

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.

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2008 Commission Summary

13 Cass

Residential Real Property - Current

Number of Sales	960	COD	10.18
Total Sales Price	\$134,370,279	PRD	103.04
Total Adj. Sales Price	\$134,343,529	COV	17.06
Total Assessed Value	\$127,123,796	STD	16.64
Avg. Adj. Sales Price	\$139,941	Avg. Abs. Dev.	9.95
Avg. Assessed Value	\$132,421	Min	42.68
Median	97.82	Max	198.17
Wgt. Mean	94.63	95% Median C.I.	97.34 to 98.23
Mean	97.51	95% Wgt. Mean C.I.	93.41 to 95.84
		95% Mean C.I.	96.45 to 98.56
% of Value of the Class of all Real Property Value in the County			64.19
% of Records Sold in the Study Period			7.41
% of Value Sold in the Study Period			9.35
Average Assessed Value of the Base			104,937

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	960	97.82	10.18	103.04
2007	1184	98.55	12.55	103.87
2006	1538	94.79	15.74	102.96
2005	1,412	95.37	13.63	102.65
2004	1195	93.41	15.90	102.50
2003	1,155	93	13.38	100.34
2002	1,294	82	14.27	101.26
2001	1,427	94	13.13	100.39

2008 Commission Summary

13 Cass

Commercial Real Property - Current

Number of Sales	72	COD	18.53
Total Sales Price	\$14,703,369	PRD	116.98
Total Adj. Sales Price	\$13,719,837	COV	51.53
Total Assessed Value	\$11,613,173	STD	51.03
Avg. Adj. Sales Price	\$190,553	Avg. Abs. Dev.	18.04
Avg. Assessed Value	\$161,294	Min	27.93
Median	97.35	Max	492.42
Wgt. Mean	84.65	95% Median C.I.	95.25 to 99.00
Mean	99.02	95% Wgt. Mean C.I.	75.20 to 94.09
		95% Mean C.I.	87.23 to 110.81
% of Value of the Class of all Real Property Value in the County			8.27
% of Records Sold in the Study Period			7.59
% of Value Sold in the Study Period			6.63
Average Assessed Value of the Base			184,615

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	72	97.35	18.53	116.98
2007	87	100.42	17.73	110.89
2006	84	98.35	12.78	105.09
2005	84	97.79	15.99	101.07
2004	80	83.86	25.12	98.80
2003	93	92	19.71	100.37
2002	96	96	19.8	100.51
2001	105	93	12.38	100.06

2008 Opinions of the Property Tax Administrator for Cass County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Cass County is 98% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Cass County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Cass County is 97% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Cass County is not in compliance with generally accepted mass appraisal practices.

Dated this 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

NUMBER of Sales:	1030	MEDIAN:	97	COV:	24.08	95% Median C.I.:	95.99 to 97.08	(! : Derived)
TOTAL Sales Price:	136,282,837	WGT. MEAN:	92	STD:	23.12	95% Wgt. Mean C.I.:	90.91 to 93.15	
TOTAL Adj.Sales Price:	136,256,087	MEAN:	96	AVG.ABS.DEV:	12.85	95% Mean C.I.:	94.61 to 97.44	
TOTAL Assessed Value:	125,397,370							
AVG. Adj. Sales Price:	132,287	COD:	13.30	MAX Sales Ratio:	371.86			
AVG. Assessed Value:	121,745	PRD:	104.34	MIN Sales Ratio:	8.09			

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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	200	98.19	98.30	95.04	11.69	103.43	54.15	250.26	96.85 to 98.98	139,972	133,036
10/01/05 TO 12/31/05	113	97.56	97.77	93.87	11.01	104.15	64.04	371.86	95.99 to 98.82	140,576	131,964
01/01/06 TO 03/31/06	108	96.24	94.87	89.96	11.56	105.46	43.33	181.94	94.87 to 97.08	147,360	132,562
04/01/06 TO 06/30/06	130	96.93	93.87	91.68	11.28	102.39	8.95	164.68	94.49 to 98.05	133,132	122,055
07/01/06 TO 09/30/06	142	93.54	94.23	88.64	15.90	106.31	8.09	235.60	90.68 to 96.44	126,402	112,040
10/01/06 TO 12/31/06	106	94.09	94.34	89.80	14.98	105.05	46.31	209.16	90.50 to 97.34	127,444	114,448
01/01/07 TO 03/31/07	76	98.37	94.40	92.38	13.95	102.18	10.20	162.12	92.97 to 100.00	117,137	108,216
04/01/07 TO 06/30/07	155	95.70	98.02	92.74	15.79	105.70	35.54	250.00	92.92 to 97.05	121,249	112,441
<u>Study Years</u>											
07/01/05 TO 06/30/06	551	97.14	96.47	93.00	11.50	103.74	8.95	371.86	96.62 to 97.94	139,930	130,132
07/01/06 TO 06/30/07	479	95.45	95.51	90.77	15.39	105.22	8.09	250.00	93.34 to 96.44	123,495	112,096
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	486	95.80	94.30	90.02	13.46	104.76	8.09	235.60	94.16 to 96.62	133,087	119,804
<u>ALL</u>											
	1030	96.62	96.02	92.03	13.30	104.34	8.09	371.86	95.99 to 97.08	132,287	121,745

ASSESSOR LOCATION	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RES		1030	96.62	96.02	92.03	13.30	104.34	8.09	371.86	95.99 to 97.08	132,287	121,745
<u>ALL</u>		1030	96.62	96.02	92.03	13.30	104.34	8.09	371.86	95.99 to 97.08	132,287	121,745

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		478	97.06	97.69	94.90	10.67	102.94	46.31	371.86	96.46 to 97.58	100,395	95,278
2		143	97.32	96.03	92.33	14.86	104.01	8.09	250.00	95.46 to 98.83	155,384	143,470
3		409	94.49	94.07	89.84	15.94	104.71	15.97	239.50	92.73 to 96.41	161,484	145,080
<u>ALL</u>		1030	96.62	96.02	92.03	13.30	104.34	8.09	371.86	95.99 to 97.08	132,287	121,745

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		816	96.40	95.13	92.38	10.93	102.98	35.54	371.86	95.79 to 96.91	151,631	140,078
2		192	100.00	100.88	89.04	22.16	113.29	8.09	250.00	98.03 to 100.00	47,449	42,250
3		22	88.17	86.86	87.31	10.64	99.48	65.55	117.11	76.09 to 93.35	155,203	135,514
<u>ALL</u>		1030	96.62	96.02	92.03	13.30	104.34	8.09	371.86	95.99 to 97.08	132,287	121,745

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	125,397,370							
AVG. Adj. Sales Price:	132,287	COD:	13.30	MAX Sales Ratio:	371.86			
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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	998	96.49	95.73	91.91	13.15	104.16	8.09	371.86	95.87 to 97.06	134,579	123,690
06											
07	32	99.62	105.05	100.45	17.58	104.58	66.58	235.60	91.22 to 104.24	60,807	61,083
ALL	1030	96.62	96.02	92.03	13.30	104.34	8.09	371.86	95.99 to 97.08	132,287	121,745

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	418	97.55	97.29	93.83	10.65	103.69	42.37	371.86	96.81 to 98.25	125,221	117,496
13-0022	49	97.58	97.75	86.07	13.09	113.57	47.41	183.44	95.87 to 99.03	136,026	117,077
13-0032	87	90.32	90.33	84.70	18.48	106.65	8.09	174.15	87.79 to 96.31	133,677	113,221
13-0056	247	97.44	99.50	95.42	15.51	104.27	50.88	239.50	95.20 to 99.45	142,102	135,595
13-0097	53	94.21	93.70	86.93	15.07	107.79	57.20	163.11	85.34 to 99.91	131,024	113,899
55-0145	101	89.94	90.32	88.95	9.64	101.54	52.64	120.10	87.83 to 93.01	130,711	116,270
66-0027	6	83.31	89.43	84.35	15.98	106.01	73.24	115.53	73.24 to 115.53	74,850	63,138
66-0111	21	96.49	94.54	93.01	18.39	101.65	56.48	235.60	81.21 to 99.52	135,458	125,987
78-0001	48	92.19	91.71	90.40	16.21	101.44	35.54	188.95	86.11 to 97.02	147,485	133,333
NonValid School											
ALL	1030	96.62	96.02	92.03	13.30	104.34	8.09	371.86	95.99 to 97.08	132,287	121,745

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	207	100.00	101.59	87.71	22.72	115.82	10.20	250.00	98.78 to 100.00	50,770	44,531
Prior TO 1860	3	89.65	91.82	89.84	4.15	102.21	87.33	98.48	N/A	123,000	110,501
1860 TO 1899	87	96.66	96.58	90.24	12.44	107.03	57.20	250.26	93.88 to 98.61	101,740	91,808
1900 TO 1919	90	93.69	95.91	90.27	17.51	106.25	35.54	371.86	90.23 to 97.85	103,891	93,786
1920 TO 1939	31	90.13	94.54	89.82	14.46	105.26	69.70	154.85	83.72 to 98.19	109,101	97,994
1940 TO 1949	29	96.46	94.17	91.12	8.32	103.35	70.89	131.85	91.22 to 97.94	103,466	94,273
1950 TO 1959	53	97.14	96.28	95.53	6.13	100.79	67.67	121.22	96.40 to 99.06	94,905	90,666
1960 TO 1969	52	96.81	94.77	94.26	8.28	100.55	72.61	158.19	93.24 to 98.15	145,948	137,568
1970 TO 1979	138	95.12	94.35	93.49	9.90	100.92	64.60	172.89	92.89 to 97.15	135,170	126,370
1980 TO 1989	77	98.67	97.37	94.97	10.75	102.54	47.41	235.60	96.25 to 100.18	161,317	153,194
1990 TO 1994	56	96.51	94.34	94.44	7.77	99.90	64.86	116.42	93.33 to 98.82	228,940	216,211
1995 TO 1999	86	96.55	94.57	93.22	9.31	101.44	67.11	128.89	93.11 to 98.26	201,752	188,081
2000 TO Present	121	93.34	90.40	89.76	9.66	100.71	8.09	133.36	90.68 to 95.89	222,542	199,760
ALL	1030	96.62	96.02	92.03	13.30	104.34	8.09	371.86	95.99 to 97.08	132,287	121,745

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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	
<u>Low \$</u>												
1 TO 4999	16	128.61	143.24	139.10	35.46	102.98	46.31	250.00	100.56 to 198.17	2,975	4,138	
5000 TO 9999	27	100.47	108.22	110.91	26.72	97.58	59.29	183.44	91.35 to 116.72	7,064	7,835	
<u>Total \$</u>												
1 TO 9999	43	111.57	121.25	116.54	32.54	104.04	46.31	250.00	95.04 to 130.63	5,543	6,459	
10000 TO 29999	64	102.54	116.63	115.71	27.35	100.80	42.37	371.86	100.00 to 111.11	20,698	23,949	
30000 TO 59999	108	100.00	99.27	99.12	13.12	100.16	51.45	196.05	99.44 to 100.00	45,394	44,993	
60000 TO 99999	226	97.63	95.70	95.68	10.23	100.01	8.09	188.95	96.46 to 98.62	80,668	77,187	
100000 TO 149999	244	96.08	92.99	92.91	9.21	100.09	10.20	164.68	93.81 to 97.08	124,174	115,368	
150000 TO 249999	235	93.16	90.55	90.59	11.33	99.95	8.95	158.19	90.56 to 95.20	191,843	173,795	
250000 TO 499999	102	93.76	90.95	90.70	10.40	100.28	47.41	120.17	90.56 to 96.65	311,369	282,403	
500000 +	8	76.46	78.87	78.91	17.38	99.95	53.50	104.57	53.50 to 104.57	552,236	435,772	
<u>ALL</u>	1030	96.62	96.02	92.03	13.30	104.34	8.09	371.86	95.99 to 97.08	132,287	121,745	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Low \$</u>												
1 TO 4999	20	93.92	103.11	89.84	34.68	114.77	46.31	250.00	67.84 to 120.12	3,880	3,485	
5000 TO 9999	20	99.96	115.72	67.69	38.68	170.95	8.09	239.50	92.23 to 115.25	10,970	7,425	
<u>Total \$</u>												
1 TO 9999	40	97.34	109.41	73.48	36.88	148.91	8.09	250.00	92.23 to 114.74	7,425	5,455	
10000 TO 29999	67	100.00	99.82	70.97	27.50	140.66	8.95	174.88	95.03 to 106.59	28,441	20,183	
30000 TO 59999	136	99.82	97.59	92.39	15.34	105.63	47.54	235.60	95.74 to 100.00	49,117	45,378	
60000 TO 99999	248	96.90	96.95	93.51	11.28	103.68	43.33	371.86	95.91 to 97.86	88,527	82,783	
100000 TO 149999	243	96.09	93.16	91.31	9.65	102.03	58.15	188.95	93.57 to 97.06	134,911	123,185	
150000 TO 249999	214	94.50	93.33	91.31	10.08	102.21	47.41	164.68	92.93 to 96.41	209,307	191,122	
250000 TO 499999	80	96.99	96.42	94.18	9.72	102.38	53.50	158.19	95.46 to 99.63	333,979	314,551	
500000 +	2	100.41	100.41	100.13	4.14	100.28	96.25	104.57	N/A	562,500	563,254	
<u>ALL</u>	1030	96.62	96.02	92.03	13.30	104.34	8.09	371.86	95.99 to 97.08	132,287	121,745	

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

NUMBER of Sales:	1030	MEDIAN:	97	COV:	24.08	95% Median C.I.:	95.99 to 97.08	(! : Derived)
TOTAL Sales Price:	136,282,837	WGT. MEAN:	92	STD:	23.12	95% Wgt. Mean C.I.:	90.91 to 93.15	
TOTAL Adj.Sales Price:	136,256,087	MEAN:	96	AVG.ABS.DEV:	12.85	95% Mean C.I.:	94.61 to 97.44	
TOTAL Assessed Value:	125,397,370							
AVG. Adj. Sales Price:	132,287	COD:	13.30	MAX Sales Ratio:	371.86			
AVG. Assessed Value:	121,745	PRD:	104.34	MIN Sales Ratio:	8.09			

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QUALITY RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	208	100.00	101.54	87.76	22.66	115.70	10.20	250.00	98.78 to 100.00	51,333	45,050
10	3	94.38	91.89	84.24	30.44	109.07	47.54	133.74	N/A	52,666	44,368
20	150	98.21	100.63	97.43	10.32	103.28	64.60	371.86	97.14 to 99.19	90,094	87,780
30	425	95.96	94.13	92.34	10.18	101.94	63.60	235.60	94.69 to 96.64	127,679	117,900
40	229	93.92	91.75	91.16	11.34	100.65	8.09	188.95	92.25 to 96.41	225,157	205,251
50	14	95.65	92.93	91.92	9.70	101.10	68.95	111.33	84.86 to 104.57	391,551	359,909
60	1	96.25	96.25	96.25			96.25	96.25	N/A	600,000	577,509
ALL	1030	96.62	96.02	92.03	13.30	104.34	8.09	371.86	95.99 to 97.08	132,287	121,745

STYLE RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	207	100.00	101.59	87.71	22.72	115.82	10.20	250.00	98.78 to 100.00	50,770	44,531
100	27	98.03	104.71	96.84	18.03	108.13	66.58	235.60	91.22 to 104.24	52,686	51,021
101	499	95.83	94.22	92.24	10.13	102.14	8.95	371.86	94.34 to 96.49	155,386	143,327
102	87	96.93	94.44	93.24	13.26	101.28	8.09	250.26	93.92 to 98.83	210,723	196,478
103	26	97.69	96.57	97.20	9.39	99.35	69.04	135.18	90.52 to 101.27	134,720	130,947
104	117	95.99	92.22	89.41	9.87	103.15	57.20	123.45	91.86 to 97.08	135,520	121,165
106	11	99.49	107.30	97.38	22.17	110.19	72.10	188.95	72.49 to 164.68	144,672	140,880
111	37	98.62	97.33	95.84	6.65	101.55	72.27	120.20	96.40 to 100.12	130,324	124,903
302	2	84.91	84.91	84.91	2.41	100.00	82.86	86.96	N/A	135,000	114,628
304	15	93.34	91.64	91.12	5.13	100.57	73.81	98.74	90.56 to 97.26	146,151	133,177
305	2	95.48	95.48	95.20	3.38	100.29	92.25	98.71	N/A	109,450	104,199
ALL	1030	96.62	96.02	92.03	13.30	104.34	8.09	371.86	95.99 to 97.08	132,287	121,745

CONDITION RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	206	100.00	101.60	87.64	22.83	115.93	10.20	250.00	98.78 to 100.00	50,725	44,457
10	4	100.34	107.97	102.84	7.99	104.98	99.91	131.30	N/A	73,987	76,092
20	30	101.79	117.59	107.88	30.61	109.00	35.54	371.86	98.03 to 115.53	62,789	67,735
30	401	96.41	94.64	93.35	9.19	101.38	8.09	164.68	95.56 to 97.06	178,717	166,837
40	361	95.70	93.05	91.09	10.25	102.15	47.41	235.60	93.57 to 96.71	131,561	119,838
50	26	91.44	88.85	85.34	9.99	104.12	57.20	117.42	82.71 to 95.91	145,869	124,483
60	2	82.13	82.13	74.45	14.84	110.31	69.94	94.31	N/A	337,465	251,248
ALL	1030	96.62	96.02	92.03	13.30	104.34	8.09	371.86	95.99 to 97.08	132,287	121,745

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

Residential

Alvo, Avoca, Murdoch, Elmwood and Buccaneer Bay was reappraised which included a physical review and reappraisal. Also all pickup work and permits were completed.

2008 Assessment Survey for Cass County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Appraisal staff
2.	Valuation done by:
	Appraisal staff in addition the land analysis and sales analysis is completed by the contract appraiser
3.	Pickup work done by whom:
	Appraisal staff with additional subcontracted assistance from the contract appraiser
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	The last replacement cost date used is 2006 but there are areas where appraisals were completed in 2002, 2003, 2004, 2005 and 2006 following the counties multiyear appraisal cycle.
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	The last depreciation schedule date used is 2006 but there are areas where appraisals were completed in 2002, 2003, 2004, 2005 and 2006 following the counties multiyear appraisal cycle.
6.	What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	N/A
7.	Number of market areas/neighborhoods for this property class:
	Urban: 24 , Suburban: 10 Rural: 53
8.	How are these defined?
	Market areas can be defined by the separate villages or by subdivisions with in Plattsmouth with rural and suburban areas are determined by sales action with the market. The assessor feels this is an area of the assessment plan that can be cleaned up by condensing and combining areas of similar market influence.
9.	Is "Assessor Location" a usable valuation identity?
	Not at this time but the assessor is working on a plan to recreate meaningful assessor locations with a possible implementation planed for some time in 2008.

10.	Does the assessor location “suburban” mean something other than rural residential? <i>(that is, does the “suburban” location have its own market?)</i>
	No, the statutory definition of suburban does not follow or control or relate to the market forces in this county.
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>
	There is no significance of the defined suburban location. The statutory definition of suburban does not follow or control or relate to the market forces in this county.
12.	Are the county’s ag residential and rural residential improvements classified and valued in the same manner?
	The rural residential and rural improvements on the agricultural parcels are appraised the same way and at the same time.

Residential Permit Numbers:

Permits	Information Statements	Other	Total

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	960	MEDIAN:	98	COV:	17.06	95% Median C.I.:	97.34 to 98.23
TOTAL Sales Price:	134,370,279	WGT. MEAN:	95	STD:	16.64	95% Wgt. Mean C.I.:	93.41 to 95.84
TOTAL Adj.Sales Price:	134,343,529	MEAN:	98	AVG.ABS.DEV:	9.95	95% Mean C.I.:	96.45 to 98.56
TOTAL Assessed Value:	127,123,796						
AVG. Adj. Sales Price:	139,941	COD:	10.18	MAX Sales Ratio:	198.17		
AVG. Assessed Value:	132,420	PRD:	103.04	MIN Sales Ratio:	42.68		

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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	188	98.10	98.05	95.86	9.70	102.29	57.20	186.58	97.14 to 98.98	146,302	140,245
10/01/05 TO 12/31/05	109	97.67	96.61	95.11	7.62	101.58	64.04	140.76	96.21 to 99.14	145,558	138,439
01/01/06 TO 03/31/06	102	97.23	96.12	92.24	8.83	104.21	47.22	138.37	96.20 to 98.83	153,038	141,165
04/01/06 TO 06/30/06	122	97.84	95.67	94.70	8.43	101.02	63.60	195.49	96.36 to 98.48	137,603	130,310
07/01/06 TO 09/30/06	130	98.16	100.84	94.33	12.32	106.90	42.68	198.17	97.04 to 99.94	140,219	132,270
10/01/06 TO 12/31/06	93	98.08	95.28	92.47	11.26	103.03	59.29	140.98	96.11 to 99.06	140,429	129,854
01/01/07 TO 03/31/07	72	99.00	98.22	98.03	10.01	100.20	60.45	162.12	97.65 to 100.00	123,416	120,978
04/01/07 TO 06/30/07	144	96.08	98.08	94.50	12.42	103.79	50.88	177.87	94.69 to 97.53	127,782	120,756
<u>Study Years</u>											
07/01/05 TO 06/30/06	521	97.79	96.81	94.70	8.80	102.23	47.22	195.49	97.18 to 98.47	145,428	137,721
07/01/06 TO 06/30/07	439	97.92	98.33	94.53	11.80	104.02	42.68	198.17	97.04 to 98.55	133,428	126,129
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	447	97.94	97.19	93.53	10.24	103.91	42.68	198.17	97.13 to 98.48	142,474	133,262
<u>ALL</u>											
	960	97.82	97.51	94.63	10.18	103.04	42.68	198.17	97.34 to 98.23	139,941	132,420

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
RES	960	97.82	97.51	94.63	10.18	103.04	42.68	198.17	97.34 to 98.23	139,941	132,420
<u>ALL</u>											
	960	97.82	97.51	94.63	10.18	103.04	42.68	198.17	97.34 to 98.23	139,941	132,420

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	466	97.86	98.21	96.25	7.72	102.04	59.29	186.58	97.34 to 98.34	102,746	98,892
2	113	97.48	97.79	95.19	11.49	102.72	62.50	195.49	93.96 to 98.83	184,764	175,884
3	381	98.02	96.56	93.26	12.76	103.54	42.68	198.17	96.64 to 99.04	172,140	160,537
<u>ALL</u>											
	960	97.82	97.51	94.63	10.18	103.04	42.68	198.17	97.34 to 98.23	139,941	132,420

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	828	97.64	96.86	94.71	8.98	102.27	42.68	195.49	97.20 to 98.12	152,975	144,878
2	112	100.00	103.95	96.65	17.78	107.56	50.88	198.17	98.78 to 100.56	40,651	39,289
3	20	89.04	88.07	88.39	10.44	99.64	65.55	117.11	82.88 to 93.35	156,348	138,202
<u>ALL</u>											
	960	97.82	97.51	94.63	10.18	103.04	42.68	198.17	97.34 to 98.23	139,941	132,420

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	960	MEDIAN:	98	COV:	17.06	95% Median C.I.:	97.34 to 98.23
TOTAL Sales Price:	134,370,279	WGT. MEAN:	95	STD:	16.64	95% Wgt. Mean C.I.:	93.41 to 95.84
TOTAL Adj.Sales Price:	134,343,529	MEAN:	98	AVG.ABS.DEV:	9.95	95% Mean C.I.:	96.45 to 98.56
TOTAL Assessed Value:	127,123,796						
AVG. Adj. Sales Price:	139,941	COD:	10.18	MAX Sales Ratio:	198.17		
AVG. Assessed Value:	132,420	PRD:	103.04	MIN Sales Ratio:	42.68		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	933	97.81	97.46	94.59	10.06	103.03	42.68	198.17	97.34 to 98.20	142,323	134,624
06											
07	27	98.48	99.05	97.67	14.06	101.41	66.58	183.64	92.93 to 102.88	57,614	56,274
ALL	960	97.82	97.51	94.63	10.18	103.04	42.68	198.17	97.34 to 98.23	139,941	132,420

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	388	98.75	99.39	97.62	6.27	101.82	62.50	166.13	98.25 to 99.19	133,378	130,204
13-0022	47	97.58	96.28	82.23	13.62	117.08	42.68	183.64	95.87 to 99.17	147,751	121,499
13-0032	77	91.22	94.24	89.85	12.98	104.89	62.50	153.33	88.86 to 97.05	143,163	128,632
13-0056	232	98.43	99.51	97.41	13.19	102.16	50.88	198.17	96.35 to 99.55	148,955	145,091
13-0097	51	96.88	93.43	89.26	10.98	104.67	57.20	145.41	93.36 to 98.85	135,804	121,222
55-0145	95	90.42	92.16	89.90	10.16	102.52	60.45	137.18	87.88 to 94.61	136,443	122,655
66-0027	6	97.04	93.35	90.15	5.36	103.55	73.24	99.31	73.24 to 99.31	74,850	67,477
66-0111	18	98.35	94.44	94.90	8.59	99.52	56.24	109.12	93.57 to 101.31	154,272	146,405
78-0001	46	93.81	95.50	92.81	16.98	102.89	57.36	186.58	86.23 to 97.86	151,149	140,287
NonValid School											
ALL	960	97.82	97.51	94.63	10.18	103.04	42.68	198.17	97.34 to 98.23	139,941	132,420

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	141	100.00	103.38	91.30	19.85	113.22	42.68	198.17	98.08 to 100.79	61,956	56,568
Prior TO 1860	3	92.93	92.91	90.65	4.00	102.50	87.33	98.48	N/A	123,000	111,495
1860 TO 1899	86	97.41	96.04	90.38	9.31	106.26	57.20	186.58	96.04 to 98.98	102,586	92,720
1900 TO 1919	90	97.45	97.24	93.51	13.17	103.99	57.36	164.68	93.60 to 98.83	105,833	98,963
1920 TO 1939	31	93.13	95.23	90.18	13.59	105.60	69.70	154.85	86.39 to 99.47	109,101	98,389
1940 TO 1949	28	97.50	96.55	93.61	6.42	103.15	72.24	132.49	96.10 to 99.50	101,804	95,294
1950 TO 1959	53	98.10	97.27	96.82	4.00	100.47	76.09	121.22	96.95 to 99.12	94,905	91,883
1960 TO 1969	52	98.12	97.87	96.95	6.80	100.95	73.28	158.19	96.88 to 99.71	145,948	141,500
1970 TO 1979	138	97.84	97.07	96.61	9.17	100.48	68.11	183.64	95.96 to 98.74	135,170	130,582
1980 TO 1989	76	99.09	96.53	95.43	8.43	101.15	47.22	124.93	95.82 to 100.32	163,272	155,804
1990 TO 1994	57	96.36	95.43	95.46	6.25	99.97	64.86	113.30	93.57 to 99.38	227,520	217,180
1995 TO 1999	86	97.99	96.62	95.76	8.19	100.90	67.11	127.22	96.35 to 99.63	201,752	193,194
2000 TO Present	119	97.26	95.46	94.27	6.06	101.26	65.55	125.19	96.34 to 98.12	224,014	211,182
ALL	960	97.82	97.51	94.63	10.18	103.04	42.68	198.17	97.34 to 98.23	139,941	132,420

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales: 960 **MEDIAN:** 98 COV: 17.06 95% Median C.I.: 97.34 to 98.23
 TOTAL Sales Price: 134,370,279 WGT. MEAN: 95 STD: 16.64 95% Wgt. Mean C.I.: 93.41 to 95.84
 TOTAL Adj.Sales Price: 134,343,529 MEAN: 98 AVG.ABS.DEV: 9.95 95% Mean C.I.: 96.45 to 98.56
 TOTAL Assessed Value: 127,123,796
 AVG. Adj. Sales Price: 139,941 COD: 10.18 MAX Sales Ratio: 198.17
 AVG. Assessed Value: 132,420 PRD: 103.04 MIN Sales Ratio: 42.68

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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 \$ _____												
1 TO 4999	12	123.35	132.61	133.81	19.33	99.10	93.30	198.17	109.12 to 158.00	3,091	4,137	
5000 TO 9999	23	99.45	105.11	107.30	23.92	97.96	59.29	166.13	91.35 to 115.25	6,934	7,441	
Total \$ _____												
1 TO 9999	35	109.12	114.54	112.30	23.93	101.99	59.29	198.17	95.04 to 120.12	5,617	6,308	
10000 TO 29999	41	100.00	106.65	104.47	20.30	102.08	50.88	183.64	95.22 to 118.81	19,820	20,706	
30000 TO 59999	75	100.00	102.88	102.86	10.74	100.03	63.17	159.38	99.46 to 101.61	46,294	47,616	
60000 TO 99999	220	98.37	99.04	98.83	8.53	100.21	56.24	186.58	97.53 to 99.05	80,927	79,982	
100000 TO 149999	244	97.08	95.20	95.15	7.60	100.05	63.20	195.49	96.34 to 97.81	124,261	118,230	
150000 TO 249999	234	97.57	95.29	95.18	9.14	100.12	58.15	158.19	96.44 to 98.25	192,084	182,820	
250000 TO 499999	103	95.31	92.86	92.50	9.31	100.38	47.22	120.17	92.78 to 96.95	311,181	287,857	
500000 +	8	77.62	78.43	76.16	19.46	102.98	42.68	104.57	42.68 to 104.57	592,362	451,126	
ALL	960	97.82	97.51	94.63	10.18	103.04	42.68	198.17	97.34 to 98.23	139,941	132,420	

ASSESSED VALUE *											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	17	100.56	102.76	94.68	23.19	108.54	59.29	158.00	74.62 to 126.58	4,005	3,792	
5000 TO 9999	15	99.45	109.60	100.39	23.75	109.18	50.88	198.17	92.23 to 115.25	7,226	7,254	
Total \$ _____												
1 TO 9999	32	99.96	105.97	98.18	23.51	107.93	50.88	198.17	93.30 to 114.81	5,515	5,415	
10000 TO 29999	42	101.56	109.21	101.06	22.72	108.07	62.50	183.64	98.78 to 118.81	19,176	19,378	
30000 TO 59999	91	99.44	97.06	93.54	12.24	103.76	56.24	154.85	96.71 to 100.00	50,201	46,960	
60000 TO 99999	238	97.66	97.33	95.50	8.25	101.91	63.20	159.38	96.86 to 98.50	86,819	82,914	
100000 TO 149999	243	97.09	95.47	93.59	8.52	102.01	58.15	186.58	96.34 to 97.95	131,862	123,410	
150000 TO 249999	223	97.71	95.57	93.87	7.94	101.82	47.22	164.68	96.62 to 98.55	205,726	193,108	
250000 TO 499999	89	99.04	100.19	96.10	11.35	104.26	42.68	195.49	96.31 to 100.29	326,803	314,056	
500000 +	2	100.41	100.41	100.13	4.14	100.28	96.25	104.57	N/A	562,500	563,254	
ALL	960	97.82	97.51	94.63	10.18	103.04	42.68	198.17	97.34 to 98.23	139,941	132,420	

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	960	MEDIAN:	98	COV:	17.06	95% Median C.I.:	97.34 to 98.23
TOTAL Sales Price:	134,370,279	WGT. MEAN:	95	STD:	16.64	95% Wgt. Mean C.I.:	93.41 to 95.84
TOTAL Adj.Sales Price:	134,343,529	MEAN:	98	AVG.ABS.DEV:	9.95	95% Mean C.I.:	96.45 to 98.56
TOTAL Assessed Value:	127,123,796						
AVG. Adj. Sales Price:	139,941	COD:	10.18	MAX Sales Ratio:	198.17		
AVG. Assessed Value:	132,420	PRD:	103.04	MIN Sales Ratio:	42.68		

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QUALITY RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	142	100.00	103.35	91.45	19.71	113.00	42.68	198.17	98.08 to 100.79	62,702	57,344
10	3	102.48	104.41	105.13	1.93	99.32	102.41	108.34	N/A	52,666	55,367
20	148	98.88	100.44	99.35	6.27	101.10	67.11	155.94	98.23 to 99.48	90,948	90,353
30	425	96.73	95.58	94.19	8.88	101.48	63.60	183.64	96.09 to 97.48	128,114	120,672
40	227	97.82	95.54	94.37	8.85	101.23	47.22	186.58	96.88 to 98.83	225,952	213,238
50	14	96.95	96.16	94.39	7.25	101.88	72.26	111.33	90.32 to 104.57	391,551	369,581
60	1	96.25	96.25	96.25			96.25	96.25	N/A	600,000	577,509
ALL	960	97.82	97.51	94.63	10.18	103.04	42.68	198.17	97.34 to 98.23	139,941	132,420

STYLE RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	141	100.00	103.38	91.30	19.85	113.22	42.68	198.17	98.08 to 100.79	61,956	56,568
100	26	96.84	99.00	95.19	14.90	104.00	66.58	183.64	92.93 to 103.12	54,223	51,613
101	497	97.40	96.20	95.00	7.69	101.27	47.22	158.19	96.85 to 97.81	155,689	147,900
102	85	98.83	96.50	95.64	9.24	100.91	57.36	162.90	96.62 to 99.95	214,340	204,985
103	26	98.94	99.97	101.14	7.73	98.85	78.51	142.64	96.35 to 100.35	134,720	136,252
104	117	97.53	94.38	90.58	9.09	104.20	57.20	139.36	95.91 to 98.67	135,520	122,753
106	11	99.49	113.67	101.44	23.85	112.05	72.49	186.58	85.03 to 164.68	144,672	146,757
111	38	98.69	97.57	95.63	6.58	102.02	72.27	132.96	96.40 to 100.12	130,789	125,079
302	2	84.69	84.69	84.69	2.68	100.00	82.42	86.96	N/A	135,000	114,329
304	15	98.25	98.56	98.81	2.57	99.75	93.33	106.23	95.69 to 100.57	146,151	144,410
305	2	95.48	95.48	95.20	3.38	100.29	92.25	98.71	N/A	109,450	104,199
ALL	960	97.82	97.51	94.63	10.18	103.04	42.68	198.17	97.34 to 98.23	139,941	132,420

CONDITION RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	141	100.00	103.38	91.30	19.85	113.22	42.68	198.17	98.08 to 100.79	61,956	56,568
10	3	100.52	115.14	113.16	15.23	101.75	99.48	145.41	N/A	78,666	89,017
20	28	101.62	107.98	106.06	16.22	101.81	57.36	183.64	97.69 to 110.82	65,354	69,315
30	400	98.22	98.07	96.58	7.39	101.54	65.55	164.68	97.40 to 98.84	178,858	172,743
40	359	97.13	94.31	92.77	8.44	101.66	47.22	186.58	96.20 to 97.86	131,841	122,312
50	27	91.18	89.18	85.95	9.91	103.75	57.20	117.02	82.71 to 96.04	147,856	127,085
60	2	82.90	82.90	74.26	16.55	111.64	69.18	96.62	N/A	337,465	250,587
ALL	960	97.82	97.51	94.63	10.18	103.04	42.68	198.17	97.34 to 98.23	139,941	132,420

**2008 Correlation Section
for Cass County**

Residential Real Property

I. Correlation

RESIDENTIAL: For this class of property the actions of the assessor's office are apparent and the results are from the continued efforts for better equalization and uniformity. The median is most representative of the overall level of value for this class of property. The overall qualitative statistics are satisfactory and indicate the assessment uniformity is inline. There is a significant change in the sale count between the preliminary and the final sale count due to the above mentioned policy change and the identification of these properties through the pickup process of their assessment cycle. I am aware that the identification of these substantially changed properties occurred between the time the preliminary reports were completed and the final report. And were identified at the time the records were valued for this assessment cycle and represent sales that sold as vacant lots but now are improved.

**2008 Correlation Section
for Cass County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(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	1569	960	61.19
2007	1771	1184	66.85
2006	1953	1538	78.75
2005	1824	1412	77.41
2004	1526	1195	78.31
2003	1498	1155	77.1
2002	1612	1294	80.27
2001	1776	1427	80.35

RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessor. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file. The percentage has decreased from previous year's averages due to a department policy change in disqualifying substantially changed properties from the sales file. If the usability should stabilize at or around this point usability criteria but if over the next few years this rate continues to decline the usability could become an issue.

**2008 Correlation Section
for Cass County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Cass County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	96.62	1.18	97.76	97.82
2007	93.49	5.92	99.03	98.55
2006	90.85	5.84	96.16	94.79
2005	92.88	3.77	96.38	95.37
2004	90.50	8.05	97.78	93.41
2003	88	6.38	93.61	91
2002	92	4.67	96.3	92
2001	86	10.83	95.31	94

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

**2008 Correlation Section
for Cass County**

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

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

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
4.14	2008	1.18
6.02	2007	3.78
5.56	2006	5.84
1.82	2005	3.77
3.32	2004	8.05
2	2003	6
0.2	2002	0.42
15.01	2001	10.83

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

2008 Correlation Section for Cass County

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

There are three measures of central tendency calculated by the 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 Cass County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	97.82	94.63	97.51

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

**2008 Correlation Section
for Cass County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. 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	10.18	103.04
Difference	0	0.04

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

**2008 Correlation Section
for Cass County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1030	960	-70
Median	96.62	97.82	1.2
Wgt. Mean	92.03	94.63	2.6
Mean	96.02	97.51	1.49
COD	13.30	10.18	-3.12
PRD	104.34	103.04	-1.3
Min Sales Ratio	8.09	42.68	34.59
Max Sales Ratio	371.86	198.17	-173.69

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

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

NUMBER of Sales:	75	MEDIAN:	93	COV:	50.52	95% Median C.I.:	90.60 to 95.41	(! : Derived)
TOTAL Sales Price:	15,180,944	WGT. MEAN:	82	STD:	47.70	95% Wgt. Mean C.I.:	72.47 to 90.70	
TOTAL Adj.Sales Price:	14,197,412	MEAN:	94	AVG.ABS.DEV:	17.46	95% Mean C.I.:	83.63 to 105.22	
TOTAL Assessed Value:	11,582,730							
AVG. Adj. Sales Price:	189,298	COD:	18.83	MAX Sales Ratio:	470.35			
AVG. Assessed Value:	154,436	PRD:	115.74	MIN Sales Ratio:	27.93			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	11	93.72	100.32	94.80	10.06	105.82	83.58	154.41	91.04 to 109.83	113,589	107,687
10/01/04 TO 12/31/04	2	98.66	98.66	99.89	15.68	98.77	83.19	114.12	N/A	59,750	59,681
01/01/05 TO 03/31/05	9	92.63	89.57	87.87	7.95	101.94	68.42	102.62	83.50 to 99.57	131,722	115,740
04/01/05 TO 06/30/05	3	97.54	84.04	62.53	16.41	134.40	53.28	101.30	N/A	196,536	122,895
07/01/05 TO 09/30/05	6	75.12	75.66	89.23	19.22	84.79	54.24	100.37	54.24 to 100.37	120,679	107,682
10/01/05 TO 12/31/05	4	94.82	87.28	88.47	11.09	98.66	59.32	100.18	N/A	178,625	158,027
01/01/06 TO 03/31/06	11	90.87	88.26	69.86	11.79	126.34	48.69	110.72	74.80 to 100.03	417,996	291,992
04/01/06 TO 06/30/06	4	100.56	96.11	78.65	18.46	122.20	57.08	126.25	N/A	273,200	214,862
07/01/06 TO 09/30/06	6	92.94	93.96	91.94	7.01	102.21	83.85	112.13	83.85 to 112.13	203,183	186,797
10/01/06 TO 12/31/06	5	86.01	88.53	91.52	6.17	96.72	81.69	100.14	N/A	142,250	130,194
01/01/07 TO 03/31/07	7	82.98	78.14	74.51	23.43	104.86	27.93	106.93	27.93 to 106.93	179,018	133,395
04/01/07 TO 06/30/07	7	95.25	144.43	109.84	69.19	131.49	57.66	470.35	57.66 to 470.35	105,785	116,193
<u>Study Years</u>											
07/01/04 TO 06/30/05	25	93.42	94.36	86.33	10.94	109.31	53.28	154.41	91.04 to 97.54	125,763	108,571
07/01/05 TO 06/30/06	25	91.30	86.33	75.04	16.03	115.06	48.69	126.25	78.63 to 98.02	285,173	213,983
07/01/06 TO 06/30/07	25	91.44	102.58	89.68	29.84	114.39	27.93	470.35	83.35 to 96.17	156,959	140,754
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	22	91.97	84.61	83.66	13.92	101.13	53.28	102.62	71.61 to 97.54	146,076	122,207
01/01/06 TO 12/31/06	26	91.82	90.83	76.67	11.66	118.47	48.69	126.25	86.01 to 98.02	293,119	224,735
<u>ALL</u>											
	75	92.72	94.42	81.58	18.83	115.74	27.93	470.35	90.60 to 95.41	189,298	154,436

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
COM	75	92.72	94.42	81.58	18.83	115.74	27.93	470.35	90.60 to 95.41	189,298	154,436
<u>ALL</u>											
	75	92.72	94.42	81.58	18.83	115.74	27.93	470.35	90.60 to 95.41	189,298	154,436

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	58	92.68	95.78	81.99	20.86	116.81	27.93	470.35	86.81 to 94.97	149,062	122,221
2	4	89.50	82.65	90.08	15.35	91.75	54.24	97.36	N/A	169,727	152,888
3	13	95.25	92.02	79.67	10.52	115.50	48.69	106.93	83.85 to 102.62	374,838	298,641
<u>ALL</u>											
	75	92.72	94.42	81.58	18.83	115.74	27.93	470.35	90.60 to 95.41	189,298	154,436

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

NUMBER of Sales:	75	MEDIAN:	93	COV:	50.52	95% Median C.I.:	90.60 to 95.41	(! : Derived)
TOTAL Sales Price:	15,180,944	WGT. MEAN:	82	STD:	47.70	95% Wgt. Mean C.I.:	72.47 to 90.70	
TOTAL Adj.Sales Price:	14,197,412	MEAN:	94	AVG.ABS.DEV:	17.46	95% Mean C.I.:	83.63 to 105.22	
TOTAL Assessed Value:	11,582,730							
AVG. Adj. Sales Price:	189,298	COD:	18.83	MAX Sales Ratio:	470.35			
AVG. Assessed Value:	154,436	PRD:	115.74	MIN Sales Ratio:	27.93			

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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	61	92.72	95.81	80.08	19.61	119.64	27.93	470.35	90.60 to 95.45	190,903	152,875
2	13	91.44	85.48	84.69	13.92	100.93	53.28	105.41	71.61 to 100.03	178,615	151,273
3	1	126.25	126.25	126.25			126.25	126.25	N/A	230,300	290,745
ALL	75	92.72	94.42	81.58	18.83	115.74	27.93	470.35	90.60 to 95.41	189,298	154,436

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	71	92.63	94.29	80.29	19.46	117.44	27.93	470.35	86.81 to 95.41	185,146	148,647
04	4	97.81	96.81	97.79	6.21	99.00	86.22	105.41	N/A	263,000	257,181
ALL	75	92.72	94.42	81.58	18.83	115.74	27.93	470.35	90.60 to 95.41	189,298	154,436

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	30	88.71	97.24	77.97	33.09	124.72	27.93	470.35	80.76 to 94.97	220,630	172,029
13-0022	3	97.36	96.68	96.27	2.38	100.43	92.86	99.82	N/A	103,000	99,157
13-0032	5	83.35	83.98	83.62	6.41	100.43	73.23	95.63	N/A	119,400	99,846
13-0056	8	94.87	98.05	95.27	11.00	102.92	82.98	126.25	82.98 to 126.25	226,518	215,807
13-0097	5	92.63	93.96	91.99	2.77	102.14	90.87	101.30	N/A	45,715	42,053
55-0145	7	97.75	96.14	93.75	7.63	102.55	71.61	114.12	71.61 to 114.12	113,187	106,111
66-0027	4	93.25	93.74	91.66	9.55	102.27	78.63	109.83	N/A	27,077	24,818
66-0111	1	93.30	93.30	93.30			93.30	93.30	N/A	28,000	26,124
78-0001	12	93.27	88.26	76.16	14.50	115.90	48.69	106.93	78.28 to 102.62	308,595	235,020
NonValid School											
ALL	75	92.72	94.42	81.58	18.83	115.74	27.93	470.35	90.60 to 95.41	189,298	154,436

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

NUMBER of Sales:	75	MEDIAN:	93	COV:	50.52	95% Median C.I.:	90.60 to 95.41	(! : Derived)
TOTAL Sales Price:	15,180,944	WGT. MEAN:	82	STD:	47.70	95% Wgt. Mean C.I.:	72.47 to 90.70	
TOTAL Adj.Sales Price:	14,197,412	MEAN:	94	AVG.ABS.DEV:	17.46	95% Mean C.I.:	83.63 to 105.22	
TOTAL Assessed Value:	11,582,730							
AVG. Adj. Sales Price:	189,298	COD:	18.83	MAX Sales Ratio:	470.35			
AVG. Assessed Value:	154,436	PRD:	115.74	MIN Sales Ratio:	27.93			

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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	14	93.35	91.68	96.98	12.13	94.54	54.24	126.25	83.58 to 100.37	141,477	137,200
Prior TO 1860	1	98.02	98.02	98.02			98.02	98.02	N/A	104,500	102,430
1860 TO 1899	5	90.60	88.48	88.53	3.90	99.94	80.76	93.42	N/A	98,315	87,037
1900 TO 1919	8	82.32	72.59	62.15	20.29	116.79	27.93	93.30	27.93 to 93.30	92,812	57,683
1920 TO 1939	3	101.30	98.16	84.30	8.71	116.44	83.35	109.83	N/A	47,000	39,620
1940 TO 1949	8	93.47	92.45	90.70	8.26	101.93	73.23	114.12	73.23 to 114.12	98,437	89,283
1950 TO 1959	4	60.30	66.19	60.50	17.65	109.40	53.28	90.87	N/A	193,902	117,312
1960 TO 1969	9	95.45	89.25	76.93	12.00	116.02	57.08	103.09	68.42 to 102.62	167,145	128,579
1970 TO 1979	8	96.93	101.97	95.03	17.13	107.29	71.61	154.41	71.61 to 154.41	183,622	174,504
1980 TO 1989	5	110.72	178.08	118.52	69.59	150.25	97.39	470.35	N/A	110,920	131,464
1990 TO 1994	3	82.98	84.91	76.94	8.89	110.36	74.80	96.94	N/A	818,966	630,072
1995 TO 1999	4	93.81	94.27	94.18	2.47	100.10	91.71	97.75	N/A	331,750	312,435
2000 TO Present	3	92.86	79.06	54.23	16.85	145.78	48.69	95.63	N/A	620,750	336,647
ALL	75	92.72	94.42	81.58	18.83	115.74	27.93	470.35	90.60 to 95.41	189,298	154,436

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	101.30	102.43	101.43	4.49	100.99	96.17	109.83	N/A	3,577	3,628
Total \$											
1 TO 9999	3	101.30	102.43	101.43	4.49	100.99	96.17	109.83	N/A	3,577	3,628
10000 TO 29999	7	91.04	146.26	138.28	78.98	105.77	57.81	470.35	57.81 to 470.35	21,571	29,829
30000 TO 59999	11	92.63	86.55	87.47	11.46	98.94	54.24	100.03	57.66 to 99.82	41,825	36,586
60000 TO 99999	13	92.72	94.67	94.05	7.65	100.67	80.76	114.12	86.01 to 103.09	80,127	75,358
100000 TO 149999	12	91.87	87.69	86.90	9.49	100.90	68.42	100.18	73.23 to 97.54	127,208	110,547
150000 TO 249999	18	94.49	90.53	91.25	16.46	99.22	27.93	126.25	83.85 to 105.41	192,149	175,327
250000 TO 499999	7	95.41	87.63	85.88	11.75	102.04	53.28	100.37	53.28 to 100.37	370,515	318,207
500000 +	4	65.94	68.19	66.01	23.21	103.30	48.69	92.20	N/A	1,238,787	817,757
ALL	75	92.72	94.42	81.58	18.83	115.74	27.93	470.35	90.60 to 95.41	189,298	154,436

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

NUMBER of Sales:	75	MEDIAN:	93	COV:	50.52	95% Median C.I.:	90.60 to 95.41	(! : Derived)
TOTAL Sales Price:	15,180,944	WGT. MEAN:	82	STD:	47.70	95% Wgt. Mean C.I.:	72.47 to 90.70	
TOTAL Adj.Sales Price:	14,197,412	MEAN:	94	AVG.ABS.DEV:	17.46	95% Mean C.I.:	83.63 to 105.22	
TOTAL Assessed Value:	11,582,730							
AVG. Adj. Sales Price:	189,298	COD:	18.83	MAX Sales Ratio:	470.35			
AVG. Assessed Value:	154,436	PRD:	115.74	MIN Sales Ratio:	27.93			

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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	3	101.30	102.43	101.43	4.49	100.99	96.17	109.83	N/A	3,577	3,628
Total \$ _____											
1 TO 9999	3	101.30	102.43	101.43	4.49	100.99	96.17	109.83	N/A	3,577	3,628
10000 TO 29999	10	81.77	84.29	79.11	23.20	106.54	54.24	154.41	57.66 to 93.30	26,550	21,004
30000 TO 59999	8	94.33	92.91	91.93	6.02	101.07	80.76	100.03	80.76 to 100.03	49,446	45,458
60000 TO 99999	18	92.22	108.88	84.79	35.09	128.40	27.93	470.35	86.01 to 96.94	95,286	80,797
100000 TO 149999	13	86.81	86.47	85.48	10.20	101.16	62.79	100.18	73.23 to 97.54	142,884	122,134
150000 TO 249999	11	97.36	94.05	89.64	10.56	104.92	53.28	112.78	83.58 to 106.93	219,136	196,429
250000 TO 499999	9	97.75	94.91	89.09	13.47	106.53	57.08	126.25	82.98 to 110.72	363,588	323,920
500000 +	3	74.80	71.90	67.45	19.39	106.60	48.69	92.20	N/A	1,423,383	960,002
ALL _____											
	75	92.72	94.42	81.58	18.83	115.74	27.93	470.35	90.60 to 95.41	189,298	154,436

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	19	95.25	89.70	91.56	14.49	97.97	27.93	126.25	83.58 to 100.14	165,983	151,978
10	11	97.39	131.31	97.86	49.99	134.18	57.66	470.35	71.61 to 154.41	125,054	122,378
15	6	93.46	86.78	62.69	14.12	138.42	48.69	106.93	48.69 to 106.93	381,191	238,973
20	29	91.71	88.20	79.53	10.77	110.91	57.08	114.12	83.50 to 94.97	188,150	149,634
25	2	97.74	97.74	99.64	4.99	98.09	92.86	102.62	N/A	165,500	164,910
30	8	85.00	82.39	78.18	16.78	105.38	53.28	110.72	53.28 to 110.72	199,201	155,739
ALL _____											
	75	92.72	94.42	81.58	18.83	115.74	27.93	470.35	90.60 to 95.41	189,298	154,436

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Sales Price:	15,180,944	WGT. MEAN:	82	STD:	47.70	95% Wgt. Mean C.I.:	72.47 to 90.70	
TOTAL Adj.Sales Price:	14,197,412	MEAN:	94	AVG.ABS.DEV:	17.46	95% Mean C.I.:	83.63 to 105.22	
TOTAL Assessed Value:	11,582,730							
AVG. Adj. Sales Price:	189,298	COD:	18.83	MAX Sales Ratio:	470.35			
AVG. Assessed Value:	154,436	PRD:	115.74	MIN Sales Ratio:	27.93			

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OCCUPANCY CODE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	13	91.44	89.02	93.13	10.41	95.59	54.24	105.41	83.58 to 100.03	134,645	125,389
297	3	95.63	114.30	98.12	21.45	116.48	92.86	154.41	N/A	80,333	78,826
303	2	74.64	74.64	74.18	23.53	100.62	57.08	92.20	N/A	667,500	495,175
304	1	95.41	95.41	95.41			95.41	95.41	N/A	292,000	278,604
329	1	97.36	97.36	97.36			97.36	97.36	N/A	160,000	155,775
344	4	58.57	64.78	50.38	19.69	128.57	48.69	93.30	N/A	461,437	232,494
346	1	93.72	93.72	93.72			93.72	93.72	N/A	183,579	172,053
349	1	83.19	83.19	83.19			83.19	83.19	N/A	55,000	45,757
350	2	92.36	92.36	92.47	1.15	99.87	91.29	93.42	N/A	79,250	73,285
351	4	97.40	87.67	72.64	13.91	120.69	53.28	102.62	N/A	195,527	142,040
352	3	68.42	76.41	73.26	17.16	104.30	62.79	98.02	N/A	143,166	104,884
353	10	88.31	88.87	86.11	9.97	103.21	73.23	114.12	78.63 to 101.30	70,807	60,970
386	3	91.71	90.69	88.19	5.24	102.84	82.98	97.39	N/A	211,166	186,219
405	1	90.87	90.87	90.87			90.87	90.87	N/A	100,000	90,868
406	6	106.46	104.51	106.80	6.20	97.85	93.68	112.78	93.68 to 112.78	105,666	112,850
419	1	97.75	97.75	97.75			97.75	97.75	N/A	310,000	303,025
426	1	83.35	83.35	83.35			83.35	83.35	N/A	135,000	112,526
442	3	95.45	97.96	95.20	9.02	102.90	86.30	112.13	N/A	92,803	88,346
458	1	83.50	83.50	83.50			83.50	83.50	N/A	400,000	333,981
484	1	86.81	86.81	86.81			86.81	86.81	N/A	170,000	147,569
493	1	100.18	100.18	100.18			100.18	100.18	N/A	145,000	145,260
494	1	27.93	27.93	27.93			27.93	27.93	N/A	225,000	62,847
499	1	470.35	470.35	470.35			470.35	470.35	N/A	20,000	94,069
528	7	92.72	87.91	92.34	12.14	95.20	57.66	106.93	57.66 to 106.93	98,771	91,205
544	1	100.14	100.14	100.14			100.14	100.14	N/A	300,000	300,410
598	1	74.80	74.80	74.80			74.80	74.80	N/A	1,983,900	1,484,056
841	1	126.25	126.25	126.25			126.25	126.25	N/A	230,300	290,745
<u>ALL</u>	<u>75</u>	<u>92.72</u>	<u>94.42</u>	<u>81.58</u>	<u>18.83</u>	<u>115.74</u>	<u>27.93</u>	<u>470.35</u>	<u>90.60 to 95.41</u>	<u>189,298</u>	<u>154,436</u>

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

Commercial

Final review of the contract appraisal of the mineral interests and associated plants in the county which mainly consisted of the operating buildings associated with mineral processing. All Co-ops in the entire county were re-appraised. Along with all pickup work and permits were completed.

2008 Assessment Survey for Cass County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Contract Appraiser
2.	Valuation done by:
	Contract Appraiser
3.	Pickup work done by whom:
	Contract Appraiser
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	<p>The cost approach with the depreciation determined from the market and further refined with economic and condition adjustments to match neighborhood market conditions.</p> <p>Urban, Suburban, Rural - 2006</p> <p>The last appraisal dates (that carry the replacement cost dates) were reported for the previously mentioned areas but there are areas where appraisals were completed in 2002, 2003, 2004, 2005 and 2006 following the counties multiyear appraisal cycle.</p>
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	<p>Urban, Suburban, Rural - 2006</p> <p>The last appraisal dates (that carry the corresponding depreciation schedules) were reported on the previous fields but there are areas where appraisals were completed in 2002, 2003, 2004, 2005 and 2006 following the counties multiyear appraisal cycle.</p>
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?
	<p>The income approach to value is only completed on properties when and where information is available.</p> <p>Urban, Suburban, Rural – 2007</p> <p>The last appraisal dates (that carry the income approach to value appraisals) were reported for the previously mentioned areas but there are areas where appraisals were completed previous years following the counties multiyear appraisal cycle.</p>
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?
	N/A

8.	Number of market areas/neighborhoods for this property class?
	Urban and Suburban: 17 , Rural: 9
9.	How are these defined?
	Market information is used to define the areas and where to draw the lines.
10.	Is “Assessor Location” a usable valuation identity?
	Not at this time but plans are being made for the future to recreate meaningful assessor locations.
11.	Does the assessor location “suburban” mean something other than rural commercial? (that is, does the “suburban” location have its own market?)
	No, the statutory definition of suburban does not follow or control or relate to the market forces in this county.

12.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (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.)
	There is no significance of the defined suburban location. The statutory definition of suburban does not follow or control or relate to the market forces in this county.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total

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

NUMBER of Sales:	72	MEDIAN:	97	COV:	51.53	95% Median C.I.:	95.25 to 99.00	(! : Derived)
TOTAL Sales Price:	14,703,369	WGT. MEAN:	85	STD:	51.03	95% Wgt. Mean C.I.:	75.20 to 94.09	
TOTAL Adj.Sales Price:	13,719,837	MEAN:	99	AVG.ABS.DEV:	18.04	95% Mean C.I.:	87.23 to 110.81	
TOTAL Assessed Value:	11,613,173							
AVG. Adj. Sales Price:	190,553	COD:	18.53	MAX Sales Ratio:	492.42			
AVG. Assessed Value:	161,294	PRD:	116.98	MIN Sales Ratio:	27.93			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Qrtrs											
07/01/04 TO 09/30/04	11	100.17	105.54	99.82	9.93	105.73	83.58	157.19	96.00 to 113.57	113,589	113,389
10/01/04 TO 12/31/04	2	103.74	103.74	104.93	14.51	98.86	88.69	118.79	N/A	59,750	62,698
01/01/05 TO 03/31/05	9	97.43	96.39	96.23	4.97	100.16	84.98	105.21	89.76 to 101.67	131,722	126,762
04/01/05 TO 06/30/05	3	98.67	103.87	65.50	33.85	158.60	56.38	156.57	N/A	196,536	128,721
07/01/05 TO 09/30/05	5	81.42	76.00	91.37	17.64	83.18	54.24	100.37	N/A	136,700	124,904
10/01/05 TO 12/31/05	2	87.82	87.82	85.43	27.49	102.80	63.68	111.96	N/A	138,750	118,533
01/01/06 TO 03/31/06	11	97.42	93.13	74.09	11.68	125.69	50.87	116.44	80.34 to 105.05	417,996	309,711
04/01/06 TO 06/30/06	4	101.35	91.57	74.84	12.51	122.35	59.26	104.34	N/A	273,200	204,469
07/01/06 TO 09/30/06	6	97.52	97.67	97.94	2.61	99.72	93.22	103.00	93.22 to 103.00	203,183	198,994
10/01/06 TO 12/31/06	5	91.44	93.04	96.01	4.18	96.91	87.78	103.95	N/A	142,250	136,569
01/01/07 TO 03/31/07	7	82.98	79.43	75.56	21.87	105.12	27.93	106.93	27.93 to 106.93	179,018	135,274
04/01/07 TO 06/30/07	7	96.85	146.89	108.50	69.18	135.38	57.66	492.42	57.66 to 492.42	105,785	114,777
Study Years											
07/01/04 TO 06/30/05	25	99.00	101.90	92.23	11.60	110.49	56.38	157.19	96.00 to 102.82	125,763	115,988
07/01/05 TO 06/30/06	22	97.35	88.47	76.47	15.85	115.70	50.87	116.44	80.34 to 104.16	302,352	231,195
07/01/06 TO 06/30/07	25	95.76	105.42	92.44	27.42	114.05	27.93	492.42	89.54 to 98.66	156,959	145,086
Calendar Yrs											
01/01/05 TO 12/31/05	19	95.35	91.30	87.30	16.79	104.58	54.24	156.57	81.42 to 100.93	144,005	125,716
01/01/06 TO 12/31/06	26	97.35	93.92	80.06	9.02	117.31	50.87	116.44	91.44 to 100.03	293,119	234,673
ALL											
	72	97.35	99.02	84.65	18.53	116.98	27.93	492.42	95.25 to 99.00	190,553	161,294

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COM	72	97.35	99.02	84.65	18.53	116.98	27.93	492.42	95.25 to 99.00	190,553	161,294
ALL											
	72	97.35	99.02	84.65	18.53	116.98	27.93	492.42	95.25 to 99.00	190,553	161,294

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	57	97.42	101.21	86.28	20.21	117.31	27.93	492.42	93.22 to 99.99	150,965	130,245
2	3	83.58	79.06	86.89	18.00	91.00	54.24	99.37	N/A	128,969	112,058
3	12	97.21	93.59	81.49	10.12	114.84	50.87	106.93	86.22 to 105.21	393,991	321,082
ALL											
	72	97.35	99.02	84.65	18.53	116.98	27.93	492.42	95.25 to 99.00	190,553	161,294

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

NUMBER of Sales:	72	MEDIAN:	97	COV:	51.53	95% Median C.I.:	95.25 to 99.00	(! : Derived)
TOTAL Sales Price:	14,703,369	WGT. MEAN:	85	STD:	51.03	95% Wgt. Mean C.I.:	75.20 to 94.09	
TOTAL Adj.Sales Price:	13,719,837	MEAN:	99	AVG.ABS.DEV:	18.04	95% Mean C.I.:	87.23 to 110.81	
TOTAL Assessed Value:	11,613,173							
AVG. Adj. Sales Price:	190,553	COD:	18.53	MAX Sales Ratio:	492.42			
AVG. Assessed Value:	161,294	PRD:	116.98	MIN Sales Ratio:	27.93			

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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	60	97.82	100.97	83.29	19.96	121.23	27.93	492.42	95.35 to 100.17	198,769	165,552
2	11	91.44	88.40	92.94	11.28	95.11	54.24	105.41	78.28 to 100.37	142,126	132,097
3	1	98.53	98.53	98.53			98.53	98.53	N/A	230,300	226,921
ALL	72	97.35	99.02	84.65	18.53	116.98	27.93	492.42	95.25 to 99.00	190,553	161,294

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	70	97.35	99.18	84.08	18.86	117.96	27.93	492.42	95.25 to 99.00	187,069	157,294
04	2	93.30	93.30	96.41	7.58	96.77	86.22	100.37	N/A	312,500	301,280
ALL	72	97.35	99.02	84.65	18.53	116.98	27.93	492.42	95.25 to 99.00	190,553	161,294

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	28	94.25	102.60	81.57	33.82	125.78	27.93	492.42	83.58 to 100.93	220,782	180,095
13-0022	3	99.99	101.31	100.38	1.73	100.93	99.37	104.57	N/A	103,000	103,392
13-0032	5	89.54	91.02	90.79	5.68	100.25	82.30	103.00	N/A	119,400	108,404
13-0056	8	97.46	95.82	95.01	4.29	100.86	82.98	104.16	82.98 to 104.16	226,518	215,213
13-0097	4	99.00	113.00	99.07	14.94	114.05	97.42	156.57	N/A	47,000	46,564
55-0145	7	100.17	100.15	99.48	6.51	100.68	81.42	118.79	81.42 to 118.79	113,187	112,596
66-0027	4	101.63	100.41	99.98	8.75	100.44	84.82	113.57	N/A	27,077	27,071
66-0111	1	96.00	96.00	96.00			96.00	96.00	N/A	28,000	26,880
78-0001	12	96.05	90.02	77.96	13.64	115.47	50.87	106.93	78.28 to 105.21	308,595	240,584
NonValid School											
ALL	72	97.35	99.02	84.65	18.53	116.98	27.93	492.42	95.25 to 99.00	190,553	161,294

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

NUMBER of Sales:	72	MEDIAN:	97	COV:	51.53	95% Median C.I.:	95.25 to 99.00	(! : Derived)
TOTAL Sales Price:	14,703,369	WGT. MEAN:	85	STD:	51.03	95% Wgt. Mean C.I.:	75.20 to 94.09	
TOTAL Adj.Sales Price:	13,719,837	MEAN:	99	AVG.ABS.DEV:	18.04	95% Mean C.I.:	87.23 to 110.81	
TOTAL Assessed Value:	11,613,173							
AVG. Adj. Sales Price:	190,553	COD:	18.53	MAX Sales Ratio:	492.42			
AVG. Assessed Value:	161,294	PRD:	116.98	MIN Sales Ratio:	27.93			

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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	14	95.51	90.64	94.88	9.05	95.53	54.24	105.41	83.58 to 100.03	141,477	134,228
Prior TO 1860	1	104.16	104.16	104.16			104.16	104.16	N/A	104,500	108,842
1860 TO 1899	4	95.25	96.15	96.36	6.75	99.79	86.22	107.90	N/A	112,750	108,645
1900 TO 1919	8	87.29	76.32	65.03	20.39	117.36	27.93	98.21	27.93 to 98.21	92,812	60,354
1920 TO 1939	3	113.57	119.89	91.48	19.67	131.06	89.54	156.57	N/A	47,000	42,994
1940 TO 1949	8	98.11	99.17	97.80	8.76	101.40	82.30	118.79	82.30 to 118.79	98,437	96,269
1950 TO 1959	4	60.97	68.94	63.26	18.32	108.97	56.38	97.42	N/A	193,902	122,662
1960 TO 1969	8	100.33	95.08	80.12	8.96	118.68	59.26	105.21	59.26 to 105.21	169,913	136,127
1970 TO 1979	8	101.27	105.52	99.10	11.94	106.48	81.42	157.19	81.42 to 157.19	183,622	181,964
1980 TO 1989	5	104.57	182.69	122.09	78.19	149.63	96.38	492.42	N/A	110,920	135,425
1990 TO 1994	3	82.98	86.75	81.41	6.67	106.57	80.34	96.94	N/A	818,966	666,697
1995 TO 1999	3	98.66	99.99	99.89	1.46	100.10	98.49	102.82	N/A	345,000	344,637
2000 TO Present	3	99.99	84.62	57.03	17.38	148.37	50.87	103.00	N/A	620,750	354,021
ALL	72	97.35	99.02	84.65	18.53	116.98	27.93	492.42	95.25 to 99.00	190,553	161,294

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	113.57	122.10	117.92	17.73	103.55	96.17	156.57	N/A	3,577	4,218
Total \$											
1 TO 9999	3	113.57	122.10	117.92	17.73	103.55	96.17	156.57	N/A	3,577	4,218
10000 TO 29999	7	96.00	152.30	144.04	78.21	105.73	59.15	492.42	59.15 to 492.42	21,571	31,072
30000 TO 59999	10	99.00	89.08	90.32	12.29	98.62	54.24	104.57	57.66 to 101.67	41,950	37,888
60000 TO 99999	13	96.85	98.31	97.75	6.50	100.57	86.22	118.79	91.44 to 105.05	80,127	78,324
100000 TO 149999	11	97.43	96.28	95.64	6.89	100.67	81.42	111.96	82.30 to 104.16	125,590	120,113
150000 TO 249999	18	97.90	91.13	91.43	13.38	99.67	27.93	116.44	86.22 to 103.64	192,149	175,672
250000 TO 499999	6	96.76	89.94	88.16	12.86	102.02	56.38	103.95	56.38 to 103.95	383,601	338,175
500000 +	4	69.80	72.28	70.10	24.67	103.12	50.87	98.66	N/A	1,238,787	868,373
ALL	72	97.35	99.02	84.65	18.53	116.98	27.93	492.42	95.25 to 99.00	190,553	161,294

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

NUMBER of Sales:	72	MEDIAN:	97	COV:	51.53	95% Median C.I.:	95.25 to 99.00	(! : Derived)
TOTAL Sales Price:	14,703,369	WGT. MEAN:	85	STD:	51.03	95% Wgt. Mean C.I.:	75.20 to 94.09	
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TOTAL Assessed Value:	11,613,173							
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AVG. Assessed Value:	161,294	PRD:	116.98	MIN Sales Ratio:	27.93			

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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	3	113.57	122.10	117.92	17.73	103.55	96.17	156.57	N/A	3,577	4,218
Total \$ _____											
1 TO 9999	3	113.57	122.10	117.92	17.73	103.55	96.17	156.57	N/A	3,577	4,218
10000 TO 29999	10	84.90	86.95	81.46	23.70	106.75	54.24	157.19	57.66 to 99.00	26,550	21,626
30000 TO 59999	6	100.48	99.15	98.82	3.23	100.33	88.69	104.57	88.69 to 104.57	47,500	46,940
60000 TO 99999	17	96.85	115.26	89.27	35.23	129.11	27.93	492.42	87.78 to 105.05	90,538	80,827
100000 TO 149999	12	97.35	93.48	92.02	9.30	101.59	62.79	111.96	82.30 to 103.00	134,458	123,725
150000 TO 249999	13	99.37	97.86	98.18	5.78	99.67	83.58	106.93	89.76 to 105.21	193,783	190,266
250000 TO 499999	8	96.76	89.42	84.03	17.03	106.42	56.38	116.44	56.38 to 116.44	402,076	337,852
500000 +	3	80.34	76.62	71.84	19.83	106.66	50.87	98.66	N/A	1,423,383	1,022,516
ALL _____											
	72	97.35	99.02	84.65	18.53	116.98	27.93	492.42	95.25 to 99.00	190,553	161,294

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	19	95.76	88.58	90.03	11.96	98.40	27.93	105.41	83.58 to 100.03	165,983	149,431
10	11	103.64	141.24	103.85	51.48	136.01	57.66	492.42	81.42 to 157.19	125,054	129,863
15	6	98.11	90.54	65.13	12.80	139.01	50.87	106.93	50.87 to 106.93	381,191	248,285
20	27	97.43	94.40	85.26	10.16	110.73	59.15	118.79	92.49 to 101.67	195,214	166,435
25	2	102.60	102.60	103.62	2.54	99.02	99.99	105.21	N/A	165,500	171,485
30	7	88.69	85.05	78.29	16.71	108.63	56.38	116.44	56.38 to 116.44	185,944	145,577
ALL _____											
	72	97.35	99.02	84.65	18.53	116.98	27.93	492.42	95.25 to 99.00	190,553	161,294

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

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TOTAL Sales Price:	14,703,369	WGT. MEAN:	85	STD:	51.03	95% Wgt. Mean C.I.:	75.20 to 94.09	
TOTAL Adj.Sales Price:	13,719,837	MEAN:	99	AVG.ABS.DEV:	18.04	95% Mean C.I.:	87.23 to 110.81	
TOTAL Assessed Value:	11,613,173							
AVG. Adj. Sales Price:	190,553	COD:	18.53	MAX Sales Ratio:	492.42			
AVG. Assessed Value:	161,294	PRD:	116.98	MIN Sales Ratio:	27.93			

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	13	95.25	90.03	94.39	9.50	95.38	54.24	105.41	83.58 to 100.03	134,645	127,098
297	3	103.00	120.06	105.11	18.51	114.22	99.99	157.19	N/A	80,333	84,438
303	2	78.96	78.96	78.44	24.95	100.66	59.26	98.66	N/A	667,500	523,618
329	1	99.37	99.37	99.37			99.37	99.37	N/A	160,000	158,999
344	4	61.42	67.43	52.74	20.21	127.84	50.87	96.00	N/A	461,437	243,368
346	1	100.17	100.17	100.17			100.17	100.17	N/A	183,579	183,900
349	1	88.69	88.69	88.69			88.69	88.69	N/A	55,000	48,779
350	2	102.38	102.38	102.98	5.40	99.41	96.85	107.90	N/A	79,250	81,613
351	4	102.75	91.77	75.83	12.77	121.02	56.38	105.21	N/A	195,527	148,271
352	3	97.43	88.13	84.55	14.15	104.23	62.79	104.16	N/A	143,166	121,044
353	9	92.49	100.49	92.77	15.58	108.33	82.30	156.57	84.82 to 118.79	74,166	68,802
386	3	98.49	95.04	90.80	6.99	104.67	82.98	103.64	N/A	211,166	191,733
405	1	97.42	97.42	97.42			97.42	97.42	N/A	100,000	97,416
406	6	103.35	105.44	106.62	5.82	98.89	96.94	116.44	96.94 to 116.44	105,666	112,662
419	1	102.82	102.82	102.82			102.82	102.82	N/A	310,000	318,750
426	1	89.54	89.54	89.54			89.54	89.54	N/A	135,000	120,880
442	3	96.38	98.22	96.78	4.09	101.48	93.22	105.05	N/A	92,803	89,816
458	1	93.14	93.14	93.14			93.14	93.14	N/A	400,000	372,550
484	1	89.76	89.76	89.76			89.76	89.76	N/A	170,000	152,590
494	1	27.93	27.93	27.93			27.93	27.93	N/A	225,000	62,847
499	1	492.42	492.42	492.42			492.42	492.42	N/A	20,000	98,483
528	7	99.00	93.43	98.30	12.43	95.04	57.66	111.96	57.66 to 111.96	98,771	97,096
544	1	103.95	103.95	103.95			103.95	103.95	N/A	300,000	311,863
598	1	80.34	80.34	80.34			80.34	80.34	N/A	1,983,900	1,593,930
841	1	98.53	98.53	98.53			98.53	98.53	N/A	230,300	226,921
<u>ALL</u>	<u>72</u>	<u>97.35</u>	<u>99.02</u>	<u>84.65</u>	<u>18.53</u>	<u>116.98</u>	<u>27.93</u>	<u>492.42</u>	<u>95.25 to 99.00</u>	<u>190,553</u>	<u>161,294</u>

**2008 Correlation Section
for Cass County**

Commerical Real Property

I. Correlation

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

**2008 Correlation Section
for Cass County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(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	148	72	48.65
2007	143	87	60.84
2006	130	84	64.62
2005	129	84	65.12
2004	115	80	69.57
2003	143	93	65.03
2002	158	96	60.76
2001	173	105	60.69

COMMERCIAL: The sales qualification and utilization for this property class is a combined effort between the County and the Department. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type, and would indicate that the county is not excessively trimming the commercial sales file. The percentage has decreased from previous year's averages due to a department policy change in disqualifying substantially changed properties from the sales file. If the usability should stabilize at or around this point usability criteria but if over the next few years this rate continues to decline the usability could become an issue.

**2008 Correlation Section
for Cass County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Cass County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	92.72	5.83	98.13	97.35
2007	98.35	-5	93.43	100.42
2006	97.43	8.42	105.64	98.35
2005	96.30	4.15	100.29	97.79
2004	83.86	15.36	96.74	83.86
2003	87	0.88	87.77	92
2002	85	0.29	85.25	84
2001	92	4.67	96.3	93

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

**2008 Correlation Section
for Cass County**

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

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

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
3.08	2008	5.83
3.94	2007	0.25
20.58	2006	8.42
4.62	2005	4.15
0	2004	15.36
1	2003	1
-3.71	2002	-0.39
2.58	2001	4.67

COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are somewhat similar and support each other.

2008 Correlation Section for Cass County

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

There are three measures of central tendency calculated by the 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 Cass County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	97.35	84.65	99.02

COMMERCIAL: Not all three of the measures of central tendency illustrated in the above table are within the range. The weighted mean for this class of property is not in line with the median or within the range. This low weighted mean is also reflected in a high PRD and indicates that the higher valued properties may (on the average) be under assessed. Also this measurement could be unduly influenced by outlying sales. The median is the most reliable measure of the level of value for this class of property.

**2008 Correlation Section
for Cass County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. 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	18.53	116.98
Difference	0	13.98

COMMERCIAL: The coefficient of dispersion and the price-related differential are not within the acceptable range. Being that the commercial class of properties not being a homogeneous grouping of properties and or sales can contribute to a greater discrepancy with the quality statistics. Also the high PRD relates to the low weighted mean and a high mean.

**2008 Correlation Section
for Cass County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	75	72	-3
Median	92.72	97.35	4.63
Wgt. Mean	81.58	84.65	3.07
Mean	94.42	99.02	4.6
COD	18.83	18.53	-0.3
PRD	115.74	116.98	1.24
Min Sales Ratio	27.93	27.93	0
Max Sales Ratio	470.35	492.42	22.07

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

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

Agricultural

The land use study for agricultural use, market analysis completed for recapture (market) values and re-analysis of the methodology for valuation for the special value was also reviewed. The rural improvements were included in last year's reappraisal. All rural properties have been completed over the past 3 to 4 year cycle. Rural land owners were sent a letter requesting information to re-certify proof of agricultural / commercial production on owned parcels – there was a good response to this mailing. Each record is being noted as to what criteria were used to maintain the parcel as an agricultural parcel or for disqualifying the parcel as being a non agricultural parcel.

2008 Assessment Survey for Cass County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraisal staff collects the information regarding the improvements the assessor collects the information regarding the land component for the rural parcels.
2.	Valuation done by:
	Appraisal staff appraises the improvements the assessor appraises the land component of the rural parcels.
3.	Pickup work done by whom:
	Appraisal staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes At this time zoning regulates this process using 20 acres as the dividing point in the determination and definition. The office is in the process of developing a more defined office policy.
a.	How is agricultural land defined in this county?
	A written office policy at this time that conforms to the county zoning regulations and current state statutes.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	An income approach to value is used to determine the special value for agricultural land and the market information is used to establish recapture value (market value).
6.	What is the date of the soil survey currently used?
	1981
7.	What date was the last countywide land use study completed?
	1999, with an ongoing process of inspection and verification using the several available methods. Present plans are to complete a total review in 2008
a.	By what method? (Physical inspection, FSA maps, etc.)
	Aerial Photos were used to identify changes in land use in addition to physical reviews and FSA maps as provided by the land owners and operators.
b.	By whom?
	Appraisal staff

c.	What proportion is complete / implemented at this time?
	100% the assessor's office staff maintains the current land use information. An FSA certification is required with any requested change by the land owner.
8.	Number of market areas/neighborhoods in the agricultural property class:
	17market areas representing the recapture (market) values in addition to surface and mineral rights. The special value (assessed) for the agricultural land still remains one market area or the total county.

9.	How are market areas/neighborhoods defined in this property class?
	There are 5 major market areas that are then subdivided by neighborhoods. The similarities in sales are used to define the boundaries of the market areas that define the areas for recapture values. Again there is only one market area for the whole county for the special values.
10.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	Yes: The complete county maintains one market area covering the whole county and an income methodology is used to arrive at a value that is then applied by LCG's.

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total

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

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

Agricultural Land

Not Applicable

Special Valuation of Agricultural Land

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

Recapture Valuation of Agricultural Land

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

Dated this 7th day of April, 2008.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

**SPECIAL VALUE SECTION
CORRELATION For
Cass County**

Section I: Agricultural Land Correlation:

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

**SPECIAL VALUE SECTION
CORRELATION For
Cass County**

II. Special Value Correlation

The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized. The county accepted the results and offered no additional information to dispute the preliminary measurement process.

Based upon a review of the final statistics, the county adjusted the subclasses of unimproved agricultural land by over 20 percent, which moved all three subclasses of unimproved agricultural land. The irrigated subclass increased to a level of value above the range but there less than 1% of the acres in the county that are in this subclass. The dryland subclass increased into the level of value range and consists of 84 percent of the land in this class. And the grass land subclass of this class of land increased to just above 76 percent but also only makes up just over 2 percent of the land in this class. As to say the dry land level of value carries the most weight than the other categories, or to say the limited information for both the irrigated and grass land is not adequate to draw definitive levels of value.

The level of value for the Special Value class of agricultural land is at 73 percent.

Refer to the following statistical analysis:

COUNTY REPORT OF THE 2008 SPECIAL VALUATION PROCESS

CASS

2007 ABSTRACT DATA

2008 ABSTRACT DATA

Rates Used

MAJOR AGLAND USE	2007 % of ALL CLASSIFIED AGLAND	2007 ABSTRACT ACRES	2008 % of ALL CLASSIFIED AGLAND	2008 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	0.70%	2,138	0.69%	2,088	IRRIGATED RATE
Dryland	83.53%	255,716	83.98%	255,643	6.80%
Grassland	12.23%	37,437	12.21%	37,172	DRYLAND RATE
* Waste	2.26%	6,933	2.18%	6,644	4.90%
* Other	1.01%	3,089	0.94%	2,855	GRASS RATE
All Agland	99.73%	305,313	100.00%	304,402	3.20%
Non-Agland	0.27%	817			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2007 ABSTRACT

Estimated Rent	2007 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
284,336	3,267,502	IRRIGATED	4,181,405	133.01	78.14%
27,013,546	325,246,378	DRYLAND	551,296,865	105.64	59.00%
865,932	17,174,211	GRASSLAND	27,060,367	23.13	63.47%
28,163,814	345,688,090	All IRR-DRY-GRASS	582,538,637	95.38	59.34%

ESTIMATED LEVEL OF VALUE BASED ON THE 2008 ABSTRACT

Estimated Rent	2008 Assessed Value	USE	Estimated Value	Average Rent per Acre	2008 Indicated Level of Value
277,690	4,039,317	IRRIGATED	4,083,681	133.01	98.91%
27,005,841	401,841,777	DRYLAND	551,139,614	105.64	72.91%
859,808	20,518,124	GRASSLAND	26,868,992	23.13	76.36%
28,143,339	426,399,217	All IRR-DRY-GRASS	582,092,287	95.38	73.25%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		
2007	@ \$	1,528.52
2008	@ \$	1,934.79
PERCENT CHANGE =		26.58%

Average Value Per Acre of DRY Agricultural Land - Special Valuation		
2007	@ \$	1,271.91
2008	@ \$	1,571.89
PERCENT CHANGE =		23.59%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2007	@ \$	458.75
2008	@ \$	551.97
PERCENT CHANGE =		20.32%

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

COUNTY REPORT OF THE 2008 SPECIAL VALUATION PROCESS

CASS

2007 ABSTRACT DATA

2008 ABSTRACT DATA

Rates Used

MAJOR AGLAND USE	2007 % of ALL CLASSIFIED AGLAND	2007 ABSTRACT ACRES	2008 % of ALL CLASSIFIED AGLAND	2008 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	0.70%	2,138	N/A	N/A	IRRIGATED RATE
Dryland	83.53%	255,716	N/A	N/A	6.80%
Grassland	12.23%	37,437	N/A	N/A	DRYLAND RATE
* Waste	2.26%	6,933	N/A	N/A	4.90%
* Other	1.01%	3,089	N/A	N/A	GRASS RATE
All Agland	99.73%	305,313	N/A	N/A	3.20%
Non-Agland	0.27%	817			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2007 ABSTRACT

Estimated Rent	2007 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
284,336	3,267,502	IRRIGATED	4,181,405	133.01	78.14%
27,013,546	325,246,378	DRYLAND	551,296,865	105.64	59.00%
865,932	17,174,211	GRASSLAND	27,060,367	23.13	63.47%
28,163,814	345,688,090	All IRR-DRY-GRASS	582,538,637	95.38	59.34%

ESTIMATED LEVEL OF VALUE BASED ON THE 2008 ABSTRACT

Estimated Rent	2008 Assessed Value	USE	Estimated Value	Average Rent per Acre	2008 Indicated Level of Value
N/A	N/A	IRRIGATED	N/A	N/A	N/A
N/A	N/A	DRYLAND	N/A	N/A	N/A
N/A	N/A	GRASSLAND	N/A	N/A	N/A
N/A	N/A	All IRR-DRY-GRASS	N/A	N/A	N/A

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation	
2007	@ \$ 1,528.52
2008	@ N/A
PERCENT CHANGE	= N/A

Average Value Per Acre of DRY Agricultural Land - Special Valuation	
2007	@ \$ 1,271.91
2008	@ N/A
PERCENT CHANGE	= N/A

Average Value Per Acre of GRASS Agricultural Land - Special Valuation	
2007	@ \$ 458.75
2008	@ N/A
PERCENT CHANGE	= N/A

NOTES:

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

**SPECIAL VALUE SECTION
CORRELATION For
Cass County**

Section III: Recapture Value Correlation:

It must be noted that the county maintains tables for the recapture values that are at the 100 percent level of value, which is was used to calculate the recapture value on properties that are no longer eligible for special value last year. This table was created as per 2007 regulations, which has been changed by the legislature to be reported at the 75 percent level of value. Because of this confusion the county reported the values on the assessed value update for the recapture at the 100 percent level. The county also maintains tables for the recapture value that reflects the 75 percent level of value which was reported as the recapture value in the Abstract Form 45.

It is my opinion the level of value for the Recapture Value of agricultural land in Cass County is at 73 percent.

Disregard the following statistical analysis:

PAD 2008 Recapture Value Statistics

Query: 6305

Type: Qualified

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

NUMBER of Sales:	31	MEDIAN:	73	COV:	33.06	95% Median C.I.:	63.75 to 79.00	(! : Derived)
(AgLand) TOTAL Sales Price:	8,280,531	WGT. MEAN:	67	STD:	23.21	95% Wgt. Mean C.I.:	56.44 to 77.84	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,260,531	MEAN:	70	AVG.ABS.DEV:	16.20	95% Mean C.I.:	61.71 to 78.73	
(AgLand) TOTAL Assessed Value:	5,546,082							
AVG. Adj. Sales Price:	266,468	COD:	22.25	MAX Sales Ratio:	125.68			
AVG. Assessed Value:	178,905	PRD:	104.59	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>											
07/01/04 TO 09/30/04	6	76.10	74.17	75.48	17.76	98.26	46.10	101.22	46.10 to 101.22	294,109	221,988
10/01/04 TO 12/31/04	1	66.00	66.00	66.00			66.00	66.00	N/A	398,125	262,763
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05	7	64.41	66.99	70.45	19.57	95.10	36.68	103.47	36.68 to 103.47	277,673	195,610
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	2	73.86	73.86	73.87	0.99	99.99	73.13	74.59	N/A	237,655	175,552
01/01/06 TO 03/31/06	4	86.55	79.69	69.95	17.90	113.92	46.70	98.96	N/A	215,067	150,445
04/01/06 TO 06/30/06	5	68.47	61.16	62.54	19.04	97.79	41.81	78.44	N/A	251,305	157,169
07/01/06 TO 09/30/06	5	79.00	72.27	52.23	32.79	138.38	0.00	125.68	N/A	262,146	136,914
10/01/06 TO 12/31/06	1	63.22	63.22	63.22			63.22	63.22	N/A	251,200	158,813
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07											
<u>Study Years</u>											
07/01/04 TO 06/30/05	14	65.96	70.00	72.18	19.85	96.98	36.68	103.47	60.55 to 81.74	293,320	211,711
07/01/05 TO 06/30/06	11	73.13	70.21	67.08	18.78	104.66	41.81	98.96	44.25 to 91.41	235,646	158,066
07/01/06 TO 06/30/07	6	77.71	70.76	54.00	31.17	131.05	0.00	125.68	0.00 to 125.68	260,321	140,564
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	9	65.92	68.52	71.12	17.80	96.34	36.68	103.47	60.55 to 77.00	268,780	191,152
01/01/06 TO 12/31/06	15	76.41	69.94	60.65	26.02	115.33	0.00	125.68	46.70 to 81.69	245,248	148,734
<u>ALL</u>											
	31	72.81	70.22	67.14	22.25	104.59	0.00	125.68	63.75 to 79.00	266,468	178,905

PAD 2008 Recapture Value Statistics

What If ID: 5337

Query: 6305

Type: Qualified

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

NUMBER of Sales:	31	MEDIAN:	73	COV:	33.06	95% Median C.I.:	63.75 to 79.00	(! : Derived)
(AgLand) TOTAL Sales Price:	8,280,531	WGT. MEAN:	67	STD:	23.21	95% Wgt. Mean C.I.:	56.44 to 77.84	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,260,531	MEAN:	70	AVG.ABS.DEV:	16.20	95% Mean C.I.:	61.71 to 78.73	
(AgLand) TOTAL Assessed Value:	5,546,082							
AVG. Adj. Sales Price:	266,468	COD:	22.25	MAX Sales Ratio:	125.68			
AVG. Assessed Value:	178,905	PRD:	104.59	MIN Sales Ratio:	0.00			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3249	2	59.41	59.41	56.54	21.39	105.08	46.70	72.12	N/A	322,925	182,571	
3251	1	79.00	79.00	79.00			79.00	79.00	N/A	240,000	189,600	
3255	5	76.41	81.51	78.71	9.51	103.55	72.81	103.47	N/A	263,980	207,791	
3257	5	60.55	56.33	59.22	21.18	95.12	36.68	81.69	N/A	180,100	106,651	
3265	2	65.16	65.16	65.60	1.16	99.33	64.41	65.92	N/A	175,156	114,909	
3267	2	40.87	40.87	22.15	100.00	184.50	0.00	81.74	N/A	354,245	78,471	
3271	2	56.05	56.05	60.05	17.75	93.34	46.10	66.00	N/A	284,062	170,569	
3273	2	60.63	60.63	66.86	27.01	90.68	44.25	77.00	N/A	581,763	388,942	
3275	1	63.75	63.75	63.75			63.75	63.75	N/A	559,886	356,928	
3473	2	99.41	99.41	91.76	26.43	108.33	73.13	125.68	N/A	182,275	167,252	
3475	3	78.44	73.91	72.95	7.16	101.32	63.22	80.08	N/A	213,066	155,437	
3477	1	101.22	101.22	101.22			101.22	101.22	N/A	400,770	405,643	
3481	1	91.41	91.41	91.41			91.41	91.41	N/A	176,000	160,875	
3483	2	83.72	83.72	84.63	18.21	98.92	68.47	98.96	N/A	111,710	94,539	
ALL												
	31	72.81	70.22	67.14	22.25	104.59	0.00	125.68	63.75 to 79.00	266,468	178,905	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
27	6	77.72	72.71	74.04	13.64	98.21	46.10	91.41	46.10 to 91.41	298,033	220,652	
28	1	44.25	44.25	44.25			44.25	44.25	N/A	360,527	159,535	
29	2	83.61	83.61	83.67	21.06	99.93	66.00	101.22	N/A	399,447	334,203	
3	2	99.41	99.41	91.76	26.43	108.33	73.13	125.68	N/A	182,275	167,252	
41	6	78.34	81.54	79.05	8.85	103.14	72.81	103.47	72.81 to 103.47	248,316	196,304	
43	4	51.18	49.99	53.99	20.99	92.59	36.68	60.92	N/A	182,625	98,596	
51	2	65.16	65.16	65.60	1.16	99.33	64.41	65.92	N/A	175,156	114,909	
52	4	75.10	62.29	37.13	37.36	167.77	0.00	98.96	N/A	232,977	86,505	
54	3	72.12	65.94	62.62	14.93	105.30	46.70	79.00	N/A	295,283	184,914	
60	1	63.75	63.75	63.75			63.75	63.75	N/A	559,886	356,928	
ALL												
	31	72.81	70.22	67.14	22.25	104.59	0.00	125.68	63.75 to 79.00	266,468	178,905	

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	31	72.81	70.22	67.14	22.25	104.59	0.00	125.68	63.75 to 79.00	266,468	178,905	
ALL												
	31	72.81	70.22	67.14	22.25	104.59	0.00	125.68	63.75 to 79.00	266,468	178,905	

PAD 2008 Recapture Value Statistics

What If ID: 5337

Query: 6305

Type: Qualified

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(AgLand) TOTAL Assessed Value:	5,546,082							
AVG. Adj. Sales Price:	266,468	COD:	22.25	MAX Sales Ratio:	125.68			
AVG. Assessed Value:	178,905	PRD:	104.59	MIN Sales Ratio:	0.00			

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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	
! zeroes!	1	0.00	0.00	0.00			0.00	0.00	N/A	516,490	1	
DRY	15	72.81	70.67	67.69	16.75	104.40	44.25	103.47	63.22 to 81.69	286,253	193,755	
DRY-N/A	13	76.41	73.03	75.67	16.01	96.51	36.68	101.22	60.92 to 80.27	247,384	187,186	
GRASS-N/A	2	83.75	83.75	88.08	50.07	95.08	41.81	125.68	N/A	117,120	103,161	
ALL	31	72.81	70.22	67.14	22.25	104.59	0.00	125.68	63.75 to 79.00	266,468	178,905	

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	
! zeroes!	1	0.00	0.00	0.00			0.00	0.00	N/A	516,490	1	
DRY	26	73.86	72.61	71.84	16.70	101.06	36.68	103.47	65.92 to 80.08	269,511	193,630	
DRY-N/A	2	60.74	60.74	60.77	0.30	99.94	60.55	60.92	N/A	251,250	152,683	
GRASS-N/A	2	83.75	83.75	88.08	50.07	95.08	41.81	125.68	N/A	117,120	103,161	
ALL	31	72.81	70.22	67.14	22.25	104.59	0.00	125.68	63.75 to 79.00	266,468	178,905	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	1	0.00	0.00	0.00			0.00	0.00	N/A	516,490	1	
DRY	28	72.97	71.76	71.10	16.91	100.92	36.68	103.47	64.41 to 79.00	268,207	190,705	
GRASS	2	83.75	83.75	88.08	50.07	95.08	41.81	125.68	N/A	117,120	103,161	
ALL	31	72.81	70.22	67.14	22.25	104.59	0.00	125.68	63.75 to 79.00	266,468	178,905	

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
13-0001	7	76.41	70.70	74.12	21.01	95.39	36.68	103.47	36.68 to 103.47	175,414	130,011	
13-0022	3	46.10	37.37	31.45	47.72	118.80	0.00	66.00	N/A	361,538	113,713	
13-0032	1	72.81	72.81	72.81			72.81	72.81	N/A	490,000	356,771	
13-0056	8	67.19	74.05	72.15	16.52	102.62	60.55	98.96	60.55 to 98.96	180,529	130,259	
13-0097	6	77.72	70.33	70.19	11.38	100.20	44.25	80.08	44.25 to 80.08	340,454	238,966	
55-0145	4	72.63	83.67	74.23	21.67	112.72	63.75	125.68	N/A	293,609	217,931	
66-0027	1	101.22	101.22	101.22			101.22	101.22	N/A	400,770	405,643	
66-0111												
78-0001	1	46.70	46.70	46.70			46.70	46.70	N/A	395,850	184,848	
NonValid School												
ALL	31	72.81	70.22	67.14	22.25	104.59	0.00	125.68	63.75 to 79.00	266,468	178,905	

PAD 2008 Recapture Value Statistics

What If ID: 5337

Query: 6305

Type: Qualified

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

NUMBER of Sales:	31	MEDIAN:	73	COV:	33.06	95% Median C.I.:	63.75 to 79.00	(! : Derived)
(AgLand) TOTAL Sales Price:	8,280,531	WGT. MEAN:	67	STD:	23.21	95% Wgt. Mean C.I.:	56.44 to 77.84	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,260,531	MEAN:	70	AVG.ABS.DEV:	16.20	95% Mean C.I.:	61.71 to 78.73	
(AgLand) TOTAL Assessed Value:	5,546,082							
AVG. Adj. Sales Price:	266,468	COD:	22.25	MAX Sales Ratio:	125.68			
AVG. Assessed Value:	178,905	PRD:	104.59	MIN Sales Ratio:	0.00			

Printed: 04/17/2008 12:24:44

ACRES IN SALE

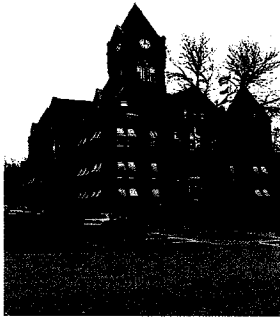
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	1	0.00	0.00	0.00			0.00	0.00	N/A	516,490	1
10.01 TO 30.00	3	41.81	47.63	45.18	22.11	105.42	36.68	64.41	N/A	100,270	45,306
30.01 TO 50.00	2	57.29	57.29	54.64	19.53	104.84	46.10	68.47	N/A	137,500	75,133
50.01 TO 100.00	20	77.43	76.93	72.17	16.98	106.59	44.25	125.68	65.92 to 81.69	225,822	162,972
100.01 TO 180.00	3	66.00	67.52	67.43	4.58	100.13	63.75	72.81	N/A	482,670	325,487
180.01 TO 330.00	2	89.11	89.11	85.07	13.59	104.75	77.00	101.22	N/A	601,885	511,996
ALL	31	72.81	70.22	67.14	22.25	104.59	0.00	125.68	63.75 to 79.00	266,468	178,905

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 \$											
60000 TO 99999	1	64.41	64.41	64.41			64.41	64.41	N/A	72,812	46,899
100000 TO 149999	5	68.47	74.32	75.87	42.69	97.96	36.68	125.68	N/A	116,132	88,104
150000 TO 249999	13	79.00	77.45	77.16	10.66	100.38	46.10	103.47	73.13 to 81.74	200,285	154,542
250000 TO 499999	9	65.92	65.91	66.40	16.36	99.26	44.25	101.22	46.70 to 72.81	347,108	230,481
500000 +	3	63.75	46.92	51.89	40.26	90.41	0.00	77.00	N/A	626,458	325,093
ALL	31	72.81	70.22	67.14	22.25	104.59	0.00	125.68	63.75 to 79.00	266,468	178,905

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	0.00	0.00	0.00			0.00	0.00	N/A	516,490	1
Total \$											
1 TO 9999	1	0.00	0.00	0.00			0.00	0.00	N/A	516,490	1
30000 TO 59999	1	41.81	41.81	41.81			41.81	41.81	N/A	105,000	43,898
60000 TO 99999	3	64.41	56.52	54.49	16.45	103.73	36.68	68.47	N/A	100,270	54,637
100000 TO 149999	1	46.10	46.10	46.10			46.10	46.10	N/A	170,000	78,375
150000 TO 249999	19	76.41	76.82	71.78	17.93	107.01	44.25	125.68	63.22 to 81.74	225,076	161,570
250000 TO 499999	4	69.41	70.39	69.08	7.95	101.90	63.75	79.00	N/A	422,002	291,515
500000 +	2	89.11	89.11	85.07	13.59	104.75	77.00	101.22	N/A	601,885	511,996
ALL	31	72.81	70.22	67.14	22.25	104.59	0.00	125.68	63.75 to 79.00	266,468	178,905



ALLEN J. SUTCLIFFE
CASS COUNTY ASSESSOR

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E-mail: assessor@cassne.org

Teresa Salinger, Deputy Assessor

March 5, 2008

Department of Revenue
Property Assessment Division
1033 O Street, Suite 600
Lincoln, NE 68508

Subject: 2008 County Agricultural Land Valuation Report

This report submitted in accordance with DOR/PAD Regulations Chapter 11, Section 5, paragraph 005.04.

Cass County is a Special Valuation county, which values land on an income basis, and uses the sales comparison approach for market value when applicable. The annual Nebraska Farm Real Estate Market Developments Study, 2006-2007, by Bruce B. Johnson (Professor, Department of Agricultural Economics, University of Nebraska-Lincoln) was used to support acre values and local cash rent information.

An ongoing review of land use in the county is used to determine eligibility for Special Valuation. Property not qualified for Special Valuation is 'recaptured' and the land classification changed to current use and valued accordingly. Property use is also governed by highest and best use with an influence from county zoning regulations.

The current process and method for agricultural land valuation, both special value and market value is outlined below:

a. Highest and best use is determined by applying standard appraisal techniques and utilizing the county GIS, available FSA reports, and field inspections when practical. Recent information and changes in agricultural land definitions has led to adding the classification of recreational land. Previously, little if any parcels were identified as having a recreational purpose. In 2007, a number of parcels failed to meet the standards of agricultural use and were found to best fit the characteristics of recreational use. Initial values were applied similar to the agricultural grass and timber values after evaluating the few sales that were most comparable. Most of the remaining rural parcels have associated FSA reports to support the agricultural use classification.

b. Two separate valuation methods are needed for rural parcels as either income and sales comparison approaches may be used. The sales comparison approach for market value is a simple spreadsheet application which guides appropriate adjustments to the assessed values. The income approach uses a somewhat more complicated spreadsheet application along with data from an annual study available from the University of Lincoln (see above). While the actual purchase and use of the parcel was not likely based on the soil production capability, it is still the basis for assigning value to the different land value groups. I believe true value is predicated on availability, size, location,

and known or perceived production. A better approach may be best attained through a central assessment similar to utilities and railroad valuations today.

c. Market areas were originally defined using like sales, which remains true today. A change in these market areas may be implemented in July 2008 to be used in 2009 values. A visual depiction of the current areas is found in attachment 1.

d. Sales data for market value is shown in attachment 2.

e. Calculations relating to income from the annual study noted above are found in attachment 3.

f. When using the income approach, typical expenses were not included as they are not readily available. The average gross income (rent) is used without adjustment.

g. The capitalization rate was determined by dividing the average rent by an average value of the three types of land use (irrigated, dry, pasture).

h. Relative value of each land group was determined by soil capability averages.

The last attachment is the agricultural land value sheet for Cass County. If there are any questions please contact me anytime.



Allen J. Sutcliffe
Assessor

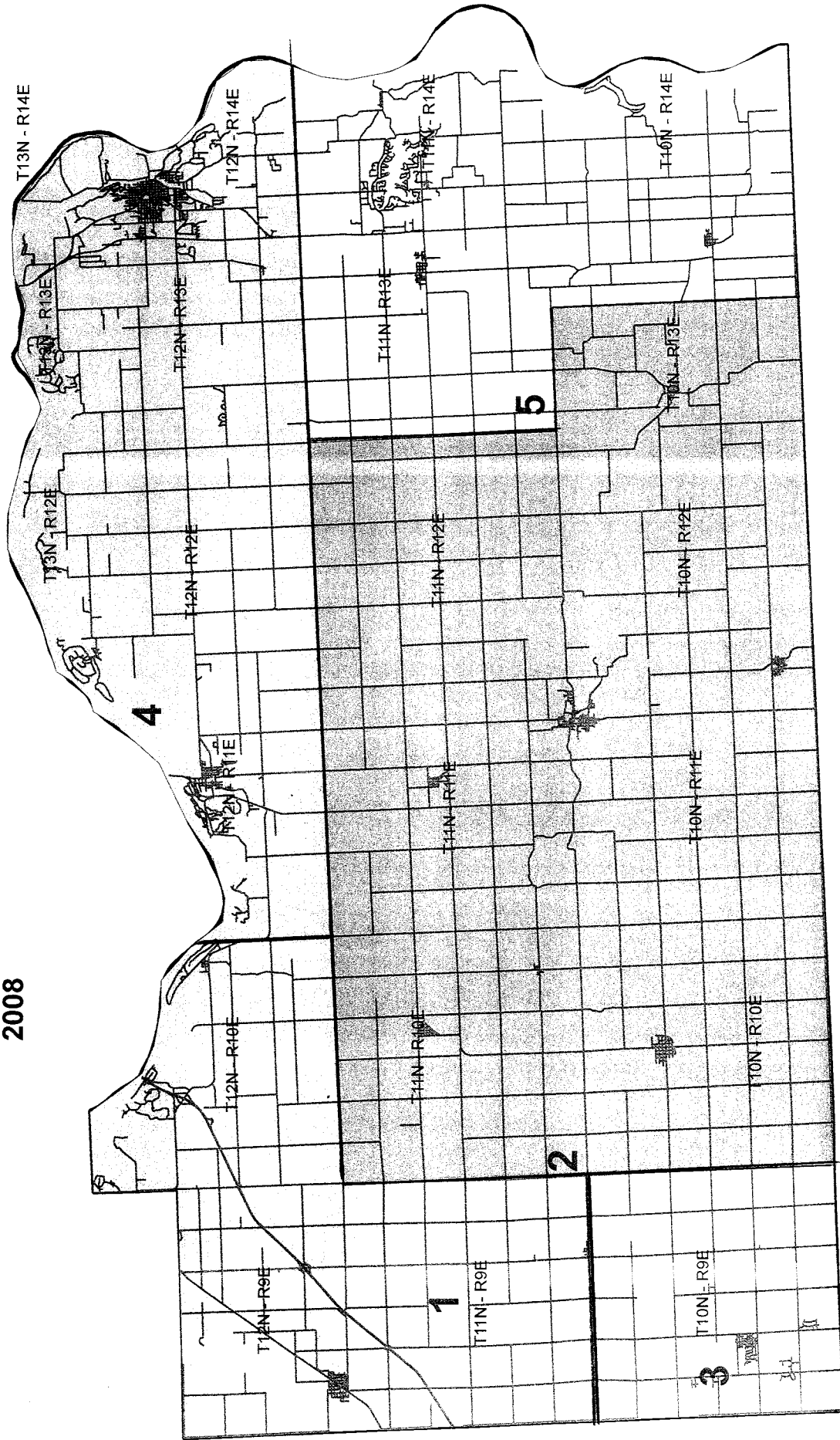
Attachments

- 1 – Cass County Ag Market Map
- 2 – Market Value by Sales Chart (example, Nbhd's 27, 28, 57)
- 3 – Special Value by Income Chart (example, Dry ground)
- 4 – 2008 Cass County Agland Values

Note: all market and special value charts available upon request

Cass County - Agricultural Market Areas

2008



2008 DRYLAND SPECIAL VALUES

SOIL NAME	SOIL CODE	LVG RELATION %	G.O.I. \$113	INC.VALUE 0.0444	TOTAL INCOME	AVG RENT PER AC	TOTAL ACRES	ASS'D VALUE	WGT.	WEIGHTED AMT. (\$)	WEIGHTED AVERAGE	75% OF VALUE	ROUNDED VALUE
Judson(90)	JU 1D1	100.00%	\$ 113.00	\$ 2,545.05	\$3,023,386		1,187.95	\$ 3,023,386.26	0.0931	\$ 236.93			
Kennebec	KE 1D1	91.46%	\$ 103.35	\$ 2,327.70	\$6,919,618		2,972.73	\$ 6,919,618.26	0.2330	\$ 542.26			
Sharpsburg(330)	SH 1D1	89.02%	\$ 100.59	\$ 2,265.60	\$14,690,620		6,484.21	\$ 14,690,620.33	0.5081	\$ 1,151.24			
Sharpsburg(400)	SK 1D1	89.02%	\$ 100.59	\$ 2,265.60	\$4,793,464		2,115.76	\$ 4,793,463.95	0.1658	\$ 375.64			
						\$104	12,760.65		100%				
Judson(100)	JUC 1D	96.34%	\$ 108.86	\$ 2,451.90	\$32,057,221		13,074.46	\$ 32,057,221.36	0.3511	\$ 860.74		\$ 2,306.08	\$ 1,729.66 1D1 \$ 1,730.00
Marshall(120)	MAC 1D	93.90%	\$ 106.11	\$ 2,389.80	\$9,971,955		4,172.72	\$ 9,971,954.98	0.1120	\$ 267.75		\$ 22,070.317	
Monona(190)	MNC 1D	87.80%	\$ 99.21	\$ 2,234.55	\$3,205,953		1,434.72	\$ 3,205,952.93	0.0385	\$ 86.08		\$ 63,921,555	
Sharpsburg(340)	SHC 1D	85.37%	\$ 96.47	\$ 2,172.70	\$29,853,944		13,740.45	\$ 29,853,943.80	0.3689	\$ 801.58			
Sharpsburg(410)	SKB 1D	87.80%	\$ 99.21	\$ 2,234.55	\$1,632,763		730.69	\$ 1,632,763.01	0.0198	\$ 43.84			
Wymore(450)	WT 1D	81.71%	\$ 92.33	\$ 2,079.56	\$8,506,903		4,090.73	\$ 8,506,903.37	0.1098	\$ 228.41			
						\$100	37,243.77		100%				
Haynie	HA 2D1	60.98%	\$ 68.91	\$ 1,551.97	\$2,123,714		1,368.40	\$ 2,123,713.65	0.0224	\$ 34.80			
Marshall(150)	MAC2 2D1	93.90%	\$ 106.11	\$ 2,389.80	\$43,010,018		17,997.35	\$ 43,010,018.39	0.2950	\$ 704.88			
Nodaway(250)	ND 2D1	89.02%	\$ 100.59	\$ 2,265.60	\$12,137,084		5,357.11	\$ 12,137,063.59	0.0878	\$ 198.91			
Onawa	ON 2D1	47.56%	\$ 53.74	\$ 1,210.42	\$1,264,892		1,045.00	\$ 1,264,892.48	0.0171	\$ 20.73			
Sharpsburg(370)	SHC2 2D1	82.93%	\$ 93.71	\$ 2,110.61	\$74,398,477		35,249.82	\$ 74,398,476.51	0.5777	\$ 1,219.29			
						\$85	61,017.68		100%				
Colorado	CO 2D	81.71%	\$ 92.33	\$ 2,079.56	\$9,574,880		4,604.29	\$ 9,574,880.31	0.1854	\$ 385.52			
Wymore(460)	WTC 2D	67.07%	\$ 75.79	\$ 1,706.96	\$10,640,551		6,233.62	\$ 10,640,550.67	0.2510	\$ 428.42		\$ 99,700,623	
Wymore(470)	WTC2 2D	78.05%	\$ 88.20	\$ 1,986.41	\$8,191,528		4,123.79	\$ 8,191,528.03	0.1660	\$ 329.82			
Zook(500)	ZO 2D	84.15%	\$ 95.09	\$ 2,141.66	\$19,173,491		8,922.65	\$ 19,173,491.27	0.3605	\$ 771.99			
						\$85	24,836.50		100%				
Albator	AB 3D1	32.92%	\$ 37.20	\$ 837.83	\$233,922		279.20	\$ 233,921.81	0.0998	\$ 83.66			
Fillmore	FM 3D1	60.98%	\$ 68.91	\$ 1,551.97	\$1,162,021		748.74	\$ 1,162,020.87	0.2678	\$ 415.56		\$ 36,801,471	
Marshall(130)	MAD 3D1	87.80%	\$ 99.21	\$ 2,234.55	\$350,824		157.00	\$ 350,824.28	0.0561	\$ 125.46			
Sharpsburg(350)	SHD 3D1	81.71%	\$ 92.33	\$ 2,079.56	\$2,588,278		1,244.63	\$ 2,588,278.17	0.4451	\$ 925.62			
Sharpsburg(350)	ZP 3D1	81.71%	\$ 92.33	\$ 2,079.56	\$762,532		366.68	\$ 762,531.71	0.1311	\$ 272.70			
						\$78	2,796.25		100%				
Marshall(160)	MAD2 3D	87.80%	\$ 99.21	\$ 2,234.55	\$76,099,641		34,055.92	\$ 76,099,640.70	0.3702	\$ 827.26			
Monona(210)	MND2 3D	81.71%	\$ 92.33	\$ 2,079.56	\$8,444,953		4,060.94	\$ 8,444,953.39	0.0441	\$ 91.80		\$ 3,823,183	
Sharpsburg(380)	SHD2 3D	78.05%	\$ 88.20	\$ 1,986.41	\$107,013,104		53,872.68	\$ 107,013,104.09	0.5856	\$ 1,163.32			
						\$93	91,989.54		100%				
Burchard-Morrill	BMD 4D1	81.71%	\$ 92.33	\$ 2,079.56	\$140,453		67.54	\$ 140,453.23	0.0028	\$ 5.86			
Geary	GED2 4D1	84.15%	\$ 95.09	\$ 2,141.66	\$2,126,899		993.11	\$ 2,126,899.40	0.0414	\$ 88.73			
Marshall(140)	MAE2 4D1	76.83%	\$ 86.82	\$ 1,956.36	\$3,908,018		1,998.62	\$ 3,908,017.82	0.0834	\$ 163.04		\$ 143,668,274	
Mayberry	MED2 4D1	71.95%	\$ 81.30	\$ 1,831.16	\$3,551,681		1,939.58	\$ 3,551,681.14	0.0809	\$ 148.17			
Monona(200)	MNE2 4D1	71.95%	\$ 81.30	\$ 1,831.16	\$5,320,417		2,905.49	\$ 5,320,416.81	0.1212	\$ 221.96			
Monona-Ida(230)	MOE2 4D1	67.07%	\$ 75.79	\$ 1,706.96	\$1,239,305		726.03	\$ 1,239,305.41	0.0303	\$ 51.70			
Morrill	MRD2 4D1	79.27%	\$ 89.58	\$ 2,017.46	\$248,692		123.27	\$ 248,691.95	0.0051	\$ 10.38			
Pawnee	PAD2 4D1	70.73%	\$ 79.92	\$ 1,800.11	\$1,969,303		1,093.99	\$ 1,969,302.73	0.0456	\$ 82.16			
Sarpy-Haynie	SBB 4D1	43.90%	\$ 49.61	\$ 1,117.27	\$529,164		473.62	\$ 529,163.68	0.0198	\$ 22.08			
Sharpsburg(360)	SMB 4D1	19.51%	\$ 22.05	\$ 496.54	\$77,212		155.50	\$ 77,211.70	0.0065	\$ 3.22			
Sharpsburg(390)	SHE2 4D1	70.73%	\$ 79.92	\$ 1,800.11	\$3,680,822		2,155.88	\$ 3,680,821.92	0.0899	\$ 161.91			
Udorthents	UD 4D1	78.05%	\$ 88.20	\$ 1,986.41	\$28,803		14.50	\$ 28,802.91	0.0006	\$ 1.20			
Wymore(480)	WTD2 4D1	79.27%	\$ 89.58	\$ 2,017.46	\$22,842,659		11,322.50	\$ 22,842,659.23	0.4724	\$ 952.98			
						\$78	23,969.63		100%				
Hedville	HDF 4D	9.76%	\$ 11.03	\$ 248.40	\$994		4.00	\$ 993.59	0.0014	\$ 0.36			
Ida	IDF 4D	29.27%	\$ 33.08	\$ 744.93	\$90,284		121.17	\$ 90,263.74	0.0437	\$ 32.57		\$ 34,397,571	
Monona(180)	MNF 4D	34.15%	\$ 38.59	\$ 869.13	\$217,770		250.56	\$ 217,769.94	0.0904	\$ 78.58			
Monona-Ida(220)	MOG 4D	7.32%	\$ 8.27	\$ 186.30	\$559		3.00	\$ 558.89	0.0011	\$ 0.20			
Nodaway(260)	NH 4D	70.73%	\$ 79.92	\$ 1,800.11	\$3,814,686		2,119.14	\$ 3,814,685.87	0.7647	\$ 1,376.51			
Sarpy	SA 4D	25.61%	\$ 28.94	\$ 651.79	\$115,542		177.27	\$ 115,542.11	0.0640	\$ 41.69			
Sogn-Rock Oterp.	SOF 4D	4.88%	\$ 5.51	\$ 124.20	\$7,887		63.50	\$ 7,886.59	0.0229	\$ 2.85			
Thurman	THE 4D	34.15%	\$ 38.59	\$ 869.13	\$28,368		32.64	\$ 28,368.50	0.0118	\$ 10.24			
TOTALS:					\$543,453,393		2,771.28		100%				
					\$407,590,045		257,385.30						

75%ASSD VAL \$407,590,045
COMPARATIVE 100.00%

2008 CASS COUNTY AGLAND VALUES												
SPECIAL VALUES		MARKET VALUES										
											5	
		54 & 60	55,65	27,57	28	29,64	3,61	41,63	42	43,58,62	51,53	52,59
1A1	2,330	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1A	2,260	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2A1	1,750	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2A	2,000	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3A1	2,040	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3A	2,040	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4A1	1,530	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4A	1,530	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1D1	1,730	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1D	1,720	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2D1	1,630	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2D	1,480	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3D1	1,370	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3D	1,560	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4D1	1,440	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4D	1,160	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1G1	740	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1G	750	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2G1	680	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2G	560	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3G1	670	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3G	660	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4G1	580	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4G	430	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1G1T1	740	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1GT1	760	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2G1T1	680	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2GT1	560	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3G1T1	670	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3GT1	660	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4G1T1	580	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4GT1	430	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
WASTE	100	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
SHBLT	100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ROAD	0	0	0	0	0	0	0	0	0	0	0	0

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Total Real Property Value (Sum Lines 17, 25, & 30)	Records 18,839	Value 2,118,993,858	Total Growth 23,458,075 (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	920	11,170,761	626	16,758,100	1,455	25,523,580	3,001	53,452,441	
2. Res Improv Land	4,913	86,822,655	1,187	45,889,937	3,094	120,584,053	9,194	253,296,645	
3. Res Improvements	5,323	393,032,966	1,226	195,425,628	3,273	454,755,939	9,822	1,043,214,533	
4. Res Total	6,243	491,026,382	1,852	258,073,665	4,728	600,863,572	12,823	1,349,963,619	20,510,061
% of Total	48.68	36.37	14.44	19.11	36.87	44.50	68.06	63.70	87.43
5. Rec UnImp Land	2	35,080	34	3,471,322	78	1,980,418	114	5,486,820	
6. Rec Improv Land	2	15,424	3	136,890	19	2,167,102	24	2,319,416	
7. Rec Improvements	2	1,305	4	80,456	19	2,335,723	25	2,417,484	
8. Rec Total	4	51,809	38	3,688,668	97	6,483,243	139	10,223,720	4,165
% of Total	2.87	0.50	27.33	36.07	69.78	63.41	0.73	0.48	0.01
Res+Rec Total	6,247	491,078,191	1,890	261,762,333	4,825	607,346,815	12,962	1,360,187,339	20,514,226
% of Total	48.19	36.10	14.58	19.24	37.22	44.65	68.80	64.19	87.45

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Total Real Property Value (Sum Lines 17, 25, & 30)	Records 18,839	Value 2,118,993,858	Total Growth 23,458,075 (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	90	1,633,964	33	1,360,458	68	3,456,546	191	6,450,968	
10. Comm Improv Land	535	15,253,380	31	2,313,374	93	12,526,351	659	30,093,105	
11. Comm Improvements	557	60,620,480	39	4,803,497	104	27,262,585	700	92,686,562	
12. Comm Total	647	77,507,824	72	8,477,329	172	43,245,482	891	129,230,635	1,349,781
% of Total	72.61	59.97	8.08	6.55	19.30	33.46	4.72	6.09	5.75
13. Ind UnImp Land	6	312,670	6	177,662	24	2,315,516	36	2,805,848	
14. Ind Improv Land	9	354,054	7	1,118,814	2	504,171	18	1,977,039	
15. Ind Improvements	9	1,275,806	8	37,462,247	5	2,447,856	22	41,185,909	
16. Ind Total	15	1,942,530	14	38,758,723	29	5,267,543	58	45,968,796	31,693
% of Total	25.86	4.22	24.13	84.31	50.00	11.45	0.30	2.16	0.13
Comm+Ind Total	662	79,450,354	86	47,236,052	201	48,513,025	949	175,199,431	1,381,474
% of Total	69.75	45.34	9.06	26.96	21.18	27.69	5.03	8.26	5.88
17. Taxable Total	6,909	570,528,545	1,976	308,998,385	5,026	655,859,840	13,911	1,535,386,770	21,895,700
% of Total	49.66	37.15	14.20	17.04	36.12	39.55	73.84	72.45	93.33

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	45,400	1,027,310	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
Total						
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	45,400	1,027,310
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	45,400	1,027,310

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	1	266,967	5	1,910,415	10	309,458
24. Mineral Interest-Non-Producing	0	0	2	14,210	35	9,247,397
Total						
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	16	2,486,840	0	0	0	0
24. Mineral Interest-Non-Producing	37	9,261,607	0	0	0	0
25. Mineral Interest Total	53	11,748,447	0	0	0	0

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	563	120	982	1,665

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	93,940	493	31,376,638	3,024	267,140,960	3,523	298,611,538
28. Ag-Improved Land	2	201,911	163	16,862,836	1,128	144,528,766	1,293	161,593,513
29. Ag-Improvements	2	123,580	163	16,835,531	1,187	94,694,479	1,352	111,653,590
30. Ag-Total Taxable							4,875	571,858,641

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	1	1.000	17,500	
32. HomeSite Improv Land	1	1.000	17,500	109	110.420	1,971,500	
33. HomeSite Improvements	1		122,202	114		13,877,338	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.820	1,433	7	185.250	229,884	
36. FarmSite Impr Land	1	1.000	7,250	119	267.060	1,935,109	
37. FarmSite Improv	2		1,378	158		2,958,193	
38. FarmSite Total							
39. Road & Ditches		10.330			475.160		
40. Other-Non Ag Use		0.000	0		3.000	21,750	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	6	6.000	97,000	7	7.000	114,500	
32. HomeSite Improv Land	748	772.180	13,288,700	858	883.600	15,277,700	
33. HomeSite Improvements	770		76,901,349	885		90,900,889	1,562,375
34. HomeSite Total				892	890.600	106,293,089	
35. FarmSite UnImp Land	48	235.420	615,151	56	421.490	846,468	
36. FarmSite Impr Land	942	1,958.370	10,943,883	1,062	2,226.430	12,886,242	
37. FarmSite Improv	1,136		17,793,130	1,296		20,752,701	0
38. FarmSite Total				1,352	2,647.920	34,485,411	
39. Road & Ditches		5,100.810			5,586.300		
40. Other-Non Ag Use		2.650	0		5.650	21,750	
41. Total Section VI				2,244	9,130.470	140,800,250	1,562,375

Schedule VII: Agricultural Records:

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

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	8	228.720	269,668	650	32,225.980	44,001,636
44. Recapture Val			551,807			90,952,847
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	4,132	276,697.470	385,798,190	4,790	309,152.170	430,069,494
44. Recapture Val			766,826,890			858,331,544

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
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	0.180	259	0.000	0	0.180	259
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.180	259	0.000	0	0.180	259
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	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	0.000	0	0.000	0
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		0.920		0.140		1.060	
75. Total	0.000	0	0.180	259	0.000	0	0.180	259

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	216.000	370,998	216.000	370,998
55. 1D	0.000	0	0.000	0	1,920.490	3,303,242	1,920.490	3,303,242
56. 2D1	0.000	0	0.000	0	1,367.600	2,226,339	1,367.600	2,226,339
57. 2D	0.000	0	0.000	0	4,928.130	7,291,941	4,928.130	7,291,941
58. 3D1	0.000	0	0.000	0	106.100	145,358	106.100	145,358
59. 3D	0.000	0	0.000	0	3,535.610	5,510,093	3,535.610	5,510,093
60. 4D1	0.000	0	0.000	0	2,947.120	4,243,848	2,947.120	4,243,848
61. 4D	0.000	0	0.000	0	73.920	85,747	73.920	85,747
62. Total	0.000	0	0.000	0	15,094.970	23,177,566	15,094.970	23,177,566
Grass:								
63. 1G1	0.000	0	0.000	0	61.680	45,643	61.680	45,643
64. 1G	0.000	0	0.000	0	169.560	127,172	169.560	127,172
65. 2G1	0.000	0	0.000	0	83.280	56,629	83.280	56,629
66. 2G	0.000	0	0.000	0	569.790	319,084	569.790	319,084
67. 3G1	0.000	0	0.000	0	62.290	41,734	62.290	41,734
68. 3G	0.000	0	0.000	0	227.320	150,031	227.320	150,031
69. 4G1	0.000	0	0.000	0	553.390	320,967	553.390	320,967
70. 4G	0.000	0	0.000	0	377.680	162,402	377.680	162,402
71. Total	0.000	0	0.000	0	2,104.990	1,223,662	2,104.990	1,223,662
72. Waste	0.000	0	0.000	0	254.280	25,428	254.280	25,428
73. Other	0.000	0	0.000	0	12.390	1,239	12.390	1,239
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	17,466.630	24,427,895	17,466.630	24,427,895

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 27

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1.000	2,330	1.000	2,330
46. 1A	0.000	0	0.000	0	107.240	242,362	107.240	242,362
47. 2A1	0.000	0	0.000	0	26.000	45,500	26.000	45,500
48. 2A	0.000	0	0.000	0	94.500	189,000	94.500	189,000
49. 3A1	0.000	0	0.000	0	4.000	8,160	4.000	8,160
50. 3A	0.000	0	0.000	0	167.500	341,700	167.500	341,700
51. 4A1	0.000	0	0.000	0	38.200	58,446	38.200	58,446
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	438.440	887,498	438.440	887,498
Dryland:								
54. 1D1	0.000	0	6.000	10,380	3,673.550	6,367,270	3,679.550	6,377,650
55. 1D	0.000	0	40.000	68,800	11,109.210	19,107,842	11,149.210	19,176,642
56. 2D1	0.000	0	87.000	141,810	14,436.340	23,583,287	14,523.340	23,725,097
57. 2D	0.000	0	15.000	22,200	10,016.560	14,832,127	10,031.560	14,854,327
58. 3D1	0.000	0	0.000	0	490.110	671,450	490.110	671,450
59. 3D	0.000	0	5.000	7,800	21,802.190	34,027,149	21,807.190	34,034,949
60. 4D1	0.000	0	97.000	139,680	10,274.610	14,847,838	10,371.610	14,987,518
61. 4D	0.000	0	0.000	0	572.910	664,576	572.910	664,576
62. Total	0.000	0	250.000	390,670	72,375.480	114,101,539	72,625.480	114,492,209
Grass:								
63. 1G1	0.000	0	0.000	0	44.000	32,560	44.000	32,560
64. 1G	0.000	0	4.000	3,000	565.560	424,173	569.560	427,173
65. 2G1	0.000	0	0.000	0	441.820	300,437	441.820	300,437
66. 2G	0.000	0	6.000	3,360	2,220.630	1,243,553	2,226.630	1,246,913
67. 3G1	0.000	0	0.000	0	162.000	108,540	162.000	108,540
68. 3G	0.000	0	6.000	3,960	1,600.780	1,056,513	1,606.780	1,060,473
69. 4G1	0.000	0	0.000	0	1,348.500	782,130	1,348.500	782,130
70. 4G	0.000	0	0.000	0	2,441.240	1,137,895	2,441.240	1,137,895
71. Total	0.000	0	16.000	10,320	8,824.530	5,085,801	8,840.530	5,096,121
72. Waste	0.000	0	4.000	400	1,449.200	149,420	1,453.200	149,820
73. Other	0.000	0	0.000	0	260.320	81,632	260.320	81,632
74. Exempt	0.000		0.000		9.100		9.100	
75. Total	0.000	0	270.000	401,390	83,347.970	120,305,890	83,617.970	120,707,280

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 28

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	152.310	263,497	152.310	263,497
55. 1D	0.000	0	0.000	0	1,028.510	1,769,036	1,028.510	1,769,036
56. 2D1	0.000	0	0.000	0	938.450	1,529,675	938.450	1,529,675
57. 2D	0.000	0	0.000	0	230.020	340,430	230.020	340,430
58. 3D1	0.000	0	0.000	0	49.550	67,884	49.550	67,884
59. 3D	0.000	0	0.000	0	1,793.580	2,797,982	1,793.580	2,797,982
60. 4D1	0.000	0	0.000	0	13.000	18,720	13.000	18,720
61. 4D	0.000	0	0.000	0	25.000	29,000	25.000	29,000
62. Total	0.000	0	0.000	0	4,230.420	6,816,224	4,230.420	6,816,224
Grass:								
63. 1G1	0.000	0	0.000	0	9.000	6,660	9.000	6,660
64. 1G	0.000	0	0.000	0	61.570	46,178	61.570	46,178
65. 2G1	0.000	0	0.000	0	34.500	23,460	34.500	23,460
66. 2G	0.000	0	0.000	0	46.750	26,180	46.750	26,180
67. 3G1	0.000	0	0.000	0	21.000	14,070	21.000	14,070
68. 3G	0.000	0	0.000	0	65.000	42,900	65.000	42,900
69. 4G1	0.000	0	0.000	0	51.000	29,580	51.000	29,580
70. 4G	0.000	0	0.000	0	134.900	58,007	134.900	58,007
71. Total	0.000	0	0.000	0	423.720	247,035	423.720	247,035
72. Waste	0.000	0	0.000	0	71.250	7,125	71.250	7,125
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	4,725.390	7,070,384	4,725.390	7,070,384

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 29

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	46.000	107,180	46.000	107,180
46. 1A	0.000	0	0.000	0	53.000	119,780	53.000	119,780
47. 2A1	0.000	0	0.000	0	99.000	173,250	99.000	173,250
48. 2A	0.000	0	0.000	0	84.000	168,000	84.000	168,000
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	221.500	451,860	221.500	451,860
51. 4A1	0.000	0	0.000	0	25.000	38,250	25.000	38,250
52. 4A	0.000	0	0.000	0	4.000	6,120	4.000	6,120
53. Total	0.000	0	0.000	0	532.500	1,064,440	532.500	1,064,440
Dryland:								
54. 1D1	0.000	0	8.890	15,380	2,090.440	3,616,461	2,099.330	3,631,841
55. 1D	0.000	0	115.540	198,729	5,674.410	9,773,886	5,789.950	9,972,615
56. 2D1	0.000	0	320.770	522,855	7,991.990	13,042,116	8,312.760	13,564,971
57. 2D	0.000	0	138.500	204,980	2,074.030	3,069,565	2,212.530	3,274,545
58. 3D1	0.000	0	0.000	0	530.940	727,388	530.940	727,388
59. 3D	0.000	0	111.910	174,580	13,375.240	20,875,553	13,487.150	21,050,133
60. 4D1	0.000	0	454.410	654,350	2,364.310	3,405,944	2,818.720	4,060,294
61. 4D	0.000	0	0.000	0	462.270	536,234	462.270	536,234
62. Total	0.000	0	1,150.020	1,770,874	34,563.630	55,047,147	35,713.650	56,818,021
Grass:								
63. 1G1	0.000	0	0.000	0	7.470	5,528	7.470	5,528
64. 1G	0.000	0	5.000	3,750	281.570	211,179	286.570	214,929
65. 2G1	0.000	0	0.000	0	407.010	276,768	407.010	276,768
66. 2G	0.000	0	28.000	15,680	817.210	474,062	845.210	489,742
67. 3G1	0.000	0	0.000	0	252.920	169,457	252.920	169,457
68. 3G	0.000	0	0.000	0	1,038.530	685,430	1,038.530	685,430
69. 4G1	0.000	0	1.000	580	867.330	492,684	868.330	493,264
70. 4G	0.000	0	60.130	25,856	2,173.180	934,471	2,233.310	960,327
71. Total	0.000	0	94.130	45,866	5,845.220	3,249,579	5,939.350	3,295,445
72. Waste	0.000	0	26.340	2,634	1,213.280	121,328	1,239.620	123,962
73. Other	0.000	0	0.000	0	584.980	260,078	584.980	260,078
74. Exempt	0.000		0.000		1.490		1.490	
75. Total	0.000	0	1,270.490	1,819,374	42,739.610	59,742,572	44,010.100	61,561,946

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 41

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	128.660	222,582	128.660	222,582
55. 1D	0.000	0	0.000	0	1,470.380	2,529,053	1,470.380	2,529,053
56. 2D1	0.000	0	0.000	0	7,765.440	12,657,669	7,765.440	12,657,669
57. 2D	0.000	0	0.000	0	827.030	1,224,003	827.030	1,224,003
58. 3D1	0.000	0	0.000	0	70.500	96,585	70.500	96,585
59. 3D	0.000	0	0.000	0	12,751.790	19,892,796	12,751.790	19,892,796
60. 4D1	0.000	0	0.000	0	731.810	1,053,807	731.810	1,053,807
61. 4D	0.000	0	0.000	0	322.940	374,610	322.940	374,610
62. Total	0.000	0	0.000	0	24,068.550	38,051,105	24,068.550	38,051,105
Grass:								
63. 1G1	0.000	0	0.000	0	29.000	21,460	29.000	21,460
64. 1G	0.000	0	0.000	0	128.080	96,061	128.080	96,061
65. 2G1	0.000	0	0.000	0	366.830	249,443	366.830	249,443
66. 2G	0.000	0	0.000	0	327.630	183,473	327.630	183,473
67. 3G1	0.000	0	0.000	0	221.140	148,165	221.140	148,165
68. 3G	0.000	0	0.000	0	878.610	579,882	878.610	579,882
69. 4G1	0.000	0	0.000	0	575.890	334,016	575.890	334,016
70. 4G	0.000	0	0.000	0	1,363.130	586,149	1,363.130	586,149
71. Total	0.000	0	0.000	0	3,890.310	2,198,649	3,890.310	2,198,649
72. Waste	0.000	0	0.000	0	478.870	54,020	478.870	54,020
73. Other	0.000	0	0.000	0	1,350.380	797,673	1,350.380	797,673
74. Exempt	0.000		0.000		0.750		0.750	
75. Total	0.000	0	0.000	0	29,788.110	41,101,447	29,788.110	41,101,447

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 42

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	212.830	366,068	0.000	0	212.830	366,068
56. 2D1	0.000	0	74.990	122,234	0.000	0	74.990	122,234
57. 2D	0.000	0	21.000	31,080	0.000	0	21.000	31,080
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	215.670	350,953	0.000	0	215.670	350,953
60. 4D1	0.000	0	19.030	27,403	0.000	0	19.030	27,403
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	543.520	897,738	0.000	0	543.520	897,738
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	6.420	4,815	0.000	0	6.420	4,815
65. 2G1	0.000	0	20.590	14,001	0.000	0	20.590	14,001
66. 2G	0.000	0	7.000	3,920	0.000	0	7.000	3,920
67. 3G1	0.000	0	2.000	1,340	0.000	0	2.000	1,340
68. 3G	0.000	0	12.570	8,296	0.000	0	12.570	8,296
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	7.000	3,010	0.000	0	7.000	3,010
71. Total	0.000	0	55.580	35,382	0.000	0	55.580	35,382
72. Waste	0.000	0	1.000	100	0.000	0	1.000	100
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	600.100	933,220	0.000	0	600.100	933,220

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 43

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	11.000	24,860	11.000	24,860
47. 2A1	0.000	0	0.000	0	36.570	63,998	36.570	63,998
48. 2A	0.000	0	0.000	0	18.120	36,240	18.120	36,240
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	65.690	125,098	65.690	125,098
Dryland:								
54. 1D1	0.000	0	0.000	0	175.630	303,840	175.630	303,840
55. 1D	0.000	0	0.000	0	1,527.240	2,626,851	1,527.240	2,626,851
56. 2D1	0.000	0	0.000	0	2,742.580	4,470,409	2,742.580	4,470,409
57. 2D	0.000	0	0.000	0	714.590	1,080,565	714.590	1,080,565
58. 3D1	0.000	0	0.000	0	13.000	17,810	13.000	17,810
59. 3D	0.000	0	0.000	0	3,639.770	5,678,042	3,639.770	5,678,042
60. 4D1	0.000	0	0.000	0	686.620	988,733	686.620	988,733
61. 4D	0.000	0	0.000	0	325.180	377,209	325.180	377,209
62. Total	0.000	0	0.000	0	9,824.610	15,543,459	9,824.610	15,543,459
Grass:								
63. 1G1	0.000	0	0.000	0	4.000	2,960	4.000	2,960
64. 1G	0.000	0	0.000	0	63.450	47,588	63.450	47,588
65. 2G1	0.000	0	0.000	0	128.150	87,142	128.150	87,142
66. 2G	0.000	0	0.000	0	96.320	58,384	96.320	58,384
67. 3G1	0.000	0	0.000	0	26.000	17,420	26.000	17,420
68. 3G	0.000	0	0.000	0	290.540	191,756	290.540	191,756
69. 4G1	0.000	0	0.000	0	412.980	239,528	412.980	239,528
70. 4G	0.000	0	0.000	0	911.460	391,931	911.460	391,931
71. Total	0.000	0	0.000	0	1,932.900	1,036,709	1,932.900	1,036,709
72. Waste	0.000	0	0.000	0	357.770	38,477	357.770	38,477
73. Other	0.000	0	0.000	0	37.380	36,480	37.380	36,480
74. Exempt	0.000		0.000		36.900		36.900	
75. Total	0.000	0	0.000	0	12,218.350	16,780,223	12,218.350	16,780,223

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 51

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	160.000	182,000	160.000	182,000
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	160.000	182,000	160.000	182,000
Dryland:								
54. 1D1	0.000	0	0.000	0	39.000	67,470	39.000	67,470
55. 1D	16.140	27,761	6.000	10,320	993.490	1,686,529	1,015.630	1,724,610
56. 2D1	96.050	156,561	0.000	0	1,856.840	2,620,948	1,952.890	2,777,509
57. 2D	3.000	4,440	0.000	0	257.770	369,068	260.770	373,508
58. 3D1	4.390	6,014	0.000	0	59.160	55,560	63.550	61,574
59. 3D	10.000	15,600	9.000	14,040	2,674.130	4,170,188	2,693.130	4,199,828
60. 4D1	9.040	13,017	7.000	10,080	1,217.400	1,694,069	1,233.440	1,717,166
61. 4D	25.010	29,012	0.000	0	96.840	112,335	121.850	141,347
62. Total	163.630	252,405	22.000	34,440	7,194.630	10,776,167	7,380.260	11,063,012
Grass:								
63. 1G1	0.000	0	0.000	0	2.000	1,480	2.000	1,480
64. 1G	0.000	0	0.000	0	125.580	94,186	125.580	94,186
65. 2G1	2.110	1,435	0.000	0	286.710	194,963	288.820	196,398
66. 2G	0.000	0	0.000	0	54.500	30,520	54.500	30,520
67. 3G1	0.000	0	0.000	0	17.490	11,718	17.490	11,718
68. 3G	1.000	660	0.000	0	310.580	204,982	311.580	205,642
69. 4G1	2.340	882	11.990	6,954	599.170	347,519	613.500	355,355
70. 4G	28.350	12,190	0.000	0	1,194.740	513,748	1,223.090	525,938
71. Total	33.800	15,167	11.990	6,954	2,590.770	1,399,116	2,636.560	1,421,237
72. Waste	20.960	2,096	0.000	0	305.030	30,503	325.990	32,599
73. Other	0.000	0	0.000	0	1.000	100	1.000	100
74. Exempt	0.000		0.000		1.660		1.660	
75. Total	218.390	269,668	33.990	41,394	10,251.430	12,387,886	10,503.810	12,698,948

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 52

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	131.250	179,922	131.250	179,922
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	18.100	36,924	18.100	36,924
50. 3A	0.000	0	0.000	0	34.000	69,360	34.000	69,360
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	183.350	286,206	183.350	286,206
Dryland:								
54. 1D1	0.000	0	0.000	0	233.000	403,090	233.000	403,090
55. 1D	0.000	0	91.680	157,690	3,393.260	5,836,407	3,484.940	5,994,097
56. 2D1	0.000	0	330.600	538,878	7,955.400	12,665,761	8,286.000	13,204,639
57. 2D	0.000	0	43.250	64,010	931.620	1,378,797	974.870	1,442,807
58. 3D1	0.000	0	0.000	0	384.210	518,953	384.210	518,953
59. 3D	0.000	0	627.990	979,664	10,112.890	15,776,101	10,740.880	16,755,765
60. 4D1	0.000	0	8.000	11,520	1,733.910	2,329,464	1,741.910	2,340,984
61. 4D	0.000	0	11.090	12,864	316.330	364,834	327.420	377,698
62. Total	0.000	0	1,112.610	1,764,626	25,060.620	39,273,407	26,173.230	41,038,033
Grass:								
63. 1G1	0.000	0	0.000	0	5.000	3,700	5.000	3,700
64. 1G	0.000	0	3.000	2,250	306.250	229,688	309.250	231,938
65. 2G1	0.000	0	0.000	0	167.800	110,583	167.800	110,583
66. 2G	0.000	0	4.000	2,240	227.520	127,411	231.520	129,651
67. 3G1	0.000	0	0.000	0	74.180	49,701	74.180	49,701
68. 3G	0.000	0	16.000	10,560	739.380	487,989	755.380	498,549
69. 4G1	0.000	0	0.000	0	693.460	388,042	693.460	388,042
70. 4G	0.000	0	11.000	4,730	1,260.750	542,464	1,271.750	547,194
71. Total	0.000	0	34.000	19,780	3,474.340	1,939,578	3,508.340	1,959,358
72. Waste	0.000	0	33.080	3,308	833.430	80,962	866.510	84,270
73. Other	0.000	0	0.000	0	22.200	2,220	22.200	2,220
74. Exempt	0.000		0.000		594.570		594.570	
75. Total	0.000	0	1,179.690	1,787,714	29,573.940	41,582,373	30,753.630	43,370,087

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 53

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	3.000	5,190	0.000	0	3.000	5,190
55. 1D	0.000	0	288.890	496,892	0.000	0	288.890	496,892
56. 2D1	0.000	0	695.920	1,134,351	5.000	8,150	700.920	1,142,501
57. 2D	0.000	0	87.500	129,500	0.000	0	87.500	129,500
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	1,061.040	1,655,223	14.000	21,840	1,075.040	1,677,063
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	2,136.350	3,421,156	19.000	29,990	2,155.350	3,451,146
Grass:								
63. 1G1	0.000	0	3.500	2,590	0.000	0	3.500	2,590
64. 1G	0.000	0	9.640	7,230	0.000	0	9.640	7,230
65. 2G1	0.000	0	17.000	11,560	10.890	7,405	27.890	18,965
66. 2G	0.000	0	40.240	22,534	0.000	0	40.240	22,534
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	89.740	59,228	21.500	14,190	111.240	73,418
69. 4G1	0.000	0	4.000	2,320	0.000	0	4.000	2,320
70. 4G	0.000	0	63.860	27,460	16.420	7,061	80.280	34,521
71. Total	0.000	0	227.980	132,922	48.810	28,656	276.790	161,578
72. Waste	0.000	0	28.150	2,815	9.110	911	37.260	3,726
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,392.480	3,556,893	76.920	59,557	2,469.400	3,616,450

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 54

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	143.000	333,190	143.000	333,190
46. 1A	0.000	0	0.000	0	82.000	185,320	82.000	185,320
47. 2A1	0.000	0	0.000	0	33.000	57,750	33.000	57,750
48. 2A	0.000	0	0.000	0	40.000	80,000	40.000	80,000
49. 3A1	0.000	0	0.000	0	11.000	22,440	11.000	22,440
50. 3A	0.000	0	0.000	0	48.000	97,920	48.000	97,920
51. 4A1	0.000	0	0.000	0	1.000	1,530	1.000	1,530
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	358.000	778,150	358.000	778,150
Dryland:								
54. 1D1	0.000	0	0.000	0	3,968.230	6,865,044	3,968.230	6,865,044
55. 1D	0.000	0	0.000	0	5,649.380	9,716,933	5,649.380	9,716,933
56. 2D1	0.000	0	0.000	0	9,496.700	15,479,624	9,496.700	15,479,624
57. 2D	0.000	0	0.000	0	2,084.730	3,085,400	2,084.730	3,085,400
58. 3D1	0.000	0	0.000	0	737.630	1,010,554	737.630	1,010,554
59. 3D	0.000	0	0.000	0	12,136.870	18,933,516	12,136.870	18,933,516
60. 4D1	0.000	0	0.000	0	408.080	587,635	408.080	587,635
61. 4D	0.000	0	0.000	0	199.410	231,315	199.410	231,315
62. Total	0.000	0	0.000	0	34,681.030	55,910,021	34,681.030	55,910,021
Grass:								
63. 1G1	0.000	0	0.000	0	223.150	165,131	223.150	165,131
64. 1G	0.000	0	0.000	0	348.090	261,070	348.090	261,070
65. 2G1	0.000	0	0.000	0	228.060	155,081	228.060	155,081
66. 2G	0.000	0	0.000	0	554.230	310,368	554.230	310,368
67. 3G1	0.000	0	0.000	0	57.000	38,190	57.000	38,190
68. 3G	0.000	0	0.000	0	488.690	322,535	488.690	322,535
69. 4G1	0.000	0	0.000	0	106.250	61,625	106.250	61,625
70. 4G	0.000	0	0.000	0	755.100	324,695	755.100	324,695
71. Total	0.000	0	0.000	0	2,760.570	1,638,695	2,760.570	1,638,695
72. Waste	0.000	0	0.000	0	814.460	81,446	814.460	81,446
73. Other	0.000	0	0.000	0	2.000	2,000	2.000	2,000
74. Exempt	0.000		0.000		4.000		4.000	
75. Total	0.000	0	0.000	0	38,616.060	58,410,312	38,616.060	58,410,312

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 55

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	3.000	6,990	3.000	6,990
46. 1A	0.000	0	0.000	0	52.000	117,520	52.000	117,520
47. 2A1	0.000	0	0.000	0	16.750	29,313	16.750	29,313
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	12.000	24,480	12.000	24,480
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	83.750	178,303	83.750	178,303
Dryland:								
54. 1D1	0.000	0	0.000	0	21.420	37,057	21.420	37,057
55. 1D	0.000	0	0.000	0	424.990	730,982	424.990	730,982
56. 2D1	0.000	0	0.000	0	592.250	965,368	592.250	965,368
57. 2D	0.000	0	0.000	0	32.100	47,508	32.100	47,508
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	1,435.370	2,239,175	1,435.370	2,239,175
60. 4D1	0.000	0	0.000	0	133.880	192,787	133.880	192,787
61. 4D	0.000	0	0.000	0	25.790	29,917	25.790	29,917
62. Total	0.000	0	0.000	0	2,665.800	4,242,794	2,665.800	4,242,794
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	9.000	6,750	9.000	6,750
65. 2G1	0.000	0	0.000	0	21.000	14,280	21.000	14,280
66. 2G	0.000	0	0.000	0	33.000	18,480	33.000	18,480
67. 3G1	0.000	0	0.000	0	76.500	51,255	76.500	51,255
68. 3G	0.000	0	0.000	0	190.970	126,040	190.970	126,040
69. 4G1	0.000	0	0.000	0	26.510	15,376	26.510	15,376
70. 4G	0.000	0	0.000	0	402.200	172,947	402.200	172,947
71. Total	0.000	0	0.000	0	759.180	405,128	759.180	405,128
72. Waste	0.000	0	0.000	0	38.050	3,805	38.050	3,805
73. Other	0.000	0	0.000	0	5.000	500	5.000	500
74. Exempt	0.000		0.000		78.990		78.990	
75. Total	0.000	0	0.000	0	3,551.780	4,830,530	3,551.780	4,830,530

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 57

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	6.000	10,380	0.000	0	6.000	10,380
55. 1D	0.000	0	209.990	361,183	0.000	0	209.990	361,183
56. 2D1	0.000	0	219.540	357,851	0.000	0	219.540	357,851
57. 2D	0.000	0	554.930	821,297	0.000	0	554.930	821,297
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	727.230	1,134,477	0.000	0	727.230	1,134,477
60. 4D1	0.000	0	356.260	513,014	0.000	0	356.260	513,014
61. 4D	0.000	0	17.500	20,300	0.000	0	17.500	20,300
62. Total	0.000	0	2,091.450	3,218,502	0.000	0	2,091.450	3,218,502
Grass:								
63. 1G1	0.000	0	7.000	5,180	0.000	0	7.000	5,180
64. 1G	0.000	0	32.150	24,113	0.000	0	32.150	24,113
65. 2G1	0.000	0	18.000	12,240	0.000	0	18.000	12,240
66. 2G	0.000	0	38.000	21,280	0.000	0	38.000	21,280
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	30.040	19,826	0.000	0	30.040	19,826
69. 4G1	0.000	0	18.070	10,481	0.000	0	18.070	10,481
70. 4G	0.000	0	202.150	86,925	0.000	0	202.150	86,925
71. Total	0.000	0	345.410	180,045	0.000	0	345.410	180,045
72. Waste	0.000	0	33.180	3,318	0.000	0	33.180	3,318
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,470.040	3,401,865	0.000	0	2,470.040	3,401,865

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 58

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	45.830	79,286	0.000	0	45.830	79,286
55. 1D	0.000	0	1,577.510	2,713,317	0.000	0	1,577.510	2,713,317
56. 2D1	0.000	0	923.720	1,495,703	0.000	0	923.720	1,495,703
57. 2D	0.000	0	176.010	260,495	0.000	0	176.010	260,495
58. 3D1	0.000	0	5.000	6,850	0.000	0	5.000	6,850
59. 3D	0.000	0	1,440.990	2,247,944	0.000	0	1,440.990	2,247,944
60. 4D1	0.000	0	435.050	626,474	0.000	0	435.050	626,474
61. 4D	0.000	0	98.200	113,912	0.000	0	98.200	113,912
62. Total	0.000	0	4,702.310	7,543,981	0.000	0	4,702.310	7,543,981
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	70.010	52,508	0.000	0	70.010	52,508
65. 2G1	0.000	0	45.680	31,063	0.000	0	45.680	31,063
66. 2G	0.000	0	24.500	13,720	0.000	0	24.500	13,720
67. 3G1	0.000	0	4.400	2,948	0.000	0	4.400	2,948
68. 3G	0.000	0	63.160	41,686	0.000	0	63.160	41,686
69. 4G1	0.000	0	340.480	197,476	0.000	0	340.480	197,476
70. 4G	0.000	0	508.440	229,632	0.000	0	508.440	229,632
71. Total	0.000	0	1,056.670	569,033	0.000	0	1,056.670	569,033
72. Waste	0.000	0	83.700	8,370	0.000	0	83.700	8,370
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		63.350		0.000		63.350	
75. Total	0.000	0	5,842.680	8,121,384	0.000	0	5,842.680	8,121,384

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 59

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	208.480	360,671	0.000	0	208.480	360,671
55. 1D	0.000	0	255.320	439,150	0.000	0	255.320	439,150
56. 2D1	0.000	0	475.250	774,657	0.000	0	475.250	774,657
57. 2D	0.000	0	241.530	357,465	0.000	0	241.530	357,465
58. 3D1	0.000	0	130.490	178,772	0.000	0	130.490	178,772
59. 3D	0.000	0	700.020	1,092,032	0.000	0	700.020	1,092,032
60. 4D1	0.000	0	80.000	115,200	0.000	0	80.000	115,200
61. 4D	0.000	0	7.900	9,164	0.000	0	7.900	9,164
62. Total	0.000	0	2,098.990	3,327,111	0.000	0	2,098.990	3,327,111
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	3.240	2,430	0.000	0	3.240	2,430
65. 2G1	0.000	0	25.390	17,265	0.000	0	25.390	17,265
66. 2G	0.000	0	3.000	1,680	0.000	0	3.000	1,680
67. 3G1	0.000	0	6.000	4,020	0.000	0	6.000	4,020
68. 3G	0.000	0	71.970	47,501	0.000	0	71.970	47,501
69. 4G1	0.000	0	10.290	5,968	0.000	0	10.290	5,968
70. 4G	0.000	0	61.750	26,553	0.000	0	61.750	26,553
71. Total	0.000	0	181.640	105,417	0.000	0	181.640	105,417
72. Waste	0.000	0	123.150	12,315	0.000	0	123.150	12,315
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		9.320		0.000		9.320	
75. Total	0.000	0	2,403.780	3,444,843	0.000	0	2,403.780	3,444,843

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 60

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	110.000	256,300	0.000	0	110.000	256,300
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	34.000	59,500	0.000	0	34.000	59,500
48. 2A	0.000	0	118.000	236,000	0.000	0	118.000	236,000
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	4.000	6,120	0.000	0	4.000	6,120
53. Total	0.000	0	266.000	557,920	0.000	0	266.000	557,920
Dryland:								
54. 1D1	0.000	0	1,423.350	2,462,399	0.000	0	1,423.350	2,462,399
55. 1D	0.000	0	584.840	1,005,925	0.000	0	584.840	1,005,925
56. 2D1	0.000	0	385.360	628,137	0.000	0	385.360	628,137
57. 2D	0.000	0	519.500	768,859	0.000	0	519.500	768,859
58. 3D1	0.000	0	150.540	206,240	0.000	0	150.540	206,240
59. 3D	0.000	0	701.620	1,094,528	0.000	0	701.620	1,094,528
60. 4D1	0.000	0	242.650	349,416	0.000	0	242.650	349,416
61. 4D	0.000	0	30.000	34,800	0.000	0	30.000	34,800
62. Total	0.000	0	4,037.860	6,550,304	0.000	0	4,037.860	6,550,304
Grass:								
63. 1G1	0.000	0	40.810	30,199	0.000	0	40.810	30,199
64. 1G	0.000	0	19.700	14,775	0.000	0	19.700	14,775
65. 2G1	0.000	0	24.140	16,415	0.000	0	24.140	16,415
66. 2G	0.000	0	45.610	25,542	0.000	0	45.610	25,542
67. 3G1	0.000	0	19.000	12,730	0.000	0	19.000	12,730
68. 3G	0.000	0	42.750	28,215	0.000	0	42.750	28,215
69. 4G1	0.000	0	93.000	53,940	0.000	0	93.000	53,940
70. 4G	0.000	0	112.310	48,294	0.000	0	112.310	48,294
71. Total	0.000	0	397.320	230,110	0.000	0	397.320	230,110
72. Waste	0.000	0	178.580	17,858	0.000	0	178.580	17,858
73. Other	0.000	0	62.920	44,552	0.000	0	62.920	44,552
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	4,942.680	7,400,744	0.000	0	4,942.680	7,400,744

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 61

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	4.000	6,920	0.000	0	4.000	6,920
55. 1D	0.000	0	57.190	98,367	0.000	0	57.190	98,367
56. 2D1	0.000	0	85.650	139,610	0.000	0	85.650	139,610
57. 2D	0.000	0	811.560	1,201,108	0.000	0	811.560	1,201,108
58. 3D1	0.000	0	20.000	27,400	0.000	0	20.000	27,400
59. 3D	0.000	0	554.350	864,787	0.000	0	554.350	864,787
60. 4D1	0.000	0	570.170	821,045	0.000	0	570.170	821,045
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	2,102.920	3,159,237	0.000	0	2,102.920	3,159,237
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	11.070	8,303	0.000	0	11.070	8,303
65. 2G1	0.000	0	4.180	2,842	0.000	0	4.180	2,842
66. 2G	0.000	0	82.590	46,249	0.000	0	82.590	46,249
67. 3G1	0.000	0	8.520	5,708	0.000	0	8.520	5,708
68. 3G	0.000	0	17.320	11,431	0.000	0	17.320	11,431
69. 4G1	0.000	0	23.720	13,758	0.000	0	23.720	13,758
70. 4G	0.000	0	12.000	5,160	0.000	0	12.000	5,160
71. Total	0.000	0	159.400	93,451	0.000	0	159.400	93,451
72. Waste	0.000	0	79.430	7,943	0.000	0	79.430	7,943
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,341.750	3,260,631	0.000	0	2,341.750	3,260,631

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 62

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	282.150	488,120	0.000	0	282.150	488,120
55. 1D	0.000	0	126.030	216,772	0.000	0	126.030	216,772
56. 2D1	0.000	0	116.400	191,658	8.000	13,040	124.400	204,698
57. 2D	0.000	0	15.270	22,600	0.000	0	15.270	22,600
58. 3D1	0.000	0	3.000	4,110	0.000	0	3.000	4,110
59. 3D	0.000	0	252.940	394,586	0.000	0	252.940	394,586
60. 4D1	0.000	0	246.960	355,622	0.000	0	246.960	355,622
61. 4D	0.000	0	59.270	68,753	5.000	5,800	64.270	74,553
62. Total	0.000	0	1,102.020	1,742,221	13.000	18,840	1,115.020	1,761,061
Grass:								
63. 1G1	0.000	0	12.000	8,880	0.000	0	12.000	8,880
64. 1G	0.000	0	8.000	6,000	0.000	0	8.000	6,000
65. 2G1	0.000	0	57.260	39,542	0.000	0	57.260	39,542
66. 2G	0.000	0	9.600	5,376	0.000	0	9.600	5,376
67. 3G1	0.000	0	3.000	2,010	0.000	0	3.000	2,010
68. 3G	0.000	0	30.000	19,800	0.000	0	30.000	19,800
69. 4G1	0.000	0	124.260	72,071	0.000	0	124.260	72,071
70. 4G	0.000	0	336.230	144,579	12.680	6,083	348.910	150,662
71. Total	0.000	0	580.350	298,258	12.680	6,083	593.030	304,341
72. Waste	0.000	0	37.160	3,716	10.000	1,000	47.160	4,716
73. Other	0.000	0	348.200	208,920	0.000	0	348.200	208,920
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,067.730	2,253,115	35.680	25,923	2,103.410	2,279,038

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 63

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	55.200	94,944	0.000	0	55.200	94,944
56. 2D1	0.000	0	188.480	307,222	0.000	0	188.480	307,222
57. 2D	0.000	0	2.000	2,960	0.000	0	2.000	2,960
58. 3D1	0.000	0	2.000	2,740	0.000	0	2.000	2,740
59. 3D	0.000	0	449.310	700,924	0.000	0	449.310	700,924
60. 4D1	0.000	0	209.900	302,255	0.000	0	209.900	302,255
61. 4D	0.000	0	23.640	27,422	0.000	0	23.640	27,422
62. Total	0.000	0	930.530	1,438,467	0.000	0	930.530	1,438,467
Grass:								
63. 1G1	0.000	0	9.000	6,660	0.000	0	9.000	6,660
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	14.720	10,010	0.000	0	14.720	10,010
66. 2G	0.000	0	3.000	1,680	0.000	0	3.000	1,680
67. 3G1	0.000	0	23.190	15,537	0.000	0	23.190	15,537
68. 3G	0.000	0	80.300	52,998	0.000	0	80.300	52,998
69. 4G1	0.000	0	192.210	111,482	0.000	0	192.210	111,482
70. 4G	0.000	0	149.730	64,384	0.000	0	149.730	64,384
71. Total	0.000	0	472.150	262,751	0.000	0	472.150	262,751
72. Waste	0.000	0	26.500	2,650	0.000	0	26.500	2,650
73. Other	0.000	0	10.500	6,300	0.000	0	10.500	6,300
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,439.680	1,710,168	0.000	0	1,439.680	1,710,168

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 64

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	23.000	39,790	0.000	0	23.000	39,790
55. 1D	0.000	0	270.630	465,483	0.000	0	270.630	465,483
56. 2D1	0.000	0	909.410	1,482,339	0.000	0	909.410	1,482,339
57. 2D	0.000	0	33.500	49,580	0.000	0	33.500	49,580
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	1,311.810	2,046,425	0.000	0	1,311.810	2,046,425
60. 4D1	0.000	0	337.640	486,202	0.000	0	337.640	486,202
61. 4D	0.000	0	24.000	27,840	0.000	0	24.000	27,840
62. Total	0.000	0	2,909.990	4,597,659	0.000	0	2,909.990	4,597,659
Grass:								
63. 1G1	0.000	0	1.000	740	0.000	0	1.000	740
64. 1G	0.000	0	43.640	32,731	0.000	0	43.640	32,731
65. 2G1	0.000	0	41.480	28,206	0.000	0	41.480	28,206
66. 2G	0.000	0	14.000	7,840	0.000	0	14.000	7,840
67. 3G1	0.000	0	4.000	2,680	0.000	0	4.000	2,680
68. 3G	0.000	0	94.040	62,066	0.000	0	94.040	62,066
69. 4G1	0.000	0	84.000	48,720	0.000	0	84.000	48,720
70. 4G	0.000	0	262.500	112,875	0.000	0	262.500	112,875
71. Total	0.000	0	544.660	295,858	0.000	0	544.660	295,858
72. Waste	0.000	0	132.050	13,205	0.000	0	132.050	13,205
73. Other	0.000	0	157.770	94,662	0.000	0	157.770	94,662
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	3,744.470	5,001,384	0.000	0	3,744.470	5,001,384

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 65

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	5.330	9,221	0.000	0	5.330	9,221
55. 1D	0.000	0	32.670	56,193	0.000	0	32.670	56,193
56. 2D1	0.000	0	126.070	205,494	0.000	0	126.070	205,494
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	1.000	1,370	0.000	0	1.000	1,370
59. 3D	0.000	0	169.530	264,467	0.000	0	169.530	264,467
60. 4D1	0.000	0	140.720	202,637	0.000	0	140.720	202,637
61. 4D	0.000	0	21.500	24,940	0.000	0	21.500	24,940
62. Total	0.000	0	496.820	764,322	0.000	0	496.820	764,322
Grass:								
63. 1G1	0.000	0	11.200	8,288	0.000	0	11.200	8,288
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	16.000	10,880	0.000	0	16.000	10,880
66. 2G	0.000	0	2.000	1,120	0.000	0	2.000	1,120
67. 3G1	0.000	0	60.000	40,200	0.000	0	60.000	40,200
68. 3G	0.000	0	43.000	28,380	0.000	0	43.000	28,380
69. 4G1	0.000	0	44.720	25,938	0.000	0	44.720	25,938
70. 4G	0.000	0	116.280	50,000	0.000	0	116.280	50,000
71. Total	0.000	0	293.200	164,806	0.000	0	293.200	164,806
72. Waste	0.000	0	2.250	225	0.000	0	2.250	225
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		17.950		0.000		17.950	
75. Total	0.000	0	792.270	929,353	0.000	0	792.270	929,353

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	266.000	557,920	1,821.730	3,501,695	2,087.730	4,059,615
77.Dry Land	163.630	252,405	25,687.570	40,621,567	229,791.740	362,988,259	255,642.940	403,862,231
78.Grass	33.800	15,167	4,470.480	2,450,953	32,668.020	18,458,691	37,172.300	20,924,811
79.Waste	20.960	2,096	788.570	78,857	5,834.730	594,425	6,644.260	675,378
80.Other	0.000	0	579.390	354,434	2,275.650	1,181,922	2,855.040	1,536,356
81.Exempt	0.000	0	91.540	0	727.600	0	819.140	0
82.Total	218.390	269,668	31,792.010	44,063,731	272,391.870	386,724,992	304,402.270	431,058,391

2008 Agricultural Land Detail

County 13 - Cass

Market Area: 1

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

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
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	0.180	100.00%	259	100.00%	1,438.888
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	0.180	100.00%	259	100.00%	1,438.888

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	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	0.000	0.00%	0	0.00%	0.000

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	0.180	100.00%	259	100.00%	1,438.888
Grass Total	0.000	0.00%	0	0.00%	0.000
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	1.060	588.89%			
Market Area Total	0.180	100.00%	259	100.00%	1,438.888

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	0.180	0.00%	259	0.00%	
Grass Total	0.000	0.00%	0	0.00%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	1.060	0.13%			
Market Area Total	0.180	0.00%	259	0.00%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **3**

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

Dry:

1D1	216.000	1.43%	370,998	1.60%	1,717.583
1D	1,920.490	12.72%	3,303,242	14.25%	1,719.999
2D1	1,367.600	9.06%	2,226,339	9.61%	1,627.916
2D	4,928.130	32.65%	7,291,941	31.46%	1,479.656
3D1	106.100	0.70%	145,358	0.63%	1,370.009
3D	3,535.610	23.42%	5,510,093	23.77%	1,558.456
4D1	2,947.120	19.52%	4,243,848	18.31%	1,439.998
4D	73.920	0.49%	85,747	0.37%	1,159.997
Dry Total	15,094.970	100.00%	23,177,566	100.00%	1,535.449

Grass:

1G1	61.680	2.93%	45,643	3.73%	739.996
1G	169.560	8.06%	127,172	10.39%	750.011
2G1	83.280	3.96%	56,629	4.63%	679.983
2G	569.790	27.07%	319,084	26.08%	560.002
3G1	62.290	2.96%	41,734	3.41%	669.995
3G	227.320	10.80%	150,031	12.26%	659.999
4G1	553.390	26.29%	320,967	26.23%	580.001
4G	377.680	17.94%	162,402	13.27%	429.998
Grass Total	2,104.990	100.00%	1,223,662	100.00%	581.314

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	15,094.970	86.42%	23,177,566	94.88%	1,535.449
Grass Total	2,104.990	12.05%	1,223,662	5.01%	581.314
Waste	254.280	1.46%	25,428	0.10%	100.000
Other	12.390	0.07%	1,239	0.01%	100.000
Exempt	0.000	0.00%			
Market Area Total	17,466.630	100.00%	24,427,895	100.00%	1,398.546

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	15,094.970	5.90%	23,177,566	5.74%	
Grass Total	2,104.990	5.66%	1,223,662	5.85%	
Waste	254.280	3.83%	25,428	3.77%	
Other	12.390	0.43%	1,239	0.08%	
Exempt	0.000	0.00%			
Market Area Total	17,466.630	5.74%	24,427,895	5.67%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: 27

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1.000	0.23%	2,330	0.26%	2,330.000
1A	107.240	24.46%	242,362	27.31%	2,259.996
2A1	26.000	5.93%	45,500	5.13%	1,750.000
2A	94.500	21.55%	189,000	21.30%	2,000.000
3A1	4.000	0.91%	8,160	0.92%	2,040.000
3A	167.500	38.20%	341,700	38.50%	2,040.000
4A1	38.200	8.71%	58,446	6.59%	1,530.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	438.440	100.00%	887,498	100.00%	2,024.217

Dry:

1D1	3,679.550	5.07%	6,377,650	5.57%	1,733.269
1D	11,149.210	15.35%	19,176,642	16.75%	1,720.000
2D1	14,523.340	20.00%	23,725,097	20.72%	1,633.584
2D	10,031.560	13.81%	14,854,327	12.97%	1,480.759
3D1	490.110	0.67%	671,450	0.59%	1,369.998
3D	21,807.190	30.03%	34,034,949	29.73%	1,560.721
4D1	10,371.610	14.28%	14,987,518	13.09%	1,445.052
4D	572.910	0.79%	664,576	0.58%	1,160.000
Dry Total	72,625.480	100.00%	114,492,209	100.00%	1,576.474

Grass:

1G1	44.000	0.50%	32,560	0.64%	740.000
1G	569.560	6.44%	427,173	8.38%	750.005
2G1	441.820	5.00%	300,437	5.90%	679.998
2G	2,226.630	25.19%	1,246,913	24.47%	560.000
3G1	162.000	1.83%	108,540	2.13%	670.000
3G	1,606.780	18.18%	1,060,473	20.81%	659.998
4G1	1,348.500	15.25%	782,130	15.35%	580.000
4G	2,441.240	27.61%	1,137,895	22.33%	466.113
Grass Total	8,840.530	100.00%	5,096,121	100.00%	576.449

Irrigated Total	438.440	0.52%	887,498	0.74%	2,024.217
Dry Total	72,625.480	86.85%	114,492,209	94.85%	1,576.474
Grass Total	8,840.530	10.57%	5,096,121	4.22%	576.449
Waste	1,453.200	1.74%	149,820	0.12%	103.096
Other	260.320	0.31%	81,632	0.07%	313.583
Exempt	9.100	0.01%			
Market Area Total	83,617.970	100.00%	120,707,280	100.00%	1,443.556

As Related to the County as a Whole

Irrigated Total	438.440	21.00%	887,498	21.86%	
Dry Total	72,625.480	28.41%	114,492,209	28.35%	
Grass Total	8,840.530	23.78%	5,096,121	24.35%	
Waste	1,453.200	21.87%	149,820	22.18%	
Other	260.320	9.12%	81,632	5.31%	
Exempt	9.100	1.11%			
Market Area Total	83,617.970	27.47%	120,707,280	28.00%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **28**

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

Dry:

1D1	152.310	3.60%	263,497	3.87%	1,730.004
1D	1,028.510	24.31%	1,769,036	25.95%	1,719.998
2D1	938.450	22.18%	1,529,675	22.44%	1,630.001
2D	230.020	5.44%	340,430	4.99%	1,480.001
3D1	49.550	1.17%	67,884	1.00%	1,370.010
3D	1,793.580	42.40%	2,797,982	41.05%	1,559.998
4D1	13.000	0.31%	18,720	0.27%	1,440.000
4D	25.000	0.59%	29,000	0.43%	1,160.000
Dry Total	4,230.420	100.00%	6,816,224	100.00%	1,611.240

Grass:

1G1	9.000	2.12%	6,660	2.70%	740.000
1G	61.570	14.53%	46,178	18.69%	750.008
2G1	34.500	8.14%	23,460	9.50%	680.000
2G	46.750	11.03%	26,180	10.60%	560.000
3G1	21.000	4.96%	14,070	5.70%	670.000
3G	65.000	15.34%	42,900	17.37%	660.000
4G1	51.000	12.04%	29,580	11.97%	580.000
4G	134.900	31.84%	58,007	23.48%	430.000
Grass Total	423.720	100.00%	247,035	100.00%	583.014

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	4,230.420	89.53%	6,816,224	96.41%	1,611.240
Grass Total	423.720	8.97%	247,035	3.49%	583.014
Waste	71.250	1.51%	7,125	0.10%	100.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	4,725.390	100.00%	7,070,384	100.00%	1,496.254

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	4,230.420	1.65%	6,816,224	1.69%	
Grass Total	423.720	1.14%	247,035	1.18%	
Waste	71.250	1.07%	7,125	1.05%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	4,725.390	1.55%	7,070,384	1.64%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **29**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	46.000	8.64%	107,180	10.07%	2,330.000
1A	53.000	9.95%	119,780	11.25%	2,260.000
2A1	99.000	18.59%	173,250	16.28%	1,750.000
2A	84.000	15.77%	168,000	15.78%	2,000.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	221.500	41.60%	451,860	42.45%	2,040.000
4A1	25.000	4.69%	38,250	3.59%	1,530.000
4A	4.000	0.75%	6,120	0.57%	1,530.000
Irrigated Total	532.500	100.00%	1,064,440	100.00%	1,998.948
Dry:					
1D1	2,099.330	5.88%	3,631,841	6.39%	1,730.000
1D	5,789.950	16.21%	9,972,615	17.55%	1,722.400
2D1	8,312.760	23.28%	13,564,971	23.87%	1,631.825
2D	2,212.530	6.20%	3,274,545	5.76%	1,480.000
3D1	530.940	1.49%	727,388	1.28%	1,370.000
3D	13,487.150	37.76%	21,050,133	37.05%	1,560.754
4D1	2,818.720	7.89%	4,060,294	7.15%	1,440.474
4D	462.270	1.29%	536,234	0.94%	1,160.001
Dry Total	35,713.650	100.00%	56,818,021	100.00%	1,590.932
Grass:					
1G1	7.470	0.13%	5,528	0.17%	740.026
1G	286.570	4.82%	214,929	6.52%	750.005
2G1	407.010	6.85%	276,768	8.40%	680.002
2G	845.210	14.23%	489,742	14.86%	579.432
3G1	252.920	4.26%	169,457	5.14%	670.002
3G	1,038.530	17.49%	685,430	20.80%	660.000
4G1	868.330	14.62%	493,264	14.97%	568.060
4G	2,233.310	37.60%	960,327	29.14%	430.001
Grass Total	5,939.350	100.00%	3,295,445	100.00%	554.849
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Irrigated Total	532.500	1.21%	1,064,440	1.73%	1,998.948
Dry Total	35,713.650	81.15%	56,818,021	92.29%	1,590.932
Grass Total	5,939.350	13.50%	3,295,445	5.35%	554.849
Waste	1,239.620	2.82%	123,962	0.20%	100.000
Other	584.980	1.33%	260,078	0.42%	444.592
Exempt	1.490	0.00%			
Market Area Total	44,010.100	100.00%	61,561,946	100.00%	1,398.814

As Related to the County as a Whole

Irrigated Total	532.500	25.51%	1,064,440	26.22%	
Dry Total	35,713.650	13.97%	56,818,021	14.07%	
Grass Total	5,939.350	15.98%	3,295,445	15.75%	
Waste	1,239.620	18.66%	123,962	18.35%	
Other	584.980	20.49%	260,078	16.93%	
Exempt	1.490	0.18%			
Market Area Total	44,010.100	14.46%	61,561,946	14.28%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **41**

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

Dry:

1D1	128.660	0.53%	222,582	0.58%	1,730.001
1D	1,470.380	6.11%	2,529,053	6.65%	1,719.999
2D1	7,765.440	32.26%	12,657,669	33.26%	1,630.000
2D	827.030	3.44%	1,224,003	3.22%	1,479.998
3D1	70.500	0.29%	96,585	0.25%	1,370.000
3D	12,751.790	52.98%	19,892,796	52.28%	1,560.000
4D1	731.810	3.04%	1,053,807	2.77%	1,440.000
4D	322.940	1.34%	374,610	0.98%	1,159.998
Dry Total	24,068.550	100.00%	38,051,105	100.00%	1,580.947

Grass:

1G1	29.000	0.75%	21,460	0.98%	740.000
1G	128.080	3.29%	96,061	4.37%	750.007
2G1	366.830	9.43%	249,443	11.35%	679.996
2G	327.630	8.42%	183,473	8.34%	560.000
3G1	221.140	5.68%	148,165	6.74%	670.005
3G	878.610	22.58%	579,882	26.37%	659.999
4G1	575.890	14.80%	334,016	15.19%	579.999
4G	1,363.130	35.04%	586,149	26.66%	430.002
Grass Total	3,890.310	100.00%	2,198,649	100.00%	565.160

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	24,068.550	80.80%	38,051,105	92.58%	1,580.947
Grass Total	3,890.310	13.06%	2,198,649	5.35%	565.160
Waste	478.870	1.61%	54,020	0.13%	112.807
Other	1,350.380	4.53%	797,673	1.94%	590.702
Exempt	0.750	0.00%			
Market Area Total	29,788.110	100.00%	41,101,447	100.00%	1,379.793

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	24,068.550	9.41%	38,051,105	9.42%	
Grass Total	3,890.310	10.47%	2,198,649	10.51%	
Waste	478.870	7.21%	54,020	8.00%	
Other	1,350.380	47.30%	797,673	51.92%	
Exempt	0.750	0.09%			
Market Area Total	29,788.110	9.79%	41,101,447	9.54%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **42**

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

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	212.830	39.16%	366,068	40.78%	1,720.001
2D1	74.990	13.80%	122,234	13.62%	1,630.004
2D	21.000	3.86%	31,080	3.46%	1,480.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	215.670	39.68%	350,953	39.09%	1,627.268
4D1	19.030	3.50%	27,403	3.05%	1,439.989
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	543.520	100.00%	897,738	100.00%	1,651.711

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	6.420	11.55%	4,815	13.61%	750.000
2G1	20.590	37.05%	14,001	39.57%	679.990
2G	7.000	12.59%	3,920	11.08%	560.000
3G1	2.000	3.60%	1,340	3.79%	670.000
3G	12.570	22.62%	8,296	23.45%	659.984
4G1	0.000	0.00%	0	0.00%	0.000
4G	7.000	12.59%	3,010	8.51%	430.000
Grass Total	55.580	100.00%	35,382	100.00%	636.595

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	543.520	90.57%	897,738	96.20%	1,651.711
Grass Total	55.580	9.26%	35,382	3.79%	636.595
Waste	1.000	0.17%	100	0.01%	100.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	600.100	100.00%	933,220	100.00%	1,555.107

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	543.520	0.21%	897,738	0.22%	
Grass Total	55.580	0.15%	35,382	0.17%	
Waste	1.000	0.02%	100	0.01%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	600.100	0.20%	933,220	0.22%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **43**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	11.000	16.75%	24,860	19.87%	2,260.000
2A1	36.570	55.67%	63,998	51.16%	1,750.013
2A	18.120	27.58%	36,240	28.97%	2,000.000
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	65.690	100.00%	125,098	100.00%	1,904.369

Dry:

1D1	175.630	1.79%	303,840	1.95%	1,730.000
1D	1,527.240	15.55%	2,626,851	16.90%	1,719.998
2D1	2,742.580	27.92%	4,470,409	28.76%	1,630.001
2D	714.590	7.27%	1,080,565	6.95%	1,512.146
3D1	13.000	0.13%	17,810	0.11%	1,370.000
3D	3,639.770	37.05%	5,678,042	36.53%	1,560.000
4D1	686.620	6.99%	988,733	6.36%	1,440.000
4D	325.180	3.31%	377,209	2.43%	1,160.000
Dry Total	9,824.610	100.00%	15,543,459	100.00%	1,582.094

Grass:

1G1	4.000	0.21%	2,960	0.29%	740.000
1G	63.450	3.28%	47,588	4.59%	750.007
2G1	128.150	6.63%	87,142	8.41%	680.000
2G	96.320	4.98%	58,384	5.63%	606.146
3G1	26.000	1.35%	17,420	1.68%	670.000
3G	290.540	15.03%	191,756	18.50%	659.998
4G1	412.980	21.37%	239,528	23.10%	579.999
4G	911.460	47.16%	391,931	37.81%	430.003
Grass Total	1,932.900	100.00%	1,036,709	100.00%	536.349

Irrigated Total	65.690	0.54%	125,098	0.75%	1,904.369
Dry Total	9,824.610	80.41%	15,543,459	92.63%	1,582.094
Grass Total	1,932.900	15.82%	1,036,709	6.18%	536.349
Waste	357.770	2.93%	38,477	0.23%	107.546
Other	37.380	0.31%	36,480	0.22%	975.922
Exempt	36.900	0.30%			
Market Area Total	12,218.350	100.00%	16,780,223	100.00%	1,373.362

As Related to the County as a Whole

Irrigated Total	65.690	3.15%	125,098	3.08%	
Dry Total	9,824.610	3.84%	15,543,459	3.85%	
Grass Total	1,932.900	5.20%	1,036,709	4.95%	
Waste	357.770	5.38%	38,477	5.70%	
Other	37.380	1.31%	36,480	2.37%	
Exempt	36.900	4.50%			
Market Area Total	12,218.350	4.01%	16,780,223	3.89%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **51**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	160.000	100.00%	182,000	100.00%	1,137.500
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	160.000	100.00%	182,000	100.00%	1,137.500
Dry:					
1D1	39.000	0.53%	67,470	0.61%	1,730.000
1D	1,015.630	13.76%	1,724,610	15.59%	1,698.069
2D1	1,952.890	26.46%	2,777,509	25.11%	1,422.255
2D	260.770	3.53%	373,508	3.38%	1,432.327
3D1	63.550	0.86%	61,574	0.56%	968.906
3D	2,693.130	36.49%	4,199,828	37.96%	1,559.459
4D1	1,233.440	16.71%	1,717,166	15.52%	1,392.176
4D	121.850	1.65%	141,347	1.28%	1,160.008
Dry Total	7,380.260	100.00%	11,063,012	100.00%	1,499.000
Grass:					
1G1	2.000	0.08%	1,480	0.10%	740.000
1G	125.580	4.76%	94,186	6.63%	750.007
2G1	288.820	10.95%	196,398	13.82%	680.001
2G	54.500	2.07%	30,520	2.15%	560.000
3G1	17.490	0.66%	11,718	0.82%	669.982
3G	311.580	11.82%	205,642	14.47%	659.997
4G1	613.500	23.27%	355,355	25.00%	579.225
4G	1,223.090	46.39%	525,938	37.01%	430.007
Grass Total	2,636.560	100.00%	1,421,237	100.00%	539.049
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Irrigated Total	160.000	1.52%	182,000	1.43%	1,137.500
Dry Total	7,380.260	70.26%	11,063,012	87.12%	1,499.000
Grass Total	2,636.560	25.10%	1,421,237	11.19%	539.049
Waste	325.990	3.10%	32,599	0.26%	100.000
Other	1.000	0.01%	100	0.00%	100.000
Exempt	1.660	0.02%			
Market Area Total	10,503.810	100.00%	12,698,948	100.00%	1,208.984

As Related to the County as a Whole

Irrigated Total	160.000	7.66%	182,000	4.48%	
Dry Total	7,380.260	2.89%	11,063,012	2.74%	
Grass Total	2,636.560	7.09%	1,421,237	6.79%	
Waste	325.990	4.91%	32,599	4.83%	
Other	1.000	0.04%	100	0.01%	
Exempt	1.660	0.20%			
Market Area Total	10,503.810	3.45%	12,698,948	2.95%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **52**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	131.250	71.58%	179,922	62.86%	1,370.834
2A	0.000	0.00%	0	0.00%	0.000
3A1	18.100	9.87%	36,924	12.90%	2,040.000
3A	34.000	18.54%	69,360	24.23%	2,040.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	183.350	100.00%	286,206	100.00%	1,560.981

Dry:

1D1	233.000	0.89%	403,090	0.98%	1,730.000
1D	3,484.940	13.31%	5,994,097	14.61%	1,720.000
2D1	8,286.000	31.66%	13,204,639	32.18%	1,593.608
2D	974.870	3.72%	1,442,807	3.52%	1,479.999
3D1	384.210	1.47%	518,953	1.26%	1,350.701
3D	10,740.880	41.04%	16,755,765	40.83%	1,559.999
4D1	1,741.910	6.66%	2,340,984	5.70%	1,343.917
4D	327.420	1.25%	377,698	0.92%	1,153.558
Dry Total	26,173.230	100.00%	41,038,033	100.00%	1,567.939

Grass:

1G1	5.000	0.14%	3,700	0.19%	740.000
1G	309.250	8.81%	231,938	11.84%	750.001
2G1	167.800	4.78%	110,583	5.64%	659.016
2G	231.520	6.60%	129,651	6.62%	559.999
3G1	74.180	2.11%	49,701	2.54%	670.005
3G	755.380	21.53%	498,549	25.44%	659.997
4G1	693.460	19.77%	388,042	19.80%	559.573
4G	1,271.750	36.25%	547,194	27.93%	430.268
Grass Total	3,508.340	100.00%	1,959,358	100.00%	558.485

Irrigated Total	183.350	0.60%	286,206	0.66%	1,560.981
Dry Total	26,173.230	85.11%	41,038,033	94.62%	1,567.939
Grass Total	3,508.340	11.41%	1,959,358	4.52%	558.485
Waste	866.510	2.82%	84,270	0.19%	97.252
Other	22.200	0.07%	2,220	0.01%	100.000
Exempt	594.570	1.93%			
Market Area Total	30,753.630	100.00%	43,370,087	100.00%	1,410.242

As Related to the County as a Whole

Irrigated Total	183.350	8.78%	286,206	7.05%	
Dry Total	26,173.230	10.24%	41,038,033	10.16%	
Grass Total	3,508.340	9.44%	1,959,358	9.36%	
Waste	866.510	13.04%	84,270	12.48%	
Other	22.200	0.78%	2,220	0.14%	
Exempt	594.570	72.58%			
Market Area Total	30,753.630	10.10%	43,370,087	10.06%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **53**

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

Dry:

1D1	3.000	0.14%	5,190	0.15%	1,730.000
1D	288.890	13.40%	496,892	14.40%	1,720.004
2D1	700.920	32.52%	1,142,501	33.10%	1,630.002
2D	87.500	4.06%	129,500	3.75%	1,480.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,075.040	49.88%	1,677,063	48.59%	1,560.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	2,155.350	100.00%	3,451,146	100.00%	1,601.199

Grass:

1G1	3.500	1.26%	2,590	1.60%	740.000
1G	9.640	3.48%	7,230	4.47%	750.000
2G1	27.890	10.08%	18,965	11.74%	679.992
2G	40.240	14.54%	22,534	13.95%	559.990
3G1	0.000	0.00%	0	0.00%	0.000
3G	111.240	40.19%	73,418	45.44%	659.996
4G1	4.000	1.45%	2,320	1.44%	580.000
4G	80.280	29.00%	34,521	21.36%	430.007
Grass Total	276.790	100.00%	161,578	100.00%	583.756

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,155.350	87.28%	3,451,146	95.43%	1,601.199
Grass Total	276.790	11.21%	161,578	4.47%	583.756
Waste	37.260	1.51%	3,726	0.10%	100.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,469.400	100.00%	3,616,450	100.00%	1,464.505

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,155.350	0.84%	3,451,146	0.85%	
Grass Total	276.790	0.74%	161,578	0.77%	
Waste	37.260	0.56%	3,726	0.55%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,469.400	0.81%	3,616,450	0.84%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **54**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	143.000	39.94%	333,190	42.82%	2,330.000
1A	82.000	22.91%	185,320	23.82%	2,260.000
2A1	33.000	9.22%	57,750	7.42%	1,750.000
2A	40.000	11.17%	80,000	10.28%	2,000.000
3A1	11.000	3.07%	22,440	2.88%	2,040.000
3A	48.000	13.41%	97,920	12.58%	2,040.000
4A1	1.000	0.28%	1,530	0.20%	1,530.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	358.000	100.00%	778,150	100.00%	2,173.603
Dry:					
1D1	3,968.230	11.44%	6,865,044	12.28%	1,730.001
1D	5,649.380	16.29%	9,716,933	17.38%	1,719.999
2D1	9,496.700	27.38%	15,479,624	27.69%	1,630.000
2D	2,084.730	6.01%	3,085,400	5.52%	1,479.999
3D1	737.630	2.13%	1,010,554	1.81%	1,370.001
3D	12,136.870	35.00%	18,933,516	33.86%	1,559.999
4D1	408.080	1.18%	587,635	1.05%	1,439.999
4D	199.410	0.57%	231,315	0.41%	1,159.996
Dry Total	34,681.030	100.00%	55,910,021	100.00%	1,612.121
Grass:					
1G1	223.150	8.08%	165,131	10.08%	740.000
1G	348.090	12.61%	261,070	15.93%	750.007
2G1	228.060	8.26%	155,081	9.46%	680.000
2G	554.230	20.08%	310,368	18.94%	559.998
3G1	57.000	2.06%	38,190	2.33%	670.000
3G	488.690	17.70%	322,535	19.68%	659.999
4G1	106.250	3.85%	61,625	3.76%	580.000
4G	755.100	27.35%	324,695	19.81%	430.002
Grass Total	2,760.570	100.00%	1,638,695	100.00%	593.607
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Irrigated Total	358.000	0.93%	778,150	1.33%	2,173.603
Dry Total	34,681.030	89.81%	55,910,021	95.72%	1,612.121
Grass Total	2,760.570	7.15%	1,638,695	2.81%	593.607
Waste	814.460	2.11%	81,446	0.14%	100.000
Other	2.000	0.01%	2,000	0.00%	1,000.000
Exempt	4.000	0.01%			
Market Area Total	38,616.060	100.00%	58,410,312	100.00%	1,512.591

As Related to the County as a Whole

Irrigated Total	358.000	17.15%	778,150	19.17%	
Dry Total	34,681.030	13.57%	55,910,021	13.84%	
Grass Total	2,760.570	7.43%	1,638,695	7.83%	
Waste	814.460	12.26%	81,446	12.06%	
Other	2.000	0.07%	2,000	0.13%	
Exempt	4.000	0.49%			
Market Area Total	38,616.060	12.69%	58,410,312	13.55%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **55**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3.000	3.58%	6,990	3.92%	2,330.000
1A	52.000	62.09%	117,520	65.91%	2,260.000
2A1	16.750	20.00%	29,313	16.44%	1,750.029
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	12.000	14.33%	24,480	13.73%	2,040.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	83.750	100.00%	178,303	100.00%	2,128.991

Dry:

1D1	21.420	0.80%	37,057	0.87%	1,730.018
1D	424.990	15.94%	730,982	17.23%	1,719.998
2D1	592.250	22.22%	965,368	22.75%	1,630.000
2D	32.100	1.20%	47,508	1.12%	1,480.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,435.370	53.84%	2,239,175	52.78%	1,559.998
4D1	133.880	5.02%	192,787	4.54%	1,439.998
4D	25.790	0.97%	29,917	0.71%	1,160.023
Dry Total	2,665.800	100.00%	4,242,794	100.00%	1,591.565

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	9.000	1.19%	6,750	1.67%	750.000
2G1	21.000	2.77%	14,280	3.52%	680.000
2G	33.000	4.35%	18,480	4.56%	560.000
3G1	76.500	10.08%	51,255	12.65%	670.000
3G	190.970	25.15%	126,040	31.11%	659.998
4G1	26.510	3.49%	15,376	3.80%	580.007
4G	402.200	52.98%	172,947	42.69%	430.002
Grass Total	759.180	100.00%	405,128	100.00%	533.638

Irrigated Total	83.750	2.36%	178,303	3.69%	2,128.991
Dry Total	2,665.800	75.06%	4,242,794	87.83%	1,591.565
Grass Total	759.180	21.37%	405,128	8.39%	533.638
Waste	38.050	1.07%	3,805	0.08%	100.000
Other	5.000	0.14%	500	0.01%	100.000
Exempt	78.990	2.22%			
Market Area Total	3,551.780	100.00%	4,830,530	100.00%	1,360.030

As Related to the County as a Whole

Irrigated Total	83.750	4.01%	178,303	4.39%	
Dry Total	2,665.800	1.04%	4,242,794	1.05%	
Grass Total	759.180	2.04%	405,128	1.94%	
Waste	38.050	0.57%	3,805	0.56%	
Other	5.000	0.18%	500	0.03%	
Exempt	78.990	9.64%			
Market Area Total	3,551.780	1.17%	4,830,530	1.12%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **57**

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

Dry:

1D1	6.000	0.29%	10,380	0.32%	1,730.000
1D	209.990	10.04%	361,183	11.22%	1,720.000
2D1	219.540	10.50%	357,851	11.12%	1,630.003
2D	554.930	26.53%	821,297	25.52%	1,480.001
3D1	0.000	0.00%	0	0.00%	0.000
3D	727.230	34.77%	1,134,477	35.25%	1,559.997
4D1	356.260	17.03%	513,014	15.94%	1,439.998
4D	17.500	0.84%	20,300	0.63%	1,160.000
Dry Total	2,091.450	100.00%	3,218,502	100.00%	1,538.885

Grass:

1G1	7.000	2.03%	5,180	2.88%	740.000
1G	32.150	9.31%	24,113	13.39%	750.015
2G1	18.000	5.21%	12,240	6.80%	680.000
2G	38.000	11.00%	21,280	11.82%	560.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	30.040	8.70%	19,826	11.01%	659.986
4G1	18.070	5.23%	10,481	5.82%	580.022
4G	202.150	58.52%	86,925	48.28%	430.002
Grass Total	345.410	100.00%	180,045	100.00%	521.250

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,091.450	84.67%	3,218,502	94.61%	1,538.885
Grass Total	345.410	13.98%	180,045	5.29%	521.250
Waste	33.180	1.34%	3,318	0.10%	100.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,470.040	100.00%	3,401,865	100.00%	1,377.250

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,091.450	0.82%	3,218,502	0.80%	
Grass Total	345.410	0.93%	180,045	0.86%	
Waste	33.180	0.50%	3,318	0.49%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,470.040	0.81%	3,401,865	0.79%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **58**

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

Dry:

1D1	45.830	0.97%	79,286	1.05%	1,730.002
1D	1,577.510	33.55%	2,713,317	35.97%	1,719.999
2D1	923.720	19.64%	1,495,703	19.83%	1,619.216
2D	176.010	3.74%	260,495	3.45%	1,480.001
3D1	5.000	0.11%	6,850	0.09%	1,370.000
3D	1,440.990	30.64%	2,247,944	29.80%	1,559.999
4D1	435.050	9.25%	626,474	8.30%	1,440.004
4D	98.200	2.09%	113,912	1.51%	1,160.000
Dry Total	4,702.310	100.00%	7,543,981	100.00%	1,604.313

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	70.010	6.63%	52,508	9.23%	750.007
2G1	45.680	4.32%	31,063	5.46%	680.013
2G	24.500	2.32%	13,720	2.41%	560.000
3G1	4.400	0.42%	2,948	0.52%	670.000
3G	63.160	5.98%	41,686	7.33%	660.006
4G1	340.480	32.22%	197,476	34.70%	579.992
4G	508.440	48.12%	229,632	40.35%	451.640
Grass Total	1,056.670	100.00%	569,033	100.00%	538.515

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	4,702.310	80.48%	7,543,981	92.89%	1,604.313
Grass Total	1,056.670	18.09%	569,033	7.01%	538.515
Waste	83.700	1.43%	8,370	0.10%	100.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	63.350	1.08%			
Market Area Total	5,842.680	100.00%	8,121,384	100.00%	1,390.010

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	4,702.310	1.84%	7,543,981	1.87%	
Grass Total	1,056.670	2.84%	569,033	2.72%	
Waste	83.700	1.26%	8,370	1.24%	
Other	0.000	0.00%	0	0.00%	
Exempt	63.350	7.73%			
Market Area Total	5,842.680	1.92%	8,121,384	1.88%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **59**

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

Dry:

1D1	208.480	9.93%	360,671	10.84%	1,730.002
1D	255.320	12.16%	439,150	13.20%	1,719.998
2D1	475.250	22.64%	774,657	23.28%	1,629.998
2D	241.530	11.51%	357,465	10.74%	1,480.002
3D1	130.490	6.22%	178,772	5.37%	1,370.005
3D	700.020	33.35%	1,092,032	32.82%	1,560.001
4D1	80.000	3.81%	115,200	3.46%	1,440.000
4D	7.900	0.38%	9,164	0.28%	1,160.000
Dry Total	2,098.990	100.00%	3,327,111	100.00%	1,585.100

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	3.240	1.78%	2,430	2.31%	750.000
2G1	25.390	13.98%	17,265	16.38%	679.992
2G	3.000	1.65%	1,680	1.59%	560.000
3G1	6.000	3.30%	4,020	3.81%	670.000
3G	71.970	39.62%	47,501	45.06%	660.011
4G1	10.290	5.67%	5,968	5.66%	579.980
4G	61.750	34.00%	26,553	25.19%	430.008
Grass Total	181.640	100.00%	105,417	100.00%	580.362

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,098.990	87.32%	3,327,111	96.58%	1,585.100
Grass Total	181.640	7.56%	105,417	3.06%	580.362
Waste	123.150	5.12%	12,315	0.36%	100.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	9.320	0.39%			
Market Area Total	2,403.780	100.00%	3,444,843	100.00%	1,433.094

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,098.990	0.82%	3,327,111	0.82%	
Grass Total	181.640	0.49%	105,417	0.50%	
Waste	123.150	1.85%	12,315	1.82%	
Other	0.000	0.00%	0	0.00%	
Exempt	9.320	1.14%			
Market Area Total	2,403.780	0.79%	3,444,843	0.80%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **60**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	110.000	41.35%	256,300	45.94%	2,330.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	34.000	12.78%	59,500	10.66%	1,750.000
2A	118.000	44.36%	236,000	42.30%	2,000.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	4.000	1.50%	6,120	1.10%	1,530.000
Irrigated Total	266.000	100.00%	557,920	100.00%	2,097.443

Dry:

1D1	1,423.350	35.25%	2,462,399	37.59%	1,730.002
1D	584.840	14.48%	1,005,925	15.36%	1,720.000
2D1	385.360	9.54%	628,137	9.59%	1,630.000
2D	519.500	12.87%	768,859	11.74%	1,479.998
3D1	150.540	3.73%	206,240	3.15%	1,370.001
3D	701.620	17.38%	1,094,528	16.71%	1,560.001
4D1	242.650	6.01%	349,416	5.33%	1,440.000
4D	30.000	0.74%	34,800	0.53%	1,160.000
Dry Total	4,037.860	100.00%	6,550,304	100.00%	1,622.221

Grass:

1G1	40.810	10.27%	30,199	13.12%	739.990
1G	19.700	4.96%	14,775	6.42%	750.000
2G1	24.140	6.08%	16,415	7.13%	679.991
2G	45.610	11.48%	25,542	11.10%	560.008
3G1	19.000	4.78%	12,730	5.53%	670.000
3G	42.750	10.76%	28,215	12.26%	660.000
4G1	93.000	23.41%	53,940	23.44%	580.000
4G	112.310	28.27%	48,294	20.99%	430.006
Grass Total	397.320	100.00%	230,110	100.00%	579.155

Irrigated Total	266.000	5.38%	557,920	7.54%	2,097.443
Dry Total	4,037.860	81.69%	6,550,304	88.51%	1,622.221
Grass Total	397.320	8.04%	230,110	3.11%	579.155
Waste	178.580	3.61%	17,858	0.24%	100.000
Other	62.920	1.27%	44,552	0.60%	708.073
Exempt	0.000	0.00%			
Market Area Total	4,942.680	100.00%	7,400,744	100.00%	1,497.314

As Related to the County as a Whole

Irrigated Total	266.000	12.74%	557,920	13.74%	
Dry Total	4,037.860	1.58%	6,550,304	1.62%	
Grass Total	397.320	1.07%	230,110	1.10%	
Waste	178.580	2.69%	17,858	2.64%	
Other	62.920	2.20%	44,552	2.90%	
Exempt	0.000	0.00%			
Market Area Total	4,942.680	1.62%	7,400,744	1.72%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **61**

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

Dry:

1D1	4.000	0.19%	6,920	0.22%	1,730.000
1D	57.190	2.72%	98,367	3.11%	1,720.003
2D1	85.650	4.07%	139,610	4.42%	1,630.005
2D	811.560	38.59%	1,201,108	38.02%	1,479.999
3D1	20.000	0.95%	27,400	0.87%	1,370.000
3D	554.350	26.36%	864,787	27.37%	1,560.001
4D1	570.170	27.11%	821,045	25.99%	1,440.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	2,102.920	100.00%	3,159,237	100.00%	1,502.309

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	11.070	6.94%	8,303	8.88%	750.045
2G1	4.180	2.62%	2,842	3.04%	679.904
2G	82.590	51.81%	46,249	49.49%	559.983
3G1	8.520	5.35%	5,708	6.11%	669.953
3G	17.320	10.87%	11,431	12.23%	659.988
4G1	23.720	14.88%	13,758	14.72%	580.016
4G	12.000	7.53%	5,160	5.52%	430.000
Grass Total	159.400	100.00%	93,451	100.00%	586.267

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,102.920	89.80%	3,159,237	96.89%	1,502.309
Grass Total	159.400	6.81%	93,451	2.87%	586.267
Waste	79.430	3.39%	7,943	0.24%	100.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,341.750	100.00%	3,260,631	100.00%	1,392.390

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,102.920	0.82%	3,159,237	0.78%	
Grass Total	159.400	0.43%	93,451	0.45%	
Waste	79.430	1.20%	7,943	1.18%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,341.750	0.77%	3,260,631	0.76%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **62**

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

Dry:

1D1	282.150	25.30%	488,120	27.72%	1,730.001
1D	126.030	11.30%	216,772	12.31%	1,720.003
2D1	124.400	11.16%	204,698	11.62%	1,645.482
2D	15.270	1.37%	22,600	1.28%	1,480.026
3D1	3.000	0.27%	4,110	0.23%	1,370.000
3D	252.940	22.68%	394,586	22.41%	1,559.998
4D1	246.960	22.15%	355,622	20.19%	1,439.998
4D	64.270	5.76%	74,553	4.23%	1,159.996
Dry Total	1,115.020	100.00%	1,761,061	100.00%	1,579.398

Grass:

1G1	12.000	2.02%	8,880	2.92%	740.000
1G	8.000	1.35%	6,000	1.97%	750.000
2G1	57.260	9.66%	39,542	12.99%	690.569
2G	9.600	1.62%	5,376	1.77%	560.000
3G1	3.000	0.51%	2,010	0.66%	670.000
3G	30.000	5.06%	19,800	6.51%	660.000
4G1	124.260	20.95%	72,071	23.68%	580.001
4G	348.910	58.84%	150,662	49.50%	431.807
Grass Total	593.030	100.00%	304,341	100.00%	513.196

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	1,115.020	53.01%	1,761,061	77.27%	1,579.398
Grass Total	593.030	28.19%	304,341	13.35%	513.196
Waste	47.160	2.24%	4,716	0.21%	100.000
Other	348.200	16.55%	208,920	9.17%	600.000
Exempt	0.000	0.00%			
Market Area Total	2,103.410	100.00%	2,279,038	100.00%	1,083.496

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	1,115.020	0.44%	1,761,061	0.44%	
Grass Total	593.030	1.60%	304,341	1.45%	
Waste	47.160	0.71%	4,716	0.70%	
Other	348.200	12.20%	208,920	13.60%	
Exempt	0.000	0.00%			
Market Area Total	2,103.410	0.69%	2,279,038	0.53%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **63**

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

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	55.200	5.93%	94,944	6.60%	1,720.000
2D1	188.480	20.26%	307,222	21.36%	1,629.997
2D	2.000	0.21%	2,960	0.21%	1,480.000
3D1	2.000	0.21%	2,740	0.19%	1,370.000
3D	449.310	48.29%	700,924	48.73%	1,560.000
4D1	209.900	22.56%	302,255	21.01%	1,439.995
4D	23.640	2.54%	27,422	1.91%	1,159.983
Dry Total	930.530	100.00%	1,438,467	100.00%	1,545.857

Grass:

1G1	9.000	1.91%	6,660	2.53%	740.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	14.720	3.12%	10,010	3.81%	680.027
2G	3.000	0.64%	1,680	0.64%	560.000
3G1	23.190	4.91%	15,537	5.91%	669.987
3G	80.300	17.01%	52,998	20.17%	660.000
4G1	192.210	40.71%	111,482	42.43%	580.001
4G	149.730	31.71%	64,384	24.50%	430.000
Grass Total	472.150	100.00%	262,751	100.00%	556.498

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	930.530	64.63%	1,438,467	84.11%	1,545.857
Grass Total	472.150	32.80%	262,751	15.36%	556.498
Waste	26.500	1.84%	2,650	0.15%	100.000
Other	10.500	0.73%	6,300	0.37%	600.000
Exempt	0.000	0.00%			
Market Area Total	1,439.680	100.00%	1,710,168	100.00%	1,187.880

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	930.530	0.36%	1,438,467	0.36%	
Grass Total	472.150	1.27%	262,751	1.26%	
Waste	26.500	0.40%	2,650	0.39%	
Other	10.500	0.37%	6,300	0.41%	
Exempt	0.000	0.00%			
Market Area Total	1,439.680	0.47%	1,710,168	0.40%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **64**

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

Dry:

1D1	23.000	0.79%	39,790	0.87%	1,730.000
1D	270.630	9.30%	465,483	10.12%	1,719.997
2D1	909.410	31.25%	1,482,339	32.24%	1,630.000
2D	33.500	1.15%	49,580	1.08%	1,480.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,311.810	45.08%	2,046,425	44.51%	1,560.001
4D1	337.640	11.60%	486,202	10.57%	1,440.001
4D	24.000	0.82%	27,840	0.61%	1,160.000
Dry Total	2,909.990	100.00%	4,597,659	100.00%	1,579.956

Grass:

1G1	1.000	0.18%	740	0.25%	740.000
1G	43.640	8.01%	32,731	11.06%	750.022
2G1	41.480	7.62%	28,206	9.53%	679.990
2G	14.000	2.57%	7,840	2.65%	560.000
3G1	4.000	0.73%	2,680	0.91%	670.000
3G	94.040	17.27%	62,066	20.98%	659.995
4G1	84.000	15.42%	48,720	16.47%	580.000
4G	262.500	48.20%	112,875	38.15%	430.000
Grass Total	544.660	100.00%	295,858	100.00%	543.197

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,909.990	77.71%	4,597,659	91.93%	1,579.956
Grass Total	544.660	14.55%	295,858	5.92%	543.197
Waste	132.050	3.53%	13,205	0.26%	100.000
Other	157.770	4.21%	94,662	1.89%	600.000
Exempt	0.000	0.00%			
Market Area Total	3,744.470	100.00%	5,001,384	100.00%	1,335.672

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,909.990	1.14%	4,597,659	1.14%	
Grass Total	544.660	1.47%	295,858	1.41%	
Waste	132.050	1.99%	13,205	1.96%	
Other	157.770	5.53%	94,662	6.16%	
Exempt	0.000	0.00%			
Market Area Total	3,744.470	1.23%	5,001,384	1.16%	

2008 Agricultural Land Detail

County 13 - Cass

Market Area: **65**

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

Dry:

1D1	5.330	1.07%	9,221	1.21%	1,730.018
1D	32.670	6.58%	56,193	7.35%	1,720.018
2D1	126.070	25.38%	205,494	26.89%	1,629.999
2D	0.000	0.00%	0	0.00%	0.000
3D1	1.000	0.20%	1,370	0.18%	1,370.000
3D	169.530	34.12%	264,467	34.60%	1,560.001
4D1	140.720	28.32%	202,637	26.51%	1,440.001
4D	21.500	4.33%	24,940	3.26%	1,160.000
Dry Total	496.820	100.00%	764,322	100.00%	1,538.428

Grass:

1G1	11.200	3.82%	8,288	5.03%	740.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	16.000	5.46%	10,880	6.60%	680.000
2G	2.000	0.68%	1,120	0.68%	560.000
3G1	60.000	20.46%	40,200	24.39%	670.000
3G	43.000	14.67%	28,380	17.22%	660.000
4G1	44.720	15.25%	25,938	15.74%	580.008
4G	116.280	39.66%	50,000	30.34%	429.996
Grass Total	293.200	100.00%	164,806	100.00%	562.094

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	496.820	62.71%	764,322	82.24%	1,538.428
Grass Total	293.200	37.01%	164,806	17.73%	562.094
Waste	2.250	0.28%	225	0.02%	100.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	17.950	2.27%			
Market Area Total	792.270	100.00%	929,353	100.00%	1,173.025

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	496.820	0.19%	764,322	0.19%	
Grass Total	293.200	0.79%	164,806	0.79%	
Waste	2.250	0.03%	225	0.03%	
Other	0.000	0.00%	0	0.00%	
Exempt	17.950	2.19%			
Market Area Total	792.270	0.26%	929,353	0.22%	

2008 Agricultural Land Detail

County 13 - Cass

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	266.000	557,920	1,821.730	3,501,695
Dry	163.630	252,405	25,687.570	40,621,567	229,791.740	362,988,259
Grass	33.800	15,167	4,470.480	2,450,953	32,668.020	18,458,691
Waste	20.960	2,096	788.570	78,857	5,834.730	594,425
Other	0.000	0	579.390	354,434	2,275.650	1,181,922
Exempt	0.000	0	91.540	0	727.600	0
Total	218.390	269,668	31,792.010	44,063,731	272,391.870	386,724,992

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	2,087.730	4,059,615	2,087.730	0.69%	4,059,615	0.94%	1,944.511
Dry	255,642.940	403,862,231	255,642.940	83.98%	403,862,231	93.69%	1,579.790
Grass	37,172.300	20,924,811	37,172.300	12.21%	20,924,811	4.85%	562.914
Waste	6,644.260	675,378	6,644.260	2.18%	675,378	0.16%	101.648
Other	2,855.040	1,536,356	2,855.040	0.94%	1,536,356	0.36%	538.120
Exempt	819.140	0	819.140	0.27%	0	0.00%	0.000
Total	304,402.270	431,058,391	304,402.270	100.00%	431,058,391	100.00%	1,416.081

* 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)**

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	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	1,314,210,281	1,349,963,619	35,753,338	2.72	20,510,061	1.16
2. Recreational	9,876,989	10,223,720	346,731	3.51	4,165	3.47
3. Ag-Homesite Land, Ag-Res Dwellings	106,188,779	106,293,089	104,310	0.1	*-----	0.1
4. Total Residential (sum lines 1-3)	1,430,276,049	1,466,480,428	36,204,379	2.53	20,514,226	1.1
5. Commercial	120,377,837	129,230,635	8,852,798	7.35	1,349,781	6.23
6. Industrial	43,858,674	45,968,796	2,110,122	4.81	31,693	4.74
7. Ag-Farmsite Land, Outbuildings	34,154,036	34,485,411	331,375	0.97	1,562,375	-3.6
8. Minerals	11,748,447	11,748,447	0	0	0	0
9. Total Commercial (sum lines 5-8)	210,138,994	221,433,289	11,294,295	5.37	1,381,474	4.72
10. Total Non-Agland Real Property	1,640,415,043	1,687,935,467	47,520,424	2.9	23,458,075	1.47
11. Irrigated	3,287,800	4,059,615	771,815	23.48		
12. Dryland	327,421,795	403,862,231	76,440,436	23.35		
13. Grassland	17,188,838	20,924,811	3,735,973	21.73		
14. Wasteland	352,900	675,378	322,478	91.38		
15. Other Agland	1,723,725	1,723,725	-187,369	-10.87		
16. Total Agricultural Land	349,975,058	431,058,391	81,083,333	23.17		
17. Total Value of All Real Property (Locally Assessed)	1,990,390,101	2,118,993,858	128,603,757	6.46	23,458,075	5.28

*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.

2007 3-YEAR PLAN OF ASSESSMENT
CASS COUNTY, NEBRASKA

Purpose: In accordance with Nebraska State Statutes Section 77-1311.02, “The county assessor shall...prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter.”

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

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

Cass County statistics for 2006:

	RATIO	COD	PRD
RESIDENTIAL	98.55	12.55	103.87
COMMERCIAL & INDUSTRIAL	95.00	17.59	110.94
AG SPECIAL VALUES	71.00		
AG RECAPTURE VALUES	73.00	24.05	100.90

Cass County Real and Personal Property

Cass County has approximately 21,000 parcels of real estate of which 19,000 are taxable real estate consisting of some 12,000 residential parcels, 875 commercial parcels, 55 industrial parcels, 102 recreational parcels and 5,000 agricultural parcels. Agricultural land in the county is

assessed using special valuation (greenbelt) which requires a separate valuation process for both agricultural and market value. To calculate values the assessor's office processes approximately 1200 sales, 1500 permits and adds about 500 new parcels each year.

In addition to real property, the office processes approximately 1300 personal property schedules, 800 homestead exemption applications, 100 permissive exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county offices, state and local agencies, and the general public. The office processes information packages for protests to the County Board of Equalization and prepares the County Board of Equalization defense packages for protests to the Tax Equalization and Review Commission.

Current Resources

Staff (Assessment)

Personnel include the assessor, the deputy assessor, three (3) full time clerical staff, and one (1) part time clerical staff. Two of the clerical staff each have over 20 years each of experience and one has 3 years in the assessor's office.

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

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

The assessor manages the administrative duties, including statutory mandated reports, budget, payroll and claims, office supervision, public relations, final review of sales, and planning and final review of the appraisal process. The assessor maintains a land sale file for both agricultural and rural residential land sales and prepares final values for agricultural special values, market values and rural residential land values in five market areas consisting of numerous neighborhoods. Educational classes, meetings, workshops, county board of equalization hearings, and tax equalization and review commission hearings fill much of the remaining time.

Staff (Appraisal)

The deputy assessor stands in for the assessor when necessary and is responsible for the direct supervision of the appraisal staff on a daily basis. Sales verification review, appraisal review plans and organization, review of the staff appraiser's work and working closely with the part-time contract appraisers are a large part of the deputy's duties.

Three (3) full time staff appraisers see to the administrative and appraisal duties of the office. Additionally, there are 2 part-time contract appraisers (one Certified General and one Registered) each working in Cass County two and three days per week.

The field appraisers are not required to have an appraiser's license, however, two of them are registered appraisers and one holds an assessor certificate.

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

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

Budget

The assessor's office is operating on a budget of about \$11.00 per parcel for reappraisal and \$9.50 per parcel for administrative functions. The computer software funding is covered under the county general budget and includes the assessor, treasurer and register of deed functions. All computer hardware, print cartridges, and cost of maintenance of other office

equipment come from the assessor budget. In 2006 the county board added to the budget \$200,000 over two budget years to contract for re-appraisal of the mining operations and mineral interests to be completed for assessment year 2007/8.

Cadastral Maps

The current cadastral maps are outdated, 1994 imagery, and have been largely replaced with a county GIS system which is currently maintained outside the assessor's office. Ownership changes have been kept up to date on the property records. In 2006, the assessor budgeted funds to scan the aerial soil maps and acquire GIS software and training to build layers for assessor use. The process of creating and incorporating GIS with assessment duties will take the better part of two years with 2 current office staff being trained and working on GIS. The plan is to have experienced personnel create useable data layers, incorporate CAMA data, like sales and land use for analysis, and eventually take responsibility for the parcel layer which correlates directly with the previous cadastral maps. The assessor's office currently keeps the aerial soil maps updated with property lines, hand drawn from paper surveys.

Property Record Cards

Property record cards were last produced in mass for the 1992 re-appraisal. Beginning in 2003 the assessor's office implemented an electronic property record system. Property records are printed from the CAMA and filed in a protective jacket. The electronic system is backed up every night. The property records comply with statutory regulations and requirements. This implementation should be completed for assessment year 2008.

Computers

The county has a full-time information technology person who assists with computer hardware and software needs. The county board provides the assessor with a leased CAMA and CAAS system. The leasing company provides minimal operations assistance. The system requires development of tables and user programs to function. It has required conversion and development of a different system of appraisal methodology. At this time statistical analysis is completed in an Microsoft Excel program developed by our office. The process of converting all

the records base information to the system will not be completed until assessment year 2008 or later.

Assessment Procedures:

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

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

Procedures and Policies:

The Cass County Assessor follows the rules, regulations and orders set forth by law. Nebraska Constitution, Nebraska Legislative Statutes, Nebraska Assessor Manual, Nebraska Agricultural Land Manual, Department of Assessment and Taxation Directives and Rules and Regulations, Tax Equalization and Review Commission Rules and Regulations, Cass County Board Resolutions, and Cass County Zoning Regulations and other required processes are followed by the assessor and staff. The assessor has developed an appraisal plan and a policies and procedures manual to insure uniform and equal treatment for all property in Cass County.

Level of Value, Quality and Uniformity of Assessment

The 2007 level of value, quality and uniformity of assessment, county wide, meet all requirements set forth by statute except for. Improvement values on commercial and industrial parcels but not the land value were increased by the Tax Equalization and Review Commission for 2007.

Assessment Actions Planned for Assessment Year 2008

- Residential:** Alvo, land and improvements
Avoca, land and improvements
Elmwood, land and improvements
Murdock, land and improvements
Buccaneer Bay, (subdivision) land and improvements
and other locations as time and resources permit
- Commercial:** Grain Elevators, countywide
- Industrial:** Mining Operations, countywide
- Agricultural:** Land market value analysis, countywide
Land special value analysis, countywide

A minimum of 2000 parcels will be re-appraised, plus approximately 1500 pick-up work inspections, and 1200 sales review for 2008 values. Additional locations may be added as statistics indicate and time and resources allow. In addition, there will be an emphasis on sale file maintenance that will allow increased usage of the statistical analysis function within the CAMA/CAAS system.

Assessment Actions Planned for Assessment Year 2009

- Residential:** Mobile Homes, (in parks) countywide
Rural South Central, Farms, Acreages, Subdivisions
Nehawka, land and improvements
- Commercial:** Northeast, Sales review, market analysis studies

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

Approximately 2500 parcels minimum will be scheduled for re-appraisal. Additional locations will be added as statistics indicate and time and resources allow. This year's re-appraisal should put the assessor's office in a maintenance mode. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

Assessment Actions Planned for Assessment Year 2010

Residential: Eagle, land and improvements
Alvo, land and improvements (review)
Rural Tipton Townships, Farm, Acreage and Subdivisions

Commercial: Southwest, Sales review, market analysis studies

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

Approximately 5000 parcels are scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

Conclusion:

Assessment year 2008 will complete the reappraisal of the county, which began in 2003. All areas will meet statutory requirements for level of value and quality of assessment. Only with the hard work of the staff and the cooperation of the county board is this possible.

This county has worked with a limited budget and minimum staffing in comparison to the size, growth and change in Cass County and with the increased statutory requirements has struggled to reach and maintain those requirements. To continue to meet these requirements it

will be necessary to retain the current staff and provide for hiring experienced staff in the future. It will be imperative the county retain and hire knowledgeable appraiser personnel.

This three-year plan and continued maintenance of the assessment process is dependent on an experienced and capable staff. This will require additional funding in the future to hire, train and retain qualified and reliable people. Continued contracting of licensed appraisal personnel is the most efficient and cost effective way to support the county staff. Without contract appraiser oversight, at least four (4) full-time licensed appraisers would be required resulting in a much higher payroll (to include benefits) with the added risk of job hopping to better paying positions in adjacent counties.

The office will continue to experience many changes in the coming years. Up to three members of our staff could retire this next year with at least one being very likely. There is a new appraiser and a part-time clerk with up to three staff positions opening up during the next two years where hiring and training of new personnel will be necessary. This will challenge the continued success of the appraisal process.

Continued emphasis on the efficient use and improved capability of computer systems will enhance customer support and office performance. The integration of the CAMA and GIS systems to perform land use, soil count and sales analysis will assist current staff in handling the continually increasing workload. The capability for computerized market modeling and analysis is in our CAMA system and our two contract appraisers have the experience and capability to use this function. The updating of our current sales database is critical to the proper calculation and utility of this function.

The following issues need to be kept in mind for the current and future budget years.

1. The integration of the GIS system and our appraisal system has begun with an initial cost of \$28,000 for software and training. Funding for training and maintenance may occur periodically but the continuous and high returns on this investment will be invaluable.

2. In order to maintain a trained appraiser staff, it will be necessary to increase the salaries of the field appraisers in addition to cost of living increases. For the 2008/09 budget, I will try to have a set pay scale for both appraisers and clerks. I support a county employee pay scale, if developed cooperatively with all elected officials, which would aid in the promotion, hiring and transfer of employees.

3. As mentioned previously, up to three of the staff could retire during this budget year and funds need to be provided and held to pay sick leave and vacation time accrued. The additional cost is outlined in the proposed budget.

In conclusion I'd like to use a common phrase from data bases, computers and life in general: Garbage in...Garbage out. For the continued improvement in quality and quantity of assessment it is imperative that the most accurate information possible is used. That means correcting any current errors, only adding complete and accurate data in the future, and supporting the people responsible for assessment, as well as the entire county government workforce as a whole team.

Respectfully submitted,

Allen J. Sutcliffe
Cass County Assessor

2008 Assessment Survey for Cass County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1 Who holds a current assessor certificate
2.	Appraiser(s) on staff
	3 With one holding a registered license
3.	Other full-time employees
	3
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$293,758 This amount had previously included a \$200,000 budgeted amount for the reappraisal of the mining operations (broken down as a budget item for \$100,000 a year over a two year timeframe). This contract covered the land and rock processing plants, rock quarry and gravel pit operations to have been completed early 2007.
7.	Part of the budget that is dedicated to the computer system
	\$33,000 \$10,000 for repairs, equipment replacements, ink and special paper etc. This amount is included as part of the appraisal budget, an additional \$23,000 is for specific GIS work and development.
8.	Adopted budget, or granted budget if different from above
	\$240,560
9.	Amount of the total budget set aside for appraisal work
	The mining appraisal contract budget now contains \$75,000 for final wrap up of the project.
10.	Amount of the total budget set aside for education/workshops
	\$2000 is included in the appraisal budget and \$900 is in the assessor's budget

11.	Appraisal/Reappraisal budget, if not part of the total budget
	\$246,000 including \$28,300 for computer software support funded from the county general budget
12.	Other miscellaneous funds
	\$56,000, this is part of the county general budget to cover the Terra Scan contract maintenance, which includes the Marshall and Swift maintenance and other software. This also includes paper, phone / fax / internet, office utilities and IT support. \$53,000 is in the county general budget for sick leave, insurance, FICA and retirement.
13.	Total budget
	\$343,860
a.	Was any of last year's budget not used:
	\$23,290 set aside for GIS (the same amount as last year)

B. Computer, Automation Information and GIS

1.	Administrative software
	TerraScan
2.	CAMA software
	TerraScan
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	The Register of Deeds staff maintains the cadastral maps on paper copies and the maps are now also on GIS.
5.	Does the county have GIS software?
	There is a GIS office for the courthouse with assistance from GIS Workshop with the assessor's office working to create a parcel layer.
6.	Who maintains the GIS software and maps?
	GIS Workshop maintains the software and the GIS office working under the Register of Deeds office maintains the maps. With GIS the maps are available on the counties web site. But the GIS system is not integrated with any of the county software so must be upgraded separately with the GIS only serving the website. But there is a clerk in the assessor's office working to have a land use layer in the GIS.

7.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Cedar Creek, Eagle, Elmwood, Greenwood, Louisville, Murray, Plattsmouth *, South Bend, Union, Weeping Water * County Seat
4.	When was zoning implemented?
	The county was zoned in 1999 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.

D. Contracted Services

1.	Appraisal Services
	A majority of the appraisal process are done in house with the assistance of two part time appraisers that are contracted. Of the two contracted appraisers, one holds a certified general license with the other appraiser being registered. Also at this time a private appraisal firm is finalizing an appraisal of the mineral interests and mineral processing facilities in Cass County.
2.	Other services
	The Terra Scan system is contracted through the County Board using county general funding and not directly budgeted through the assessor's office. GIS is also maintained in a different office in the county and not budgeted through the assessor's office.

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 Cass County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5456.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts