

## Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is seventy-five percent of actual value. Neb. Rev. Stat. §77-201(1) and (2)(R.S. Supp., 2007). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2007) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Revenue Property Assessment Division, hereinafter referred to as the Division, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

(2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.

(3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

(4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Division regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Division prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Division. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp., 2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

# Table of Contents

## Commission Summary

## Property Tax Administrator's Opinions and Recommendations

### Residential Reports Section

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

### Residential Correlation Section

Residential Real Property  
    I. Correlation  
    II. Analysis of Percentage of Sales Used  
    III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios  
    IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to  
        Percentage Change in Assessed Value  
    V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios  
    VI. Analysis of R&O COD and PRD  
    VII. Analysis of Changes in the Statistics Due to the Assessor Actions  
  
Residential (What If) Recommendation Statistics if necessary

### Commercial Reports Section

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

### Commercial Correlation Section

Commercial Real Property  
    I. Correlation  
    II. Analysis of Percentage of Sales Used  
    III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios  
    IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to  
        Percentage Change in Assessed Value

- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Commercial (What If) Recommendation Statistics if necessary

### **Agricultural Reports Section**

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

### **Agricultural Correlation Section**

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

Agricultural (What If) Recommendation Statistics if necessary

### **Special Valuation Section**

### **County Reports Section**

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

### **Certification**

### **Map Section**

### **Valuation History Chart Section**



## 2008 Commission Summary

28 Douglas

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### Residential Real Property - Current

Number of Sales	20586	COD	8.89
Total Sales Price	\$3,416,461,048	PRD	102.59
Total Adj. Sales Price	\$3,420,961,699	COV	20.03
Total Assessed Value	\$3,304,074,293	STD	19.84
Avg. Adj. Sales Price	\$166,179	Avg. Abs. Dev.	8.57
Avg. Assessed Value	\$160,501	Min	21.41
Median	96.43	Max	478.03
Wgt. Mean	96.58	95% Median C.I.	96.33 to 96.53
Mean	99.09	95% Wgt. Mean C.I.	96.42 to 96.74
		95% Mean C.I.	98.82 to 99.36
% of Value of the Class of all Real Property Value in the County			69.57
% of Records Sold in the Study Period			11.64
% of Value Sold in the Study Period			14.21
Average Assessed Value of the Base			131,450

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	20586	96.43	8.89	102.59
2007	21854	96.59	10.90	103.39
2006	21156	95.28	13.06	104.93
2005	19,835	96.02	13.21	103.12
2004	19568	94.24	14.62	102.71
2003	19,023	94	12.93	101.98
2002	17,448	93	103.09	101.35
2001	19,023	94	12.07	101.19

## 2008 Commission Summary

28 Douglas

### Commercial Real Property - Current

Number of Sales	1196	COD	21.33
Total Sales Price	\$1,262,913,551	PRD	102.42
Total Adj. Sales Price	\$1,284,745,760	COV	39.77
Total Assessed Value	\$1,193,249,718	STD	37.83
Avg. Adj. Sales Price	\$1,074,202	Avg. Abs. Dev.	20.23
Avg. Assessed Value	\$997,700	Min	7.88
Median	94.86	Max	727.70
Wgt. Mean	92.88	95% Median C.I.	93.90 to 95.65
Mean	95.12	95% Wgt. Mean C.I.	87.96 to 97.79
		95% Mean C.I.	92.98 to 97.27
% of Value of the Class of all Real Property Value in the County			29.74
% of Records Sold in the Study Period			10.27
% of Value Sold in the Study Period			12
Average Assessed Value of the Base			853,288

### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	1196	94.86	21.33	102.42
2007	1130	95.73	16.98	103.46
2006	1456	95.26	19.73	105.71
2005	1,143	96.88	46.84	114.17
2004	1182	95.43	31.05	104.53
2003	1,187	95	36.03	104.21
2002	1,109	96	28.15	100.5
2001	1,187	98	22.33	106.02





## **2008 Opinions of the Property Tax Administrator for Douglas County**

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

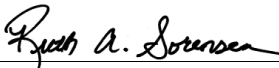
### **Residential Real Property**

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

### **Commercial Real Property**

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

Dated this 7th day of April, 2008.



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: 01/22/2008

(!: AVTot=0)

NUMBER of Sales:	20639	<b>MEDIAN:</b>	<b>95</b>	COV:	28.47	95% Median C.I.:	95.26 to 95.50
TOTAL Sales Price:	3,424,633,400	WGT. MEAN:	92	STD:	27.04	95% Wgt. Mean C.I.:	91.87 to 92.43
TOTAL Adj.Sales Price:	3,424,636,200	MEAN:	95	AVG.ABS.DEV:	12.58	95% Mean C.I.:	94.62 to 95.36
TOTAL Assessed Value:	3,155,948,617						
AVG. Adj. Sales Price:	165,930	COD:	13.20	MAX Sales Ratio:	1142.42		
AVG. Assessed Value:	152,911	PRD:	103.08	MIN Sales Ratio:	0.33		

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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	3142	95.82	97.86	96.05	8.75	101.88	30.30	358.75	95.57 to 96.12	167,391	160,781
10/01/05 TO 12/31/05	2384	96.16	98.92	96.52	9.49	102.49	9.33	334.56	95.84 to 96.50	165,003	159,261
01/01/06 TO 03/31/06	2120	96.24	98.28	95.43	11.02	102.99	15.96	325.51	95.89 to 96.64	159,861	152,552
04/01/06 TO 06/30/06	3117	95.16	95.94	94.07	10.12	101.99	12.04	339.33	94.92 to 95.45	169,779	159,719
07/01/06 TO 09/30/06	2776	95.47	95.94	93.55	10.58	102.56	8.44	662.38	95.23 to 95.76	166,300	155,567
10/01/06 TO 12/31/06	2227	96.25	95.76	92.92	13.03	103.06	1.02	341.98	95.94 to 96.72	161,590	150,147
01/01/07 TO 03/31/07	2012	93.57	91.29	87.37	19.31	104.49	0.33	401.10	92.87 to 94.42	170,649	149,094
04/01/07 TO 06/30/07	2861	91.42	86.18	81.22	24.81	106.12	1.02	1142.42	90.75 to 91.98	165,101	134,089
<u>Study Years</u>											
07/01/05 TO 06/30/06	10763	95.80	97.62	95.45	9.77	102.28	9.33	358.75	95.66 to 95.96	166,070	158,516
07/01/06 TO 06/30/07	9876	94.63	92.13	88.56	16.98	104.03	0.33	1142.42	94.41 to 94.85	165,777	146,804
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	10240	95.71	96.39	93.96	11.08	102.59	1.02	662.38	95.54 to 95.87	165,002	155,028
<u>ALL</u>											
	20639	95.37	94.99	92.15	13.20	103.08	0.33	1142.42	95.26 to 95.50	165,930	152,911

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENNINGTON	64	95.63	95.35	94.32	9.29	101.09	53.20	161.91	92.54 to 98.00	164,582	155,238
DOUGLAS COUNTY	7437	95.24	90.03	90.39	10.77	99.60	1.01	296.77	95.07 to 95.39	213,210	192,716
OMAHA	12856	95.52	97.83	93.65	14.65	104.46	0.33	1142.42	95.31 to 95.68	139,504	130,651
RALSTON	201	95.68	96.21	95.68	7.70	100.56	72.46	158.83	94.74 to 97.01	127,370	121,871
VALLEY	48	96.68	103.83	98.10	19.75	105.84	63.06	299.65	92.01 to 100.03	107,730	105,684
WATERLOO	33	90.52	88.04	84.36	16.91	104.36	43.38	153.80	82.31 to 94.89	127,662	107,690
<u>ALL</u>											
	20639	95.37	94.99	92.15	13.20	103.08	0.33	1142.42	95.26 to 95.50	165,930	152,911

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	12856	95.52	97.83	93.65	14.65	104.46	0.33	1142.42	95.31 to 95.68	139,504	130,651
2	7783	95.24	90.31	90.51	10.77	99.78	1.01	299.65	95.07 to 95.39	209,580	189,681
<u>ALL</u>											
	20639	95.37	94.99	92.15	13.20	103.08	0.33	1142.42	95.26 to 95.50	165,930	152,911

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/22/2008

(!: AVTot=0)

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TOTAL Adj.Sales Price:	3,424,636,200	MEAN:	95	AVG.ABS.DEV:	12.58	95% Mean C.I.:	94.62 to 95.36
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AVG. Adj. Sales Price:	165,930	COD:	13.20	MAX Sales Ratio:	1142.42		
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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	20633	95.37	95.00	92.16	13.18	103.08	0.33	1142.42	95.26 to 95.51	165,970	152,953
2	6	39.91	75.37	32.38	121.95	232.78	9.33	256.00	9.33 to 256.00	26,841	8,690
____ALL____											
	20639	95.37	94.99	92.15	13.20	103.08	0.33	1142.42	95.26 to 95.50	165,930	152,911

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	20639	95.37	94.99	92.15	13.20	103.08	0.33	1142.42	95.26 to 95.50	165,930	152,911
06											
07											
____ALL____											
	20639	95.37	94.99	92.15	13.20	103.08	0.33	1142.42	95.26 to 95.50	165,930	152,911

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001	1	135.95	135.95	135.95			135.95	135.95	N/A	95,000	129,150
28-0001	15989	95.56	96.60	93.14	13.68	103.72	0.33	1142.42	95.40 to 95.70	149,195	138,961
28-0010	1268	95.12	90.01	89.94	10.08	100.08	1.01	159.00	94.76 to 95.51	268,546	241,527
28-0015	203	93.04	94.72	90.40	16.45	104.78	34.00	299.65	92.01 to 94.89	240,535	217,451
28-0017	2186	94.95	91.13	91.45	8.97	99.65	1.36	296.77	94.68 to 95.28	213,957	195,659
28-0054	236	95.66	96.31	95.93	7.26	100.40	72.46	158.83	94.74 to 97.01	135,061	129,558
28-0059	605	95.12	88.61	88.84	12.60	99.73	1.02	161.91	94.69 to 95.72	206,810	183,736
28-0066											
77-0037	145	2.78	43.47	54.87	1493.96	79.22	1.20	118.72	2.23 to 62.30	166,180	91,184
89-0003	1	105.03	105.03	105.03			105.03	105.03	N/A	115,000	120,789
89-0024	5	96.94	103.59	97.93	7.62	105.78	95.95	131.91	N/A	157,200	153,945
NonValid School											
____ALL____											
	20639	95.37	94.99	92.15	13.20	103.08	0.33	1142.42	95.26 to 95.50	165,930	152,911

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<b>YEAR BUILT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	94	2.10	15.69	12.26	676.09	127.95	1.02	256.00	1.81 to 2.48	169,490	20,786	
Prior TO 1860												
1860 TO 1899	473	96.96	110.87	93.30	34.91	118.84	4.59	662.38	95.67 to 98.85	70,326	65,611	
1900 TO 1919	1942	95.59	100.61	92.96	23.19	108.23	8.27	401.10	94.97 to 96.06	94,542	87,889	
1920 TO 1939	1755	93.30	96.49	89.41	20.07	107.91	17.34	724.73	92.80 to 93.89	124,884	111,662	
1940 TO 1949	784	95.71	99.94	94.80	15.56	105.42	27.22	295.42	94.96 to 96.64	108,895	103,230	
1950 TO 1959	1885	95.81	99.24	94.46	15.05	105.06	15.96	1142.42	95.20 to 96.39	116,552	110,099	
1960 TO 1969	2195	95.61	96.77	94.94	9.96	101.94	21.61	272.00	95.18 to 95.97	136,194	129,296	
1970 TO 1979	1974	95.83	96.61	95.32	7.67	101.35	59.04	296.77	95.49 to 96.33	155,252	147,992	
1980 TO 1989	1393	96.29	96.09	95.65	6.57	100.46	42.67	213.92	95.91 to 96.67	182,749	174,803	
1990 TO 1994	995	95.95	95.89	95.43	5.66	100.48	62.20	149.09	95.51 to 96.43	223,259	213,051	
1995 TO 1999	1067	94.75	94.59	94.17	5.99	100.45	35.22	192.74	94.41 to 95.04	231,228	217,758	
2000 TO Present	6082	95.23	89.31	89.94	11.18	99.30	0.33	211.40	95.05 to 95.40	220,115	197,971	
ALL												
	20639	95.37	94.99	92.15	13.20	103.08	0.33	1142.42	95.26 to 95.50	165,930	152,911	

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	8	169.19	275.75	283.33	102.55	97.32	33.33	724.73	33.33 to 724.73	3,538	10,026	
5000 TO 9999	33	218.60	239.50	227.49	59.08	105.28	34.00	1142.42	133.33 to 264.62	7,101	16,155	
Total \$												
1 TO 9999	41	198.61	246.57	233.51	69.63	105.59	33.33	1142.42	136.52 to 264.62	6,406	14,959	
10000 TO 29999	426	143.56	158.11	154.50	35.55	102.33	40.59	401.10	139.29 to 152.88	21,623	33,408	
30000 TO 59999	1092	104.57	115.29	113.39	27.57	101.67	17.45	300.84	102.47 to 107.65	46,008	52,169	
60000 TO 99999	3014	95.54	95.15	94.87	15.58	100.30	4.59	282.96	95.01 to 96.01	81,445	77,263	
100000 TO 149999	7704	94.87	91.47	91.41	9.99	100.07	1.20	211.40	94.73 to 95.07	126,741	115,848	
150000 TO 249999	5353	95.43	91.69	91.84	9.53	99.84	0.33	213.92	95.22 to 95.67	187,799	172,479	
250000 TO 499999	2619	94.49	91.54	91.40	8.50	100.15	1.02	131.82	94.26 to 94.75	328,615	300,366	
500000 +	390	93.96	90.09	89.79	9.55	100.33	20.17	133.48	93.15 to 94.44	710,493	637,986	
ALL												
	20639	95.37	94.99	92.15	13.20	103.08	0.33	1142.42	95.26 to 95.50	165,930	152,911	

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/22/2008

(!: AVTot=0)

NUMBER of Sales:	20639	<b>MEDIAN:</b>	<b>95</b>	COV:	28.47	95% Median C.I.:	95.26 to 95.50
TOTAL Sales Price:	3,424,633,400	WGT. MEAN:	92	STD:	27.04	95% Wgt. Mean C.I.:	91.87 to 92.43
TOTAL Adj.Sales Price:	3,424,636,200	MEAN:	95	AVG.ABS.DEV:	12.58	95% Mean C.I.:	94.62 to 95.36
TOTAL Assessed Value:	3,155,948,617						
AVG. Adj. Sales Price:	165,930	COD:	13.20	MAX Sales Ratio:	1142.42		
AVG. Assessed Value:	152,911	PRD:	103.08	MIN Sales Ratio:	0.33		

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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
<u>Low \$</u>											
1 TO 4999	197	1.91	4.59	2.00	160.50	229.15	0.33	139.77	1.83 to 2.00	144,632	2,895
5000 TO 9999	58	3.61	26.63	4.52	656.37	588.43	1.49	198.61	3.42 to 4.46	157,301	7,117
<u>Total \$</u>											
1 TO 9999	255	2.08	9.60	2.61	383.60	367.26	0.33	198.61	1.99 to 2.28	147,514	3,856
10000 TO 29999	499	63.08	73.08	27.51	81.65	265.59	4.57	724.73	52.60 to 73.10	76,408	21,023
30000 TO 59999	1434	93.79	102.22	83.46	35.42	122.48	12.92	662.38	92.28 to 95.73	55,442	46,271
60000 TO 99999	3635	93.71	96.96	90.30	18.36	107.38	15.39	1142.42	93.35 to 94.07	90,197	81,446
100000 TO 149999	7460	95.47	96.02	94.53	7.42	101.57	20.17	296.77	95.30 to 95.63	131,500	124,308
150000 TO 249999	4789	96.52	96.27	95.02	6.41	101.32	29.51	282.96	96.33 to 96.70	198,962	189,060
250000 TO 499999	2279	95.60	95.70	94.48	6.33	101.29	39.40	213.92	95.32 to 96.04	345,934	326,838
500000 +	288	95.15	94.27	93.22	7.04	101.12	43.30	133.48	94.41 to 95.94	761,482	709,877
<u>ALL</u>	20639	95.37	94.99	92.15	13.20	103.08	0.33	1142.42	95.26 to 95.50	165,930	152,911

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	102	2.12	18.57	17.30	803.38	107.33	1.01	256.00	1.91 to 2.50	175,031	30,276
10	42	94.29	106.18	93.24	39.29	113.88	21.51	254.69	80.74 to 102.84	36,024	33,590
20	1487	95.97	106.79	93.18	31.62	114.62	21.41	724.73	95.17 to 96.82	59,288	55,242
30	13322	95.29	94.70	92.25	12.60	102.66	0.33	1142.42	95.13 to 95.42	127,380	117,502
40	4398	95.60	93.93	93.01	8.22	100.99	1.04	282.96	95.32 to 95.82	236,172	219,662
50	1094	95.69	93.41	92.20	8.53	101.32	1.49	213.92	95.11 to 96.13	429,515	395,998
60	194	95.86	95.66	93.79	6.72	101.99	43.30	126.79	95.27 to 97.02	575,072	539,349
<u>ALL</u>	20639	95.37	94.99	92.15	13.20	103.08	0.33	1142.42	95.26 to 95.50	165,930	152,911

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	3,424,636,200	MEAN:	95	AVG.ABS.DEV:	12.58	95% Mean C.I.:	94.62 to 95.36
TOTAL Assessed Value:	3,155,948,617						
AVG. Adj. Sales Price:	165,930	COD:	13.20	MAX Sales Ratio:	1142.42		
AVG. Assessed Value:	152,911	PRD:	103.08	MIN Sales Ratio:	0.33		

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STYLE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	745	92.97	79.15	77.59	24.36	102.00	1.02	256.00	91.88 to 93.80	178,322	138,366
101	6349	95.34	97.34	93.13	14.23	104.52	1.01	1142.42	95.11 to 95.58	153,772	143,210
102	3765	95.91	93.65	92.77	10.22	100.95	1.04	330.45	95.64 to 96.16	247,117	229,243
103	2820	95.53	93.78	93.30	8.51	100.52	1.52	296.77	95.28 to 95.74	131,525	122,708
104	3012	95.21	99.56	92.81	20.04	107.27	0.33	405.57	94.70 to 95.67	132,991	123,434
111	2466	95.19	93.05	92.50	9.53	100.60	1.20	233.90	94.91 to 95.44	147,600	136,534
301	427	95.08	92.35	92.13	7.66	100.23	2.98	123.00	94.41 to 95.89	203,272	187,282
302	276	95.61	92.49	91.11	7.74	101.52	11.96	149.33	94.66 to 96.75	130,741	119,115
304	4	92.48	93.23	93.07	2.51	100.17	89.43	98.52	N/A	152,375	141,820
305	7	60.21	86.88	68.25	49.00	127.30	54.27	233.32	54.27 to 233.32	87,333	59,602
307	38	97.04	96.01	94.24	7.58	101.89	73.11	115.76	92.29 to 99.98	175,133	165,040
308	362	95.77	89.06	88.82	11.17	100.27	3.52	127.17	95.12 to 96.32	132,434	117,633
309	367	93.06	96.14	89.41	20.61	107.52	28.21	401.10	91.74 to 95.06	191,869	171,555
344	1	69.94	69.94	69.94			69.94	69.94	N/A	513,040	358,800
ALL	20639	95.37	94.99	92.15	13.20	103.08	0.33	1142.42	95.26 to 95.50	165,930	152,911

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	94	2.10	15.69	12.26	676.09	127.95	1.02	256.00	1.81 to 2.48	169,490	20,786
10	215	114.24	141.26	115.24	49.81	122.59	21.08	1142.42	107.18 to 124.94	40,758	46,968
20	1148	99.98	110.45	99.43	28.55	111.08	22.03	724.73	99.27 to 100.00	68,798	68,404
30	6946	95.69	97.37	94.51	13.15	103.03	2.07	325.51	95.39 to 95.97	121,037	114,393
40	11226	95.11	91.91	91.46	10.23	100.49	0.33	337.00	94.98 to 95.26	188,790	172,660
50	915	94.60	92.76	91.66	8.87	101.20	15.96	282.81	94.27 to 94.90	331,158	303,538
60	95	95.89	94.28	94.65	7.81	99.62	60.72	134.07	94.46 to 96.69	609,111	576,502
ALL	20639	95.37	94.99	92.15	13.20	103.08	0.33	1142.42	95.26 to 95.50	165,930	152,911



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

**Residential**

Over all three major property types there were 54,000 parcels that had changes to the assessed value with 14,000 of the parcels seeing decreases in assessed value.

The county appraisal staff reappraised 48,000 residential properties. Douglas County intends to list all residential property to assure accurate property information. Approximately 3,000 new houses were picked up along with other building permits were kept up to date.

The field book areas following the re-listing cycle were completed for 2008 following the counties 5 year cycle.

## 2008 Assessment Survey for Douglas County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b> Residential Appraisal staff
2.	<b>Valuation done by:</b> Residential Appraisal staff
3.	<b>Pickup work done by whom:</b> Residential Appraisal staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b> 2008
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b> 2008 Market based factors are used to adjust the cost for the cost approach rather than a market driven depreciation. The cost approach is predominantly used on new construction.
6.	<b>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?</b> Market modeling is used for the sales comparison approach. The older structures are generally appraised better when the emphasis on the sales comparison approach to value is implemented.
7.	<b>Number of market areas/neighborhoods for this property class:</b> 10 The County is moving away from field books and more towards market areas.
8.	<b>How are these defined?</b> The ten market areas which are geographically defined are covered by the 16 residential appraisers.
9.	<b>Is "Assessor Location" a usable valuation identity?</b> No Not at this time. The assessor office use field books to define and appraise similar areas that tend to follow similar market characteristics.

10.	<b>Does the assessor location “suburban” mean something other than rural residential?</b> <i>(that is, does the “suburban” location have its own market?)</i>
	No
11.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B?</b> <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.	<b>Are the county’s ag residential and rural residential improvements classified and valued in the same manner?</b>
	Yes

**Residential Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
7100			7100

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 03/23/2008

(!: AVTot=0)

NUMBER of Sales:	20586	<b>MEDIAN:</b>	<b>96</b>	COV:	20.03	95% Median C.I.:	96.33 to 96.53
TOTAL Sales Price:	3,416,461,048	WGT. MEAN:	97	STD:	19.84	95% Wgt. Mean C.I.:	96.42 to 96.74
TOTAL Adj.Sales Price:	3,420,961,699	MEAN:	99	AVG.ABS.DEV:	8.57	95% Mean C.I.:	98.82 to 99.36
TOTAL Assessed Value:	3,304,074,293						
AVG. Adj. Sales Price:	166,179	COD:	8.89	MAX Sales Ratio:	478.03		
AVG. Assessed Value:	160,501	PRD:	102.59	MIN Sales Ratio:	21.41		

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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	3138	96.76	99.71	97.50	7.59	102.26	30.30	358.75	96.53 to 97.00	167,627	163,445
10/01/05 TO 12/31/05	2378	96.84	100.73	97.93	8.40	102.86	40.57	478.03	96.56 to 97.14	164,970	161,557
01/01/06 TO 03/31/06	2112	96.65	99.81	96.82	9.20	103.09	23.77	335.18	96.36 to 96.92	160,524	155,424
04/01/06 TO 06/30/06	3109	95.89	97.95	96.05	7.85	101.98	21.41	366.60	95.65 to 96.13	170,174	163,446
07/01/06 TO 09/30/06	2769	95.91	98.04	96.05	7.99	102.08	44.97	450.23	95.71 to 96.10	166,468	159,887
10/01/06 TO 12/31/06	2219	96.91	99.45	96.65	9.63	102.90	26.48	352.50	96.58 to 97.14	162,059	156,623
01/01/07 TO 03/31/07	2008	96.84	99.45	96.39	11.00	103.18	24.88	402.64	96.40 to 97.10	170,904	164,737
04/01/07 TO 06/30/07	2853	96.10	98.21	95.48	10.32	102.86	28.67	402.81	95.82 to 96.46	165,022	157,559
<u>Study Years</u>											
07/01/05 TO 06/30/06	10737	96.50	99.45	97.04	8.17	102.48	21.41	478.03	96.36 to 96.62	166,379	161,449
07/01/06 TO 06/30/07	9849	96.36	98.70	96.09	9.67	102.71	24.88	450.23	96.18 to 96.51	165,960	159,466
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	10209	96.23	98.69	96.33	8.58	102.45	21.41	450.23	96.08 to 96.39	165,408	159,338
<u>ALL</u>											
	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53	166,179	160,501

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENNINGTON	64	96.85	96.44	95.89	8.00	100.58	54.59	161.91	94.24 to 98.73	164,660	157,894
DOUGLAS COUNTY	7427	95.96	96.64	96.21	4.30	100.45	34.00	296.77	95.81 to 96.09	213,440	205,347
OMAHA	12817	96.78	100.48	96.87	11.51	103.73	21.41	478.03	96.64 to 96.92	139,721	135,348
RALSTON	202	97.55	99.92	99.27	5.87	100.65	86.94	158.83	96.66 to 98.35	127,432	126,504
VALLEY	47	97.54	106.38	100.76	18.46	105.58	69.72	299.65	94.09 to 100.67	109,067	109,891
WATERLOO	29	95.31	98.09	95.56	5.77	102.65	79.02	171.65	94.27 to 95.85	121,605	116,210
<u>ALL</u>											
	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53	166,179	160,501

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	12817	96.78	100.48	96.87	11.51	103.73	21.41	478.03	96.64 to 96.92	139,721	135,348
2	7769	95.99	96.79	96.27	4.48	100.54	34.00	299.65	95.87 to 96.12	209,828	201,996
<u>ALL</u>											
	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53	166,179	160,501

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53	166,179	160,501
<u>ALL</u>											
	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53	166,179	160,501

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Base Stat

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TOTAL Assessed Value:	3,304,074,293						
AVG. Adj. Sales Price:	166,179	COD:	8.89	MAX Sales Ratio:	478.03		
AVG. Assessed Value:	160,501	PRD:	102.59	MIN Sales Ratio:	21.41		

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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	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53	166,179	160,501
06											
07											
ALL	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53	166,179	160,501

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001	1	135.95	135.95	135.95			135.95	135.95	N/A	95,000	129,150
28-0001	15946	96.60	99.70	96.75	10.11	103.05	21.41	478.03	96.49 to 96.72	149,453	144,602
28-0010	1263	95.78	97.11	96.25	4.42	100.89	36.54	256.50	95.51 to 96.07	268,954	258,878
28-0015	199	95.10	98.40	95.13	10.99	103.44	34.00	299.65	94.41 to 95.57	240,715	228,985
28-0017	2184	96.13	96.62	96.13	4.14	100.52	56.80	296.77	95.84 to 96.35	214,072	205,784
28-0054	237	97.23	99.45	98.75	5.69	100.71	86.63	158.83	96.38 to 97.99	135,098	133,405
28-0059	605	95.27	96.23	96.01	4.16	100.24	54.48	161.91	94.86 to 95.73	207,000	198,732
28-0066											
77-0037	145	96.58	97.44	95.99	4.44	101.51	76.98	112.97	95.87 to 97.49	168,249	161,496
89-0003	1	100.64	100.64	100.64			100.64	100.64	N/A	115,000	115,741
89-0024	5	96.94	103.59	97.93	7.62	105.78	95.95	131.91	N/A	157,200	153,945
NonValid School											
ALL	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53	166,179	160,501

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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(!: AVTot=0)

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TOTAL Assessed Value:	3,304,074,293						
AVG. Adj. Sales Price:	166,179	COD:	8.89	MAX Sales Ratio:	478.03		
AVG. Assessed Value:	160,501	PRD:	102.59	MIN Sales Ratio:	21.41		

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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	9	96.01	97.02	97.17	2.95	99.84	92.69	103.09	93.16 to 102.43	178,645	173,587
Prior TO 1860											
1860 TO 1899	469	98.06	113.29	98.99	29.80	114.45	29.07	402.64	96.55 to 98.99	69,174	68,473
1900 TO 1919	1932	96.51	103.69	96.36	19.18	107.60	21.41	478.03	96.06 to 96.88	95,411	91,939
1920 TO 1939	1752	96.09	100.34	95.62	14.08	104.94	26.48	341.98	95.70 to 96.55	125,176	119,692
1940 TO 1949	782	97.08	102.54	98.87	12.45	103.71	27.22	295.42	96.52 to 97.68	109,263	108,025
1950 TO 1959	1882	97.24	101.47	97.56	11.58	104.01	34.00	450.23	96.91 to 97.61	116,398	113,554
1960 TO 1969	2194	96.71	98.91	97.18	8.40	101.77	49.61	272.00	96.42 to 97.01	136,252	132,416
1970 TO 1979	1972	97.00	98.49	97.52	6.60	100.99	59.04	296.77	96.67 to 97.24	155,104	151,259
1980 TO 1989	1392	96.99	97.51	97.04	5.40	100.48	42.67	237.92	96.71 to 97.26	182,786	177,381
1990 TO 1994	996	96.54	96.85	96.32	4.90	100.55	62.20	149.09	96.08 to 96.92	223,310	215,088
1995 TO 1999	1066	95.78	95.88	95.20	5.18	100.71	34.24	192.74	95.31 to 96.21	231,802	220,683
2000 TO Present	6140	95.92	96.56	96.27	4.15	100.30	43.41	256.50	95.78 to 96.06	219,869	211,674
ALL	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53	166,179	160,501

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	155.50	166.66	166.74	17.25	99.95	132.08	207.33	N/A	3,880	6,469
5000 TO 9999	29	141.39	183.71	182.52	64.40	100.65	34.00	478.03	100.00 to 218.60	7,127	13,009
Total \$											
1 TO 9999	34	148.45	181.20	181.17	55.25	100.02	34.00	478.03	107.14 to 198.61	6,650	12,047
10000 TO 29999	420	135.57	155.36	153.23	37.36	101.39	56.47	402.81	125.99 to 146.47	21,633	33,148
30000 TO 59999	1078	103.64	116.84	115.08	25.18	101.53	21.41	450.23	101.06 to 105.49	46,038	52,979
60000 TO 99999	2999	96.85	98.56	98.21	12.55	100.35	23.77	286.67	96.47 to 97.18	81,461	80,005
100000 TO 149999	7707	96.25	96.53	96.48	5.61	100.05	40.57	185.90	96.11 to 96.41	126,742	122,279
150000 TO 249999	5336	96.15	96.65	96.65	4.96	100.00	43.41	256.50	95.97 to 96.35	187,740	181,451
250000 TO 499999	2623	95.38	95.57	95.46	4.92	100.11	29.10	136.01	95.13 to 95.61	328,432	313,531
500000 +	389	94.80	93.90	93.52	5.63	100.40	55.27	125.70	94.27 to 95.22	713,765	667,529
ALL	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53	166,179	160,501

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 03/23/2008

(!: AVTot=0)

NUMBER of Sales:	20586	<b>MEDIAN:</b>	<b>96</b>	COV:	20.03	95% Median C.I.:	96.33 to 96.53
TOTAL Sales Price:	3,416,461,048	WGT. MEAN:	97	STD:	19.84	95% Wgt. Mean C.I.:	96.42 to 96.74
TOTAL Adj.Sales Price:	3,420,961,699	MEAN:	99	AVG.ABS.DEV:	8.57	95% Mean C.I.:	98.82 to 99.36
TOTAL Assessed Value:	3,304,074,293						
AVG. Adj. Sales Price:	166,179	COD:	8.89	MAX Sales Ratio:	478.03		
AVG. Assessed Value:	160,501	PRD:	102.59	MIN Sales Ratio:	21.41		

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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	42.67	72.15	61.20	82.63	117.89	34.00	139.77	N/A	5,333	3,264
5000 TO 9999	22	100.00	112.93	92.37	27.35	122.25	21.41	207.33	95.34 to 132.08	8,336	7,700
Total \$ _____											
1 TO 9999	25	100.00	108.04	89.87	30.59	120.21	21.41	207.33	95.34 to 108.33	7,976	7,168
10000 TO 29999	292	98.57	106.18	87.55	29.78	121.27	23.77	358.75	96.61 to 100.00	26,159	22,903
30000 TO 59999	1237	97.50	108.31	95.01	28.54	113.99	35.62	478.03	96.73 to 98.34	49,188	46,735
60000 TO 99999	3295	96.07	101.67	96.68	15.00	105.16	29.10	402.81	95.72 to 96.51	84,385	81,581
100000 TO 149999	7910	96.35	97.92	97.02	5.84	100.93	34.24	296.77	96.20 to 96.50	129,010	125,164
150000 TO 249999	5060	96.62	97.55	96.76	5.30	100.82	43.52	450.23	96.46 to 96.78	194,329	188,032
250000 TO 499999	2445	96.15	97.46	96.62	5.48	100.87	55.27	256.50	95.89 to 96.46	338,966	327,502
500000 +	322	95.22	95.19	94.48	5.42	100.75	55.58	129.02	94.69 to 96.16	750,547	709,136
ALL	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53	166,179	160,501

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	41	96.72	97.62	96.79	4.60	100.86	80.63	131.87	94.42 to 98.23	348,576	337,372
10	51	96.67	113.28	103.15	29.10	109.82	34.00	402.81	94.38 to 98.57	47,046	48,529
20	1481	97.09	107.72	97.05	25.12	110.99	21.41	478.03	96.44 to 97.86	59,851	58,084
30	13392	96.41	98.95	96.95	8.45	102.07	24.88	450.23	96.28 to 96.52	127,673	123,780
40	4360	96.49	97.21	96.59	5.36	100.64	34.24	220.95	96.26 to 96.68	236,562	228,485
50	1073	96.19	96.42	95.37	5.94	101.10	51.45	256.50	95.73 to 96.64	433,902	413,828
60	188	95.77	95.85	95.41	4.89	100.45	65.64	126.31	95.24 to 96.36	578,906	552,359
ALL	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53	166,179	160,501

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 03/23/2008

(!: AVTot=0)

NUMBER of Sales:	20586	<b>MEDIAN:</b>	<b>96</b>	COV:	20.03	95% Median C.I.:	96.33 to 96.53
TOTAL Sales Price:	3,416,461,048	WGT. MEAN:	97	STD:	19.84	95% Wgt. Mean C.I.:	96.42 to 96.74
TOTAL Adj.Sales Price:	3,420,961,699	MEAN:	99	AVG.ABS.DEV:	8.57	95% Mean C.I.:	98.82 to 99.36
TOTAL Assessed Value:	3,304,074,293						
AVG. Adj. Sales Price:	166,179	COD:	8.89	MAX Sales Ratio:	478.03		
AVG. Assessed Value:	160,501	PRD:	102.59	MIN Sales Ratio:	21.41		

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<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
0	709	95.26	94.05	93.88	7.56	100.19	34.24	142.61	94.75 to 95.76		175,477	164,731
101	6309	96.64	100.50	97.10	10.55	103.50	23.77	402.81	96.45 to 96.84		154,214	149,739
102	3762	96.32	97.54	96.43	6.00	101.16	40.57	330.45	96.07 to 96.56		247,691	238,841
103	2830	96.12	97.38	96.83	5.49	100.58	46.74	296.77	95.91 to 96.33		131,588	127,411
104	3007	96.77	102.73	96.45	16.32	106.52	21.41	478.03	96.44 to 97.10		133,744	128,994
111	2466	96.44	97.75	96.82	5.61	100.96	55.27	366.60	96.18 to 96.67		147,598	142,901
301	449	95.66	96.31	95.95	4.03	100.37	69.80	124.16	95.06 to 96.13		202,206	194,021
302	274	96.89	96.83	96.54	3.79	100.30	71.37	149.33	96.42 to 97.27		130,700	126,175
304	5	92.58	93.76	93.28	2.73	100.52	89.43	98.52	N/A		131,300	122,472
305	6	97.24	97.21	94.92	15.30	102.41	58.82	119.28	58.82 to 119.28		97,888	92,917
307	37	97.37	97.11	95.90	6.12	101.26	79.49	115.76	94.93 to 99.98		174,464	167,308
308	368	96.42	96.28	96.20	3.74	100.09	75.16	124.19	95.91 to 97.01		132,410	127,373
309	364	97.08	100.86	95.80	13.81	105.28	29.10	295.40	96.47 to 97.53		192,924	184,816
ALL												
	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53		166,179	160,501

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
0	9	96.01	97.02	97.17	2.95	99.84	92.69	103.09	93.16 to 102.43		178,645	173,587
10	211	103.23	119.97	109.96	31.75	109.10	21.41	402.81	100.00 to 109.94		40,767	44,829
20	1171	100.00	112.01	102.25	25.69	109.54	23.77	478.03	99.57 to 100.46		70,036	71,614
30	6949	97.31	100.31	97.84	10.90	102.53	33.18	325.51	97.11 to 97.52		121,868	119,230
40	11220	95.84	96.80	95.99	5.46	100.84	29.10	366.60	95.73 to 95.95		188,505	180,948
50	928	95.48	96.82	95.43	5.38	101.46	58.69	282.81	95.19 to 95.80		332,201	317,012
60	98	95.97	96.44	96.03	5.07	100.43	75.93	134.07	95.40 to 96.87		597,551	573,827
ALL												
	20586	96.43	99.09	96.58	8.89	102.59	21.41	478.03	96.33 to 96.53		166,179	160,501





**2008 Correlation Section  
for Douglas County**

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**Residential Real Property**

**I. Correlation**

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

**2008 Correlation Section  
for Douglas County**

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

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>23743</b>	<b>20586</b>	<b>86.7</b>
<b>2007</b>	<b>24664</b>	<b>21854</b>	<b>88.61</b>
<b>2006</b>	<b>23755</b>	<b>21156</b>	<b>89.06</b>
<b>2005</b>	<b>25116</b>	<b>19835</b>	<b>78.97</b>
<b>2004</b>	<b>24342</b>	<b>19568</b>	<b>80.39</b>
<b>2003</b>	<b>22448</b>	<b>19023</b>	<b>84.74</b>
<b>2002</b>	<b>21191</b>	<b>17448</b>	<b>82.34</b>
<b>2001</b>	<b>19844</b>	<b>16630</b>	<b>83.8</b>

RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessor. The above table indicates that a reasonable percentage of the available sales are being utilized for the sales study, and would indicate that the county is not excessively trimming this property class in the sales file.

**2008 Correlation Section  
for Douglas County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Douglas County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>95.37</b>	<b>1.65</b>	<b>96.94</b>	<b>96.43</b>
<b>2007</b>	<b>92.89</b>	<b>7.62</b>	<b>99.97</b>	<b>96.59</b>
<b>2006</b>	<b>93.33</b>	<b>1.3</b>	<b>94.54</b>	<b>95.28</b>
<b>2005</b>	<b>89.91</b>	<b>7.86</b>	<b>96.98</b>	<b>96.02</b>
<b>2004</b>	<b>89.27</b>	<b>4.96</b>	<b>93.7</b>	<b>94.24</b>
<b>2003</b>	<b>90</b>	<b>2.65</b>	<b>92.38</b>	<b>94</b>
<b>2002</b>	<b>93</b>	<b>1.96</b>	<b>94.82</b>	<b>93</b>
<b>2001</b>	<b>90</b>	<b>3.84</b>	<b>93.46</b>	<b>95</b>

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

**2008 Correlation Section  
for Douglas County**

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

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

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
8.5	<b>2008</b>	1.65
8.56	<b>2007</b>	7.62
5.42	<b>2006</b>	1.3
13.2	<b>2005</b>	7.86
9.48	<b>2004</b>	4.96
4	<b>2003</b>	3
26.59	<b>2002</b>	1.96
8.71	<b>2001</b>	3.84

RESIDENTIAL: The percent change analysis for this property class may represent a reasonable relationship. In that the preliminary report as a base, contained a significant number of records that were properly assessed at the time of the sale as vacant parcels (lots) but sold as improved parcels. So there is not a similar relationship between the two sets of data. Also it should be noted that the sales being discussed probably averaged in assessed value at the time of the sale between \$25,000 and \$50,000 but once appraised during the current assessment cycle may now have an assessed value in the neighborhood of \$250,000 to \$350,000.

## 2008 Correlation Section for Douglas County

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

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

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96.43</b>	<b>96.58</b>	<b>99.09</b>

RESIDENTIAL: The measures of central tendency shown here reflect that the statistics for the qualified sales for this property type are close and within the acceptable range. With little difference between these two measures of central tendency gives a 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 Douglas County**

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**VI. Analysis of R&O COD and PRD**

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>8.89</b>	<b>102.59</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

RESIDENTIAL: The coefficient of dispersion and the price-related differential are within the acceptable range and both indicate a general level of good assessment uniformity for this property class.

**2008 Correlation Section  
for Douglas County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>20639</b>	<b>20586</b>	<b>-53</b>
<b>Median</b>	<b>95.37</b>	<b>96.43</b>	<b>1.06</b>
<b>Wgt. Mean</b>	<b>92.15</b>	<b>96.58</b>	<b>4.43</b>
<b>Mean</b>	<b>94.99</b>	<b>99.09</b>	<b>4.1</b>
<b>COD</b>	<b>13.20</b>	<b>8.89</b>	<b>-4.31</b>
<b>PRD</b>	<b>103.08</b>	<b>102.59</b>	<b>-0.49</b>
<b>Min Sales Ratio</b>	<b>0.33</b>	<b>21.41</b>	<b>21.08</b>
<b>Max Sales Ratio</b>	<b>1142.42</b>	<b>478.03</b>	<b>-664.39</b>

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



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/22/2008

NUMBER of Sales:	1196	<b>MEDIAN:</b>	<b>92</b>	COV:	40.42	95% Median C.I.:	90.38 to 93.13
TOTAL Sales Price:	1,277,888,548	WGT. MEAN:	88	STD:	35.79	95% Wgt. Mean C.I.:	83.74 to 92.68
TOTAL Adj.Sales Price:	1,277,888,548	MEAN:	89	AVG.ABS.DEV:	20.35	95% Mean C.I.:	86.53 to 90.59
TOTAL Assessed Value:	1,127,229,204						
AVG. Adj. Sales Price:	1,068,468	COD:	22.08	MAX Sales Ratio:	727.70		
AVG. Assessed Value:	942,499	PRD:	100.40	MIN Sales Ratio:	1.21		

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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	99	98.08	96.04	110.27	16.77	87.09	10.67	266.22	94.84 to 99.91	1,166,337	1,286,146
10/01/04 TO 12/31/04	94	95.33	96.81	90.43	15.08	107.05	32.07	197.00	93.13 to 98.79	800,232	723,680
01/01/05 TO 03/31/05	107	94.97	95.30	96.01	20.02	99.26	7.64	264.47	92.78 to 97.76	705,531	677,374
04/01/05 TO 06/30/05	104	95.27	92.10	90.77	13.25	101.47	46.67	162.22	91.82 to 97.99	777,561	705,764
07/01/05 TO 09/30/05	105	94.47	98.63	93.41	23.18	105.58	6.04	727.70	89.80 to 96.69	672,746	628,433
10/01/05 TO 12/31/05	91	93.33	94.10	93.42	16.42	100.72	28.90	217.80	90.24 to 97.00	705,990	659,553
01/01/06 TO 03/31/06	89	90.00	83.17	91.93	17.78	90.47	9.08	122.22	83.84 to 94.66	1,457,794	1,340,177
04/01/06 TO 06/30/06	90	89.07	87.19	86.59	18.90	100.69	41.23	194.57	79.95 to 95.36	829,529	718,314
07/01/06 TO 09/30/06	110	84.66	82.10	83.33	22.43	98.52	6.30	188.25	76.25 to 92.57	1,998,684	1,665,586
10/01/06 TO 12/31/06	114	88.67	88.17	88.89	30.88	99.19	4.60	329.70	81.59 to 93.50	947,704	842,443
01/01/07 TO 03/31/07	98	69.34	73.57	76.45	37.53	96.24	7.25	216.58	62.69 to 80.00	2,080,722	1,590,772
04/01/07 TO 06/30/07	95	75.40	74.46	68.48	33.02	108.73	1.21	173.95	67.50 to 84.27	628,967	430,720
<u>Study Years</u>											
07/01/04 TO 06/30/05	404	95.43	95.01	98.32	16.46	96.63	7.64	266.22	94.44 to 97.05	859,028	844,636
07/01/05 TO 06/30/06	375	92.48	91.11	91.35	19.25	99.74	6.04	727.70	90.00 to 94.29	904,759	826,477
07/01/06 TO 06/30/07	417	80.51	80.02	80.48	30.92	99.43	1.21	329.70	76.35 to 84.27	1,418,600	1,141,648
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	407	94.47	95.07	93.35	18.34	101.84	6.04	727.70	93.33 to 95.93	715,581	668,018
01/01/06 TO 12/31/06	403	88.44	85.19	87.02	22.93	97.90	4.60	329.70	84.47 to 92.00	1,320,831	1,149,323
<u>ALL</u>											
	1196	92.15	88.56	88.21	22.08	100.40	1.21	727.70	90.38 to 93.13	1,068,468	942,499

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENNINGTON	1	98.97	98.97	98.97			98.97	98.97	N/A	100,000	98,966
DOUGLAS COUNTY	124	93.57	91.42	81.40	24.36	112.31	6.04	727.70	89.27 to 95.12	1,175,407	956,806
OMAHA	1032	92.08	88.23	89.13	21.50	98.99	1.21	329.70	90.00 to 93.12	1,089,331	970,926
RALSTON	19	80.25	95.16	83.67	35.11	113.73	41.23	189.98	66.34 to 126.80	344,548	288,293
VALLEY	16	88.17	82.07	74.80	31.42	109.72	7.25	164.57	61.47 to 100.00	68,157	50,978
WATERLOO	4	78.40	76.95	93.75	23.33	82.08	53.33	97.68	N/A	52,625	49,336
<u>ALL</u>											
	1196	92.15	88.56	88.21	22.08	100.40	1.21	727.70	90.38 to 93.13	1,068,468	942,499

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/22/2008

NUMBER of Sales:	1196	<b>MEDIAN:</b>	<b>92</b>	COV:	40.42	95% Median C.I.:	90.38 to 93.13
TOTAL Sales Price:	1,277,888,548	WGT. MEAN:	88	STD:	35.79	95% Wgt. Mean C.I.:	83.74 to 92.68
TOTAL Adj.Sales Price:	1,277,888,548	MEAN:	89	AVG.ABS.DEV:	20.35	95% Mean C.I.:	86.53 to 90.59
TOTAL Assessed Value:	1,127,229,204						
AVG. Adj. Sales Price:	1,068,468	COD:	22.08	MAX Sales Ratio:	727.70		
AVG. Assessed Value:	942,499	PRD:	100.40	MIN Sales Ratio:	1.21		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1032	92.08	88.23	89.13	21.50	98.99	1.21	329.70	90.00 to 93.12	1,089,331	970,926
2	164	93.01	90.63	81.48	25.59	111.24	6.04	727.70	88.87 to 95.09	937,182	763,619
____ALL____											
	1196	92.15	88.56	88.21	22.08	100.40	1.21	727.70	90.38 to 93.13	1,068,468	942,499

**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	998	91.75	88.59	88.69	20.53	99.89	1.21	322.86	89.66 to 92.83	1,159,447	1,028,295
2	198	94.29	88.41	83.63	29.54	105.71	6.04	727.70	91.35 to 96.30	609,899	510,050
____ALL____											
	1196	92.15	88.56	88.21	22.08	100.40	1.21	727.70	90.38 to 93.13	1,068,468	942,499

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	269	88.00	88.59	86.77	20.15	102.10	6.04	322.86	86.15 to 92.06	793,873	688,824
03	764	92.97	88.47	88.61	23.82	99.84	1.21	727.70	91.33 to 94.21	1,170,252	1,036,993
04	163	92.57	88.92	87.91	16.99	101.15	9.08	175.34	89.72 to 96.35	1,044,560	918,234
____ALL____											
	1196	92.15	88.56	88.21	22.08	100.40	1.21	727.70	90.38 to 93.13	1,068,468	942,499

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001											
28-0001	1054	92.01	88.08	88.86	21.43	99.12	1.21	329.70	89.94 to 93.01	1,092,231	970,539
28-0010	61	96.30	98.59	85.69	29.38	115.05	6.04	727.70	93.33 to 98.00	980,480	840,198
28-0015	24	88.17	80.49	76.56	27.61	105.14	7.25	164.57	64.00 to 97.68	69,000	52,825
28-0017	34	89.08	85.65	79.20	13.67	108.15	29.41	117.69	79.99 to 95.26	1,703,595	1,349,162
28-0054	20	79.32	93.06	83.50	35.45	111.45	41.23	189.98	66.34 to 100.85	329,196	274,875
28-0059	2	72.95	72.95	54.36	35.67	134.19	46.93	98.97	N/A	350,010	190,274
28-0066											
77-0037											
89-0003											
89-0024	1	217.80	217.80	217.80			217.80	217.80	N/A	5,000	10,890
NonValid School											
____ALL____											
	1196	92.15	88.56	88.21	22.08	100.40	1.21	727.70	90.38 to 93.13	1,068,468	942,499

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/22/2008

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TOTAL Sales Price:	1,277,888,548	WGT. MEAN:	88	STD:	35.79	95% Wgt. Mean C.I.:	83.74 to 92.68
TOTAL Adj.Sales Price:	1,277,888,548	MEAN:	89	AVG.ABS.DEV:	20.35	95% Mean C.I.:	86.53 to 90.59
TOTAL Assessed Value:	1,127,229,204						
AVG. Adj. Sales Price:	1,068,468	COD:	22.08	MAX Sales Ratio:	727.70		
AVG. Assessed Value:	942,499	PRD:	100.40	MIN Sales Ratio:	1.21		

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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	171	91.86	87.17	81.09	33.86	107.50	6.04	727.70	83.86 to 95.26	588,121	476,896
Prior TO 1860											
1860 TO 1899	40	95.28	89.02	77.68	22.49	114.59	20.91	156.41	73.33 to 100.00	137,093	106,499
1900 TO 1919	122	89.11	88.75	67.29	31.23	131.90	7.64	322.86	84.34 to 94.11	270,060	181,717
1920 TO 1939	106	89.90	85.53	81.95	21.36	104.37	20.96	141.17	83.16 to 95.24	235,822	193,258
1940 TO 1949	39	90.14	88.04	99.20	19.81	88.75	4.60	143.56	77.23 to 96.91	322,176	319,596
1950 TO 1959	103	93.37	93.01	91.22	22.18	101.96	1.35	268.81	88.93 to 96.66	497,758	454,050
1960 TO 1969	166	89.76	86.94	88.77	18.45	97.94	32.07	173.95	85.42 to 93.12	491,756	436,544
1970 TO 1979	137	92.24	91.61	85.46	16.17	107.19	29.07	202.43	88.81 to 96.45	1,649,171	1,409,420
1980 TO 1989	126	93.92	89.44	92.61	18.11	96.58	1.21	266.22	90.38 to 95.36	2,705,803	2,505,827
1990 TO 1994	34	95.97	91.73	89.84	14.86	102.11	51.84	139.44	82.09 to 99.39	3,431,298	3,082,664
1995 TO 1999	50	93.29	91.23	96.18	12.16	94.85	52.28	152.30	91.68 to 98.53	2,827,783	2,719,880
2000 TO Present	102	89.94	84.43	81.84	19.95	103.17	7.25	240.00	81.84 to 94.47	1,406,909	1,151,349
ALL	1196	92.15	88.56	88.21	22.08	100.40	1.21	727.70	90.38 to 93.13	1,068,468	942,499

**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	16	100.00	93.89	92.35	26.92	101.67	14.29	216.58	64.00 to 105.00	1,934	1,786
5000 TO 9999	13	104.23	139.73	136.46	55.11	102.39	9.09	329.70	91.86 to 175.34	6,224	8,493
Total \$											
1 TO 9999	29	100.56	114.44	124.26	40.58	92.10	9.09	329.70	91.86 to 105.00	3,857	4,793
10000 TO 29999	27	98.50	117.27	132.52	47.56	88.50	10.67	727.70	91.22 to 114.90	18,540	24,569
30000 TO 59999	71	103.65	115.48	113.94	32.55	101.35	7.25	322.86	99.83 to 113.10	45,044	51,322
60000 TO 99999	89	93.01	87.80	88.18	19.73	99.57	7.88	146.23	87.36 to 97.68	80,439	70,931
100000 TO 149999	124	88.90	84.55	83.72	23.42	100.98	6.04	189.98	80.77 to 93.17	122,788	102,803
150000 TO 249999	181	88.42	83.73	83.68	19.58	100.06	4.60	166.47	85.42 to 92.61	197,821	165,537
250000 TO 499999	221	83.95	81.52	81.43	22.09	100.12	1.35	240.00	79.83 to 89.94	357,994	291,497
500000 +	454	92.76	87.59	88.79	17.68	98.65	1.21	266.22	90.24 to 94.40	2,503,899	2,223,213
ALL	1196	92.15	88.56	88.21	22.08	100.40	1.21	727.70	90.38 to 93.13	1,068,468	942,499

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	942,499	PRD:	100.40	MIN Sales Ratio:	1.21		

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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
<u>Low \$</u>											
1 TO 4999	19	84.48	73.53	31.98	36.16	229.92	7.25	133.33	43.55 to 101.50	4,908	1,569
5000 TO 9999	16	91.60	83.43	14.89	52.20	560.47	1.35	216.58	32.49 to 104.23	47,382	7,053
<u>Total \$</u>											
1 TO 9999	35	91.35	78.06	16.76	42.30	465.77	1.35	216.58	49.17 to 100.00	24,324	4,076
10000 TO 29999	43	91.22	82.91	34.67	50.40	239.16	4.60	329.70	50.54 to 99.83	58,376	20,238
30000 TO 59999	79	93.86	81.07	34.97	30.39	231.80	1.21	164.57	68.00 to 97.82	130,622	45,683
60000 TO 99999	132	87.62	87.79	73.53	28.88	119.39	17.41	268.81	79.21 to 93.99	109,530	80,542
100000 TO 149999	126	90.02	89.19	68.95	26.22	129.35	6.30	322.86	85.64 to 94.12	179,106	123,494
150000 TO 249999	205	85.73	86.41	74.23	23.41	116.40	15.90	727.70	82.09 to 89.43	265,210	196,866
250000 TO 499999	183	91.12	87.35	82.85	16.13	105.43	34.66	166.47	86.74 to 93.37	442,725	366,798
500000 +	393	95.19	93.37	90.58	14.17	103.08	29.07	266.22	93.83 to 96.50	2,778,105	2,516,369
<u>ALL</u>	1196	92.15	88.56	88.21	22.08	100.40	1.21	727.70	90.38 to 93.13	1,068,468	942,499

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1196	92.15	88.56	88.21	22.08	100.40	1.21	727.70	90.38 to 93.13	1,068,468	942,499
<u>ALL</u>	1196	92.15	88.56	88.21	22.08	100.40	1.21	727.70	90.38 to 93.13	1,068,468	942,499

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	977	93.32	89.29	88.84	22.52	100.50	1.35	727.70	92.10 to 94.45	1,119,450	994,526
351	11	94.98	90.59	76.86	15.50	117.86	29.80	130.58	65.67 to 103.95	203,818	156,654
352	208	86.00	85.04	84.56	18.82	100.56	1.21	264.47	83.39 to 87.83	874,729	739,682
<u>ALL</u>	1196	92.15	88.56	88.21	22.08	100.40	1.21	727.70	90.38 to 93.13	1,068,468	942,499



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

**Commercial**

3,000 commercial properties were reappraised (physically reviewed and measured). Douglas County will relist all commercial parcels over the next few years to assure accurate property information. Property data is gathered on a geographic basis and commercial appraisers are assigned property types to set values. Particular emphasis was placed this year on offices and apartments. Building permits and new constructions was also completed on schedule.

## 2008 Assessment Survey for Douglas County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Commercial appraisal staff
2.	<b>Valuation done by:</b>
	Commercial appraisal staff
3.	<b>Pickup work done by whom:</b>
	Commercial appraisal staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	As with the residential properties the commercial type properties are generally appraised using the cost approach, particularly new construction and structures in the older parts of town where income data is not as readily available. Market based factors are used to adjust the cost for the cost approach rather than a market driven depreciation. The cost approach is predominantly used on new construction.
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	2008
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	2006
7.	<b>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?</b>
	This approach to value is not used at this time for the commercial type properties.
8.	<b>Number of market areas/neighborhoods for this property class?</b>
	Currently in the county is in the process of defining by building types.
9.	<b>How are these defined?</b>
	No not at this time.
10.	<b>Is "Assessor Location" a usable valuation identity?</b>
	No

11.	<b>Does the assessor location “suburban” mean something other than rural commercial?</b> <i>(that is, does the “suburban” location have its own market?)</i>
	No

12.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B?</b> <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.

**Commercial Permit Numbers:**

Permits	Information Statements	Other	Total
1800			1800

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/23/2008

NUMBER of Sales:	1196	<b>MEDIAN:</b>	<b>95</b>	COV:	39.77	95% Median C.I.:	93.90 to 95.65
TOTAL Sales Price:	1,262,913,551	WGT. MEAN:	93	STD:	37.83	95% Wgt. Mean C.I.:	87.96 to 97.79
TOTAL Adj.Sales Price:	1,284,745,760	MEAN:	95	AVG.ABS.DEV:	20.23	95% Mean C.I.:	92.98 to 97.27
TOTAL Assessed Value:	1,193,249,718						
AVG. Adj. Sales Price:	1,074,202	COD:	21.33	MAX Sales Ratio:	727.70		
AVG. Assessed Value:	997,700	PRD:	102.42	MIN Sales Ratio:	7.88		

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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	99	98.47	101.14	111.68	19.72	90.57	10.00	325.16	95.19 to 100.00	1,231,529	1,375,358
10/01/04 TO 12/31/04	94	96.56	102.80	93.55	19.23	109.88	32.07	325.47	93.38 to 100.78	800,690	749,066
01/01/05 TO 03/31/05	105	96.30	101.42	98.78	20.76	102.67	13.50	261.74	94.28 to 99.32	722,646	713,840
04/01/05 TO 06/30/05	103	97.36	96.65	95.62	14.85	101.08	22.22	167.06	93.81 to 99.80	779,139	744,985
07/01/05 TO 09/30/05	106	96.06	106.24	101.78	24.29	104.38	32.85	727.70	94.29 to 97.68	670,344	682,294
10/01/05 TO 12/31/05	92	98.00	98.13	103.66	18.15	94.66	28.90	217.80	95.29 to 99.96	700,999	726,665
01/01/06 TO 03/31/06	91	93.83	89.46	92.22	17.48	97.01	10.34	169.00	86.74 to 97.74	1,468,829	1,354,605
04/01/06 TO 06/30/06	94	93.94	92.82	83.65	19.47	110.97	37.37	194.57	86.30 to 97.59	871,128	728,669
07/01/06 TO 09/30/06	107	92.25	88.53	84.67	20.87	104.56	29.07	256.28	85.40 to 94.66	2,045,607	1,731,928
10/01/06 TO 12/31/06	111	93.50	93.24	94.04	23.46	99.15	7.88	329.70	89.43 to 97.35	971,821	913,903
01/01/07 TO 03/31/07	101	83.16	86.16	85.60	33.59	100.65	9.09	292.04	76.39 to 90.55	2,032,220	1,739,526
04/01/07 TO 06/30/07	93	87.00	83.97	86.08	23.40	97.55	25.97	173.95	79.54 to 94.02	519,629	447,288
<u>Study Years</u>											
07/01/04 TO 06/30/05	401	96.88	100.45	101.40	18.72	99.06	10.00	325.47	95.28 to 98.64	881,086	893,415
07/01/05 TO 06/30/06	383	95.85	97.01	94.26	20.04	102.92	10.34	727.70	94.17 to 96.61	916,705	864,074
07/01/06 TO 06/30/07	412	90.35	88.19	86.86	25.06	101.54	7.88	329.70	86.36 to 92.95	1,408,572	1,223,421
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	406	96.51	100.72	99.72	19.67	101.00	13.50	727.70	95.24 to 97.99	718,418	716,411
01/01/06 TO 12/31/06	403	93.26	91.04	88.24	20.52	103.17	7.88	329.70	91.22 to 94.81	1,345,661	1,187,403
<u>ALL</u>											
	1196	94.86	95.12	92.88	21.33	102.42	7.88	727.70	93.90 to 95.65	1,074,202	997,700

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENNINGTON	1	98.99	98.99	98.99			98.99	98.99	N/A	100,000	98,985
DOUGLAS COUNTY	128	95.22	99.11	90.06	21.84	110.05	43.22	727.70	93.86 to 97.00	1,160,116	1,044,814
OMAHA	1027	94.44	94.26	93.20	21.18	101.13	7.88	329.70	93.38 to 95.45	1,098,599	1,023,900
RALSTON	19	100.00	107.60	98.05	20.26	109.74	62.91	215.85	94.88 to 126.80	344,548	337,828
VALLEY	16	99.97	109.91	112.10	28.55	98.04	32.49	256.28	84.02 to 118.41	68,157	76,404
WATERLOO	5	71.43	75.85	90.04	20.48	84.24	53.33	97.68	N/A	50,500	45,469
<u>ALL</u>											
	1196	94.86	95.12	92.88	21.33	102.42	7.88	727.70	93.90 to 95.65	1,074,202	997,700

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/23/2008

NUMBER of Sales:	1196	<b>MEDIAN:</b>	<b>95</b>	COV:	39.77	95% Median C.I.:	93.90 to 95.65
TOTAL Sales Price:	1,262,913,551	WGT. MEAN:	93	STD:	37.83	95% Wgt. Mean C.I.:	87.96 to 97.79
TOTAL Adj.Sales Price:	1,284,745,760	MEAN:	95	AVG.ABS.DEV:	20.23	95% Mean C.I.:	92.98 to 97.27
TOTAL Assessed Value:	1,193,249,718						
AVG. Adj. Sales Price:	1,074,202	COD:	21.33	MAX Sales Ratio:	727.70		
AVG. Assessed Value:	997,700	PRD:	102.42	MIN Sales Ratio:	7.88		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1027	94.44	94.26	93.20	21.18	101.13	7.88	329.70	93.38 to 95.45	1,098,599	1,023,900
2	169	96.30	100.40	90.55	22.32	110.87	32.49	727.70	94.74 to 97.56	925,942	838,483
ALL											
	1196	94.86	95.12	92.88	21.33	102.42	7.88	727.70	93.90 to 95.65	1,074,202	997,700

**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	980	94.81	95.77	93.02	19.92	102.96	16.36	325.47	93.72 to 95.78	1,182,940	1,100,358
2	216	95.06	92.19	91.58	27.70	100.67	7.88	727.70	93.38 to 96.78	580,853	531,936
ALL											
	1196	94.86	95.12	92.88	21.33	102.42	7.88	727.70	93.90 to 95.65	1,074,202	997,700

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	275	93.53	93.41	86.56	17.12	107.91	10.00	322.86	90.37 to 95.36	813,790	704,404
03	758	95.19	96.24	94.98	23.50	101.32	7.88	727.70	94.17 to 96.44	1,175,782	1,116,787
04	163	94.51	92.84	90.16	18.32	102.97	16.36	325.47	91.35 to 97.50	1,041,167	938,731
ALL											
	1196	94.86	95.12	92.88	21.33	102.42	7.88	727.70	93.90 to 95.65	1,074,202	997,700

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001											
28-0001	1051	94.29	94.07	93.06	21.16	101.09	7.88	329.70	93.33 to 95.28	1,099,680	1,023,357
28-0010	61	97.00	107.87	93.20	25.68	115.74	44.44	727.70	94.88 to 99.43	993,187	925,690
28-0015	25	95.50	101.92	112.09	28.79	90.93	32.49	256.28	84.02 to 100.00	67,920	76,132
28-0017	34	96.30	93.13	88.87	9.83	104.78	55.45	117.69	90.56 to 100.00	1,703,595	1,514,070
28-0054	22	97.19	102.00	92.44	22.45	110.34	44.79	215.85	85.44 to 116.02	366,883	339,135
28-0059	2	72.96	72.96	54.37	35.68	134.20	46.93	98.99	N/A	350,010	190,284
28-0066											
77-0037											
89-0003											
89-0024	1	217.80	217.80	217.80			217.80	217.80	N/A	5,000	10,890
NonValid School											
ALL											
	1196	94.86	95.12	92.88	21.33	102.42	7.88	727.70	93.90 to 95.65	1,074,202	997,700

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/23/2008

NUMBER of Sales:	1196	<b>MEDIAN:</b>	<b>95</b>	COV:	39.77	95% Median C.I.:	93.90 to 95.65
TOTAL Sales Price:	1,262,913,551	WGT. MEAN:	93	STD:	37.83	95% Wgt. Mean C.I.:	87.96 to 97.79
TOTAL Adj.Sales Price:	1,284,745,760	MEAN:	95	AVG.ABS.DEV:	20.23	95% Mean C.I.:	92.98 to 97.27
TOTAL Assessed Value:	1,193,249,718						
AVG. Adj. Sales Price:	1,074,202	COD:	21.33	MAX Sales Ratio:	727.70		
AVG. Assessed Value:	997,700	PRD:	102.42	MIN Sales Ratio:	7.88		

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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	172	93.74	90.94	89.88	31.17	101.17	7.88	727.70	91.12 to 96.30	520,733	468,051
Prior TO 1860											
1860 TO 1899	41	100.00	99.59	92.54	22.26	107.63	29.80	256.28	90.49 to 106.54	141,138	130,605
1900 TO 1919	117	97.80	103.65	82.76	24.86	125.24	16.36	325.47	94.56 to 99.29	267,221	221,163
1920 TO 1939	106	96.13	94.26	90.91	20.43	103.68	17.35	222.16	91.09 to 99.45	235,238	213,860
1940 TO 1949	38	96.29	99.07	109.71	14.32	90.30	54.33	166.56	93.08 to 100.00	316,384	347,103
1950 TO 1959	102	94.25	96.61	93.55	22.15	103.28	40.86	273.40	88.92 to 98.09	498,897	466,723
1960 TO 1969	167	90.95	91.19	94.89	21.63	96.10	32.07	292.04	86.11 to 94.15	495,306	469,975
1970 TO 1979	137	95.00	95.97	84.92	17.61	113.02	29.07	234.80	91.53 to 98.51	1,722,555	1,462,746
1980 TO 1989	123	94.58	96.72	101.71	18.11	95.10	33.64	325.16	93.16 to 96.96	2,720,259	2,766,728
1990 TO 1994	34	90.54	94.35	87.58	19.81	107.73	36.73	215.70	84.27 to 99.39	3,464,069	3,033,958
1995 TO 1999	50	96.58	96.05	97.17	13.89	98.85	51.22	152.30	93.26 to 100.00	2,877,783	2,796,348
2000 TO Present	109	94.47	91.95	87.49	15.22	105.10	43.22	240.00	91.44 to 97.00	1,424,926	1,246,672
ALL	1196	94.86	95.12	92.88	21.33	102.42	7.88	727.70	93.90 to 95.65	1,074,202	997,700

**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	18	98.34	86.54	85.25	32.49	101.51	14.29	216.58	53.33 to 105.00	1,928	1,643
5000 TO 9999	16	102.42	129.26	123.16	57.20	104.96	9.09	329.70	84.02 to 170.00	6,369	7,844
Total \$											
1 TO 9999	34	100.00	106.64	113.53	44.52	93.94	9.09	329.70	83.93 to 105.00	4,018	4,561
10000 TO 29999	28	99.19	125.35	136.85	49.05	91.60	10.67	727.70	92.31 to 132.63	18,877	25,833
30000 TO 59999	72	103.31	113.97	113.38	33.79	100.52	26.72	322.86	98.02 to 112.54	45,273	51,333
60000 TO 99999	87	95.96	95.39	96.29	22.54	99.07	7.88	325.47	93.01 to 100.00	80,143	77,172
100000 TO 149999	126	94.37	94.75	94.19	19.45	100.59	13.50	273.40	90.23 to 96.82	122,642	115,522
150000 TO 249999	177	95.20	93.05	92.88	17.19	100.19	12.60	174.58	92.58 to 96.79	197,294	183,248
250000 TO 499999	219	91.20	86.82	86.78	18.67	100.05	17.35	240.00	86.48 to 93.17	355,646	308,637
500000 +	453	94.81	94.27	93.17	17.96	101.18	10.34	325.16	93.32 to 96.17	2,528,891	2,356,244
ALL	1196	94.86	95.12	92.88	21.33	102.42	7.88	727.70	93.90 to 95.65	1,074,202	997,700

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/23/2008

NUMBER of Sales:	1196	<b>MEDIAN:</b>	<b>95</b>	COV:	39.77	95% Median C.I.:	93.90 to 95.65
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TOTAL Adj.Sales Price:	1,284,745,760	MEAN:	95	AVG.ABS.DEV:	20.23	95% Mean C.I.:	92.98 to 97.27
TOTAL Assessed Value:	1,193,249,718						
AVG. Adj. Sales Price:	1,074,202	COD:	21.33	MAX Sales Ratio:	727.70		
AVG. Assessed Value:	997,700	PRD:	102.42	MIN Sales Ratio:	7.88		

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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	21	83.93	69.28	44.15	39.15	156.94	9.09	133.33	33.33 to 100.00	3,095	1,366
5000 TO 9999	14	98.06	104.73	54.01	43.31	193.91	7.88	216.58	42.35 to 170.00	13,693	7,396
Total \$ _____											
1 TO 9999	35	91.86	83.46	51.51	40.96	162.02	7.88	216.58	64.00 to 100.00	7,334	3,778
10000 TO 29999	44	92.65	92.59	56.19	44.24	164.78	12.60	329.70	67.92 to 99.83	36,684	20,612
30000 TO 59999	66	94.91	87.78	70.05	27.61	125.31	10.34	165.99	71.43 to 99.91	64,945	45,492
60000 TO 99999	109	94.05	93.32	81.00	24.15	115.21	17.35	222.16	87.59 to 98.96	99,057	80,239
100000 TO 149999	130	95.93	97.84	83.24	21.62	117.54	16.36	322.86	93.47 to 98.39	149,124	124,134
150000 TO 249999	205	89.82	91.65	82.24	22.21	111.43	25.32	727.70	86.30 to 94.58	239,673	197,114
250000 TO 499999	195	93.83	95.64	88.64	18.39	107.90	37.37	325.47	92.56 to 96.61	409,432	362,916
500000 +	412	96.28	98.67	94.08	16.67	104.88	29.07	325.16	94.97 to 97.50	2,717,069	2,556,182
ALL _____											
	1196	94.86	95.12	92.88	21.33	102.42	7.88	727.70	93.90 to 95.65	1,074,202	997,700

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1196	94.86	95.12	92.88	21.33	102.42	7.88	727.70	93.90 to 95.65	1,074,202	997,700
ALL _____											
	1196	94.86	95.12	92.88	21.33	102.42	7.88	727.70	93.90 to 95.65	1,074,202	997,700

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	980	95.27	95.52	94.06	22.68	101.54	7.88	727.70	94.40 to 96.35	1,116,639	1,050,353
351	11	96.23	93.42	78.21	21.81	119.44	29.80	130.58	65.67 to 125.36	203,818	159,413
352	205	92.60	93.34	86.16	14.44	108.33	45.18	261.74	89.37 to 94.29	918,032	790,973
ALL _____											
	1196	94.86	95.12	92.88	21.33	102.42	7.88	727.70	93.90 to 95.65	1,074,202	997,700





**2008 Correlation Section  
for Douglas County**

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**Commerical Real Property**

**I. Correlation**

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

**2008 Correlation Section  
for Douglas County**

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

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>2055</b>	<b>1196</b>	<b>58.2</b>
<b>2007</b>	<b>1903</b>	<b>1130</b>	<b>59.38</b>
<b>2006</b>	<b>1923</b>	<b>1456</b>	<b>75.72</b>
<b>2005</b>	<b>1741</b>	<b>1143</b>	<b>65.65</b>
<b>2004</b>	<b>1849</b>	<b>1182</b>	<b>63.93</b>
<b>2003</b>	<b>1882</b>	<b>1187</b>	<b>63.07</b>
<b>2002</b>	<b>1739</b>	<b>1109</b>	<b>63.77</b>
<b>2001</b>	<b>1462</b>	<b>1078</b>	<b>73.73</b>

COMMERCIAL: 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 utilization of all available sales is being used for the sales file study period for this property type.

**2008 Correlation Section  
for Douglas County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Douglas County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>92.15</b>	<b>5.45</b>	<b>97.17</b>	<b>94.86</b>
<b>2007</b>	<b>92.24</b>	<b>15.97</b>	<b>106.97</b>	<b>95.73</b>
<b>2006</b>	<b>93.23</b>	<b>22.83</b>	<b>114.51</b>	<b>95.26</b>
<b>2005</b>	<b>92.62</b>	<b>9.09</b>	<b>101.04</b>	<b>96.88</b>
<b>2004</b>	<b>91.25</b>	<b>3.97</b>	<b>94.87</b>	<b>95.43</b>
<b>2003</b>	<b>91</b>	<b>3.84</b>	<b>94.49</b>	<b>95</b>
<b>2002</b>	<b>96</b>	<b>3.95</b>	<b>99.79</b>	<b>96</b>
<b>2001</b>	<b>96</b>	<b>4.82</b>	<b>100.63</b>	<b>98</b>

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

**2008 Correlation Section  
for Douglas County**

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

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

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
7.93	2008	5.45
14.36	2007	15.97
9.28	2006	22.83
30.44	2005	9.09
15.93	2004	3.97
6	2003	4
16.01	2002	3.95
7	2001	4.82

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

## 2008 Correlation Section for Douglas County

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

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

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>94.86</b>	<b>92.88</b>	<b>95.12</b>

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



**2008 Correlation Section  
for Douglas County**

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**VI. Analysis of R&O COD and PRD**

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>21.33</b>	<b>102.42</b>
<b>Difference</b>	<b>1.33</b>	<b>0</b>

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

**2008 Correlation Section  
for Douglas County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>1196</b>	<b>1196</b>	<b>0</b>
<b>Median</b>	<b>92.15</b>	<b>94.86</b>	<b>2.71</b>
<b>Wgt. Mean</b>	<b>88.21</b>	<b>92.88</b>	<b>4.67</b>
<b>Mean</b>	<b>88.56</b>	<b>95.12</b>	<b>6.56</b>
<b>COD</b>	<b>22.08</b>	<b>21.33</b>	<b>-0.75</b>
<b>PRD</b>	<b>100.40</b>	<b>102.42</b>	<b>2.02</b>
<b>Min Sales Ratio</b>	<b>1.21</b>	<b>7.88</b>	<b>6.67</b>
<b>Max Sales Ratio</b>	<b>727.70</b>	<b>727.70</b>	<b>0</b>

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



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

### **Agricultural**

Douglas County continues to gather data on all agricultural parcels. Values will be adjusted in several of these market areas, and special values have been reviewed for adjustment. An appraiser with rural valuation experience is tasked additional duties in reviewing agricultural property. New agricultural parcel description guideline statutes are being followed to define agricultural classified parcels. The Assessor continues to review zoning impact on special valuation in light of state statute and interpretation by other counties. 1,600 agricultural properties were re-appraised; both market value and special value. Special values were updated by using market data from surrounding counties where agricultural sales are less affected by urban influences. Sales from several counties in the region were used but more emphasis was put on the sales from Burt, Johnson, Nemaha, Pawnee and Richardson counties.

## 2008 Assessment Survey for Douglas County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Appraisal staff
2.	<b>Valuation done by:</b>
	Appraisal staff
3.	<b>Pickup work done by whom:</b>
	Appraisal staff
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	No
a.	<b>How is agricultural land defined in this county?</b>
	As per Statute and Department regulations
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	N/A
6.	<b>What is the date of the soil survey currently used?</b>
	1975
7.	<b>What date was the last countywide land use study completed?</b>
	2007
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Physical Inspections and aerial photographs
b.	<b>By whom?</b>
	Appraisal staff
c.	<b>What proportion is complete / implemented at this time?</b>
	100 percent
8.	<b>Number of market areas/neighborhoods in the agricultural property class:</b>
	12

9.	<b>How are market areas/neighborhoods defined in this property class?</b>
	Location is the defining factor in establishing market areas.
10.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	Yes

**Agricultural Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
200			200



## **2008 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Douglas County**

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

### **Agricultural Land**

Not Applicable

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

It is my opinion that the level of value of the special valuation of the class of agricultural land in Douglas County is 75% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Douglas County is in compliance with generally accepted mass appraisal practices.

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

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

Dated this 7th day of April, 2008.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



**SPECIAL VALUE SECTION  
CORRELATION For  
Douglas County**

**Section I: Agricultural Land Correlation:**

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

**SPECIAL VALUE SECTION  
CORRELATION For  
Douglas County**

**II. Special Value Correlation**

The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized. I have reviewed the rents and rent to value ratios used to develop the preliminary measurements of Douglas County with the assessor. The county participated with recommendations and information to build the preliminary measurement process.

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

Refer to the following statistical analysis:

**COUNTY REPORT OF THE 2008 SPECIAL VALUATION PROCESS**

**Douglas**

		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	14.64%	10,881	14.19%	10,899	<b>IRRIGATED RATE</b>
Dryland	68.99%	51,293	67.89%	52,132	<b>6.80%</b>
Grassland	6.65%	4,945	7.27%	5,580	<b>DRYLAND RATE</b>
* Waste	4.34%	3,226	4.52%	3,473	<b>4.90%</b>
* Other	5.08%	3,774	6.12%	4,701	<b>GRASS RATE</b>
All Agland	99.70%	74,118	100.00%	76,785	<b>3.20%</b>
Non-Agland	0.30%	225			

**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
1,802,867	16,219,648	IRRIGATED	26,512,755	165.68	61.18%
5,411,960	67,701,547	DRYLAND	110,448,161	105.51	61.30%
149,406	3,030,820	GRASSLAND	4,668,953	30.21	64.91%
7,364,234	86,952,015	All IRR-DRY-GRASS	141,629,869	109.72	61.39%

**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
1,805,764	19,617,876	IRRIGATED	26,555,346	165.68	73.88%
5,500,551	83,409,749	DRYLAND	112,256,134	105.51	74.30%
168,597	4,735,914	GRASSLAND	5,268,671	30.21	89.89%
7,474,912	107,763,539	All IRR-DRY-GRASS	144,080,151	109.72	74.79%

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

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation	
2007	@ \$ 1,490.59
2008	@ \$ 1,800.00
PERCENT CHANGE	= 20.76%

Average Value Per Acre of DRY Agricultural Land - Special Valuation	
2007	@ \$ 1,319.91
2008	@ \$ 1,599.97
PERCENT CHANGE	= 21.22%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation	
2007	@ \$ 612.89
2008	@ \$ 848.68
PERCENT CHANGE	= 38.47%

NOTES:

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

**COUNTY REPORT OF THE 2008 SPECIAL VALUATION PROCESS**

**Douglas**

**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	14.64%	10,881	N/A	N/A	<b>IRRIGATED RATE</b>
Dryland	68.99%	51,293	N/A	N/A	<b>6.80%</b>
Grassland	6.65%	4,945	N/A	N/A	<b>DRYLAND RATE</b>
* Waste	4.34%	3,226	N/A	N/A	<b>4.90%</b>
* Other	5.08%	3,774	N/A	N/A	<b>GRASS RATE</b>
All Agland	99.70%	74,118	N/A	N/A	<b>3.20%</b>
Non-Agland	0.30%	225			

**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
1,802,867	16,219,648	IRRIGATED	26,512,755	165.68	61.18%
5,411,960	67,701,547	DRYLAND	110,448,161	105.51	61.30%
149,406	3,030,820	GRASSLAND	4,668,953	30.21	64.91%
7,364,234	86,952,015	All IRR-DRY-GRASS	141,629,869	109.72	61.39%

**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	@ \$ 1,490.59
2008	@ N/A
PERCENT CHANGE	= N/A

Average Value Per Acre of DRY Agricultural Land - Special Valuation	
2007	@ \$ 1,319.91
2008	@ N/A
PERCENT CHANGE	= N/A

Average Value Per Acre of GRASS Agricultural Land - Special Valuation	
2007	@ \$ 612.89
2008	@ N/A
PERCENT CHANGE	= N/A

NOTES:

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

**SPECIAL VALUE SECTION  
CORRELATION For  
Douglas County**

**Section III: Recapture Value Correlation:**

The statistics support the action taken by the assessor for this assessment year. The qualified Agricultural Unimproved report containing 71 sales with a Median of 73 percent is within the acceptable range for the level of value. This is a realistic portrayal of how the recapture (market) values are keeping up with the market values for the class as a whole and represents the actions taken by the assessor towards better equalization and assessment uniformity. The coefficient of dispersion is within the target range, the price related deferential is slightly above the targeted level. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and this does not indicate unacceptable assessment practices.

Refer to the following statistical analysis:

**PAD 2008 Recapture Value Statistics**

Base Stat

Query: 6315

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/23/2008

NUMBER of Sales:	69	<b>MEDIAN:</b>	<b>73</b>	COV:	68.33	95% Median C.I.:	70.07 to 75.08
(AgLand) TOTAL Sales Price:	70,632,661	WGT. MEAN:	67	STD:	54.86	95% Wgt. Mean C.I.:	60.20 to 73.92
(AgLand) TOTAL Adj.Sales Price:	70,632,661	MEAN:	80	AVG.ABS.DEV:	20.80	95% Mean C.I.:	67.35 to 93.23
(AgLand) TOTAL Assessed Value:	47,365,189						
AVG. Adj. Sales Price:	1,023,661	COD:	28.46	MAX Sales Ratio:	490.63		
AVG. Assessed Value:	686,452	PRD:	119.73	MIN Sales Ratio:	34.31		

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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	7	77.58	89.01	80.32	25.55	110.82	61.26	171.99	61.26 to 171.99	793,042	636,979
10/01/04 TO 12/31/04	6	73.08	73.21	72.94	5.59	100.36	65.49	83.37	65.49 to 83.37	411,150	299,895
01/01/05 TO 03/31/05	6	79.65	80.16	79.86	13.92	100.39	61.58	97.83	61.58 to 97.83	1,817,524	1,451,410
04/01/05 TO 06/30/05	14	71.72	76.95	70.37	17.03	109.34	55.96	135.23	65.25 to 89.39	693,650	488,146
07/01/05 TO 09/30/05	4	58.50	58.97	62.40	4.14	94.51	56.10	62.80	N/A	1,414,683	882,757
10/01/05 TO 12/31/05	3	73.13	68.86	62.37	8.46	110.40	57.45	76.00	N/A	613,087	382,405
01/01/06 TO 03/31/06	7	72.50	65.87	64.70	10.79	101.81	42.66	75.08	42.66 to 75.08	1,527,806	988,541
04/01/06 TO 06/30/06	5	78.94	76.62	74.24	21.67	103.21	34.31	107.36	N/A	471,793	350,266
07/01/06 TO 09/30/06	4	93.02	80.78	51.26	21.83	157.60	34.93	102.17	N/A	1,536,018	787,346
10/01/06 TO 12/31/06	5	70.89	74.34	69.28	27.87	107.29	46.87	117.73	N/A	1,218,725	844,383
01/01/07 TO 03/31/07	3	39.83	58.30	45.55	51.49	127.98	36.77	98.30	N/A	2,137,173	973,541
04/01/07 TO 06/30/07	5	73.30	152.61	68.75	135.09	221.98	38.00	490.63	N/A	559,474	384,632
<u>Study Years</u>											
07/01/04 TO 06/30/05	33	73.54	79.41	76.13	16.93	104.30	55.96	171.99	70.87 to 82.08	867,710	660,628
07/01/05 TO 06/30/06	19	72.50	67.72	64.96	16.34	104.26	34.31	107.36	57.00 to 75.08	1,081,663	702,598
07/01/06 TO 06/30/07	17	73.30	96.04	56.96	64.04	168.63	34.93	490.63	39.83 to 101.79	1,261,564	718,534
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	27	71.70	74.10	71.92	16.25	103.03	55.96	135.23	62.80 to 76.15	1,041,268	748,916
01/01/06 TO 12/31/06	21	73.53	73.29	63.43	23.20	115.54	34.31	117.73	54.20 to 86.03	1,204,348	763,924
<u>ALL</u>											
	69	73.07	80.29	67.06	28.46	119.73	34.31	490.63	70.07 to 75.08	1,023,661	686,452
<b>GEO CODE / TOWNSHIP #</b>										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
(blank)	69	73.07	80.29	67.06	28.46	119.73	34.31	490.63	70.07 to 75.08	1,023,661	686,452
<u>ALL</u>											
	69	73.07	80.29	67.06	28.46	119.73	34.31	490.63	70.07 to 75.08	1,023,661	686,452

**PAD 2008 Recapture Value Statistics**

Base Stat

Query: 6315

Type: Qualified

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(AgLand) TOTAL Assessed Value:	47,365,189						
AVG. Adj. Sales Price:	1,023,661	COD:	28.46	MAX Sales Ratio:	490.63		
AVG. Assessed Value:	686,452	PRD:	119.73	MIN Sales Ratio:	34.31		

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**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Ag_01	3	87.50	88.66	88.78	13.81	99.86	71.12	107.36	N/A	347,071	308,136
Ag_02	3	70.89	67.66	65.11	8.50	103.91	57.00	75.08	N/A	216,276	140,825
Ag_03	6	78.96	94.66	84.29	26.50	112.30	73.13	171.99	73.13 to 171.99	556,373	468,980
Ag_04	21	71.75	73.51	62.67	20.99	117.29	34.93	135.23	61.58 to 82.08	910,872	570,888
Ag_05	10	74.05	70.24	62.30	20.76	112.74	36.77	102.17	42.66 to 100.00	1,307,170	814,396
Ag_06	8	71.80	73.52	66.52	20.93	110.51	39.83	98.30	39.83 to 98.30	2,374,910	1,579,891
Ag_07	1	59.99	59.99	59.99			59.99	59.99	N/A	162,615	97,560
Ag_08	4	66.84	67.47	70.83	18.47	95.25	54.14	82.05	N/A	1,883,324	1,333,994
Ag_09	8	71.36	69.83	68.96	22.83	101.27	34.31	101.79	34.31 to 101.79	251,316	173,308
Ag_11	2	282.82	282.82	193.16	73.48	146.42	75.00	490.63	N/A	69,860	134,940
Ag_12	3	65.79	71.54	73.32	9.28	97.56	65.25	83.57	N/A	1,519,640	1,114,260
ALL	69	73.07	80.29	67.06	28.46	119.73	34.31	490.63	70.07 to 75.08	1,023,661	686,452

**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	69	73.07	80.29	67.06	28.46	119.73	34.31	490.63	70.07 to 75.08	1,023,661	686,452
ALL	69	73.07	80.29	67.06	28.46	119.73	34.31	490.63	70.07 to 75.08	1,023,661	686,452

**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	2	41.25	41.25	40.79	3.43	101.11	39.83	42.66	N/A	3,606,263	1,471,125
DRY	38	73.22	85.59	68.89	34.95	124.24	34.93	490.63	65.90 to 76.00	1,063,768	732,801
DRY-N/A	24	72.56	76.49	74.25	16.94	103.02	54.20	117.73	69.26 to 86.03	797,998	592,488
GRASS	3	76.15	75.95	63.34	11.86	119.91	62.30	89.39	N/A	1,072,893	679,555
GRASS-N/A	2	70.84	70.84	50.79	51.56	139.46	34.31	107.36	N/A	313,150	159,053
ALL	69	73.07	80.29	67.06	28.46	119.73	34.31	490.63	70.07 to 75.08	1,023,661	686,452

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	2	41.25	41.25	40.79	3.43	101.11	39.83	42.66	N/A	3,606,263	1,471,125
DRY	50	72.18	81.23	68.84	30.64	118.00	34.93	490.63	65.79 to 74.96	997,907	686,990
DRY-N/A	12	82.49	85.53	79.72	14.78	107.29	71.01	117.73	71.70 to 98.30	806,649	643,054
GRASS	4	82.77	83.80	65.19	17.61	128.55	62.30	107.36	N/A	839,995	547,589
GRASS-N/A	1	34.31	34.31	34.31			34.31	34.31	N/A	485,000	166,412
ALL	69	73.07	80.29	67.06	28.46	119.73	34.31	490.63	70.07 to 75.08	1,023,661	686,452

**PAD 2008 Recapture Value Statistics**

Base Stat

Query: 6315

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/23/2008

NUMBER of Sales:	69	<b>MEDIAN:</b>	<b>73</b>	COV:	68.33	95% Median C.I.:	70.07 to 75.08
(AgLand) TOTAL Sales Price:	70,632,661	WGT. MEAN:	67	STD:	54.86	95% Wgt. Mean C.I.:	60.20 to 73.92
(AgLand) TOTAL Adj.Sales Price:	70,632,661	MEAN:	80	AVG.ABS.DEV:	20.80	95% Mean C.I.:	67.35 to 93.23
(AgLand) TOTAL Assessed Value:	47,365,189						
AVG. Adj. Sales Price:	1,023,661	COD:	28.46	MAX Sales Ratio:	490.63		
AVG. Assessed Value:	686,452	PRD:	119.73	MIN Sales Ratio:	34.31		

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**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	2	41.25	41.25	40.79	3.43	101.11	39.83	42.66	N/A	3,606,263	1,471,125
DRY	59	73.13	82.35	70.34	29.03	117.07	34.93	490.63	70.07 to 75.08	945,192	664,838
DRY-N/A	3	72.50	76.51	74.58	6.91	102.59	71.01	86.03	N/A	1,269,593	946,905
GRASS	5	76.15	73.90	61.29	26.30	120.57	34.31	107.36	N/A	768,996	471,354
<u>ALL</u>	<u>69</u>	<u>73.07</u>	<u>80.29</u>	<u>67.06</u>	<u>28.46</u>	<u>119.73</u>	<u>34.31</u>	<u>490.63</u>	<u>70.07 to 75.08</u>	<u>1,023,661</u>	<u>686,452</u>

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001	1	101.79	101.79	101.79			101.79	101.79	N/A	245,420	249,803
28-0001	13	73.30	77.94	72.18	20.95	107.98	36.77	171.99	65.90 to 83.37	439,212	317,036
28-0010	11	71.75	75.64	74.37	23.25	101.71	34.31	117.73	59.99 to 98.30	1,399,672	1,040,986
28-0015	7	75.00	131.03	88.83	91.63	147.50	38.00	490.63	38.00 to 490.63	185,918	165,151
28-0017	3	82.05	73.25	72.41	11.96	101.17	54.14	83.57	N/A	2,480,166	1,795,846
28-0054											
28-0059	24	71.69	71.85	59.20	21.89	121.37	34.93	135.23	59.31 to 82.08	1,407,753	833,424
28-0066											
77-0037	4	65.52	66.18	70.75	8.40	93.54	56.10	77.58	N/A	1,162,930	822,804
89-0003	3	87.50	89.98	89.69	12.30	100.33	75.08	107.36	N/A	333,738	299,313
89-0024	3	71.01	65.61	73.46	15.05	89.32	46.87	78.94	N/A	366,716	269,372
NonValid School											
<u>ALL</u>	<u>69</u>	<u>73.07</u>	<u>80.29</u>	<u>67.06</u>	<u>28.46</u>	<u>119.73</u>	<u>34.31</u>	<u>490.63</u>	<u>70.07 to 75.08</u>	<u>1,023,661</u>	<u>686,452</u>

**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	42.66	42.66	42.66			42.66	42.66	N/A	2,452,527	1,046,250
0.01 TO 10.00	17	73.54	102.35	83.69	53.64	122.31	38.00	490.63	65.90 to 89.39	226,830	189,824
10.01 TO 30.00	16	70.54	72.82	66.92	20.02	108.81	36.77	117.73	59.99 to 86.03	475,699	318,335
30.01 TO 50.00	8	73.88	75.07	59.00	22.15	127.22	39.83	100.00	39.83 to 100.00	1,010,437	596,206
50.01 TO 100.00	17	72.50	76.73	73.67	18.11	104.16	34.31	135.23	65.25 to 84.51	1,546,283	1,139,075
100.01 TO 180.00	9	74.79	69.53	62.12	19.81	111.93	34.93	95.00	54.14 to 87.50	2,203,056	1,368,444
180.01 TO 330.00	1	61.58	61.58	61.58			61.58	61.58	N/A	2,515,000	1,548,619
<u>ALL</u>	<u>69</u>	<u>73.07</u>	<u>80.29</u>	<u>67.06</u>	<u>28.46</u>	<u>119.73</u>	<u>34.31</u>	<u>490.63</u>	<u>70.07 to 75.08</u>	<u>1,023,661</u>	<u>686,452</u>



**PAD 2008 Recapture Value Statistics**

Base Stat

Query: 6315

Type: Qualified

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AVG. Assessed Value:	686,452	PRD:	119.73	MIN Sales Ratio:	34.31		

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	3	73.30	72.93	73.44	15.14	99.30	56.10	89.39	N/A	20,067	14,738	
30000 TO 59999	2	282.86	282.86	259.05	73.46	109.19	75.08	490.63	N/A	44,860	116,209	
60000 TO 99999	3	71.12	65.23	67.65	22.76	96.41	38.00	86.56	N/A	81,000	54,798	
100000 TO 149999	5	71.01	76.95	78.47	14.36	98.07	65.49	107.36	N/A	116,563	91,466	
150000 TO 249999	13	76.15	86.24	87.65	27.60	98.40	46.87	171.99	59.99 to 102.17	195,524	171,371	
250000 TO 499999	11	70.89	72.76	71.34	21.06	101.99	34.31	135.23	54.20 to 95.00	352,174	251,238	
500000 +	32	72.56	70.42	65.58	18.17	107.38	34.93	100.00	62.30 to 78.94	1,976,287	1,296,105	
ALL												
	69	73.07	80.29	67.06	28.46	119.73	34.31	490.63	70.07 to 75.08	1,023,661	686,452	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	4	64.70	64.20	54.91	26.50	116.92	38.00	89.39	N/A	31,550	17,323	
30000 TO 59999	1	75.08	75.08	75.08			75.08	75.08	N/A	50,000	37,538	
60000 TO 99999	8	68.46	67.74	65.63	11.95	103.21	46.87	86.56	46.87 to 86.56	117,516	77,130	
100000 TO 149999	3	73.54	68.50	67.16	9.08	101.99	55.96	76.00	N/A	176,333	118,427	
150000 TO 249999	16	74.84	104.10	76.56	54.87	135.96	34.31	490.63	70.87 to 102.17	255,565	195,671	
250000 TO 499999	9	73.13	87.60	74.19	36.33	118.07	36.77	171.99	65.79 to 135.23	499,630	370,689	
500000 +	28	72.84	71.67	65.92	18.31	108.72	34.93	100.00	62.30 to 82.05	2,157,200	1,422,110	
ALL												
	69	73.07	80.29	67.06	28.46	119.73	34.31	490.63	70.07 to 75.08	1,023,661	686,452	

## 2008 DOUGLAS COUNTY SPECIAL VALUATION METHODOLOGY

Douglas County focused on using generally accepted appraisal practices in establishing its special valuations on agricultural land. The county relied on information supplied by DPAT from the state sales file. 997 sales were analyzed from Butler, Burt, Colfax, Cuming, Dodge, Jefferson, Johnson, Nemaha, Pawnee, Richardson, Saline and Seward Counties.

Two models were analyzed from the sales data. Both involved utilizing statistical analyses involving arriving at the median sale price per acre with the coefficient of dispersion used to judge the confidence of the results. The first model involved analyzing sales from all the above listed counties with at least 70% predominant use of irrigated cropland, dry cropland and grassland. The second model utilized sales from Burt, Johnson, Nemaha, Pawnee and Richardson Counties. These counties were selected for this analysis due to similarity of location and topography to Douglas County. There were 227 sales that had at least 89% predominant use that were utilized.

Both models revealed similar results; in correlating to agricultural coefficients the second model was given greater weight due to the listed unaffected counties being more similar to Douglas County. The analysis also revealed that the soil productivity rating for each sale did not tend to correlate with the sale price. The primary value determinant for the agricultural sales was use and location. Thus an overall rate was selected and used for each of the agricultural use.



**County 28 - Douglas**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 190,492	<b>Value</b> 33,421,295,672	<b>Total Growth</b> 668,081,887 (Sum 17, 25, & 41)
--	------------------------	-----------------------------	---

**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	8,373	47,575,200	11,073	171,879,200	2,201	55,448,750	21,647	274,903,150	
2. Res Improv Land	120,958	1,773,646,500	29,165	795,391,700	3,075	173,519,400	153,198	2,742,557,600	
3. Res Improvements	122,215	14,210,474,779	29,613	5,450,367,600	3,409	573,980,800	155,237	20,234,823,179	
4. Res Total	130,588	16,031,696,479	40,686	6,417,638,500	5,610	802,948,950	176,884	23,252,283,929	466,203,268
% of Total	73.82	68.94	23.00	27.60	3.17	3.45	92.85	69.57	69.78
5. Rec UnImp Land	0	0	0	0	5	30,000	5	30,000	
6. Rec Improv Land	0	0	0	0	2	30,700	2	30,700	
7. Rec Improvements	0	0	0	0	2	5,800	2	5,800	
8. Rec Total	0	0	0	0	7	66,500	7	66,500	0
% of Total	0.00	0.00	0.00	0.00	***	***	0.00	0.00	0.00
Res+Rec Total	130,588	16,031,696,479	40,686	6,417,638,500	5,617	803,015,450	176,891	23,252,350,429	466,203,268
% of Total	73.82	68.94	23.00	27.59	3.17	3.45	92.86	69.57	69.78

**County 28 - Douglas**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 190,492	<b>Value</b> 33,421,295,672	<b>Total Growth</b> 668,081,887 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Com and Ind)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	1,518	192,802,900	446	138,835,600	82	15,745,400	2,046	347,383,900	
10. Comm Improv Land	7,587	1,595,375,400	281	210,821,600	128	23,390,500	7,996	1,829,587,500	
11. Comm Improvements	7,475	5,901,836,600	293	633,154,300	154	77,042,200	7,922	6,612,033,100	
12. Comm Total	8,993	7,690,014,900	739	982,811,500	236	116,178,100	9,968	8,789,004,500	199,999,635
% of Total	90.21	87.49	7.41	11.18	2.36	1.32	5.23	26.29	29.93
13. Ind UnImp Land	436	28,796,600	0	0	27	6,802,900	463	35,599,500	
14. Ind Improv Land	1,183	226,089,500	3	1,208,500	23	4,851,000	1,209	232,149,000	
15. Ind Improvements	1,193	865,363,700	3	5,871,200	23	12,813,900	1,219	884,048,800	
16. Ind Total	1,629	1,120,249,800	3	7,079,700	50	24,467,800	1,682	1,151,797,300	518,714
% of Total	96.84	97.26	0.17	0.61	2.97	2.12	0.88	3.44	0.07
Comm+Ind Total	10,622	8,810,264,700	742	989,891,200	286	140,645,900	11,650	9,940,801,800	200,518,349
% of Total	91.17	88.62	6.36	9.95	2.45	1.41	6.11	29.74	30.01
17. Taxable Total	141,210	24,841,961,179	41,428	7,407,529,700	5,903	943,661,350	188,541	33,193,152,229	666,721,617
% of Total	74.89	74.84	21.97	19.33	3.13	2.41	98.97	99.31	99.79

**County 28 - Douglas**

**2008 County Abstract of Assessment for Real Property, Form 45**

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

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1,074	12,305,900	203,137,700	0	0	0
19. Commercial	424	67,840,200	712,670,900	0	0	0
20. Industrial	32	12,585,900	99,533,000	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	1,074	12,305,900	203,137,700
19. Commercial	0	0	0	424	67,840,200	712,670,900
20. Industrial	0	0	0	32	12,585,900	99,533,000
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>1,530</b>	<b>92,732,000</b>	<b>1,015,341,600</b>

**Schedule III: Mineral Interest Records**

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

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

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	3,842	339	406	<b>4,587</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,313	76,650,859	1,313	76,650,859
28. Ag-Improved Land	0	0	0	0	1,564	49,116,984	1,564	49,116,984
29. Ag-Improvements	22	406,400	12	1,895,100	604	100,074,100	638	102,375,600
<b>30. Ag-Total Taxable</b>							<b>1,951</b>	<b>228,143,443</b>

**County 28 - Douglas**

**2008 County Abstract of Assessment for Real Property, Form 45**

**Schedule VI: Agricultural Records:**

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	0	0.000	0	
33. HomeSite Improvements	3		224,300	11		1,895,100	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	0.000	0	0	0.000	0	
37. FarmSite Improv	19		182,100	0		0	
38. FarmSite Total							
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	531	796.060	7,462,076	531	796.060	7,462,076	
33. HomeSite Improvements	471		95,084,800	485		97,204,200	1,360,270
34. HomeSite Total				485	796.060	104,666,276	
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	480	932.520	7,514,371	480	932.520	7,514,371	
37. FarmSite Improv	134		4,989,300	153		5,171,400	0
38. FarmSite Total				153	932.520	12,685,771	
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				<b>638</b>	<b>1,728.580</b>	<b>117,352,047</b>	<b>1,360,270</b>

**Schedule VII: Agricultural Records:**

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

**Schedule VIII: Agricultural Records:**

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	1,866	76,784.998	110,791,396	<b>1,866</b>	<b>76,784.998</b>	<b>110,791,396</b>
44. Recapture Val			729,370,248			<b>729,370,248</b>

County 28 - Douglas

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	193.500	309,600	193.500	309,600
55. 1D	0.000	0	0.000	0	175.990	281,584	175.990	281,584
56. 2D1	0.000	0	0.000	0	25.700	41,120	25.700	41,120
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	197.590	316,144	197.590	316,144
59. 3D	0.000	0	0.000	0	49.210	78,736	49.210	78,736
60. 4D1	0.000	0	0.000	0	103.440	165,504	103.440	165,504
61. 4D	0.000	0	0.000	0	215.960	345,536	215.960	345,536
62. Total	0.000	0	0.000	0	961.390	1,538,224	961.390	1,538,224
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	25.620	21,777	25.620	21,777
65. 2G1	0.000	0	0.000	0	5.110	4,343	5.110	4,343
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	7.570	6,434	7.570	6,434
68. 3G	0.000	0	0.000	0	22.550	19,168	22.550	19,168
69. 4G1	0.000	0	0.000	0	26.620	22,627	26.620	22,627
70. 4G	0.000	0	0.000	0	201.370	171,165	201.370	171,165
71. Total	0.000	0	0.000	0	288.840	245,514	288.840	245,514
72. Waste	0.000	0	0.000	0	84.010	4,201	84.010	4,201
73. Other	0.000	0	0.000	0	725.750	258,191	725.750	258,191
74. Exempt	0.000		0.000		3.040		3.040	
75. Total	0.000	0	0.000	0	2,059.990	2,046,130	2,059.990	2,046,130



County 28 - Douglas

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.100	180	0.100	180
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.100	180	0.100	180
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	61.820	98,912	61.820	98,912
55. 1D	0.000	0	0.000	0	1,343.730	2,149,968	1,343.730	2,149,968
56. 2D1	0.000	0	0.000	0	109.600	175,360	109.600	175,360
57. 2D	0.000	0	0.000	0	534.640	855,424	534.640	855,424
58. 3D1	0.000	0	0.000	0	168.980	270,368	168.980	270,368
59. 3D	0.000	0	0.000	0	174.730	279,568	174.730	279,568
60. 4D1	0.000	0	0.000	0	1,971.520	3,154,432	1,971.520	3,154,432
61. 4D	0.000	0	0.000	0	176.000	281,600	176.000	281,600
62. Total	0.000	0	0.000	0	4,541.020	7,265,632	4,541.020	7,265,632
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	49.870	42,389	49.870	42,389
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	26.000	22,100	26.000	22,100
67. 3G1	0.000	0	0.000	0	29.780	25,313	29.780	25,313
68. 3G	0.000	0	0.000	0	15.160	12,886	15.160	12,886
69. 4G1	0.000	0	0.000	0	49.580	42,143	49.580	42,143
70. 4G	0.000	0	0.000	0	29.970	25,475	29.970	25,475
71. Total	0.000	0	0.000	0	200.360	170,306	200.360	170,306
72. Waste	0.000	0	0.000	0	176.680	8,839	176.680	8,839
73. Other	0.000	0	0.000	0	52.480	19,680	52.480	19,680
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	4,970.640	7,464,637	4,970.640	7,464,637

County 28 - Douglas

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	537.640	860,224	537.640	860,224
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	216.680	346,688	216.680	346,688
58. 3D1	0.000	0	0.000	0	218.920	350,272	218.920	350,272
59. 3D	0.000	0	0.000	0	85.410	136,656	85.410	136,656
60. 4D1	0.000	0	0.000	0	959.300	1,534,880	959.300	1,534,880
61. 4D	0.000	0	0.000	0	97.330	155,728	97.330	155,728
62. Total	0.000	0	0.000	0	2,115.280	3,384,448	2,115.280	3,384,448
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	8.000	6,800	8.000	6,800
64. 1G	0.000	0	0.000	0	63.890	54,307	63.890	54,307
65. 2G1	0.000	0	0.000	0	29.200	24,820	29.200	24,820
66. 2G	0.000	0	0.000	0	17.040	14,484	17.040	14,484
67. 3G1	0.000	0	0.000	0	34.750	29,537	34.750	29,537
68. 3G	0.000	0	0.000	0	7.370	6,265	7.370	6,265
69. 4G1	0.000	0	0.000	0	156.300	132,855	156.300	132,855
70. 4G	0.000	0	0.000	0	27.760	23,596	27.760	23,596
71. Total	0.000	0	0.000	0	344.310	292,664	344.310	292,664
72. Waste	0.000	0	0.000	0	61.520	3,076	61.520	3,076
73. Other	0.000	0	0.000	0	238.330	634,928	238.330	634,928
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	2,759.440	4,315,116	2,759.440	4,315,116

County 28 - Douglas

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	233.600	420,480	233.600	420,480
46. 1A	0.000	0	0.000	0	118.470	213,246	118.470	213,246
47. 2A1	0.000	0	0.000	0	8.800	15,840	8.800	15,840
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	7.500	13,500	7.500	13,500
50. 3A	0.000	0	0.000	0	55.300	99,540	55.300	99,540
51. 4A1	0.000	0	0.000	0	39.180	70,524	39.180	70,524
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	462.850	833,130	462.850	833,130
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	868.310	1,389,296	868.310	1,389,296
55. 1D	0.000	0	0.000	0	3,542.490	5,667,948	3,542.490	5,667,948
56. 2D1	0.000	0	0.000	0	869.610	1,391,376	869.610	1,391,376
57. 2D	0.000	0	0.000	0	813.050	1,300,880	813.050	1,300,880
58. 3D1	0.000	0	0.000	0	999.140	1,598,172	999.140	1,598,172
59. 3D	0.000	0	0.000	0	1,474.730	2,359,568	1,474.730	2,359,568
60. 4D1	0.000	0	0.000	0	4,383.490	7,012,288	4,383.490	7,012,288
61. 4D	0.000	0	0.000	0	113.520	181,632	113.520	181,632
62. Total	0.000	0	0.000	0	13,064.340	20,901,160	13,064.340	20,901,160
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	31.380	26,673	31.380	26,673
64. 1G	0.000	0	0.000	0	134.720	114,512	134.720	114,512
65. 2G1	0.000	0	0.000	0	18.690	15,886	18.690	15,886
66. 2G	0.000	0	0.000	0	13.020	11,067	13.020	11,067
67. 3G1	0.000	0	0.000	0	34.450	29,282	34.450	29,282
68. 3G	0.000	0	0.000	0	50.560	42,976	50.560	42,976
69. 4G1	0.000	0	0.000	0	258.540	212,575	258.540	212,575
70. 4G	0.000	0	0.000	0	121.810	103,538	121.810	103,538
71. Total	0.000	0	0.000	0	663.170	556,509	663.170	556,509
72. Waste	0.000	0	0.000	0	701.780	35,089	701.780	35,089
73. Other	0.000	0	0.000	0	287.550	109,881	287.550	109,881
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	15,179.690	22,435,769	15,179.690	22,435,769

County 28 - Douglas

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	20.880	37,584	20.880	37,584
47. 2A1	0.000	0	0.000	0	9.970	17,946	9.970	17,946
48. 2A	0.000	0	0.000	0	15.640	28,152	15.640	28,152
49. 3A1	0.000	0	0.000	0	5.500	9,900	5.500	9,900
50. 3A	0.000	0	0.000	0	1.500	2,700	1.500	2,700
51. 4A1	0.000	0	0.000	0	36.320	65,376	36.320	65,376
52. 4A	0.000	0	0.000	0	1.000	1,800	1.000	1,800
53. Total	0.000	0	0.000	0	90.810	163,458	90.810	163,458
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	215.110	344,176	215.110	344,176
55. 1D	0.000	0	0.000	0	1,402.610	2,244,176	1,402.610	2,244,176
56. 2D1	0.000	0	0.000	0	560.520	896,832	560.520	896,832
57. 2D	0.000	0	0.000	0	280.090	448,144	280.090	448,144
58. 3D1	0.000	0	0.000	0	365.230	584,368	365.230	584,368
59. 3D	0.000	0	0.000	0	799.260	1,278,816	799.260	1,278,816
60. 4D1	0.000	0	0.000	0	1,748.280	2,797,248	1,748.280	2,797,248
61. 4D	0.000	0	0.000	0	93.960	150,336	93.960	150,336
62. Total	0.000	0	0.000	0	5,465.060	8,744,096	5,465.060	8,744,096
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.920	782	0.920	782
64. 1G	0.000	0	0.000	0	63.350	53,847	63.350	53,847
65. 2G1	0.000	0	0.000	0	30.230	25,695	30.230	25,695
66. 2G	0.000	0	0.000	0	2.000	1,700	2.000	1,700
67. 3G1	0.000	0	0.000	0	0.970	825	0.970	825
68. 3G	0.000	0	0.000	0	16.150	13,728	16.150	13,728
69. 4G1	0.000	0	0.000	0	104.500	88,825	104.500	88,825
70. 4G	0.000	0	0.000	0	6.730	5,720	6.730	5,720
71. Total	0.000	0	0.000	0	224.850	191,122	224.850	191,122
72. Waste	0.000	0	0.000	0	249.940	12,497	249.940	12,497
73. Other	0.000	0	0.000	0	74.610	52,916	74.610	52,916
74. Exempt	0.000		0.000		0.900		0.900	
75. Total	0.000	0	0.000	0	6,105.270	9,164,089	6,105.270	9,164,089

County 28 - Douglas

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	129.480	233,064	129.480	233,064
46. 1A	0.000	0	0.000	0	29.200	52,560	29.200	52,560
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	27.500	49,500	27.500	49,500
49. 3A1	0.000	0	0.000	0	13.900	25,020	13.900	25,020
50. 3A	0.000	0	0.000	0	22.900	41,220	22.900	41,220
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	21.040	37,872	21.040	37,872
53. Total	0.000	0	0.000	0	244.020	439,236	244.020	439,236
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	386.560	618,496	386.560	618,496
55. 1D	0.000	0	0.000	0	1,143.530	1,829,648	1,143.530	1,829,648
56. 2D1	0.000	0	0.000	0	302.530	484,048	302.530	484,048
57. 2D	0.000	0	0.000	0	350.180	560,288	350.180	560,288
58. 3D1	0.000	0	0.000	0	284.720	455,552	284.720	455,552
59. 3D	0.000	0	0.000	0	648.950	1,038,320	648.950	1,038,320
60. 4D1	0.000	0	0.000	0	1,383.730	2,213,968	1,383.730	2,213,968
61. 4D	0.000	0	0.000	0	79.600	127,360	79.600	127,360
62. Total	0.000	0	0.000	0	4,579.800	7,327,680	4,579.800	7,327,680
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	57.780	49,113	57.780	49,113
64. 1G	0.000	0	0.000	0	49.900	42,415	49.900	42,415
65. 2G1	0.000	0	0.000	0	21.420	18,207	21.420	18,207
66. 2G	0.000	0	0.000	0	9.660	8,211	9.660	8,211
67. 3G1	0.000	0	0.000	0	25.470	21,650	25.470	21,650
68. 3G	0.000	0	0.000	0	27.350	23,247	27.350	23,247
69. 4G1	0.000	0	0.000	0	28.480	24,208	28.480	24,208
70. 4G	0.000	0	0.000	0	50.900	43,265	50.900	43,265
71. Total	0.000	0	0.000	0	270.960	230,316	270.960	230,316
72. Waste	0.000	0	0.000	0	203.040	10,152	203.040	10,152
73. Other	0.000	0	0.000	0	95.230	552,353	95.230	552,353
74. Exempt	0.000		0.000		14.640		14.640	
75. Total	0.000	0	0.000	0	5,393.050	8,559,737	5,393.050	8,559,737

County 28 - Douglas

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 7

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	529.540	847,264	529.540	847,264
55. 1D	0.000	0	0.000	0	426.440	682,304	426.440	682,304
56. 2D1	0.000	0	0.000	0	60.060	96,096	60.060	96,096
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	59.230	94,768	59.230	94,768
59. 3D	0.000	0	0.000	0	262.340	419,744	262.340	419,744
60. 4D1	0.000	0	0.000	0	327.980	524,768	327.980	524,768
61. 4D	0.000	0	0.000	0	28.440	45,504	28.440	45,504
62. Total	0.000	0	0.000	0	1,694.030	2,710,448	1,694.030	2,710,448
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	9.200	7,820	9.200	7,820
64. 1G	0.000	0	0.000	0	23.200	19,720	23.200	19,720
65. 2G1	0.000	0	0.000	0	21.500	18,275	21.500	18,275
66. 2G	0.000	0	0.000	0	6.000	5,100	6.000	5,100
67. 3G1	0.000	0	0.000	0	7.630	6,485	7.630	6,485
68. 3G	0.000	0	0.000	0	15.960	13,566	15.960	13,566
69. 4G1	0.000	0	0.000	0	34.450	29,283	34.450	29,283
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	117.940	100,249	117.940	100,249
72. Waste	0.000	0	0.000	0	60.220	3,011	60.220	3,011
73. Other	0.000	0	0.000	0	28.790	10,796	28.790	10,796
74. Exempt	0.000		0.000		28.890		28.890	
75. Total	0.000	0	0.000	0	1,900.980	2,824,504	1,900.980	2,824,504

County 28 - Douglas

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 8

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	162.760	260,416	162.760	260,416
55. 1D	0.000	0	0.000	0	556.870	890,992	556.870	890,992
56. 2D1	0.000	0	0.000	0	25.600	40,960	25.600	40,960
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	19.200	30,720	19.200	30,720
59. 3D	0.000	0	0.000	0	407.570	652,112	407.570	652,112
60. 4D1	0.000	0	0.000	0	389.790	623,664	389.790	623,664
61. 4D	0.000	0	0.000	0	48.310	77,296	48.310	77,296
62. Total	0.000	0	0.000	0	1,610.100	2,576,160	1,610.100	2,576,160
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	12.000	10,200	12.000	10,200
64. 1G	0.000	0	0.000	0	47.640	40,494	47.640	40,494
65. 2G1	0.000	0	0.000	0	29.000	24,650	29.000	24,650
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	2.000	1,700	2.000	1,700
68. 3G	0.000	0	0.000	0	19.500	16,575	19.500	16,575
69. 4G1	0.000	0	0.000	0	106.800	90,790	106.800	90,790
70. 4G	0.000	0	0.000	0	85.050	72,293	85.050	72,293
71. Total	0.000	0	0.000	0	301.990	256,702	301.990	256,702
72. Waste	0.000	0	0.000	0	113.830	5,691	113.830	5,691
73. Other	0.000	0	0.000	0	239.870	89,951	239.870	89,951
74. Exempt	0.000		0.000		174.200		174.200	
75. Total	0.000	0	0.000	0	2,265.790	2,928,504	2,265.790	2,928,504

County 28 - Douglas

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 9

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,126.950	2,028,510	1,126.950	2,028,510
46. 1A	0.000	0	0.000	0	147.620	265,716	147.620	265,716
47. 2A1	0.000	0	0.000	0	323.460	582,228	323.460	582,228
48. 2A	0.000	0	0.000	0	2,725.280	4,905,504	2,725.280	4,905,504
49. 3A1	0.000	0	0.000	0	1,236.710	2,226,078	1,236.710	2,226,078
50. 3A	0.000	0	0.000	0	773.980	1,393,164	773.980	1,393,164
51. 4A1	0.000	0	0.000	0	157.160	282,888	157.160	282,888
52. 4A	0.000	0	0.000	0	47.210	84,978	47.210	84,978
53. Total	0.000	0	0.000	0	6,538.370	11,769,066	6,538.370	11,769,066
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	1,680.540	2,688,864	1,680.540	2,688,864
55. 1D	0.000	0	0.000	0	84.180	134,688	84.180	134,688
56. 2D1	0.000	0	0.000	0	553.930	886,288	553.930	886,288
57. 2D	0.000	0	0.000	0	6,473.390	10,357,421	6,473.390	10,357,421
58. 3D1	0.000	0	0.000	0	2,790.870	4,465,392	2,790.870	4,465,392
59. 3D	0.000	0	0.000	0	1,406.810	2,250,896	1,406.810	2,250,896
60. 4D1	0.000	0	0.000	0	405.730	649,168	405.730	649,168
61. 4D	0.000	0	0.000	0	56.180	89,888	56.180	89,888
62. Total	0.000	0	0.000	0	13,451.630	21,522,605	13,451.630	21,522,605
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	185.220	157,442	185.220	157,442
64. 1G	0.000	0	0.000	0	15.920	13,532	15.920	13,532
65. 2G1	0.000	0	0.000	0	89.200	75,820	89.200	75,820
66. 2G	0.000	0	0.000	0	497.500	422,875	497.500	422,875
67. 3G1	0.000	0	0.000	0	160.120	136,102	160.120	136,102
68. 3G	0.000	0	0.000	0	437.020	371,467	437.020	371,467
69. 4G1	0.000	0	0.000	0	67.370	57,264	67.370	57,264
70. 4G	0.000	0	0.000	0	1,055.910	897,523	1,055.910	897,523
71. Total	0.000	0	0.000	0	2,508.260	2,132,025	2,508.260	2,132,025
72. Waste	0.000	0	0.000	0	1,643.820	81,953	1,643.820	81,953
73. Other	0.000	0	0.000	0	2,545.770	977,805	2,545.770	977,805
74. Exempt	0.000		0.000		1.000		1.000	
75. Total	0.000	0	0.000	0	26,687.850	36,483,454	26,687.850	36,483,454



County 28 - Douglas

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 10

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	284.500	512,100	284.500	512,100
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	81.690	147,042	81.690	147,042
48. 2A	0.000	0	0.000	0	768.130	1,382,634	768.130	1,382,634
49. 3A1	0.000	0	0.000	0	111.190	200,142	111.190	200,142
50. 3A	0.000	0	0.000	0	736.490	1,325,682	736.490	1,325,682
51. 4A1	0.000	0	0.000	0	73.200	131,760	73.200	131,760
52. 4A	0.000	0	0.000	0	3.400	6,120	3.400	6,120
53. Total	0.000	0	0.000	0	2,058.600	3,705,480	2,058.600	3,705,480
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	211.100	337,760	211.100	337,760
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	195.860	313,376	195.860	313,376
57. 2D	0.000	0	0.000	0	1,023.310	1,637,296	1,023.310	1,637,296
58. 3D1	0.000	0	0.000	0	3.500	5,600	3.500	5,600
59. 3D	0.000	0	0.000	0	235.630	377,008	235.630	377,008
60. 4D1	0.000	0	0.000	0	23.100	36,960	23.100	36,960
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	1,692.500	2,708,000	1,692.500	2,708,000
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	27.300	23,172	27.300	23,172
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	19.000	16,106	19.000	16,106
66. 2G	0.000	0	0.000	0	88.240	74,910	88.240	74,910
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	106.260	90,321	106.260	90,321
69. 4G1	0.000	0	0.000	0	61.200	52,020	61.200	52,020
70. 4G	0.000	0	0.000	0	35.880	30,498	35.880	30,498
71. Total	0.000	0	0.000	0	337.880	287,027	337.880	287,027
72. Waste	0.000	0	0.000	0	29.840	1,492	29.840	1,492
73. Other	0.000	0	0.000	0	348.840	112,480	348.840	112,480
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	4,467.660	6,814,479	4,467.660	6,814,479

County 28 - Douglas

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 11

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	248.820	447,876	248.820	447,876
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	124.460	224,028	124.460	224,028
48. 2A	0.000	0	0.000	0	944.720	1,700,496	944.720	1,700,496
49. 3A1	0.000	0	0.000	0	107.300	193,140	107.300	193,140
50. 3A	0.000	0	0.000	0	74.870	134,766	74.870	134,766
51. 4A1	0.000	0	0.000	0	3.900	7,020	3.900	7,020
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	1,504.070	2,707,326	1,504.070	2,707,326
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	295.250	472,400	295.250	472,400
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	138.410	221,456	138.410	221,456
57. 2D	0.000	0	0.000	0	1,554.050	2,486,480	1,554.050	2,486,480
58. 3D1	0.000	0	0.000	0	175.460	280,736	175.460	280,736
59. 3D	0.000	0	0.000	0	45.970	73,552	45.970	73,552
60. 4D1	0.000	0	0.000	0	11.500	18,400	11.500	18,400
61. 4D	0.000	0	0.000	0	0.200	320	0.200	320
62. Total	0.000	0	0.000	0	2,220.840	3,553,344	2,220.840	3,553,344
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	18.550	15,768	18.550	15,768
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	5.800	4,930	5.800	4,930
66. 2G	0.000	0	0.000	0	87.440	74,324	87.440	74,324
67. 3G1	0.000	0	0.000	0	27.000	22,950	27.000	22,950
68. 3G	0.000	0	0.000	0	40.100	34,085	40.100	34,085
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	114.480	97,308	114.480	97,308
71. Total	0.000	0	0.000	0	293.370	249,365	293.370	249,365
72. Waste	0.000	0	0.000	0	101.450	5,072	101.450	5,072
73. Other	0.000	0	0.000	0	54.790	32,183	54.790	32,183
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	4,174.520	6,547,290	4,174.520	6,547,290

County 28 - Douglas

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 12

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	68.630	109,808	68.630	109,808
55. 1D	0.000	0	0.000	0	146.350	234,160	146.350	234,160
56. 2D1	0.000	0	0.000	0	32.020	51,232	32.020	51,232
57. 2D	0.000	0	0.000	0	89.620	143,392	89.620	143,392
58. 3D1	0.000	0	0.000	0	32.900	52,640	32.900	52,640
59. 3D	0.000	0	0.000	0	66.960	107,136	66.960	107,136
60. 4D1	0.000	0	0.000	0	299.740	479,584	299.740	479,584
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	736.220	1,177,952	736.220	1,177,952
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	3.000	2,550	3.000	2,550
64. 1G	0.000	0	0.000	0	8.390	7,132	8.390	7,132
65. 2G1	0.000	0	0.000	0	0.970	824	0.970	824
66. 2G	0.000	0	0.000	0	5.790	4,922	5.790	4,922
67. 3G1	0.000	0	0.000	0	5.010	4,259	5.010	4,259
68. 3G	0.000	0	0.000	0	0.010	8	0.010	8
69. 4G1	0.000	0	0.000	0	5.200	4,420	5.200	4,420
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	28.370	24,115	28.370	24,115
72. Waste	0.000	0	0.000	0	46.780	2,339	46.780	2,339
73. Other	0.000	0	0.000	0	8.750	3,281	8.750	3,281
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	820.120	1,207,687	820.120	1,207,687

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	0.000	0	10,898.820	19,617,876	10,898.820	19,617,876
77.Dry Land	0.000	0	0.000	0	52,132.210	83,409,749	52,132.210	83,409,749
78.Grass	0.000	0	0.000	0	5,580.300	4,735,914	5,580.300	4,735,914
79.Waste	0.000	0	0.000	0	3,472.910	173,412	3,472.910	173,412
80.Other	0.000	0	0.000	0	4,700.760	2,854,445	4,700.760	2,854,445
81.Exempt	0.000	0	0.000	0	222.670	0	222.670	0
<b>82.Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>76,785.000</b>	<b>110,791,396</b>	<b>76,785.000</b>	<b>110,791,396</b>

## 2008 Agricultural Land Detail

### County 28 - Douglas

Market Area: 1

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

**Dry:**

1D1	193.500	20.13%	309,600	20.13%	1,600.000
1D	175.990	18.31%	281,584	18.31%	1,600.000
2D1	25.700	2.67%	41,120	2.67%	1,600.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	197.590	20.55%	316,144	20.55%	1,600.000
3D	49.210	5.12%	78,736	5.12%	1,600.000
4D1	103.440	10.76%	165,504	10.76%	1,600.000
4D	215.960	22.46%	345,536	22.46%	1,600.000
<b>Dry Total</b>	<b>961.390</b>	<b>100.00%</b>	<b>1,538,224</b>	<b>100.00%</b>	<b>1,600.000</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	25.620	8.87%	21,777	8.87%	850.000
2G1	5.110	1.77%	4,343	1.77%	849.902
2G	0.000	0.00%	0	0.00%	0.000
3G1	7.570	2.62%	6,434	2.62%	849.933
3G	22.550	7.81%	19,168	7.81%	850.022
4G1	26.620	9.22%	22,627	9.22%	850.000
4G	201.370	69.72%	171,165	69.72%	850.002
<b>Grass Total</b>	<b>288.840</b>	<b>100.00%</b>	<b>245,514</b>	<b>100.00%</b>	<b>850.000</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>961.390</b>	<b>46.67%</b>	<b>1,538,224</b>	<b>75.18%</b>	<b>1,600.000</b>
<b>Grass Total</b>	<b>288.840</b>	<b>14.02%</b>	<b>245,514</b>	<b>12.00%</b>	<b>850.000</b>
Waste	84.010	4.08%	4,201	0.21%	50.005
Other	725.750	35.23%	258,191	12.62%	355.757
Exempt	3.040	0.15%			
<b>Market Area Total</b>	<b>2,059.990</b>	<b>100.00%</b>	<b>2,046,130</b>	<b>100.00%</b>	<b>993.271</b>

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

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>961.390</b>	<b>1.84%</b>	<b>1,538,224</b>	<b>1.84%</b>	
<b>Grass Total</b>	<b>288.840</b>	<b>5.18%</b>	<b>245,514</b>	<b>5.18%</b>	
Waste	84.010	2.42%	4,201	2.42%	
Other	725.750	15.44%	258,191	9.05%	
Exempt	3.040	1.37%			
<b>Market Area Total</b>	<b>2,059.990</b>	<b>2.68%</b>	<b>2,046,130</b>	<b>1.85%</b>	

## 2008 Agricultural Land Detail

### County 28 - Douglas

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.100	100.00%	180	100.00%	1,800.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>0.100</b>	<b>100.00%</b>	<b>180</b>	<b>100.00%</b>	<b>1,800.000</b>
<b>Dry:</b>					
1D1	61.820	1.36%	98,912	1.36%	1,600.000
1D	1,343.730	29.59%	2,149,968	29.59%	1,600.000
2D1	109.600	2.41%	175,360	2.41%	1,600.000
2D	534.640	11.77%	855,424	11.77%	1,600.000
3D1	168.980	3.72%	270,368	3.72%	1,600.000
3D	174.730	3.85%	279,568	3.85%	1,600.000
4D1	1,971.520	43.42%	3,154,432	43.42%	1,600.000
4D	176.000	3.88%	281,600	3.88%	1,600.000
<b>Dry Total</b>	<b>4,541.020</b>	<b>100.00%</b>	<b>7,265,632</b>	<b>100.00%</b>	<b>1,600.000</b>
<b>Grass:</b>					
1G1	0.000	0.00%	0	0.00%	0.000
1G	49.870	24.89%	42,389	24.89%	849.989
2G1	0.000	0.00%	0	0.00%	0.000
2G	26.000	12.98%	22,100	12.98%	850.000
3G1	29.780	14.86%	25,313	14.86%	850.000
3G	15.160	7.57%	12,886	7.57%	850.000
4G1	49.580	24.75%	42,143	24.75%	850.000
4G	29.970	14.96%	25,475	14.96%	850.016
<b>Grass Total</b>	<b>200.360</b>	<b>100.00%</b>	<b>170,306</b>	<b>100.00%</b>	<b>850.000</b>
<hr/>					
<b>Irrigated Total</b>	<b>0.100</b>	<b>0.00%</b>	<b>180</b>	<b>0.00%</b>	<b>1,800.000</b>
<b>Dry Total</b>	<b>4,541.020</b>	<b>91.36%</b>	<b>7,265,632</b>	<b>97.33%</b>	<b>1,600.000</b>
<b>Grass Total</b>	<b>200.360</b>	<b>4.03%</b>	<b>170,306</b>	<b>2.28%</b>	<b>850.000</b>
Waste	176.680	3.55%	8,839	0.12%	50.028
Other	52.480	1.06%	19,680	0.26%	375.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,970.640</b>	<b>100.00%</b>	<b>7,464,637</b>	<b>100.00%</b>	<b>1,501.745</b>

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

<b>Irrigated Total</b>	<b>0.100</b>	<b>0.00%</b>	<b>180</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>4,541.020</b>	<b>8.71%</b>	<b>7,265,632</b>	<b>8.71%</b>	
<b>Grass Total</b>	<b>200.360</b>	<b>3.59%</b>	<b>170,306</b>	<b>3.60%</b>	
Waste	176.680	5.09%	8,839	5.10%	
Other	52.480	1.12%	19,680	0.69%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,970.640</b>	<b>6.47%</b>	<b>7,464,637</b>	<b>6.74%</b>	

## 2008 Agricultural Land Detail

### County 28 - Douglas

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
<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	537.640	25.42%	860,224	25.42%	1,600.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	216.680	10.24%	346,688	10.24%	1,600.000
3D1	218.920	10.35%	350,272	10.35%	1,600.000
3D	85.410	4.04%	136,656	4.04%	1,600.000
4D1	959.300	45.35%	1,534,880	45.35%	1,600.000
4D	97.330	4.60%	155,728	4.60%	1,600.000
<b>Dry Total</b>	<b>2,115.280</b>	<b>100.00%</b>	<b>3,384,448</b>	<b>100.00%</b>	<b>1,600.000</b>

**Grass:**

1G1	8.000	2.32%	6,800	2.32%	850.000
1G	63.890	18.56%	54,307	18.56%	850.007
2G1	29.200	8.48%	24,820	8.48%	850.000
2G	17.040	4.95%	14,484	4.95%	850.000
3G1	34.750	10.09%	29,537	10.09%	849.985
3G	7.370	2.14%	6,265	2.14%	850.067
4G1	156.300	45.40%	132,855	45.40%	850.000
4G	27.760	8.06%	23,596	8.06%	850.000
<b>Grass Total</b>	<b>344.310</b>	<b>100.00%</b>	<b>292,664</b>	<b>100.00%</b>	<b>850.001</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>2,115.280</b>	<b>76.66%</b>	<b>3,384,448</b>	<b>78.43%</b>	<b>1,600.000</b>
<b>Grass Total</b>	<b>344.310</b>	<b>12.48%</b>	<b>292,664</b>	<b>6.78%</b>	<b>850.001</b>
Waste	61.520	2.23%	3,076	0.07%	50.000
Other	238.330	8.64%	634,928	14.71%	2,664.070
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>2,759.440</b>	<b>100.00%</b>	<b>4,315,116</b>	<b>100.00%</b>	<b>1,563.765</b>

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

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>2,115.280</b>	<b>4.06%</b>	<b>3,384,448</b>	<b>4.06%</b>	
<b>Grass Total</b>	<b>344.310</b>	<b>6.17%</b>	<b>292,664</b>	<b>6.18%</b>	
Waste	61.520	1.77%	3,076	1.77%	
Other	238.330	5.07%	634,928	22.24%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>2,759.440</b>	<b>3.59%</b>	<b>4,315,116</b>	<b>3.89%</b>	

## 2008 Agricultural Land Detail

### County 28 - Douglas

Market Area: **4**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	233.600	50.47%	420,480	50.47%	1,800.000
1A	118.470	25.60%	213,246	25.60%	1,800.000
2A1	8.800	1.90%	15,840	1.90%	1,800.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	7.500	1.62%	13,500	1.62%	1,800.000
3A	55.300	11.95%	99,540	11.95%	1,800.000
4A1	39.180	8.46%	70,524	8.46%	1,800.000
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>462.850</b>	<b>100.00%</b>	<b>833,130</b>	<b>100.00%</b>	<b>1,800.000</b>

**Dry:**

1D1	868.310	6.65%	1,389,296	6.65%	1,600.000
1D	3,542.490	27.12%	5,667,948	27.12%	1,599.989
2D1	869.610	6.66%	1,391,376	6.66%	1,600.000
2D	813.050	6.22%	1,300,880	6.22%	1,600.000
3D1	999.140	7.65%	1,598,172	7.65%	1,599.547
3D	1,474.730	11.29%	2,359,568	11.29%	1,600.000
4D1	4,383.490	33.55%	7,012,288	33.55%	1,599.704
4D	113.520	0.87%	181,632	0.87%	1,600.000
<b>Dry Total</b>	<b>13,064.340</b>	<b>100.00%</b>	<b>20,901,160</b>	<b>100.00%</b>	<b>1,599.863</b>

**Grass:**

1G1	31.380	4.73%	26,673	4.79%	850.000
1G	134.720	20.31%	114,512	20.58%	850.000
2G1	18.690	2.82%	15,886	2.85%	849.973
2G	13.020	1.96%	11,067	1.99%	850.000
3G1	34.450	5.19%	29,282	5.26%	849.985
3G	50.560	7.62%	42,976	7.72%	850.000
4G1	258.540	38.99%	212,575	38.20%	822.213
4G	121.810	18.37%	103,538	18.60%	849.995
<b>Grass Total</b>	<b>663.170</b>	<b>100.00%</b>	<b>556,509</b>	<b>100.00%</b>	<b>839.164</b>

<b>Irrigated Total</b>	<b>462.850</b>	<b>3.05%</b>	<b>833,130</b>	<b>3.71%</b>	<b>1,800.000</b>
<b>Dry Total</b>	<b>13,064.340</b>	<b>86.06%</b>	<b>20,901,160</b>	<b>93.16%</b>	<b>1,599.863</b>
<b>Grass Total</b>	<b>663.170</b>	<b>4.37%</b>	<b>556,509</b>	<b>2.48%</b>	<b>839.164</b>
Waste	701.780	4.62%	35,089	0.16%	50.000
Other	287.550	1.89%	109,881	0.49%	382.128
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>15,179.690</b>	<b>100.00%</b>	<b>22,435,769</b>	<b>100.00%</b>	<b>1,478.012</b>

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

<b>Irrigated Total</b>	<b>462.850</b>	<b>4.25%</b>	<b>833,130</b>	<b>4.25%</b>	
<b>Dry Total</b>	<b>13,064.340</b>	<b>25.06%</b>	<b>20,901,160</b>	<b>25.06%</b>	
<b>Grass Total</b>	<b>663.170</b>	<b>11.88%</b>	<b>556,509</b>	<b>11.75%</b>	
Waste	701.780	20.21%	35,089	20.23%	
Other	287.550	6.12%	109,881	3.85%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>15,179.690</b>	<b>19.77%</b>	<b>22,435,769</b>	<b>20.25%</b>	



## 2008 Agricultural Land Detail

### County 28 - Douglas

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	20.880	22.99%	37,584	22.99%	1,800.000
2A1	9.970	10.98%	17,946	10.98%	1,800.000
2A	15.640	17.22%	28,152	17.22%	1,800.000
3A1	5.500	6.06%	9,900	6.06%	1,800.000
3A	1.500	1.65%	2,700	1.65%	1,800.000
4A1	36.320	40.00%	65,376	40.00%	1,800.000
4A	1.000	1.10%	1,800	1.10%	1,800.000
<b>Irrigated Total</b>	<b>90.810</b>	<b>100.00%</b>	<b>163,458</b>	<b>100.00%</b>	<b>1,800.000</b>

**Dry:**

1D1	215.110	3.94%	344,176	3.94%	1,600.000
1D	1,402.610	25.67%	2,244,176	25.67%	1,600.000
2D1	560.520	10.26%	896,832	10.26%	1,600.000
2D	280.090	5.13%	448,144	5.13%	1,600.000
3D1	365.230	6.68%	584,368	6.68%	1,600.000
3D	799.260	14.62%	1,278,816	14.62%	1,600.000
4D1	1,748.280	31.99%	2,797,248	31.99%	1,600.000
4D	93.960	1.72%	150,336	1.72%	1,600.000
<b>Dry Total</b>	<b>5,465.060</b>	<b>100.00%</b>	<b>8,744,096</b>	<b>100.00%</b>	<b>1,600.000</b>

**Grass:**

1G1	0.920	0.41%	782	0.41%	850.000
1G	63.350	28.17%	53,847	28.17%	849.992
2G1	30.230	13.44%	25,695	13.44%	849.983
2G	2.000	0.89%	1,700	0.89%	850.000
3G1	0.970	0.43%	825	0.43%	850.515
3G	16.150	7.18%	13,728	7.18%	850.030
4G1	104.500	46.48%	88,825	46.48%	850.000
4G	6.730	2.99%	5,720	2.99%	849.925
<b>Grass Total</b>	<b>224.850</b>	<b>100.00%</b>	<b>191,122</b>	<b>100.00%</b>	<b>849.997</b>

<b>Irrigated Total</b>	<b>90.810</b>	<b>1.49%</b>	<b>163,458</b>	<b>1.78%</b>	<b>1,800.000</b>
<b>Dry Total</b>	<b>5,465.060</b>	<b>89.51%</b>	<b>8,744,096</b>	<b>95.42%</b>	<b>1,600.000</b>
<b>Grass Total</b>	<b>224.850</b>	<b>3.68%</b>	<b>191,122</b>	<b>2.09%</b>	<b>849.997</b>
Waste	249.940	4.09%	12,497	0.14%	50.000
Other	74.610	1.22%	52,916	0.58%	709.234
Exempt	0.900	0.01%			
<b>Market Area Total</b>	<b>6,105.270</b>	<b>100.00%</b>	<b>9,164,089</b>	<b>100.00%</b>	<b>1,501.012</b>

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

<b>Irrigated Total</b>	<b>90.810</b>	<b>0.83%</b>	<b>163,458</b>	<b>0.83%</b>	
<b>Dry Total</b>	<b>5,465.060</b>	<b>10.48%</b>	<b>8,744,096</b>	<b>10.48%</b>	
<b>Grass Total</b>	<b>224.850</b>	<b>4.03%</b>	<b>191,122</b>	<b>4.04%</b>	
Waste	249.940	7.20%	12,497	7.21%	
Other	74.610	1.59%	52,916	1.85%	
Exempt	0.900	0.40%			
<b>Market Area Total</b>	<b>6,105.270</b>	<b>7.95%</b>	<b>9,164,089</b>	<b>8.27%</b>	

## 2008 Agricultural Land Detail

### County 28 - Douglas

Market Area: **6**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	129.480	53.06%	233,064	53.06%	1,800.000
1A	29.200	11.97%	52,560	11.97%	1,800.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	27.500	11.27%	49,500	11.27%	1,800.000
3A1	13.900	5.70%	25,020	5.70%	1,800.000
3A	22.900	9.38%	41,220	9.38%	1,800.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	21.040	8.62%	37,872	8.62%	1,800.000
<b>Irrigated Total</b>	<b>244.020</b>	<b>100.00%</b>	<b>439,236</b>	<b>100.00%</b>	<b>1,800.000</b>

**Dry:**

1D1	386.560	8.44%	618,496	8.44%	1,600.000
1D	1,143.530	24.97%	1,829,648	24.97%	1,600.000
2D1	302.530	6.61%	484,048	6.61%	1,600.000
2D	350.180	7.65%	560,288	7.65%	1,600.000
3D1	284.720	6.22%	455,552	6.22%	1,600.000
3D	648.950	14.17%	1,038,320	14.17%	1,600.000
4D1	1,383.730	30.21%	2,213,968	30.21%	1,600.000
4D	79.600	1.74%	127,360	1.74%	1,600.000
<b>Dry Total</b>	<b>4,579.800</b>	<b>100.00%</b>	<b>7,327,680</b>	<b>100.00%</b>	<b>1,600.000</b>

**Grass:**

1G1	57.780	21.32%	49,113	21.32%	850.000
1G	49.900	18.42%	42,415	18.42%	850.000
2G1	21.420	7.91%	18,207	7.91%	850.000
2G	9.660	3.57%	8,211	3.57%	850.000
3G1	25.470	9.40%	21,650	9.40%	850.019
3G	27.350	10.09%	23,247	10.09%	849.981
4G1	28.480	10.51%	24,208	10.51%	850.000
4G	50.900	18.79%	43,265	18.79%	850.000
<b>Grass Total</b>	<b>270.960</b>	<b>100.00%</b>	<b>230,316</b>	<b>100.00%</b>	<b>850.000</b>

<b>Irrigated Total</b>	<b>244.020</b>	<b>4.52%</b>	<b>439,236</b>	<b>5.13%</b>	<b>1,800.000</b>
<b>Dry Total</b>	<b>4,579.800</b>	<b>84.92%</b>	<b>7,327,680</b>	<b>85.61%</b>	<b>1,600.000</b>
<b>Grass Total</b>	<b>270.960</b>	<b>5.02%</b>	<b>230,316</b>	<b>2.69%</b>	<b>850.000</b>
Waste	203.040	3.76%	10,152	0.12%	50.000
Other	95.230	1.77%	552,353	6.45%	5,800.199
Exempt	14.640	0.27%			
<b>Market Area Total</b>	<b>5,393.050</b>	<b>100.00%</b>	<b>8,559,737</b>	<b>100.00%</b>	<b>1,587.179</b>

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

<b>Irrigated Total</b>	<b>244.020</b>	<b>2.24%</b>	<b>439,236</b>	<b>2.24%</b>	
<b>Dry Total</b>	<b>4,579.800</b>	<b>8.78%</b>	<b>7,327,680</b>	<b>8.79%</b>	
<b>Grass Total</b>	<b>270.960</b>	<b>4.86%</b>	<b>230,316</b>	<b>4.86%</b>	
Waste	203.040	5.85%	10,152	5.85%	
Other	95.230	2.03%	552,353	19.35%	
Exempt	14.640	6.57%			
<b>Market Area Total</b>	<b>5,393.050</b>	<b>7.02%</b>	<b>8,559,737</b>	<b>7.73%</b>	

## 2008 Agricultural Land Detail

### County 28 - Douglas

Market Area: 7

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

**Dry:**

1D1	529.540	31.26%	847,264	31.26%	1,600.000
1D	426.440	25.17%	682,304	25.17%	1,600.000
2D1	60.060	3.55%	96,096	3.55%	1,600.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	59.230	3.50%	94,768	3.50%	1,600.000
3D	262.340	15.49%	419,744	15.49%	1,600.000
4D1	327.980	19.36%	524,768	19.36%	1,600.000
4D	28.440	1.68%	45,504	1.68%	1,600.000
<b>Dry Total</b>	<b>1,694.030</b>	<b>100.00%</b>	<b>2,710,448</b>	<b>100.00%</b>	<b>1,600.000</b>

**Grass:**

1G1	9.200	7.80%	7,820	7.80%	850.000
1G	23.200	19.67%	19,720	19.67%	850.000
2G1	21.500	18.23%	18,275	18.23%	850.000
2G	6.000	5.09%	5,100	5.09%	850.000
3G1	7.630	6.47%	6,485	6.47%	849.934
3G	15.960	13.53%	13,566	13.53%	850.000
4G1	34.450	29.21%	29,283	29.21%	850.014
4G	0.000	0.00%	0	0.00%	0.000
<b>Grass Total</b>	<b>117.940</b>	<b>100.00%</b>	<b>100,249</b>	<b>100.00%</b>	<b>850.000</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>1,694.030</b>	<b>89.11%</b>	<b>2,710,448</b>	<b>95.96%</b>	<b>1,600.000</b>
<b>Grass Total</b>	<b>117.940</b>	<b>6.20%</b>	<b>100,249</b>	<b>3.55%</b>	<b>850.000</b>
Waste	60.220	3.17%	3,011	0.11%	50.000
Other	28.790	1.51%	10,796	0.38%	374.991
Exempt	28.890	1.52%			
<b>Market Area Total</b>	<b>1,900.980</b>	<b>100.00%</b>	<b>2,824,504</b>	<b>100.00%</b>	<b>1,485.814</b>

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

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>1,694.030</b>	<b>3.25%</b>	<b>2,710,448</b>	<b>3.25%</b>	
<b>Grass Total</b>	<b>117.940</b>	<b>2.11%</b>	<b>100,249</b>	<b>2.12%</b>	
Waste	60.220	1.73%	3,011	1.74%	
Other	28.790	0.61%	10,796	0.38%	
Exempt	28.890	12.97%			
<b>Market Area Total</b>	<b>1,900.980</b>	<b>2.48%</b>	<b>2,824,504</b>	<b>2.55%</b>	

## 2008 Agricultural Land Detail

### County 28 - Douglas

Market Area: **8**

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

**Dry:**

1D1	162.760	10.11%	260,416	10.11%	1,600.000
1D	556.870	34.59%	890,992	34.59%	1,600.000
2D1	25.600	1.59%	40,960	1.59%	1,600.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	19.200	1.19%	30,720	1.19%	1,600.000
3D	407.570	25.31%	652,112	25.31%	1,600.000
4D1	389.790	24.21%	623,664	24.21%	1,600.000
4D	48.310	3.00%	77,296	3.00%	1,600.000
<b>Dry Total</b>	<b>1,610.100</b>	<b>100.00%</b>	<b>2,576,160</b>	<b>100.00%</b>	<b>1,600.000</b>

**Grass:**

1G1	12.000	3.97%	10,200	3.97%	850.000
1G	47.640	15.78%	40,494	15.77%	850.000
2G1	29.000	9.60%	24,650	9.60%	850.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	2.000	0.66%	1,700	0.66%	850.000
3G	19.500	6.46%	16,575	6.46%	850.000
4G1	106.800	35.37%	90,790	35.37%	850.093
4G	85.050	28.16%	72,293	28.16%	850.005
<b>Grass Total</b>	<b>301.990</b>	<b>100.00%</b>	<b>256,702</b>	<b>100.00%</b>	<b>850.034</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>1,610.100</b>	<b>71.06%</b>	<b>2,576,160</b>	<b>87.97%</b>	<b>1,600.000</b>
<b>Grass Total</b>	<b>301.990</b>	<b>13.33%</b>	<b>256,702</b>	<b>8.77%</b>	<b>850.034</b>
Waste	113.830	5.02%	5,691	0.19%	49.995
Other	239.870	10.59%	89,951	3.07%	374.998
Exempt	174.200	7.69%			
<b>Market Area Total</b>	<b>2,265.790</b>	<b>100.00%</b>	<b>2,928,504</b>	<b>100.00%</b>	<b>1,292.486</b>

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

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>1,610.100</b>	<b>3.09%</b>	<b>2,576,160</b>	<b>3.09%</b>	
<b>Grass Total</b>	<b>301.990</b>	<b>5.41%</b>	<b>256,702</b>	<b>5.42%</b>	
Waste	113.830	3.28%	5,691	3.28%	
Other	239.870	5.10%	89,951	3.15%	
Exempt	174.200	78.23%			
<b>Market Area Total</b>	<b>2,265.790</b>	<b>2.95%</b>	<b>2,928,504</b>	<b>2.64%</b>	

## 2008 Agricultural Land Detail

### County 28 - Douglas

Market Area: **9**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,126.950	17.24%	2,028,510	17.24%	1,800.000
1A	147.620	2.26%	265,716	2.26%	1,800.000
2A1	323.460	4.95%	582,228	4.95%	1,800.000
2A	2,725.280	41.68%	4,905,504	41.68%	1,800.000
3A1	1,236.710	18.91%	2,226,078	18.91%	1,800.000
3A	773.980	11.84%	1,393,164	11.84%	1,800.000
4A1	157.160	2.40%	282,888	2.40%	1,800.000
4A	47.210	0.72%	84,978	0.72%	1,800.000
<b>Irrigated Total</b>	<b>6,538.370</b>	<b>100.00%</b>	<b>11,769,066</b>	<b>100.00%</b>	<b>1,800.000</b>
<b>Dry:</b>					
1D1	1,680.540	12.49%	2,688,864	12.49%	1,600.000
1D	84.180	0.63%	134,688	0.63%	1,600.000
2D1	553.930	4.12%	886,288	4.12%	1,600.000
2D	6,473.390	48.12%	10,357,421	48.12%	1,599.999
3D1	2,790.870	20.75%	4,465,392	20.75%	1,600.000
3D	1,406.810	10.46%	2,250,896	10.46%	1,600.000
4D1	405.730	3.02%	649,168	3.02%	1,600.000
4D	56.180	0.42%	89,888	0.42%	1,600.000
<b>Dry Total</b>	<b>13,451.630</b>	<b>100.00%</b>	<b>21,522,605</b>	<b>100.00%</b>	<b>1,599.999</b>
<b>Grass:</b>					
1G1	185.220	7.38%	157,442	7.38%	850.027
1G	15.920	0.63%	13,532	0.63%	850.000
2G1	89.200	3.56%	75,820	3.56%	850.000
2G	497.500	19.83%	422,875	19.83%	850.000
3G1	160.120	6.38%	136,102	6.38%	850.000
3G	437.020	17.42%	371,467	17.42%	850.000
4G1	67.370	2.69%	57,264	2.69%	849.992
4G	1,055.910	42.10%	897,523	42.10%	849.999
<b>Grass Total</b>	<b>2,508.260</b>	<b>100.00%</b>	<b>2,132,025</b>	<b>100.00%</b>	<b>850.001</b>
<hr/>					
<b>Irrigated Total</b>	<b>6,538.370</b>	<b>24.50%</b>	<b>11,769,066</b>	<b>32.26%</b>	<b>1,800.000</b>
<b>Dry Total</b>	<b>13,451.630</b>	<b>50.40%</b>	<b>21,522,605</b>	<b>58.99%</b>	<b>1,599.999</b>
<b>Grass Total</b>	<b>2,508.260</b>	<b>9.40%</b>	<b>2,132,025</b>	<b>5.84%</b>	<b>850.001</b>
Waste	1,643.820	6.16%	81,953	0.22%	49.855
Other	2,545.770	9.54%	977,805	2.68%	384.090
Exempt	1.000	0.00%			
<b>Market Area Total</b>	<b>26,687.850</b>	<b>100.00%</b>	<b>36,483,454</b>	<b>100.00%</b>	<b>1,367.043</b>

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

<b>Irrigated Total</b>	<b>6,538.370</b>	<b>59.99%</b>	<b>11,769,066</b>	<b>59.99%</b>	
<b>Dry Total</b>	<b>13,451.630</b>	<b>25.80%</b>	<b>21,522,605</b>	<b>25.80%</b>	
<b>Grass Total</b>	<b>2,508.260</b>	<b>44.95%</b>	<b>2,132,025</b>	<b>45.02%</b>	
Waste	1,643.820	47.33%	81,953	47.26%	
Other	2,545.770	54.16%	977,805	34.26%	
Exempt	1.000	0.45%			
<b>Market Area Total</b>	<b>26,687.850</b>	<b>34.76%</b>	<b>36,483,454</b>	<b>32.93%</b>	

## 2008 Agricultural Land Detail

### County 28 - Douglas

Market Area: **10**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	284.500	13.82%	512,100	13.82%	1,800.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	81.690	3.97%	147,042	3.97%	1,800.000
2A	768.130	37.31%	1,382,634	37.31%	1,800.000
3A1	111.190	5.40%	200,142	5.40%	1,800.000
3A	736.490	35.78%	1,325,682	35.78%	1,800.000
4A1	73.200	3.56%	131,760	3.56%	1,800.000
4A	3.400	0.17%	6,120	0.17%	1,800.000
<b>Irrigated Total</b>	<b>2,058.600</b>	<b>100.00%</b>	<b>3,705,480</b>	<b>100.00%</b>	<b>1,800.000</b>
<b>Dry:</b>					
1D1	211.100	12.47%	337,760	12.47%	1,600.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	195.860	11.57%	313,376	11.57%	1,600.000
2D	1,023.310	60.46%	1,637,296	60.46%	1,600.000
3D1	3.500	0.21%	5,600	0.21%	1,600.000
3D	235.630	13.92%	377,008	13.92%	1,600.000
4D1	23.100	1.36%	36,960	1.36%	1,600.000
4D	0.000	0.00%	0	0.00%	0.000
<b>Dry Total</b>	<b>1,692.500</b>	<b>100.00%</b>	<b>2,708,000</b>	<b>100.00%</b>	<b>1,600.000</b>
<b>Grass:</b>					
1G1	27.300	8.08%	23,172	8.07%	848.791
1G	0.000	0.00%	0	0.00%	0.000
2G1	19.000	5.62%	16,106	5.61%	847.684
2G	88.240	26.12%	74,910	26.10%	848.934
3G1	0.000	0.00%	0	0.00%	0.000
3G	106.260	31.45%	90,321	31.47%	850.000
4G1	61.200	18.11%	52,020	18.12%	850.000
4G	35.880	10.62%	30,498	10.63%	850.000
<b>Grass Total</b>	<b>337.880</b>	<b>100.00%</b>	<b>287,027</b>	<b>100.00%</b>	<b>849.493</b>
<hr/>					
<b>Irrigated Total</b>	<b>2,058.600</b>	<b>46.08%</b>	<b>3,705,480</b>	<b>54.38%</b>	<b>1,800.000</b>
<b>Dry Total</b>	<b>1,692.500</b>	<b>37.88%</b>	<b>2,708,000</b>	<b>39.74%</b>	<b>1,600.000</b>
<b>Grass Total</b>	<b>337.880</b>	<b>7.56%</b>	<b>287,027</b>	<b>4.21%</b>	<b>849.493</b>
Waste	29.840	0.67%	1,492	0.02%	50.000
Other	348.840	7.81%	112,480	1.65%	322.440
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,467.660</b>	<b>100.00%</b>	<b>6,814,479</b>	<b>100.00%</b>	<b>1,525.290</b>

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

<b>Irrigated Total</b>	<b>2,058.600</b>	<b>18.89%</b>	<b>3,705,480</b>	<b>18.89%</b>	
<b>Dry Total</b>	<b>1,692.500</b>	<b>3.25%</b>	<b>2,708,000</b>	<b>3.25%</b>	
<b>Grass Total</b>	<b>337.880</b>	<b>6.05%</b>	<b>287,027</b>	<b>6.06%</b>	
Waste	29.840	0.86%	1,492	0.86%	
Other	348.840	7.42%	112,480	3.94%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,467.660</b>	<b>5.82%</b>	<b>6,814,479</b>	<b>6.15%</b>	

## 2008 Agricultural Land Detail

### County 28 - Douglas

Market Area: 11

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	248.820	16.54%	447,876	16.54%	1,800.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	124.460	8.27%	224,028	8.27%	1,800.000
2A	944.720	62.81%	1,700,496	62.81%	1,800.000
3A1	107.300	7.13%	193,140	7.13%	1,800.000
3A	74.870	4.98%	134,766	4.98%	1,800.000
4A1	3.900	0.26%	7,020	0.26%	1,800.000
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>1,504.070</b>	<b>100.00%</b>	<b>2,707,326</b>	<b>100.00%</b>	<b>1,800.000</b>

**Dry:**

1D1	295.250	13.29%	472,400	13.29%	1,600.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	138.410	6.23%	221,456	6.23%	1,600.000
2D	1,554.050	69.98%	2,486,480	69.98%	1,600.000
3D1	175.460	7.90%	280,736	7.90%	1,600.000
3D	45.970	2.07%	73,552	2.07%	1,600.000
4D1	11.500	0.52%	18,400	0.52%	1,600.000
4D	0.200	0.01%	320	0.01%	1,600.000
<b>Dry Total</b>	<b>2,220.840</b>	<b>100.00%</b>	<b>3,553,344</b>	<b>100.00%</b>	<b>1,600.000</b>

**Grass:**

1G1	18.550	6.32%	15,768	6.32%	850.026
1G	0.000	0.00%	0	0.00%	0.000
2G1	5.800	1.98%	4,930	1.98%	850.000
2G	87.440	29.81%	74,324	29.81%	850.000
3G1	27.000	9.20%	22,950	9.20%	850.000
3G	40.100	13.67%	34,085	13.67%	850.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	114.480	39.02%	97,308	39.02%	850.000
<b>Grass Total</b>	<b>293.370</b>	<b>100.00%</b>	<b>249,365</b>	<b>100.00%</b>	<b>850.001</b>

<b>Irrigated Total</b>	<b>1,504.070</b>	<b>36.03%</b>	<b>2,707,326</b>	<b>41.35%</b>	<b>1,800.000</b>
<b>Dry Total</b>	<b>2,220.840</b>	<b>53.20%</b>	<b>3,553,344</b>	<b>54.27%</b>	<b>1,600.000</b>
<b>Grass Total</b>	<b>293.370</b>	<b>7.03%</b>	<b>249,365</b>	<b>3.81%</b>	<b>850.001</b>
Waste	101.450	2.43%	5,072	0.08%	49.995
Other	54.790	1.31%	32,183	0.49%	587.388
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,174.520</b>	<b>100.00%</b>	<b>6,547,290</b>	<b>100.00%</b>	<b>1,568.393</b>

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

<b>Irrigated Total</b>	<b>1,504.070</b>	<b>13.80%</b>	<b>2,707,326</b>	<b>13.80%</b>	
<b>Dry Total</b>	<b>2,220.840</b>	<b>4.26%</b>	<b>3,553,344</b>	<b>4.26%</b>	
<b>Grass Total</b>	<b>293.370</b>	<b>5.26%</b>	<b>249,365</b>	<b>5.27%</b>	
Waste	101.450	2.92%	5,072	2.92%	
Other	54.790	1.17%	32,183	1.13%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,174.520</b>	<b>5.44%</b>	<b>6,547,290</b>	<b>5.91%</b>	

## 2008 Agricultural Land Detail

### County 28 - Douglas

Market Area: 12

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

**Dry:**

1D1	68.630	9.32%	109,808	9.32%	1,600.000
1D	146.350	19.88%	234,160	19.88%	1,600.000
2D1	32.020	4.35%	51,232	4.35%	1,600.000
2D	89.620	12.17%	143,392	12.17%	1,600.000
3D1	32.900	4.47%	52,640	4.47%	1,600.000
3D	66.960	9.10%	107,136	9.10%	1,600.000
4D1	299.740	40.71%	479,584	40.71%	1,600.000
4D	0.000	0.00%	0	0.00%	0.000
<b>Dry Total</b>	<b>736.220</b>	<b>100.00%</b>	<b>1,177,952</b>	<b>100.00%</b>	<b>1,600.000</b>

**Grass:**

1G1	3.000	10.57%	2,550	10.57%	850.000
1G	8.390	29.57%	7,132	29.57%	850.059
2G1	0.970	3.42%	824	3.42%	849.484
2G	5.790	20.41%	4,922	20.41%	850.086
3G1	5.010	17.66%	4,259	17.66%	850.099
3G	0.010	0.04%	8	0.03%	800.000
4G1	5.200	18.33%	4,420	18.33%	850.000
4G	0.000	0.00%	0	0.00%	0.000
<b>Grass Total</b>	<b>28.370</b>	<b>100.00%</b>	<b>24,115</b>	<b>100.00%</b>	<b>850.017</b>

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.000</b>
<b>Dry Total</b>	<b>736.220</b>	<b>89.77%</b>	<b>1,177,952</b>	<b>97.54%</b>	<b>1,600.000</b>
<b>Grass Total</b>	<b>28.370</b>	<b>3.46%</b>	<b>24,115</b>	<b>2.00%</b>	<b>850.017</b>
Waste	46.780	5.70%	2,339	0.19%	50.000
Other	8.750	1.07%	3,281	0.27%	374.971
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>820.120</b>	<b>100.00%</b>	<b>1,207,687</b>	<b>100.00%</b>	<b>1,472.573</b>

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

<b>Irrigated Total</b>	<b>0.000</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Dry Total</b>	<b>736.220</b>	<b>1.41%</b>	<b>1,177,952</b>	<b>1.41%</b>	
<b>Grass Total</b>	<b>28.370</b>	<b>0.51%</b>	<b>24,115</b>	<b>0.51%</b>	
Waste	46.780	1.35%	2,339	1.35%	
Other	8.750	0.19%	3,281	0.11%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>820.120</b>	<b>1.07%</b>	<b>1,207,687</b>	<b>1.09%</b>	



## 2008 Agricultural Land Detail

### County 28 - Douglas

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	10,898.820	19,617,876
Dry	0.000	0	0.000	0	52,132.210	83,409,749
Grass	0.000	0	0.000	0	5,580.300	4,735,914
Waste	0.000	0	0.000	0	3,472.910	173,412
Other	0.000	0	0.000	0	4,700.760	2,854,445
Exempt	0.000	0	0.000	0	222.670	0
<b>Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>76,785.000</b>	<b>110,791,396</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,898.820	19,617,876	10,898.820	14.19%	19,617,876	17.71%	1,800.000
Dry	52,132.210	83,409,749	52,132.210	67.89%	83,409,749	75.29%	1,599.965
Grass	5,580.300	4,735,914	5,580.300	7.27%	4,735,914	4.27%	848.684
Waste	3,472.910	173,412	3,472.910	4.52%	173,412	0.16%	49.932
Other	4,700.760	2,854,445	4,700.760	6.12%	2,854,445	2.58%	607.230
Exempt	222.670	0	222.670	0.29%	0	0.00%	0.000
<b>Total</b>	<b>76,785.000</b>	<b>110,791,396</b>	<b>76,785.000</b>	<b>100.00%</b>	<b>110,791,396</b>	<b>100.00%</b>	<b>1,442.878</b>

\* 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)**

28 Douglas

	<b>2007 CTL County Total</b>	<b>2008 Form 45 County Total</b>	<b>Value Difference 2007 Form 45 - 2006 CTL</b>	<b>Percent Change</b>	<b>2008 Growth New Construction Value</b>	<b>% Change excl. Growth</b>
1. Residential	22,404,357,812	23,252,283,929	847,926,117	3.78	466,203,268	1.7
2. Recreational	12,720,400	66,500	-12,653,900	-99.48	0	-99.48
3. Ag-Homesite Land, Ag-Res Dwellings	108,435,705	104,666,276	-3,769,429	-3.48	*-----	-3.48
<b>4. Total Residential (sum lines 1-3)</b>	<b>22,525,513,917</b>	<b>23,357,016,705</b>	<b>831,502,788</b>	<b>3.69</b>	<b>466,203,268</b>	<b>1.62</b>
5. Commercial	8,112,833,444	8,789,004,500	676,171,056	8.33	199,999,635	5.87
6. Industrial	1,124,252,770	1,151,797,300	27,544,530	2.45	518,714	2.4
7. Ag-Farmsite Land, Outbuildings	14,149,820	12,685,771	-1,464,049	-10.35	1,360,270	-19.96
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>9,251,236,034</b>	<b>9,953,487,571</b>	<b>702,251,537</b>	<b>7.59</b>	<b>200,518,349</b>	<b>5.42</b>
<b>10. Total Non-Agland Real Property</b>	<b>31,776,749,951</b>	<b>33,310,504,276</b>	<b>1,533,754,325</b>	<b>4.83</b>	<b>668,081,887</b>	<b>2.72</b>
11. Irrigated	16,069,965	19,617,876	3,547,911	22.08		
12. Dryland	68,546,640	83,409,749	14,863,109	21.68		
13. Grassland	3,996,920	4,735,914	738,994	18.49		
14. Wasteland	101,130	173,412	72,282	71.47		
15. Other Agland	2,343,195	2,343,195	511,250	21.82		
<b>16. Total Agricultural Land</b>	<b>91,057,850</b>	<b>110,791,396</b>	<b>19,733,546</b>	<b>21.67</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>31,867,807,801</b>	<b>33,421,295,672</b>	<b>1,553,487,871</b>	<b>4.87</b>	<b>668,081,887</b>	<b>2.78</b>

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

## Douglas County Assessor 2008 - Three Year Plan of Assessment

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

During the past assessment year, the Douglas County Assessor has listed, entered into CAMA and valued more than 75,000 residential properties, 5,000 commercial and industrial properties, and 1,700 agricultural properties. The Assessor has implemented an in house education and training program for appraisal staff, but budget constraints keep the staff smaller on a per parcel basis than comparable offices. Douglas County has a high parcel to appraiser ratio with between 15 to 16,000 parcels per appraiser. The appraisal staff is spread pretty thin.

The Assessor has implemented dramatic improvements to property records in Douglas County, maintaining an electronic property file integrated into the CAMA appraisal program, and the county's Geographic Information System (GIS). Property information, including assessment data and maps, are made available to the public in the Assessor's office and via the Internet at the Assessor's website. The general public has responded to this additional access to information, making the Assessor's page the most popular website for local government in Nebraska. The assessor's office has also installed software that connects and integrates the GIS mapping system and the CAMA Appraisal System to facilitate significant improvement in the use of the combined systems as an analysis tool for the appraisal division. One drawback in the assessment process in Douglas County is that the County Clerk maintains the parcel file. This requires the Assessor's Office to synchronize ownership and parcel file changes daily with the County's mainframe real property system. In March when the values have been set on all parcels in the County in our cama system we have to send an updated file to the mainframe so the Clerk can maintain the values. During the year if the Clerk office has any problems arise regarding the parcel file it has to be directed to the Assessor's office to be resolved.

Nine years ago, no property photographs and only hand-drawn sketches existed for improved parcels. Using appraisal staff and college interns for the past seven years, the Assessor now has more than 197,302 digital photos on record. In moving from pencil to digital sketches, workforce trainees using the Apex sketch program contributed to a growing file of digital property sketches, which now number approximately 165,380 in Douglas County's system. The Assessor has acquired eleven portable computers for the appraisal staff to take to the field. We are currently in the training stage with this new technology advancement. Ultimately all appraisal staff will be assigned the portable computers for field work. The portable computers will allow appraisal staff to take the computerized property record file to the field to collect and update data.

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

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

A statistical department has been created this past year. Their function has been to arrive at and apply mass values. This department has been extremely successful in automating Douglas County's Mass Appraisal system.

Residential Appraisal: There are 10 residential appraisers working in 10 defined geographic areas within the county. Douglas County maintains appraisal on new construction and pickup work, with more than 2500 homes in the county last year alone. The working of new construction or building permits occupies five months of the appraisal staff activity each year. The major priority for residential staff for the upcoming years is to revisit all properties that have been inspected over the last five years. The major emphasis on this next five year inspection cycle will be to appropriately class properties by quality of construction and condition of the improvements. The statistical department has created several training guides to assist with these tasks.

Another project to be implemented this cycle is to validate all residential sales. We currently have 7 listers that have been utilized as appraisal assistants. In the past the appraisers have attempted to validate sales while also inspecting all properties. The listers will be assigned to validate and inspect all residential sales. They will utilize the Multiple Listing Service put out by the Omaha Board of Realtors.

Commercial: As with residential property, Douglas County has listed all commercial parcels to assure accurate property information during the last five years. This last year, the commercial appraisal department defined neighborhoods for all commercial and industrial properties. They also worked more than 3,200 commercial building permits. The emphasis over the next five year cycle will be to re-inspect all commercial properties to appropriately class properties by quality of construction and condition of the improvements. Major emphasis will be to send out questionnaires on all commercial types to refine our commercial data file to enable our office to create better income models.

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

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

## 2008 Assessment Survey for Douglas County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	2 Who hold current assessor certificate.
2.	<b>Appraiser(s) on staff</b>
	20 This includes three positions that are vacant at this time.
3.	<b>Other full-time employees</b>
	28
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	2,933,771
7.	<b>Part of the budget that is dedicated to the computer system</b>
	155,765
8.	<b>Adopted budget, or granted budget if different from above</b>
	2,933,771
9.	<b>Amount of the total budget set aside for appraisal work</b>
	1,140,000
10.	<b>Amount of the total budget set aside for education/workshops</b>
	13,500
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	0
12.	<b>Other miscellaneous funds</b>
	0

13.	<b>Total budget</b>
	2,933,771
a.	<b>Was any of last year's budget not used:</b>
	32,000 Two items one for \$12,000 and \$20,000 set aside for future purchases.

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

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

## **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Bennington, Elkhorn, Omaha *, Ralston, Valley, Waterloo * County Seat

4.	<b>When was zoning implemented?</b>
	2004 this represents the latest comprehensive zoning update

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	All appraisals are done in house.
2.	<b>Other services</b>
	Real Ware is the vender for the software and programming support for the appraisal and administrative functions. Other computer equipment and GIS programming and support is provided through the Douglas County Information and Technical Services division at citycounty.com.



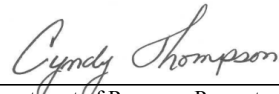


## Certification

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 Douglas County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5609.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division



## Valuation History Charts