69.91	74.92	69.91 to 74.92	99,532	71,665	
GRASS-N/A	9	76.45	74.15	69.41	12.22	106.83	45.17	89.97	66.70 to 85.31	159,422	110,651	
IRRGTD	6	73.91	73.42	73.35	1.03	100.09	70.96	74.58	70.96 to 74.58	197,863	145,131	
IRRGTD-N/A	12	71.71	74.77	77.83	14.83	96.07	52.93	110.64	66.21 to 74.85	202,968	157,961	
ALL	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY-N/A	2	72.19	72.19	72.19	0.01	100.00	72.18	72.19	N/A	90,304	65,187	
GRASS	12	72.56	71.56	68.28	7.48	104.81	45.17	89.97	69.91 to 74.92	146,638	100,126	
GRASS-N/A	5	77.52	77.62	77.99	7.60	99.52	66.70	85.31	N/A	94,280	73,532	
IRRGTD	15	72.18	73.51	74.04	7.35	99.28	52.93	110.64	70.96 to 74.00	201,078	148,883	
IRRGTD-N/A	3	71.47	78.36	87.88	26.90	89.17	52.96	110.64	N/A	202,206	177,691	
ALL	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699	

PAD 2008 R&O Agricultural Statistics

Base Stat

Query: 6359

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	37	MEDIAN:	72	COV:	16.25	95% Median C.I.:	71.47 to 73.96	(! : Derived)
(AgLand) TOTAL Sales Price:	6,034,467	WGT. MEAN:	74	STD:	11.98	95% Wgt. Mean C.I.:	66.94 to 81.07	
(AgLand) TOTAL Adj.Sales Price:	6,034,467	MEAN:	74	AVG.ABS.DEV:	6.52	95% Mean C.I.:	69.89 to 77.62	
(AgLand) TOTAL Assessed Value:	4,465,885							
AVG. Adj. Sales Price:	163,093	COD:	9.03	MAX Sales Ratio:	110.64			
AVG. Assessed Value:	120,699	PRD:	99.66	MIN Sales Ratio:	45.17			

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MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	2	72.19	72.19	72.19	0.01	100.00	72.18	72.19	N/A	90,304	65,187
GRASS	16	73.29	73.08	69.78	8.23	104.73	45.17	89.97	69.91 to 76.45	129,441	90,322
GRASS-N/A	1	77.52	77.52	77.52			77.52	77.52	N/A	160,000	124,025
IRRGTD	16	72.66	75.83	77.35	10.16	98.03	52.93	110.64	70.96 to 74.58	207,261	160,322
IRRGTD-N/A	2	62.22	62.22	65.61	14.88	94.83	52.96	71.47	N/A	153,310	100,582
ALL	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	1	73.86	73.86	73.86			73.86	73.86	N/A	131,200	96,900
10-0007											
10-0009											
10-0019	2	73.38	73.38	73.75	1.64	99.50	72.18	74.58	N/A	122,000	89,977
10-0069	12	72.66	71.16	71.85	4.48	99.04	52.96	77.52	70.07 to 74.00	156,962	112,779
10-0105	13	72.15	71.50	69.14	5.22	103.41	52.93	85.31	70.96 to 74.85	155,824	107,738
10-0119	5	76.45	87.46	100.32	21.37	87.18	66.70	110.64	N/A	166,800	167,336
21-0044											
24-0101	1	67.67	67.67	67.67			67.67	67.67	N/A	150,000	101,510
47-0100	3	84.69	73.28	64.87	17.63	112.96	45.17	89.97	N/A	255,333	165,628
NonValid School											
ALL	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	2	69.44	69.44	70.57	3.95	98.40	66.70	72.18	N/A	59,500	41,990
50.01 TO 100.00	6	73.09	70.13	70.25	5.98	99.83	52.96	74.92	52.96 to 74.92	94,700	66,525
100.01 TO 180.00	22	72.07	72.21	70.54	5.06	102.37	52.93	85.31	70.85 to 73.86	155,439	109,642
180.01 TO 330.00	4	75.21	83.73	85.98	13.05	97.38	73.87	110.64	N/A	234,900	201,971
330.01 TO 650.00	3	89.97	81.93	77.20	24.26	106.12	45.17	110.64	N/A	329,333	254,245
ALL	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699

PAD 2008 R&O Agricultural Statistics

Base Stat

Query: 6359

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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(AgLand) TOTAL Adj.Sales Price:	6,034,467	MEAN:	74	AVG.ABS.DEV:	6.52	95% Mean C.I.:	69.89 to 77.62	
(AgLand) TOTAL Assessed Value:	4,465,885							
AVG. Adj. Sales Price:	163,093	COD:	9.03	MAX Sales Ratio:	110.64			
AVG. Assessed Value:	120,699	PRD:	99.66	MIN Sales Ratio:	45.17			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____	_____											
Total \$ _____	_____											
30000 TO 59999	4	73.11	71.96	72.39	3.45	99.41	66.70	74.92	N/A	48,810	35,333	
60000 TO 99999	7	72.18	73.02	72.05	9.26	101.35	52.96	85.31	52.96 to 85.31	80,128	57,736	
100000 TO 149999	9	73.13	72.92	72.88	1.95	100.05	69.91	76.45	70.85 to 74.00	131,845	96,091	
150000 TO 249999	10	71.71	72.41	72.44	2.99	99.95	67.67	77.52	70.07 to 74.85	194,552	140,942	
250000 TO 499999	7	73.96	78.50	76.70	28.38	102.35	45.17	110.64	45.17 to 110.64	306,600	235,164	
ALL _____	_____											
	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____	_____											
Total \$ _____	_____											
10000 TO 29999	1	66.70	66.70	66.70			66.70	66.70	N/A	35,000	23,345	
30000 TO 59999	7	72.89	72.06	70.67	7.25	101.98	52.96	85.31	52.96 to 85.31	66,163	46,756	
60000 TO 99999	8	72.95	74.53	74.27	3.62	100.36	70.99	84.69	70.99 to 84.69	109,203	81,103	
100000 TO 149999	10	71.31	72.04	72.02	2.95	100.02	67.67	77.52	69.91 to 74.58	161,550	116,347	
150000 TO 249999	9	71.95	68.87	66.98	11.95	102.83	45.17	89.97	52.93 to 74.85	271,911	182,125	
250000 TO 499999	2	110.64	110.64	110.64	0.00	100.00	110.64	110.64	N/A	300,000	331,910	
ALL _____	_____											
	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699	

**SPECIAL VALUE SECTION
CORRELATION for
Buffalo County**

II. Special Value Correlation

Approximately two-thirds of Buffalo County is affected by special valuation. For assessment purposes, the special value has been developed using similar uninfluenced agricultural sales and valued the same as other agricultural property in the county.

PAD 2008 Special Value Statistics

Base Stat

Query: 6359

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 04/02/2008

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(AgLand) TOTAL Adj.Sales Price:	6,034,467	MEAN:	74	AVG.ABS.DEV:	6.52	95% Mean C.I.:	69.89 to 77.62	
(AgLand) TOTAL Assessed Value:	4,465,885							
AVG. Adj. Sales Price:	163,093	COD:	9.03	MAX Sales Ratio:	110.64			
AVG. Assessed Value:	120,699	PRD:	99.66	MIN Sales Ratio:	45.17			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	3	74.04	76.27	74.79	6.58	101.97	70.07	84.69	N/A	95,713	71,585
10/01/04 TO 12/31/04	7	74.00	75.58	75.23	3.40	100.48	72.18	85.31	72.18 to 85.31	108,316	81,482
01/01/05 TO 03/31/05	7	71.95	77.98	81.55	9.27	95.62	70.99	110.64	70.99 to 110.64	180,788	147,434
04/01/05 TO 06/30/05	1	66.21	66.21	66.21			66.21	66.21	N/A	260,000	172,155
07/01/05 TO 09/30/05	1	110.64	110.64	110.64			110.64	110.64	N/A	300,000	331,910
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	8	72.68	69.54	67.32	6.41	103.29	52.93	74.92	52.93 to 74.92	142,460	95,905
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06	4	72.19	69.88	64.83	15.52	107.79	45.17	89.97	N/A	223,652	144,992
01/01/07 TO 03/31/07	6	70.91	68.75	70.61	5.89	97.36	52.96	73.96	52.96 to 73.96	188,216	132,905
04/01/07 TO 06/30/07											
<u>Study Years</u>											
07/01/04 TO 06/30/05	18	73.29	76.11	77.38	6.96	98.36	66.21	110.64	71.47 to 76.45	142,826	110,518
07/01/05 TO 06/30/06	9	73.13	74.10	76.35	11.36	97.06	52.93	110.64	66.70 to 74.92	159,964	122,128
07/01/06 TO 06/30/07	10	71.57	69.20	68.06	10.10	101.68	45.17	89.97	52.96 to 73.96	202,390	137,740
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	9	71.95	80.30	84.15	14.07	95.43	66.21	110.64	70.99 to 110.64	202,835	170,678
01/01/06 TO 12/31/06	12	72.21	69.65	66.23	9.48	105.17	45.17	89.97	66.70 to 74.85	169,524	112,267
<u>ALL</u>											
	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3197	1	67.67	67.67	67.67			67.67	67.67	N/A	150,000	101,510
3199	14	73.29	78.56	83.01	11.03	94.64	66.21	110.64	71.15 to 85.31	154,908	128,588
3201	4	70.97	66.76	63.25	6.78	105.55	52.93	72.15	N/A	172,750	109,262
3203	2	71.83	71.83	71.73	0.50	100.13	71.47	72.19	N/A	166,064	119,125
3205	8	73.50	72.48	72.60	2.03	99.84	69.91	74.04	69.91 to 74.04	161,790	117,456
3207	5	77.52	70.06	65.72	19.74	106.61	45.17	89.97	N/A	204,620	134,467
3429	1	73.86	73.86	73.86			73.86	73.86	N/A	131,200	96,900
3431	1	74.58	74.58	74.58			74.58	74.58	N/A	160,000	119,320
3541	1	72.18	72.18	72.18			72.18	72.18	N/A	84,000	60,635
<u>ALL</u>											
	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699

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Base Stat

Query: 6359

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Printed: 04/02/2008 17:29:28

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
14	2	74.22	74.22	74.25	0.49	99.96	73.86	74.58	N/A	145,600	108,110	
408	1	72.18	72.18	72.18			72.18	72.18	N/A	84,000	60,635	
41	13	73.87	71.55	69.56	9.59	102.86	45.17	89.97	69.91 to 77.52	178,263	123,998	
42	6	71.23	68.45	66.00	4.90	103.70	52.93	72.19	52.93 to 72.19	170,521	112,550	
43	15	72.89	77.83	82.02	10.83	94.90	66.21	110.64	71.15 to 76.45	154,581	126,783	
ALL	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
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RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY-N/A	2	72.19	72.19	72.19	0.01	100.00	72.18	72.19	N/A	90,304	65,187	
GRASS	8	72.56	72.44	72.00	1.99	100.61	69.91	74.92	69.91 to 74.92	99,532	71,665	
GRASS-N/A	9	76.45	74.15	69.41	12.22	106.83	45.17	89.97	66.70 to 85.31	159,422	110,651	
IRRGTD	6	73.91	73.42	73.35	1.03	100.09	70.96	74.58	70.96 to 74.58	197,863	145,131	
IRRGTD-N/A	12	71.71	74.77	77.83	14.83	96.07	52.93	110.64	66.21 to 74.85	202,968	157,961	
ALL	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
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DRY-N/A	2	72.19	72.19	72.19	0.01	100.00	72.18	72.19	N/A	90,304	65,187	
GRASS	12	72.56	71.56	68.28	7.48	104.81	45.17	89.97	69.91 to 74.92	146,638	100,126	
GRASS-N/A	5	77.52	77.62	77.99	7.60	99.52	66.70	85.31	N/A	94,280	73,532	
IRRGTD	15	72.18	73.51	74.04	7.35	99.28	52.93	110.64	70.96 to 74.00	201,078	148,883	
IRRGTD-N/A	3	71.47	78.36	87.88	26.90	89.17	52.96	110.64	N/A	202,206	177,691	
ALL	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699	

PAD 2008 Special Value Statistics

Base Stat

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(AgLand) TOTAL Assessed Value:	4,465,885							
AVG. Adj. Sales Price:	163,093	COD:	9.03	MAX Sales Ratio:	110.64			
AVG. Assessed Value:	120,699	PRD:	99.66	MIN Sales Ratio:	45.17			

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MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	2	72.19	72.19	72.19	0.01	100.00	72.18	72.19	N/A	90,304	65,187
GRASS	16	73.29	73.08	69.78	8.23	104.73	45.17	89.97	69.91 to 76.45	129,441	90,322
GRASS-N/A	1	77.52	77.52	77.52			77.52	77.52	N/A	160,000	124,025
IRRGTD	16	72.66	75.83	77.35	10.16	98.03	52.93	110.64	70.96 to 74.58	207,261	160,322
IRRGTD-N/A	2	62.22	62.22	65.61	14.88	94.83	52.96	71.47	N/A	153,310	100,582
ALL	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	1	73.86	73.86	73.86			73.86	73.86	N/A	131,200	96,900
10-0007											
10-0009											
10-0019	2	73.38	73.38	73.75	1.64	99.50	72.18	74.58	N/A	122,000	89,977
10-0069	12	72.66	71.16	71.85	4.48	99.04	52.96	77.52	70.07 to 74.00	156,962	112,779
10-0105	13	72.15	71.50	69.14	5.22	103.41	52.93	85.31	70.96 to 74.85	155,824	107,738
10-0119	5	76.45	87.46	100.32	21.37	87.18	66.70	110.64	N/A	166,800	167,336
21-0044											
24-0101	1	67.67	67.67	67.67			67.67	67.67	N/A	150,000	101,510
47-0100	3	84.69	73.28	64.87	17.63	112.96	45.17	89.97	N/A	255,333	165,628
NonValid School											
ALL	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	2	69.44	69.44	70.57	3.95	98.40	66.70	72.18	N/A	59,500	41,990
50.01 TO 100.00	6	73.09	70.13	70.25	5.98	99.83	52.96	74.92	52.96 to 74.92	94,700	66,525
100.01 TO 180.00	22	72.07	72.21	70.54	5.06	102.37	52.93	85.31	70.85 to 73.86	155,439	109,642
180.01 TO 330.00	4	75.21	83.73	85.98	13.05	97.38	73.87	110.64	N/A	234,900	201,971
330.01 TO 650.00	3	89.97	81.93	77.20	24.26	106.12	45.17	110.64	N/A	329,333	254,245
ALL	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699

PAD 2008 Special Value Statistics

Base Stat

Query: 6359

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 04/02/2008

NUMBER of Sales:	37	MEDIAN:	72	COV:	16.25	95% Median C.I.:	71.47 to 73.96	(! : Derived)
(AgLand) TOTAL Sales Price:	6,034,467	WGT. MEAN:	74	STD:	11.98	95% Wgt. Mean C.I.:	66.94 to 81.07	
(AgLand) TOTAL Adj.Sales Price:	6,034,467	MEAN:	74	AVG.ABS.DEV:	6.52	95% Mean C.I.:	69.89 to 77.62	
(AgLand) TOTAL Assessed Value:	4,465,885							
AVG. Adj. Sales Price:	163,093	COD:	9.03	MAX Sales Ratio:	110.64			
AVG. Assessed Value:	120,699	PRD:	99.66	MIN Sales Ratio:	45.17			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____	_____											
Total \$ _____	_____											
30000 TO 59999	4	73.11	71.96	72.39	3.45	99.41	66.70	74.92	N/A	48,810	35,333	
60000 TO 99999	7	72.18	73.02	72.05	9.26	101.35	52.96	85.31	52.96 to 85.31	80,128	57,736	
100000 TO 149999	9	73.13	72.92	72.88	1.95	100.05	69.91	76.45	70.85 to 74.00	131,845	96,091	
150000 TO 249999	10	71.71	72.41	72.44	2.99	99.95	67.67	77.52	70.07 to 74.85	194,552	140,942	
250000 TO 499999	7	73.96	78.50	76.70	28.38	102.35	45.17	110.64	45.17 to 110.64	306,600	235,164	
ALL _____	_____											
	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____	_____											
Total \$ _____	_____											
10000 TO 29999	1	66.70	66.70	66.70			66.70	66.70	N/A	35,000	23,345	
30000 TO 59999	7	72.89	72.06	70.67	7.25	101.98	52.96	85.31	52.96 to 85.31	66,163	46,756	
60000 TO 99999	8	72.95	74.53	74.27	3.62	100.36	70.99	84.69	70.99 to 84.69	109,203	81,103	
100000 TO 149999	10	71.31	72.04	72.02	2.95	100.02	67.67	77.52	69.91 to 74.58	161,550	116,347	
150000 TO 249999	9	71.95	68.87	66.98	11.95	102.83	45.17	89.97	52.93 to 74.85	271,911	182,125	
250000 TO 499999	2	110.64	110.64	110.64	0.00	100.00	110.64	110.64	N/A	300,000	331,910	
ALL _____	_____											
	37	72.22	73.75	74.01	9.03	99.66	45.17	110.64	71.47 to 73.96	163,093	120,699	

**SPECIAL VALUE SECTION
CORRELATION for
Buffalo County**

III. Recapture Value Correlation

In Buffalo County there are 77 qualified unimproved agricultural sales that have a recapture value. The recapture land is at an acceptable level of value with a median of 73.74. Both of the qualitative measures, coefficient of dispersion (5.87) and price-related differential (103.09) are suggesting that the assessment of the recapture land has been done in a uniform and proportionate manner. A review of all available statistical data and administrative reports indicates that Buffalo County has achieved an acceptable level of value and that the quality of assessment has been met

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6359

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	77	MEDIAN:	74	COV:	13.38	95% Median C.I.:	72.57 to 74.01	(! : Derived)
(AgLand) TOTAL Sales Price:	22,100,422	WGT. MEAN:	71	STD:	9.84	95% Wgt. Mean C.I.:	69.01 to 73.62	
(AgLand) TOTAL Adj.Sales Price:	22,116,027	MEAN:	74	AVG.ABS.DEV:	4.33	95% Mean C.I.:	71.32 to 75.72	
(AgLand) TOTAL Assessed Value:	15,771,925							
AVG. Adj. Sales Price:	287,221	COD:	5.87	MAX Sales Ratio:	127.48			
AVG. Assessed Value:	204,830	PRD:	103.09	MIN Sales Ratio:	52.51			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	6	74.56	75.73	74.94	2.17	101.05	73.91	82.38	73.91 to 82.38	209,815	157,240
10/01/04 TO 12/31/04	9	74.30	76.18	77.61	3.96	98.17	70.60	86.91	73.61 to 83.20	248,345	192,733
01/01/05 TO 03/31/05	8	73.68	71.56	72.19	3.37	99.13	64.65	74.18	64.65 to 74.18	204,174	147,393
04/01/05 TO 06/30/05	8	71.92	78.07	75.99	10.96	102.73	69.31	122.08	69.31 to 122.08	116,000	88,153
07/01/05 TO 09/30/05	3	74.46	90.38	87.30	26.09	103.53	69.21	127.48	N/A	100,666	87,886
10/01/05 TO 12/31/05	2	72.57	72.57	72.58	0.01	99.99	72.57	72.58	N/A	116,781	84,760
01/01/06 TO 03/31/06	15	71.31	68.66	66.63	8.06	103.05	52.51	77.38	61.42 to 74.55	444,099	295,882
04/01/06 TO 06/30/06	4	73.28	72.53	72.45	2.06	100.11	69.49	74.09	N/A	213,701	154,835
07/01/06 TO 09/30/06	4	74.07	73.97	73.83	1.50	100.20	72.02	75.73	N/A	363,532	268,382
10/01/06 TO 12/31/06	8	73.07	71.85	70.83	3.54	101.45	65.82	75.50	65.82 to 75.50	567,925	402,234
01/01/07 TO 03/31/07	6	73.82	73.05	73.51	1.25	99.38	69.67	74.02	69.67 to 74.02	204,506	150,326
04/01/07 TO 06/30/07	4	72.01	69.68	67.00	5.08	104.00	60.84	73.85	N/A	196,051	131,346
<u>Study Years</u>											
07/01/04 TO 06/30/05	31	74.03	75.39	75.34	5.40	100.06	64.65	122.08	73.37 to 74.37	195,335	147,174
07/01/05 TO 06/30/06	24	72.56	72.34	68.19	8.90	106.09	52.51	127.48	69.49 to 74.09	335,494	228,781
07/01/06 TO 06/30/07	22	73.68	72.17	71.41	2.92	101.07	60.84	75.73	71.19 to 74.02	364,035	259,943
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	21	72.58	76.83	74.83	9.52	102.66	64.65	127.48	69.63 to 74.18	147,474	110,359
01/01/06 TO 12/31/06	31	72.55	70.67	69.18	5.44	102.15	52.51	77.38	70.57 to 74.01	435,929	301,580
<u>ALL</u>											
	77	73.74	73.52	71.31	5.87	103.09	52.51	127.48	72.57 to 74.01	287,221	204,830

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6359

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	77	MEDIAN:	74	COV:	13.38	95% Median C.I.:	72.57 to 74.01	(! : Derived)
(AgLand) TOTAL Sales Price:	22,100,422	WGT. MEAN:	71	STD:	9.84	95% Wgt. Mean C.I.:	69.01 to 73.62	
(AgLand) TOTAL Adj.Sales Price:	22,116,027	MEAN:	74	AVG.ABS.DEV:	4.33	95% Mean C.I.:	71.32 to 75.72	
(AgLand) TOTAL Assessed Value:	15,771,925							
AVG. Adj. Sales Price:	287,221	COD:	5.87	MAX Sales Ratio:	127.48			
AVG. Assessed Value:	204,830	PRD:	103.09	MIN Sales Ratio:	52.51			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3201	2	69.15	69.15	68.94	0.69	100.30	68.67	69.63	N/A	33,777	23,287
3231	1	68.60	68.60	68.60			68.60	68.60	N/A	416,000	285,380
3317	2	63.41	63.41	57.72	17.18	109.85	52.51	74.30	N/A	201,000	116,012
3319	2	64.96	64.96	71.40	16.23	90.97	54.41	75.50	N/A	834,000	595,512
3321	3	70.88	68.49	65.77	6.07	104.13	60.84	73.74	N/A	221,800	145,876
3323	7	71.19	71.69	70.63	4.41	101.51	64.65	82.38	64.65 to 82.38	221,821	156,666
3325	2	72.22	72.22	72.43	1.06	99.71	71.45	72.98	N/A	156,000	112,987
3327	6	74.91	84.48	83.34	13.57	101.37	73.70	122.08	73.70 to 122.08	177,902	148,267
3421	3	73.37	73.44	73.32	0.82	100.16	72.58	74.38	N/A	142,134	104,218
3423	2	73.28	73.28	73.16	1.11	100.16	72.47	74.09	N/A	234,000	171,197
3425	2	78.43	78.43	77.30	6.08	101.46	73.66	83.20	N/A	340,000	262,832
3427	2	74.45	74.45	74.44	0.01	100.01	74.44	74.46	N/A	222,315	165,500
3429	3	73.98	91.34	99.08	24.74	92.19	72.57	127.48	N/A	59,736	59,188
3431	4	75.14	75.42	76.18	1.51	99.00	74.01	77.38	N/A	319,520	243,397
3541	4	73.98	73.25	73.61	1.29	99.50	70.60	74.43	N/A	205,500	151,272
3543	5	73.97	73.98	73.95	0.83	100.05	72.82	75.48	N/A	230,798	170,665
3545	4	74.15	74.13	74.14	0.23	99.99	73.91	74.34	N/A	241,472	179,038
3547	4	74.01	73.52	72.65	1.18	101.20	71.31	74.77	N/A	509,684	370,305
3549	8	69.91	69.33	66.70	4.15	103.95	61.42	73.85	61.42 to 73.85	277,433	185,056
3551	2	71.66	71.66	71.75	2.89	99.87	69.59	73.73	N/A	99,500	71,392
3651	7	70.57	70.02	66.61	5.49	105.12	61.20	75.08	61.20 to 75.08	664,214	442,437
3655	2	74.38	74.38	74.57	0.67	99.76	73.89	74.88	N/A	220,000	164,045
ALL	77	73.74	73.52	71.31	5.87	103.09	52.51	127.48	72.57 to 74.01	287,221	204,830

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6359

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	77	MEDIAN:	74	COV:	13.38	95% Median C.I.:	72.57 to 74.01	(! : Derived)
(AgLand) TOTAL Sales Price:	22,100,422	WGT. MEAN:	71	STD:	9.84	95% Wgt. Mean C.I.:	69.01 to 73.62	
(AgLand) TOTAL Adj.Sales Price:	22,116,027	MEAN:	74	AVG.ABS.DEV:	4.33	95% Mean C.I.:	71.32 to 75.72	
(AgLand) TOTAL Assessed Value:	15,771,925							
AVG. Adj. Sales Price:	287,221	COD:	5.87	MAX Sales Ratio:	127.48			
AVG. Assessed Value:	204,830	PRD:	103.09	MIN Sales Ratio:	52.51			

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AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10	5	72.39	70.94	71.50	3.55	99.21	65.15	73.85	N/A	112,073	80,136	
11	2	74.38	74.38	74.57	0.67	99.76	73.89	74.88	N/A	220,000	164,045	
12	7	73.98	73.62	73.84	1.26	99.70	70.60	75.48	70.60 to 75.48	200,841	148,304	
14	14	74.14	76.61	74.24	8.04	103.21	52.51	127.48	73.61 to 75.73	213,948	158,825	
15	11	74.37	79.24	79.09	8.45	100.19	71.45	122.08	72.58 to 86.91	164,164	129,839	
16	5	74.44	75.65	75.46	3.10	100.25	72.47	83.20	N/A	278,526	210,175	
17	9	70.39	71.13	70.56	3.99	100.81	64.65	82.38	68.67 to 72.02	180,033	127,026	
18	6	69.74	67.33	69.62	8.67	96.71	54.41	75.50	54.41 to 75.50	458,233	319,005	
19	1	70.57	70.57	70.57			70.57	70.57	N/A	450,000	317,565	
2	1	74.02	74.02	74.02			74.02	74.02	N/A	400,000	296,070	
20	2	68.14	68.14	63.98	10.18	106.51	61.20	75.08	N/A	1,000,000	639,777	
5	1	74.09	74.09	74.09			74.09	74.09	N/A	200,000	148,185	
6	5	69.67	68.66	65.80	3.39	104.35	61.42	72.55	N/A	371,621	244,511	
7	4	72.66	71.47	69.27	4.01	103.19	65.82	74.77	N/A	793,675	549,758	
8	1	74.02	74.02	74.02			74.02	74.02	N/A	364,038	269,455	
93	3	74.08	72.49	73.29	2.24	98.91	69.21	74.18	N/A	233,166	170,890	
ALL												
	77	73.74	73.52	71.31	5.87	103.09	52.51	127.48	72.57 to 74.01	287,221	204,830	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	77	73.74	73.52	71.31	5.87	103.09	52.51	127.48	72.57 to 74.01	287,221	204,830	
ALL												
	77	73.74	73.52	71.31	5.87	103.09	52.51	127.48	72.57 to 74.01	287,221	204,830	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	2	72.38	72.38	74.08	3.74	97.70	69.67	75.08	N/A	245,000	181,500	
DRY-N/A	4	71.84	72.02	66.03	9.29	109.07	61.20	83.20	N/A	598,276	395,025	
GRASS	18	73.74	72.76	71.55	3.90	101.69	61.42	86.91	71.45 to 74.08	194,588	139,235	
GRASS-N/A	14	72.42	75.72	73.64	6.91	102.82	69.31	122.08	70.39 to 74.46	193,410	142,436	
IRRGTD	17	74.01	73.89	73.77	0.86	100.17	70.16	75.73	73.66 to 74.38	255,578	188,539	
IRRGTD-N/A	22	72.56	72.83	70.56	10.06	103.21	52.51	127.48	68.60 to 74.55	394,443	278,332	
ALL												
	77	73.74	73.52	71.31	5.87	103.09	52.51	127.48	72.57 to 74.01	287,221	204,830	

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6359

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	77	MEDIAN:	74	COV:	13.38	95% Median C.I.:	72.57 to 74.01	(! : Derived)
(AgLand) TOTAL Sales Price:	22,100,422	WGT. MEAN:	71	STD:	9.84	95% Wgt. Mean C.I.:	69.01 to 73.62	
(AgLand) TOTAL Adj.Sales Price:	22,116,027	MEAN:	74	AVG.ABS.DEV:	4.33	95% Mean C.I.:	71.32 to 75.72	
(AgLand) TOTAL Assessed Value:	15,771,925							
AVG. Adj. Sales Price:	287,221	COD:	5.87	MAX Sales Ratio:	127.48			
AVG. Assessed Value:	204,830	PRD:	103.09	MIN Sales Ratio:	52.51			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	3	74.18	72.98	74.12	2.43	98.46	69.67	75.08	N/A	263,333	195,180
DRY-N/A	3	69.49	71.30	64.86	10.55	109.93	61.20	83.20	N/A	697,701	452,520
GRASS	20	73.74	72.89	71.73	3.55	101.61	61.42	86.91	72.47 to 74.08	189,529	135,953
GRASS-N/A	12	71.97	76.01	73.61	7.66	103.26	69.31	122.08	70.39 to 74.46	201,645	148,439
IRRGTD	32	74.00	73.51	71.71	6.11	102.51	52.51	127.48	73.61 to 74.34	379,763	272,327
IRRGTD-N/A	7	72.55	72.28	70.56	5.04	102.44	64.65	82.38	64.65 to 82.38	124,307	87,714
ALL	77	73.74	73.52	71.31	5.87	103.09	52.51	127.48	72.57 to 74.01	287,221	204,830

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	5	74.18	72.67	67.21	7.39	108.12	61.20	83.20	N/A	530,000	356,221
DRY-N/A	1	69.49	69.49	69.49			69.49	69.49	N/A	233,105	161,995
GRASS	31	72.98	74.04	72.33	5.42	102.35	61.42	122.08	71.45 to 73.98	189,591	137,140
GRASS-N/A	1	74.77	74.77	74.77			74.77	74.77	N/A	333,000	249,000
IRRGTD	35	73.98	73.37	71.71	5.82	102.32	52.51	127.48	72.57 to 74.09	357,498	256,377
IRRGTD-N/A	4	71.61	72.56	69.64	8.24	104.20	64.65	82.38	N/A	127,537	88,813
ALL	77	73.74	73.52	71.31	5.87	103.09	52.51	127.48	72.57 to 74.01	287,221	204,830

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	11	73.98	74.04	74.02	0.49	100.04	72.82	75.48	73.61 to 74.46	197,518	146,195
10-0007	17	73.91	71.73	69.17	3.50	103.70	61.20	75.08	69.67 to 74.34	481,756	333,242
10-0009	4	70.99	70.22	71.03	4.01	98.86	65.15	73.73	N/A	116,500	82,747
10-0019	9	74.43	71.84	72.33	4.92	99.33	52.51	77.38	70.60 to 75.73	282,453	204,291
10-0069	7	73.74	78.09	73.12	15.83	106.79	54.41	127.48	54.41 to 127.48	333,285	243,690
10-0105	12	70.63	70.46	69.81	4.55	100.93	60.84	82.38	68.67 to 72.02	222,725	155,490
10-0119	13	73.70	73.02	70.33	3.50	103.82	61.42	83.20	71.45 to 74.38	229,282	161,258
21-0044											
24-0101	4	80.94	89.58	87.08	18.43	102.87	74.37	122.08	N/A	189,753	165,238
47-0100											
NonValid School											
ALL	77	73.74	73.52	71.31	5.87	103.09	52.51	127.48	72.57 to 74.01	287,221	204,830

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6359

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	77	MEDIAN:	74	COV:	13.38	95% Median C.I.:	72.57 to 74.01	(! : Derived)
(AgLand) TOTAL Sales Price:	22,100,422	WGT. MEAN:	71	STD:	9.84	95% Wgt. Mean C.I.:	69.01 to 73.62	
(AgLand) TOTAL Adj.Sales Price:	22,116,027	MEAN:	74	AVG.ABS.DEV:	4.33	95% Mean C.I.:	71.32 to 75.72	
(AgLand) TOTAL Assessed Value:	15,771,925							
AVG. Adj. Sales Price:	287,221	COD:	5.87	MAX Sales Ratio:	127.48			
AVG. Assessed Value:	204,830	PRD:	103.09	MIN Sales Ratio:	52.51			

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ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	2	69.42	69.42	69.26	0.30	100.22	69.21	69.63	N/A	69,451	48,105
30.01 TO 50.00	7	73.74	73.11	73.92	1.54	98.90	69.67	75.08	69.67 to 75.08	129,240	95,537
50.01 TO 100.00	23	73.98	73.08	73.40	2.75	99.57	65.15	82.38	71.92 to 74.18	152,533	111,951
100.01 TO 180.00	31	73.61	72.61	69.15	7.77	105.01	52.51	127.48	70.88 to 74.27	361,472	249,944
180.01 TO 330.00	9	74.03	79.07	75.38	8.85	104.89	70.57	122.08	72.47 to 77.38	307,481	231,777
330.01 TO 650.00	3	71.19	68.21	66.18	4.96	103.07	61.42	72.02	N/A	594,916	393,708
650.01 +	2	81.21	81.21	78.42	7.03	103.55	75.50	86.91	N/A	903,223	708,327
ALL	77	73.74	73.52	71.31	5.87	103.09	52.51	127.48	72.57 to 74.01	287,221	204,830

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	69.63	69.63	69.63			69.63	69.63	N/A	19,403	13,510
30000 TO 59999	6	73.28	72.79	72.81	1.96	99.97	68.67	74.96	68.67 to 74.96	43,741	31,849
60000 TO 99999	12	74.10	81.81	81.36	14.69	100.55	65.15	127.48	69.67 to 82.38	86,866	70,673
100000 TO 149999	11	71.92	72.21	72.19	2.59	100.03	69.21	74.87	69.31 to 74.55	122,081	88,126
150000 TO 249999	14	73.97	73.32	73.25	1.07	100.09	69.49	74.37	72.55 to 74.09	198,002	145,042
250000 TO 499999	26	74.02	71.83	72.08	5.84	99.66	52.51	86.91	70.88 to 74.43	347,298	250,326
500000 +	7	71.31	69.24	68.14	7.30	101.61	61.20	77.38	61.20 to 77.38	1,092,440	744,393
ALL	77	73.74	73.52	71.31	5.87	103.09	52.51	127.48	72.57 to 74.01	287,221	204,830

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	4	72.69	72.19	72.50	1.50	99.58	69.63	73.74	N/A	31,123	22,563
30000 TO 59999	5	73.98	73.03	73.18	6.36	99.79	65.15	82.38	N/A	59,472	43,524
60000 TO 99999	18	73.55	75.15	74.36	6.17	101.06	69.21	122.08	70.39 to 74.46	104,683	77,846
100000 TO 149999	13	73.97	77.75	75.59	6.30	102.86	72.39	127.48	72.58 to 74.37	172,786	130,607
150000 TO 249999	18	73.98	70.46	69.99	6.56	100.66	52.51	83.20	69.49 to 74.27	279,441	195,593
250000 TO 499999	14	74.02	74.30	74.46	3.37	99.79	68.60	86.91	70.57 to 75.73	429,263	319,615
500000 +	5	65.82	67.05	66.98	7.35	100.11	61.20	75.50	N/A	1,304,800	873,921
ALL	77	73.74	73.52	71.31	5.87	103.09	52.51	127.48	72.57 to 74.01	287,221	204,830

BUFFALO COUNTY

Agricultural Land Valuation Special Valuation & Agland Valuation

All agland in Buffalo County is valued using the market approach. Buffalo County adopted country zoning for the first time in 2002 to be effective January 1, 2003. The Assessor's Office initiated special valuation after discussion with the Buffalo County Supervisors. Letters of explanation and Special Valuation Application forms (Form 456) were mailed to the owners of record for all agland in this area.

The actual value is determined utilizing sales within the market area or nearby market areas that are deemed comparable. A file is available for public inspection with the comparable sales used in the sales comparison approach that were utilized to develop the actual value. The agland tables in the county Terra Scan software reflect both 75% of market (highest and best use value) and the uninfluenced agland value which reflects 75% of the value if the land were available only for agricultural purposes.

For 2008 there are 18 different areas that recognize a difference between value for agricultural purposes and a higher market value based upon other influences. There are still three market areas that do not indicate a difference.

Buffalo County has completed seven years of market studies for the highest and best use market values. This experience and the study of comparable sales were utilized to determine the feasibility of merging market areas. This year three areas were similar in value for agricultural purposes and combined with adjacent areas. Market comparisons have been tracked for 13 years. It is the opinion of the Assessor that small differences adjacent areas and feathered across the county are better than larger areas with significant differences across a market area line.

Each 2008 market area has differences in both the actual value and the uninfluenced agland values from one area to the next. A map of all agland market areas is available to the public in the Assessor's Office with a copy provided to the Nebraska Department of Property Assessment and Taxation.

County 10 - Buffalo

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 22,136	Value 2,605,843,740	Total Growth 24,655,125 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	850	17,821,310	297	6,777,915	514	8,074,055	1,661	32,673,280	
2. Res Improv Land	10,338	234,109,230	1,013	29,650,965	1,444	34,584,165	12,795	298,344,360	
3. Res Improvements	11,374	883,085,535	1,110	110,427,215	1,631	141,188,620	14,115	1,134,701,370	
4. Res Total	12,224	1,135,016,075	1,407	146,856,095	2,145	183,846,840	15,776	1,465,719,010	12,106,875
% of Total	77.48	77.43	8.91	10.01	13.59	12.54	71.26	56.24	49.10
5. Rec UnImp Land	0	0	5	444,670	135	8,061,110	140	8,505,780	
6. Rec Improv Land	1	22,950	2	168,205	45	3,527,070	48	3,718,225	
7. Rec Improvements	1	8,275	2	186,645	45	2,558,165	48	2,753,085	
8. Rec Total	1	31,225	7	799,520	180	14,146,345	188	14,977,090	33,960
% of Total	0.53	0.20	3.72	5.33	95.74	94.45	0.84	0.57	0.13
Res+Rec Total	12,225	1,135,047,300	1,414	147,655,615	2,325	197,993,185	15,964	1,480,696,100	12,140,835
% of Total	76.57	76.65	8.85	9.97	14.56	13.37	72.11	56.82	49.24

County 10 - Buffalo

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 22,136	Value 2,605,843,740	Total Growth 24,655,125 (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	245	12,809,420	59	3,825,150	19	955,400	323	17,589,970	
10. Comm Improv Land	1,323	133,896,610	82	6,325,445	50	2,872,625	1,455	143,094,680	
11. Comm Improvements	1,371	330,101,295	102	41,292,145	67	9,419,835	1,540	380,813,275	
12. Comm Total	1,616	476,807,325	161	51,442,740	86	13,247,860	1,863	541,497,925	11,934,565
% of Total	86.74	88.05	8.64	9.50	4.61	2.44	8.41	20.78	48.40
13. Ind UnImp Land	0	0	3	323,735	0	0	3	323,735	
14. Ind Improv Land	5	603,905	14	3,436,245	0	0	19	4,040,150	
15. Ind Improvements	5	6,279,155	16	37,378,530	1	88,155	22	43,745,840	
16. Ind Total	5	6,883,060	19	41,138,510	1	88,155	25	48,109,725	93,750
% of Total	20.00	14.30	76.00	85.50	4.00	0.18	0.11	1.84	0.38
Comm+Ind Total	1,621	483,690,385	180	92,581,250	87	13,336,015	1,888	589,607,650	12,028,315
% of Total	85.85	82.03	9.53	15.70	4.60	2.26	8.52	22.62	48.78
17. Taxable Total	13,846	1,618,737,685	1,594	240,236,865	2,412	211,329,200	17,852	2,070,303,750	24,169,150
% of Total	77.55	78.18	8.92	7.13	13.51	9.56	80.64	79.44	98.02

County 10 - Buffalo

2008 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	69	3,230,360	1,423,565	0	0	0
19. Commercial	191	26,151,005	56,645,600	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	69	3,230,360	1,423,565
19. Commercial	0	0	0	191	26,151,005	56,645,600
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				260	29,381,365	58,069,165

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	14	2,315	1	5	202	32,590
	Records	Total Value	Growth			
23. Mineral Interest-Producing	0	0	0			
24. Mineral Interest-Non-Producing	217	34,910	0			
25. Mineral Interest Total	217	34,910	0			

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	694	125	359	1,178

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	94,480	42	4,458,410	2,762	305,760,110	2,807	310,313,000
28. Ag-Improved Land	0	0	33	3,229,435	1,211	173,502,970	1,244	176,732,405
29. Ag-Improvements	0	0	33	1,659,215	1,227	46,800,460	1,260	48,459,675
30. Ag-Total Taxable							4,067	535,505,080

County 10 - Buffalo

2008 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	19	20.000	260,000	
33. HomeSite Improvements	0		0	19		1,424,125	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	4	3.500	75,050	
36. FarmSite Impr Land	0	0.000	0	28	50.590	196,470	
37. FarmSite Improv	0		0	30		235,090	
38. FarmSite Total							
39. Road & Ditches		3.020			104.790		
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	7	11.000	69,185	7	11.000	69,185	
32. HomeSite Improv Land	823	896.450	9,861,705	842	916.450	10,121,705	
33. HomeSite Improvements	837		36,457,925	856		37,882,050	485,975
34. HomeSite Total				863	927.450	48,072,940	
35. FarmSite UnImp Land	50	65.870	246,445	54	69.370	321,495	
36. FarmSite Impr Land	1,128	2,983.220	3,578,895	1,156	3,033.810	3,775,365	
37. FarmSite Improv	1,162		10,342,535	1,192		10,577,625	0
38. FarmSite Total				1,246	3,103.180	14,674,485	
39. Road & Ditches		10,066.310			10,174.120		
40. Other-Non Ag Use		991.920	585,665		991.920	585,665	
41. Total Section VI				2,109	15,196.670	63,333,090	485,975

Schedule VII: Agricultural Records:

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

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	69	6,788.770	7,034,700
44. Recapture Val			0			30,489,035
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	2,925	392,942.560	354,060,490	2,994	399,731.330	361,095,190
44. Recapture Val			494,059,665			524,548,700

County 10 - Buffalo

2008 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	100.500	9,045	138.000	13,800	760.700	62,310	999.200	85,155
46. 1A	0.000	0	55.000	5,500	363.200	34,660	418.200	40,160
47. 2A1	0.000	0	25.000	2,500	0.000	0	25.000	2,500
48. 2A	0.000	0	0.000	0	38.000	2,160	38.000	2,160
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	12.000	210	12.000	210
53. Total	100.500	9,045	218.000	21,800	1,173.900	99,340	1,492.400	130,185
Dryland:								
54. 1D1	0.000	0	16.000	1,600	297.700	29,770	313.700	31,370
55. 1D	0.000	0	15.400	1,540	167.200	16,720	182.600	18,260
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	11.000	1,540	11.000	1,540
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	31.400	3,140	475.900	48,030	507.300	51,170
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	3.300	15	119.710	83,285	123.010	83,300
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	50.000	25,000	50.000	25,000
71. Total	0.000	0	3.300	15	169.710	108,285	173.010	108,300
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	2.430		452.560		3,138.550		3,593.540	
75. Total	100.500	9,045	252.700	24,955	1,819.510	255,655	2,172.710	289,655

County 10 - Buffalo

2008 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	414.930	746,880	2,651.640	4,739,005	3,066.570	5,485,885
46. 1A	0.000	0	116.000	200,970	1,513.900	2,630,095	1,629.900	2,831,065
47. 2A1	0.000	0	1.200	1,920	225.200	346,220	226.400	348,140
48. 2A	0.000	0	2.000	3,100	25.000	38,750	27.000	41,850
49. 3A1	0.000	0	0.000	0	117.800	147,250	117.800	147,250
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	18.000	15,300	231.160	196,485	249.160	211,785
52. 4A	0.000	0	1.000	825	44.000	36,300	45.000	37,125
53. Total	0.000	0	553.130	968,995	4,808.700	8,134,105	5,361.830	9,103,100
Dryland:								
54. 1D1	0.000	0	58.880	64,770	238.760	262,635	297.640	327,405
55. 1D	0.000	0	41.910	44,005	348.860	366,300	390.770	410,305
56. 2D1	0.000	0	16.800	14,280	79.280	67,390	96.080	81,670
57. 2D	0.000	0	0.000	0	3.000	2,550	3.000	2,550
58. 3D1	0.000	0	0.000	0	6.200	4,650	6.200	4,650
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	4.000	2,600	169.270	110,025	173.270	112,625
61. 4D	0.000	0	0.000	0	20.950	12,570	20.950	12,570
62. Total	0.000	0	121.590	125,655	866.320	826,120	987.910	951,775
Grass:								
63. 1G1	0.000	0	36.000	30,600	57.130	43,760	93.130	74,360
64. 1G	0.000	0	10.470	8,375	76.000	58,550	86.470	66,925
65. 2G1	0.000	0	0.000	0	69.340	52,005	69.340	52,005
66. 2G	0.000	0	6.360	4,450	29.380	20,565	35.740	25,015
67. 3G1	0.000	0	2.000	1,100	6.000	3,300	8.000	4,400
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	111.010	33,305	111.010	33,305
70. 4G	0.000	0	58.370	17,515	61.450	17,635	119.820	35,150
71. Total	0.000	0	113.200	62,040	410.310	229,120	523.510	291,160
72. Waste	0.000	0	15.000	1,625	78.640	10,240	93.640	11,865
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	802.920	1,158,315	6,163.970	9,199,585	6,966.890	10,357,900

County 10 - Buffalo

2008 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	84.000	145,300	332.860	554,120	416.860	699,420
46. 1A	0.000	0	53.480	77,030	2,746.410	4,675,415	2,799.890	4,752,445
47. 2A1	0.000	0	4.000	4,600	556.340	638,590	560.340	643,190
48. 2A	0.000	0	2.000	2,100	346.890	364,235	348.890	366,335
49. 3A1	0.000	0	0.000	0	196.000	171,500	196.000	171,500
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	2.620	2,030	1,414.340	1,096,125	1,416.960	1,098,155
52. 4A	0.000	0	0.000	0	90.190	67,645	90.190	67,645
53. Total	0.000	0	146.100	231,060	5,683.030	7,567,630	5,829.130	7,798,690
Dryland:								
54. 1D1	0.000	0	0.000	0	28.250	31,070	28.250	31,070
55. 1D	0.000	0	0.000	0	337.180	353,890	337.180	353,890
56. 2D1	0.000	0	9.000	8,550	213.670	202,990	222.670	211,540
57. 2D	0.000	0	20.380	18,340	105.350	94,815	125.730	113,155
58. 3D1	0.000	0	0.000	0	27.700	15,930	27.700	15,930
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	476.660	214,500	476.660	214,500
61. 4D	0.000	0	0.000	0	58.200	24,740	58.200	24,740
62. Total	0.000	0	29.380	26,890	1,247.010	937,935	1,276.390	964,825
Grass:								
63. 1G1	0.000	0	0.000	0	10.600	7,200	10.600	7,200
64. 1G	0.000	0	0.700	455	262.600	170,090	263.300	170,545
65. 2G1	0.000	0	0.000	0	176.620	110,390	176.620	110,390
66. 2G	0.000	0	0.000	0	79.000	45,425	79.000	45,425
67. 3G1	0.000	0	0.000	0	2.000	850	2.000	850
68. 3G	0.000	0	0.000	0	14.000	5,600	14.000	5,600
69. 4G1	0.000	0	19.000	5,225	456.100	125,435	475.100	130,660
70. 4G	0.000	0	26.000	6,500	298.380	70,920	324.380	77,420
71. Total	0.000	0	45.700	12,180	1,299.300	535,910	1,345.000	548,090
72. Waste	0.000	0	10.000	750	100.820	15,520	110.820	16,270
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	231.180	270,880	8,330.160	9,056,995	8,561.340	9,327,875

County 10 - Buffalo

2008 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	1,933.470	3,093,550	1,933.470	3,093,550
46. 1A	0.000	0	0.000	0	1,148.000	1,736,815	1,148.000	1,736,815
47. 2A1	0.000	0	0.000	0	447.960	511,555	447.960	511,555
48. 2A	0.000	0	0.000	0	311.200	320,760	311.200	320,760
49. 3A1	0.000	0	0.000	0	24.000	18,600	24.000	18,600
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	824.200	556,350	824.200	556,350
52. 4A	0.000	0	0.000	0	549.170	329,500	549.170	329,500
53. Total	0.000	0	0.000	0	5,238.000	6,567,130	5,238.000	6,567,130
Dryland:								
54. 1D1	0.000	0	0.000	0	322.560	290,310	322.560	290,310
55. 1D	0.000	0	0.000	0	295.550	259,845	295.550	259,845
56. 2D1	0.000	0	0.000	0	260.090	169,060	260.090	169,060
57. 2D	0.000	0	0.000	0	173.800	103,750	173.800	103,750
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	8.000	3,040	8.000	3,040
60. 4D1	0.000	0	0.000	0	438.390	210,845	438.390	210,845
61. 4D	0.000	0	0.000	0	371.100	183,030	371.100	183,030
62. Total	0.000	0	0.000	0	1,869.490	1,219,880	1,869.490	1,219,880
Grass:								
63. 1G1	0.000	0	0.000	0	263.300	223,805	263.300	223,805
64. 1G	0.000	0	0.000	0	233.520	193,840	233.520	193,840
65. 2G1	0.000	0	0.000	0	143.540	64,595	143.540	64,595
66. 2G	0.000	0	0.000	0	115.550	46,220	115.550	46,220
67. 3G1	0.000	0	0.000	0	65.500	26,200	65.500	26,200
68. 3G	0.000	0	0.000	0	38.000	14,820	38.000	14,820
69. 4G1	0.000	0	0.000	0	952.910	285,145	952.910	285,145
70. 4G	0.000	0	0.000	0	1,945.420	517,220	1,945.420	517,220
71. Total	0.000	0	0.000	0	3,757.740	1,371,845	3,757.740	1,371,845
72. Waste	0.000	0	0.000	0	402.520	60,785	402.520	60,785
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	11,267.750	9,219,640	11,267.750	9,219,640

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area:

6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,449.750	2,634,180	1,449.750	2,634,180
46. 1A	0.000	0	0.000	0	1,425.220	2,439,230	1,425.220	2,439,230
47. 2A1	0.000	0	0.000	0	284.810	346,290	284.810	346,290
48. 2A	0.000	0	0.000	0	604.720	760,940	604.720	760,940
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	31.000	24,800	31.000	24,800
51. 4A1	0.000	0	0.000	0	369.950	286,720	369.950	286,720
52. 4A	0.000	0	0.000	0	248.290	186,220	248.290	186,220
53. Total	0.000	0	0.000	0	4,413.740	6,678,380	4,413.740	6,678,380
Dryland:								
54. 1D1	0.000	0	0.000	0	176.940	180,580	176.940	180,580
55. 1D	0.000	0	0.000	0	269.290	255,825	269.290	255,825
56. 2D1	0.000	0	0.000	0	89.800	67,350	89.800	67,350
57. 2D	0.000	0	0.000	0	72.250	50,575	72.250	50,575
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	89.630	44,815	89.630	44,815
60. 4D1	0.000	0	0.000	0	218.070	125,410	218.070	125,410
61. 4D	0.000	0	0.000	0	130.700	65,350	130.700	65,350
62. Total	0.000	0	0.000	0	1,046.680	789,905	1,046.680	789,905
Grass:								
63. 1G1	0.000	0	0.000	0	22.200	22,900	22.200	22,900
64. 1G	0.000	0	0.000	0	469.000	409,075	469.000	409,075
65. 2G1	0.000	0	0.000	0	22.500	15,190	22.500	15,190
66. 2G	0.000	0	0.000	0	672.730	357,505	672.730	357,505
67. 3G1	0.000	0	0.000	0	679.320	267,525	679.320	267,525
68. 3G	0.000	0	0.000	0	1,104.300	385,010	1,104.300	385,010
69. 4G1	0.000	0	0.000	0	1,397.520	500,345	1,397.520	500,345
70. 4G	0.000	0	0.000	0	4,691.790	1,376,055	4,691.790	1,376,055
71. Total	0.000	0	0.000	0	9,059.360	3,333,605	9,059.360	3,333,605
72. Waste	0.000	0	0.000	0	1,013.170	183,245	1,013.170	183,245
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	15,532.950	10,985,135	15,532.950	10,985,135

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 7

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	91.000	145,600	1.000	1,900	92.000	147,500
47. 2A1	0.000	0	82.000	147,600	22.000	39,590	104.000	187,190
48. 2A	0.000	0	22.000	37,400	5.000	8,500	27.000	45,900
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	121.200	139,375	93.310	107,295	214.510	246,670
52. 4A	0.000	0	50.000	46,600	17.000	18,700	67.000	65,300
53. Total	0.000	0	366.200	516,575	138.310	175,985	504.510	692,560
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	93.000	97,650	0.000	0	93.000	97,650
56. 2D1	0.000	0	31.990	33,590	17.000	17,850	48.990	51,440
57. 2D	0.000	0	37.000	37,000	0.000	0	37.000	37,000
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	132.480	99,355	8.060	6,045	140.540	105,400
61. 4D	0.000	0	19.000	13,300	1.000	700	20.000	14,000
62. Total	0.000	0	313.470	280,895	26.060	24,595	339.530	305,490
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	28.600	28,600	1.000	1,000	29.600	29,600
65. 2G1	0.000	0	15.000	12,000	7.000	5,600	22.000	17,600
66. 2G	0.000	0	2.000	1,600	0.000	0	2.000	1,600
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	14.000	8,400	0.000	0	14.000	8,400
69. 4G1	0.000	0	108.720	34,820	4.000	1,200	112.720	36,020
70. 4G	0.000	0	124.000	35,300	0.000	0	124.000	35,300
71. Total	0.000	0	292.320	120,720	12.000	7,800	304.320	128,520
72. Waste	0.000	0	15.000	2,000	0.000	0	15.000	2,000
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	986.990	920,190	176.370	208,380	1,163.360	1,128,570

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 8

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	48.510	82,465	292.300	483,595	2,361.890	3,876,580	2,702.700	4,442,640
46. 1A	0.000	0	98.950	158,320	1,150.220	1,828,265	1,249.170	1,986,585
47. 2A1	0.000	0	58.980	76,675	150.430	195,560	209.410	272,235
48. 2A	0.000	0	0.000	0	153.000	191,250	153.000	191,250
49. 3A1	0.000	0	38.000	34,200	83.000	74,700	121.000	108,900
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	75.740	54,915	284.630	206,360	360.370	261,275
52. 4A	3.000	2,100	1.800	1,260	116.270	81,390	121.070	84,750
53. Total	51.510	84,565	565.770	808,965	4,299.440	6,454,105	4,916.720	7,347,635
Dryland:								
54. 1D1	0.790	870	7.000	7,700	154.420	165,965	162.210	174,535
55. 1D	0.000	0	4.100	4,305	181.930	191,030	186.030	195,335
56. 2D1	0.000	0	8.000	6,400	146.610	117,285	154.610	123,685
57. 2D	0.000	0	9.000	6,975	130.130	100,855	139.130	107,830
58. 3D1	0.000	0	0.000	0	6.000	3,150	6.000	3,150
59. 3D	0.000	0	0.000	0	5.000	2,125	5.000	2,125
60. 4D1	0.000	0	23.600	7,670	188.130	60,920	211.730	68,590
61. 4D	0.000	0	1.000	300	111.020	33,305	112.020	33,605
62. Total	0.790	870	52.700	33,350	923.240	674,635	976.730	708,855
Grass:								
63. 1G1	0.000	0	25.300	20,240	87.010	69,105	112.310	89,345
64. 1G	0.000	0	37.500	30,000	234.500	156,790	272.000	186,790
65. 2G1	0.000	0	43.830	21,915	70.170	35,085	114.000	57,000
66. 2G	0.000	0	5.000	2,375	251.700	119,560	256.700	121,935
67. 3G1	0.000	0	0.000	0	18.980	5,695	18.980	5,695
68. 3G	0.000	0	21.000	5,775	97.000	26,675	118.000	32,450
69. 4G1	0.000	0	82.330	20,585	1,057.820	273,945	1,140.150	294,530
70. 4G	0.000	0	135.150	33,590	1,736.990	423,280	1,872.140	456,870
71. Total	0.000	0	350.110	134,480	3,554.170	1,110,135	3,904.280	1,244,615
72. Waste	0.000	0	1.610	120	95.680	12,580	97.290	12,700
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	52.300	85,435	970.190	976,915	8,872.530	8,251,455	9,895.020	9,313,805

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 9

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	757.110	1,411,260	757.110	1,411,260
46. 1A	0.000	0	0.000	0	1,578.950	2,763,155	1,578.950	2,763,155
47. 2A1	0.000	0	0.000	0	17.940	21,530	17.940	21,530
48. 2A	0.000	0	0.000	0	108.300	124,545	108.300	124,545
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	2,462.300	4,320,490	2,462.300	4,320,490
Dryland:								
54. 1D1	0.000	0	0.000	0	0.700	630	0.700	630
55. 1D	0.000	0	0.000	0	29.390	26,450	29.390	26,450
56. 2D1	0.000	0	0.000	0	0.860	625	0.860	625
57. 2D	0.000	0	0.000	0	17.720	12,405	17.720	12,405
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.700	350	0.700	350
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	49.370	40,460	49.370	40,460
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	1.000	650	1.000	650
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	1.000	650	1.000	650
72. Waste	0.000	0	0.000	0	12.800	1,920	12.800	1,920
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	2,525.470	4,363,520	2,525.470	4,363,520

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 10

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	5,432.870	9,036,510	5,432.870	9,036,510
46. 1A	0.000	0	0.000	0	5,613.230	9,025,290	5,613.230	9,025,290
47. 2A1	0.000	0	0.000	0	892.730	961,820	892.730	961,820
48. 2A	0.000	0	0.000	0	890.150	889,950	890.150	889,950
49. 3A1	0.000	0	0.000	0	49.000	42,875	49.000	42,875
50. 3A	0.000	0	0.000	0	12.000	10,200	12.000	10,200
51. 4A1	0.000	0	0.000	0	2,712.030	1,966,455	2,712.030	1,966,455
52. 4A	0.000	0	0.000	0	1,493.970	1,046,980	1,493.970	1,046,980
53. Total	0.000	0	0.000	0	17,095.980	22,980,080	17,095.980	22,980,080
Dryland:								
54. 1D1	0.000	0	0.000	0	365.960	342,035	365.960	342,035
55. 1D	0.000	0	0.000	0	1,317.090	1,165,135	1,317.090	1,165,135
56. 2D1	0.000	0	0.000	0	162.440	124,205	162.440	124,205
57. 2D	0.000	0	0.000	0	373.340	224,005	373.340	224,005
58. 3D1	0.000	0	0.000	0	13.000	6,500	13.000	6,500
59. 3D	0.000	0	0.000	0	7.000	3,500	7.000	3,500
60. 4D1	0.000	0	0.000	0	838.950	407,770	838.950	407,770
61. 4D	0.000	0	0.000	0	499.190	201,875	499.190	201,875
62. Total	0.000	0	0.000	0	3,576.970	2,475,025	3,576.970	2,475,025
Grass:								
63. 1G1	0.000	0	0.000	0	138.070	117,325	138.070	117,325
64. 1G	0.000	0	0.000	0	1,237.210	1,002,295	1,237.210	1,002,295
65. 2G1	0.000	0	0.000	0	195.500	114,750	195.500	114,750
66. 2G	0.000	0	0.000	0	403.680	190,595	403.680	190,595
67. 3G1	0.000	0	0.000	0	500.680	248,560	500.680	248,560
68. 3G	0.000	0	0.000	0	1,318.790	544,995	1,318.790	544,995
69. 4G1	0.000	0	0.000	0	3,859.450	1,554,145	3,859.450	1,554,145
70. 4G	0.000	0	0.000	0	7,356.180	2,624,075	7,356.180	2,624,075
71. Total	0.000	0	0.000	0	15,009.560	6,396,740	15,009.560	6,396,740
72. Waste	0.000	0	0.000	0	649.500	274,285	649.500	274,285
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	36,332.010	32,126,130	36,332.010	32,126,130

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 11

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	2,395.510	3,801,510	2,395.510	3,801,510
47. 2A1	0.000	0	0.000	0	122.280	146,735	122.280	146,735
48. 2A	0.000	0	0.000	0	1,220.320	1,402,935	1,220.320	1,402,935
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	545.880	453,885	545.880	453,885
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	1,175.230	861,960	1,175.230	861,960
53. Total	0.000	0	0.000	0	5,459.220	6,667,025	5,459.220	6,667,025
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	47.100	40,035	47.100	40,035
56. 2D1	0.000	0	0.000	0	58.280	43,715	58.280	43,715
57. 2D	0.000	0	0.000	0	158.230	109,010	158.230	109,010
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	157.000	69,865	157.000	69,865
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	159.230	70,210	159.230	70,210
62. Total	0.000	0	0.000	0	579.840	332,835	579.840	332,835
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	91.000	69,420	91.000	69,420
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	465.880	209,615	465.880	209,615
67. 3G1	0.000	0	0.000	0	1,538.410	710,000	1,538.410	710,000
68. 3G	0.000	0	0.000	0	436.600	209,000	436.600	209,000
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	2,531.890	1,198,035	2,531.890	1,198,035
72. Waste	0.000	0	0.000	0	1,276.430	674,955	1,276.430	674,955
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	9,847.380	8,872,850	9,847.380	8,872,850

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 12

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	10,177.410	18,746,635	10,177.410	18,746,635
46. 1A	0.000	0	0.000	0	5,285.580	9,429,370	5,285.580	9,429,370
47. 2A1	0.000	0	0.000	0	3,850.980	5,732,725	3,850.980	5,732,725
48. 2A	0.000	0	0.000	0	1,364.000	1,979,070	1,364.000	1,979,070
49. 3A1	0.000	0	0.000	0	124.470	112,025	124.470	112,025
50. 3A	0.000	0	0.000	0	43.060	36,600	43.060	36,600
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	653.140	457,200	653.140	457,200
53. Total	0.000	0	0.000	0	21,498.640	36,493,625	21,498.640	36,493,625
Dryland:								
54. 1D1	0.000	0	0.000	0	39.830	38,240	39.830	38,240
55. 1D	0.000	0	0.000	0	54.920	52,175	54.920	52,175
56. 2D1	0.000	0	0.000	0	74.890	47,925	74.890	47,925
57. 2D	0.000	0	0.000	0	12.400	7,680	12.400	7,680
58. 3D1	0.000	0	0.000	0	1.000	525	1.000	525
59. 3D	0.000	0	0.000	0	44.700	22,350	44.700	22,350
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	105.100	39,415	105.100	39,415
62. Total	0.000	0	0.000	0	332.840	208,310	332.840	208,310
Grass:								
63. 1G1	0.000	0	0.000	0	12.420	11,795	12.420	11,795
64. 1G	0.000	0	0.000	0	517.130	466,220	517.130	466,220
65. 2G1	0.000	0	0.000	0	53.110	26,555	53.110	26,555
66. 2G	0.000	0	0.000	0	204.850	90,425	204.850	90,425
67. 3G1	0.000	0	0.000	0	1,130.470	510,415	1,130.470	510,415
68. 3G	0.000	0	0.000	0	97.160	41,945	97.160	41,945
69. 4G1	0.000	0	0.000	0	15.000	4,875	15.000	4,875
70. 4G	0.000	0	0.000	0	5.500	1,650	5.500	1,650
71. Total	0.000	0	0.000	0	2,035.640	1,153,880	2,035.640	1,153,880
72. Waste	0.000	0	0.000	0	262.220	69,935	262.220	69,935
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	24,129.340	37,925,750	24,129.340	37,925,750

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 14

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	10,983.160	19,711,610	10,983.160	19,711,610
46. 1A	0.000	0	0.000	0	18,501.290	32,612,195	18,501.290	32,612,195
47. 2A1	0.000	0	0.000	0	4,282.690	5,044,005	4,282.690	5,044,005
48. 2A	0.000	0	0.000	0	1,516.660	1,731,435	1,516.660	1,731,435
49. 3A1	0.000	0	0.000	0	638.420	599,145	638.420	599,145
50. 3A	0.000	0	0.000	0	61.000	54,900	61.000	54,900
51. 4A1	0.000	0	0.000	0	9,063.460	7,154,455	9,063.460	7,154,455
52. 4A	0.000	0	0.000	0	1,900.970	1,516,395	1,900.970	1,516,395
53. Total	0.000	0	0.000	0	46,947.650	68,424,140	46,947.650	68,424,140
Dryland:								
54. 1D1	0.000	0	0.000	0	483.600	489,700	483.600	489,700
55. 1D	0.000	0	0.000	0	1,912.340	1,892,740	1,912.340	1,892,740
56. 2D1	0.000	0	0.000	0	1,729.500	1,385,455	1,729.500	1,385,455
57. 2D	0.000	0	0.000	0	433.620	333,245	433.620	333,245
58. 3D1	0.000	0	0.000	0	400.810	221,195	400.810	221,195
59. 3D	0.000	0	0.000	0	69.200	42,040	69.200	42,040
60. 4D1	0.000	0	0.000	0	6,307.770	3,447,290	6,307.770	3,447,290
61. 4D	0.000	0	0.000	0	1,351.450	752,305	1,351.450	752,305
62. Total	0.000	0	0.000	0	12,688.290	8,563,970	12,688.290	8,563,970
Grass:								
63. 1G1	0.000	0	0.000	0	548.120	466,050	548.120	466,050
64. 1G	0.000	0	0.000	0	907.510	705,105	907.510	705,105
65. 2G1	0.000	0	0.000	0	1,018.060	500,030	1,018.060	500,030
66. 2G	0.000	0	0.000	0	641.090	321,665	641.090	321,665
67. 3G1	0.000	0	0.000	0	380.160	187,480	380.160	187,480
68. 3G	0.000	0	0.000	0	313.000	140,850	313.000	140,850
69. 4G1	0.000	0	0.000	0	12,848.500	5,888,270	12,848.500	5,888,270
70. 4G	0.000	0	0.000	0	9,617.560	4,038,385	9,617.560	4,038,385
71. Total	0.000	0	0.000	0	26,274.000	12,247,835	26,274.000	12,247,835
72. Waste	0.000	0	0.000	0	1,268.220	347,280	1,268.220	347,280
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	87,178.160	89,583,225	87,178.160	89,583,225

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 15

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	2,750.650	4,271,315	2,750.650	4,271,315
46. 1A	0.000	0	0.000	0	2,993.730	4,652,105	2,993.730	4,652,105
47. 2A1	0.000	0	0.000	0	1,325.040	1,528,105	1,325.040	1,528,105
48. 2A	0.000	0	0.000	0	842.900	880,775	842.900	880,775
49. 3A1	0.000	0	0.000	0	107.100	76,635	107.100	76,635
50. 3A	0.000	0	0.000	0	41.000	28,700	41.000	28,700
51. 4A1	0.000	0	0.000	0	3,762.410	2,542,220	3,762.410	2,542,220
52. 4A	0.000	0	0.000	0	3,087.870	2,073,990	3,087.870	2,073,990
53. Total	0.000	0	0.000	0	14,910.700	16,053,845	14,910.700	16,053,845
Dryland:								
54. 1D1	0.000	0	0.000	0	205.810	179,330	205.810	179,330
55. 1D	0.000	0	0.000	0	783.400	635,110	783.400	635,110
56. 2D1	0.000	0	0.000	0	473.050	301,785	473.050	301,785
57. 2D	0.000	0	0.000	0	185.900	104,105	185.900	104,105
58. 3D1	0.000	0	0.000	0	37.900	23,690	37.900	23,690
59. 3D	0.000	0	0.000	0	6.000	3,600	6.000	3,600
60. 4D1	0.000	0	0.000	0	2,061.790	1,132,625	2,061.790	1,132,625
61. 4D	0.000	0	0.000	0	1,356.120	731,320	1,356.120	731,320
62. Total	0.000	0	0.000	0	5,109.970	3,111,565	5,109.970	3,111,565
Grass:								
63. 1G1	0.000	0	0.000	0	680.690	531,655	680.690	531,655
64. 1G	0.000	0	0.000	0	1,736.480	1,305,380	1,736.480	1,305,380
65. 2G1	0.000	0	0.000	0	800.970	477,775	800.970	477,775
66. 2G	0.000	0	0.000	0	696.900	418,940	696.900	418,940
67. 3G1	0.000	0	0.000	0	83.000	45,900	83.000	45,900
68. 3G	0.000	0	0.000	0	4,134.920	1,985,870	4,134.920	1,985,870
69. 4G1	0.000	0	0.000	0	8,635.680	3,467,200	8,635.680	3,467,200
70. 4G	0.000	0	0.000	0	21,409.150	7,205,570	21,409.150	7,205,570
71. Total	0.000	0	0.000	0	38,177.790	15,438,290	38,177.790	15,438,290
72. Waste	0.000	0	0.000	0	216.100	39,025	216.100	39,025
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	58,414.560	34,642,725	58,414.560	34,642,725

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 16

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	589.230	1,047,810	589.230	1,047,810
46. 1A	0.000	0	0.000	0	13,487.050	23,395,080	13,487.050	23,395,080
47. 2A1	0.000	0	0.000	0	1,571.310	2,122,025	1,571.310	2,122,025
48. 2A	0.000	0	0.000	0	1,745.650	2,175,420	1,745.650	2,175,420
49. 3A1	0.000	0	0.000	0	654.300	544,390	654.300	544,390
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	6,161.750	4,961,300	6,161.750	4,961,300
52. 4A	0.000	0	0.000	0	2,341.530	1,825,900	2,341.530	1,825,900
53. Total	0.000	0	0.000	0	26,550.820	36,071,925	26,550.820	36,071,925
Dryland:								
54. 1D1	0.000	0	0.000	0	52.400	60,260	52.400	60,260
55. 1D	0.000	0	0.000	0	2,812.060	2,654,035	2,812.060	2,654,035
56. 2D1	0.000	0	0.000	0	497.640	458,160	497.640	458,160
57. 2D	0.000	0	0.000	0	497.970	448,770	497.970	448,770
58. 3D1	0.000	0	0.000	0	73.490	44,095	73.490	44,095
59. 3D	0.000	0	0.000	0	24.000	13,200	24.000	13,200
60. 4D1	0.000	0	0.000	0	3,158.240	1,588,530	3,158.240	1,588,530
61. 4D	0.000	0	0.000	0	830.630	398,255	830.630	398,255
62. Total	0.000	0	0.000	0	7,946.430	5,665,305	7,946.430	5,665,305
Grass:								
63. 1G1	0.000	0	0.000	0	205.610	164,490	205.610	164,490
64. 1G	0.000	0	0.000	0	837.640	649,165	837.640	649,165
65. 2G1	0.000	0	0.000	0	456.640	245,725	456.640	245,725
66. 2G	0.000	0	0.000	0	354.700	172,100	354.700	172,100
67. 3G1	0.000	0	0.000	0	21.400	10,165	21.400	10,165
68. 3G	0.000	0	0.000	0	55.900	25,155	55.900	25,155
69. 4G1	0.000	0	0.000	0	4,424.380	1,740,185	4,424.380	1,740,185
70. 4G	0.000	0	0.000	0	3,573.370	1,362,705	3,573.370	1,362,705
71. Total	0.000	0	0.000	0	9,929.640	4,369,690	9,929.640	4,369,690
72. Waste	0.000	0	0.000	0	196.110	23,810	196.110	23,810
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		2.500		2.500	
75. Total	0.000	0	0.000	0	44,623.000	46,130,730	44,623.000	46,130,730

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 17

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	384.120	564,575	384.120	564,575
46. 1A	0.000	0	0.000	0	1,149.650	1,668,845	1,149.650	1,668,845
47. 2A1	0.000	0	0.000	0	1,237.180	998,545	1,237.180	998,545
48. 2A	0.000	0	0.000	0	406.860	334,935	406.860	334,935
49. 3A1	0.000	0	0.000	0	253.470	190,105	253.470	190,105
50. 3A	0.000	0	0.000	0	150.000	108,755	150.000	108,755
51. 4A1	0.000	0	0.000	0	2,396.450	1,732,055	2,396.450	1,732,055
52. 4A	0.000	0	0.000	0	780.000	549,785	780.000	549,785
53. Total	0.000	0	0.000	0	6,757.730	6,147,600	6,757.730	6,147,600
Dryland:								
54. 1D1	0.000	0	0.000	0	103.000	95,275	103.000	95,275
55. 1D	0.000	0	0.000	0	312.000	312,375	312.000	312,375
56. 2D1	0.000	0	0.000	0	568.300	412,750	568.300	412,750
57. 2D	0.000	0	0.000	0	355.300	246,030	355.300	246,030
58. 3D1	0.000	0	0.000	0	68.810	44,725	68.810	44,725
59. 3D	0.000	0	0.000	0	53.000	33,125	53.000	33,125
60. 4D1	0.000	0	0.000	0	2,328.310	1,472,945	2,328.310	1,472,945
61. 4D	0.000	0	0.000	0	816.800	523,100	816.800	523,100
62. Total	0.000	0	0.000	0	4,605.520	3,140,325	4,605.520	3,140,325
Grass:								
63. 1G1	0.000	0	0.000	0	341.530	243,785	341.530	243,785
64. 1G	0.000	0	0.000	0	445.000	283,600	445.000	283,600
65. 2G1	0.000	0	0.000	0	436.300	233,300	436.300	233,300
66. 2G	0.000	0	0.000	0	763.620	422,950	763.620	422,950
67. 3G1	0.000	0	0.000	0	104.000	51,725	104.000	51,725
68. 3G	0.000	0	0.000	0	718.940	322,725	718.940	322,725
69. 4G1	0.000	0	0.000	0	3,845.520	1,738,845	3,845.520	1,738,845
70. 4G	0.000	0	0.000	0	6,809.600	2,708,910	6,809.600	2,708,910
71. Total	0.000	0	0.000	0	13,464.510	6,005,840	13,464.510	6,005,840
72. Waste	0.000	0	0.000	0	414.060	80,595	414.060	80,595
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	25,241.820	15,374,360	25,241.820	15,374,360

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 18

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	3,069.140	4,751,010	3,069.140	4,751,010
46. 1A	0.000	0	0.000	0	2,068.570	3,073,695	2,068.570	3,073,695
47. 2A1	0.000	0	0.000	0	5,308.360	5,330,595	5,308.360	5,330,595
48. 2A	0.000	0	0.000	0	2,929.780	2,722,145	2,929.780	2,722,145
49. 3A1	0.000	0	0.000	0	217.790	179,680	217.790	179,680
50. 3A	0.000	0	0.000	0	83.350	66,680	83.350	66,680
51. 4A1	0.000	0	0.000	0	12,042.740	9,090,825	12,042.740	9,090,825
52. 4A	0.000	0	0.000	0	1,917.900	1,283,915	1,917.900	1,283,915
53. Total	0.000	0	0.000	0	27,637.630	26,498,545	27,637.630	26,498,545
Dryland:								
54. 1D1	0.000	0	0.000	0	609.150	512,880	609.150	512,880
55. 1D	0.000	0	0.000	0	359.930	288,345	359.930	288,345
56. 2D1	0.000	0	0.000	0	2,029.060	1,520,390	2,029.060	1,520,390
57. 2D	0.000	0	0.000	0	1,097.740	764,015	1,097.740	764,015
58. 3D1	0.000	0	0.000	0	220.800	140,720	220.800	140,720
59. 3D	0.000	0	0.000	0	176.200	105,625	176.200	105,625
60. 4D1	0.000	0	0.000	0	4,474.940	2,689,555	4,474.940	2,689,555
61. 4D	0.000	0	0.000	0	653.050	394,375	653.050	394,375
62. Total	0.000	0	0.000	0	9,620.870	6,415,905	9,620.870	6,415,905
Grass:								
63. 1G1	0.000	0	0.000	0	409.400	323,335	409.400	323,335
64. 1G	0.000	0	0.000	0	280.270	225,265	280.270	225,265
65. 2G1	0.000	0	0.000	0	833.140	611,715	833.140	611,715
66. 2G	0.000	0	0.000	0	591.440	411,905	591.440	411,905
67. 3G1	0.000	0	0.000	0	50.870	31,405	50.870	31,405
68. 3G	0.000	0	0.000	0	329.800	186,590	329.800	186,590
69. 4G1	0.000	0	0.000	0	2,259.690	1,154,645	2,259.690	1,154,645
70. 4G	0.000	0	0.000	0	4,258.960	1,839,630	4,258.960	1,839,630
71. Total	0.000	0	0.000	0	9,013.570	4,784,490	9,013.570	4,784,490
72. Waste	0.000	0	0.000	0	704.170	183,425	704.170	183,425
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	46,976.240	37,882,365	46,976.240	37,882,365

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 19

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	459.860	765,200	2,515.830	4,276,890	2,975.690	5,042,090
46. 1A	0.000	0	136.740	201,365	241.900	405,185	378.640	606,550
47. 2A1	0.000	0	88.030	123,235	583.050	816,270	671.080	939,505
48. 2A	0.000	0	143.000	190,550	1,162.620	1,561,175	1,305.620	1,751,725
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	69.000	61,550	0.000	0	69.000	61,550
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	15.000	9,750	198.610	164,165	213.610	173,915
53. Total	0.000	0	911.630	1,351,650	4,702.010	7,223,685	5,613.640	8,575,335
Dryland:								
54. 1D1	0.000	0	1.830	2,010	12.410	13,650	14.240	15,660
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	28.720	25,135	28.720	25,135
57. 2D	0.000	0	2.000	1,700	10.000	8,500	12.000	10,200
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	7.400	4,995	7.400	4,995
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	24.640	12,665	24.640	12,665
62. Total	0.000	0	3.830	3,710	83.170	64,945	87.000	68,655
Grass:								
63. 1G1	0.000	0	0.250	190	20.320	17,790	20.570	17,980
64. 1G	0.000	0	0.000	0	16.200	13,770	16.200	13,770
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	34.500	18,975	14.650	8,060	49.150	27,035
67. 3G1	0.000	0	217.320	92,365	166.790	70,885	384.110	163,250
68. 3G	0.000	0	56.000	20,600	9.670	3,870	65.670	24,470
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	308.070	132,130	227.630	114,375	535.700	246,505
72. Waste	0.000	0	47.070	18,475	243.290	80,840	290.360	99,315
73. Other	0.000	0	0.000	0	100.000	30,000	100.000	30,000
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,270.600	1,505,965	5,356.100	7,513,845	6,626.700	9,019,810

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 20

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	226.440	485,720	0.000	0	226.440	485,720
47. 2A1	0.000	0	9.000	17,325	0.000	0	9.000	17,325
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	2.250	3,150	0.000	0	2.250	3,150
52. 4A	0.000	0	21.000	28,875	0.000	0	21.000	28,875
53. Total	0.000	0	258.690	535,070	0.000	0	258.690	535,070
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	5.250	9,450	97.900	249,715	103.150	259,165
56. 2D1	0.000	0	0.000	0	13.000	23,400	13.000	23,400
57. 2D	0.000	0	0.000	0	1.000	1,800	1.000	1,800
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	60.510	72,615	60.510	72,615
61. 4D	0.000	0	0.000	0	53.000	63,600	53.000	63,600
62. Total	0.000	0	5.250	9,450	225.410	411,130	230.660	420,580
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	1.000	1,800	1.000	1,800
65. 2G1	0.000	0	2.000	3,400	0.000	0	2.000	3,400
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	23.260	19,770	23.260	19,770
70. 4G	0.000	0	0.000	0	18.000	14,850	18.000	14,850
71. Total	0.000	0	2.000	3,400	42.260	36,420	44.260	39,820
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	265.940	547,920	267.670	447,550	533.610	995,470

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 41

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	833.700	1,284,975	833.700	1,284,975
46. 1A	0.000	0	0.000	0	2,827.980	4,219,100	2,827.980	4,219,100
47. 2A1	0.000	0	0.000	0	3,037.590	4,014,495	3,037.590	4,014,495
48. 2A	0.000	0	0.000	0	1,594.050	1,515,850	1,594.050	1,515,850
49. 3A1	0.000	0	0.000	0	1,323.730	1,125,170	1,323.730	1,125,170
50. 3A	0.000	0	0.000	0	1,518.690	821,420	1,518.690	821,420
51. 4A1	0.000	0	0.000	0	2,940.270	1,481,835	2,940.270	1,481,835
52. 4A	0.000	0	0.000	0	2,059.170	1,043,140	2,059.170	1,043,140
53. Total	0.000	0	0.000	0	16,135.180	15,505,985	16,135.180	15,505,985
Dryland:								
54. 1D1	0.000	0	0.000	0	105.000	108,900	105.000	108,900
55. 1D	0.000	0	0.000	0	239.970	239,370	239.970	239,370
56. 2D1	0.000	0	0.000	0	1,368.700	1,267,120	1,368.700	1,267,120
57. 2D	0.000	0	0.000	0	724.380	611,335	724.380	611,335
58. 3D1	0.000	0	0.000	0	552.700	467,895	552.700	467,895
59. 3D	0.000	0	0.000	0	473.080	283,850	473.080	283,850
60. 4D1	0.000	0	0.000	0	1,224.630	620,140	1,224.630	620,140
61. 4D	0.000	0	0.000	0	207.420	93,335	207.420	93,335
62. Total	0.000	0	0.000	0	4,895.880	3,691,945	4,895.880	3,691,945
Grass:								
63. 1G1	0.000	0	0.000	0	311.310	233,480	311.310	233,480
64. 1G	0.000	0	8.000	6,000	754.900	547,485	762.900	553,485
65. 2G1	0.000	0	0.000	0	803.480	587,690	803.480	587,690
66. 2G	0.000	0	0.000	0	1,701.770	1,072,735	1,701.770	1,072,735
67. 3G1	0.000	0	0.000	0	1,203.280	745,505	1,203.280	745,505
68. 3G	0.000	0	0.000	0	2,383.290	1,508,325	2,383.290	1,508,325
69. 4G1	0.000	0	28.000	18,200	443.660	275,215	471.660	293,415
70. 4G	0.000	0	21.500	9,675	10,754.820	4,579,165	10,776.320	4,588,840
71. Total	0.000	0	57.500	33,875	18,356.510	9,549,600	18,414.010	9,583,475
72. Waste	0.000	0	0.000	0	2,334.480	501,275	2,334.480	501,275
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	57.500	33,875	41,722.050	29,248,805	41,779.550	29,282,680

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 42

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	2,760.810	3,894,480	2,760.810	3,894,480
46. 1A	0.000	0	0.000	0	2,033.520	2,765,585	2,033.520	2,765,585
47. 2A1	0.000	0	0.000	0	3,535.150	4,064,380	3,535.150	4,064,380
48. 2A	0.000	0	0.000	0	1,485.750	1,592,525	1,485.750	1,592,525
49. 3A1	0.000	0	0.000	0	894.800	758,960	894.800	758,960
50. 3A	0.000	0	0.000	0	84.000	66,900	84.000	66,900
51. 4A1	0.000	0	0.000	0	5,516.370	4,396,585	5,516.370	4,396,585
52. 4A	0.000	0	0.000	0	2,170.960	1,613,580	2,170.960	1,613,580
53. Total	0.000	0	0.000	0	18,481.360	19,152,995	18,481.360	19,152,995
Dryland:								
54. 1D1	0.000	0	0.000	0	90.380	81,340	90.380	81,340
55. 1D	0.000	0	0.000	0	439.050	405,320	439.050	405,320
56. 2D1	0.000	0	0.000	0	1,353.300	885,945	1,353.300	885,945
57. 2D	0.000	0	0.000	0	550.200	331,220	550.200	331,220
58. 3D1	0.000	0	0.000	0	164.500	94,590	164.500	94,590
59. 3D	0.000	0	0.000	0	109.000	59,950	109.000	59,950
60. 4D1	0.000	0	0.000	0	3,030.850	1,651,725	3,030.850	1,651,725
61. 4D	0.000	0	0.000	0	1,189.880	655,435	1,189.880	655,435
62. Total	0.000	0	0.000	0	6,927.160	4,165,525	6,927.160	4,165,525
Grass:								
63. 1G1	0.000	0	0.000	0	444.200	311,045	444.200	311,045
64. 1G	0.000	0	0.000	0	485.920	337,150	485.920	337,150
65. 2G1	0.000	0	0.000	0	565.880	268,430	565.880	268,430
66. 2G	0.000	0	0.000	0	891.010	396,390	891.010	396,390
67. 3G1	0.000	0	0.000	0	186.500	83,465	186.500	83,465
68. 3G	0.000	0	0.000	0	1,073.170	577,515	1,073.170	577,515
69. 4G1	0.000	0	0.000	0	4,518.900	2,030,280	4,518.900	2,030,280
70. 4G	0.000	0	0.000	0	8,191.280	3,417,860	8,191.280	3,417,860
71. Total	0.000	0	0.000	0	16,356.860	7,422,135	16,356.860	7,422,135
72. Waste	0.000	0	0.000	0	1,085.740	105,305	1,085.740	105,305
73. Other	0.000	0	0.000	0	2.960	3,700	2.960	3,700
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	42,854.080	30,849,660	42,854.080	30,849,660

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 43

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	802.700	1,357,940	802.700	1,357,940
46. 1A	0.000	0	0.000	0	1,514.860	2,261,525	1,514.860	2,261,525
47. 2A1	0.000	0	0.000	0	2,271.500	3,368,825	2,271.500	3,368,825
48. 2A	0.000	0	0.000	0	1,383.380	1,761,330	1,383.380	1,761,330
49. 3A1	0.000	0	0.000	0	1,007.900	1,150,930	1,007.900	1,150,930
50. 3A	0.000	0	0.000	0	149.730	193,380	149.730	193,380
51. 4A1	0.000	0	0.000	0	4,416.300	3,858,965	4,416.300	3,858,965
52. 4A	0.000	0	0.000	0	3,303.790	2,727,920	3,303.790	2,727,920
53. Total	0.000	0	0.000	0	14,850.160	16,680,815	14,850.160	16,680,815
Dryland:								
54. 1D1	0.000	0	0.000	0	179.500	135,125	179.500	135,125
55. 1D	0.000	0	0.000	0	359.020	260,425	359.020	260,425
56. 2D1	0.000	0	0.000	0	1,002.200	603,920	1,002.200	603,920
57. 2D	0.000	0	0.000	0	638.100	380,910	638.100	380,910
58. 3D1	0.000	0	0.000	0	388.300	232,980	388.300	232,980
59. 3D	0.000	0	0.000	0	107.400	59,070	107.400	59,070
60. 4D1	0.000	0	0.000	0	1,738.420	810,155	1,738.420	810,155
61. 4D	0.000	0	0.000	0	967.660	409,530	967.660	409,530
62. Total	0.000	0	0.000	0	5,380.600	2,892,115	5,380.600	2,892,115
Grass:								
63. 1G1	0.000	0	0.000	0	757.530	664,300	757.530	664,300
64. 1G	0.000	0	0.000	0	1,571.280	1,364,995	1,571.280	1,364,995
65. 2G1	0.000	0	0.000	0	946.680	630,705	946.680	630,705
66. 2G	0.000	0	0.000	0	2,326.510	1,502,760	2,326.510	1,502,760
67. 3G1	0.000	0	0.000	0	1,218.860	691,990	1,218.860	691,990
68. 3G	0.000	0	0.000	0	3,006.300	1,475,245	3,006.300	1,475,245
69. 4G1	0.000	0	0.000	0	7,581.350	3,176,160	7,581.350	3,176,160
70. 4G	0.000	0	0.000	0	15,163.320	5,492,870	15,163.320	5,492,870
71. Total	0.000	0	0.000	0	32,571.830	14,999,025	32,571.830	14,999,025
72. Waste	0.000	0	0.000	0	1,171.140	154,735	1,171.140	154,735
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		1.000		1.000	
75. Total	0.000	0	0.000	0	53,973.730	34,726,690	53,973.730	34,726,690

County 10 - Buffalo

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 44

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	219.700	428,415	219.700	428,415
46. 1A	0.000	0	0.000	0	62.000	117,800	62.000	117,800
47. 2A1	0.000	0	0.000	0	60.000	96,000	60.000	96,000
48. 2A	0.000	0	0.000	0	36.000	55,800	36.000	55,800
49. 3A1	0.000	0	0.000	0	34.000	44,200	34.000	44,200
50. 3A	0.000	0	0.000	0	13.800	17,250	13.800	17,250
51. 4A1	0.000	0	0.000	0	60.400	55,870	60.400	55,870
52. 4A	0.000	0	0.000	0	7.000	6,300	7.000	6,300
53. Total	0.000	0	0.000	0	492.900	821,635	492.900	821,635
Dryland:								
54. 1D1	0.000	0	0.000	0	20.380	22,415	20.380	22,415
55. 1D	0.000	0	0.000	0	135.200	135,200	135.200	135,200
56. 2D1	0.000	0	0.000	0	108.500	97,650	108.500	97,650
57. 2D	0.000	0	0.000	0	53.000	47,700	53.000	47,700
58. 3D1	0.000	0	0.000	0	11.660	9,330	11.660	9,330
59. 3D	0.000	0	0.000	0	45.200	36,160	45.200	36,160
60. 4D1	0.000	0	0.000	0	68.800	48,160	68.800	48,160
61. 4D	0.000	0	0.000	0	15.000	10,500	15.000	10,500
62. Total	0.000	0	0.000	0	457.740	407,115	457.740	407,115
Grass:								
63. 1G1	0.000	0	0.000	0	206.240	191,245	206.240	191,245
64. 1G	0.000	0	0.000	0	275.620	248,060	275.620	248,060
65. 2G1	0.000	0	0.000	0	176.000	141,900	176.000	141,900
66. 2G	0.000	0	0.000	0	321.000	254,000	321.000	254,000
67. 3G1	0.000	0	0.000	0	198.590	138,310	198.590	138,310
68. 3G	0.000	0	0.000	0	583.500	408,445	583.500	408,445
69. 4G1	0.000	0	0.000	0	1,492.810	988,085	1,492.810	988,085
70. 4G	0.000	0	0.000	0	2,382.870	1,504,245	2,382.870	1,504,245
71. Total	0.000	0	0.000	0	5,636.630	3,874,290	5,636.630	3,874,290
72. Waste	0.000	0	0.000	0	132.170	52,870	132.170	52,870
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	6,719.440	5,155,910	6,719.440	5,155,910

County 10 - Buffalo

2008 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
76.Irrigated	152.010	93,610	3,735.050	5,543,140	251,104.840	320,617,300	254,991.900	326,254,050
77.Dry Land	0.790	870	636.720	565,645	69,179.980	46,322,265	69,817.490	46,888,780
78.Grass	0.000	0	2,548.020	1,019,665	209,299.890	95,003,765	211,847.910	96,023,430
79.Waste	0.000	0	103.100	26,935	11,925.500	2,945,095	12,028.600	2,972,030
80.Other	0.000	0	0.000	0	102.960	33,700	102.960	33,700
81.Exempt	2.430	0	452.560	0	3,203.160	0	3,658.150	0
82.Total	152.800	94,480	7,022.890	7,155,385	541,613.170	464,922,125	548,788.860	472,171,990

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	999.200	66.95%	85,155	65.41%	85.223
1A	418.200	28.02%	40,160	30.85%	96.030
2A1	25.000	1.68%	2,500	1.92%	100.000
2A	38.000	2.55%	2,160	1.66%	56.842
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	12.000	0.80%	210	0.16%	17.500
Irrigated Total	1,492.400	100.00%	130,185	100.00%	87.231

Dry:

1D1	313.700	61.84%	31,370	61.31%	100.000
1D	182.600	35.99%	18,260	35.68%	100.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	11.000	2.17%	1,540	3.01%	140.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	507.300	100.00%	51,170	100.00%	100.867

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	123.010	71.10%	83,300	76.92%	677.180
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	50.000	28.90%	25,000	23.08%	500.000
Grass Total	173.010	100.00%	108,300	100.00%	625.975

Irrigated Total	1,492.400	68.69%	130,185	44.94%	87.231
Dry Total	507.300	23.35%	51,170	17.67%	100.867
Grass Total	173.010	7.96%	108,300	37.39%	625.975
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	3,593.540	165.39%			
Market Area Total	2,172.710	100.00%	289,655	100.00%	133.315

As Related to the County as a Whole

Irrigated Total	1,492.400	0.59%	130,185	0.04%	
Dry Total	507.300	0.73%	51,170	0.11%	
Grass Total	173.010	0.08%	108,300	0.11%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	3,593.540	98.23%			
Market Area Total	2,172.710	0.40%	289,655	0.06%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3,066.570	57.19%	5,485,885	60.26%	1,788.931
1A	1,629.900	30.40%	2,831,065	31.10%	1,736.956
2A1	226.400	4.22%	348,140	3.82%	1,537.720
2A	27.000	0.50%	41,850	0.46%	1,550.000
3A1	117.800	2.20%	147,250	1.62%	1,250.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	249.160	4.65%	211,785	2.33%	849.995
4A	45.000	0.84%	37,125	0.41%	825.000
Irrigated Total	5,361.830	100.00%	9,103,100	100.00%	1,697.759

Dry:

1D1	297.640	30.13%	327,405	34.40%	1,100.003
1D	390.770	39.56%	410,305	43.11%	1,049.991
2D1	96.080	9.73%	81,670	8.58%	850.020
2D	3.000	0.30%	2,550	0.27%	850.000
3D1	6.200	0.63%	4,650	0.49%	750.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	173.270	17.54%	112,625	11.83%	649.997
4D	20.950	2.12%	12,570	1.32%	600.000
Dry Total	987.910	100.00%	951,775	100.00%	963.422

Grass:

1G1	93.130	17.79%	74,360	25.54%	798.453
1G	86.470	16.52%	66,925	22.99%	773.967
2G1	69.340	13.25%	52,005	17.86%	750.000
2G	35.740	6.83%	25,015	8.59%	699.916
3G1	8.000	1.53%	4,400	1.51%	550.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	111.010	21.20%	33,305	11.44%	300.018
4G	119.820	22.89%	35,150	12.07%	293.356
Grass Total	523.510	100.00%	291,160	100.00%	556.168

Irrigated Total	5,361.830	76.96%	9,103,100	87.89%	1,697.759
Dry Total	987.910	14.18%	951,775	9.19%	963.422
Grass Total	523.510	7.51%	291,160	2.81%	556.168
Waste	93.640	1.34%	11,865	0.11%	126.708
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	6,966.890	100.00%	10,357,900	100.00%	1,486.732

As Related to the County as a Whole

Irrigated Total	5,361.830	2.10%	9,103,100	2.79%	
Dry Total	987.910	1.41%	951,775	2.03%	
Grass Total	523.510	0.25%	291,160	0.30%	
Waste	93.640	0.78%	11,865	0.40%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	6,966.890	1.27%	10,357,900	2.19%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	416.860	7.15%	699,420	8.97%	1,677.829
1A	2,799.890	48.03%	4,752,445	60.94%	1,697.368
2A1	560.340	9.61%	643,190	8.25%	1,147.856
2A	348.890	5.99%	366,335	4.70%	1,050.001
3A1	196.000	3.36%	171,500	2.20%	875.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	1,416.960	24.31%	1,098,155	14.08%	775.007
4A	90.190	1.55%	67,645	0.87%	750.027
Irrigated Total	5,829.130	100.00%	7,798,690	100.00%	1,337.882

Dry:

1D1	28.250	2.21%	31,070	3.22%	1,099.823
1D	337.180	26.42%	353,890	36.68%	1,049.558
2D1	222.670	17.45%	211,540	21.93%	950.015
2D	125.730	9.85%	113,155	11.73%	899.984
3D1	27.700	2.17%	15,930	1.65%	575.090
3D	0.000	0.00%	0	0.00%	0.000
4D1	476.660	37.34%	214,500	22.23%	450.006
4D	58.200	4.56%	24,740	2.56%	425.085
Dry Total	1,276.390	100.00%	964,825	100.00%	755.901

Grass:

1G1	10.600	0.79%	7,200	1.31%	679.245
1G	263.300	19.58%	170,545	31.12%	647.721
2G1	176.620	13.13%	110,390	20.14%	625.014
2G	79.000	5.87%	45,425	8.29%	575.000
3G1	2.000	0.15%	850	0.16%	425.000
3G	14.000	1.04%	5,600	1.02%	400.000
4G1	475.100	35.32%	130,660	23.84%	275.015
4G	324.380	24.12%	77,420	14.13%	238.670
Grass Total	1,345.000	100.00%	548,090	100.00%	407.501

Irrigated Total	5,829.130	68.09%	7,798,690	83.61%	1,337.882
Dry Total	1,276.390	14.91%	964,825	10.34%	755.901
Grass Total	1,345.000	15.71%	548,090	5.88%	407.501
Waste	110.820	1.29%	16,270	0.17%	146.814
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	8,561.340	100.00%	9,327,875	100.00%	1,089.534

As Related to the County as a Whole

Irrigated Total	5,829.130	2.29%	7,798,690	2.39%	
Dry Total	1,276.390	1.83%	964,825	2.06%	
Grass Total	1,345.000	0.63%	548,090	0.57%	
Waste	110.820	0.92%	16,270	0.55%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	8,561.340	1.56%	9,327,875	1.98%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,933.470	36.91%	3,093,550	47.11%	1,599.998
1A	1,148.000	21.92%	1,736,815	26.45%	1,512.905
2A1	447.960	8.55%	511,555	7.79%	1,141.965
2A	311.200	5.94%	320,760	4.88%	1,030.719
3A1	24.000	0.46%	18,600	0.28%	775.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	824.200	15.74%	556,350	8.47%	675.018
4A	549.170	10.48%	329,500	5.02%	599.996
Irrigated Total	5,238.000	100.00%	6,567,130	100.00%	1,253.747

Dry:

1D1	322.560	17.25%	290,310	23.80%	900.018
1D	295.550	15.81%	259,845	21.30%	879.191
2D1	260.090	13.91%	169,060	13.86%	650.005
2D	173.800	9.30%	103,750	8.50%	596.950
3D1	0.000	0.00%	0	0.00%	0.000
3D	8.000	0.43%	3,040	0.25%	380.000
4D1	438.390	23.45%	210,845	17.28%	480.953
4D	371.100	19.85%	183,030	15.00%	493.209
Dry Total	1,869.490	100.00%	1,219,880	100.00%	652.520

Grass:

1G1	263.300	7.01%	223,805	16.31%	850.000
1G	233.520	6.21%	193,840	14.13%	830.078
2G1	143.540	3.82%	64,595	4.71%	450.013
2G	115.550	3.07%	46,220	3.37%	400.000
3G1	65.500	1.74%	26,200	1.91%	400.000
3G	38.000	1.01%	14,820	1.08%	390.000
4G1	952.910	25.36%	285,145	20.79%	299.236
4G	1,945.420	51.77%	517,220	37.70%	265.865
Grass Total	3,757.740	100.00%	1,371,845	100.00%	365.071

Irrigated Total	5,238.000	46.49%	6,567,130	71.23%	1,253.747
Dry Total	1,869.490	16.59%	1,219,880	13.23%	652.520
Grass Total	3,757.740	33.35%	1,371,845	14.88%	365.071
Waste	402.520	3.57%	60,785	0.66%	151.011
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	11,267.750	100.00%	9,219,640	100.00%	818.232

As Related to the County as a Whole

Irrigated Total	5,238.000	2.05%	6,567,130	2.01%	
Dry Total	1,869.490	2.68%	1,219,880	2.60%	
Grass Total	3,757.740	1.77%	1,371,845	1.43%	
Waste	402.520	3.35%	60,785	2.05%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	11,267.750	2.05%	9,219,640	1.95%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: **6**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,449.750	32.85%	2,634,180	39.44%	1,816.989
1A	1,425.220	32.29%	2,439,230	36.52%	1,711.476
2A1	284.810	6.45%	346,290	5.19%	1,215.863
2A	604.720	13.70%	760,940	11.39%	1,258.334
3A1	0.000	0.00%	0	0.00%	0.000
3A	31.000	0.70%	24,800	0.37%	800.000
4A1	369.950	8.38%	286,720	4.29%	775.023
4A	248.290	5.63%	186,220	2.79%	750.010
Irrigated Total	4,413.740	100.00%	6,678,380	100.00%	1,513.088

Dry:

1D1	176.940	16.90%	180,580	22.86%	1,020.571
1D	269.290	25.73%	255,825	32.39%	949.998
2D1	89.800	8.58%	67,350	8.53%	750.000
2D	72.250	6.90%	50,575	6.40%	700.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	89.630	8.56%	44,815	5.67%	500.000
4D1	218.070	20.83%	125,410	15.88%	575.090
4D	130.700	12.49%	65,350	8.27%	500.000
Dry Total	1,046.680	100.00%	789,905	100.00%	754.676

Grass:

1G1	22.200	0.25%	22,900	0.69%	1,031.531
1G	469.000	5.18%	409,075	12.27%	872.228
2G1	22.500	0.25%	15,190	0.46%	675.111
2G	672.730	7.43%	357,505	10.72%	531.424
3G1	679.320	7.50%	267,525	8.03%	393.812
3G	1,104.300	12.19%	385,010	11.55%	348.646
4G1	1,397.520	15.43%	500,345	15.01%	358.023
4G	4,691.790	51.79%	1,376,055	41.28%	293.289
Grass Total	9,059.360	100.00%	3,333,605	100.00%	367.973

Irrigated Total	4,413.740	28.42%	6,678,380	60.79%	1,513.088
Dry Total	1,046.680	6.74%	789,905	7.19%	754.676
Grass Total	9,059.360	58.32%	3,333,605	30.35%	367.973
Waste	1,013.170	6.52%	183,245	1.67%	180.863
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	15,532.950	100.00%	10,985,135	100.00%	707.214

As Related to the County as a Whole

Irrigated Total	4,413.740	1.73%	6,678,380	2.05%	
Dry Total	1,046.680	1.50%	789,905	1.68%	
Grass Total	9,059.360	4.28%	3,333,605	3.47%	
Waste	1,013.170	8.42%	183,245	6.17%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	15,532.950	2.83%	10,985,135	2.33%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: 7

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	92.000	18.24%	147,500	21.30%	1,603.260
2A1	104.000	20.61%	187,190	27.03%	1,799.903
2A	27.000	5.35%	45,900	6.63%	1,700.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	214.510	42.52%	246,670	35.62%	1,149.923
4A	67.000	13.28%	65,300	9.43%	974.626
Irrigated Total	504.510	100.00%	692,560	100.00%	1,372.737

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	93.000	27.39%	97,650	31.97%	1,050.000
2D1	48.990	14.43%	51,440	16.84%	1,050.010
2D	37.000	10.90%	37,000	12.11%	1,000.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	140.540	41.39%	105,400	34.50%	749.964
4D	20.000	5.89%	14,000	4.58%	700.000
Dry Total	339.530	100.00%	305,490	100.00%	899.743

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	29.600	9.73%	29,600	23.03%	1,000.000
2G1	22.000	7.23%	17,600	13.69%	800.000
2G	2.000	0.66%	1,600	1.24%	800.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	14.000	4.60%	8,400	6.54%	600.000
4G1	112.720	37.04%	36,020	28.03%	319.552
4G	124.000	40.75%	35,300	27.47%	284.677
Grass Total	304.320	100.00%	128,520	100.00%	422.318

Irrigated Total	504.510	43.37%	692,560	61.37%	1,372.737
Dry Total	339.530	29.19%	305,490	27.07%	899.743
Grass Total	304.320	26.16%	128,520	11.39%	422.318
Waste	15.000	1.29%	2,000	0.18%	133.333
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	1,163.360	100.00%	1,128,570	100.00%	970.095

As Related to the County as a Whole

Irrigated Total	504.510	0.20%	692,560	0.21%	
Dry Total	339.530	0.49%	305,490	0.65%	
Grass Total	304.320	0.14%	128,520	0.13%	
Waste	15.000	0.12%	2,000	0.07%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	1,163.360	0.21%	1,128,570	0.24%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: **8**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,702.700	54.97%	4,442,640	60.46%	1,643.778
1A	1,249.170	25.41%	1,986,585	27.04%	1,590.323
2A1	209.410	4.26%	272,235	3.71%	1,300.009
2A	153.000	3.11%	191,250	2.60%	1,250.000
3A1	121.000	2.46%	108,900	1.48%	900.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	360.370	7.33%	261,275	3.56%	725.018
4A	121.070	2.46%	84,750	1.15%	700.008
Irrigated Total	4,916.720	100.00%	7,347,635	100.00%	1,494.418

Dry:

1D1	162.210	16.61%	174,535	24.62%	1,075.981
1D	186.030	19.05%	195,335	27.56%	1,050.018
2D1	154.610	15.83%	123,685	17.45%	799.980
2D	139.130	14.24%	107,830	15.21%	775.030
3D1	6.000	0.61%	3,150	0.44%	525.000
3D	5.000	0.51%	2,125	0.30%	425.000
4D1	211.730	21.68%	68,590	9.68%	323.950
4D	112.020	11.47%	33,605	4.74%	299.991
Dry Total	976.730	100.00%	708,855	100.00%	725.743

Grass:

1G1	112.310	2.88%	89,345	7.18%	795.521
1G	272.000	6.97%	186,790	15.01%	686.727
2G1	114.000	2.92%	57,000	4.58%	500.000
2G	256.700	6.57%	121,935	9.80%	475.009
3G1	18.980	0.49%	5,695	0.46%	300.052
3G	118.000	3.02%	32,450	2.61%	275.000
4G1	1,140.150	29.20%	294,530	23.66%	258.325
4G	1,872.140	47.95%	456,870	36.71%	244.036
Grass Total	3,904.280	100.00%	1,244,615	100.00%	318.782

Irrigated Total	4,916.720	49.69%	7,347,635	78.89%	1,494.418
Dry Total	976.730	9.87%	708,855	7.61%	725.743
Grass Total	3,904.280	39.46%	1,244,615	13.36%	318.782
Waste	97.290	0.98%	12,700	0.14%	130.537
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	9,895.020	100.00%	9,313,805	100.00%	941.261

As Related to the County as a Whole

Irrigated Total	4,916.720	1.93%	7,347,635	2.25%	
Dry Total	976.730	1.40%	708,855	1.51%	
Grass Total	3,904.280	1.84%	1,244,615	1.30%	
Waste	97.290	0.81%	12,700	0.43%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	9,895.020	1.80%	9,313,805	1.97%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: **9**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	757.110	30.75%	1,411,260	32.66%	1,864.009
1A	1,578.950	64.13%	2,763,155	63.95%	1,749.995
2A1	17.940	0.73%	21,530	0.50%	1,200.111
2A	108.300	4.40%	124,545	2.88%	1,150.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	2,462.300	100.00%	4,320,490	100.00%	1,754.656

Dry:

1D1	0.700	1.42%	630	1.56%	900.000
1D	29.390	59.53%	26,450	65.37%	899.965
2D1	0.860	1.74%	625	1.54%	726.744
2D	17.720	35.89%	12,405	30.66%	700.056
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.700	1.42%	350	0.87%	500.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	49.370	100.00%	40,460	100.00%	819.526

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	1.000	100.00%	650	100.00%	650.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	1.000	100.00%	650	100.00%	650.000

Irrigated Total	2,462.300	97.50%	4,320,490	99.01%	1,754.656
Dry Total	49.370	1.95%	40,460	0.93%	819.526
Grass Total	1.000	0.04%	650	0.01%	650.000
Waste	12.800	0.51%	1,920	0.04%	150.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,525.470	100.00%	4,363,520	100.00%	1,727.805

As Related to the County as a Whole

Irrigated Total	2,462.300	0.97%	4,320,490	1.32%	
Dry Total	49.370	0.07%	40,460	0.09%	
Grass Total	1.000	0.00%	650	0.00%	
Waste	12.800	0.11%	1,920	0.06%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,525.470	0.46%	4,363,520	0.92%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: **10**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	5,432.870	31.78%	9,036,510	39.32%	1,663.303
1A	5,613.230	32.83%	9,025,290	39.27%	1,607.860
2A1	892.730	5.22%	961,820	4.19%	1,077.391
2A	890.150	5.21%	889,950	3.87%	999.775
3A1	49.000	0.29%	42,875	0.19%	875.000
3A	12.000	0.07%	10,200	0.04%	850.000
4A1	2,712.030	15.86%	1,966,455	8.56%	725.086
4A	1,493.970	8.74%	1,046,980	4.56%	700.803
Irrigated Total	17,095.980	100.00%	22,980,080	100.00%	1,344.180

Dry:

1D1	365.960	10.23%	342,035	13.82%	934.624
1D	1,317.090	36.82%	1,165,135	47.08%	884.628
2D1	162.440	4.54%	124,205	5.02%	764.620
2D	373.340	10.44%	224,005	9.05%	600.002
3D1	13.000	0.36%	6,500	0.26%	500.000
3D	7.000	0.20%	3,500	0.14%	500.000
4D1	838.950	23.45%	407,770	16.48%	486.048
4D	499.190	13.96%	201,875	8.16%	404.405
Dry Total	3,576.970	100.00%	2,475,025	100.00%	691.933

Grass:

1G1	138.070	0.92%	117,325	1.83%	849.750
1G	1,237.210	8.24%	1,002,295	15.67%	810.125
2G1	195.500	1.30%	114,750	1.79%	586.956
2G	403.680	2.69%	190,595	2.98%	472.143
3G1	500.680	3.34%	248,560	3.89%	496.444
3G	1,318.790	8.79%	544,995	8.52%	413.253
4G1	3,859.450	25.71%	1,554,145	24.30%	402.685
4G	7,356.180	49.01%	2,624,075	41.02%	356.717
Grass Total	15,009.560	100.00%	6,396,740	100.00%	426.177

Irrigated Total	17,095.980	47.05%	22,980,080	71.53%	1,344.180
Dry Total	3,576.970	9.85%	2,475,025	7.70%	691.933
Grass Total	15,009.560	41.31%	6,396,740	19.91%	426.177
Waste	649.500	1.79%	274,285	0.85%	422.301
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	36,332.010	100.00%	32,126,130	100.00%	884.237

As Related to the County as a Whole

Irrigated Total	17,095.980	6.70%	22,980,080	7.04%	
Dry Total	3,576.970	5.12%	2,475,025	5.28%	
Grass Total	15,009.560	7.09%	6,396,740	6.66%	
Waste	649.500	5.40%	274,285	9.23%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	36,332.010	6.62%	32,126,130	6.80%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: 11

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	2,395.510	43.88%	3,801,510	57.02%	1,586.931
2A1	122.280	2.24%	146,735	2.20%	1,199.991
2A	1,220.320	22.35%	1,402,935	21.04%	1,149.645
3A1	0.000	0.00%	0	0.00%	0.000
3A	545.880	10.00%	453,885	6.81%	831.473
4A1	0.000	0.00%	0	0.00%	0.000
4A	1,175.230	21.53%	861,960	12.93%	733.439
Irrigated Total	5,459.220	100.00%	6,667,025	100.00%	1,221.241

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	47.100	8.12%	40,035	12.03%	850.000
2D1	58.280	10.05%	43,715	13.13%	750.085
2D	158.230	27.29%	109,010	32.75%	688.933
3D1	0.000	0.00%	0	0.00%	0.000
3D	157.000	27.08%	69,865	20.99%	445.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	159.230	27.46%	70,210	21.09%	440.934
Dry Total	579.840	100.00%	332,835	100.00%	574.011

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	91.000	3.59%	69,420	5.79%	762.857
2G1	0.000	0.00%	0	0.00%	0.000
2G	465.880	18.40%	209,615	17.50%	449.933
3G1	1,538.410	60.76%	710,000	59.26%	461.515
3G	436.600	17.24%	209,000	17.45%	478.699
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	2,531.890	100.00%	1,198,035	100.00%	473.178

Irrigated Total	5,459.220	55.44%	6,667,025	75.14%	1,221.241
Dry Total	579.840	5.89%	332,835	3.75%	574.011
Grass Total	2,531.890	25.71%	1,198,035	13.50%	473.178
Waste	1,276.430	12.96%	674,955	7.61%	528.783
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	9,847.380	100.00%	8,872,850	100.00%	901.036

As Related to the County as a Whole

Irrigated Total	5,459.220	2.14%	6,667,025	2.04%	
Dry Total	579.840	0.83%	332,835	0.71%	
Grass Total	2,531.890	1.20%	1,198,035	1.25%	
Waste	1,276.430	10.61%	674,955	22.71%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	9,847.380	1.79%	8,872,850	1.88%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: 12

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	10,177.410	47.34%	18,746,635	51.37%	1,841.984
1A	5,285.580	24.59%	9,429,370	25.84%	1,783.980
2A1	3,850.980	17.91%	5,732,725	15.71%	1,488.640
2A	1,364.000	6.34%	1,979,070	5.42%	1,450.931
3A1	124.470	0.58%	112,025	0.31%	900.016
3A	43.060	0.20%	36,600	0.10%	849.976
4A1	0.000	0.00%	0	0.00%	0.000
4A	653.140	3.04%	457,200	1.25%	700.003
Irrigated Total	21,498.640	100.00%	36,493,625	100.00%	1,697.485

Dry:

1D1	39.830	11.97%	38,240	18.36%	960.080
1D	54.920	16.50%	52,175	25.05%	950.018
2D1	74.890	22.50%	47,925	23.01%	639.938
2D	12.400	3.73%	7,680	3.69%	619.354
3D1	1.000	0.30%	525	0.25%	525.000
3D	44.700	13.43%	22,350	10.73%	500.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	105.100	31.58%	39,415	18.92%	375.023
Dry Total	332.840	100.00%	208,310	100.00%	625.856

Grass:

1G1	12.420	0.61%	11,795	1.02%	949.677
1G	517.130	25.40%	466,220	40.40%	901.552
2G1	53.110	2.61%	26,555	2.30%	500.000
2G	204.850	10.06%	90,425	7.84%	441.420
3G1	1,130.470	55.53%	510,415	44.23%	451.506
3G	97.160	4.77%	41,945	3.64%	431.710
4G1	15.000	0.74%	4,875	0.42%	325.000
4G	5.500	0.27%	1,650	0.14%	300.000
Grass Total	2,035.640	100.00%	1,153,880	100.00%	566.838

Irrigated Total	21,498.640	89.10%	36,493,625	96.22%	1,697.485
Dry Total	332.840	1.38%	208,310	0.55%	625.856
Grass Total	2,035.640	8.44%	1,153,880	3.04%	566.838
Waste	262.220	1.09%	69,935	0.18%	266.703
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	24,129.340	100.00%	37,925,750	100.00%	1,571.769

As Related to the County as a Whole

Irrigated Total	21,498.640	8.43%	36,493,625	11.19%	
Dry Total	332.840	0.48%	208,310	0.44%	
Grass Total	2,035.640	0.96%	1,153,880	1.20%	
Waste	262.220	2.18%	69,935	2.35%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	24,129.340	4.40%	37,925,750	8.03%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: 14

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	10,983.160	23.39%	19,711,610	28.81%	1,794.712
1A	18,501.290	39.41%	32,612,195	47.66%	1,762.698
2A1	4,282.690	9.12%	5,044,005	7.37%	1,177.765
2A	1,516.660	3.23%	1,731,435	2.53%	1,141.610
3A1	638.420	1.36%	599,145	0.88%	938.480
3A	61.000	0.13%	54,900	0.08%	900.000
4A1	9,063.460	19.31%	7,154,455	10.46%	789.373
4A	1,900.970	4.05%	1,516,395	2.22%	797.695
Irrigated Total	46,947.650	100.00%	68,424,140	100.00%	1,457.456

Dry:

1D1	483.600	3.81%	489,700	5.72%	1,012.613
1D	1,912.340	15.07%	1,892,740	22.10%	989.750
2D1	1,729.500	13.63%	1,385,455	16.18%	801.072
2D	433.620	3.42%	333,245	3.89%	768.518
3D1	400.810	3.16%	221,195	2.58%	551.869
3D	69.200	0.55%	42,040	0.49%	607.514
4D1	6,307.770	49.71%	3,447,290	40.25%	546.514
4D	1,351.450	10.65%	752,305	8.78%	556.665
Dry Total	12,688.290	100.00%	8,563,970	100.00%	674.950

Grass:

1G1	548.120	2.09%	466,050	3.81%	850.270
1G	907.510	3.45%	705,105	5.76%	776.966
2G1	1,018.060	3.87%	500,030	4.08%	491.159
2G	641.090	2.44%	321,665	2.63%	501.747
3G1	380.160	1.45%	187,480	1.53%	493.160
3G	313.000	1.19%	140,850	1.15%	450.000
4G1	12,848.500	48.90%	5,888,270	48.08%	458.284
4G	9,617.560	36.60%	4,038,385	32.97%	419.897
Grass Total	26,274.000	100.00%	12,247,835	100.00%	466.157

Irrigated Total	46,947.650	53.85%	68,424,140	76.38%	1,457.456
Dry Total	12,688.290	14.55%	8,563,970	9.56%	674.950
Grass Total	26,274.000	30.14%	12,247,835	13.67%	466.157
Waste	1,268.220	1.45%	347,280	0.39%	273.832
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	87,178.160	100.00%	89,583,225	100.00%	1,027.587

As Related to the County as a Whole

Irrigated Total	46,947.650	18.41%	68,424,140	20.97%	
Dry Total	12,688.290	18.17%	8,563,970	18.26%	
Grass Total	26,274.000	12.40%	12,247,835	12.76%	
Waste	1,268.220	10.54%	347,280	11.68%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	87,178.160	15.89%	89,583,225	18.97%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: 15

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,750.650	18.45%	4,271,315	26.61%	1,552.838
1A	2,993.730	20.08%	4,652,105	28.98%	1,553.949
2A1	1,325.040	8.89%	1,528,105	9.52%	1,153.251
2A	842.900	5.65%	880,775	5.49%	1,044.934
3A1	107.100	0.72%	76,635	0.48%	715.546
3A	41.000	0.27%	28,700	0.18%	700.000
4A1	3,762.410	25.23%	2,542,220	15.84%	675.689
4A	3,087.870	20.71%	2,073,990	12.92%	671.657
Irrigated Total	14,910.700	100.00%	16,053,845	100.00%	1,076.666

Dry:

1D1	205.810	4.03%	179,330	5.76%	871.337
1D	783.400	15.33%	635,110	20.41%	810.709
2D1	473.050	9.26%	301,785	9.70%	637.955
2D	185.900	3.64%	104,105	3.35%	560.005
3D1	37.900	0.74%	23,690	0.76%	625.065
3D	6.000	0.12%	3,600	0.12%	600.000
4D1	2,061.790	40.35%	1,132,625	36.40%	549.340
4D	1,356.120	26.54%	731,320	23.50%	539.273
Dry Total	5,109.970	100.00%	3,111,565	100.00%	608.920

Grass:

1G1	680.690	1.78%	531,655	3.44%	781.053
1G	1,736.480	4.55%	1,305,380	8.46%	751.739
2G1	800.970	2.10%	477,775	3.09%	596.495
2G	696.900	1.83%	418,940	2.71%	601.147
3G1	83.000	0.22%	45,900	0.30%	553.012
3G	4,134.920	10.83%	1,985,870	12.86%	480.268
4G1	8,635.680	22.62%	3,467,200	22.46%	401.497
4G	21,409.150	56.08%	7,205,570	46.67%	336.564
Grass Total	38,177.790	100.00%	15,438,290	100.00%	404.378

Irrigated Total	14,910.700	25.53%	16,053,845	46.34%	1,076.666
Dry Total	5,109.970	8.75%	3,111,565	8.98%	608.920
Grass Total	38,177.790	65.36%	15,438,290	44.56%	404.378
Waste	216.100	0.37%	39,025	0.11%	180.587
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	58,414.560	100.00%	34,642,725	100.00%	593.049

As Related to the County as a Whole

Irrigated Total	14,910.700	5.85%	16,053,845	4.92%	
Dry Total	5,109.970	7.32%	3,111,565	6.64%	
Grass Total	38,177.790	18.02%	15,438,290	16.08%	
Waste	216.100	1.80%	39,025	1.31%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	58,414.560	10.64%	34,642,725	7.34%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: **16**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	589.230	2.22%	1,047,810	2.90%	1,778.269
1A	13,487.050	50.80%	23,395,080	64.86%	1,734.632
2A1	1,571.310	5.92%	2,122,025	5.88%	1,350.481
2A	1,745.650	6.57%	2,175,420	6.03%	1,246.194
3A1	654.300	2.46%	544,390	1.51%	832.018
3A	0.000	0.00%	0	0.00%	0.000
4A1	6,161.750	23.21%	4,961,300	13.75%	805.177
4A	2,341.530	8.82%	1,825,900	5.06%	779.789
Irrigated Total	26,550.820	100.00%	36,071,925	100.00%	1,358.599

Dry:

1D1	52.400	0.66%	60,260	1.06%	1,150.000
1D	2,812.060	35.39%	2,654,035	46.85%	943.804
2D1	497.640	6.26%	458,160	8.09%	920.665
2D	497.970	6.27%	448,770	7.92%	901.198
3D1	73.490	0.92%	44,095	0.78%	600.013
3D	24.000	0.30%	13,200	0.23%	550.000
4D1	3,158.240	39.74%	1,588,530	28.04%	502.979
4D	830.630	10.45%	398,255	7.03%	479.461
Dry Total	7,946.430	100.00%	5,665,305	100.00%	712.937

Grass:

1G1	205.610	2.07%	164,490	3.76%	800.009
1G	837.640	8.44%	649,165	14.86%	774.992
2G1	456.640	4.60%	245,725	5.62%	538.115
2G	354.700	3.57%	172,100	3.94%	485.198
3G1	21.400	0.22%	10,165	0.23%	475.000
3G	55.900	0.56%	25,155	0.58%	450.000
4G1	4,424.380	44.56%	1,740,185	39.82%	393.317
4G	3,573.370	35.99%	1,362,705	31.19%	381.350
Grass Total	9,929.640	100.00%	4,369,690	100.00%	440.065

Irrigated Total	26,550.820	59.50%	36,071,925	78.20%	1,358.599
Dry Total	7,946.430	17.81%	5,665,305	12.28%	712.937
Grass Total	9,929.640	22.25%	4,369,690	9.47%	440.065
Waste	196.110	0.44%	23,810	0.05%	121.411
Other	0.000	0.00%	0	0.00%	0.000
Exempt	2.500	0.01%			
Market Area Total	44,623.000	100.00%	46,130,730	100.00%	1,033.788

As Related to the County as a Whole

Irrigated Total	26,550.820	10.41%	36,071,925	11.06%	
Dry Total	7,946.430	11.38%	5,665,305	12.08%	
Grass Total	9,929.640	4.69%	4,369,690	4.55%	
Waste	196.110	1.63%	23,810	0.80%	
Other	0.000	0.00%	0	0.00%	
Exempt	2.500	0.07%			
Market Area Total	44,623.000	8.13%	46,130,730	9.77%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: 17

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	384.120	5.68%	564,575	9.18%	1,469.788
1A	1,149.650	17.01%	1,668,845	27.15%	1,451.611
2A1	1,237.180	18.31%	998,545	16.24%	807.113
2A	406.860	6.02%	334,935	5.45%	823.219
3A1	253.470	3.75%	190,105	3.09%	750.009
3A	150.000	2.22%	108,755	1.77%	725.033
4A1	2,396.450	35.46%	1,732,055	28.17%	722.758
4A	780.000	11.54%	549,785	8.94%	704.852
Irrigated Total	6,757.730	100.00%	6,147,600	100.00%	909.713

Dry:

1D1	103.000	2.24%	95,275	3.03%	925.000
1D	312.000	6.77%	312,375	9.95%	1,001.201
2D1	568.300	12.34%	412,750	13.14%	726.288
2D	355.300	7.71%	246,030	7.83%	692.457
3D1	68.810	1.49%	44,725	1.42%	649.978
3D	53.000	1.15%	33,125	1.05%	625.000
4D1	2,328.310	50.55%	1,472,945	46.90%	632.624
4D	816.800	17.74%	523,100	16.66%	640.426
Dry Total	4,605.520	100.00%	3,140,325	100.00%	681.861

Grass:

1G1	341.530	2.54%	243,785	4.06%	713.802
1G	445.000	3.30%	283,600	4.72%	637.303
2G1	436.300	3.24%	233,300	3.88%	534.723
2G	763.620	5.67%	422,950	7.04%	553.874
3G1	104.000	0.77%	51,725	0.86%	497.355
3G	718.940	5.34%	322,725	5.37%	448.890
4G1	3,845.520	28.56%	1,738,845	28.95%	452.174
4G	6,809.600	50.57%	2,708,910	45.10%	397.807
Grass Total	13,464.510	100.00%	6,005,840	100.00%	446.049

Irrigated Total	6,757.730	26.77%	6,147,600	39.99%	909.713
Dry Total	4,605.520	18.25%	3,140,325	20.43%	681.861
Grass Total	13,464.510	53.34%	6,005,840	39.06%	446.049
Waste	414.060	1.64%	80,595	0.52%	194.645
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	25,241.820	100.00%	15,374,360	100.00%	609.082

As Related to the County as a Whole

Irrigated Total	6,757.730	2.65%	6,147,600	1.88%	
Dry Total	4,605.520	6.60%	3,140,325	6.70%	
Grass Total	13,464.510	6.36%	6,005,840	6.25%	
Waste	414.060	3.44%	80,595	2.71%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	25,241.820	4.60%	15,374,360	3.26%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: **18**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3,069.140	11.10%	4,751,010	17.93%	1,547.993
1A	2,068.570	7.48%	3,073,695	11.60%	1,485.903
2A1	5,308.360	19.21%	5,330,595	20.12%	1,004.188
2A	2,929.780	10.60%	2,722,145	10.27%	929.129
3A1	217.790	0.79%	179,680	0.68%	825.014
3A	83.350	0.30%	66,680	0.25%	800.000
4A1	12,042.740	43.57%	9,090,825	34.31%	754.880
4A	1,917.900	6.94%	1,283,915	4.85%	669.437
Irrigated Total	27,637.630	100.00%	26,498,545	100.00%	958.785

Dry:

1D1	609.150	6.33%	512,880	7.99%	841.960
1D	359.930	3.74%	288,345	4.49%	801.114
2D1	2,029.060	21.09%	1,520,390	23.70%	749.307
2D	1,097.740	11.41%	764,015	11.91%	695.989
3D1	220.800	2.30%	140,720	2.19%	637.318
3D	176.200	1.83%	105,625	1.65%	599.460
4D1	4,474.940	46.51%	2,689,555	41.92%	601.025
4D	653.050	6.79%	394,375	6.15%	603.897
Dry Total	9,620.870	100.00%	6,415,905	100.00%	666.873

Grass:

1G1	409.400	4.54%	323,335	6.76%	789.777
1G	280.270	3.11%	225,265	4.71%	803.742
2G1	833.140	9.24%	611,715	12.79%	734.228
2G	591.440	6.56%	411,905	8.61%	696.444
3G1	50.870	0.56%	31,405	0.66%	617.357
3G	329.800	3.66%	186,590	3.90%	565.767
4G1	2,259.690	25.07%	1,154,645	24.13%	510.974
4G	4,258.960	47.25%	1,839,630	38.45%	431.943
Grass Total	9,013.570	100.00%	4,784,490	100.00%	530.809

Irrigated Total	27,637.630	58.83%	26,498,545	69.95%	958.785
Dry Total	9,620.870	20.48%	6,415,905	16.94%	666.873
Grass Total	9,013.570	19.19%	4,784,490	12.63%	530.809
Waste	704.170	1.50%	183,425	0.48%	260.483
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	46,976.240	100.00%	37,882,365	100.00%	806.415

As Related to the County as a Whole

Irrigated Total	27,637.630	10.84%	26,498,545	8.12%	
Dry Total	9,620.870	13.78%	6,415,905	13.68%	
Grass Total	9,013.570	4.25%	4,784,490	4.98%	
Waste	704.170	5.85%	183,425	6.17%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	46,976.240	8.56%	37,882,365	8.02%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: 19

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,975.690	53.01%	5,042,090	58.80%	1,694.427
1A	378.640	6.74%	606,550	7.07%	1,601.917
2A1	671.080	11.95%	939,505	10.96%	1,399.989
2A	1,305.620	23.26%	1,751,725	20.43%	1,341.680
3A1	0.000	0.00%	0	0.00%	0.000
3A	69.000	1.23%	61,550	0.72%	892.028
4A1	0.000	0.00%	0	0.00%	0.000
4A	213.610	3.81%	173,915	2.03%	814.170
Irrigated Total	5,613.640	100.00%	8,575,335	100.00%	1,527.589

Dry:

1D1	14.240	16.37%	15,660	22.81%	1,099.719
1D	0.000	0.00%	0	0.00%	0.000
2D1	28.720	33.01%	25,135	36.61%	875.174
2D	12.000	13.79%	10,200	14.86%	850.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	7.400	8.51%	4,995	7.28%	675.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	24.640	28.32%	12,665	18.45%	514.001
Dry Total	87.000	100.00%	68,655	100.00%	789.137

Grass:

1G1	20.570	3.84%	17,980	7.29%	874.088
1G	16.200	3.02%	13,770	5.59%	850.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	49.150	9.17%	27,035	10.97%	550.050
3G1	384.110	71.70%	163,250	66.23%	425.008
3G	65.670	12.26%	24,470	9.93%	372.620
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	535.700	100.00%	246,505	100.00%	460.154

Irrigated Total	5,613.640	84.71%	8,575,335	95.07%	1,527.589
Dry Total	87.000	1.31%	68,655	0.76%	789.137
Grass Total	535.700	8.08%	246,505	2.73%	460.154
Waste	290.360	4.38%	99,315	1.10%	342.040
Other	100.000	1.51%	30,000	0.33%	300.000
Exempt	0.000	0.00%			
Market Area Total	6,626.700	100.00%	9,019,810	100.00%	1,361.131

As Related to the County as a Whole

Irrigated Total	5,613.640	2.20%	8,575,335	2.63%	
Dry Total	87.000	0.12%	68,655	0.15%	
Grass Total	535.700	0.25%	246,505	0.26%	
Waste	290.360	2.41%	99,315	3.34%	
Other	100.000	97.13%	30,000	89.02%	
Exempt	0.000	0.00%			
Market Area Total	6,626.700	1.21%	9,019,810	1.91%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: **20**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	226.440	87.53%	485,720	90.78%	2,145.027
2A1	9.000	3.48%	17,325	3.24%	1,925.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	2.250	0.87%	3,150	0.59%	1,400.000
4A	21.000	8.12%	28,875	5.40%	1,375.000
Irrigated Total	258.690	100.00%	535,070	100.00%	2,068.383
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	103.150	44.72%	259,165	61.62%	2,512.506
2D1	13.000	5.64%	23,400	5.56%	1,800.000
2D	1.000	0.43%	1,800	0.43%	1,800.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	60.510	26.23%	72,615	17.27%	1,200.049
4D	53.000	22.98%	63,600	15.12%	1,200.000
Dry Total	230.660	100.00%	420,580	100.00%	1,823.376
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	1.000	2.26%	1,800	4.52%	1,800.000
2G1	2.000	4.52%	3,400	8.54%	1,700.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	23.260	52.55%	19,770	49.65%	849.957
4G	18.000	40.67%	14,850	37.29%	825.000
Grass Total	44.260	100.00%	39,820	100.00%	899.683
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Irrigated Total	258.690	48.48%	535,070	53.75%	2,068.383
Dry Total	230.660	43.23%	420,580	42.25%	1,823.376
Grass Total	44.260	8.29%	39,820	4.00%	899.683
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	533.610	100.00%	995,470	100.00%	1,865.538

As Related to the County as a Whole

Irrigated Total	258.690	0.10%	535,070	0.16%	
Dry Total	230.660	0.33%	420,580	0.90%	
Grass Total	44.260	0.02%	39,820	0.04%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	533.610	0.10%	995,470	0.21%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: **41**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	833.700	5.17%	1,284,975	8.29%	1,541.291
1A	2,827.980	17.53%	4,219,100	27.21%	1,491.912
2A1	3,037.590	18.83%	4,014,495	25.89%	1,321.605
2A	1,594.050	9.88%	1,515,850	9.78%	950.942
3A1	1,323.730	8.20%	1,125,170	7.26%	849.999
3A	1,518.690	9.41%	821,420	5.30%	540.874
4A1	2,940.270	18.22%	1,481,835	9.56%	503.979
4A	2,059.170	12.76%	1,043,140	6.73%	506.582
Irrigated Total	16,135.180	100.00%	15,505,985	100.00%	961.004

Dry:

1D1	105.000	2.14%	108,900	2.95%	1,037.142
1D	239.970	4.90%	239,370	6.48%	997.499
2D1	1,368.700	27.96%	1,267,120	34.32%	925.783
2D	724.380	14.80%	611,335	16.56%	843.942
3D1	552.700	11.29%	467,895	12.67%	846.562
3D	473.080	9.66%	283,850	7.69%	600.004
4D1	1,224.630	25.01%	620,140	16.80%	506.389
4D	207.420	4.24%	93,335	2.53%	449.980
Dry Total	4,895.880	100.00%	3,691,945	100.00%	754.092

Grass:

1G1	311.310	1.69%	233,480	2.44%	749.991
1G	762.900	4.14%	553,485	5.78%	725.501
2G1	803.480	4.36%	587,690	6.13%	731.430
2G	1,701.770	9.24%	1,072,735	11.19%	630.364
3G1	1,203.280	6.53%	745,505	7.78%	619.560
3G	2,383.290	12.94%	1,508,325	15.74%	632.875
4G1	471.660	2.56%	293,415	3.06%	622.090
4G	10,776.320	58.52%	4,588,840	47.88%	425.826
Grass Total	18,414.010	100.00%	9,583,475	100.00%	520.444

Irrigated Total	16,135.180	38.62%	15,505,985	52.95%	961.004
Dry Total	4,895.880	11.72%	3,691,945	12.61%	754.092
Grass Total	18,414.010	44.07%	9,583,475	32.73%	520.444
Waste	2,334.480	5.59%	501,275	1.71%	214.726
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	41,779.550	100.00%	29,282,680	100.00%	700.885

As Related to the County as a Whole

Irrigated Total	16,135.180	6.33%	15,505,985	4.75%	
Dry Total	4,895.880	7.01%	3,691,945	7.87%	
Grass Total	18,414.010	8.69%	9,583,475	9.98%	
Waste	2,334.480	19.41%	501,275	16.87%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	41,779.550	7.61%	29,282,680	6.20%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: **42**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,760.810	14.94%	3,894,480	20.33%	1,410.629
1A	2,033.520	11.00%	2,765,585	14.44%	1,359.998
2A1	3,535.150	19.13%	4,064,380	21.22%	1,149.705
2A	1,485.750	8.04%	1,592,525	8.31%	1,071.866
3A1	894.800	4.84%	758,960	3.96%	848.189
3A	84.000	0.45%	66,900	0.35%	796.428
4A1	5,516.370	29.85%	4,396,585	22.96%	797.006
4A	2,170.960	11.75%	1,613,580	8.42%	743.256
Irrigated Total	18,481.360	100.00%	19,152,995	100.00%	1,036.341

Dry:

1D1	90.380	1.30%	81,340	1.95%	899.977
1D	439.050	6.34%	405,320	9.73%	923.175
2D1	1,353.300	19.54%	885,945	21.27%	654.655
2D	550.200	7.94%	331,220	7.95%	601.999
3D1	164.500	2.37%	94,590	2.27%	575.015
3D	109.000	1.57%	59,950	1.44%	550.000
4D1	3,030.850	43.75%	1,651,725	39.65%	544.970
4D	1,189.880	17.18%	655,435	15.73%	550.841
Dry Total	6,927.160	100.00%	4,165,525	100.00%	601.332

Grass:

1G1	444.200	2.72%	311,045	4.19%	700.236
1G	485.920	2.97%	337,150	4.54%	693.838
2G1	565.880	3.46%	268,430	3.62%	474.358
2G	891.010	5.45%	396,390	5.34%	444.877
3G1	186.500	1.14%	83,465	1.12%	447.533
3G	1,073.170	6.56%	577,515	7.78%	538.139
4G1	4,518.900	27.63%	2,030,280	27.35%	449.286
4G	8,191.280	50.08%	3,417,860	46.05%	417.255
Grass Total	16,356.860	100.00%	7,422,135	100.00%	453.762

Irrigated Total	18,481.360	43.13%	19,152,995	62.08%	1,036.341
Dry Total	6,927.160	16.16%	4,165,525	13.50%	601.332
Grass Total	16,356.860	38.17%	7,422,135	24.06%	453.762
Waste	1,085.740	2.53%	105,305	0.34%	96.989
Other	2.960	0.01%	3,700	0.01%	1,250.000
Exempt	0.000	0.00%			
Market Area Total	42,854.080	100.00%	30,849,660	100.00%	719.876

As Related to the County as a Whole

Irrigated Total	18,481.360	7.25%	19,152,995	5.87%	
Dry Total	6,927.160	9.92%	4,165,525	8.88%	
Grass Total	16,356.860	7.72%	7,422,135	7.73%	
Waste	1,085.740	9.03%	105,305	3.54%	
Other	2.960	2.87%	3,700	10.98%	
Exempt	0.000	0.00%			
Market Area Total	42,854.080	7.81%	30,849,660	6.53%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: **43**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	802.700	5.41%	1,357,940	8.14%	1,691.715
1A	1,514.860	10.20%	2,261,525	13.56%	1,492.893
2A1	2,271.500	15.30%	3,368,825	20.20%	1,483.083
2A	1,383.380	9.32%	1,761,330	10.56%	1,273.207
3A1	1,007.900	6.79%	1,150,930	6.90%	1,141.908
3A	149.730	1.01%	193,380	1.16%	1,291.524
4A1	4,416.300	29.74%	3,858,965	23.13%	873.800
4A	3,303.790	22.25%	2,727,920	16.35%	825.694
Irrigated Total	14,850.160	100.00%	16,680,815	100.00%	1,123.275

Dry:

1D1	179.500	3.34%	135,125	4.67%	752.785
1D	359.020	6.67%	260,425	9.00%	725.377
2D1	1,002.200	18.63%	603,920	20.88%	602.594
2D	638.100	11.86%	380,910	13.17%	596.944
3D1	388.300	7.22%	232,980	8.06%	600.000
3D	107.400	2.00%	59,070	2.04%	550.000
4D1	1,738.420	32.31%	810,155	28.01%	466.029
4D	967.660	17.98%	409,530	14.16%	423.216
Dry Total	5,380.600	100.00%	2,892,115	100.00%	537.507

Grass:

1G1	757.530	2.33%	664,300	4.43%	876.928
1G	1,571.280	4.82%	1,364,995	9.10%	868.715
2G1	946.680	2.91%	630,705	4.20%	666.228
2G	2,326.510	7.14%	1,502,760	10.02%	645.928
3G1	1,218.860	3.74%	691,990	4.61%	567.735
3G	3,006.300	9.23%	1,475,245	9.84%	490.717
4G1	7,581.350	23.28%	3,176,160	21.18%	418.943
4G	15,163.320	46.55%	5,492,870	36.62%	362.247
Grass Total	32,571.830	100.00%	14,999,025	100.00%	460.490

Irrigated Total	14,850.160	27.51%	16,680,815	48.03%	1,123.275
Dry Total	5,380.600	9.97%	2,892,115	8.33%	537.507
Grass Total	32,571.830	60.35%	14,999,025	43.19%	460.490
Waste	1,171.140	2.17%	154,735	0.45%	132.123
Other	0.000	0.00%	0	0.00%	0.000
Exempt	1.000	0.00%			
Market Area Total	53,973.730	100.00%	34,726,690	100.00%	643.399

As Related to the County as a Whole

Irrigated Total	14,850.160	5.82%	16,680,815	5.11%	
Dry Total	5,380.600	7.71%	2,892,115	6.17%	
Grass Total	32,571.830	15.38%	14,999,025	15.62%	
Waste	1,171.140	9.74%	154,735	5.21%	
Other	0.000	0.00%	0	0.00%	
Exempt	1.000	0.03%			
Market Area Total	53,973.730	9.84%	34,726,690	7.35%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: **44**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	219.700	44.57%	428,415	52.14%	1,950.000
1A	62.000	12.58%	117,800	14.34%	1,900.000
2A1	60.000	12.17%	96,000	11.68%	1,600.000
2A	36.000	7.30%	55,800	6.79%	1,550.000
3A1	34.000	6.90%	44,200	5.38%	1,300.000
3A	13.800	2.80%	17,250	2.10%	1,250.000
4A1	60.400	12.25%	55,870	6.80%	925.000
4A	7.000	1.42%	6,300	0.77%	900.000
Irrigated Total	492.900	100.00%	821,635	100.00%	1,666.940

Dry:

1D1	20.380	4.45%	22,415	5.51%	1,099.852
1D	135.200	29.54%	135,200	33.21%	1,000.000
2D1	108.500	23.70%	97,650	23.99%	900.000
2D	53.000	11.58%	47,700	11.72%	900.000
3D1	11.660	2.55%	9,330	2.29%	800.171
3D	45.200	9.87%	36,160	8.88%	800.000
4D1	68.800	15.03%	48,160	11.83%	700.000
4D	15.000	3.28%	10,500	2.58%	700.000
Dry Total	457.740	100.00%	407,115	100.00%	889.402

Grass:

1G1	206.240	3.66%	191,245	4.94%	927.293
1G	275.620	4.89%	248,060	6.40%	900.007
2G1	176.000	3.12%	141,900	3.66%	806.250
2G	321.000	5.69%	254,000	6.56%	791.277
3G1	198.590	3.52%	138,310	3.57%	696.460
3G	583.500	10.35%	408,445	10.54%	699.991
4G1	1,492.810	26.48%	988,085	25.50%	661.896
4G	2,382.870	42.27%	1,504,245	38.83%	631.274
Grass Total	5,636.630	100.00%	3,874,290	100.00%	687.341

Irrigated Total	492.900	7.34%	821,635	15.94%	1,666.940
Dry Total	457.740	6.81%	407,115	7.90%	889.402
Grass Total	5,636.630	83.89%	3,874,290	75.14%	687.341
Waste	132.170	1.97%	52,870	1.03%	400.015
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	6,719.440	100.00%	5,155,910	100.00%	767.312

As Related to the County as a Whole

Irrigated Total	492.900	0.19%	821,635	0.25%	
Dry Total	457.740	0.66%	407,115	0.87%	
Grass Total	5,636.630	2.66%	3,874,290	4.03%	
Waste	132.170	1.10%	52,870	1.78%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	6,719.440	1.22%	5,155,910	1.09%	

2008 Agricultural Land Detail

County 10 - Buffalo

Market Area: **93**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	718.170	34.48%	1,220,895	40.60%	1,700.008
1A	623.750	29.95%	1,021,990	33.98%	1,638.460
2A1	103.400	4.96%	137,010	4.56%	1,325.048
2A	272.550	13.08%	342,310	11.38%	1,255.953
3A1	30.600	1.47%	29,070	0.97%	950.000
3A	136.150	6.54%	122,535	4.07%	900.000
4A1	81.120	3.89%	51,390	1.71%	633.505
4A	117.230	5.63%	82,060	2.73%	699.991
Irrigated Total	2,082.970	100.00%	3,007,260	100.00%	1,443.736

Dry:

1D1	24.000	7.40%	52,200	17.56%	2,175.000
1D	101.230	31.21%	133,660	44.97%	1,320.359
2D1	26.000	8.02%	20,800	7.00%	800.000
2D	43.490	13.41%	32,620	10.97%	750.057
3D1	0.000	0.00%	0	0.00%	0.000
3D	35.000	10.79%	20,125	6.77%	575.000
4D1	6.000	1.85%	2,400	0.81%	400.000
4D	88.600	27.32%	35,440	11.92%	400.000
Dry Total	324.320	100.00%	297,245	100.00%	916.517

Grass:

1G1	51.860	1.86%	41,490	3.36%	800.038
1G	250.600	9.00%	214,425	17.34%	855.646
2G1	66.250	2.38%	125,700	10.17%	1,897.358
2G	157.510	5.66%	75,605	6.11%	480.001
3G1	540.560	19.42%	195,165	15.78%	361.042
3G	476.510	17.12%	208,080	16.83%	436.674
4G1	232.920	8.37%	69,875	5.65%	299.995
4G	1,007.590	36.19%	306,255	24.77%	303.948
Grass Total	2,783.800	100.00%	1,236,595	100.00%	444.211

Irrigated Total	2,082.970	38.05%	3,007,260	65.13%	1,443.736
Dry Total	324.320	5.93%	297,245	6.44%	916.517
Grass Total	2,783.800	50.86%	1,236,595	26.78%	444.211
Waste	282.660	5.16%	76,435	1.66%	270.413
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	5,473.750	100.00%	4,617,535	100.00%	843.577

As Related to the County as a Whole

Irrigated Total	2,082.970	0.82%	3,007,260	0.92%	
Dry Total	324.320	0.46%	297,245	0.63%	
Grass Total	2,783.800	1.31%	1,236,595	1.29%	
Waste	282.660	2.35%	76,435	2.57%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	5,473.750	1.00%	4,617,535	0.98%	

2008 Agricultural Land Detail

County 10 - Buffalo

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	152.010	93,610	3,735.050	5,543,140	251,104.840	320,617,300
Dry	0.790	870	636.720	565,645	69,179.980	46,322,265
Grass	0.000	0	2,548.020	1,019,665	209,299.890	95,003,765
Waste	0.000	0	103.100	26,935	11,925.500	2,945,095
Other	0.000	0	0.000	0	102.960	33,700
Exempt	2.430	0	452.560	0	3,203.160	0
Total	152.800	94,480	7,022.890	7,155,385	541,613.170	464,922,125

AgLand	Total Acres	Total Value	Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	254,991.900	326,254,050	254,991.900	46.46%	326,254,050	69.10%	1,279.468
Dry	69,817.490	46,888,780	69,817.490	12.72%	46,888,780	9.93%	671.590
Grass	211,847.910	96,023,430	211,847.910	38.60%	96,023,430	20.34%	453.265
Waste	12,028.600	2,972,030	12,028.600	2.19%	2,972,030	0.63%	247.080
Other	102.960	33,700	102.960	0.02%	33,700	0.01%	327.311
Exempt	3,658.150	0	3,658.150	0.67%	0	0.00%	0.000
Total	548,788.860	472,171,990	548,788.860	100.00%	472,171,990	100.00%	860.389

* Department of Property Assessment & Taxation Calculates

**2008 County Abstract of Assessment for Real Property, Form 45 Compared with the
2007 Certificate of Taxes Levied (CTL)**

10 Buffalo

	2007 CTL County Total	2008 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2008 Growth (New Construction Value)	% Change excl. Growth
1. Residential	1,404,620,065	1,465,719,010	61,098,945	4.35	12,106,875	3.49
2. Recreational	14,963,555	14,977,090	13,535	0.09	33,960	-0.14
3. Ag-Homesite Land, Ag-Res Dwellings	45,488,320	48,072,940	2,584,620	5.68	*-----	5.68
4. Total Residential (sum lines 1-3)	1,465,071,940	1,528,769,040	63,697,100	4.35	12,140,835	3.52
5. Commercial	498,209,820	541,497,925	43,288,105	8.69	11,934,565	6.29
6. Industrial	46,855,870	48,109,725	1,253,855	2.68	93,750	2.48
7. Ag-Farmsite Land, Outbuildings	15,098,105	14,674,485	-423,620	-2.81	485,975	-6.02
8. Minerals	37,820	34,910	-2,910	-7.69	0	-7.69
9. Total Commercial (sum lines 5-8)	560,201,615	604,317,045	44,115,430	7.87	12,028,315	5.73
10. Total Non-Agland Real Property	2,025,273,555	2,133,671,750	108,398,195	5.35	24,655,125	4.13
11. Irrigated	312,199,840	326,254,050	14,054,210	4.5		
12. Dryland	46,887,100	46,888,780	1,680	0		
13. Grassland	90,526,615	96,023,430	5,496,815	6.07		
14. Wasteland	3,212,730	2,972,030	-240,700	-7.49		
15. Other Agland	34,760	34,760	-1,060	-3.05		
16. Total Agricultural Land	452,861,045	472,171,990	19,310,945	4.26		
17. Total Value of All Real Property (Locally Assessed)	2,478,134,600	2,605,843,740	127,709,140	5.15	24,655,125	4.16

*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.

Residential 7 - Year Forecast 2007 - 2013

For Year 2008

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	YEAR	DP	JB	JJ	JLW
*Pine Hill	560139501 - 560139508	1309	8	1999	X			
*Glenwood Estates	560171101 - 560171610	1310	134	1999	X			
*Northeast Heights	604198101 - 604198201	1133	102	1992		X		
*Wilson's Sub	606427000 - 606497000	1048	71	1988			X	
*Wilson's Sub	606498000 - 606533000	1047	36	1988			X	
* Added In 2008		Sub-Total	351					
NW 1/4 SS (Lts 11-34)	604048000 - 604112000	1080	46	1994			X	
- do - (Lts 49-58)	604126000 - 604140000	1081	14	1994			X	
		Sub-Total	60					
Ragain's Sub	605083000 - 605096000	2056	13	1995			X	
Whitaker's Grove	606346000 - 606396000	1010	21	1995			X	
		Sub-Total	34					
George's Sub (Lts 5,6 & PT Lts 7,8)	602481000 (Vac Lt)	1003	1	1996			X	
		Sub-Total	1					
Conyer's	602057000	1020	1	1997			X	
Eichorn's	602162000 - 602165100	1020	5	1997			X	
OT Ky (Lt 602-1006)	600576000 - 600765100	1011	114	1997			X	
OT Ky (Lt 1356)	600957000 - 600958101	1012	4	1997			X	
OT Ky (Lt 1043-1165)	600791000 - 600848000	1020	54	1997			X	
OT Ky (Lt 1258-1353)	600894000 - 600955000	1020	65	1997			X	
OT Ky (Lt 1360-1724)	600962000 - 601154000	1020	216	1997			X	
OT Ky (Lt 1726-1758)	601155000 - 601189110	1020	9	1997			X	
OT Ky (Lt 1760-1772)	601193100 - 601206000	1016	7	1997			X	
		Sub-Total	475					
Grand Total			921					
* Added In 2008								
Grandview 5th	602486702 - 602486708	1406	7	1998				X
Grandview Est 7th	602487051 - 602487063	1406	5	1998				X
		Sub-Total	12					
Grandview Est Condo	602486901 - 602486948	1406	36	1999				X
North Acre Condo	603907021 - 603907038	1094	16	1999				X
Westown Sub (Condo 2 thru 6th)	606335102 - 606335607	130	41	1999				X
		Sub-Total	93					
Grand Total			105					

Residential 7-Year Forecast 2007 - 2013

For Year 2009

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	YEAR	JB	JJ	JLW
Brandt 2nd	601721000 - 601748000	1101	28	1998	X		
Camelot Add	601834101 - 601834174	1121	70	1998	X		
Camelot 2nd	601834211 - 601834240	1121	17	1998	X		
Fairacres Sub	602179201 - 602179257	1090	57	1998	X		
Fairacres 3rd	602179299 - 602179330	1093	32	1998	X		
Hillcrest Add	602595000 - 602619000	1098	25	1998	X		
Roe's Sub	605155000 - 605156000	1021	2	1998	X		
		Sub-Total	231.				
Austin Dean Add	602449201 - 602449220	1012	3	1998		X	
Cash's Sub	601804101 - 601804110	1016	9	1998		X	
Chaffin's Sub	601829000 - 601834000	1012	10	1998		X	
Cook's Estate Sub	601856101 - 601856104	1016	4	1998		X	
Cook's Sub	602061000 - 602066000	1016	7	1998		X	
Cottage Add	601861000 - 601885000	1012	13	1998		X	
Evan's Sub	602165102 - 602165222	1016	21	1998		X	
Frank Miller Sub	602449101 - 602449103	1012	3	1998		X	
Harouff Sub	602562101 - 602562108	1012	8	1998		X	
Heinzman Add	602580401 - 602580405	1016	5	1998		X	
Henthorne's Sub	602592000 - 602594000	1014	3	1998		X	
Hisey Sub	602594120 - 602594170	1016	4	1998		X	
Imperial Village 4th Add	602918202 - 602918219	1128	17	1998		X	
Imperial Village 5th Add	602918301 - 602918314	1130	12	1998		X	
Irvin's Sub	602919000 - 602926010	1014	10	1998		X	
Miller Park Add	603787602 - 603787608	1016	4	1998		X	
OT KY (Lt 553 - 599)	600546100 - 600575000	1010	17	1998		X	
OT KY (Lt 602 -1006)	600576000 - 600765100	1011	114	1998		X	
OT Ky (Lt 1014-1165)	600768000 - 600848000	1020	79	1998		X	
OT Ky (Lt 1166-1171)	600849000 - 600851000	1026	3	1998		X	
OT Ky (Lt 1190-1255)	600859000 - 600893000	1021	14	1998		X	
OT Ky (Lt 1256-1353)	600894000 - 600955000	1020	65	1998		X	
Rainbow Acres Add	605082500 - 605082505	1012	2	1998		X	
Sibley's Add	605179000 - 605179102	1024	4	1998		X	
Scott's Sub	605169000 - 605171000	1010	3	1998		X	
South Ky Add	605248000 - 605315000	1023	76	1998		X	
		Sub-Total	510				
Grand Total			741				
Grandview Est 3rd Add	602486951 - 602486964	1405	14	2000			X
Windsor Est 7th	606534732 - 606534798	1136	52	2000			X
		Sub-Total	66				
Plainview Condo...as Located on...Plainview Sub	604980005 - 604980010	1091	2	2001			X
Plainview Sub (Condo)	604898000 - 604903000	1091	5	2001			X

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	YEAR	JB	JJ	JLW
- do -	604976000 & 604979000	1091	2	2001			X
- do -	604981000 - 604983000	1091	2	2001			X
St. James Sub Arrowhead Village Condos	605168110 - 605168640	1076	26	2001			X
		Sub-Total	37				
Grand Total			103				

Residential 7-Year Forecast 2007 - 2013

For Year 2010

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	YEAR	JB	JJ	JLW
Larsen & Morris Sub	603741510 - 603741560	1122	6	1999	X		
Miller's 1st Sub	603787805	1119	1	1999	X		
Sun West Add	605830101 - 605830689	1043	159	1999	X		
West Villa Sub	606176100 - 606176133	1122	34	1999	X		
Morris Add	603821015	1122	1	1999	X		
Rapp Add	605096820 - 605096924	1038	49	1999	X		
		Sub-Total	250				
Anderson Sub	601473000 - 601482000	1401	7	1999		X	
Eichorns Sub	602162000 - 602165100	1020	5	1999		X	
Grandview Estate 4th	602486602 - 602486604	1406	3	1999		X	
Imperial Village 7th	602918500 - 602918650	1135	30	1999		X	
NW1/4SS (Lts 11-34)	604048000 - 604112000	1080	46	1999		X	
Pony Lake Ranch	602918480 - 602918487	1919	4	1999		X	
Scotts Sub	605173000 - 605171000	1010	2	1999		X	
Slotes Sub	605245000 - 605246000	1081	3	1999		X	
SW1/4SS (Lts 126-552)	605406000 - 605777000	1064	270	1999		X	
SE1/4SS (Lts 14-27)	605808000 - 605830000	1067	20	1999		X	
		Sub-Total	390				
Bodinsons Sub	601749000 - 601754100	1077	4	2000	X		
Brandt 3rd Add	601721101 - 601748123	1101	50	2000	X		
Camelot 4th - 6th Add	601834250 - 604834313	1121	28	2000	X		
Lighthouse Pt Add	603741705 - 603741707	1110	3	2000	X		
Manor Heights Sub	603767000 - 603786000	1049	20	2000	X		
- do -	603767000 - 603786000	1049	20	2000	X		
Murrish Sub	603823000 - 603847000	1049	25	2000	X		
Northern Heights Sub	604143000 - 604169000	1049	26	2000	X		
P & H 2nd Add	604864000	1126	1	2000	X		
P & H 2nd Add	604868000 - 604892000	1049	15	2000	X		
Park Heights Ky	604224000 - 604236000	1049	13	2000	X		
Skyline Drive	605180000 - 605242000	1049	13	2000	X		
Sobotka & Smith 1st Sub	605247101 - 605247110	1044	10	2000	X		
- do - 2nd Sub	605247201 - 605247508	1044	38	2000	X		
- do - 3rd Sub	605247509 - 605247572	1044	63	2000	X		
- do - 4th Sub	605247573 - 605247649	1044	72	2000	X		
		Sub-Total	401				
Eastbrooke Add	602140605 - 602140765	1580	28	2000		X	
Bodinsons 2nd Sub	601756000 - 601777000	1068	20	2000		X	
Bunnells Sub	601779000 - 601787000	1075	8	2000		X	
Fort Kearney Sub	602307000 - 602420000	1086	113	2000		X	
Holub & Idts Sub	602621000 - 602634000	1085	14	2000		X	
Lierman Add	603763302 - 603763308	1015	6	2000		X	
Melton Add Ky	603786310	1003	1	2000		X	
OT Ky (Lt 4 - 319)	600161000 - 600413000	1003	137	2000		X	
Plainview Sub	604907000 - 604975000	1085	69	2000		X	
SE 1/4 SS (Lt 3)	605805000 - 605806000	1003	2	2000		X	
Staroska Second	605841602	1061	1	2000		X	

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	YEAR	JB	JJ	JLW
- do - 3rd Add	605841651 - 605841665	1019	15	2000		X	
SW1/4SS Add (Lt 21-29)	605344000 - 605351000	1004	13	2000		X	
Melton Addition	603786310	1003	1	2000		X	
Moore & Shipmans Sub	603821000	1003	1	2000		X	
		Sub-Total	429				
Honey Hill Est Add (Lt 12)	600126200	1101	1	2001	X		
-do- (Blks 1-4 NOT SPL	600126188 - 600126240	1101	NA	Formed (2004)	X		
		Sub-Total	1				
Grand Total			1471				
King's Crossing Condo's Located On Eastbrooke Add	602140829 - 602140844	1579	16	2002			X
Mazur Addition to City of H	603786251 - 603786254	1084	4	2002			X
Meadow Lark Manor Condo I	603787412 - 603787427	1726	16	2002			X
Meadow Lark Manor Condo	603787438 - 603787459	1726	22	2002			X
Pine's Condominium II Located On Skiview Estates Fourth	605179625 - 605179646	1139	22	2002			X
Pine's Condominium Located On Skiview Estates Second	605179601 - 605179612	1139	12	2002			X
Grand Total			92				

RURAL TOWNSHIPS AND VILLAGES & TOWNS

7-YEAR FORECAST 2007 THRU 2013

TOWNSHIP	CODE	2007	2008	2009	2010	2011	2012	2013
Cherry Creek	02						X	
Garfield	06						X	
Beaver	08							X
Loup	10	X						
Sartoria	14	X						
Harrison	16			X				
Armada	20			X				
Scott	22	X						
Rusco	24	X						
Cedar	26		X					
Schnieder	28		X					
Gardner	30		X					
Sharon	32			X				
Valley	34			X				
Thornton	36			X				
Divide	38					X		
Grant	44					X		
Logan	46		X					
Elm Creek	50		X					
Odessa	52						X	
Riverdale	56						X	
Collins	58						X	
Center	62	X						
Gibbon	66				X			
Shelton	70				X			
Platte	72				X			
Towns								
Ravenna	04					Ravenna		
Pleasanton	12							Pleasanton
Miller	18				Miller			
Amherst	22							Amherst
Elm Creek	48		Elm Creek					
Riverdale	54			Riverdale				
Gibbon	64						Gibbon	
Shelton	68	Shelton						

2008 Assessment Survey for Buffalo County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	0, waiting on confirmation by the County Board to approve Joe Barber as deputy, he has passed the test for Assessor's exam
2.	Appraiser(s) on staff
	4
3.	Other full-time employees
	6
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$471,415
7.	Part of the budget that is dedicated to the computer system
	0
8.	Adopted budget, or granted budget if different from above
	\$471, 415
9.	Amount of the total budget set aside for appraisal work
	None of it is set aside, all appraisal in-house
10.	Amount of the total budget set aside for education/workshops
	\$2,600
11.	Appraisal/Reappraisal budget, if not part of the total budget
	No Separate Levy
12.	Other miscellaneous funds

13.	Total budget
	\$471,415
a.	Was any of last year's budget not used:
	Yes, \$12,000

B. Computer, Automation Information and GIS

1.	Administrative software
	Terra Scan
2.	CAMA software
	Terra Scan
3.	Cadastral maps: Are they currently being used?
	No
4.	Who maintains the Cadastral Maps?
	No one
5.	Does the county have GIS software?
	No
6.	Who maintains the GIS software and maps?
	N/A
7.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes, for any parcel 20 acres or less
3.	What municipalities in the county are zoned?
	Elm Creek, Gibbon, Kearney, Miller, Pleasanton, Ravenna, Riverdale, and Shelton

4.	When was zoning implemented?
	2003

D. Contracted Services

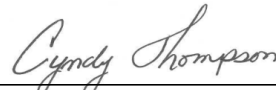
1.	Appraisal Services
	All “in-house” appraisal
2.	Other services
	None

Certification

This is to certify that the 2008 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 Buffalo County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5425.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts