

Preface

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

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

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

- (2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.
- (3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

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

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

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

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

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

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

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

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2008 Commission Summary

78 Saunders

Residential Real Property - Current

Number of Sales	779	COD	14.87
Total Sales Price	\$93,966,624	PRD	104.46
Total Adj. Sales Price	\$93,940,699	COV	29.48
Total Assessed Value	\$86,668,270	STD	28.41
Avg. Adj. Sales Price	\$120,591	Avg. Abs. Dev.	14.07
Avg. Assessed Value	\$111,256	Min	12.37
Median	94.65	Max	496.04
Wgt. Mean	92.26	95% Median C.I.	93.90 to 95.63
Mean	96.37	95% Wgt. Mean C.I.	90.89 to 93.63
		95% Mean C.I.	94.38 to 98.37
% of Value of the Class of all Real Property Value in the County			51.51
% of Records Sold in the Study Period			9.32
% of Value Sold in the Study Period			9.46
Average Assessed Value of the Base			109,623

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	779	94.65	14.87	104.46
2007	811	95.15	15.19	105.35
2006	744	97.25	14.02	105.76
2005	792	95.90	17.32	106.51
2004	709	94.92	15.39	103.18
2003	716	96	16.50	103.29
2002	801	97	22.51	105.61
2001	931	94	30.44	82.75

2008 Commission Summary

78 Saunders

Commercial Real Property - Current

Number of Sales	68	COD	36.80
Total Sales Price	\$4,923,486	PRD	119.70
Total Adj. Sales Price	\$4,915,716	COV	73.96
Total Assessed Value	\$4,363,010	STD	78.58
Avg. Adj. Sales Price	\$72,290	Avg. Abs. Dev.	35.36
Avg. Assessed Value	\$64,162	Min	10.50
Median	96.08	Max	561.33
Wgt. Mean	88.76	95% Median C.I.	92.17 to 102.34
Mean	106.24	95% Wgt. Mean C.I.	80.50 to 97.02
		95% Mean C.I.	87.56 to 124.92
% of Value of the Class of all Real Property Value in the County			5.81
% of Records Sold in the Study Period			7.86
% of Value Sold in the Study Period			4.22
Average Assessed Value of the Base			119,589

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	68	96.08	36.80	119.70
2007	74	93.76	32.13	109.00
2006	71	96.39	48.09	118.01
2005	85	94.94	25.78	104.58
2004	99	96.55	22.60	101.25
2003	104	92	24.46	99.09
2002	111	96	34.84	108.2
2001	109	97	29.37	98.74

2008 Opinions of the Property Tax Administrator for Saunders County

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

Residential Real Property

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

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Saunders County is 96% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Saunders County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



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

Ruth A. Sorensen
Property Tax Administrator

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	782	MEDIAN:	91	COV:	28.03	95% Median C.I.:	88.99 to 92.15
TOTAL Sales Price:	94,254,509	WGT. MEAN:	87	STD:	25.25	95% Wgt. Mean C.I.:	85.43 to 88.38
TOTAL Adj.Sales Price:	94,099,834	MEAN:	90	AVG.ABS.DEV:	16.02	95% Mean C.I.:	88.30 to 91.84
TOTAL Assessed Value:	81,778,830						
AVG. Adj. Sales Price:	120,332	COD:	17.66	MAX Sales Ratio:	290.91		
AVG. Assessed Value:	104,576	PRD:	103.64	MIN Sales Ratio:	-60.13		

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DATE OF SALE *	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>												
	07/01/05 TO 09/30/05	111	94.94	94.02	91.29	11.73	102.99	52.04	152.19	92.30 to 96.85	125,271	114,358
	10/01/05 TO 12/31/05	83	92.27	91.74	87.77	12.72	104.52	43.68	168.95	89.80 to 95.40	133,871	117,501
	01/01/06 TO 03/31/06	80	92.46	92.18	88.85	16.77	103.75	18.00	220.67	88.21 to 96.03	112,084	99,583
	04/01/06 TO 06/30/06	123	90.48	90.88	87.13	15.22	104.30	33.40	157.51	85.53 to 94.44	118,178	102,970
	07/01/06 TO 09/30/06	122	88.37	90.11	84.74	22.93	106.34	12.37	290.91	84.19 to 96.12	112,877	95,651
	10/01/06 TO 12/31/06	80	91.39	92.13	90.06	19.14	102.30	-60.13	226.52	88.30 to 94.36	127,189	114,544
	01/01/07 TO 03/31/07	72	87.72	85.89	85.08	18.43	100.96	14.17	164.69	83.70 to 93.79	119,200	101,411
	04/01/07 TO 06/30/07	111	84.56	83.63	80.95	22.77	103.31	6.83	254.93	80.69 to 88.91	117,586	95,185
<u>Study Years</u>												
	07/01/05 TO 06/30/06	397	92.72	92.20	88.79	14.07	103.84	18.00	220.67	91.24 to 94.29	122,214	108,510
	07/01/06 TO 06/30/07	385	88.47	87.87	84.91	21.21	103.50	-60.13	290.91	85.31 to 90.02	118,391	100,520
<u>Calendar Yrs</u>												
	01/01/06 TO 12/31/06	405	90.97	91.15	87.39	18.51	104.30	-60.13	290.91	88.38 to 93.09	117,157	102,383
<u>ALL</u>												
		782	90.67	90.07	86.91	17.66	103.64	-60.13	290.91	88.99 to 92.15	120,332	104,576

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ASHLAND CITY	107	92.31	91.96	87.63	15.81	104.94	12.37	254.93	88.36 to 94.96	113,162	99,168
ASHLAND RURAL SUBS	53	87.50	85.57	82.06	14.91	104.27	45.62	106.24	81.76 to 100.00	142,961	117,315
CEDAR BLUFFS CITY	21	91.94	96.82	93.24	23.15	103.84	60.80	155.09	75.47 to 115.72	70,306	65,554
CEDAR BLUFFS RUR	1	76.72	76.72	76.72			76.72	76.72	N/A	210,000	161,110
CEDAR BLUFFS RUR SUB	2	93.91	93.91	62.65	39.77	149.88	56.56	131.25	N/A	49,000	30,700
CERESCO CITY	41	97.16	97.41	95.03	13.11	102.50	37.32	170.26	90.21 to 101.16	106,229	100,952
CERESCO RURAL SUB	1	94.33	94.33	94.33			94.33	94.33	N/A	300,000	283,000
COLON CITY	6	87.27	84.20	86.28	8.23	97.58	65.34	91.64	65.34 to 91.64	57,750	49,828
FREMONT RURAL SUBS	27	84.51	73.11	82.24	22.08	88.89	14.17	104.24	65.54 to 90.40	129,033	106,116
ITHACA CITY	9	83.25	80.83	68.62	25.01	117.80	47.95	123.80	52.04 to 101.63	60,355	41,415
LESHARA	7	103.02	115.47	101.74	27.93	113.49	80.45	226.52	80.45 to 226.52	82,571	84,010
MALMO CITY	8	107.23	104.99	98.94	15.97	106.11	48.85	141.97	48.85 to 141.97	45,312	44,833
MEAD CITY	19	96.46	99.11	97.18	13.98	101.99	65.49	164.69	87.34 to 106.63	89,397	86,874
MEAD RURAL SUBS	3	64.89	75.32	74.81	18.82	100.69	62.22	98.86	N/A	38,333	28,676
MEMPHIS CITY	2	67.24	67.24	63.23	10.37	106.35	60.27	74.21	N/A	33,000	20,865
MORSE BLUFF	3	37.76	51.01	56.90	42.80	89.65	33.40	81.88	N/A	64,166	36,513
MORSE BLUFF RUR SUB	1	110.11	110.11	110.11			110.11	110.11	N/A	36,900	40,630
MORSE BLUFF RURAL SU	19	97.67	94.68	92.99	8.25	101.82	53.33	108.47	88.91 to 100.80	60,215	55,995
NORTHEAST RURAL	1	99.88	99.88	99.88			99.88	99.88	N/A	65,000	64,920
NORTHWEST RURAL	4	103.19	81.45	91.97	28.41	88.56	6.88	112.54	N/A	124,525	114,522
PRAGUE CITY	8	92.10	102.44	97.70	24.16	104.85	67.03	152.19	67.03 to 152.19	48,187	47,078
RRCE	4	75.40	71.64	59.23	36.15	120.96	34.14	101.64	N/A	242,350	143,540
RRNW	6	102.14	104.60	96.28	14.05	108.64	79.74	129.24	79.74 to 129.24	99,408	95,711
RRSW	8	98.12	126.77	105.78	31.98	119.84	91.24	220.67	91.24 to 220.67	97,612	103,253
RURAL RES CENTRAL	58	97.09	91.34	93.03	18.46	98.19	-60.13	168.95	91.32 to 99.52	136,960	127,407
RURAL RES EAST	30	92.61	90.14	84.46	19.37	106.73	41.91	150.37	79.52 to 97.54	170,606	144,086
RURAL RES NORTHWEST	6	99.06	98.21	94.31	8.09	104.13	82.18	110.38	82.18 to 110.38	116,666	110,033
RURAL RES SOUTHWEST	4	112.57	115.92	96.21	28.50	120.49	80.67	157.86	N/A	109,975	105,802
SWEDEBURG CITY	2	66.78	66.78	67.96	15.38	98.26	56.51	77.05	N/A	156,000	106,025
TOUHY CITY	1	71.97	71.97	71.97			71.97	71.97	N/A	29,400	21,160
VALPARAISO CITY	22	88.72	92.95	86.39	23.89	107.60	13.07	290.91	79.34 to 96.73	112,710	97,369
WAHOO CITY	182	88.86	89.81	88.00	14.01	102.05	34.16	154.53	86.07 to 91.35	108,488	95,470
WAHOO RURAL SUBS	3	88.24	92.90	93.75	8.99	99.10	83.33	107.14	N/A	37,333	35,000
WANN CITY	1	18.00	18.00	18.00			18.00	18.00	N/A	60,000	10,800
WESTON CITY	9	94.41	93.98	87.83	17.42	107.00	62.30	123.31	65.31 to 118.76	53,862	47,308
WOODCLIFF SUB	46	81.10	83.20	83.89	13.32	99.18	40.00	129.93	76.94 to 88.97	241,503	202,592
YUTAN CITY	41	88.61	88.34	86.28	12.33	102.39	59.37	126.57	83.73 to 92.31	118,443	102,194
YUTAN RURAL SUBS	16	81.18	68.53	72.78	28.20	94.17	6.83	113.64	27.40 to 88.68	170,146	123,830

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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(!: AVTot=0)

(!: Derived)

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ALL	782	90.67	90.07	86.91	17.66	103.64	-60.13	290.91	88.99 to 92.15	120,332	104,576
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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
01	1	85.84	85.84	85.84			85.84	85.84	N/A	85,000	72,960
1	452	91.46	92.82	89.78	16.27	103.40	13.07	290.91	89.73 to 93.09	99,760	89,560
2	132	85.16	83.22	82.68	20.36	100.65	6.88	220.67	82.48 to 88.47	173,547	143,487
3	197	92.83	88.36	85.66	18.51	103.15	-60.13	168.95	88.24 to 96.82	132,055	113,117

ALL	782	90.67	90.07	86.91	17.66	103.64	-60.13	290.91	88.99 to 92.15	120,332	104,576
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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
0	1	85.84	85.84	85.84			85.84	85.84	N/A	85,000	72,960
1	628	90.90	91.53	87.97	15.53	104.05	-60.13	254.93	89.04 to 92.30	130,905	115,154
2	152	89.45	84.16	79.55	26.75	105.79	6.83	290.91	83.33 to 95.63	77,206	61,420
3	1	74.65	74.65	74.65			74.65	74.65	N/A	71,000	53,000

ALL	782	90.67	90.07	86.91	17.66	103.64	-60.13	290.91	88.99 to 92.15	120,332	104,576
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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	779	90.64	90.00	86.90	17.62	103.56	-60.13	290.91	88.97 to 92.15	120,753	104,935
06											
07	3	120.00	108.49	103.30	15.84	105.02	74.21	131.25	N/A	11,000	11,363

ALL	782	90.67	90.07	86.91	17.66	103.64	-60.13	290.91	88.99 to 92.15	120,332	104,576
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PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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NUMBER of Sales:	782	MEDIAN:	91	COV:	28.03	95% Median C.I.:	88.99 to 92.15
TOTAL Sales Price:	94,254,509	WGT. MEAN:	87	STD:	25.25	95% Wgt. Mean C.I.:	85.43 to 88.38
TOTAL Adj.Sales Price:	94,099,834	MEAN:	90	AVG.ABS.DEV:	16.02	95% Mean C.I.:	88.30 to 91.84
TOTAL Assessed Value:	81,778,830						
AVG. Adj. Sales Price:	120,332	COD:	17.66	MAX Sales Ratio:	290.91		
AVG. Assessed Value:	104,576	PRD:	103.64	MIN Sales Ratio:	-60.13		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0056											
12-0502	5	155.88	143.71	130.59	24.85	110.05	71.97	220.67	N/A	56,380	73,624
19-0123											
27-0001	71	82.48	81.45	84.15	16.94	96.79	14.17	131.95	79.17 to 88.63	205,482	172,915
27-0595	27	97.67	91.60	91.53	12.76	100.07	33.40	110.11	88.91 to 101.96	66,675	61,031
55-0145											
55-0161	75	94.38	95.26	91.81	15.68	103.76	13.07	290.91	89.84 to 97.16	118,971	109,222
78-0001	171	90.97	88.95	85.12	16.04	104.50	12.37	254.93	87.59 to 93.95	123,386	105,030
78-0009	78	87.65	87.22	82.07	19.81	106.28	6.83	226.52	83.80 to 91.81	136,037	111,643
78-0039	252	89.41	90.34	88.04	16.16	102.61	17.28	157.86	87.41 to 92.61	106,167	93,471
78-0072	35	96.46	95.39	88.25	16.95	108.10	54.64	168.95	87.34 to 102.84	109,084	96,264
78-0104	17	94.44	96.22	90.53	23.38	106.29	6.88	152.19	79.74 to 119.91	87,782	79,472
78-0107	51	91.94	89.39	91.96	23.46	97.21	-60.13	155.09	82.25 to 97.54	92,767	85,306
NonValid School											
ALL	782	90.67	90.07	86.91	17.66	103.64	-60.13	290.91	88.99 to 92.15	120,332	104,576

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	155	91.81	84.63	79.32	27.55	106.69	6.83	290.91	83.33 to 97.26	68,787	54,561
Prior TO 1860											
1860 TO 1899	63	85.53	90.21	87.28	25.74	103.35	-60.13	226.52	80.31 to 94.38	80,971	70,672
1900 TO 1919	123	89.46	92.53	86.51	21.34	106.97	18.00	254.93	84.26 to 94.36	94,442	81,698
1920 TO 1939	42	89.93	89.68	85.93	14.56	104.36	52.04	150.37	83.25 to 94.41	108,035	92,837
1940 TO 1949	25	91.24	96.30	91.73	15.94	104.98	63.81	152.19	86.19 to 105.78	79,754	73,158
1950 TO 1959	49	90.64	93.92	92.40	13.54	101.65	65.61	137.13	87.34 to 100.77	96,038	88,736
1960 TO 1969	47	97.08	94.65	91.22	12.10	103.77	41.91	164.69	89.73 to 99.24	125,345	114,338
1970 TO 1979	117	89.67	90.07	86.13	11.73	104.57	45.62	157.86	86.69 to 91.94	142,484	122,719
1980 TO 1989	18	91.18	87.46	83.78	10.11	104.40	43.68	104.38	82.36 to 96.48	229,430	192,216
1990 TO 1994	23	90.83	91.56	91.18	10.65	100.42	56.56	131.95	84.87 to 98.56	176,473	160,905
1995 TO 1999	33	90.40	92.19	89.27	12.93	103.26	62.40	153.25	86.61 to 96.46	205,689	183,623
2000 TO Present	87	92.15	89.28	88.00	8.88	101.45	12.37	129.93	88.30 to 93.57	206,258	181,516
ALL	782	90.67	90.07	86.91	17.66	103.64	-60.13	290.91	88.99 to 92.15	120,332	104,576

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	782	MEDIAN:	91	COV:	28.03	95% Median C.I.:	88.99 to 92.15
TOTAL Sales Price:	94,254,509	WGT. MEAN:	87	STD:	25.25	95% Wgt. Mean C.I.:	85.43 to 88.38
TOTAL Adj.Sales Price:	94,099,834	MEAN:	90	AVG.ABS.DEV:	16.02	95% Mean C.I.:	88.30 to 91.84
TOTAL Assessed Value:	81,778,830						
AVG. Adj. Sales Price:	120,332	COD:	17.66	MAX Sales Ratio:	290.91		
AVG. Assessed Value:	104,576	PRD:	103.64	MIN Sales Ratio:	-60.13		

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Low \$ _____</u>												
1 TO 4999	1	290.91	290.91	290.91			290.91	290.91	N/A	1,375	4,000	
5000 TO 9999	5	123.80	102.52	101.09	19.98	101.42	36.88	131.25	N/A	7,000	7,076	
<u>Total \$ _____</u>												
1 TO 9999	6	124.40	133.92	108.26	38.96	123.70	36.88	290.91	36.88 to 290.91	6,062	6,563	
10000 TO 29999	37	105.66	107.32	107.28	34.09	100.04	30.00	254.93	91.48 to 118.76	21,032	22,563	
30000 TO 59999	112	96.93	94.84	94.07	27.16	100.82	13.07	220.67	90.70 to 101.63	44,010	41,401	
60000 TO 99999	191	93.50	91.69	91.47	14.85	100.24	6.88	164.69	89.44 to 95.63	78,829	72,103	
100000 TO 149999	223	90.91	88.70	88.56	12.06	100.16	6.83	153.25	88.55 to 92.51	120,504	106,723	
150000 TO 249999	163	87.85	84.95	84.62	12.17	100.39	12.37	112.54	83.73 to 91.01	191,325	161,900	
250000 TO 499999	49	80.67	80.73	79.83	13.00	101.13	34.14	129.93	79.20 to 86.48	313,080	249,932	
<u>ALL</u>												
	782	90.67	90.07	86.91	17.66	103.64	-60.13	290.91	88.99 to 92.15	120,332	104,576	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Low \$ _____</u>												
1 TO 4999	5	14.17	73.84	19.49	424.21	378.83	13.07	290.91	N/A	19,875	3,874	
5000 TO 9999	10	31.70	43.12	19.46	80.26	221.57	6.83	123.80	6.88 to 95.67	35,250	6,860	
<u>Total \$ _____</u>												
1 TO 9999	15	30.00	53.36	19.47	126.84	274.09	6.83	290.91	14.17 to 55.77	30,125	5,864	
10000 TO 29999	52	73.09	79.72	54.69	44.36	145.78	12.37	150.07	62.22 to 96.57	37,791	20,667	
30000 TO 59999	113	90.46	94.20	84.63	25.46	111.31	20.83	226.52	83.33 to 97.26	53,219	45,037	
60000 TO 99999	236	90.88	93.30	90.78	16.07	102.78	-60.13	254.93	88.58 to 94.82	87,175	79,135	
100000 TO 149999	201	92.30	90.51	88.24	11.14	102.58	34.14	164.69	89.28 to 94.36	133,704	117,974	
150000 TO 249999	144	90.62	88.52	86.32	10.49	102.55	43.68	153.25	87.70 to 92.42	214,886	185,480	
250000 TO 499999	21	87.00	89.77	88.34	10.91	101.61	75.73	129.93	80.40 to 98.56	346,539	306,133	
<u>ALL</u>												
	782	90.67	90.07	86.91	17.66	103.64	-60.13	290.91	88.99 to 92.15	120,332	104,576	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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TOTAL Assessed Value:	81,778,830						
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AVG. Assessed Value:	104,576	PRD:	103.64	MIN Sales Ratio:	-60.13		

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QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	7	100.00	92.22	100.11	15.46	92.12	34.16	115.92	34.16 to 115.92	70,914	70,995	
0	148	89.63	84.27	78.30	28.54	107.62	6.83	290.91	83.33 to 96.59	68,687	53,784	
10	6	104.21	106.80	105.56	23.78	101.17	69.64	150.37	69.64 to 150.37	50,426	53,228	
15	2	113.62	113.62	109.45	7.12	103.81	105.53	121.70	N/A	82,500	90,295	
20	74	96.02	95.08	91.16	18.45	104.31	18.00	157.86	87.17 to 99.60	73,701	67,184	
25	84	89.37	89.14	87.82	19.57	101.50	-60.13	254.93	83.73 to 92.30	88,018	77,299	
30	335	89.84	90.50	86.59	14.17	104.52	34.14	226.52	87.35 to 91.64	130,357	112,876	
35	77	92.15	95.09	92.32	11.36	103.01	66.05	193.93	88.68 to 96.48	182,912	168,857	
40	41	90.02	86.28	84.46	11.15	102.16	12.37	105.31	86.25 to 94.18	246,813	208,446	
45	8	94.05	93.30	88.69	9.81	105.20	75.73	119.44	75.73 to 119.44	281,182	249,387	
<u>ALL</u>												
	782	90.67	90.07	86.91	17.66	103.64	-60.13	290.91	88.99 to 92.15	120,332	104,576	

STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	64	82.00	75.27	68.87	38.70	109.30	6.83	290.91	58.93 to 94.74	60,952	41,977	
0	91	96.15	91.20	85.35	20.45	106.86	12.55	220.67	88.11 to 100.00	74,298	63,411	
101	416	91.29	91.83	88.35	13.07	103.94	12.37	170.26	89.73 to 92.82	139,552	123,297	
102	48	90.27	96.25	88.74	23.56	108.46	18.00	254.93	81.49 to 95.68	140,795	124,945	
103	17	85.14	85.99	85.85	8.09	100.16	72.56	101.09	80.52 to 95.23	113,200	97,185	
104	135	87.59	89.01	85.73	19.96	103.82	-60.13	226.52	83.25 to 92.27	112,335	96,307	
106	3	81.42	84.85	78.66	16.63	107.88	66.26	106.88	N/A	168,750	132,736	
111	7	95.63	95.47	95.44	1.69	100.03	93.21	98.92	93.21 to 98.92	125,680	119,950	
301	1	93.99	93.99	93.99			93.99	93.99	N/A	149,900	140,890	
<u>ALL</u>												
	782	90.67	90.07	86.91	17.66	103.64	-60.13	290.91	88.99 to 92.15	120,332	104,576	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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TOTAL Assessed Value:	81,778,830						
AVG. Adj. Sales Price:	120,332	COD:	17.66	MAX Sales Ratio:	290.91		
AVG. Assessed Value:	104,576	PRD:	103.64	MIN Sales Ratio:	-60.13		

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	154	92.06	84.92	79.60	27.29	106.68	6.83	290.91	83.33 to 97.26	68,747	54,721
0	1	40.00	40.00	40.00			40.00	40.00	N/A	75,000	30,000
10	4	113.08	116.42	118.17	11.14	98.52	101.40	138.13	N/A	35,750	42,245
15	1	62.54	62.54	62.54			62.54	62.54	N/A	57,500	35,960
20	25	94.27	90.91	103.88	32.16	87.51	-60.13	157.86	74.21 to 116.10	47,914	49,775
25	40	91.71	91.92	87.56	18.29	104.97	37.76	142.19	81.31 to 98.60	69,513	60,868
30	299	89.62	91.31	87.46	14.98	104.40	12.37	254.93	87.94 to 92.27	143,098	125,159
35	86	90.33	91.21	85.96	15.88	106.11	18.00	155.09	87.17 to 93.23	123,558	106,210
40	153	91.57	91.36	88.48	11.32	103.26	43.68	153.25	88.99 to 94.33	151,750	134,266
45	13	92.27	92.00	90.96	10.55	101.14	58.88	111.42	84.29 to 103.02	127,526	115,995
50	6	85.51	86.28	85.51	8.56	100.90	73.59	104.63	73.59 to 104.63	161,791	138,351
<u>ALL</u>	<u>782</u>	<u>90.67</u>	<u>90.07</u>	<u>86.91</u>	<u>17.66</u>	<u>103.64</u>	<u>-60.13</u>	<u>290.91</u>	<u>88.99 to 92.15</u>	<u>120,332</u>	<u>104,576</u>

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

Residential

For 2008 the appraisal staff completed one half of the inspections for the rural residential, with this appraisal to go on for 2009. The staff is checking all improvements, including out buildings. Acreages (rural residential) were reviewed using the agricultural land specifications (policy) which uses the specifications worked out with the assessment office and the county board. This appraisal included updated costs and updated depreciation schedules new land values. For Wahoo, Fremont rural subs, Woodcliff sub, Yutan and Valparaiso saw some land adjustments. All pick up work was completed for the residential properties including completed building permits and other new construction.

2008 Assessment Survey for Saunders County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Appraisal staff
2.	Valuation done by:
	Appraisal staff
3.	Pickup work done by whom:
	Appraisal staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2007- Wahoo, Yutan, Valparaiso, Fremont Rural Subs and Woodcliff Subs with the remaining areas carrying the replacement costs associated with the date of appraisal for that particular area.
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	New depreciation schedules are built and are associated with the various replacement cost dates.
6.	What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	A market analysis was used in 2007 to estimate the market values for 2008.
7.	Number of market areas/neighborhoods for this property class:
	171 With 66 - Urban, 73 - Suburban, 18 - Rural, 9 - Rural Residential, 5 - Ag Homes
8.	How are these defined?
	The market areas and neighborhoods are defined by geographical location of towns and the neighborhoods within those towns.
9.	Is "Assessor Location" a usable valuation identity?
	Yes
10.	Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)
	Yes, the "suburban" location constitutes areas on the very outskirts of a

	city/town/village and within easy commute. Not necessarily the statutory definition of the 1 or 2 mile zoning jurisdiction.
11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	None The “suburban” location constitutes areas on the very outskirts of a city/town/village and within easy commute. Not the statutory definition of the 1 or 2 mile zoning jurisdiction.
12.	Are the county’s ag residential and rural residential improvements classified and valued in the same manner?
	Yes

Residential Permit Numbers:

Permits	Information Statements	Other	Total
409		219	628

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	779	MEDIAN:	95	COV:	29.48	95% Median C.I.:	93.90 to 95.63
TOTAL Sales Price:	93,966,624	WGT. MEAN:	92	STD:	28.41	95% Wgt. Mean C.I.:	90.89 to 93.63
TOTAL Adj.Sales Price:	93,940,699	MEAN:	96	AVG.ABS.DEV:	14.07	95% Mean C.I.:	94.38 to 98.37
TOTAL Assessed Value:	86,668,270						
AVG. Adj. Sales Price:	120,591	COD:	14.87	MAX Sales Ratio:	496.04		
AVG. Assessed Value:	111,255	PRD:	104.46	MIN Sales Ratio:	12.37		

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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	111	96.68	96.99	94.92	10.86	102.18	52.04	152.19	94.54 to 99.60	125,271	118,907
10/01/05 TO 12/31/05	83	94.78	94.71	91.12	11.57	103.93	43.68	146.03	92.99 to 98.16	133,871	121,985
01/01/06 TO 03/31/06	79	94.62	100.00	96.09	20.95	104.08	18.00	425.18	92.17 to 99.04	109,325	105,046
04/01/06 TO 06/30/06	122	94.24	94.47	90.78	12.76	104.07	33.40	227.72	90.21 to 95.75	118,852	107,891
07/01/06 TO 09/30/06	120	94.85	94.63	90.82	14.96	104.20	12.37	170.26	91.77 to 97.89	114,121	103,645
10/01/06 TO 12/31/06	81	94.27	103.82	94.93	20.77	109.36	54.64	496.04	92.52 to 97.39	128,159	121,667
01/01/07 TO 03/31/07	72	97.10	95.74	92.51	11.74	103.50	48.85	164.69	93.75 to 99.92	119,200	110,269
04/01/07 TO 06/30/07	111	91.57	93.38	88.74	16.52	105.22	37.32	254.93	89.43 to 94.72	118,285	104,966
<u>Study Years</u>											
07/01/05 TO 06/30/06	395	94.96	96.34	93.01	13.67	103.58	18.00	425.18	94.18 to 96.68	121,906	113,379
07/01/06 TO 06/30/07	384	94.03	96.41	91.47	16.14	105.40	12.37	496.04	92.82 to 95.43	119,238	109,071
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	402	94.33	97.49	92.68	16.68	105.20	12.37	496.04	93.16 to 95.75	117,443	108,840
<u>ALL</u>											
	779	94.65	96.37	92.26	14.87	104.46	12.37	496.04	93.90 to 95.63	120,591	111,255

PAD 2008 R&O Statistics

Type: Qualified

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

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NUMBER of Sales:	779	MEDIAN:	95	COV:	29.48	95% Median C.I.:	93.90 to 95.63
TOTAL Sales Price:	93,966,624	WGT. MEAN:	92	STD:	28.41	95% Wgt. Mean C.I.:	90.89 to 93.63
TOTAL Adj.Sales Price:	93,940,699	MEAN:	96	AVG.ABS.DEV:	14.07	95% Mean C.I.:	94.38 to 98.37
TOTAL Assessed Value:	86,668,270						
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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ASHLAND CITY	108	93.39	93.63	89.66	14.56	104.43	12.37	254.93	89.44 to 95.22	113,041	101,347
ASHLAND RURAL SUBS	53	93.06	87.60	83.77	14.04	104.58	45.62	122.43	83.33 to 100.00	142,961	119,752
CEDAR BLUFFS CITY	21	91.94	96.82	93.24	23.15	103.84	60.80	155.09	75.47 to 115.72	70,306	65,554
CEDAR BLUFFS RUR	1	76.72	76.72	76.72			76.72	76.72	N/A	210,000	161,110
CEDAR BLUFFS RUR SUB	2	93.91	93.91	62.65	39.77	149.88	56.56	131.25	N/A	49,000	30,700
CERESCO CITY	41	97.67	106.00	98.30	21.60	107.84	37.32	425.18	90.21 to 101.77	106,229	104,422
CERESCO RURAL SUB	1	94.33	94.33	94.33			94.33	94.33	N/A	300,000	283,000
COLON CITY	6	87.27	84.20	86.28	8.23	97.58	65.34	91.64	65.34 to 91.64	57,750	49,828
FREMONT RURAL SUBS	27	93.67	91.33	91.55	6.98	99.76	51.06	105.81	90.00 to 96.58	129,033	118,130
ITHACA CITY	9	83.25	80.83	68.62	25.01	117.80	47.95	123.80	52.04 to 101.63	60,355	41,415
LESHARA	7	103.02	119.96	103.10	32.28	116.35	80.45	257.96	80.45 to 257.96	82,571	85,132
MALMO CITY	8	107.23	104.99	98.94	15.97	106.11	48.85	141.97	48.85 to 141.97	45,312	44,833
MEAD CITY	19	96.46	99.11	97.18	13.98	101.99	65.49	164.69	87.34 to 106.63	89,397	86,874
MEAD RURAL SUBS	3	64.89	75.32	74.81	18.82	100.69	62.22	98.86	N/A	38,333	28,676
MEMPHIS CITY	2	67.24	67.24	63.23	10.37	106.35	60.27	74.21	N/A	33,000	20,865
MORSE BLUFF	3	37.76	51.01	56.90	42.80	89.65	33.40	81.88	N/A	64,166	36,513
MORSE BLUFF RUR SUB	1	110.11	110.11	110.11			110.11	110.11	N/A	36,900	40,630
MORSE BLUFF RURAL SU	18	98.44	96.98	95.77	6.14	101.26	76.19	108.47	93.75 to 100.80	59,394	56,884
NORTHEAST RURAL	1	99.88	99.88	99.88			99.88	99.88	N/A	65,000	64,920
NORTHWEST RURAL	4	103.19	95.46	100.30	14.83	95.17	62.91	112.54	N/A	124,525	124,902
PRAGUE CITY	8	92.10	102.44	97.70	24.16	104.85	67.03	152.19	67.03 to 152.19	48,187	47,078
RRCE	3	96.15	84.14	72.18	16.29	116.58	54.64	101.64	N/A	213,133	153,830
RRNW	6	102.14	106.32	98.41	14.43	108.03	83.72	135.54	83.72 to 135.54	99,408	97,826
RRSW	8	98.12	134.53	106.18	41.96	126.70	83.89	227.72	83.89 to 227.72	97,612	103,645
RURAL RES CENTRAL	56	97.39	97.42	93.37	11.97	104.33	64.17	153.25	92.83 to 99.71	143,619	134,101
RURAL RES EAST	30	92.61	91.56	85.18	21.46	107.50	41.91	172.94	79.25 to 97.70	170,606	145,315
RURAL RES NORTHWEST	6	99.06	98.21	94.31	8.09	104.13	82.18	110.38	82.18 to 110.38	116,666	110,033
RURAL RES SOUTHWEST	4	114.36	116.81	98.57	27.27	118.51	80.67	157.86	N/A	109,975	108,397
SOUTH CENTRAL RURAL	1	496.04	496.04	496.04			496.04	496.04	N/A	48,240	239,290
SWEDEBURG CITY	2	65.47	65.47	66.51	13.69	98.44	56.51	74.44	N/A	156,000	103,760
TOUHY CITY	1	71.97	71.97	71.97			71.97	71.97	N/A	29,400	21,160
VALPARAISO CITY	21	92.07	88.54	88.03	10.72	100.57	62.27	106.28	81.41 to 96.77	118,011	103,891
WAHOO CITY	182	95.36	98.23	95.22	10.60	103.16	58.31	182.08	93.90 to 97.59	108,488	103,304
WAHOO RURAL SUBS	3	88.24	92.90	93.75	8.99	99.10	83.33	107.14	N/A	37,333	35,000
WANN CITY	1	18.00	18.00	18.00			18.00	18.00	N/A	60,000	10,800
WESTON CITY	9	94.41	93.98	87.83	17.42	107.00	62.30	123.31	65.31 to 118.76	53,862	47,308
WOODCLIFF SUB	46	93.33	94.87	94.17	7.30	100.75	79.05	120.87	90.40 to 97.89	241,503	227,423
YUTAN CITY	41	97.73	98.18	95.92	10.95	102.36	66.46	140.00	93.07 to 102.78	118,443	113,608

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales: 779 **MEDIAN:** 95 COV: 29.48 95% Median C.I.: 93.90 to 95.63
 TOTAL Sales Price: 93,966,624 WGT. MEAN: 92 STD: 28.41 95% Wgt. Mean C.I.: 90.89 to 93.63
 TOTAL Adj.Sales Price: 93,940,699 MEAN: 96 AVG.ABS.DEV: 14.07 95% Mean C.I.: 94.38 to 98.37
 TOTAL Assessed Value: 86,668,270
 AVG. Adj. Sales Price: 120,591 COD: 14.87 MAX Sales Ratio: 496.04
 AVG. Assessed Value: 111,255 PRD: 104.46 MIN Sales Ratio: 12.37

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YUTAN RURAL SUBS	16	92.66	91.15	93.68	6.99	97.29	71.43	104.55	86.36 to 96.23	170,146	159,398
ALL	779	94.65	96.37	92.26	14.87	104.46	12.37	496.04	93.90 to 95.63	120,591	111,255

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	454	94.93	97.54	94.19	14.93	103.55	33.40	425.18	93.98 to 96.20	99,780	93,985
2	132	92.99	96.54	91.79	14.91	105.17	12.37	496.04	90.40 to 94.88	173,969	159,686
3	193	94.97	93.53	89.27	14.59	104.78	18.00	227.72	93.67 to 97.57	133,038	118,757
ALL	779	94.65	96.37	92.26	14.87	104.46	12.37	496.04	93.90 to 95.63	120,591	111,255

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
0	1	85.84	85.84	85.84			85.84	85.84	N/A	85,000	72,960
1	633	94.60	97.26	92.75	14.58	104.86	12.37	496.04	93.90 to 95.43	131,364	121,835
2	144	95.65	92.72	88.62	15.97	104.63	33.40	227.72	92.31 to 99.21	73,826	65,421
3	1	74.65	74.65	74.65			74.65	74.65	N/A	71,000	53,000
ALL	779	94.65	96.37	92.26	14.87	104.46	12.37	496.04	93.90 to 95.63	120,591	111,255

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	776	94.64	96.33	92.25	14.81	104.42	12.37	496.04	93.90 to 95.57	121,015	111,641
06											
07	3	120.00	108.49	103.30	15.84	105.02	74.21	131.25	N/A	11,000	11,363
ALL	779	94.65	96.37	92.26	14.87	104.46	12.37	496.04	93.90 to 95.63	120,591	111,255

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	779	MEDIAN:	95	COV:	29.48	95% Median C.I.:	93.90 to 95.63
TOTAL Sales Price:	93,966,624	WGT. MEAN:	92	STD:	28.41	95% Wgt. Mean C.I.:	90.89 to 93.63
TOTAL Adj.Sales Price:	93,940,699	MEAN:	96	AVG.ABS.DEV:	14.07	95% Mean C.I.:	94.38 to 98.37
TOTAL Assessed Value:	86,668,270						
AVG. Adj. Sales Price:	120,591	COD:	14.87	MAX Sales Ratio:	496.04		
AVG. Assessed Value:	111,255	PRD:	104.46	MIN Sales Ratio:	12.37		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0056											
12-0502	5	155.88	157.76	137.68	33.86	114.58	71.97	227.72	N/A	56,380	77,626
19-0123											
27-0001	71	93.67	94.57	93.98	7.55	100.62	64.46	142.31	91.61 to 96.54	205,482	193,121
27-0595	26	98.44	93.07	93.20	11.42	99.86	33.40	110.11	92.27 to 101.96	66,355	61,840
55-0145											
55-0161	74	94.80	98.77	93.83	16.84	105.27	37.32	425.18	90.58 to 97.67	120,560	113,116
78-0001	173	93.06	93.00	87.79	17.29	105.93	12.37	496.04	89.44 to 94.94	122,816	107,823
78-0009	78	94.77	98.05	92.34	15.46	106.18	41.91	257.96	92.31 to 98.36	136,037	125,622
78-0039	251	95.34	97.12	93.92	12.30	103.41	47.95	182.08	93.90 to 97.57	106,447	99,974
78-0072	34	96.64	94.88	88.24	16.63	107.53	54.64	164.69	84.08 to 104.85	111,630	98,498
78-0104	17	94.44	100.12	94.17	20.03	106.33	62.91	152.19	82.18 to 119.91	87,782	82,661
78-0107	50	95.86	96.02	94.11	17.44	102.03	51.06	155.09	86.40 to 100.00	91,172	85,806
NonValid School											
ALL	779	94.65	96.37	92.26	14.87	104.46	12.37	496.04	93.90 to 95.63	120,591	111,255

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	152	96.46	99.04	92.06	21.41	107.58	33.40	496.04	93.15 to 100.00	69,575	64,052
Prior TO 1860											
1860 TO 1899	62	93.54	97.79	91.87	19.89	106.44	50.21	257.96	85.31 to 96.66	79,494	73,034
1900 TO 1919	124	95.08	96.77	90.61	19.70	106.80	18.00	254.93	91.48 to 98.59	94,487	85,612
1920 TO 1939	42	93.81	95.27	90.87	13.53	104.84	52.04	172.94	88.99 to 95.65	108,035	98,175
1940 TO 1949	25	94.88	100.10	96.58	15.65	103.64	64.89	152.19	90.70 to 108.46	79,754	77,030
1950 TO 1959	49	94.31	96.69	95.51	10.55	101.24	65.61	137.13	91.15 to 100.37	96,038	91,729
1960 TO 1969	47	98.16	97.42	95.25	10.47	102.27	41.91	164.69	93.74 to 100.91	125,345	119,394
1970 TO 1979	117	93.38	94.94	92.36	9.90	102.79	45.62	157.86	92.10 to 94.94	142,484	131,601
1980 TO 1989	18	95.68	91.69	88.17	8.65	103.98	43.68	104.38	89.29 to 99.35	229,430	202,293
1990 TO 1994	23	95.39	94.43	94.16	10.07	100.29	56.56	142.31	87.85 to 99.80	176,473	166,159
1995 TO 1999	33	94.08	95.81	93.16	11.20	102.84	62.40	153.25	91.01 to 98.90	205,689	191,624
2000 TO Present	87	94.62	92.51	91.67	7.54	100.92	12.37	120.87	93.38 to 96.20	206,258	189,067
ALL	779	94.65	96.37	92.26	14.87	104.46	12.37	496.04	93.90 to 95.63	120,591	111,255

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	779	MEDIAN:	95	COV:	29.48	95% Median C.I.:	93.90 to 95.63
TOTAL Sales Price:	93,966,624	WGT. MEAN:	92	STD:	28.41	95% Wgt. Mean C.I.:	90.89 to 93.63
TOTAL Adj.Sales Price:	93,940,699	MEAN:	96	AVG.ABS.DEV:	14.07	95% Mean C.I.:	94.38 to 98.37
TOTAL Assessed Value:	86,668,270						
AVG. Adj. Sales Price:	120,591	COD:	14.87	MAX Sales Ratio:	496.04		
AVG. Assessed Value:	111,255	PRD:	104.46	MIN Sales Ratio:	12.37		

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	5	123.80	115.14	115.51	9.79	99.68	95.67	131.25	N/A	7,000	8,086	
Total \$ _____												
1 TO 9999	5	123.80	115.14	115.51	9.79	99.68	95.67	131.25	N/A	7,000	8,086	
10000 TO 29999	36	111.93	118.71	121.30	31.69	97.87	33.40	257.96	96.77 to 125.00	20,991	25,462	
30000 TO 59999	113	99.60	109.34	107.83	27.07	101.40	37.32	496.04	94.41 to 104.85	44,238	47,701	
60000 TO 99999	190	95.82	96.24	96.02	12.56	100.22	18.00	164.69	94.72 to 98.56	78,850	75,712	
100000 TO 149999	224	94.14	92.44	92.22	10.00	100.24	41.91	153.25	91.64 to 95.83	120,413	111,040	
150000 TO 249999	163	93.16	89.82	89.73	9.78	100.11	12.37	114.69	91.01 to 94.18	191,325	171,677	
250000 TO 499999	48	91.37	88.32	87.13	9.37	101.37	43.68	120.87	87.02 to 94.14	312,727	272,478	
ALL _____												
	779	94.65	96.37	92.26	14.87	104.46	12.37	496.04	93.90 to 95.63	120,591	111,255	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	5	95.67	81.73	68.49	28.14	119.33	33.40	123.80	N/A	9,400	6,438	
Total \$ _____												
1 TO 9999	5	95.67	81.73	68.49	28.14	119.33	33.40	123.80	N/A	9,400	6,438	
10000 TO 29999	41	90.70	88.83	66.29	29.57	134.00	12.37	150.07	71.97 to 101.82	31,356	20,786	
30000 TO 59999	113	95.57	98.09	91.20	21.58	107.56	37.76	182.08	90.00 to 99.60	48,909	44,604	
60000 TO 99999	229	95.08	98.99	94.27	15.31	105.01	47.16	257.96	94.15 to 97.15	84,699	79,844	
100000 TO 149999	211	94.72	93.50	91.95	9.67	101.68	50.00	164.69	92.83 to 96.68	128,068	117,765	
150000 TO 249999	152	94.02	98.01	92.18	13.67	106.33	43.68	496.04	92.91 to 95.39	207,028	190,829	
250000 TO 499999	28	94.25	94.52	93.58	5.74	100.99	77.85	120.87	91.30 to 97.89	328,373	307,308	
ALL _____												
	779	94.65	96.37	92.26	14.87	104.46	12.37	496.04	93.90 to 95.63	120,591	111,255	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	779	MEDIAN:	95	COV:	29.48	95% Median C.I.:	93.90 to 95.63
TOTAL Sales Price:	93,966,624	WGT. MEAN:	92	STD:	28.41	95% Wgt. Mean C.I.:	90.89 to 93.63
TOTAL Adj.Sales Price:	93,940,699	MEAN:	96	AVG.ABS.DEV:	14.07	95% Mean C.I.:	94.38 to 98.37
TOTAL Assessed Value:	86,668,270						
AVG. Adj. Sales Price:	120,591	COD:	14.87	MAX Sales Ratio:	496.04		
AVG. Assessed Value:	111,255	PRD:	104.46	MIN Sales Ratio:	12.37		

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QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	7	100.16	107.58	105.78	8.58	101.70	96.34	129.80	96.34 to 129.80		70,914	75,011
0	145	95.83	98.62	91.39	22.01	107.92	33.40	496.04	92.31 to 99.21		69,510	63,523
10	6	112.31	116.76	118.44	24.70	98.58	74.21	172.94	74.21 to 172.94		50,426	59,726
15	2	120.84	120.84	112.95	12.67	106.98	105.53	136.15	N/A		82,500	93,185
20	74	99.78	100.83	97.19	15.99	103.75	18.00	170.93	94.59 to 101.96		73,701	71,630
25	85	93.07	94.38	89.28	16.48	105.72	37.76	254.93	91.00 to 96.46		90,012	80,361
30	334	93.66	94.44	91.44	12.50	103.29	45.62	257.96	91.64 to 94.78		129,759	118,646
35	77	97.91	98.41	96.04	9.26	102.47	65.58	193.93	93.90 to 99.20		182,912	175,663
40	41	94.14	90.50	89.26	8.18	101.39	12.37	109.71	91.43 to 95.57		246,813	220,299
45	8	94.59	95.66	92.01	8.33	103.96	77.85	119.44	77.85 to 119.44		281,182	258,730
<u>ALL</u>												
	779	94.65	96.37	92.26	14.87	104.46	12.37	496.04	93.90 to 95.63		120,591	111,255

STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	63	96.77	99.34	94.80	21.96	104.80	37.32	496.04	89.84 to 100.00		62,306	59,064
0	89	96.23	98.82	90.45	21.01	109.25	33.40	425.18	90.91 to 100.00		74,720	67,583
101	416	94.80	95.76	92.77	11.70	103.23	12.37	172.94	94.08 to 96.20		139,552	129,457
102	48	92.79	99.15	91.87	21.26	107.93	18.00	254.93	88.82 to 96.73		140,795	129,346
103	17	94.46	92.81	92.47	5.92	100.37	80.73	105.81	86.58 to 98.36		113,200	104,671
104	135	93.16	94.92	90.60	16.58	104.77	47.95	257.96	89.63 to 96.15		111,798	101,290
106	3	81.96	90.09	85.95	10.35	104.82	81.42	106.88	N/A		168,750	145,033
111	7	95.63	95.47	95.44	1.69	100.03	93.21	98.92	93.21 to 98.92		125,680	119,950
301	1	93.99	93.99	93.99			93.99	93.99	N/A		149,900	140,890
<u>ALL</u>												
	779	94.65	96.37	92.26	14.87	104.46	12.37	496.04	93.90 to 95.63		120,591	111,255

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

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TOTAL Adj.Sales Price:	93,940,699	MEAN:	96	AVG.ABS.DEV:	14.07	95% Mean C.I.:	94.38 to 98.37
TOTAL Assessed Value:	86,668,270						
AVG. Adj. Sales Price:	120,591	COD:	14.87	MAX Sales Ratio:	496.04		
AVG. Assessed Value:	111,255	PRD:	104.46	MIN Sales Ratio:	12.37		

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	151	96.57	99.07	92.05	21.50	107.63	33.40	496.04	92.63 to 100.00	69,539	64,013
0	1	93.33	93.33	93.33			93.33	93.33	N/A	75,000	70,000
10	4	121.17	120.47	124.73	8.10	96.58	101.40	138.13	N/A	35,750	44,592
15	1	85.72	85.72	85.72			85.72	85.72	N/A	57,500	49,290
20	25	100.83	102.64	97.76	24.83	104.99	48.85	172.94	90.70 to 117.80	54,214	52,998
25	40	96.53	97.71	93.29	18.05	104.74	37.76	155.24	90.46 to 101.94	69,513	64,846
30	300	94.45	95.83	92.30	12.91	103.83	12.37	257.96	93.79 to 95.65	142,954	131,946
35	85	93.42	94.91	91.96	13.12	103.21	18.00	155.09	90.63 to 96.26	121,129	111,390
40	153	93.99	94.07	91.81	10.18	102.46	43.68	153.25	91.30 to 96.03	151,750	139,322
45	13	98.54	96.42	95.54	8.75	100.92	75.84	117.88	87.62 to 104.38	127,526	121,843
50	6	85.79	86.29	85.84	6.70	100.52	73.53	99.96	73.53 to 99.96	161,791	138,888
<u>ALL</u>	<u>779</u>	<u>94.65</u>	<u>96.37</u>	<u>92.26</u>	<u>14.87</u>	<u>104.46</u>	<u>12.37</u>	<u>496.04</u>	<u>93.90 to 95.63</u>	<u>120,591</u>	<u>111,255</u>

**2008 Correlation Section
for Saunders County**

Residential Real Property

I. Correlation

RESIDENTIAL: For this class of property the actions of the assessor's office are apparent and the results are from the continued efforts for better equalization and uniformity. The median is most representative of the overall level of value for this class of property. The overall qualitative statistics are not as good as expected but still indicate the assessment uniformity is not significantly out of line.

**2008 Correlation Section
for Saunders County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

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

	Total Sales	Qualified Sales	Percent Used
2008	1151	779	67.68
2007	1202	811	67.47
2006	1136	744	65.49
2005	982	792	80.65
2004	882	709	80.39
2003	880	716	81.36
2002	966	801	82.92
2001	1065	931	87.42

RESIDENTIAL: The sales qualification and utilization for this property class is the responsibility of the county assessor. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file. The percentage had decreased from previous years averages due to a department policy changing the usability for substantially changed properties from the sales file. The usability determination has stabilized at a reasonable level.

**2008 Correlation Section
for Saunders County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Saunders County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	90.67	5.13	95.32	94.65
2007	93.48	5.95	99.04	95.15
2006	90.59	5.81	95.86	97.25
2005	92.17	2.74	94.7	95.90
2004	91.37	4.37	95.36	94.92
2003	89	6.64	94.91	96
2002	88	7.71	94.78	97
2001	83	17.71	97.7	96

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

**2008 Correlation Section
for Saunders County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for Saunders County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
7.73	2008	5.13
5.53	2007	5.95
17.83	2006	5.81
5.47	2005	2.74
7.06	2004	4.37
11	2003	7
18.38	2002	7.71
16.19	2001	17.7

RESIDENTIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are not similar and barely support each other. Also the sales file may be more influenced by the influx of new construction than the average growth of the remaining residential parcels in the county which also tend to be the higher priced properties.

2008 Correlation Section for Saunders County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2008 Correlation Section
for Saunders County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	94.65	92.26	96.37

RESIDENTIAL: As demonstrated by the above table there are some difference between the median, the weighted mean and the mean yet all measures of central tendency are within range. The median is still the best indicator of the level of value for this county.

**2008 Correlation Section
for Saunders County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

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

	COD	PRD
R&O Statistics	14.87	104.46
Difference	0	1.46

RESIDENTIAL: The coefficient of dispersion is within the range but the price-related differential is slightly out of the range as qualitative measures. Even with this measure slightly outside of the acceptable range, overall the qualitative measures do not indicate unacceptable assessment uniformity for this property class as a whole. With the price-related differential showing another indicator of the spread between the weighted mean and the mean ratios, with the issues discussed in the previous table.

**2008 Correlation Section
for Saunders County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	782	779	-3
Median	90.67	94.65	3.98
Wgt. Mean	86.91	92.26	5.35
Mean	90.07	96.37	6.3
COD	17.66	14.87	-2.79
PRD	103.64	104.46	0.82
Min Sales Ratio	-60.13	12.37	72.5
Max Sales Ratio	290.91	496.04	205.13

RESIDENTIAL: The statistics for this county represent the assessment actions completed for this property class by the county for this assessment year. There is a slight change in the sale count between the preliminary and the final sale count due to the above mentioned policy change and the identification of these properties through the pickup process of their assessment cycle. The fewer number of changes indicated by the parcel count change between the preliminary and final reports indicates the county is taking a more proactive approach to identifying the substantially changed properties earlier in the process.

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	71	MEDIAN:	95	COV:	78.33	95% Median C.I.:	89.03 to 101.79
TOTAL Sales Price:	5,141,486	WGT. MEAN:	88	STD:	80.55	95% Wgt. Mean C.I.:	79.41 to 96.31
TOTAL Adj.Sales Price:	5,133,716	MEAN:	103	AVG.ABS.DEV:	39.89	95% Mean C.I.:	84.09 to 121.56
TOTAL Assessed Value:	4,510,490						
AVG. Adj. Sales Price:	72,305	COD:	41.85	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	63,528	PRD:	117.03	MIN Sales Ratio:	2.18		

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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	4	99.67	117.46	102.04	45.29	115.10	55.60	214.88	N/A	89,000	90,820
10/01/04 TO 12/31/04	8	99.54	103.31	99.46	8.78	103.87	92.17	125.50	92.17 to 125.50	60,687	60,358
01/01/05 TO 03/31/05	9	98.84	93.16	94.26	18.82	98.83	44.00	133.68	52.00 to 109.13	59,888	56,451
04/01/05 TO 06/30/05	7	92.23	101.79	98.63	48.13	103.20	10.50	246.40	10.50 to 246.40	152,964	150,867
07/01/05 TO 09/30/05	12	97.29	126.30	88.12	53.48	143.34	36.21	561.33	71.25 to 103.27	72,290	63,699
10/01/05 TO 12/31/05	4	88.08	85.02	83.72	19.88	101.55	52.80	111.11	N/A	31,523	26,392
01/01/06 TO 03/31/06	3	86.57	71.22	72.40	31.18	98.37	23.05	104.03	N/A	65,000	47,060
04/01/06 TO 06/30/06	3	103.69	103.99	87.84	23.59	118.39	67.44	140.83	N/A	48,666	42,746
07/01/06 TO 09/30/06	5	100.02	149.74	90.44	81.72	165.56	53.31	426.88	N/A	46,560	42,110
10/01/06 TO 12/31/06	3	77.81	101.43	78.33	38.61	129.49	68.17	158.30	N/A	78,833	61,750
01/01/07 TO 03/31/07	3	95.20	86.44	84.40	37.21	102.42	28.93	135.20	N/A	36,666	30,946
04/01/07 TO 06/30/07	10	69.37	75.99	61.44	71.48	123.69	2.18	195.60	2.71 to 166.24	76,859	47,219
<u>Study Years</u>											
07/01/04 TO 06/30/05	28	96.57	101.69	98.33	27.29	103.41	10.50	246.40	92.23 to 108.22	87,544	86,081
07/01/05 TO 06/30/06	22	95.02	108.24	85.37	41.63	126.78	23.05	561.33	71.25 to 103.69	60,662	51,790
07/01/06 TO 06/30/07	21	70.95	98.68	71.28	77.99	138.43	2.18	426.88	56.00 to 124.57	64,185	45,753
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	32	95.72	106.46	93.50	38.71	113.86	10.50	561.33	82.22 to 103.14	81,353	76,065
01/01/06 TO 12/31/06	14	93.29	112.76	82.10	53.02	137.35	23.05	426.88	66.69 to 140.83	57,878	47,515
<u>ALL</u>											
	71	95.33	102.83	87.86	41.85	117.03	2.18	561.33	89.03 to 101.79	72,305	63,528

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	71	MEDIAN:	95	COV:	78.33	95% Median C.I.:	89.03 to 101.79
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TOTAL Adj.Sales Price:	5,133,716	MEAN:	103	AVG.ABS.DEV:	39.89	95% Mean C.I.:	84.09 to 121.56
TOTAL Assessed Value:	4,510,490						
AVG. Adj. Sales Price:	72,305	COD:	41.85	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	63,528	PRD:	117.03	MIN Sales Ratio:	2.18		

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ASHLAND CITY	20	96.16	94.52	91.35	25.14	103.46	23.05	214.88	77.81 to 107.52	78,637	71,838
CEDAR BLUFFS CITY	4	92.75	118.97	77.20	60.23	154.10	44.00	246.40	N/A	20,623	15,922
CERESCO CITY	3	93.94	82.11	84.10	14.33	97.63	56.00	96.39	N/A	64,113	53,920
COLON CITY	1	101.79	101.79	101.79			101.79	101.79	N/A	28,000	28,500
ITHACA CITY	1	561.33	561.33	561.33			561.33	561.33	N/A	1,500	8,420
MEAD CITY	2	74.00	74.00	81.07	28.65	91.28	52.80	95.20	N/A	45,000	36,480
MORSE BLUFF	1	93.81	93.81	93.81			93.81	93.81	N/A	42,000	39,400
PRAGUE CITY	7	158.30	183.94	121.08	40.44	151.91	64.52	426.88	64.52 to 426.88	20,078	24,311
VALPARAISO CITY	2	104.58	104.58	106.57	5.48	98.13	98.84	110.31	N/A	23,750	25,310
WAHOO CITY	21	89.04	70.88	85.34	32.08	83.05	2.18	123.78	53.31 to 96.10	110,587	94,377
WESTON CITY	1	103.04	103.04	103.04			103.04	103.04	N/A	69,750	71,870
WOODCLIFF SUB	1	71.25	71.25	71.25			71.25	71.25	N/A	110,500	78,730
YUTAN CITY	7	100.02	89.11	79.65	30.15	111.88	10.50	133.68	10.50 to 133.68	62,000	49,380
ALL	71	95.33	102.83	87.86	41.85	117.03	2.18	561.33	89.03 to 101.79	72,305	63,528

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	63	96.10	106.82	89.59	43.10	119.22	2.18	561.33	92.17 to 103.04	68,860	61,695
2	7	70.95	71.43	79.56	34.90	89.78	23.05	109.13	23.05 to 109.13	97,857	77,851
3	1	71.25	71.25	71.25			71.25	71.25	N/A	110,500	78,730
ALL	71	95.33	102.83	87.86	41.85	117.03	2.18	561.33	89.03 to 101.79	72,305	63,528

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	51	98.48	116.24	90.61	42.28	128.28	36.21	561.33	89.04 to 103.69	72,401	65,602
2	20	93.80	68.63	80.82	37.18	84.92	2.18	125.50	28.93 to 96.74	72,061	58,239
ALL	71	95.33	102.83	87.86	41.85	117.03	2.18	561.33	89.03 to 101.79	72,305	63,528

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	2	97.64	97.64	94.63	5.54	103.18	92.23	103.04	N/A	157,375	148,920
03	69	95.33	102.98	87.42	42.90	117.80	2.18	561.33	86.57 to 101.79	69,840	61,052
04											
ALL	71	95.33	102.83	87.86	41.85	117.03	2.18	561.33	89.03 to 101.79	72,305	63,528

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	71	MEDIAN:	95	COV:	78.33	95% Median C.I.:	89.03 to 101.79
TOTAL Sales Price:	5,141,486	WGT. MEAN:	88	STD:	80.55	95% Wgt. Mean C.I.:	79.41 to 96.31
TOTAL Adj.Sales Price:	5,133,716	MEAN:	103	AVG.ABS.DEV:	39.89	95% Mean C.I.:	84.09 to 121.56
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AVG. Assessed Value:	63,528	PRD:	117.03	MIN Sales Ratio:	2.18		

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
12-0056												
12-0502												
19-0123												
27-0001	1	71.25	71.25	71.25			71.25	71.25	N/A	110,500	78,730	
27-0595	1	93.81	93.81	93.81			93.81	93.81	N/A	42,000	39,400	
55-0145												
55-0161	5	96.39	91.10	88.55	12.29	102.87	56.00	110.31	N/A	47,968	42,476	
78-0001	19	96.74	96.75	92.65	23.87	104.43	23.05	214.88	77.81 to 109.13	80,144	74,251	
78-0009	8	93.29	84.47	76.79	34.72	110.00	10.50	133.68	10.50 to 133.68	60,500	46,457	
78-0039	23	92.23	93.60	86.16	51.05	108.64	2.18	561.33	66.69 to 98.48	104,068	89,661	
78-0072	2	74.00	74.00	81.07	28.65	91.28	52.80	95.20	N/A	45,000	36,480	
78-0104	7	158.30	183.94	121.08	40.44	151.91	64.52	426.88	64.52 to 426.88	20,078	24,311	
78-0107	5	101.79	115.54	83.43	43.90	138.48	44.00	246.40	N/A	22,099	18,438	
NonValid School												
ALL	71	95.33	102.83	87.86	41.85	117.03	2.18	561.33	89.03 to 101.79	72,305	63,528	

YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	21	93.94	95.72	66.20	62.91	144.61	2.18	561.33	28.93 to 98.84	50,625	33,512	
Prior TO 1860												
1860 TO 1899	4	138.02	155.58	132.92	27.56	117.05	99.90	246.40	N/A	12,750	16,947	
1900 TO 1919	14	103.09	126.72	95.97	44.46	132.05	56.00	426.88	79.76 to 158.30	48,820	46,852	
1920 TO 1939	5	77.81	82.27	84.31	28.04	97.58	44.00	124.57	N/A	83,850	70,694	
1940 TO 1949	5	70.50	103.16	89.48	58.18	115.29	55.60	214.88	N/A	74,250	66,442	
1950 TO 1959	2	64.96	64.96	71.82	44.25	90.44	36.21	93.70	N/A	56,500	40,580	
1960 TO 1969	9	98.48	95.25	99.78	13.11	95.46	68.17	123.78	70.95 to 108.22	142,444	142,131	
1970 TO 1979	3	71.25	75.76	75.80	24.34	99.94	52.00	104.03	N/A	73,500	55,716	
1980 TO 1989	2	106.55	106.55	105.23	2.42	101.26	103.97	109.13	N/A	89,250	93,915	
1990 TO 1994												
1995 TO 1999	3	92.23	86.31	90.06	12.05	95.84	66.69	100.02	N/A	136,333	122,780	
2000 TO Present	3	89.04	93.47	91.56	4.98	102.09	89.03	102.34	N/A	114,200	104,556	
ALL	71	95.33	102.83	87.86	41.85	117.03	2.18	561.33	89.03 to 101.79	72,305	63,528	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	71	MEDIAN:	95	COV:	78.33	95% Median C.I.:	89.03 to 101.79
TOTAL Sales Price:	5,141,486	WGT. MEAN:	88	STD:	80.55	95% Wgt. Mean C.I.:	79.41 to 96.31
TOTAL Adj.Sales Price:	5,133,716	MEAN:	103	AVG.ABS.DEV:	39.89	95% Mean C.I.:	84.09 to 121.56
TOTAL Assessed Value:	4,510,490						
AVG. Adj. Sales Price:	72,305	COD:	41.85	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	63,528	PRD:	117.03	MIN Sales Ratio:	2.18		

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	3	426.88	363.83	303.30	35.77	119.95	103.27	561.33	N/A	3,733	11,323	
5000 TO 9999	3	195.60	194.28	190.94	17.99	101.75	140.83	246.40	N/A	5,333	10,183	
Total \$ _____												
1 TO 9999	6	221.00	279.05	237.21	59.95	117.64	103.27	561.33	103.27 to 561.33	4,533	10,753	
10000 TO 29999	10	118.81	124.27	123.30	16.43	100.79	98.84	166.24	99.90 to 158.30	20,550	25,338	
30000 TO 59999	20	80.99	75.48	75.76	41.87	99.63	2.18	214.88	52.00 to 93.94	41,908	31,748	
60000 TO 99999	20	91.37	78.39	79.16	27.10	99.03	2.71	124.57	66.69 to 102.34	71,617	56,693	
100000 TO 149999	6	69.74	77.88	78.26	18.15	99.51	59.25	103.97	59.25 to 103.97	116,750	91,365	
150000 TO 249999	7	92.23	88.56	89.34	10.33	99.12	70.50	103.14	70.50 to 103.14	182,857	163,365	
250000 TO 499999	2	109.56	109.56	112.62	12.98	97.28	95.33	123.78	N/A	325,000	366,005	
ALL	71	95.33	102.83	87.86	41.85	117.03	2.18	561.33	89.03 to 101.79	72,305	63,528	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	3	2.71	2.60	2.65	8.86	98.04	2.18	2.90	N/A	61,166	1,620	
5000 TO 9999	6	122.05	173.41	44.10	103.11	393.23	10.50	561.33	10.50 to 561.33	17,566	7,746	
Total \$ _____												
1 TO 9999	9	28.93	116.47	17.77	377.44	655.41	2.18	561.33	2.71 to 195.60	32,100	5,704	
10000 TO 29999	16	100.85	117.34	76.47	59.32	153.45	23.05	426.88	52.00 to 135.20	26,456	20,230	
30000 TO 59999	18	93.80	92.45	85.55	20.60	108.07	55.60	166.24	67.44 to 107.52	46,634	39,893	
60000 TO 99999	17	96.39	91.36	88.20	13.95	103.58	59.25	124.57	71.25 to 103.69	86,300	76,117	
100000 TO 149999	5	95.58	111.18	94.79	37.12	117.28	70.50	214.88	N/A	129,000	122,282	
150000 TO 249999	5	95.33	95.64	95.17	4.27	100.50	89.03	103.14	N/A	215,000	204,606	
250000 TO 499999	1	123.78	123.78	123.78			123.78	123.78	N/A	395,000	488,930	
ALL	71	95.33	102.83	87.86	41.85	117.03	2.18	561.33	89.03 to 101.79	72,305	63,528	

COST RANK											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	57	96.10	99.54	89.55	37.51	111.16	2.18	561.33	92.17 to 102.34	70,808	63,406	
10	1	124.57	124.57	124.57			124.57	124.57	N/A	71,750	89,380	
20	13	70.95	115.57	78.66	74.66	146.93	44.00	426.88	64.52 to 158.30	78,914	62,071	
ALL	71	95.33	102.83	87.86	41.85	117.03	2.18	561.33	89.03 to 101.79	72,305	63,528	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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AVG. Assessed Value:	63,528	PRD:	117.03	MIN Sales Ratio:	2.18		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	16	80.69	71.22	61.84	54.07	115.17	2.18	195.60	10.50 to 103.27	51,150	31,631
300	3	98.48	99.41	96.39	5.18	103.13	92.23	107.52	N/A	172,000	165,793
302	2	98.43	98.43	99.57	4.69	98.85	93.81	103.04	N/A	55,875	55,635
313	1	123.78	123.78	123.78			123.78	123.78	N/A	395,000	488,930
344	4	71.10	77.61	76.21	11.28	101.84	68.23	100.02	N/A	122,125	93,075
349	1	103.69	103.69	103.69			103.69	103.69	N/A	70,000	72,580
350	3	96.74	92.70	76.59	46.60	121.04	23.05	158.30	N/A	56,333	43,143
351	1	109.13	109.13	109.13			109.13	109.13	N/A	43,500	47,470
352	2	92.31	92.31	91.85	3.55	100.50	89.03	95.58	N/A	179,000	164,405
353	20	103.56	147.17	96.08	62.67	153.17	55.60	561.33	92.17 to 133.68	55,394	53,224
406	8	91.42	87.51	78.39	22.71	111.62	52.00	140.83	52.00 to 140.83	55,978	43,883
434	1	104.03	104.03	104.03			104.03	104.03	N/A	60,000	62,420
442	5	86.57	88.66	86.86	14.62	102.07	64.52	108.22	N/A	53,569	46,532
459	1	44.00	44.00	44.00			44.00	44.00	N/A	35,000	15,400
528	2	142.69	142.69	106.24	50.59	134.31	70.50	214.88	N/A	101,000	107,300
557	1	36.21	36.21	36.21			36.21	36.21	N/A	43,000	15,570
<u>ALL</u>	<u>71</u>	<u>95.33</u>	<u>102.83</u>	<u>87.86</u>	<u>41.85</u>	<u>117.03</u>	<u>2.18</u>	<u>561.33</u>	<u>89.03 to 101.79</u>	<u>72,305</u>	<u>63,528</u>

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

Commercial

Plans are being made at this time for a review of the commercial properties for 2009. All pick up work was completed for the commercial properties including completed building permits and other new construction.

2008 Assessment Survey for Saunders County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Appraisal staff
2.	Valuation done by:
	Appraisal staff
3.	Pickup work done by whom:
	Appraisal staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	1999- Mead and Yutan 2004- Wahoo and Ashland
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	1999- Mead and Yutan 2004- Wahoo (for 2006 values)
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	2007 - An income approach has been used to estimate or establish market value but is only applies to certain property types.
7.	When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	A market analysis is performed yearly.
8.	Number of market areas/neighborhoods for this property class?
	38
9.	How are these defined?
	The market areas are defined by physical location.
10.	Is "Assessor Location" a usable valuation identity?
	Yes
11.	Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)

	No
--	----

12.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? <i>(Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</i>
	None

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
49		40	89

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	68	MEDIAN:	96	COV:	73.96	95% Median C.I.:	92.17 to 102.34
TOTAL Sales Price:	4,923,486	WGT. MEAN:	89	STD:	78.58	95% Wgt. Mean C.I.:	80.50 to 97.02
TOTAL Adj.Sales Price:	4,915,716	MEAN:	106	AVG.ABS.DEV:	35.36	95% Mean C.I.:	87.56 to 124.92
TOTAL Assessed Value:	4,363,010						
AVG. Adj. Sales Price:	72,289	COD:	36.80	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	64,161	PRD:	119.70	MIN Sales Ratio:	10.50		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	3	89.03	84.98	83.61	20.48	101.64	55.60	110.31	N/A	102,000	85,280
10/01/04 TO 12/31/04	8	99.54	103.31	99.46	8.78	103.87	92.17	125.50	92.17 to 125.50	60,687	60,358
01/01/05 TO 03/31/05	8	99.77	92.44	94.12	20.97	98.22	44.00	133.68	44.00 to 133.68	65,437	61,592
04/01/05 TO 06/30/05	6	86.00	102.87	99.66	59.62	103.21	10.50	246.40	10.50 to 246.40	135,958	135,498
07/01/05 TO 09/30/05	12	97.29	126.30	88.12	53.48	143.34	36.21	561.33	71.25 to 103.27	72,290	63,699
10/01/05 TO 12/31/05	4	88.08	85.02	83.72	19.88	101.55	52.80	111.11	N/A	31,523	26,392
01/01/06 TO 03/31/06	2	95.30	95.30	94.33	9.16	101.02	86.57	104.03	N/A	67,500	63,675
04/01/06 TO 06/30/06	3	103.69	95.64	59.48	31.64	160.81	42.41	140.83	N/A	95,333	56,700
07/01/06 TO 09/30/06	5	100.02	151.86	90.66	83.84	167.50	53.31	437.50	N/A	46,560	42,212
10/01/06 TO 12/31/06	3	77.81	101.43	78.33	38.61	129.49	68.17	158.30	N/A	78,833	61,750
01/01/07 TO 03/31/07	3	95.20	86.44	84.40	37.21	102.42	28.93	135.20	N/A	36,666	30,946
04/01/07 TO 06/30/07	11	96.07	102.72	83.68	30.94	122.74	56.00	195.60	68.23 to 166.24	71,917	60,182
<u>Study Years</u>											
07/01/04 TO 06/30/05	25	96.39	97.53	95.95	25.56	101.64	10.50	246.40	92.17 to 108.22	85,230	81,777
07/01/05 TO 06/30/06	21	96.10	111.11	82.53	40.74	134.63	36.21	561.33	82.22 to 103.69	67,360	55,590
07/01/06 TO 06/30/07	22	95.63	111.49	84.00	45.90	132.72	28.93	437.50	68.23 to 118.98	62,290	52,325
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	30	95.02	107.08	93.26	41.47	114.82	10.50	561.33	82.22 to 103.14	77,760	72,523
01/01/06 TO 12/31/06	13	100.02	118.55	77.92	50.08	152.13	42.41	437.50	66.69 to 140.83	68,484	53,366
<u>ALL</u>											
	68	96.08	106.24	88.76	36.80	119.70	10.50	561.33	92.17 to 102.34	72,289	64,161

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	4,915,716	MEAN:	106	AVG.ABS.DEV:	35.36	95% Mean C.I.:	87.56 to 124.92
TOTAL Assessed Value:	4,363,010						
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AVG. Assessed Value:	64,161	PRD:	119.70	MIN Sales Ratio:	10.50		

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ASHLAND CITY	17	96.74	92.90	90.78	15.62	102.34	52.00	118.98	77.81 to 109.13	81,926	74,369
CEDAR BLUFFS CITY	4	92.75	118.97	77.20	60.23	154.10	44.00	246.40	N/A	20,623	15,922
CERESCO CITY	3	93.94	82.11	84.10	14.33	97.63	56.00	96.39	N/A	64,113	53,920
COLON CITY	1	101.79	101.79	101.79			101.79	101.79	N/A	28,000	28,500
ITHACA CITY	1	561.33	561.33	561.33			561.33	561.33	N/A	1,500	8,420
MEAD CITY	2	74.00	74.00	81.07	28.65	91.28	52.80	95.20	N/A	45,000	36,480
MORSE BLUFF	1	93.81	93.81	93.81			93.81	93.81	N/A	42,000	39,400
PRAGUE CITY	7	158.30	185.46	121.44	41.40	152.71	64.52	437.50	64.52 to 437.50	20,078	24,384
RURAL RES CENTRAL	1	97.07	97.07	97.07			97.07	97.07	N/A	22,500	21,840
SOUTH CENTRAL RURAL	1	42.41	42.41	42.41			42.41	42.41	N/A	210,000	89,070
VALPARAISO CITY	1	110.31	110.31	110.31			110.31	110.31	N/A	32,000	35,300
WAHOO CITY	20	92.97	83.58	92.43	18.80	90.43	28.93	123.78	68.23 to 98.48	103,366	95,542
WESTON CITY	1	103.04	103.04	103.04			103.04	103.04	N/A	69,750	71,870
WOODCLIFF SUB	1	71.25	71.25	71.25			71.25	71.25	N/A	110,500	78,730
YUTAN CITY	7	100.02	89.11	79.65	30.15	111.88	10.50	133.68	10.50 to 133.68	62,000	49,380
ALL	68	96.08	106.24	88.76	36.80	119.70	10.50	561.33	92.17 to 102.34	72,289	64,161

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	60	96.25	110.53	92.45	38.07	119.56	10.50	561.33	92.23 to 103.14	70,045	64,755
2	6	83.85	79.78	78.95	25.28	101.05	52.00	109.13	52.00 to 109.13	65,416	51,648
3	2	56.83	56.83	52.36	25.37	108.55	42.41	71.25	N/A	160,250	83,900
ALL	68	96.08	106.24	88.76	36.80	119.70	10.50	561.33	92.17 to 102.34	72,289	64,161

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	55	95.58	111.46	86.30	39.52	129.16	36.21	561.33	89.03 to 103.04	72,456	62,531
2	13	96.74	84.13	99.27	25.90	84.75	10.50	125.50	52.80 to 111.11	71,585	71,060
ALL	68	96.08	106.24	88.76	36.80	119.70	10.50	561.33	92.17 to 102.34	72,289	64,161

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	2	97.64	97.64	94.63	5.54	103.18	92.23	103.04	N/A	157,375	148,920
03	66	96.08	106.50	88.35	37.74	120.54	10.50	561.33	89.04 to 102.34	69,711	61,593
04											
ALL	68	96.08	106.24	88.76	36.80	119.70	10.50	561.33	92.17 to 102.34	72,289	64,161

PAD 2008 R&O Statistics

Base Stat

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
12-0056												
12-0502												
19-0123												
27-0001	1	71.25	71.25	71.25			71.25	71.25	N/A	110,500	78,730	
27-0595	1	93.81	93.81	93.81			93.81	93.81	N/A	42,000	39,400	
55-0145												
55-0161	4	95.16	89.16	87.84	14.91	101.50	56.00	110.31	N/A	56,085	49,265	
78-0001	17	96.74	92.34	85.48	16.20	108.02	42.41	118.98	77.81 to 109.13	91,338	78,079	
78-0009	8	93.29	84.47	76.79	34.72	110.00	10.50	133.68	10.50 to 133.68	60,500	46,457	
78-0039	22	93.75	106.18	93.11	40.08	114.05	28.93	561.33	68.23 to 102.34	97,208	90,505	
78-0072	3	95.20	81.69	84.27	15.50	96.94	52.80	97.07	N/A	37,500	31,600	
78-0104	7	158.30	185.46	121.44	41.40	152.71	64.52	437.50	64.52 to 437.50	20,078	24,384	
78-0107	5	101.79	115.54	83.43	43.90	138.48	44.00	246.40	N/A	22,099	18,438	
NonValid School												
ALL	68	96.08	106.24	88.76	36.80	119.70	10.50	561.33	92.17 to 102.34	72,289	64,161	

YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	19	96.07	112.82	74.54	50.96	151.36	10.50	561.33	53.31 to 103.27	47,112	35,116	
Prior TO 1860												
1860 TO 1899	4	138.02	155.58	132.92	27.56	117.05	99.90	246.40	N/A	12,750	16,947	
1900 TO 1919	14	103.09	127.48	96.04	45.19	132.73	56.00	437.50	79.76 to 158.30	48,820	46,888	
1920 TO 1939	5	77.81	81.15	83.35	26.60	97.36	44.00	118.98	N/A	83,850	69,892	
1940 TO 1949	4	67.51	75.23	69.97	22.47	107.53	55.60	110.31	N/A	80,312	56,192	
1950 TO 1959	2	64.96	64.96	71.82	44.25	90.44	36.21	93.70	N/A	56,500	40,580	
1960 TO 1969	9	98.48	95.25	99.78	13.11	95.46	68.17	123.78	70.95 to 108.22	142,444	142,131	
1970 TO 1979	3	71.25	75.76	75.80	24.34	99.94	52.00	104.03	N/A	73,500	55,716	
1980 TO 1989	2	106.55	106.55	105.23	2.42	101.26	103.97	109.13	N/A	89,250	93,915	
1990 TO 1994												
1995 TO 1999	3	92.23	86.31	90.06	12.05	95.84	66.69	100.02	N/A	136,333	122,780	
2000 TO Present	3	89.04	93.47	91.56	4.98	102.09	89.03	102.34	N/A	114,200	104,556	
ALL	68	96.08	106.24	88.76	36.80	119.70	10.50	561.33	92.17 to 102.34	72,289	64,161	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	68	MEDIAN:	96	COV:	73.96	95% Median C.I.:	92.17 to 102.34
TOTAL Sales Price:	4,923,486	WGT. MEAN:	89	STD:	78.58	95% Wgt. Mean C.I.:	80.50 to 97.02
TOTAL Adj.Sales Price:	4,915,716	MEAN:	106	AVG.ABS.DEV:	35.36	95% Mean C.I.:	87.56 to 124.92
TOTAL Assessed Value:	4,363,010						
AVG. Adj. Sales Price:	72,289	COD:	36.80	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	64,161	PRD:	119.70	MIN Sales Ratio:	10.50		

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Low \$ _____</u>												
1 TO 4999	3	437.50	367.37	307.86	34.90	119.33	103.27	561.33	N/A	3,733	11,493	
5000 TO 9999	3	195.60	194.28	190.94	17.99	101.75	140.83	246.40	N/A	5,333	10,183	
<u>Total \$ _____</u>												
1 TO 9999	6	221.00	280.82	239.08	60.75	117.46	103.27	561.33	103.27 to 561.33	4,533	10,838	
10000 TO 29999	10	118.81	124.09	122.31	16.58	101.46	97.07	166.24	99.90 to 158.30	21,250	25,990	
30000 TO 59999	19	82.22	72.64	71.81	30.15	101.15	10.50	110.31	52.00 to 93.94	41,482	29,790	
60000 TO 99999	18	96.41	92.49	92.32	12.35	100.18	55.60	118.98	86.57 to 103.04	72,352	66,795	
100000 TO 149999	6	69.74	77.88	78.26	18.15	99.51	59.25	103.97	59.25 to 103.97	116,750	91,365	
150000 TO 249999	8	90.63	82.79	82.73	16.07	100.08	42.41	103.14	42.41 to 103.14	186,250	154,078	
250000 TO 499999	1	123.78	123.78	123.78			123.78	123.78	N/A	395,000	488,930	
<u>ALL</u>	68	96.08	106.24	88.76	36.80	119.70	10.50	561.33	92.17 to 102.34	72,289	64,161	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Low \$ _____</u>												
5000 TO 9999	6	122.05	173.41	44.10	103.11	393.23	10.50	561.33	10.50 to 561.33	17,566	7,746	
<u>Total \$ _____</u>												
1 TO 9999	6	122.05	173.41	44.10	103.11	393.23	10.50	561.33	10.50 to 561.33	17,566	7,746	
10000 TO 29999	15	101.79	124.21	85.58	58.34	145.15	36.21	437.50	52.80 to 135.20	24,686	21,126	
30000 TO 59999	18	93.80	93.58	87.22	19.39	107.29	55.60	166.24	79.76 to 107.52	45,245	39,464	
60000 TO 99999	20	96.23	89.42	83.52	14.73	107.06	42.41	118.98	77.81 to 102.51	90,780	75,821	
100000 TO 149999	4	83.27	85.25	84.70	17.44	100.65	70.50	103.97	N/A	148,750	125,992	
150000 TO 249999	4	95.36	95.72	95.12	5.34	100.64	89.03	103.14	N/A	205,000	194,987	
250000 TO 499999	1	123.78	123.78	123.78			123.78	123.78	N/A	395,000	488,930	
<u>ALL</u>	68	96.08	106.24	88.76	36.80	119.70	10.50	561.33	92.17 to 102.34	72,289	64,161	

COST RANK											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	54	96.57	103.56	90.89	31.04	113.94	10.50	561.33	93.70 to 102.51	70,705	64,262	
10	1	118.98	118.98	118.98			118.98	118.98	N/A	71,750	85,370	
20	13	70.95	116.38	78.71	75.81	147.87	44.00	437.50	64.52 to 158.30	78,914	62,110	
<u>ALL</u>	68	96.08	106.24	88.76	36.80	119.70	10.50	561.33	92.17 to 102.34	72,289	64,161	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

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TOTAL Adj.Sales Price:	4,915,716	MEAN:	106	AVG.ABS.DEV:	35.36	95% Mean C.I.:	87.56 to 124.92
TOTAL Assessed Value:	4,363,010						
AVG. Adj. Sales Price:	72,289	COD:	36.80	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	64,161	PRD:	119.70	MIN Sales Ratio:	10.50		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	95.20	86.40	68.05	32.32	126.97	10.50	195.60	52.80 to 103.27	47,360	32,226
300	3	98.48	99.41	96.39	5.18	103.13	92.23	107.52	N/A	172,000	165,793
302	2	98.43	98.43	99.57	4.69	98.85	93.81	103.04	N/A	55,875	55,635
313	1	123.78	123.78	123.78			123.78	123.78	N/A	395,000	488,930
344	4	71.10	77.61	76.21	11.28	101.84	68.23	100.02	N/A	122,125	93,075
349	1	103.69	103.69	103.69			103.69	103.69	N/A	70,000	72,580
350	2	127.52	127.52	106.06	24.14	120.24	96.74	158.30	N/A	54,500	57,800
351	1	109.13	109.13	109.13			109.13	109.13	N/A	43,500	47,470
352	2	92.31	92.31	91.85	3.55	100.50	89.03	95.58	N/A	179,000	164,405
353	20	103.56	147.42	95.77	62.92	153.94	55.60	561.33	92.17 to 133.68	55,394	53,049
406	8	91.42	87.51	78.39	22.71	111.62	52.00	140.83	52.00 to 140.83	55,978	43,883
434	1	104.03	104.03	104.03			104.03	104.03	N/A	60,000	62,420
442	5	86.57	88.66	86.86	14.62	102.07	64.52	108.22	N/A	53,569	46,532
459	1	44.00	44.00	44.00			44.00	44.00	N/A	35,000	15,400
528	1	70.50	70.50	70.50			70.50	70.50	N/A	152,000	107,160
557	1	36.21	36.21	36.21			36.21	36.21	N/A	43,000	15,570
<u>ALL</u>	<u>68</u>	<u>96.08</u>	<u>106.24</u>	<u>88.76</u>	<u>36.80</u>	<u>119.70</u>	<u>10.50</u>	<u>561.33</u>	<u>92.17 to 102.34</u>	<u>72,289</u>	<u>64,161</u>

**2008 Correlation Section
for Saunders County**

Commerical Real Property

I. Correlation

COMMERCIAL: In this property class the level of value has been maintained and there has been an attempt to keep the properties in this property class treated proportionately. The median is most representative of the overall level of value for this class of property. The overall qualitative statistics are not as good as expected and indicate the assessment uniformity must be addressed in the future. The assessor's office is recognizing the deterioration of the commercial sales data and is making plans to address this issue with plans for appraisal action for 2009. Again in reviewing the assessment action these plans are being made at this time for a review of the commercial properties for 2009.

**2008 Correlation Section
for Saunders County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

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

	Total Sales	Qualified Sales	Percent Used
2008	128	68	53.12
2007	128	74	57.81
2006	131	71	54.2
2005	142	85	59.86
2004	146	99	67.81
2003	150	104	69.33
2002	155	111	71.61
2001	163	109	66.87

COMMERCIAL: The sales qualification and utilization for this property class is a combined effort between the County and the Department. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type, and would indicate that the county is not excessively trimming the residential sales file.

**2008 Correlation Section
for Saunders County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Saunders County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	95.33	0.46	95.77	96.08
2007	93.76	3.29	96.85	93.76
2006	91.98	3.83	95.5	96.39
2005	93.60	-0.12	93.49	94.94
2004	95.78	1.3	97.02	96.55
2003	90	2.69	92.42	92
2002	81	19.89	97.11	96
2001	87	8.93	94.77	97

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

**2008 Correlation Section
for Saunders County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for Saunders County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
17.85	2008	0.46
4.48	2007	3.29
14.76	2006	3.83
4.59	2005	-0.12
0.72	2004	1.3
4	2003	3
38.2	2002	9.94
9.91	2001	8.93

COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are not similar and do not support each other. But also the sales file may be more influenced by the influx of vacant land parcels that do not influence the average growth of the remaining commercial parcels in the county. These vacant lot sales have a similar average sale price as does the improved properties, which may have a significant effect on the sales file and not the commercial parcel base.

2008 Correlation Section for Saunders County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2008 Correlation Section
for Saunders County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	96.08	88.76	106.24

COMMERCIAL: The measure of central tendency of the median in the above table is the only measure within the acceptable range. But this table also shows significant variation with the weighted mean falling below the range and the mean rising above the range. The median level of value is within the acceptable range but the low weighted mean is indicating that the total value of this class or subclasses within maybe undervalued. The median is the best indicator of the level of value for this county because it is less influenced by outlying ratios.

**2008 Correlation Section
for Saunders County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

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

	COD	PRD
R&O Statistics	36.80	119.70
Difference	16.8	16.7

COMMERCIAL: The coefficient of dispersion and the price-related differential on the qualified sales are significantly outside the range. Being that the commercial class of properties not being a homogeneous grouping of properties and or sales can contribute to a greater discrepancy with the quality statistics. Also the high price-related differential is another indicator of the spread between the low weighted mean and a high mean.

**2008 Correlation Section
for Saunders County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	71	68	-3
Median	95.33	96.08	0.75
Wgt. Mean	87.86	88.76	0.9
Mean	102.83	106.24	3.41
COD	41.85	36.80	-5.05
PRD	117.03	119.70	2.67
Min Sales Ratio	2.18	10.50	8.32
Max Sales Ratio	561.33	561.33	0

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

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

Agricultural

A sales study by market area was completed. Each LVG code and recapture values were adjusted accordingly. Values were adjusted in Areas one three and five. The first acre home site, farm site acres were adjusted in all five neighborhoods. With the special value increasing 10 percent for each major land class of irrigate, dry and grass. One half of the rural residential on site inspections and verifications were completed with the plan to finish in 2008 with new values going on in 2009. All pick up work was completed for the agricultural properties including completed building permits and other new construction.

2008 Assessment Survey for Saunders County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraisal staff
2.	Valuation done by:
	Appraisal staff
3.	Pickup work done by whom:
	Appraisal staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes The assessment office has a policy defining rural residential acreages separate from agricultural production land.
a.	How is agricultural land defined in this county?
	The County defines agricultural land according to statute. By defining the parcels as either agricultural production land or as rural residential / recreational according to the established office policy. This office policy has been written and the assessment office has conferred with the county board for the county board's sanction.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	An income approach is completed yearly to set the special value.
6.	What is the date of the soil survey currently used?
	1965
7.	What date was the last countywide land use study completed?
	2005
a.	By what method? (Physical inspection, FSA maps, etc.)
	FSA maps were used and supplemented by physical inspections for 2006.
b.	By whom?
	Appraisal staff
c.	What proportion is complete / implemented at this time?
	100% complete and updated as changes are reported or requested and verified.

8.	Number of market areas/neighborhoods in the agricultural property class:
	5

9.	How are market areas/neighborhoods defined in this property class?
	The market areas are defined by location; topographical features and irrigation well map information.
10.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	Yes And has been implemented county wide

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
85		126	211

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

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

Agricultural Land

Not Applicable

Special Valuation of Agricultural Land

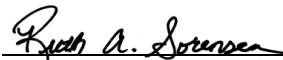
It is my opinion that the level of value of the special valuation of the class of agricultural land in Saunders County is 67% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Saunders County is not in compliance with generally accepted mass appraisal practices. In order to move the level of value of Special Value Dryland & Grassland with-in the acceptable range, I have recommended an adjustment of 9%.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Saunders County is 71% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Saunders County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.





Ruth A. Sorensen
Property Tax Administrator

**SPECIAL VALUE SECTION
CORRELATION For
Saunders County**

Section I: Agricultural Land Correlation:

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

SPECIAL VALUE SECTION CORRELATION For Saunders County

II. Special Value Correlation

The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized (see third paragraph). We have reviewed the rents and rent to value ratios, with the assessor, that were used to develop the preliminary measurements for Saunders County. The county accepted the results and offered no additional information to dispute the preliminary measurement process.

Based upon a review of the preliminary statistics, the county adjusted all three subclasses of unimproved agricultural land which moved only the irrigated land into the level of value range of 70 percent. The irrigated land consists of 22 percent of the agricultural land base in the county. The remaining two parts of this subclass for dryland and grass land did not move to within the level of value range only achieving an approximate level of value of 66 percent. The percent of the total acres, for these two subclasses, consists of 63 percent dryland and 13 percent grassland, representing significant acres in this class of property.

The methodology used by the Department involves using the data reported in the Abstract of Assessment to represent the assessed value of the Special Value in each county. It has come to our attention that to varying degrees, there are a number of agricultural parcel owners in most, if not all counties that could have but did not request Special Valuation. Those parcels are also valued and assessed at 75% of market value, and additionally reported in the abstract at 75% of market value. This process is certainly the proper way to value and assess agricultural parcels, but it causes an issue with our base methodology, which requires that we know the assessed value of the Special Valuation only because of the relationship of agricultural parcels to special value parcels, as relative to the difference between the range of values for the special value and the range of values for the assessed values.

The "Indicated Level of Value" for dryland at 66.22 percent and grassland is at 66.15 percent after the adjustments to the assessed values were made by the county. Our recommendation is for a 9 percent increase to both the dryland and grassland. The adjustments result in moving the level of value of both the Dryland and Grassland close to 72 percent. The results of this recommended adjustment appear on the second copy of the "County Report of the 2008 Special Valuation Process".

COUNTY REPORT OF THE 2008 SPECIAL VALUATION PROCESS

SAUNDERS

MAJOR AGLAND USE	2007 ABSTRACT DATA		2008 ABSTRACT DATA		Rates Used
	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	20.90%	91,223	21.98%	92,394	IRRIGATED RATE
Dryland	60.98%	266,199	62.89%	264,357	6.80%
Grassland	12.65%	55,215	13.18%	55,423	DRYLAND RATE
* Waste	1.76%	7,662	1.95%	8,207	4.90%
* Other	0.00%	0	0.00%	0	GRASS RATE
All Agland	96.28%	420,300	100.00%	420,381	3.20%
Non-Agland	3.72%	16,243			

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
15,222,485	144,204,382	IRRIGATED	223,860,080	166.87	64.42%
25,944,187	318,873,738	DRYLAND	529,473,205	97.46	60.22%
1,412,048	26,913,168	GRASSLAND	44,126,513	25.57	60.99%
42,578,721	489,991,288	All IRR-DRY-GRASS	797,459,797	103.19	61.44%

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
15,417,816	159,662,682	IRRIGATED	226,732,592	166.87	70.42%
25,764,671	348,214,888	DRYLAND	525,809,607	97.46	66.22%
1,417,355	29,300,928	GRASSLAND	44,292,341	25.57	66.15%
42,599,842	537,178,498	All IRR-DRY-GRASS	796,834,540	103.19	67.41%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		
2007	@ \$	1,580.79
2008	@ \$	1,728.07
PERCENT CHANGE =		9.32%

Average Value Per Acre of DRY Agricultural Land - Special Valuation		
2007	@ \$	1,197.88
2008	@ \$	1,317.21
PERCENT CHANGE =		9.96%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2007	@ \$	487.42
2008	@ \$	528.68
PERCENT CHANGE =		8.46%

NOTES:

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

COUNTY REPORT OF THE 2008 SPECIAL VALUATION PROCESS

SAUNDERS

MAJOR AGLAND USE	2007 ABSTRACT DATA		2008 ABSTRACT DATA		Rates Used
	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	20.90%	91,223	21.98%	92,394	IRRIGATED RATE
Dryland	60.98%	266,199	62.89%	264,357	6.80%
Grassland	12.65%	55,215	13.18%	55,423	DRYLAND RATE
* Waste	1.76%	7,662	1.95%	8,207	4.90%
* Other	0.00%	0	0.00%	0	GRASS RATE
All Agland	96.28%	420,300	100.00%	420,381	3.20%
Non-Agland	3.72%	16,243			

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
15,222,485	144,204,382	IRRIGATED	223,860,080	166.87	64.42%
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1,412,048	26,913,168	GRASSLAND	44,126,513	25.57	60.99%
42,578,721	489,991,288	All IRR-DRY-GRASS	797,459,797	103.19	61.44%

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
15,417,816	159,662,682	IRRIGATED	226,732,592	166.87	70.42%
25,764,671	380,870,001	DRYLAND	525,809,607	97.46	72.43%
1,417,355	32,049,063	GRASSLAND	44,292,341	25.57	72.36%
42,599,842	572,581,746	All IRR-DRY-GRASS	796,834,540	103.19	71.86%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation			Average Value Per Acre of DRY Agricultural Land - Special Valuation			Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2007	@ \$	1,580.79	2007	@ \$	1,197.88	2007	@ \$	487.42
2008	@ \$	1,728.07	2008	@ \$	1,440.74	2008	@ \$	578.27
PERCENT CHANGE =		9.32%	PERCENT CHANGE =		20.27%	PERCENT CHANGE =		18.64%

NOTES: The 2008 assessed value what-if was performed by multiplying the 2008 abstract value by 9 percent and re-calculating the formulas. The What-If that is being proposed as a 9 percent increase to both the Dryland and Grassland subclass.

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

COUNTY REPORT OF THE 2008 SPECIAL VALUATION PROCESS

SAUNDERS

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	20.90%	91,223	N/A	N/A	IRRIGATED RATE
Dryland	60.98%	266,199	N/A	N/A	6.80%
Grassland	12.65%	55,215	N/A	N/A	DRYLAND RATE
* Waste	1.76%	7,662	N/A	N/A	4.90%
* Other	0.00%	0	N/A	N/A	GRASS RATE
All Agland	96.28%	420,300	N/A	N/A	3.20%
Non-Agland	3.72%	16,243			

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
15,222,485	144,204,382	IRRIGATED	223,860,080	166.87	64.42%
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1,412,048	26,913,168	GRASSLAND	44,126,513	25.57	60.99%
42,578,721	489,991,288	All IRR-DRY-GRASS	797,459,797	103.19	61.44%

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			Average Value Per Acre of DRY Agricultural Land - Special Valuation			Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2007	@ \$	1,580.79	2007	@ \$	1,197.88	2007	@ \$	487.42
2008	@	N/A	2008	@	N/A	2008	@	N/A
PERCENT CHANGE	=	N/A	PERCENT CHANGE	=	N/A	PERCENT CHANGE	=	N/A

NOTES:

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

**SPECIAL VALUE SECTION
CORRELATION For
Saunders 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 184 sales with a Median of 71 percent is within the acceptable range for the level of value. Both the coefficient of dispersion and the price related deferential are outside of the targeted range. 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 county continues to work towards the improvement of the assessment of the agricultural land in the county by using acceptable assessment practices.

Keeping in mind the progressive nature of the assessment actions for Saunders County and also this type of land is being purchased at a fast rate and then being developed for other than agricultural land would make tracking the values difficult at best.

Refer to the following statistical analysis:

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6427

Type: Qualified

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

NUMBER of Sales:	184	MEDIAN:	71	COV:	35.06	95% Median C.I.:	67.49 to 74.07	(!: Derived)
(AgLand) TOTAL Sales Price:	45,870,094	WGT. MEAN:	69	STD:	26.35	95% Wgt. Mean C.I.:	64.05 to 73.17	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	46,041,406	MEAN:	75	AVG.ABS.DEV:	18.61	95% Mean C.I.:	71.34 to 78.95	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	31,588,790							
AVG. Adj. Sales Price:	250,225	COD:	26.20	MAX Sales Ratio:	205.76			
AVG. Assessed Value:	171,678	PRD:	109.52	MIN Sales Ratio:	17.77			

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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	10	85.35	95.59	91.38	22.76	104.61	60.54	134.55	71.93 to 127.27	212,421	194,113
10/01/04 TO 12/31/04	22	84.46	87.67	81.56	23.50	107.50	31.42	148.71	68.75 to 98.32	158,903	129,595
01/01/05 TO 03/31/05	18	70.07	73.10	70.89	28.04	103.12	35.90	143.92	49.41 to 83.73	243,114	172,338
04/01/05 TO 06/30/05	13	73.78	72.40	69.00	25.80	104.93	28.75	112.31	51.72 to 95.03	185,466	127,966
07/01/05 TO 09/30/05	8	88.84	91.26	74.20	32.08	122.99	47.85	133.44	47.85 to 133.44	114,168	84,717
10/01/05 TO 12/31/05	12	78.17	72.60	68.20	20.62	106.46	32.83	110.18	46.18 to 83.58	228,614	155,915
01/01/06 TO 03/31/06	21	72.30	73.26	71.04	17.93	103.13	40.84	118.93	62.22 to 80.67	228,051	161,999
04/01/06 TO 06/30/06	20	67.44	67.19	63.66	18.21	105.55	26.83	101.16	56.66 to 77.03	210,648	134,098
07/01/06 TO 09/30/06	2	62.55	62.55	48.90	29.27	127.91	44.24	80.86	N/A	68,750	33,620
10/01/06 TO 12/31/06	27	70.82	73.36	69.24	26.42	105.95	17.77	205.76	60.68 to 79.62	247,932	171,663
01/01/07 TO 03/31/07	23	58.86	68.74	65.87	24.42	104.36	41.29	158.12	55.44 to 64.69	274,868	181,052
04/01/07 TO 06/30/07	8	63.54	64.27	57.94	14.70	110.92	51.11	80.24	51.11 to 80.24	977,720	566,485
<u>Study Years</u>											
07/01/04 TO 06/30/05	63	80.18	81.61	77.03	26.35	105.94	28.75	148.71	70.73 to 86.31	196,939	151,712
07/01/05 TO 06/30/06	61	72.30	73.50	68.20	21.94	107.78	26.83	133.44	65.97 to 78.27	207,520	141,519
07/01/06 TO 06/30/07	60	63.57	70.02	63.88	25.98	109.62	17.77	205.76	58.86 to 70.82	349,590	223,304
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	51	72.09	75.65	70.04	28.59	108.02	28.75	143.92	67.49 to 80.78	204,781	143,419
01/01/06 TO 12/31/06	70	70.76	71.26	68.12	21.49	104.61	17.77	205.76	63.26 to 76.57	226,196	154,087
<u>ALL</u>											
	184	71.05	75.14	68.61	26.20	109.52	17.77	205.76	67.49 to 74.07	250,225	171,678

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6427

Type: Qualified

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

NUMBER of Sales:	184	MEDIAN:	71	COV:	35.06	95% Median C.I.:	67.49 to 74.07	(!: Derived)
(AgLand) TOTAL Sales Price:	45,870,094	WGT. MEAN:	69	STD:	26.35	95% Wgt. Mean C.I.:	64.05 to 73.17	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	46,041,406	MEAN:	75	AVG.ABS.DEV:	18.61	95% Mean C.I.:	71.34 to 78.95	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	31,588,790							
AVG. Adj. Sales Price:	250,225	COD:	26.20	MAX Sales Ratio:	205.76			
AVG. Assessed Value:	171,678	PRD:	109.52	MIN Sales Ratio:	17.77			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2393	3	70.70	68.44	66.78	4.00	102.49	63.07	71.55	N/A	177,000	118,200	
2395	8	83.91	89.31	78.06	24.94	114.41	53.91	132.37	53.91 to 132.37	189,473	147,911	
2397	9	73.67	84.88	80.64	35.60	105.25	51.72	158.12	54.49 to 133.44	165,366	133,350	
2649	8	83.94	92.95	90.59	24.79	102.61	66.55	148.71	66.55 to 148.71	124,832	113,083	
2651	10	70.46	73.11	72.71	17.15	100.55	54.44	104.63	55.11 to 95.03	270,627	196,764	
2653	11	72.38	83.37	78.90	25.52	105.67	54.62	154.00	57.20 to 124.69	235,193	185,565	
2655	3	84.02	86.88	75.42	14.66	115.20	69.84	106.79	N/A	748,000	564,123	
2657	4	75.63	66.82	65.98	23.14	101.28	31.42	84.61	N/A	243,120	160,402	
2683	12	67.30	65.76	63.18	18.81	104.09	37.35	83.58	47.85 to 80.67	292,915	185,053	
2685	7	59.15	63.66	64.05	27.56	99.39	41.29	101.16	41.29 to 101.16	235,876	151,075	
2687	7	58.73	60.44	60.24	5.12	100.33	56.63	72.09	56.63 to 72.09	347,283	209,202	
2689	19	63.83	64.25	64.79	22.65	99.17	35.90	143.92	51.16 to 67.49	179,724	116,441	
2691	10	86.44	103.13	105.32	33.20	97.92	43.75	205.76	80.18 to 134.55	116,522	122,726	
2945	9	81.51	81.95	83.14	17.63	98.56	50.65	112.31	68.75 to 101.42	161,311	134,114	
2947	7	80.57	85.37	82.61	18.67	103.34	61.95	127.27	61.95 to 127.27	173,792	143,562	
2949	15	67.15	66.69	61.79	24.00	107.94	17.77	118.93	57.58 to 75.86	209,745	129,593	
2951	4	87.68	84.45	80.64	20.85	104.72	55.31	107.13	N/A	115,000	92,735	
2953	10	55.36	56.51	56.63	15.20	99.77	32.83	79.62	49.41 to 69.46	851,059	481,984	
2979	4	85.08	81.80	79.96	5.64	102.30	70.27	86.76	N/A	216,431	173,055	
2981	8	93.33	89.77	76.46	22.01	117.40	52.16	121.44	52.16 to 121.44	185,908	142,150	
2983	9	65.97	67.46	68.37	13.02	98.68	50.39	82.59	57.71 to 77.83	189,375	129,473	
2987	2	70.03	70.03	60.58	31.46	115.59	48.00	92.06	N/A	148,750	90,120	
3249	5	61.33	56.45	53.52	39.76	105.48	22.67	87.80	N/A	336,137	179,888	
ALL	184	71.05	75.14	68.61	26.20	109.52	17.77	205.76	67.49 to 74.07	250,225	171,678	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	50	70.47	79.67	75.51	31.40	105.50	35.90	205.76	64.69 to 80.18	191,904	144,916	
2	40	70.78	73.52	65.14	20.56	112.86	32.83	154.00	62.50 to 72.38	433,581	282,443	
3	62	73.04	74.70	68.61	26.15	108.86	17.77	127.27	63.83 to 81.51	181,793	124,734	
4	13	70.27	71.24	65.68	28.48	108.46	31.42	133.44	51.11 to 86.76	156,160	102,566	
5	19	69.46	70.79	68.57	21.29	103.24	41.29	106.79	58.90 to 84.02	305,350	209,383	
ALL	184	71.05	75.14	68.61	26.20	109.52	17.77	205.76	67.49 to 74.07	250,225	171,678	

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6427

Type: Qualified

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

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(AgLand) TOTAL Adj.Sales Price:	46,041,406	MEAN:	75	AVG.ABS.DEV:	18.61	95% Mean C.I.:	71.34 to 78.95	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	31,588,790							
AVG. Adj. Sales Price:	250,225	COD:	26.20	MAX Sales Ratio:	205.76			
AVG. Assessed Value:	171,678	PRD:	109.52	MIN Sales Ratio:	17.77			

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	184	71.05	75.14	68.61	26.20	109.52	17.77	205.76	67.49 to 74.07	250,225	171,678
ALL											
	184	71.05	75.14	68.61	26.20	109.52	17.77	205.76	67.49 to 74.07	250,225	171,678

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!	1	77.03	77.03	77.03			77.03	77.03	N/A	36,000	27,730
DRY	79	67.22	74.13	70.29	24.17	105.47	41.29	154.00	63.31 to 71.98	244,784	172,059
DRY-N/A	69	76.25	75.58	70.93	27.16	106.56	26.83	205.76	64.40 to 80.78	187,012	132,644
GRASS	6	73.71	78.28	62.55	40.79	125.15	22.67	122.74	22.67 to 122.74	71,657	44,823
GRASS-N/A	6	83.91	88.28	79.33	29.46	111.28	43.75	133.44	43.75 to 133.44	93,833	74,436
IRRGTD	7	71.55	79.98	72.66	37.37	110.06	17.77	132.37	17.77 to 132.37	218,970	159,110
IRRGTD-N/A	16	70.93	69.92	62.17	10.04	112.46	48.00	86.43	62.50 to 78.07	702,364	436,661
ALL											
	184	71.05	75.14	68.61	26.20	109.52	17.77	205.76	67.49 to 74.07	250,225	171,678

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!	1	77.03	77.03	77.03			77.03	77.03	N/A	36,000	27,730
DRY	119	69.87	75.05	71.06	26.38	105.61	28.75	205.76	65.77 to 75.86	229,908	163,369
DRY-N/A	29	74.07	73.83	67.67	26.32	109.10	26.83	112.31	58.28 to 88.02	168,368	113,937
GRASS	10	81.19	80.05	65.14	32.27	122.90	22.67	122.74	43.75 to 121.44	72,094	46,959
GRASS-N/A	2	99.43	99.43	90.43	34.20	109.95	65.42	133.44	N/A	136,000	122,985
IRRGTD	19	71.04	73.69	62.74	19.24	117.45	17.77	132.37	62.50 to 80.20	607,006	380,855
IRRGTD-N/A	4	71.94	69.58	69.83	14.55	99.65	48.00	86.43	N/A	309,375	216,027
ALL											
	184	71.05	75.14	68.61	26.20	109.52	17.77	205.76	67.49 to 74.07	250,225	171,678

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!	1	77.03	77.03	77.03			77.03	77.03	N/A	36,000	27,730
DRY	144	71.10	74.85	70.51	26.30	106.16	26.83	205.76	66.09 to 76.57	217,455	153,329
DRY-N/A	4	62.91	73.14	71.72	29.19	101.98	54.44	112.31	N/A	232,052	166,430
GRASS	11	81.51	84.90	73.46	35.01	115.59	22.67	133.44	43.75 to 122.74	74,631	54,820
GRASS-N/A	1	65.42	65.42	65.42			65.42	65.42	N/A	172,000	112,530
IRRGTD	23	71.04	72.98	63.43	18.46	115.05	17.77	132.37	62.70 to 78.07	555,244	352,189
ALL											
	184	71.05	75.14	68.61	26.20	109.52	17.77	205.76	67.49 to 74.07	250,225	171,678

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6427

Type: Qualified

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

NUMBER of Sales:	184	MEDIAN:	71	COV:	35.06	95% Median C.I.:	67.49 to 74.07	(!: Derived)
(AgLand) TOTAL Sales Price:	45,870,094	WGT. MEAN:	69	STD:	26.35	95% Wgt. Mean C.I.:	64.05 to 73.17	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	46,041,406	MEAN:	75	AVG.ABS.DEV:	18.61	95% Mean C.I.:	71.34 to 78.95	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	31,588,790							
AVG. Adj. Sales Price:	250,225	COD:	26.20	MAX Sales Ratio:	205.76			
AVG. Assessed Value:	171,678	PRD:	109.52	MIN Sales Ratio:	17.77			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
12-0056	3	86.31	84.27	64.08	30.51	131.50	43.75	122.74	N/A	71,814	46,020	
12-0502	12	69.31	70.56	70.35	22.36	100.30	40.84	101.42	50.65 to 92.06	142,988	100,591	
19-0123												
27-0001	1	84.02	84.02	84.02			84.02	84.02	N/A	288,000	241,980	
27-0595	24	79.01	88.80	80.71	33.12	110.03	51.72	158.12	62.50 to 110.18	180,381	145,584	
55-0145	1	61.33	61.33	61.33			61.33	61.33	N/A	528,188	323,930	
55-0161	9	71.60	74.75	74.72	16.47	100.05	57.71	112.31	60.54 to 82.59	204,261	152,618	
78-0001	9	80.49	71.19	74.11	22.14	96.06	22.67	102.14	52.16 to 87.80	184,662	136,854	
78-0009	20	62.46	62.06	60.39	20.27	102.77	32.83	83.58	51.11 to 77.04	251,374	151,803	
78-0039	53	67.14	70.05	65.44	23.15	107.05	17.77	154.00	61.75 to 72.09	217,835	142,546	
78-0072	19	71.04	73.43	62.41	27.39	117.66	31.42	121.44	55.31 to 86.43	636,958	397,545	
78-0104	18	80.21	91.48	90.22	28.80	101.40	54.53	205.76	70.22 to 95.88	176,841	159,545	
78-0107	15	72.37	76.06	71.05	20.99	107.06	26.83	124.69	63.07 to 84.54	240,420	170,812	
NonValid School												
ALL	184	71.05	75.14	68.61	26.20	109.52	17.77	205.76	67.49 to 74.07	250,225	171,678	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.00 TO 0.00	1	77.03	77.03	77.03			77.03	77.03	N/A	36,000	27,730	
0.01 TO 10.00	3	80.78	61.44	45.07	24.01	136.33	22.67	80.86	N/A	40,666	18,326	
10.01 TO 30.00	22	61.35	70.25	54.18	32.06	129.65	17.77	122.74	54.82 to 78.27	83,557	45,274	
30.01 TO 50.00	44	71.26	68.58	63.49	19.90	108.01	28.75	132.37	63.26 to 79.62	135,689	86,148	
50.01 TO 100.00	82	71.96	78.16	72.29	27.44	108.13	26.83	205.76	66.55 to 80.20	228,151	164,929	
100.01 TO 180.00	28	73.93	82.43	74.53	29.01	110.60	38.36	158.12	62.50 to 95.88	356,146	265,428	
180.01 TO 330.00	2	79.01	79.01	76.89	11.13	102.76	70.22	87.80	N/A	483,150	371,470	
330.01 TO 650.00	1	69.84	69.84	69.84			69.84	69.84	N/A	1,728,000	1,206,900	
650.01 +	1	56.92	56.92	56.92			56.92	56.92	N/A	6,700,000	3,813,430	
ALL	184	71.05	75.14	68.61	26.20	109.52	17.77	205.76	67.49 to 74.07	250,225	171,678	

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6427

Type: Qualified

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

NUMBER of Sales:	184	MEDIAN:	71	COV:	35.06	95% Median C.I.:	67.49 to 74.07	(!: Derived)
(AgLand) TOTAL Sales Price:	45,870,094	WGT. MEAN:	69	STD:	26.35	95% Wgt. Mean C.I.:	64.05 to 73.17	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	46,041,406	MEAN:	75	AVG.ABS.DEV:	18.61	95% Mean C.I.:	71.34 to 78.95	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	31,588,790							
AVG. Adj. Sales Price:	250,225	COD:	26.20	MAX Sales Ratio:	205.76			
AVG. Assessed Value:	171,678	PRD:	109.52	MIN Sales Ratio:	17.77			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	6	113.19	105.37	105.30	13.94	100.07	80.78	122.74	80.78 to 122.74	23,407	24,646	
30000 TO 59999	3	77.03	76.46	73.81	17.54	103.59	55.91	96.45	N/A	42,056	31,043	
60000 TO 99999	27	73.96	76.99	77.63	24.48	99.18	22.67	148.71	63.26 to 82.35	80,097	62,182	
100000 TO 149999	35	72.38	78.89	78.58	28.13	100.40	40.84	158.12	65.97 to 81.86	120,097	94,373	
150000 TO 249999	54	74.77	78.84	78.15	25.26	100.88	35.90	205.76	67.14 to 83.73	195,348	152,662	
250000 TO 499999	50	66.12	66.84	66.02	24.10	101.25	17.77	143.92	59.15 to 71.05	327,617	216,283	
500000 +	9	60.54	58.36	58.56	11.57	99.67	26.83	70.22	56.92 to 69.84	1,386,560	811,977	
ALL _____												
	184	71.05	75.14	68.61	26.20	109.52	17.77	205.76	67.49 to 74.07	250,225	171,678	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	8	80.82	83.30	68.66	29.94	121.32	22.67	122.74	22.67 to 122.74	34,954	23,998	
30000 TO 59999	23	58.86	65.32	60.30	23.33	108.32	40.84	121.44	54.82 to 76.25	81,870	49,371	
60000 TO 99999	36	70.87	64.96	56.84	21.36	114.29	17.77	109.53	55.36 to 76.57	142,235	80,850	
100000 TO 149999	42	69.72	75.94	69.35	26.52	109.50	38.36	148.71	64.40 to 80.67	181,722	126,020	
150000 TO 249999	53	73.67	80.19	73.08	25.77	109.74	26.83	158.12	69.46 to 84.03	274,754	200,780	
250000 TO 499999	20	73.93	87.63	78.61	31.33	111.46	58.37	205.76	62.70 to 95.03	406,796	319,803	
500000 +	2	63.38	63.38	59.57	10.19	106.40	56.92	69.84	N/A	4,214,000	2,510,165	
ALL _____												
	184	71.05	75.14	68.61	26.20	109.52	17.77	205.76	67.49 to 74.07	250,225	171,678	

2008

Methodology for Special Valuation

Saunders County

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

Market Areas

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

Saunders County currently has 5 market areas throughout the county.

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

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

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

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

Identification

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

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

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

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

Zoning

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

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

Agricultural Values

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

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

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

Market Values (Recapture)

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

Qualifying Property

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

Cathy Gusman
Assessment Administration Manager
For Saunders County

Shawn Abbott
State Appraiser
For Saunders County

County 78 - Saunders

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 15,391	Value 1,779,183,900	Total Growth 24,115,720 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	500	5,854,260	246	6,558,260	480	17,444,880	1,226	29,857,400	
2. Res Improv Land	4,206	78,022,300	1,077	62,605,580	1,606	73,189,850	6,889	213,817,730	
3. Res Improvements	4,297	316,053,790	1,122	150,088,900	1,684	204,272,620	7,103	670,415,310	
4. Res Total	4,797	399,930,350	1,368	219,252,740	2,164	294,907,350	8,329	914,090,440	19,290,240
% of Total	57.59	43.75	16.42	23.98	25.98	32.26	54.11	51.37	79.99
5. Rec UnImp Land	0	0	1	74,700	16	1,175,950	17	1,250,650	
6. Rec Improv Land	0	0	1	32,000	6	774,620	7	806,620	
7. Rec Improvements	0	0	1	7,040	13	289,650	14	296,690	
8. Rec Total	0	0	2	113,740	29	2,240,220	31	2,353,960	0
% of Total	0.00	0.00	6.45	4.83	93.54	95.16	0.20	0.13	0.00
Res+Rec Total	4,797	399,930,350	1,370	219,366,480	2,193	297,147,570	8,360	916,444,400	19,290,240
% of Total	57.38	43.63	16.38	23.93	26.23	32.42	54.31	51.50	79.99

County 78 - Saunders

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 15,391	Value 1,779,183,900	Total Growth 24,115,720 (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	113	3,585,030	18	1,125,920	15	969,680	146	5,680,630	
10. Comm Improv Land	587	10,150,920	55	1,566,250	42	1,819,420	684	13,536,590	
11. Comm Improvements	597	66,615,660	69	11,157,370	53	6,454,240	719	84,227,270	
12. Comm Total	710	80,351,610	87	13,849,540	68	9,243,340	865	103,444,490	857,830
% of Total	82.08	77.67	10.05	13.38	7.86	8.93	5.62	5.81	3.55
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	0	0	0	0	
15. Ind Improvements	0	0	0	0	0	0	0	0	
16. Ind Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comm+Ind Total	710	80,351,610	87	13,849,540	68	9,243,340	865	103,444,490	857,830
% of Total	82.08	77.67	10.05	13.38	7.86	8.93	5.62	5.81	3.55
17. Taxable Total	5,507	480,281,960	1,457	233,216,020	2,261	306,390,910	9,225	1,019,888,890	20,148,070
% of Total	59.69	47.09	15.79	21.50	24.50	29.13	59.93	57.32	83.54

County 78 - Saunders

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	25	27,900	702,760	0	0	0
19. Commercial	4	583,330	24,903,880	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	25	27,900	702,760
19. Commercial	1	20,540	58,460	5	603,870	24,962,340
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				30	631,770	25,665,100

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			
25. Mineral Interest Total	0	0	0			

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	363	163	324	850

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	35,140	396	32,049,730	3,880	346,310,940	4,277	378,395,810
28. Ag-Improved Land	0	0	151	20,302,030	1,639	208,447,450	1,790	228,749,480
29. Ag-Improvements	17	38,570	157	15,160,790	1,715	136,950,360	1,889	152,149,720
30. Ag-Total Taxable							6,166	759,295,010

County 78 - Saunders

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	98	104.000	2,640,550	
33. HomeSite Improvements	3		6,410	103		13,242,330	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	6	8.380	24,450	
36. FarmSite Impr Land	0	0.000	0	121	328.470	1,041,360	
37. FarmSite Improv	14		32,160	139		1,918,460	
38. FarmSite Total							
39. Road & Ditches		0.000			753.480		
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	2	2.000	45,000	2	2.000	45,000	
32. HomeSite Improv Land	1,099	1,138.500	27,984,550	1,197	1,242.500	30,625,100	
33. HomeSite Improvements	1,137		117,371,000	1,243		130,619,740	3,967,650
34. HomeSite Total				1,245	1,244.500	161,289,840	
35. FarmSite UnImp Land	112	846.050	1,528,630	118	854.430	1,553,080	
36. FarmSite Impr Land	1,436	4,353.190	13,005,500	1,557	4,681.660	14,046,860	
37. FarmSite Improv	1,618		19,579,360	1,771		21,529,980	0
38. FarmSite Total				1,889	5,536.090	37,129,920	
39. Road & Ditches		8,656.660			9,410.140		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				3,134	16,190.730	198,419,760	3,967,650

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	10	705.180	415,080	10	705.180	415,080

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	479	31,728.330	44,386,170
44. Recapture Val			0			69,312,310
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	5,188	377,843.940	475,429,400	5,667	409,572.270	519,815,570
44. Recapture Val			777,904,400			847,216,710

County 78 - Saunders

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	1,264.000	2,324,870	1,264.000	2,324,870
46. 1A	0.000	0	0.000	0	218.000	381,500	218.000	381,500
47. 2A1	0.000	0	71.000	139,840	2,792.870	4,595,980	2,863.870	4,735,820
48. 2A	0.000	0	69.030	108,130	1,633.300	2,282,530	1,702.330	2,390,660
49. 3A1	0.000	0	174.000	260,430	3,236.890	4,355,170	3,410.890	4,615,600
50. 3A	0.000	0	0.000	0	70.000	84,290	70.000	84,290
51. 4A1	0.000	0	0.000	0	120.000	139,840	120.000	139,840
52. 4A	0.000	0	0.000	0	42.990	46,510	42.990	46,510
53. Total	0.000	0	314.030	508,400	9,378.050	14,210,690	9,692.080	14,719,090
Dryland:								
54. 1D1	0.000	0	43.500	76,560	1,267.180	2,296,180	1,310.680	2,372,740
55. 1D	0.000	0	0.000	0	365.000	598,600	365.000	598,600
56. 2D1	0.000	0	1,066.380	1,736,120	19,091.300	30,733,270	20,157.680	32,469,390
57. 2D	0.000	0	448.670	625,700	6,628.260	8,965,790	7,076.930	9,591,490
58. 3D1	0.000	0	1,754.300	2,112,190	30,316.300	35,141,810	32,070.600	37,254,000
59. 3D	0.000	0	14.000	13,240	835.840	801,580	849.840	814,820
60. 4D1	0.000	0	349.310	359,200	7,214.240	6,979,290	7,563.550	7,338,490
61. 4D	0.000	0	40.990	41,770	804.280	689,440	845.270	731,210
62. Total	0.000	0	3,717.150	4,964,780	66,522.400	86,205,960	70,239.550	91,170,740
Grass:								
63. 1G1	0.000	0	0.000	0	34.000	23,640	34.000	23,640
64. 1G	0.000	0	0.000	0	47.000	30,080	47.000	30,080
65. 2G1	0.000	0	106.360	80,360	1,359.590	1,037,170	1,465.950	1,117,530
66. 2G	0.000	0	120.440	54,600	2,652.630	1,390,490	2,773.070	1,445,090
67. 3G1	0.000	0	198.160	104,200	3,230.670	2,053,920	3,428.830	2,158,120
68. 3G	0.000	0	13.210	3,120	285.800	152,280	299.010	155,400
69. 4G1	0.000	0	28.430	12,490	1,991.340	1,280,080	2,019.770	1,292,570
70. 4G	0.000	0	3.000	960	2,375.070	984,390	2,378.070	985,350
71. Total	0.000	0	469.600	255,730	11,976.100	6,952,050	12,445.700	7,207,780
72. Waste	0.000	0	114.820	24,790	1,577.250	270,860	1,692.070	295,650
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		872.130		102.010		974.140	
75. Total	0.000	0	4,615.600	5,753,700	89,453.800	107,639,560	94,069.400	113,393,260

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	3,642.070	8,179,100	26,457.450	60,419,520	30,099.520	68,598,620
46. 1A	0.000	0	36.000	78,480	70.000	152,600	106.000	231,080
47. 2A1	0.000	0	639.000	1,268,280	3,419.720	6,897,340	4,058.720	8,165,620
48. 2A	0.000	0	830.570	1,560,220	3,645.850	6,942,670	4,476.420	8,502,890
49. 3A1	0.000	0	300.000	509,010	2,245.960	3,969,400	2,545.960	4,478,410
50. 3A	0.000	0	701.690	1,091,410	4,883.530	7,969,090	5,585.220	9,060,500
51. 4A1	0.000	0	117.000	157,460	816.850	1,188,740	933.850	1,346,200
52. 4A	0.000	0	0.000	0	112.000	158,450	112.000	158,450
53. Total	0.000	0	6,266.330	12,843,960	41,651.360	87,697,810	47,917.690	100,541,770
Dryland:								
54. 1D1	0.000	0	1,601.640	3,433,890	16,509.110	36,028,810	18,110.750	39,462,700
55. 1D	0.000	0	14.000	28,000	26.000	52,550	40.000	80,550
56. 2D1	12.000	22,180	284.690	548,100	4,130.690	8,134,030	4,427.380	8,704,310
57. 2D	4.000	7,200	463.500	854,310	3,219.200	5,959,620	3,686.700	6,821,130
58. 3D1	0.000	0	135.500	221,380	2,970.550	5,156,740	3,106.050	5,378,120
59. 3D	0.000	0	424.700	602,130	2,913.110	4,359,740	3,337.810	4,961,870
60. 4D1	3.740	5,760	78.000	101,930	794.620	1,150,680	876.360	1,258,370
61. 4D	0.000	0	11.000	8,750	295.470	373,200	306.470	381,950
62. Total	19.740	35,140	3,013.030	5,798,490	30,858.750	61,215,370	33,891.520	67,049,000
Grass:								
63. 1G1	0.000	0	6.020	1,330	304.600	302,570	310.620	303,900
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	15.000	5,940	328.330	203,170	343.330	209,110
66. 2G	0.000	0	75.000	27,890	754.520	522,300	829.520	550,190
67. 3G1	0.000	0	19.000	9,030	425.220	258,980	444.220	268,010
68. 3G	0.000	0	0.000	0	81.630	41,730	81.630	41,730
69. 4G1	0.000	0	0.000	0	562.500	320,540	562.500	320,540
70. 4G	0.000	0	1.000	320	354.500	176,560	355.500	176,880
71. Total	0.000	0	116.020	44,510	2,811.300	1,825,850	2,927.320	1,870,360
72. Waste	0.000	0	22.000	1,760	429.020	80,710	451.020	82,470
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		185.210		12,515.400		12,700.610	
75. Total	19.740	35,140	9,417.380	18,688,720	75,750.430	150,819,740	85,187.550	169,543,600

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	340.000	617,110	2,215.220	4,007,910	2,555.220	4,625,020
46. 1A	0.000	0	0.000	0	469.000	820,750	469.000	820,750
47. 2A1	0.000	0	247.750	403,890	2,804.650	4,577,310	3,052.400	4,981,200
48. 2A	0.000	0	668.530	967,880	3,634.220	5,166,360	4,302.750	6,134,240
49. 3A1	0.000	0	341.740	460,440	2,688.220	3,552,290	3,029.960	4,012,730
50. 3A	0.000	0	47.000	56,870	3,187.800	3,858,910	3,234.800	3,915,780
51. 4A1	0.000	0	9.000	9,120	712.000	807,430	721.000	816,550
52. 4A	0.000	0	8.000	7,480	673.920	634,410	681.920	641,890
53. Total	0.000	0	1,662.020	2,522,790	16,385.030	23,425,370	18,047.050	25,948,160
Dryland:								
54. 1D1	0.000	0	599.140	1,059,490	6,049.370	10,675,430	6,648.510	11,734,920
55. 1D	0.000	0	78.200	129,240	2,336.290	3,912,410	2,414.490	4,041,650
56. 2D1	0.000	0	1,617.070	2,647,710	22,559.620	36,103,430	24,176.690	38,751,140
57. 2D	0.000	0	2,050.330	2,855,700	11,284.020	15,160,780	13,334.350	18,016,480
58. 3D1	0.000	0	2,267.040	2,712,550	35,913.590	41,598,560	38,180.630	44,311,110
59. 3D	0.000	0	907.510	876,920	23,767.900	22,981,520	24,675.410	23,858,440
60. 4D1	0.000	0	540.650	509,820	5,082.050	4,908,730	5,622.700	5,418,550
61. 4D	0.000	0	359.280	297,620	5,683.480	4,612,970	6,042.760	4,910,590
62. Total	0.000	0	8,419.220	11,089,050	112,676.320	139,953,830	121,095.540	151,042,880
Grass:								
63. 1G1	0.000	0	47.360	30,210	279.100	197,650	326.460	227,860
64. 1G	0.000	0	0.000	0	145.460	109,830	145.460	109,830
65. 2G1	0.000	0	139.920	98,540	2,021.840	1,360,300	2,161.760	1,458,840
66. 2G	0.000	0	448.560	198,740	5,773.990	2,475,710	6,222.550	2,674,450
67. 3G1	0.000	0	164.550	149,400	3,797.300	2,352,700	3,961.850	2,502,100
68. 3G	0.000	0	210.800	108,330	5,476.990	2,931,230	5,687.790	3,039,560
69. 4G1	0.000	0	353.510	175,040	4,126.790	2,042,550	4,480.300	2,217,590
70. 4G	0.000	0	329.960	135,040	3,642.600	1,437,960	3,972.560	1,573,000
71. Total	0.000	0	1,694.660	895,300	25,264.070	12,907,930	26,958.730	13,803,230
72. Waste	0.000	0	386.360	65,890	3,563.690	413,150	3,950.050	479,040
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		132.460		388.360		520.820	
75. Total	0.000	0	12,162.260	14,573,030	157,889.110	176,700,280	170,051.370	191,273,310

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	292.000	526,950	1,315.600	2,384,680	1,607.600	2,911,630
46. 1A	0.000	0	0.000	0	76.000	126,520	76.000	126,520
47. 2A1	0.000	0	106.000	173,840	946.400	1,572,570	1,052.400	1,746,410
48. 2A	0.000	0	222.000	321,900	2,153.750	3,034,750	2,375.750	3,356,650
49. 3A1	0.000	0	163.000	219,270	482.900	660,460	645.900	879,730
50. 3A	0.000	0	19.000	24,430	443.010	610,750	462.010	635,180
51. 4A1	0.000	0	45.000	45,380	936.970	1,049,320	981.970	1,094,700
52. 4A	0.000	0	0.000	0	333.090	338,590	333.090	338,590
53. Total	0.000	0	847.000	1,311,770	6,687.720	9,777,640	7,534.720	11,089,410
Dryland:								
54. 1D1	0.000	0	177.460	318,950	1,137.310	2,039,520	1,314.770	2,358,470
55. 1D	0.000	0	96.000	196,960	364.630	582,590	460.630	779,550
56. 2D1	0.000	0	527.200	868,110	2,623.830	4,244,100	3,151.030	5,112,210
57. 2D	0.000	0	507.750	684,870	5,357.180	7,186,720	5,864.930	7,871,590
58. 3D1	0.000	0	936.170	1,171,960	2,465.930	2,903,090	3,402.100	4,075,050
59. 3D	0.000	0	46.600	60,500	587.950	769,180	634.550	829,680
60. 4D1	0.000	0	190.300	203,870	1,178.340	1,168,260	1,368.640	1,372,130
61. 4D	0.000	0	67.640	87,490	770.850	678,510	838.490	766,000
62. Total	0.000	0	2,549.120	3,592,710	14,486.020	19,571,970	17,035.140	23,164,680
Grass:								
63. 1G1	0.000	0	2.000	1,390	115.550	117,060	117.550	118,450
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	49.100	26,420	353.490	222,590	402.590	249,010
66. 2G	0.000	0	82.000	26,110	2,593.240	1,510,190	2,675.240	1,536,300
67. 3G1	0.000	0	24.940	18,130	140.900	104,020	165.840	122,150
68. 3G	0.000	0	17.550	16,660	1,303.200	952,100	1,320.750	968,760
69. 4G1	0.000	0	247.560	146,230	5,095.950	2,894,360	5,343.510	3,040,590
70. 4G	0.000	0	142.600	56,250	1,425.890	710,520	1,568.490	766,770
71. Total	0.000	0	565.750	291,190	11,028.220	6,510,840	11,593.970	6,802,030
72. Waste	0.000	0	122.650	42,320	1,452.950	346,360	1,575.600	388,680
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		231.740		1,678.320		1,910.060	
75. Total	0.000	0	4,084.520	5,237,990	33,654.910	36,206,810	37,739.430	41,444,800

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	826.420	1,504,900	826.420	1,504,900
46. 1A	0.000	0	0.000	0	726.280	1,270,990	726.280	1,270,990
47. 2A1	0.000	0	282.000	462,480	2,394.360	3,967,680	2,676.360	4,430,160
48. 2A	0.000	0	53.000	76,850	498.000	724,930	551.000	801,780
49. 3A1	0.000	0	262.910	352,010	4,025.110	5,482,060	4,288.020	5,834,070
50. 3A	0.000	0	0.000	0	23.000	27,830	23.000	27,830
51. 4A1	0.000	0	0.000	0	109.000	104,120	109.000	104,120
52. 4A	0.000	0	0.000	0	2.000	1,870	2.000	1,870
53. Total	0.000	0	597.910	891,340	8,604.170	13,084,380	9,202.080	13,975,720
Dryland:								
54. 1D1	0.000	0	137.000	249,610	902.000	1,597,440	1,039.000	1,847,050
55. 1D	0.000	0	51.000	83,640	643.870	1,055,950	694.870	1,139,590
56. 2D1	0.000	0	850.330	1,523,930	5,875.710	9,407,980	6,726.040	10,931,910
57. 2D	0.000	0	141.230	225,950	1,912.150	2,644,930	2,053.380	2,870,880
58. 3D1	0.000	0	977.140	1,384,350	10,070.890	11,725,040	11,048.030	13,109,390
59. 3D	0.000	0	0.000	0	28.000	27,840	28.000	27,840
60. 4D1	0.000	0	1.000	800	418.300	410,620	419.300	411,420
61. 4D	0.000	0	0.000	0	87.000	69,200	87.000	69,200
62. Total	0.000	0	2,157.700	3,468,280	19,937.920	26,939,000	22,095.620	30,407,280
Grass:								
63. 1G1	0.000	0	0.000	0	14.600	10,150	14.600	10,150
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	43.070	26,310	233.290	174,570	276.360	200,880
66. 2G	0.000	0	39.500	19,490	259.500	181,020	299.000	200,510
67. 3G1	0.000	0	28.000	26,500	407.040	219,450	435.040	245,950
68. 3G	0.000	0	0.000	0	45.400	43,450	45.400	43,450
69. 4G1	0.000	0	0.000	0	266.640	118,230	266.640	118,230
70. 4G	0.000	0	0.000	0	160.000	32,270	160.000	32,270
71. Total	0.000	0	110.570	72,300	1,386.470	779,140	1,497.040	851,440
72. Waste	0.000	0	49.000	15,620	489.120	79,580	538.120	95,200
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		9.280		114.450		123.730	
75. Total	0.000	0	2,915.180	4,447,540	30,417.680	40,882,100	33,332.860	45,329,640

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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	9,687.290	18,078,260	82,706.330	148,195,890	92,393.620	166,274,150
77.Dry Land	19.740	35,140	19,856.220	28,913,310	244,481.410	333,886,130	264,357.370	362,834,580
78.Grass	0.000	0	2,956.600	1,559,030	52,466.160	28,975,810	55,422.760	30,534,840
79.Waste	0.000	0	694.830	150,380	7,512.030	1,190,660	8,206.860	1,341,040
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	1,430.820	0	14,798.540	0	16,229.360	0
82.Total	19.740	35,140	33,194.940	48,700,980	387,165.930	512,248,490	420,380.610	560,984,610

2008 Agricultural Land Detail

County 78 - Saunders

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,264.000	13.04%	2,324,870	15.79%	1,839.295
1A	218.000	2.25%	381,500	2.59%	1,750.000
2A1	2,863.870	29.55%	4,735,820	32.17%	1,653.643
2A	1,702.330	17.56%	2,390,660	16.24%	1,404.345
3A1	3,410.890	35.19%	4,615,600	31.36%	1,353.195
3A	70.000	0.72%	84,290	0.57%	1,204.142
4A1	120.000	1.24%	139,840	0.95%	1,165.333
4A	42.990	0.44%	46,510	0.32%	1,081.879
Irrigated Total	9,692.080	100.00%	14,719,090	100.00%	1,518.671

Dry:

1D1	1,310.680	1.87%	2,372,740	2.60%	1,810.312
1D	365.000	0.52%	598,600	0.66%	1,640.000
2D1	20,157.680	28.70%	32,469,390	35.61%	1,610.770
2D	7,076.930	10.08%	9,591,490	10.52%	1,355.317
3D1	32,070.600	45.66%	37,254,000	40.86%	1,161.624
3D	849.840	1.21%	814,820	0.89%	958.792
4D1	7,563.550	10.77%	7,338,490	8.05%	970.244
4D	845.270	1.20%	731,210	0.80%	865.060
Dry Total	70,239.550	100.00%	91,170,740	100.00%	1,297.997

Grass:

1G1	34.000	0.27%	23,640	0.33%	695.294
1G	47.000	0.38%	30,080	0.42%	640.000
2G1	1,465.950	11.78%	1,117,530	15.50%	762.324
2G	2,773.070	22.28%	1,445,090	20.05%	521.115
3G1	3,428.830	27.55%	2,158,120	29.94%	629.404
3G	299.010	2.40%	155,400	2.16%	519.715
4G1	2,019.770	16.23%	1,292,570	17.93%	639.959
4G	2,378.070	19.11%	985,350	13.67%	414.348
Grass Total	12,445.700	100.00%	7,207,780	100.00%	579.138

Irrigated Total	9,692.080	10.30%	14,719,090	12.98%	1,518.671
Dry Total	70,239.550	74.67%	91,170,740	80.40%	1,297.997
Grass Total	12,445.700	13.23%	7,207,780	6.36%	579.138
Waste	1,692.070	1.80%	295,650	0.26%	174.726
Other	0.000	0.00%	0	0.00%	0.000
Exempt	974.140	1.04%			
Market Area Total	94,069.400	100.00%	113,393,260	100.00%	1,205.421

As Related to the County as a Whole

Irrigated Total	9,692.080	10.49%	14,719,090	8.85%	
Dry Total	70,239.550	26.57%	91,170,740	25.13%	
Grass Total	12,445.700	22.46%	7,207,780	23.61%	
Waste	1,692.070	20.62%	295,650	22.05%	
Other	0.000	0.00%	0	0.00%	
Exempt	974.140	6.00%			
Market Area Total	94,069.400	22.38%	113,393,260	20.21%	

2008 Agricultural Land Detail

County 78 - Saunders

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	30,099.520	62.82%	68,598,620	68.23%	2,279.060
1A	106.000	0.22%	231,080	0.23%	2,180.000
2A1	4,058.720	8.47%	8,165,620	8.12%	2,011.870
2A	4,476.420	9.34%	8,502,890	8.46%	1,899.484
3A1	2,545.960	5.31%	4,478,410	4.45%	1,759.026
3A	5,585.220	11.66%	9,060,500	9.01%	1,622.227
4A1	933.850	1.95%	1,346,200	1.34%	1,441.559
4A	112.000	0.23%	158,450	0.16%	1,414.732
Irrigated Total	47,917.690	100.00%	100,541,770	100.00%	2,098.218

Dry:

1D1	18,110.750	53.44%	39,462,700	58.86%	2,178.965
1D	40.000	0.12%	80,550	0.12%	2,013.750
2D1	4,427.380	13.06%	8,704,310	12.98%	1,966.018
2D	3,686.700	10.88%	6,821,130	10.17%	1,850.199
3D1	3,106.050	9.16%	5,378,120	8.02%	1,731.498
3D	3,337.810	9.85%	4,961,870	7.40%	1,486.564
4D1	876.360	2.59%	1,258,370	1.88%	1,435.905
4D	306.470	0.90%	381,950	0.57%	1,246.288
Dry Total	33,891.520	100.00%	67,049,000	100.00%	1,978.341

Grass:

1G1	310.620	10.61%	303,900	16.25%	978.365
1G	0.000	0.00%	0	0.00%	0.000
2G1	343.330	11.73%	209,110	11.18%	609.064
2G	829.520	28.34%	550,190	29.42%	663.263
3G1	444.220	15.17%	268,010	14.33%	603.327
3G	81.630	2.79%	41,730	2.23%	511.209
4G1	562.500	19.22%	320,540	17.14%	569.848
4G	355.500	12.14%	176,880	9.46%	497.552
Grass Total	2,927.320	100.00%	1,870,360	100.00%	638.932

Irrigated Total	47,917.690	56.25%	100,541,770	59.30%	2,098.218
Dry Total	33,891.520	39.78%	67,049,000	39.55%	1,978.341
Grass Total	2,927.320	3.44%	1,870,360	1.10%	638.932
Waste	451.020	0.53%	82,470	0.05%	182.852
Other	0.000	0.00%	0	0.00%	0.000
Exempt	12,700.610	14.91%			
Market Area Total	85,187.550	100.00%	169,543,600	100.00%	1,990.239

As Related to the County as a Whole

Irrigated Total	47,917.690	51.86%	100,541,770	60.47%	
Dry Total	33,891.520	12.82%	67,049,000	18.48%	
Grass Total	2,927.320	5.28%	1,870,360	6.13%	
Waste	451.020	5.50%	82,470	6.15%	
Other	0.000	0.00%	0	0.00%	
Exempt	12,700.610	78.26%			
Market Area Total	85,187.550	20.26%	169,543,600	30.22%	

2008 Agricultural Land Detail

County 78 - Saunders

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,555.220	14.16%	4,625,020	17.82%	1,810.028
1A	469.000	2.60%	820,750	3.16%	1,750.000
2A1	3,052.400	16.91%	4,981,200	19.20%	1,631.896
2A	4,302.750	23.84%	6,134,240	23.64%	1,425.655
3A1	3,029.960	16.79%	4,012,730	15.46%	1,324.350
3A	3,234.800	17.92%	3,915,780	15.09%	1,210.516
4A1	721.000	4.00%	816,550	3.15%	1,132.524
4A	681.920	3.78%	641,890	2.47%	941.298
Irrigated Total	18,047.050	100.00%	25,948,160	100.00%	1,437.806

Dry:

1D1	6,648.510	5.49%	11,734,920	7.77%	1,765.045
1D	2,414.490	1.99%	4,041,650	2.68%	1,673.914
2D1	24,176.690	19.96%	38,751,140	25.66%	1,602.830
2D	13,334.350	11.01%	18,016,480	11.93%	1,351.132
3D1	38,180.630	31.53%	44,311,110	29.34%	1,160.565
3D	24,675.410	20.38%	23,858,440	15.80%	966.891
4D1	5,622.700	4.64%	5,418,550	3.59%	963.691
4D	6,042.760	4.99%	4,910,590	3.25%	812.640
Dry Total	121,095.540	100.00%	151,042,880	100.00%	1,247.303

Grass:

1G1	326.460	1.21%	227,860	1.65%	697.972
1G	145.460	0.54%	109,830	0.80%	755.052
2G1	2,161.760	8.02%	1,458,840	10.57%	674.839
2G	6,222.550	23.08%	2,674,450	19.38%	429.799
3G1	3,961.850	14.70%	2,502,100	18.13%	631.548
3G	5,687.790	21.10%	3,039,560	22.02%	534.400
4G1	4,480.300	16.62%	2,217,590	16.07%	494.964
4G	3,972.560	14.74%	1,573,000	11.40%	395.966
Grass Total	26,958.730	100.00%	13,803,230	100.00%	512.013

Irrigated Total	18,047.050	10.61%	25,948,160	13.57%	1,437.806
Dry Total	121,095.540	71.21%	151,042,880	78.97%	1,247.303
Grass Total	26,958.730	15.85%	13,803,230	7.22%	512.013
Waste	3,950.050	2.32%	479,040	0.25%	121.274
Other	0.000	0.00%	0	0.00%	0.000
Exempt	520.820	0.31%			
Market Area Total	170,051.370	100.00%	191,273,310	100.00%	1,124.797

As Related to the County as a Whole

Irrigated Total	18,047.050	19.53%	25,948,160	15.61%	
Dry Total	121,095.540	45.81%	151,042,880	41.63%	
Grass Total	26,958.730	48.64%	13,803,230	45.20%	
Waste	3,950.050	48.13%	479,040	35.72%	
Other	0.000	0.00%	0	0.00%	
Exempt	520.820	3.21%			
Market Area Total	170,051.370	40.45%	191,273,310	34.10%	

2008 Agricultural Land Detail

County 78 - Saunders

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,607.600	21.34%	2,911,630	26.26%	1,811.165
1A	76.000	1.01%	126,520	1.14%	1,664.736
2A1	1,052.400	13.97%	1,746,410	15.75%	1,659.454
2A	2,375.750	31.53%	3,356,650	30.27%	1,412.880
3A1	645.900	8.57%	879,730	7.93%	1,362.021
3A	462.010	6.13%	635,180	5.73%	1,374.818
4A1	981.970	13.03%	1,094,700	9.87%	1,114.799
4A	333.090	4.42%	338,590	3.05%	1,016.512
Irrigated Total	7,534.720	100.00%	11,089,410	100.00%	1,471.774

Dry:

1D1	1,314.770	7.72%	2,358,470	10.18%	1,793.827
1D	460.630	2.70%	779,550	3.37%	1,692.356
2D1	3,151.030	18.50%	5,112,210	22.07%	1,622.393
2D	5,864.930	34.43%	7,871,590	33.98%	1,342.145
3D1	3,402.100	19.97%	4,075,050	17.59%	1,197.804
3D	634.550	3.72%	829,680	3.58%	1,307.509
4D1	1,368.640	8.03%	1,372,130	5.92%	1,002.549
4D	838.490	4.92%	766,000	3.31%	913.546
Dry Total	17,035.140	100.00%	23,164,680	100.00%	1,359.817

Grass:

1G1	117.550	1.01%	118,450	1.74%	1,007.656
1G	0.000	0.00%	0	0.00%	0.000
2G1	402.590	3.47%	249,010	3.66%	618.520
2G	2,675.240	23.07%	1,536,300	22.59%	574.266
3G1	165.840	1.43%	122,150	1.80%	736.553
3G	1,320.750	11.39%	968,760	14.24%	733.492
4G1	5,343.510	46.09%	3,040,590	44.70%	569.024
4G	1,568.490	13.53%	766,770	11.27%	488.858
Grass Total	11,593.970	100.00%	6,802,030	100.00%	586.686

Irrigated Total	7,534.720	19.97%	11,089,410	26.76%	1,471.774
Dry Total	17,035.140	45.14%	23,164,680	55.89%	1,359.817
Grass Total	11,593.970	30.72%	6,802,030	16.41%	586.686
Waste	1,575.600	4.17%	388,680	0.94%	246.686
Other	0.000	0.00%	0	0.00%	0.000
Exempt	1,910.060	5.06%			
Market Area Total	37,739.430	100.00%	41,444,800	100.00%	1,098.182

As Related to the County as a Whole

Irrigated Total	7,534.720	8.16%	11,089,410	6.67%	
Dry Total	17,035.140	6.44%	23,164,680	6.38%	
Grass Total	11,593.970	20.92%	6,802,030	22.28%	
Waste	1,575.600	19.20%	388,680	28.98%	
Other	0.000	0.00%	0	0.00%	
Exempt	1,910.060	11.77%			
Market Area Total	37,739.430	8.98%	41,444,800	7.39%	

2008 Agricultural Land Detail

County 78 - Saunders

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	826.420	8.98%	1,504,900	10.77%	1,820.986
1A	726.280	7.89%	1,270,990	9.09%	1,750.000
2A1	2,676.360	29.08%	4,430,160	31.70%	1,655.293
2A	551.000	5.99%	801,780	5.74%	1,455.136
3A1	4,288.020	46.60%	5,834,070	41.74%	1,360.551
3A	23.000	0.25%	27,830	0.20%	1,210.000
4A1	109.000	1.18%	104,120	0.75%	955.229
4A	2.000	0.02%	1,870	0.01%	935.000
Irrigated Total	9,202.080	100.00%	13,975,720	100.00%	1,518.756

Dry:

1D1	1,039.000	4.70%	1,847,050	6.07%	1,777.718
1D	694.870	3.14%	1,139,590	3.75%	1,640.004
2D1	6,726.040	30.44%	10,931,910	35.95%	1,625.311
2D	2,053.380	9.29%	2,870,880	9.44%	1,398.124
3D1	11,048.030	50.00%	13,109,390	43.11%	1,186.581
3D	28.000	0.13%	27,840	0.09%	994.285
4D1	419.300	1.90%	411,420	1.35%	981.206
4D	87.000	0.39%	69,200	0.23%	795.402
Dry Total	22,095.620	100.00%	30,407,280	100.00%	1,376.167

Grass:

1G1	14.600	0.98%	10,150	1.19%	695.205
1G	0.000	0.00%	0	0.00%	0.000
2G1	276.360	18.46%	200,880	23.59%	726.877
2G	299.000	19.97%	200,510	23.55%	670.602
3G1	435.040	29.06%	245,950	28.89%	565.350
3G	45.400	3.03%	43,450	5.10%	957.048
4G1	266.640	17.81%	118,230	13.89%	443.406
4G	160.000	10.69%	32,270	3.79%	201.687
Grass Total	1,497.040	100.00%	851,440	100.00%	568.749

Irrigated Total	9,202.080	27.61%	13,975,720	30.83%	1,518.756
Dry Total	22,095.620	66.29%	30,407,280	67.08%	1,376.167
Grass Total	1,497.040	4.49%	851,440	1.88%	568.749
Waste	538.120	1.61%	95,200	0.21%	176.912
Other	0.000	0.00%	0	0.00%	0.000
Exempt	123.730	0.37%			
Market Area Total	33,332.860	100.00%	45,329,640	100.00%	1,359.908

As Related to the County as a Whole

Irrigated Total	9,202.080	9.96%	13,975,720	8.41%	
Dry Total	22,095.620	8.36%	30,407,280	8.38%	
Grass Total	1,497.040	2.70%	851,440	2.79%	
Waste	538.120	6.56%	95,200	7.10%	
Other	0.000	0.00%	0	0.00%	
Exempt	123.730	0.76%			
Market Area Total	33,332.860	7.93%	45,329,640	8.08%	

2008 Agricultural Land Detail

County 78 - Saunders

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	9,687.290	18,078,260	82,706.330	148,195,890
Dry	19.740	35,140	19,856.220	28,913,310	244,481.410	333,886,130
Grass	0.000	0	2,956.600	1,559,030	52,466.160	28,975,810
Waste	0.000	0	694.830	150,380	7,512.030	1,190,660
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	1,430.820	0	14,798.540	0
Total	19.740	35,140	33,194.940	48,700,980	387,165.930	512,248,490

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	92,393.620	166,274,150	92,393.620	21.98%	166,274,150	29.64%	1,799.628
Dry	264,357.370	362,834,580	264,357.370	62.89%	362,834,580	64.68%	1,372.515
Grass	55,422.760	30,534,840	55,422.760	13.18%	30,534,840	5.44%	550.944
Waste	8,206.860	1,341,040	8,206.860	1.95%	1,341,040	0.24%	163.404
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	16,229.360	0	16,229.360	3.86%	0	0.00%	0.000
Total	420,380.610	560,984,610	420,380.610	100.00%	560,984,610	100.00%	1,334.468

* 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)**

78 Saunders

	2007 CTL County Total	2008 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2008 Growth (New Construction Value)	% Change excl. Growth
1. Residential	851,737,420	914,090,440	62,353,020	7.32	19,290,240	5.06
2. Recreational	1,677,540	2,353,960	676,420	40.32	0	40.32
3. Ag-Homesite Land, Ag-Res Dwellings	137,718,780	161,289,840	23,571,060	17.12	*-----	17.12
4. Total Residential (sum lines 1-3)	991,133,740	1,077,734,240	86,600,500	8.74	19,290,240	6.79
5. Commercial	102,112,130	103,444,490	1,332,360	1.3	857,830	0.46
6. Industrial	0	0	0		0	
7. Ag-Farmsite Land, Outbuildings	41,169,190	37,129,920	-4,039,270	-9.81	3,967,650	-19.45
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	143,281,320	140,574,410	-2,706,910	-1.89	857,830	-2.49
10. Total Non-Agland Real Property	1,134,415,060	1,218,308,650	83,893,590	7.4	24,115,720	5.27
11. Irrigated	150,143,640	166,274,150	16,130,510	10.74		
12. Dryland	332,019,410	362,834,580	30,815,170	9.28		
13. Grassland	27,962,560	30,534,840	2,572,280	9.2		
14. Wasteland	1,162,430	1,341,040	178,610	15.37		
15. Other Agland	0	0	0			
16. Total Agricultural Land	511,288,040	560,984,610	49,696,570	9.72		
17. Total Value of All Real Property (Locally Assessed)	1,645,703,100	1,779,183,900	133,480,800	8.11	24,115,720	6.65

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

**2007 PLAN OF ASSESSMENT
FOR
SAUNDERS COUNTY
By Cathy Gusman and Shawn Abbott**

INTRODUCTION

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

PURPOSE OF THE PLAN OF ASSESSMENT

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

RECORD MAINTENANCE

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

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

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

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

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

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

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

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

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

RESPONSIBILITIES OF APPRAISAL STAFF

Value of Real Property

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

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

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

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

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

PERSONNEL COUNT

Assessment Staff

Job Title: Assessment Manager

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

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

Job Title: 1 Assessment Assistant

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

Job Title: 2 Assessment Clerks

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

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

Appraisal Staff

The Property Tax Appraiser must hold a current valid real estate appraiser registration issued by the Nebraska Real Estate appraiser Board. The Property Tax Appraiser is responsible for appraising all locally assessed real estate property taxable and non-taxable, supervises the appraisal of real property for assessment purposes and the maintenance of all accompanying appraisal records in a geographic area; collects, analyzes and interprets data for all types of properties including complex income producing commercial and industrial properties to accurately value the properties, developing a plan of review and inspection, establishing procedures for annual pick-up work; and responsible for supervision and training off all supporting appraisal staff; reports the value appraisals to the Property Tax Assessor consideration. Currently one State Appraiser is shared by both Dodge and Saunders Counties.

Saunders County has one Appraiser I with a current valid real estate appraiser registration issued by the Nebraska Real Estate Appraiser Board. The Appraiser I is responsible for reviews and data entry as well as working closely with the Property Tax Appraiser with regard to statistics and sales file information. When the State Appraiser is absent, the Appraiser I also handles the daily operations of the Appraisal Staff.

Saunders County has two Appraisal Assistants both in various stages of education. Duties include the valuation of real property, sales verification, data entry of property information into the computer-assisted mass appraisal system and determine valuation changes if necessary on an annual basis. The Appraisal Assistants also assist the Appraiser by measuring, taking pictures and gathering information.

HISTORY

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

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

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

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

Relisting has been completed for the residential properties in Ashland, Morse Bluff, Swedeburg, Cedar Bluffs, Memphis, Ithaca, Leshara, Mead, Ceresco, Malmo, Prague, Yutan, Wahoo, Colon, Valparaiso, Weston all the rural sub-divisions around the towns of Fremont, Wahoo, Ashland, Mead and Yutan, rural residential properties and the Lake areas of Woodcliff, Thomas Lakes and Willow Point, Hidden Cove, Whitetail Cove, Cottonwood Cove, Wolf's Lake Estates and the properties along the river. The commercial properties in Wahoo, Mead, Yutan, Leshara, Ithaca and the elevator complex in Malmo have all been relisted and have new values in place. Records of other parcels are based on the data on the paper property record card. A complete review of the remaining parcels will be completed by the year 2008, along with the reappraisal, the staff will stay current with permits as well as work on protests and sales reviews.

PARCEL COUNT

- | | | |
|-----|--|-------------|
| 1. | 8232 residential parcels at a value of | 853,634,800 |
| 2. | 869 commercial parcels at a value of | 127,494,650 |
| 3. | 34 recreational parcels at a value of | 2,201,440 |
| 4. | | |
| 5. | 6165 agricultural parcels at a value of | 692,383,000 |
| 6. | 1418 personal property returns at a value of | 59,633,327 |
| 7. | 860 homestead exemption applications | |
| 8. | 860 exempt parcels | |
| 9. | 6104 special valuation applications on file | |
| 10. | 1288 real estate transfers in 2006 | |

CADASTRAL MAPS

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

PROPERTY RECORD CARDS

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

REAL ESTATE TRANSFER STATEMENTS

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

PROCEDURE MANUAL

The State Assessment offices now have a procedures manual that covers all the different functions for the assessment staff and is currently working on one for the appraisal staff.

ASSESSMENT FUNCTIONS

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

Appraisal Functions

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

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

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

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

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

Monitoring Fieldwork

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

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

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

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

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

Property Review

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

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

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

Sales Review

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

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

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

Discussion of Commercial Property

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

Discussion of Agriculture Property

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

2007 Statistics:

	Median	PRD	COD
Residential	95	105.35	15.19
Commercial	94	109.00	32.13
Agricultural (Spec Val)	70.00	N/A	N/A
Agricultural (Recapture)	72	106.37	24.03

Saunders County Reappraisal Plan

2006

Reappraisals went into affect for the residential properties in Ashland, Morse Bluff, and Swedeburg, as well as the commercial properties in Wahoo. Updated costs and depreciation was done for the rural sub-divisions around Ashland, Fremont, Mead, Yutan and Woodcliff Lake. Ceresco experienced some land adjustments for the newer sub-divisions. For the ag property owners that did not submit a permission letter for us to obtain their FSA information, a drive by of the property was done to check for ag use. Work being done in 2006 that will go on the tax rolls for 2007 included updating the valuations for rural residential parcels in conjunction with the change in special value, update values for the residential parcels in Valparaiso and the land for Ceresco. New values were set for the property along the river along with the Dodge/Saunders County river project where parcels of land were moved from Dodge County to Saunders County, using the current South Bank of the Platte River as the County boundaries. All pickup work for all classes of property will be done for 2006. A ratio study for all classes will also be complete for statutory compliance.

2007

New values in place for the properties reviewed in 2006, with updated costs and depreciation. Review work for 2007 for the 2008 tax year will include reviewing all farm parcels and the outbuildings, reappraisals for the unincorporated villages of Touhy and Wann, and for Willow Point and Woodcliff Sub-divisions. Complete the commercial reappraisals for the county and look at the parcels that have ponds and small lakes on private property. All pickup work for all classes of property will be done for 2007. A ratio study for all classes will also be complete for statutory compliance.

2008

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

2009

New values in place for the properties reviewed in 2008, with updated costs and depreciation. Review Wahoo commercial parcels, residential parcels for Ashland, Memphis and Ithaca. Review the ag use for the agricultural parcels. All pickup work for all classes for property will be done for 2009. A ratio study for all classes will also be complete for statutory compliance.

CONCLUSION

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

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

2008 Assessment Survey for Saunders County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	0
2.	Appraiser(s) on staff
	4 There is 1 Appraisal Supervisor shared by both Dodge County and Saunders County. This position currently holds a certified residential license as required. Responsibilities include the determination of valuation for the county as well as supervision of the Appraisal Staff. And there is 1 position with the title of Appraiser. This position holds a certified residential license and is answerable directly to the Appraiser Supervisor. While responsibilities include reviews and data entry, this position also works hand-in-hand with the Supervisor with regard to statistics, sales file, and depreciation tables. And there are 2 positions with the title of Appraiser Assistant. Responsibilities include reviews, permits, data entry, sketching, and other duties as needed.
3.	Other full-time employees
	3 All the clerks are cross trained to assist wherever necessary with responsibilities including but not limited to, Personal Property, Homestead Exemptions, Permissive Exemptions, protests, mobile homes, etc.
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	360,732
7.	Part of the budget that is dedicated to the computer system
	This is included in the general budget
8.	Adopted budget, or granted budget if different from above
	360,732

9.	Amount of the total budget set aside for appraisal work
	161,261
10.	Amount of the total budget set aside for education/workshops
	This is included in the general budget
11.	Appraisal/Reappraisal budget, if not part of the total budget
	This is included in the general budget
12.	Other miscellaneous funds
	0
13.	Total budget
	360,732
a.	Was any of last year's budget not used:
	0

B. Computer, Automation Information and GIS

1.	Administrative software
	Terra Scan
2.	CAMA software
	Terra Scan
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Assessment office staff
5.	Does the county have GIS software?
	No Not at this time
6.	Who maintains the GIS software and maps?
	N/A
7.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Ashland, Cedar Bluffs, Ceresco, Colon, Ithaca, Leshara, Mead, Memphis, Morse Bluff, Prague, Valparaiso, Wahoo*, Weston, and Yutan *County Seat
4.	When was zoning implemented?
	1966 but the comprehensive plan has been updated since originally implemented

D. Contracted Services

1.	Appraisal Services
	All appraisal services are completed by staff appraisers
2.	Other services
	Terra Scan for the appraisal and administrative soft ware maintenance and updates

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 Saunders County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5074.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts