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2009 Commission Summary

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Residential Real Property - Current

Number of Sales	1,834	COD	5.85
Total Sales Price	\$227,216,670	PRD	101.92
Total Adj. Sales Price	\$227,364,670	COV	15.83
Total Assessed Value	\$219,234,031	STD	15.56
Avg. Adj. Sales Price	\$123,972	Avg. Absolute Deviation	5.65
Avg. Assessed Value	\$119,539	Average Assessed Value of the Base	\$94,638
Median	97	Wgt. Mean	96
Mean	98	Max	492
Min	7.86		

Confidence Interval - Current

95% Median C.I	96.24 to 96.78
95% Mean C.I	97.56 to 98.99
95% Wgt. Mean C.I	96.00 to 96.85

% of Value of the Class of all Real Property Value in the County	55.40
% of Records Sold in the Study Period	11.45
% of Value Sold in the Study Period	14.46

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	2,084	97	6.58	102.9
2007	2,232	98	6.26	101.84
2006	2,227	97	7.1	102.38
2005	2,262	98	6.26	101.86

2009 Commission Summary

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Commercial Real Property - Current

Number of Sales	239	COD	6.52
Total Sales Price	\$116,355,468	PRD	105.52
Total Adj. Sales Price	\$116,117,118	COV	13.22
Total Assessed Value	\$107,137,420	STD	12.87
Avg. Adj. Sales Price	\$485,846	Avg. Absolute Deviation	6.29
Avg. Assessed Value	\$448,274	Average Assessed Value of the Base	\$333,034
Median	96	Wgt. Mean	92
Mean	97	Max	192
Min	50		

Confidence Interval - Current

95% Median C.I	95.80 to 97.07
95% Mean C.I	95.73 to 98.99
95% Wgt. Mean C.I	87.32 to 97.21

% of Value of the Class of all Real Property Value in the County 23.29

% of Records Sold in the Study Period 12.49

% of Value Sold in the Study Period 16.81

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	246	97	5.45	102.92
2007	240	97	7.76	104.31
2006	236	97	7.96	104.2
2005	239	98	8.19	102.59

2009 Opinions of the Property Tax Administrator for Buffalo County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. The resource used regarding the quality of assessment for each class of real property in this county are the performance standards issued by the International Association of Assessing Officers (IAAO). My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Buffalo County is 97.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Buffalo County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Buffalo County is 96.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Buffalo County is in compliance with generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural or special value land in Buffalo County is 71.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Buffalo County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



A handwritten signature in cursive script, reading "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	1834	MEDIAN:	96	COV:	36.02	95% Median C.I.:	96.03 to 96.85	(! : Derived)
TOTAL Sales Price:	230,080,770	WGT. MEAN:	94	STD:	36.01	95% Wgt. Mean C.I.:	93.06 to 95.53	
TOTAL Adj.Sales Price:	230,228,770	MEAN:	100	AVG.ABS.DEV:	11.28	95% Mean C.I.:	98.30 to 101.60	
TOTAL Assessed Value:	217,085,470							
AVG. Adj. Sales Price:	125,533	COD:	11.69	MAX Sales Ratio:	921.57			
AVG. Assessed Value:	118,367	PRD:	106.00	MIN Sales Ratio:	6.85			

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/06 TO 09/30/06	284	97.28	98.88	95.69	7.24	103.34	44.95	359.73	96.03 to 98.18	125,544	120,129
10/01/06 TO 12/31/06	213	97.81	100.90	96.16	8.78	104.93	64.18	539.13	96.29 to 98.38	111,772	107,480
01/01/07 TO 03/31/07	185	97.47	103.14	97.22	10.04	106.10	75.54	542.46	96.90 to 98.28	119,448	116,124
04/01/07 TO 06/30/07	291	95.47	96.97	94.39	8.15	102.73	31.47	211.07	94.51 to 96.24	124,945	117,939
07/01/07 TO 09/30/07	224	95.46	97.29	94.80	11.45	102.63	45.89	198.21	94.16 to 96.89	133,605	126,660
10/01/07 TO 12/31/07	179	98.73	102.60	96.42	13.91	106.41	10.03	334.84	97.49 to 100.00	123,861	119,425
01/01/08 TO 03/31/08	202	95.14	101.78	87.48	18.90	116.35	6.85	921.57	93.81 to 96.21	136,178	119,133
04/01/08 TO 06/30/08	256	94.93	100.46	93.14	16.67	107.87	33.01	544.50	93.48 to 96.11	127,745	118,975
____Study Years____											
07/01/06 TO 06/30/07	973	96.90	99.56	95.67	8.45	104.07	31.47	542.46	96.36 to 97.24	121,191	115,943
07/01/07 TO 06/30/08	861	95.75	100.39	92.84	15.39	108.13	6.85	921.57	95.23 to 96.49	130,440	121,105
____Calendar Yrs____											
01/01/07 TO 12/31/07	879	96.61	99.50	95.47	10.71	104.21	10.03	542.46	96.09 to 97.11	125,774	120,082
____ALL____											
	1834	96.47	99.95	94.29	11.69	106.00	6.85	921.57	96.03 to 96.85	125,533	118,367

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
ELM CREEK	38	97.88	108.95	99.74	20.51	109.23	66.19	234.93	94.19 to 101.67	63,125	62,960
GIBBON	72	97.78	107.20	98.06	19.10	109.31	59.83	542.46	94.56 to 101.14	73,577	72,152
KEARNEY	1275	96.25	97.20	95.25	7.81	102.04	8.95	334.84	95.84 to 96.68	137,566	131,037
KEARNEY SUB	93	95.38	99.68	90.32	12.73	110.37	9.51	481.86	94.34 to 97.82	155,849	140,767
RAVENNA	73	96.03	110.92	77.97	26.59	142.26	6.85	452.20	93.25 to 99.20	71,535	55,776
RIVERDALE	10	98.46	104.50	94.07	19.31	111.09	45.89	181.80	91.76 to 135.79	76,046	71,536
RURAL	181	96.51	98.23	91.14	15.02	107.78	7.86	301.47	95.00 to 98.00	112,730	102,742
SHELTON	32	100.05	118.90	100.87	25.34	117.87	78.43	539.13	96.03 to 108.95	52,042	52,494
SMALL VILLAGE	38	99.25	143.17	99.40	56.08	144.03	60.23	921.57	94.84 to 103.87	46,612	46,334
SUBURBAN	22	95.28	94.75	89.07	9.44	106.38	66.21	115.86	87.81 to 101.67	128,104	114,098
____ALL____											
	1834	96.47	99.95	94.29	11.69	106.00	6.85	921.57	96.03 to 96.85	125,533	118,367

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
1	1534	96.51	100.26	95.00	11.28	105.53	6.85	921.57	96.09 to 96.90	125,286	119,026
2	116	95.36	98.70	90.15	12.01	109.48	9.51	481.86	94.34 to 97.82	150,545	135,714
3	184	96.43	98.21	91.16	14.90	107.73	7.86	301.47	95.02 to 97.99	111,824	101,936
____ALL____											
	1834	96.47	99.95	94.29	11.69	106.00	6.85	921.57	96.03 to 96.85	125,533	118,367

PAD 2009 Preliminary Statistics

Base Stat

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Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

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TOTAL Sales Price:	230,080,770	WGT. MEAN:	94	STD:	36.01	95% Wgt. Mean C.I.:	93.06 to 95.53	
TOTAL Adj.Sales Price:	230,228,770	MEAN:	100	AVG.ABS.DEV:	11.28	95% Mean C.I.:	98.30 to 101.60	
TOTAL Assessed Value:	217,085,470							
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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1571	95.99	99.23	94.96	10.67	104.49	6.85	921.57	95.61 to 96.48	137,508	130,583
2	263	98.69	104.25	84.06	17.22	124.03	7.86	544.50	98.10 to 99.17	54,001	45,391
____ALL____											
	1834	96.47	99.95	94.29	11.69	106.00	6.85	921.57	96.03 to 96.85	125,533	118,367

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1826	96.48	100.05	94.40	11.65	105.99	6.85	921.57	96.04 to 96.86	125,496	118,468
06	5	87.28	71.51	69.72	26.14	102.56	33.01	98.06	N/A	192,025	133,888
07	3	91.69	87.79	82.59	10.92	106.29	70.81	100.86	N/A	37,500	30,971
____ALL____											
	1834	96.47	99.95	94.29	11.69	106.00	6.85	921.57	96.03 to 96.85	125,533	118,367

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	112	98.42	109.19	97.39	21.55	112.11	33.01	542.46	95.61 to 100.08	86,730	84,470
10-0007	1466	96.21	97.15	94.53	8.31	102.77	7.86	481.86	95.81 to 96.61	138,489	130,908
10-0009	59	98.06	122.80	99.46	37.10	123.47	64.59	921.57	95.17 to 100.13	66,738	66,375
10-0019	44	99.49	112.99	98.23	21.61	115.02	69.57	539.13	96.03 to 104.11	60,411	59,342
10-0069	89	95.40	107.42	80.43	23.33	133.56	6.85	452.20	93.25 to 98.75	73,337	58,984
10-0105	29	98.25	118.44	97.41	29.24	121.59	74.50	544.50	94.07 to 100.88	72,770	70,883
10-0119	21	95.33	100.80	85.02	19.53	118.57	45.89	197.88	90.95 to 101.14	88,323	75,090
21-0044											
24-0101	12	98.93	94.14	73.05	17.40	128.87	60.23	140.00	70.81 to 107.50	30,724	22,444
47-0100	2	103.17	103.17	102.78	4.04	100.37	99.00	107.33	N/A	16,500	16,960
NonValid School											
____ALL____											
	1834	96.47	99.95	94.29	11.69	106.00	6.85	921.57	96.03 to 96.85	125,533	118,367

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

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YEAR BUILT *											Avg. Adj.	Avg.
RANGE											Sale Price	Assd Val
0 OR Blank	272	98.66	104.36	83.78	17.43	124.56	7.86	544.50	98.00 to 99.15		51,815	43,411
Prior TO 1860	2	93.77	93.77	93.96	4.76	99.80	89.31	98.23	N/A		144,000	135,297
1860 TO 1899	3	114.64	117.80	115.61	8.88	101.89	104.11	134.65	N/A		22,450	25,955
1900 TO 1919	54	100.28	122.20	103.02	30.03	118.62	60.23	921.57	97.66 to 104.64		49,126	50,609
1920 TO 1939	111	98.47	116.84	91.78	29.44	127.30	10.03	542.46	96.76 to 100.57		69,989	64,239
1940 TO 1949	121	94.75	96.28	91.85	11.90	104.82	44.95	193.32	92.92 to 95.70		84,948	78,025
1950 TO 1959	141	93.48	98.15	94.71	12.19	103.63	62.27	359.73	91.94 to 94.43		97,579	92,415
1960 TO 1969	184	94.87	96.99	94.31	8.55	102.84	69.57	301.47	93.88 to 95.70		109,078	102,872
1970 TO 1979	218	95.24	95.80	93.50	8.63	102.45	64.74	225.69	94.12 to 96.67		133,264	124,608
1980 TO 1989	131	95.40	97.70	95.76	7.68	102.03	73.65	166.34	94.51 to 96.13		130,956	125,402
1990 TO 1994	77	94.56	95.48	94.45	7.99	101.09	67.45	151.91	93.20 to 96.64		179,301	169,350
1995 TO 1999	119	95.61	97.43	96.74	7.04	100.71	75.69	145.78	94.76 to 97.49		180,580	174,696
2000 TO Present	401	97.76	96.89	95.61	5.29	101.34	6.85	129.03	97.09 to 98.24		198,872	190,134
ALL	1834	96.47	99.95	94.29	11.69	106.00	6.85	921.57	96.03 to 96.85		125,533	118,367

SALE PRICE *											Avg. Adj.	Avg.
RANGE											Sale Price	Assd Val
Low \$												
1 TO 4999	15	107.50	271.79	292.05	160.30	93.06	95.00	921.57	98.75 to 481.86		2,679	7,824
5000 TO 9999	23	113.73	132.64	128.68	29.72	103.08	83.49	326.20	99.27 to 135.80		7,404	9,528
Total \$												
1 TO 9999	38	110.62	187.57	159.87	80.14	117.33	83.49	921.57	99.67 to 140.00		5,539	8,855
10000 TO 29999	155	100.00	118.30	114.46	22.86	103.36	73.36	542.46	99.15 to 101.05		21,305	24,386
30000 TO 59999	220	99.07	104.12	103.81	14.13	100.30	54.57	234.93	98.04 to 100.09		42,986	44,623
60000 TO 99999	293	96.03	99.13	98.71	10.27	100.43	68.30	198.21	95.01 to 97.21		80,722	79,682
100000 TO 149999	553	94.52	93.14	93.21	6.97	99.92	7.86	143.79	93.78 to 95.12		124,868	116,389
150000 TO 249999	457	96.92	95.95	95.97	5.25	99.97	65.36	122.06	96.17 to 97.54		184,657	177,219
250000 TO 499999	107	94.73	91.71	91.05	8.88	100.73	8.95	129.03	93.34 to 95.61		306,270	278,844
500000 +	11	88.37	66.48	62.42	31.82	106.51	6.85	98.73	9.51 to 97.87		672,295	419,642
ALL	1834	96.47	99.95	94.29	11.69	106.00	6.85	921.57	96.03 to 96.85		125,533	118,367

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	9	99.67	104.41	101.50	6.99	102.87	95.00	140.00	96.75 to 107.50	2,409	2,445
5000 TO 9999	18	99.29	127.37	61.03	41.76	208.70	7.86	544.50	98.69 to 113.73	12,344	7,534
Total \$											
1 TO 9999	27	99.30	119.72	64.63	30.19	185.24	7.86	544.50	98.69 to 105.89	9,032	5,837
10000 TO 29999	156	99.00	111.94	99.74	20.26	112.24	54.57	539.13	98.24 to 99.80	21,432	21,376
30000 TO 59999	233	98.77	108.68	95.16	21.10	114.21	8.95	921.57	97.31 to 100.00	45,500	43,298
60000 TO 99999	377	94.50	98.72	88.47	14.88	111.59	6.85	542.46	93.70 to 95.37	93,103	82,365
100000 TO 149999	541	95.03	95.49	94.57	6.60	100.98	65.36	198.21	94.56 to 95.53	130,930	123,814
150000 TO 249999	420	97.72	97.19	96.45	5.33	100.77	44.95	143.79	97.09 to 98.22	195,181	188,244
250000 TO 499999	72	94.93	94.34	92.86	7.33	101.59	60.10	127.40	94.28 to 96.62	324,741	301,545
500000 +	8	97.79	100.48	98.86	8.69	101.64	88.37	129.03	88.37 to 129.03	593,643	586,863
ALL	1834	96.47	99.95	94.29	11.69	106.00	6.85	921.57	96.03 to 96.85	125,533	118,367

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	271	98.65	104.22	83.71	17.45	124.50	7.86	544.50	98.00 to 99.15	51,973	43,509
10	1	126.63	126.63	126.63			126.63	126.63	N/A	8,000	10,130
20	38	102.18	126.99	105.75	28.96	120.09	77.20	539.13	100.06 to 116.11	42,975	45,445
30	656	94.86	100.39	92.29	14.50	108.77	6.85	921.57	94.22 to 95.56	97,954	90,406
40	724	96.25	96.96	95.76	6.74	101.26	54.97	359.73	95.77 to 96.87	153,360	146,852
50	133	97.75	97.54	96.56	6.14	101.02	64.74	129.03	96.53 to 98.88	257,366	248,508
60	11	97.71	98.83	97.91	4.08	100.94	92.28	112.61	94.05 to 108.69	452,904	443,427
ALL	1834	96.47	99.95	94.29	11.69	106.00	6.85	921.57	96.03 to 96.85	125,533	118,367

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	1834	MEDIAN:	96	COV:	36.02	95% Median C.I.:	96.03 to 96.85	(! : Derived)
TOTAL Sales Price:	230,080,770	WGT. MEAN:	94	STD:	36.01	95% Wgt. Mean C.I.:	93.06 to 95.53	
TOTAL Adj.Sales Price:	230,228,770	MEAN:	100	AVG.ABS.DEV:	11.28	95% Mean C.I.:	98.30 to 101.60	
TOTAL Assessed Value:	217,085,470							
AVG. Adj. Sales Price:	125,533	COD:	11.69	MAX Sales Ratio:	921.57			
AVG. Assessed Value:	118,367	PRD:	106.00	MIN Sales Ratio:	6.85			

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STYLE										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
(blank)	267	98.66	104.34	83.73	17.36	124.61	7.86	544.50	98.00 to 99.16	52,317	43,803
100	16	98.98	107.43	90.19	21.27	119.12	67.45	225.69	91.25 to 110.03	39,343	35,482
101	1241	95.75	98.78	94.50	10.45	104.53	6.85	921.57	95.43 to 96.24	138,998	131,347
102	82	95.13	97.73	95.57	8.94	102.26	65.14	171.05	93.35 to 97.02	150,867	144,186
104	94	94.76	105.58	95.92	19.77	110.07	45.89	542.46	92.82 to 97.24	105,225	100,937
106	11	98.22	108.90	100.30	20.62	108.57	69.28	181.80	80.04 to 140.39	90,000	90,270
111	1	80.07	80.07	80.07			80.07	80.07	N/A	75,500	60,450
301	97	98.22	97.76	98.22	3.32	99.53	81.45	129.03	97.19 to 98.71	169,554	166,533
302	9	96.98	96.49	96.60	4.97	99.89	85.71	107.01	91.19 to 104.41	111,180	107,396
304	12	100.61	98.61	98.12	6.08	100.50	83.54	111.35	91.46 to 105.25	153,375	150,492
305	4	102.40	100.76	102.06	4.69	98.72	90.06	108.20	N/A	129,541	132,216
ALL	1834	96.47	99.95	94.29	11.69	106.00	6.85	921.57	96.03 to 96.85	125,533	118,367

CONDITION										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
(blank)	271	98.65	104.22	83.71	17.45	124.50	7.86	544.50	98.00 to 99.15	51,973	43,509
10	9	100.06	103.04	100.14	7.66	102.90	90.55	126.63	94.34 to 116.35	37,740	37,792
20	32	100.39	117.20	106.36	21.43	110.19	84.18	326.20	98.47 to 118.56	46,131	49,066
30	291	98.04	108.16	96.86	19.62	111.66	44.95	921.57	96.68 to 98.94	88,742	85,959
40	1204	95.49	96.57	94.51	8.06	102.19	6.85	359.73	95.17 to 95.83	150,884	142,594
50	27	97.87	97.76	97.77	5.16	100.00	76.53	112.61	94.60 to 100.28	253,282	247,627
ALL	1834	96.47	99.95	94.29	11.69	106.00	6.85	921.57	96.03 to 96.85	125,533	118,367

Buffalo County 2009 Assessment Actions taken to address the following property classes/subclasses:

Residential

Buffalo County uses neighborhoods in market segmentation to improve predictive accuracy. Most of Buffalo County's market areas are geographic but some are groups of similar characteristics such as condos or duplexes which may be alike by geography and/or by rental price.

After June 1st of 2008, the Assessor's office instituted a new cost table in Terra Scan using the 06/08 Marshall & Swift costing tables. Field Appraisers and data entry clerks received training in the technique of adjusting the effective age with uniform changes in physical depreciation. This was implemented with the neighborhood reviews and pick-up work for the 2009 assessment year.

Neighborhood spreadsheets were mailed to each house in 2 rural subdivisions and to each house in one urban subdivision. A letter was included that advised a neighborhood physical review was in process and an estimated 75% basement finish would be assessed unless an appointment was made for an interior inspection. Two additional urban subdivisions were reviewed.

Pick-up work was completed timely. 110 building permits were picked up for new houses, 78 houses had permits for basement finish and 55 houses were reviewed for completion percentage from previous building permits. An additional 127 permits were picked up for additions, remodels, deck, porches, and sheds.

The Assessor's office reviewed all exempt property and measured and assessed all non-exempt portions.

Every residential property in Buffalo County is identified into a neighborhood. The market of every neighborhood is reviewed annually. Every residential property is adjusted according to the market indicators. Some neighborhoods go up, some go down. Buffalo County annually calibrates their neighborhoods to bring them to a level of value within the acceptable range.

2009 Assessment Survey for Buffalo County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Appraisal Staff
2.	Valuation done by:
	The Assessor is responsible for the final determination of value.
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?
	June 2008
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2009
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Sales Comparison and Cost
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	There are many urban market areas and numerous subclasses within each market area; the majority of these are located within the City of Kearney. There are 7 suburban areas and 13 rural market areas for the residential class of property.
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	The market areas are primarily defined by location and property characteristics.
9.	Is "Market Area/Neighborhoods/Assessor Locations" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Assessor Location is not a unique usable valuation grouping, neighborhoods are.
10.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real estate property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)
	Yes
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?
	Yes

Residential Permit Numbers:

Permits	Information Statements	Other	Total
579			579

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	1834	MEDIAN:	97	COV:	15.83	95% Median C.I.:	96.24 to 96.78	(! : Derived)
TOTAL Sales Price:	227,216,670	WGT. MEAN:	96	STD:	15.56	95% Wgt. Mean C.I.:	96.00 to 96.85	
TOTAL Adj.Sales Price:	227,364,670	MEAN:	98	AVG.ABS.DEV:	5.65	95% Mean C.I.:	97.56 to 98.99	
TOTAL Assessed Value:	219,234,031							
AVG. Adj. Sales Price:	123,972	COD:	5.85	MAX Sales Ratio:	492.32			
AVG. Assessed Value:	119,538	PRD:	101.92	MIN Sales Ratio:	7.86			

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/06 TO 09/30/06	284	96.99	97.87	96.18	4.78	101.75	47.63	170.78	96.28 to 97.57	125,544	120,754
10/01/06 TO 12/31/06	213	97.68	98.53	97.50	4.36	101.05	76.85	143.00	96.77 to 98.21	111,772	108,982
01/01/07 TO 03/31/07	185	97.65	102.28	97.55	8.04	104.85	75.54	492.32	96.70 to 98.16	119,380	116,456
04/01/07 TO 06/30/07	290	96.30	97.32	95.85	5.25	101.54	43.06	168.69	95.79 to 97.06	124,064	118,915
07/01/07 TO 09/30/07	224	96.19	97.92	96.59	5.61	101.38	75.51	198.21	95.73 to 96.89	133,605	129,047
10/01/07 TO 12/31/07	179	97.24	100.26	98.27	7.80	102.02	64.59	334.84	96.02 to 97.92	120,145	118,070
01/01/08 TO 03/31/08	201	95.80	96.08	94.94	6.15	101.21	7.86	203.91	95.41 to 96.44	127,121	120,684
04/01/08 TO 06/30/08	258	95.57	97.35	95.57	5.55	101.86	64.74	169.60	94.99 to 96.12	127,337	121,695
____Study Years____											
07/01/06 TO 06/30/07	972	97.07	98.69	96.61	5.48	102.16	43.06	492.32	96.61 to 97.44	120,911	116,808
07/01/07 TO 06/30/08	862	96.01	97.81	96.23	6.22	101.64	7.86	334.84	95.80 to 96.33	127,422	122,617
____Calendar Yrs____											
01/01/07 TO 12/31/07	878	96.63	99.12	96.87	6.50	102.32	43.06	492.32	96.29 to 97.08	124,712	120,810
____ALL____											
	1834	96.50	98.28	96.42	5.85	101.92	7.86	492.32	96.24 to 96.78	123,972	119,538

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
ELM CREEK	39	96.66	103.41	98.86	11.00	104.61	82.03	203.91	94.74 to 99.28	61,737	61,032
GIBBON	72	97.40	103.77	97.86	11.27	106.04	79.22	492.32	96.24 to 98.58	73,577	72,004
KEARNEY	1276	96.38	97.98	96.70	5.25	101.32	43.06	334.84	96.15 to 96.74	136,513	132,011
KEARNEY SUB	92	95.90	96.85	96.26	3.62	100.62	77.18	135.79	95.35 to 96.95	148,282	142,730
RAVENNA	73	97.64	101.05	95.50	9.65	105.81	75.51	170.78	94.88 to 99.64	60,007	57,308
RIVERDALE	10	97.61	102.87	98.35	11.30	104.59	79.65	142.41	92.20 to 123.35	76,046	74,792
RURAL	181	96.84	96.42	93.96	6.15	102.62	7.86	199.00	95.73 to 97.68	112,895	106,073
SHELTON	32	96.62	97.46	95.11	3.88	102.46	82.56	143.00	96.03 to 98.51	52,042	49,499
SMALL VILLAGE	37	98.14	100.10	97.08	7.82	103.12	70.07	156.78	96.00 to 99.63	47,777	46,380
SUBURBAN	22	96.61	96.24	94.42	3.52	101.94	87.81	107.65	93.21 to 98.36	128,104	120,951
____ALL____											
	1834	96.50	98.28	96.42	5.85	101.92	7.86	492.32	96.24 to 96.78	123,972	119,538

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
1	1532	96.51	98.61	96.74	5.99	101.94	43.06	492.32	96.27 to 96.85	123,963	119,916
2	119	95.96	96.71	95.93	3.60	100.81	77.18	135.79	95.37 to 97.03	143,147	137,327
3	183	96.79	96.46	93.94	6.14	102.68	7.86	199.00	95.73 to 97.58	111,572	104,810
____ALL____											
	1834	96.50	98.28	96.42	5.85	101.92	7.86	492.32	96.24 to 96.78	123,972	119,538

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	1834	MEDIAN:	97	COV:	15.83	95% Median C.I.:	96.24 to 96.78	(! : Derived)
TOTAL Sales Price:	227,216,670	WGT. MEAN:	96	STD:	15.56	95% Wgt. Mean C.I.:	96.00 to 96.85	
TOTAL Adj.Sales Price:	227,364,670	MEAN:	98	AVG.ABS.DEV:	5.65	95% Mean C.I.:	97.56 to 98.99	
TOTAL Assessed Value:	219,234,031							
AVG. Adj. Sales Price:	123,972	COD:	5.85	MAX Sales Ratio:	492.32			
AVG. Assessed Value:	119,538	PRD:	101.92	MIN Sales Ratio:	7.86			

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1580	96.29	98.13	96.56	5.65	101.63	47.63	492.32	96.02 to 96.57	136,349	131,664
2	254	98.02	99.16	93.90	6.86	105.61	7.86	334.84	97.20 to 98.56	46,978	44,110
____ALL____											
	1834	96.50	98.28	96.42	5.85	101.92	7.86	492.32	96.24 to 96.78	123,972	119,538

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1825	96.50	98.29	96.43	5.86	101.93	7.86	492.32	96.27 to 96.78	123,998	119,569
06	5	95.73	95.62	95.91	1.82	99.71	93.23	98.71	N/A	189,025	181,288
07	4	96.55	95.83	92.80	5.60	103.27	87.03	103.20	N/A	30,375	28,187
____ALL____											
	1834	96.50	98.28	96.42	5.85	101.92	7.86	492.32	96.24 to 96.78	123,972	119,538

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	113	97.17	102.05	97.58	9.28	104.58	79.22	492.32	96.23 to 98.40	86,759	84,660
10-0007	1466	96.36	97.70	96.42	5.16	101.32	7.86	334.84	96.13 to 96.72	137,085	132,178
10-0009	58	97.15	101.65	98.22	9.89	103.50	64.59	203.91	95.33 to 98.95	66,949	65,754
10-0019	44	96.72	98.22	96.74	5.00	101.53	81.16	143.00	96.19 to 98.67	60,411	58,442
10-0069	89	96.55	100.03	95.27	8.67	105.00	75.51	170.78	94.85 to 98.83	63,882	60,860
10-0105	29	97.26	99.32	97.13	5.46	102.25	88.72	145.53	94.95 to 99.63	72,770	70,680
10-0119	21	97.03	98.48	90.81	9.46	108.45	79.65	156.78	92.20 to 98.14	88,323	80,205
21-0044											
24-0101	12	96.60	100.47	87.81	13.79	114.42	70.07	140.00	88.29 to 104.00	30,724	26,979
47-0100	2	103.41	103.41	103.09	3.46	100.31	99.83	106.99	N/A	16,500	17,010
NonValid School											
____ALL____											
	1834	96.50	98.28	96.42	5.85	101.92	7.86	492.32	96.24 to 96.78	123,972	119,538

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	1834	MEDIAN:	97	COV:	15.83	95% Median C.I.:	96.24 to 96.78	(! : Derived)
TOTAL Sales Price:	227,216,670	WGT. MEAN:	96	STD:	15.56	95% Wgt. Mean C.I.:	96.00 to 96.85	
TOTAL Adj.Sales Price:	227,364,670	MEAN:	98	AVG.ABS.DEV:	5.65	95% Mean C.I.:	97.56 to 98.99	
TOTAL Assessed Value:	219,234,031							
AVG. Adj. Sales Price:	123,972	COD:	5.85	MAX Sales Ratio:	492.32			
AVG. Assessed Value:	119,538	PRD:	101.92	MIN Sales Ratio:	7.86			

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	272	98.11	99.39	94.09	6.90	105.63	7.86	334.84	97.26 to 98.56	47,118	44,334
Prior TO 1860	2	97.06	97.06	97.15	2.48	99.90	94.65	99.46	N/A	144,000	139,902
1860 TO 1899	3	97.00	96.99	97.22	0.66	99.77	96.03	97.95	N/A	22,450	21,825
1900 TO 1919	54	98.28	104.18	101.37	10.58	102.77	70.07	177.49	97.35 to 100.23	51,006	51,706
1920 TO 1939	111	97.39	105.07	99.61	11.93	105.48	79.22	492.32	96.57 to 98.83	63,997	63,747
1940 TO 1949	121	95.10	97.77	94.64	7.53	103.30	47.63	166.56	94.36 to 96.04	84,948	80,396
1950 TO 1959	141	95.26	97.30	95.89	6.17	101.46	75.51	198.21	94.26 to 95.94	97,579	93,572
1960 TO 1969	184	95.48	96.82	95.63	5.40	101.25	74.65	203.91	94.57 to 96.01	109,078	104,309
1970 TO 1979	218	95.66	96.48	95.30	4.84	101.23	64.74	151.08	94.96 to 96.21	132,432	126,211
1980 TO 1989	131	95.31	97.97	96.67	5.00	101.35	83.31	168.69	94.89 to 96.22	130,956	126,597
1990 TO 1994	77	94.95	96.35	95.39	4.53	101.00	80.46	149.21	94.18 to 95.86	179,301	171,042
1995 TO 1999	119	96.04	98.21	97.16	5.03	101.08	87.83	145.20	95.55 to 97.72	180,580	175,449
2000 TO Present	401	97.54	97.49	97.20	3.09	100.30	59.98	137.30	97.11 to 97.87	196,773	191,271
ALL	1834	96.50	98.28	96.42	5.85	101.92	7.86	492.32	96.24 to 96.78	123,972	119,538

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	14	101.50	113.49	111.33	16.46	101.94	93.23	169.60	95.00 to 140.00	2,620	2,917
5000 TO 9999	24	99.38	104.16	104.15	6.39	100.01	94.58	151.08	98.43 to 105.00	7,471	7,781
Total \$											
1 TO 9999	38	99.52	107.60	105.37	10.24	102.11	93.23	169.60	98.69 to 105.00	5,684	5,989
10000 TO 29999	155	98.57	105.90	104.53	10.01	101.32	89.33	492.32	97.72 to 98.96	21,305	22,269
30000 TO 59999	221	98.25	102.61	102.46	9.03	100.15	64.59	203.91	97.57 to 98.67	42,982	44,038
60000 TO 99999	297	96.54	99.50	99.07	7.51	100.43	72.25	198.21	95.96 to 97.44	80,750	80,000
100000 TO 149999	554	95.28	95.17	95.20	4.13	99.96	7.86	139.71	94.76 to 95.62	124,832	118,844
150000 TO 249999	456	96.97	96.78	96.81	3.13	99.97	72.86	131.82	96.30 to 97.36	184,644	178,757
250000 TO 499999	105	95.83	94.45	94.12	4.15	100.35	47.63	108.61	95.24 to 96.64	304,977	287,050
500000 +	8	93.81	91.52	91.63	5.65	99.87	75.54	98.08	75.54 to 98.08	623,281	571,117
ALL	1834	96.50	98.28	96.42	5.85	101.92	7.86	492.32	96.24 to 96.78	123,972	119,538

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	14	99.45	110.34	106.32	13.79	103.78	93.23	169.60	95.00 to 140.00	2,691	2,861
5000 TO 9999	28	99.10	100.83	71.32	10.34	141.38	7.86	151.08	97.25 to 100.30	11,243	8,018
Total \$											
1 TO 9999	42	99.10	104.00	75.06	11.51	138.55	7.86	169.60	97.89 to 100.30	8,392	6,299
10000 TO 29999	161	98.23	99.19	98.65	4.04	100.55	70.07	131.97	97.50 to 98.65	22,530	22,226
30000 TO 59999	217	97.81	101.68	99.10	8.91	102.60	43.06	334.84	96.85 to 98.36	44,910	44,504
60000 TO 99999	337	95.96	99.64	96.98	8.86	102.74	61.55	492.32	95.25 to 96.55	84,723	82,166
100000 TO 149999	575	95.38	96.66	96.02	4.55	100.66	72.86	198.21	94.97 to 95.70	129,324	124,183
150000 TO 249999	414	97.35	97.18	96.78	3.33	100.41	47.63	137.30	96.99 to 97.79	194,283	188,025
250000 TO 499999	80	96.15	95.99	95.03	4.65	101.01	64.74	131.82	95.23 to 96.95	317,624	301,846
500000 +	8	95.70	95.65	95.19	4.90	100.48	88.04	108.61	88.04 to 108.61	610,281	580,932
ALL	1834	96.50	98.28	96.42	5.85	101.92	7.86	492.32	96.24 to 96.78	123,972	119,538

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	271	98.04	99.29	94.07	6.85	105.56	7.86	334.84	97.25 to 98.56	47,259	44,455
10	1	121.44	121.44	121.44			121.44	121.44	N/A	8,000	9,715
20	39	99.28	101.79	99.24	6.13	102.57	83.31	143.00	97.68 to 100.56	42,104	41,783
30	655	95.38	98.67	95.95	7.70	102.84	47.63	492.32	94.95 to 95.84	95,779	91,898
40	724	96.44	97.47	96.79	4.02	100.70	59.98	198.21	96.16 to 96.85	153,260	148,342
50	133	97.36	97.51	96.75	3.60	100.78	64.74	131.82	96.64 to 97.96	257,366	249,013
60	11	97.37	97.85	97.05	2.56	100.83	93.08	108.69	94.76 to 99.90	452,904	439,555
ALL	1834	96.50	98.28	96.42	5.85	101.92	7.86	492.32	96.24 to 96.78	123,972	119,538

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	1834	MEDIAN:	97	COV:	15.83	95% Median C.I.:	96.24 to 96.78	(! : Derived)
TOTAL Sales Price:	227,216,670	WGT. MEAN:	96	STD:	15.56	95% Wgt. Mean C.I.:	96.00 to 96.85	
TOTAL Adj.Sales Price:	227,364,670	MEAN:	98	AVG.ABS.DEV:	5.65	95% Mean C.I.:	97.56 to 98.99	
TOTAL Assessed Value:	219,234,031							
AVG. Adj. Sales Price:	123,972	COD:	5.85	MAX Sales Ratio:	492.32			
AVG. Assessed Value:	119,538	PRD:	101.92	MIN Sales Ratio:	7.86			

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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	268	98.11	99.31	94.07	6.86	105.57	7.86	334.84	97.26 to 98.56	47,579	44,755
100	17	97.88	99.85	94.58	7.04	105.57	87.03	151.08	93.82 to 99.54	37,558	35,522
101	1239	96.16	97.57	96.31	5.34	101.30	47.63	199.00	95.85 to 96.44	137,849	132,769
102	83	96.19	98.47	97.10	5.08	101.42	80.46	166.56	95.38 to 97.56	150,315	145,953
104	94	96.39	104.80	98.18	12.60	106.75	79.65	492.32	95.47 to 97.46	105,225	103,305
106	10	99.26	103.02	98.93	8.52	104.14	91.07	123.35	92.87 to 121.44	93,000	92,000
111	1	92.19	92.19	92.19			92.19	92.19	N/A	75,500	69,600
301	97	97.54	97.49	97.49	2.53	100.01	86.69	124.25	96.33 to 98.23	169,554	165,293
302	9	95.77	94.89	94.86	4.47	100.03	80.69	102.20	90.94 to 99.61	111,180	105,468
304	12	99.47	98.08	98.17	3.91	99.90	88.79	109.64	94.81 to 100.49	153,375	150,574
305	4	101.12	101.16	102.24	3.95	98.94	94.34	108.08	N/A	129,541	132,446
ALL											
	1834	96.50	98.28	96.42	5.85	101.92	7.86	492.32	96.24 to 96.78	123,972	119,538

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	271	98.04	99.29	94.07	6.85	105.56	7.86	334.84	97.25 to 98.56	47,259	44,455
10	9	100.98	104.21	97.90	8.83	106.44	83.91	121.44	96.47 to 120.38	37,740	36,946
20	32	99.24	102.80	102.31	6.61	100.47	89.67	145.53	97.89 to 100.20	46,131	47,198
30	291	97.35	101.65	97.34	9.52	104.43	47.63	492.32	96.47 to 98.04	89,048	86,677
40	1204	95.97	97.08	96.36	4.59	100.75	59.98	203.91	95.74 to 96.22	149,493	144,054
50	27	97.09	97.68	97.67	3.87	100.01	79.01	108.69	95.81 to 99.90	253,282	247,390
ALL											
	1834	96.50	98.28	96.42	5.85	101.92	7.86	492.32	96.24 to 96.78	123,972	119,538

**2009 Correlation Section
for Buffalo County**

Residential Real Property

I. Correlation

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

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

Although this is a well-populated county, they are somewhat behind technologically. The Assessor and his staff as well as the public would benefit from an online parcel search and GIS programming. It would also be beneficial in reducing errors if this county would submit sales information electronically.

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

**2009 Correlation Section
for Buffalo County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	2,000	1,834	91.70
2008	2,228	2,084	93.54
2007	2,391	2,232	93.35
2006	2,415	2,227	92.22
2005	2,427	2,262	93.20

RESIDENTIAL: When looking at all past years, the fluctuation in the percentage of sales used in Buffalo County is minimal. Buffalo County has established procedures for sales verifications including reviewing any sales with a ratio below 80% or above 100%. This review can include a drive-by or physical inspection of the property, details gathered from listing information, and discussions with realtors.

Again, as was mentioned in the 2008 R & O, a review of the total residential sales in Buffalo County shows no sales were coded out for having substantially changed. This appears to be a coding issue rather than an actual representation that of the 2,000 residential sales, none were substantially changed since the time of the sale.

**2009 Correlation Section
for Buffalo County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Buffalo County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	96	1.16	97	97
2008	95.63	3.45	99	97.47
2007	96	6.91	102	98
2006	96	8.35	104	97
2005	96	7.01	103	98

RESIDENTIAL: Table 3 illustrates that the residential values when trended from the previous year arrive at a ratio nearly identical to the R & O Ratio. The conclusion may be drawn that the residential population and the residential sales were treated uniformly. The trended ratio offers strong support for the calculated level of value at 97% of market and either the calculated ratio or the trended ratio could be used to call a level of value for residential property in Buffalo County.

**2009 Correlation Section
for Buffalo County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section
for Buffalo County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
3.23	2009	1.16
4.05	2008	3.45
3.39	2007	6.91
3.87	2006	8.35
7.34	2005	7.01

RESIDENTIAL: There is less than a two point (1.84) difference between the % Change in total Assessed Value in Sales File compared to the % Change in Assessed Value (excluding growth). The table is supporting the assessment actions within the residential class of property. The similar movement offers support that both the sales file and the population base have received similar treatment and the class of property has been valued uniformly.

**2009 Correlation Section
for Buffalo County**

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

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

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

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

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

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

**2009 Correlation Section
for Buffalo County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	97	96	98

RESIDENTIAL: A review of Table 5 indicates all three measures of central tendency to be within the acceptable range. The median calculates to 97%, the weighted mean to 96% and the mean at 98%. The three measures being close to each other give credibility to the calculated statistical level of value. Any of the three statistical measures could be used as a point estimate of the level of value for the residential property class in Buffalo County.

**2009 Correlation Section
for Buffalo County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	5.85	101.92
Difference	0.00	0.00

RESIDENTIAL: Both qualitative measures reflect good assessment uniformity and they meet performance standards as outlined in the IAAO standards. The COD and PRD are within the prescribed parameters for the 2009 assessment year and reflect the assessment actions taken by the Buffalo County Assessor and in-house appraisal staff to equalize the residential property within the county.

**2009 Correlation Section
for Buffalo County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1,834	1,834	0
Median	96	97	1
Wgt. Mean	94	96	2
Mean	100	98	-2
COD	11.69	5.85	-5.84
PRD	106.00	101.92	-4.08
Minimum	6.85	7.86	1.01
Maximum	921.57	492.32	-429.25

RESIDENTIAL: There were no changes in the number of sales between the preliminary statistics and the R & O Statistics. The statistics accurately reflect the residential assessment actions taken in Buffalo County. Buffalo County annually reviews every residential neighborhood in the county.

**2009 Correlation Section
for Buffalo County**

VIII. Trended Ratio Analysis

In order to be meaningful, statistical inferences must be based on a representative and proportionate sample of the population. If the sales are representative of the population and the sales have been appraised in a similar manner to the unsold properties, statistical inferences should be substantially the same as statistics developed from actual assessed value. This comparison is to provide additional information to the analyst in determining the reliability of the statistical inference.

	R&O Statistics	Trended Ratio	Difference
Number of Sales	1,834	244	1,590
Median	97	105	-8
Wgt. Mean	96	102	-6
Mean	98	107	-9
COD	5.85	22.03	-16.18
PRD	101.92	104.60	-2.68
Minimum	7.86	24.64	-16.78
Maximum	492.32	375.22	117.10

In February of 2009, the Field Liaison went to Buffalo County. A maximum sample size of 250 sales was selected by the Measurement Administrator and the sales were selected randomly through an excel program from the qualified residential sales file. The percentage mixture of sales was selected from the assessor locations according to the percentage of value listed on the historical charts. Historical values were available in the computer system at the Buffalo County Assessor's office. The Field Liaison went through each qualified residential sale and obtained the certified assessed valuation for the year preceding the sale. For example, for a sale that occurred in the calendar year 2006 the 2005 certified assessed valuation was recorded. Sales that were substantially changed, as documented by the assessor, and sales where there was no preceding year's valuation, land that had been split away from a different parcel, and valuations that were adjusted by the County Board of Equalization were discarded for this Trending analysis. Values were entered into a spreadsheet. These values were then trended by the percentage of movement in the base (abstract) as documented in the R & O for each subsequent year including 2009. Ratios were run using the trended assessed values and the adjusted sale prices. A Median was run from these ratios and the results are documented in the adjoining table. This trended median for qualified residential is 8 points different than the calculated R & O median. A review of the assessment practices and assessment actions in Buffalo County reveals that the Assessor and his appraisal staff review and revalue every residential neighborhood in Buffalo County. As has been stated in the Survey the assessor location is not a unique valuation grouping in Buffalo County. Consequently, when randomly selecting sales to be trended it is likely that not every neighborhood was represented in the sample and the results are not comparable to the base of residential property. Therefore, the trended ratio would be unreliable for determination of a level of value or support for the calculated R & O median.

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	238	MEDIAN:	96	COV:	15.90	95% Median C.I.:	94.48 to 96.56
TOTAL Sales Price:	115,953,568	WGT. MEAN:	89	STD:	15.09	95% Wgt. Mean C.I.:	84.17 to 93.88
TOTAL Adj.Sales Price:	115,715,218	MEAN:	95	AVG.ABS.DEV:	8.47	95% Mean C.I.:	92.99 to 96.83
TOTAL Assessed Value:	103,014,055						
AVG. Adj. Sales Price:	486,198	COD:	8.86	MAX Sales Ratio:	191.52		
AVG. Assessed Value:	432,832	PRD:	106.61	MIN Sales Ratio:	36.54		

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

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
_____Qrtrs_____												
07/01/05 TO 09/30/05	21	98.21	96.45	93.05	5.63	103.66	75.22	126.43	93.16 to 99.27		333,650	310,446
10/01/05 TO 12/31/05	21	96.69	96.31	95.23	2.48	101.14	86.69	101.10	94.43 to 99.00		239,667	228,240
01/01/06 TO 03/31/06	18	100.00	98.31	99.85	4.80	98.46	81.65	109.78	94.75 to 101.02		278,149	277,727
04/01/06 TO 06/30/06	25	96.62	95.85	94.05	3.73	101.92	78.79	110.59	94.75 to 97.37		205,640	193,402
07/01/06 TO 09/30/06	19	94.92	98.11	96.31	8.05	101.86	79.08	147.65	93.42 to 99.21		315,912	304,261
10/01/06 TO 12/31/06	18	97.53	98.76	99.67	5.40	99.09	86.71	129.48	94.48 to 99.63		238,491	237,702
01/01/07 TO 03/31/07	21	96.50	97.07	95.05	6.64	102.12	82.72	150.47	92.80 to 98.71		676,446	642,980
04/01/07 TO 06/30/07	26	91.53	89.45	87.54	6.24	102.19	50.17	98.15	86.50 to 94.51		987,835	864,750
07/01/07 TO 09/30/07	11	90.75	89.90	91.41	9.16	98.35	61.29	109.61	76.38 to 103.61		541,954	495,422
10/01/07 TO 12/31/07	24	91.65	94.16	88.98	13.17	105.82	68.52	146.26	83.41 to 98.63		535,285	476,286
01/01/08 TO 03/31/08	15	87.82	89.14	90.31	12.42	98.70	63.04	122.94	82.91 to 99.09		584,590	527,964
04/01/08 TO 06/30/08	19	90.96	93.85	69.91	26.95	134.26	36.54	191.52	69.52 to 99.88		829,809	580,093
_____Study Years_____												
07/01/05 TO 06/30/06	85	97.07	96.64	95.31	4.36	101.39	75.22	126.43	96.18 to 98.60		261,027	248,783
07/01/06 TO 06/30/07	84	95.20	95.31	91.75	7.04	103.87	50.17	150.47	93.83 to 96.33		597,431	548,163
07/01/07 TO 06/30/08	69	91.10	92.30	82.65	16.14	111.69	36.54	191.52	87.82 to 94.52		628,167	519,155
_____Calendar Yrs_____												
01/01/06 TO 12/31/06	80	97.02	97.60	97.31	5.67	100.29	78.79	147.65	95.15 to 98.59		255,535	248,672
01/01/07 TO 12/31/07	82	92.59	92.84	90.07	9.22	103.08	50.17	150.47	90.93 to 95.70		715,822	644,715
_____ALL_____												
	238	95.65	94.91	89.02	8.86	106.61	36.54	191.52	94.48 to 96.56		486,198	432,832

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
ELM CREEK	6	94.13	90.71	87.05	9.00	104.21	73.51	103.80	73.51 to 103.80		39,166	34,094
GIBBON	6	92.22	91.34	89.11	8.13	102.50	76.38	100.76	76.38 to 100.76		136,144	121,324
KEARNEY	173	94.92	93.62	88.46	7.30	105.82	49.54	160.19	94.06 to 96.20		519,878	459,897
KEARNEY SUB	5	96.69	113.64	92.63	22.98	122.67	88.51	147.65	N/A		3,377,368	3,128,612
RAVENNA	7	100.00	101.75	99.83	5.77	101.92	93.09	122.19	93.09 to 122.19		18,500	18,469
RIVERDALE	1	99.05	99.05	99.05			99.05	99.05	N/A		280,000	277,335
RURAL	16	97.67	103.03	113.67	19.42	90.64	36.54	191.52	94.48 to 107.52		153,574	174,562
SHELTON	8	96.90	95.51	93.59	2.73	102.05	84.65	99.94	84.65 to 99.94		62,218	58,230
SMALL VILLAGE	8	94.49	93.54	92.36	11.27	101.28	70.86	126.43	70.86 to 126.43		66,625	61,533
SUBURBAN	8	94.85	95.12	68.99	17.56	137.87	50.17	150.47	50.17 to 150.47		492,509	339,803
_____ALL_____												
	238	95.65	94.91	89.02	8.86	106.61	36.54	191.52	94.48 to 96.56		486,198	432,832

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	238	MEDIAN:	96	COV:	15.90	95% Median C.I.:	94.48 to 96.56
TOTAL Sales Price:	115,953,568	WGT. MEAN:	89	STD:	15.09	95% Wgt. Mean C.I.:	84.17 to 93.88
TOTAL Adj.Sales Price:	115,715,218	MEAN:	95	AVG.ABS.DEV:	8.47	95% Mean C.I.:	92.99 to 96.83
TOTAL Assessed Value:	103,014,055						
AVG. Adj. Sales Price:	486,198	COD:	8.86	MAX Sales Ratio:	191.52		
AVG. Assessed Value:	432,832	PRD:	106.61	MIN Sales Ratio:	36.54		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	209	95.51	93.83	88.56	7.33	105.95	49.54	160.19	94.35 to 96.50	442,254	391,672
2	13	95.94	102.24	88.16	19.66	115.97	50.17	150.47	86.50 to 143.66	1,602,070	1,412,422
3	16	97.67	103.03	113.67	19.42	90.64	36.54	191.52	94.48 to 107.52	153,574	174,562
ALL	238	95.65	94.91	89.02	8.86	106.61	36.54	191.52	94.48 to 96.56	486,198	432,832

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	186	95.20	94.88	88.76	9.52	106.89	36.54	191.52	94.13 to 96.70	578,899	513,856
2	52	95.91	95.01	92.50	6.58	102.72	68.52	150.47	94.60 to 97.37	154,612	143,015
ALL	238	95.65	94.91	89.02	8.86	106.61	36.54	191.52	94.48 to 96.56	486,198	432,832

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	14	95.80	94.57	96.39	6.50	98.11	76.38	107.52	87.43 to 100.76	134,313	129,462
10-0007	183	95.15	94.11	88.37	8.29	106.50	49.54	160.19	94.06 to 96.25	597,856	528,300
10-0009	11	94.13	90.68	89.96	15.83	100.81	36.54	129.48	73.51 to 103.80	214,160	192,655
10-0019	9	96.50	95.39	93.66	2.67	101.86	84.65	99.94	93.99 to 98.00	59,694	55,907
10-0069	11	98.33	104.30	99.14	9.67	105.21	93.09	150.47	93.43 to 122.19	24,649	24,436
10-0105	4	111.31	124.83	152.68	30.68	81.76	85.17	191.52	N/A	189,500	289,322
10-0119	6	94.94	89.93	93.89	8.22	95.78	70.86	99.05	70.86 to 99.05	84,166	79,023
21-0044											
24-0101											
47-0100											
NonValid School											
ALL	238	95.65	94.91	89.02	8.86	106.61	36.54	191.52	94.48 to 96.56	486,198	432,832

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 6

State Stat Run

Type: Qualified

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AVG. Assessed Value:	432,832	PRD:	106.61	MIN Sales Ratio:	36.54		

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(!: Derived)

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	62	96.44	97.31	94.87	7.72	102.58	68.52	150.47	94.89 to 97.39	151,042	143,289
Prior TO 1860											
1860 TO 1899	3	96.33	92.09	88.25	5.75	104.35	81.65	98.28	N/A	96,833	85,453
1900 TO 1919	18	95.35	94.56	89.08	6.78	106.15	63.04	122.19	92.80 to 99.05	77,708	69,221
1920 TO 1939	5	98.51	99.18	97.58	5.14	101.64	91.10	110.59	N/A	112,500	109,775
1940 TO 1949	9	94.13	91.04	88.65	4.94	102.70	75.22	97.01	82.72 to 96.98	229,961	203,859
1950 TO 1959	6	99.41	98.00	97.73	3.31	100.28	86.71	103.61	86.71 to 103.61	148,750	145,368
1960 TO 1969	15	93.99	94.36	94.84	10.66	99.49	65.45	129.48	87.82 to 100.00	236,502	224,301
1970 TO 1979	38	93.68	92.12	79.69	9.61	115.59	49.54	126.43	90.19 to 97.97	628,572	500,935
1980 TO 1989	32	96.41	97.77	93.43	12.48	104.64	61.29	191.52	90.93 to 99.21	400,403	374,097
1990 TO 1994	9	92.91	87.78	91.66	10.61	95.76	36.54	100.00	87.21 to 100.00	1,427,548	1,308,528
1995 TO 1999	12	91.93	88.02	81.37	8.86	108.16	50.17	100.55	82.82 to 95.15	1,059,468	862,111
2000 TO Present	29	95.99	95.99	93.06	7.57	103.14	72.59	146.26	90.71 to 99.01	1,218,238	1,133,746
ALL	238	95.65	94.91	89.02	8.86	106.61	36.54	191.52	94.48 to 96.56	486,198	432,832

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	98.00	96.59	96.48	1.67	100.12	93.43	98.33	N/A	3,111	3,001
5000 TO 9999	2	127.04	127.04	124.91	18.44	101.71	103.61	150.47	N/A	8,250	10,305
Total \$											
1 TO 9999	5	98.33	108.77	114.64	12.74	94.88	93.43	150.47	N/A	5,166	5,923
10000 TO 29999	15	99.10	96.24	94.74	7.24	101.58	70.86	122.19	93.09 to 100.00	19,478	18,454
30000 TO 59999	22	96.70	98.20	98.88	6.64	99.31	76.38	160.19	94.20 to 97.67	40,049	39,601
60000 TO 99999	33	96.50	98.88	98.59	6.53	100.30	73.51	146.26	94.89 to 98.63	77,397	76,307
100000 TO 149999	23	93.99	93.63	93.88	11.86	99.73	61.29	147.65	84.65 to 97.07	123,065	115,536
150000 TO 249999	42	95.54	94.08	93.85	7.11	100.25	63.04	143.66	94.00 to 97.39	178,856	167,850
250000 TO 499999	45	96.19	96.15	96.90	9.71	99.22	36.54	191.52	93.16 to 98.63	351,369	340,491
500000 +	53	90.75	89.55	86.58	9.51	103.44	49.54	120.54	88.00 to 95.62	1,619,017	1,401,681
ALL	238	95.65	94.91	89.02	8.86	106.61	36.54	191.52	94.48 to 96.56	486,198	432,832

PAD 2009 Preliminary Statistics

Base Stat

PAGE: 4 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

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TOTAL Assessed Value:	103,014,055						
AVG. Adj. Sales Price:	486,198	COD:	8.86	MAX Sales Ratio:	191.52		
AVG. Assessed Value:	432,832	PRD:	106.61	MIN Sales Ratio:	36.54		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	98.00	96.59	96.48	1.67	100.12	93.43	98.33	N/A	3,111	3,001
5000 TO 9999	1	103.61	103.61	103.61			103.61	103.61	N/A	9,000	9,325
Total \$											
1 TO 9999	4	98.16	98.34	99.98	2.68	98.36	93.43	103.61	N/A	4,583	4,582
10000 TO 29999	22	97.67	98.94	96.51	7.82	102.53	70.86	150.47	94.13 to 100.00	21,848	21,085
30000 TO 59999	18	94.88	93.35	92.79	5.33	100.61	73.51	106.22	92.80 to 97.24	47,143	43,742
60000 TO 99999	37	95.94	96.29	94.42	9.04	101.97	61.29	160.19	94.12 to 97.78	83,475	78,821
100000 TO 149999	25	92.84	91.55	87.09	12.07	105.12	36.54	146.26	90.20 to 96.62	146,835	127,883
150000 TO 249999	40	96.66	95.93	94.51	6.33	101.50	68.52	147.65	94.39 to 97.99	191,589	181,074
250000 TO 499999	43	96.20	96.52	95.13	7.46	101.46	74.15	143.66	93.78 to 98.63	381,384	362,802
500000 +	49	91.01	91.84	87.12	11.80	105.41	49.54	191.52	89.44 to 95.99	1,705,000	1,485,460
ALL											
	238	95.65	94.91	89.02	8.86	106.61	36.54	191.52	94.48 to 96.56	486,198	432,832

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	90	95.79	95.68	91.28	8.30	104.82	61.29	150.47	94.48 to 96.98	257,234	234,800
10	20	94.69	92.79	92.22	9.21	100.62	65.45	126.43	90.87 to 98.71	725,103	668,674
15	5	97.97	96.55	95.64	4.73	100.95	86.13	102.76	N/A	320,380	306,410
20	98	95.99	96.32	92.53	9.00	104.10	52.91	191.52	94.13 to 97.99	301,025	278,546
25	5	93.10	85.70	67.55	11.05	126.87	50.17	99.01	N/A	718,000	484,996
30	14	90.27	84.74	84.22	12.00	100.62	36.54	100.07	80.75 to 97.49	2,704,092	2,277,436
40	6	98.19	97.45	97.41	2.94	100.03	90.71	101.61	90.71 to 101.61	918,733	894,984
ALL											
	238	95.65	94.91	89.02	8.86	106.61	36.54	191.52	94.48 to 96.56	486,198	432,832

PAD 2009 Preliminary Statistics

Base Stat

PAGE:5 of 6

State Stat Run

Type: Qualified

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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)	63	96.25	97.21	93.77	7.70	103.67	68.52	150.47	94.89 to 97.39	204,994	192,217
300	2	95.52	95.52	87.98	8.47	108.58	87.43	103.61	N/A	134,500	118,327
304	1	86.69	86.69	86.69			86.69	86.69	N/A	546,125	473,425
319	2	92.27	92.27	92.27	1.37	100.00	91.01	93.53	N/A	4,500,000	4,152,122
325	9	92.84	95.62	93.36	10.49	102.41	82.33	126.43	82.72 to 107.62	158,277	147,774
326	10	93.56	99.88	133.35	15.99	74.90	70.86	191.52	78.79 to 97.07	106,350	141,817
334	1	101.21	101.21	101.21			101.21	101.21	N/A	200,000	202,410
340	1	96.70	96.70	96.70			96.70	96.70	N/A	81,869	79,165
341	5	97.49	94.99	95.44	3.66	99.53	82.82	99.99	N/A	613,580	585,584
343	10	89.26	87.57	83.90	14.54	104.38	52.91	120.54	69.52 to 102.76	1,429,003	1,198,906
344	26	96.25	92.46	75.93	6.80	121.77	49.54	101.61	90.52 to 98.63	572,952	435,036
349	5	89.45	90.27	90.49	4.08	99.75	84.60	99.36	N/A	838,914	759,138
350	7	93.16	94.91	91.26	12.25	104.00	75.22	129.48	75.22 to 129.48	480,792	438,775
352	24	96.61	95.28	94.23	5.61	101.12	79.69	110.59	91.57 to 99.00	435,696	410,547
353	8	93.47	96.43	92.48	7.13	104.27	86.13	122.19	86.13 to 122.19	219,000	202,523
354	11	94.51	92.76	88.02	7.80	105.39	63.04	103.80	81.65 to 102.73	94,590	83,254
355	7	94.39	94.61	96.71	3.57	97.83	87.67	102.01	87.67 to 102.01	284,285	274,931
381	2	89.33	89.33	87.22	6.63	102.42	83.41	95.25	N/A	85,500	74,570
386	8	95.06	92.22	79.47	6.68	116.04	72.59	101.10	72.59 to 101.10	229,656	182,498
387	2	85.45	85.45	100.83	28.27	84.75	61.29	109.61	N/A	275,000	277,277
391	1	98.33	98.33	98.33			98.33	98.33	N/A	3,000	2,950
406	6	89.94	91.49	64.54	25.15	141.75	50.17	146.26	50.17 to 146.26	580,833	374,883
407	3	97.27	99.32	102.79	4.92	96.62	93.16	107.52	N/A	391,066	401,966
412	4	97.59	96.26	97.39	3.64	98.84	89.79	100.07	N/A	1,432,150	1,394,707
418	1	100.76	100.76	100.76			100.76	100.76	N/A	45,000	45,340
421	2	99.78	99.78	99.17	0.73	100.61	99.05	100.51	N/A	153,250	151,985
436	1	97.99	97.99	97.99			97.99	97.99	N/A	175,000	171,480
442	5	94.12	91.89	89.52	4.40	102.65	85.17	98.63	N/A	153,250	137,183
451	1	91.68	91.68	91.68			91.68	91.68	N/A	16,370,000	15,008,035
472	1	160.19	160.19	160.19			160.19	160.19	N/A	50,000	80,095
528	2	102.96	102.96	100.07	3.17	102.89	99.70	106.22	N/A	344,359	344,585
529	1	94.75	94.75	94.75			94.75	94.75	N/A	205,000	194,230
531	4	90.97	92.68	88.89	8.18	104.26	81.05	107.73	N/A	762,500	677,818
534	1	99.21	99.21	99.21			99.21	99.21	N/A	252,000	250,000
552	1	36.54	36.54	36.54			36.54	36.54	N/A	305,000	111,460
ALL	238	95.65	94.91	89.02	8.86	106.61	36.54	191.52	94.48 to 96.56	486,198	432,832

PAD 2009 Preliminary Statistics

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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
02	26	96.61	96.04	94.34	6.60	101.80	79.69	122.94	91.57 to 99.00	416,219	392,675
03	210	95.65	95.02	89.30	8.94	106.40	36.54	191.52	94.51 to 96.56	488,802	436,498
04	2	69.34	69.34	50.77	27.65	136.57	50.17	88.51	N/A	1,122,500	569,907
<u>ALL</u>	<u>238</u>	<u>95.65</u>	<u>94.91</u>	<u>89.02</u>	<u>8.86</u>	<u>106.61</u>	<u>36.54</u>	<u>191.52</u>	<u>94.48 to 96.56</u>	<u>486,198</u>	<u>432,832</u>

Buffalo County 2009 Assessment Actions taken to address the following property classes/subclasses:

Commercial

Buffalo County uses neighborhoods in market segmentation to improve predictive accuracy. The boundary designations are based upon market analysis of occupational codes, analysis of location, traffic flow, market conditions and income.

All motels and their restaurants and multi-family rentals are valued using the income approach to value.

All grain elevators and grain handling facilities were reviewed, bushel capacity was verified and an on-site physical inspection was done with new digital photographs taken.

In 2008 all storage units and grain storage facilities were reviewed also. Additionally, a number of low income housing tax credit properties were reviewed.

29 motels in Kearney received their annual desk review. The motel occupancy tax is checked with the City of Kearney to verify income on all motels. Also, all multi-family apartment buildings were reviewed. Income models were developed and were verified with market data from realtors, newspapers and property managers.

Land values are adjusted annually as needed based upon sales. Land value is adjusted first then improvements are adjusted through the economic factor to derive the market value.

All commercial sales were reviewed in the office. When needed an onsite physical inspection was done to verify measurements and condition of improvements.

A review of all commercial properties along 2nd Avenue was completed, sales were analyzed, depreciation was adjusted, locational factors were applied to arrive at new market values.

2009 Assessment Survey for Buffalo County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Jason, Chief Appraiser
2.	Valuation done by:
	Assessor and Chief Appraiser
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?
	June 2006
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	All depreciation schedules were reviewed and updated if necessary for 2009.
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The income approach is utilized for all properties where rents and income and expense data can be obtained.
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	The sales comparison approach is used for properties of the same occupancy code if enough sales are available. With commercial properties, the availability of sales for all occupancy codes does not happen in Buffalo County. As well, many commercial property sales entail mixed occupancy codes, in which case finding comparables is difficult.
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	21 commercial market areas and 5 industrial market areas.
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	Historically, the commercial market areas have been defined by property characteristics and geographic location, currently other influencing factors are used such as income.
10.	Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Neighborhoods are, Assessor Locations are not.
11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	yes
12.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)

	Yes
--	-----

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
116			116

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	239	MEDIAN:	96	COV:	13.22	95% Median C.I.:	95.80 to 97.07
TOTAL Sales Price:	116,355,468	WGT. MEAN:	92	STD:	12.87	95% Wgt. Mean C.I.:	87.32 to 97.21
TOTAL Adj.Sales Price:	116,117,118	MEAN:	97	AVG.ABS.DEV:	6.29	95% Mean C.I.:	95.73 to 98.99
TOTAL Assessed Value:	107,137,420						
AVG. Adj. Sales Price:	485,845	COD:	6.52	MAX Sales Ratio:	191.52		
AVG. Assessed Value:	448,273	PRD:	105.52	MIN Sales Ratio:	49.54		

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

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
____Qrtrs____												
07/01/05 TO 09/30/05	21	97.49	97.70	94.30	5.62	103.61	75.22	126.43	95.00 to 98.72	333,650	314,620	
10/01/05 TO 12/31/05	21	96.56	96.89	95.65	2.27	101.30	89.45	101.10	95.81 to 99.05	239,667	229,237	
01/01/06 TO 03/31/06	18	100.00	98.85	99.09	5.41	99.76	81.65	118.81	96.46 to 101.67	278,149	275,615	
04/01/06 TO 06/30/06	25	97.01	96.65	96.42	3.15	100.24	82.50	110.59	95.27 to 97.39	205,640	198,279	
07/01/06 TO 09/30/06	19	96.16	100.80	98.33	8.39	102.51	86.51	151.76	93.42 to 100.23	315,912	310,631	
10/01/06 TO 12/31/06	18	98.44	99.97	101.00	4.51	98.98	89.73	129.48	96.08 to 99.94	238,491	240,873	
01/01/07 TO 03/31/07	21	96.98	100.31	97.58	5.89	102.80	87.28	150.93	95.70 to 99.79	676,446	660,095	
04/01/07 TO 06/30/07	28	95.51	93.03	91.73	4.71	101.42	55.89	100.72	92.26 to 97.01	931,179	854,145	
07/01/07 TO 09/30/07	11	95.11	94.45	94.83	1.93	99.60	87.73	97.67	92.38 to 97.28	541,954	513,941	
10/01/07 TO 12/31/07	24	93.61	97.24	93.15	7.84	104.40	84.02	144.29	91.57 to 99.17	535,285	498,598	
01/01/08 TO 03/31/08	15	93.90	93.18	93.27	4.85	99.90	80.40	100.55	91.18 to 99.09	589,456	549,775	
04/01/08 TO 06/30/08	18	94.38	99.44	75.87	21.02	131.07	49.54	191.52	90.71 to 98.51	872,554	662,008	
____Study Years____												
07/01/05 TO 06/30/06	85	97.14	97.44	96.18	4.26	101.31	75.22	126.43	96.25 to 98.28	261,027	251,048	
07/01/06 TO 06/30/07	86	96.66	97.98	94.94	5.93	103.20	55.89	151.76	95.70 to 97.58	588,064	558,323	
07/01/07 TO 06/30/08	68	94.15	96.48	87.14	9.77	110.71	49.54	191.52	92.80 to 96.09	637,590	555,625	
____Calendar Yrs____												
01/01/06 TO 12/31/06	80	97.26	98.88	98.60	5.54	100.29	81.65	151.76	96.29 to 98.83	255,535	251,947	
01/01/07 TO 12/31/07	84	95.63	96.24	93.76	5.70	102.65	55.89	150.93	94.51 to 96.98	703,413	659,497	
____ALL____												
	239	96.42	97.36	92.27	6.52	105.52	49.54	191.52	95.80 to 97.07	485,845	448,273	

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
ELM CREEK	6	94.13	95.09	92.12	5.02	103.22	84.71	103.80	84.71 to 103.80	39,166	36,081
GIBBON	6	97.27	95.66	91.54	4.32	104.50	87.73	100.76	87.73 to 100.76	136,144	124,625
KEARNEY	172	96.35	96.01	91.63	4.90	104.78	49.54	160.19	95.73 to 97.06	523,854	480,014
KEARNEY SUB	6	95.35	110.57	96.26	17.25	114.87	92.09	151.76	92.09 to 151.76	2,844,140	2,737,777
RAVENNA	7	94.51	98.16	97.79	8.27	100.38	82.50	122.19	82.50 to 122.19	18,500	18,090
RIVERDALE	1	95.73	95.73	95.73			95.73	95.73	N/A	280,000	268,055
RURAL	17	98.52	107.66	114.87	16.34	93.73	54.88	191.52	95.59 to 118.81	148,070	170,082
SHELTON	8	97.69	96.26	94.38	2.95	102.00	85.34	99.94	85.34 to 99.94	62,218	58,719
SMALL VILLAGE	8	95.93	98.04	95.76	6.55	102.37	85.17	126.43	85.17 to 126.43	66,625	63,802
SUBURBAN	8	95.13	97.40	74.05	14.85	131.53	55.89	150.93	55.89 to 150.93	492,509	364,721
____ALL____											
	239	96.42	97.36	92.27	6.52	105.52	49.54	191.52	95.80 to 97.07	485,845	448,273

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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AVG. Assessed Value:	448,273	PRD:	105.52	MIN Sales Ratio:	49.54		

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

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	208	96.27	96.13	91.69	5.00	104.84	49.54	160.19	95.73 to 97.01	445,168	408,180
2	13	95.16	103.55	92.08	17.01	112.46	55.89	151.76	92.09 to 133.77	1,609,931	1,482,406
3	18	98.34	107.04	114.33	15.58	93.63	54.88	191.52	96.50 to 117.34	144,055	164,698
ALL	239	96.42	97.36	92.27	6.52	105.52	49.54	191.52	95.80 to 97.07	485,845	448,273

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	184	96.38	97.04	91.83	7.05	105.67	49.54	191.52	95.27 to 97.03	580,602	533,175
2	55	96.62	98.41	97.28	4.73	101.17	84.02	150.93	95.73 to 98.07	168,840	164,240
ALL	239	96.42	97.36	92.27	6.52	105.52	49.54	191.52	95.80 to 97.07	485,845	448,273

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	14	97.87	99.53	95.53	5.91	104.19	87.73	118.81	93.35 to 103.41	134,313	128,305
10-0007	183	96.29	96.55	91.68	5.71	105.31	49.54	160.19	95.70 to 97.06	599,724	549,822
10-0009	12	96.05	95.18	95.50	10.57	99.66	54.88	129.48	90.09 to 101.50	201,313	192,263
10-0019	9	97.37	96.18	94.47	2.83	101.82	85.34	99.94	95.00 to 99.79	59,694	56,390
10-0069	11	96.35	102.43	99.05	11.00	103.42	82.50	150.93	92.78 to 122.19	24,649	24,414
10-0105	4	110.78	124.56	152.65	31.06	81.60	85.17	191.52	N/A	189,500	289,270
10-0119	6	96.22	95.55	95.69	1.46	99.85	92.80	97.07	92.80 to 97.07	84,166	80,536
21-0044											
24-0101											
47-0100											
NonValid School											
ALL	239	96.42	97.36	92.27	6.52	105.52	49.54	191.52	95.80 to 97.07	485,845	448,273

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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TOTAL Adj.Sales Price:	116,117,118	MEAN:	97	AVG.ABS.DEV:	6.29	95% Mean C.I.:	95.73 to 98.99
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AVG. Adj. Sales Price:	485,845	COD:	6.52	MAX Sales Ratio:	191.52		
AVG. Assessed Value:	448,273	PRD:	105.52	MIN Sales Ratio:	49.54		

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

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	63	97.24	99.64	98.71	5.16	100.94	84.02	151.76	96.19 to 98.07	155,024	153,027
Prior TO 1860											
1860 TO 1899	3	98.28	92.92	88.59	5.83	104.89	81.65	98.83	N/A	96,833	85,786
1900 TO 1919	18	95.17	95.09	91.79	5.87	103.60	80.40	122.19	92.75 to 98.63	77,708	71,327
1920 TO 1939	5	98.51	98.92	97.52	5.40	101.44	88.47	110.59	N/A	112,500	109,715
1940 TO 1949	9	96.72	93.83	90.06	3.26	104.18	75.22	97.06	93.86 to 97.01	229,961	207,111
1950 TO 1959	6	94.88	96.57	94.65	3.71	102.03	92.69	105.09	92.69 to 105.09	148,750	140,786
1960 TO 1969	15	96.40	98.81	97.30	6.37	101.55	83.76	129.48	93.90 to 100.00	236,502	230,122
1970 TO 1979	38	95.13	94.80	82.18	7.36	115.35	49.54	126.43	92.17 to 97.91	628,572	516,577
1980 TO 1989	32	96.91	100.69	97.76	8.83	103.00	85.17	191.52	93.36 to 99.55	400,403	391,435
1990 TO 1994	9	93.90	91.25	93.71	7.09	97.37	54.88	100.00	92.13 to 100.00	1,427,548	1,337,787
1995 TO 1999	12	95.17	92.83	87.24	7.89	106.41	55.89	111.88	89.45 to 100.55	1,059,468	924,252
2000 TO Present	29	97.03	97.94	96.12	6.35	101.89	84.77	144.29	94.77 to 99.19	1,218,238	1,171,010
ALL	239	96.42	97.36	92.27	6.52	105.52	49.54	191.52	95.80 to 97.07	485,845	448,273

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	93.67	95.03	94.98	1.63	100.06	93.43	98.00	N/A	3,111	2,955
5000 TO 9999	2	121.86	121.86	119.21	23.86	102.22	92.78	150.93	N/A	8,250	9,835
Total \$											
1 TO 9999	5	93.67	105.76	110.46	13.39	95.75	92.78	150.93	N/A	5,166	5,707
10000 TO 29999	15	96.35	98.12	97.39	6.08	100.75	82.50	122.19	93.77 to 101.50	19,478	18,970
30000 TO 59999	22	97.16	101.32	101.83	6.97	99.50	87.09	160.19	95.27 to 99.79	40,049	40,782
60000 TO 99999	33	96.72	99.56	99.41	5.88	100.15	84.71	144.29	95.81 to 99.27	77,384	76,926
100000 TO 149999	22	94.97	97.24	97.19	6.47	100.05	83.61	151.76	92.75 to 97.48	123,886	120,407
150000 TO 249999	43	97.14	97.13	97.06	4.92	100.07	80.40	133.77	96.09 to 97.99	178,836	173,572
250000 TO 499999	46	96.41	98.12	98.71	6.66	99.40	54.88	191.52	95.51 to 98.59	350,889	346,360
500000 +	53	94.43	92.91	90.14	6.94	103.08	49.54	120.54	92.26 to 96.98	1,619,017	1,459,309
ALL	239	96.42	97.36	92.27	6.52	105.52	49.54	191.52	95.80 to 97.07	485,845	448,273

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	93.67	95.03	94.98	1.63	100.06	93.43	98.00	N/A	3,111	2,955
5000 TO 9999	1	92.78	92.78	92.78			92.78	92.78	N/A	9,000	8,350
Total \$											
1 TO 9999	4	93.55	94.47	93.90	1.46	100.61	92.78	98.00	N/A	4,583	4,303
10000 TO 29999	21	97.07	100.37	98.15	7.26	102.26	82.50	150.93	94.13 to 100.00	21,436	21,040
30000 TO 59999	20	95.99	97.95	97.33	4.92	100.64	84.77	118.81	95.27 to 98.83	46,329	45,091
60000 TO 99999	35	96.56	98.94	97.63	6.85	101.34	83.61	160.19	94.60 to 98.63	83,562	81,585
100000 TO 149999	21	95.21	96.53	95.06	5.93	101.54	80.40	144.29	92.75 to 97.48	136,023	129,310
150000 TO 249999	45	97.39	98.43	97.02	6.33	101.46	54.88	151.76	96.46 to 98.15	190,199	184,526
250000 TO 499999	43	96.40	96.18	95.54	4.64	100.67	75.22	129.48	95.00 to 98.59	379,228	362,305
500000 +	50	94.60	95.37	90.78	8.56	105.06	49.54	191.52	92.69 to 97.03	1,681,500	1,526,453
ALL											
	239	96.42	97.36	92.27	6.52	105.52	49.54	191.52	95.80 to 97.07	485,845	448,273

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	91	96.50	98.11	95.20	5.78	103.05	82.50	151.76	95.70 to 97.52	258,823	246,406
10	20	95.37	97.42	94.69	4.60	102.88	89.64	126.43	93.90 to 98.78	725,103	686,582
15	5	97.06	97.95	96.31	5.16	101.70	90.09	110.90	N/A	320,380	308,572
20	98	96.38	98.05	95.72	7.10	102.44	67.47	191.52	95.15 to 97.91	301,025	288,136
25	5	97.28	92.09	72.80	12.05	126.51	55.89	111.88	N/A	718,000	522,673
30	14	95.10	88.45	87.49	9.36	101.11	49.54	100.07	87.28 to 97.49	2,704,092	2,365,756
40	6	98.19	99.11	99.21	3.25	99.90	94.77	107.51	94.77 to 107.51	918,733	911,435
ALL											
	239	96.42	97.36	92.27	6.52	105.52	49.54	191.52	95.80 to 97.07	485,845	448,273

PAD 2009 R&O Statistics

Base Stat

PAGE:5 of 6

Type: Qualified

State Stat Run

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(!: Derived)

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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)	64	97.16	99.57	97.72	5.12	101.89	84.02	151.76	96.16 to 98.07	208,071	203,332
300	2	91.97	91.97	91.20	0.89	100.84	91.15	92.78	N/A	134,500	122,667
304	1	89.45	89.45	89.45			89.45	89.45	N/A	546,125	488,525
319	2	93.90	93.90	93.90	0.00	100.00	93.90	93.90	N/A	4,500,000	4,225,620
325	9	96.40	99.40	97.26	7.13	102.21	87.54	126.43	89.64 to 107.62	158,277	153,940
326	10	94.08	103.32	134.64	12.66	76.73	88.47	191.52	90.15 to 99.97	106,350	143,193
334	1	110.90	110.90	110.90			110.90	110.90	N/A	200,000	221,790
340	1	99.76	99.76	99.76			99.76	99.76	N/A	81,869	81,675
341	5	97.49	96.15	96.53	2.99	99.60	87.35	99.99	N/A	613,580	592,290
343	10	90.82	92.70	91.00	9.90	101.87	67.47	120.54	83.76 to 103.81	1,429,003	1,300,347
344	26	96.04	93.64	77.10	5.94	121.45	49.54	107.51	93.42 to 99.19	572,952	441,766
349	5	94.77	94.16	93.85	3.64	100.34	87.28	99.36	N/A	838,914	787,292
350	7	95.00	96.65	93.70	9.52	103.15	75.22	129.48	75.22 to 129.48	480,792	450,482
352	24	97.44	97.41	96.53	3.79	100.91	90.68	110.59	93.36 to 99.74	435,696	420,568
353	8	93.93	97.32	92.80	5.94	104.87	87.73	122.19	87.73 to 122.19	219,000	203,226
354	11	98.28	95.64	92.70	5.32	103.17	80.40	103.80	81.65 to 102.73	94,590	87,688
355	7	97.91	100.03	99.96	2.86	100.07	97.01	111.88	97.01 to 111.88	284,285	284,158
381	2	96.07	96.07	95.10	2.83	101.02	93.35	98.78	N/A	85,500	81,310
386	8	95.93	94.22	88.86	4.53	106.04	85.34	101.10	85.34 to 101.10	229,656	204,066
387	2	94.46	94.46	94.21	0.41	100.26	94.07	94.84	N/A	275,000	259,085
391	1	93.67	93.67	93.67			93.67	93.67	N/A	3,000	2,810
406	6	94.08	95.36	70.33	19.24	135.59	55.89	144.29	55.89 to 144.29	580,833	408,483
407	3	97.03	93.36	96.88	4.64	96.37	84.77	98.29	N/A	391,066	378,860
412	4	98.82	96.88	97.74	2.97	99.11	89.79	100.07	N/A	1,432,150	1,399,798
418	1	100.76	100.76	100.76			100.76	100.76	N/A	45,000	45,340
421	2	100.41	100.41	96.54	4.66	104.01	95.73	105.09	N/A	153,250	147,952
436	1	97.99	97.99	97.99			97.99	97.99	N/A	175,000	171,480
442	5	94.12	93.03	91.00	4.51	102.22	85.17	98.63	N/A	153,250	139,462
451	1	95.55	95.55	95.55			95.55	95.55	N/A	16,370,000	15,642,150
472	1	160.19	160.19	160.19			160.19	160.19	N/A	50,000	80,095
528	2	110.06	110.06	102.29	7.96	107.59	101.30	118.81	N/A	344,359	352,232
529	1	96.63	96.63	96.63			96.63	96.63	N/A	205,000	198,090
531	4	93.62	94.86	93.51	2.86	101.45	91.57	100.63	N/A	762,500	712,987
534	1	98.18	98.18	98.18			98.18	98.18	N/A	252,000	247,420
552	1	54.88	54.88	54.88			54.88	54.88	N/A	305,000	167,375
ALL	239	96.42	97.36	92.27	6.52	105.52	49.54	191.52	95.80 to 97.07	485,845	448,273

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	239	MEDIAN:	96	COV:	13.22	95% Median C.I.:	95.80 to 97.07
TOTAL Sales Price:	116,355,468	WGT. MEAN:	92	STD:	12.87	95% Wgt. Mean C.I.:	87.32 to 97.21
TOTAL Adj.Sales Price:	116,117,118	MEAN:	97	AVG.ABS.DEV:	6.29	95% Mean C.I.:	95.73 to 98.99
TOTAL Assessed Value:	107,137,420						
AVG. Adj. Sales Price:	485,845	COD:	6.52	MAX Sales Ratio:	191.52		
AVG. Assessed Value:	448,273	PRD:	105.52	MIN Sales Ratio:	49.54		

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

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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
02	25	97.01	97.16	96.40	3.90	100.79	90.68	110.59	93.36 to 99.00	428,668	413,225
03	211	96.46	97.60	92.61	6.70	105.39	49.54	191.52	95.81 to 97.07	488,044	451,985
04	3	95.11	82.05	59.34	13.76	138.27	55.89	95.16	N/A	807,666	479,286
ALL	239	96.42	97.36	92.27	6.52	105.52	49.54	191.52	95.80 to 97.07	485,845	448,273

2009 Correlation Section
for Buffalo County

Commerical Real Property

I. Correlation

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

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

Although this is a well-populated county, they are somewhat behind technologically. The Assessor and his staff as well as the public would benefit from an online parcel search and GIS programming. It would also be beneficial in reducing errors if this county would submit sales information electronically.

Buffalo County is a county experiencing growth throughout its diverse community. The large city of Kearney with many market neighborhoods poses valuation challenges as do the smaller communities in the county. The Buffalo County Assessor and his staff have done a good job being proactive to the market. There are no areas to suggest a recommendation should be made by the state as to the commercial valuations for Buffalo County and statistical evidence follows that lends its support to a level of value for commercial property at 96% of the market.

**2009 Correlation Section
for Buffalo County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	301	239	79.40
2008	313	246	78.59
2007	309	240	77.67
2006	312	236	75.64
2005	315	239	75.87

COMMERCIAL: When looking at all past years, the fluctuation in the percentage of sales used in Buffalo County is minimal. Buffalo County has established procedures for sales verifications including reviewing any sales with a ratio below 80% or above 100%. This review can include a drive-by or physical inspection of the property, details gathered from listing information, and discussions with realtors.

Again, as was mentioned in the 2008 R & O, a review of the total commercial sales in Buffalo County shows 2 sales were coded out for having substantially changed. This appears to be a coding issue rather than an actual representation that of the 301 commercial sales, only two were substantially changed since the time of the sale.

2009 Correlation Section
for Buffalo County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Buffalo County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	96	5.45	101	96
2008	96.44	5.97	102	97.07
2007	96	9.39	105	97
2006	97	1.29	99	97
2005	98	13.62	111	98

COMMERCIAL: Although Table 3 indicates that there is a difference in the trended preliminary ratios and the calculated ratio, the difference is not extreme and the trended preliminary ratio is just slightly above the acceptable range. A review of the preliminary statistics and the final R & O statistics reveals the commercial total assessed value in Buffalo County increased by just over 4 million dollars, however the median did not change. According to the commercial assessment actions and the assessment practices in the county, Buffalo County completes extensive commercial revaluation annually. The R&O Ratio accurately represents the commercial property class level of value with support from the assessment actions.

**2009 Correlation Section
for Buffalo County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section
for Buffalo County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
4.82	2009	5.45
11.74	2008	5.97
1.68	2007	9.39
-0.57	2006	1.29
4.17	2005	13.62

COMMERCIAL: There is less than a one point (.63) difference between the % Change in total Assessed Value in Sales File compared to the % Change in Assessed Value (excluding growth). The table is supporting the assessment actions within the commercial class of property. The similar movement offers support that both the sales file and the population base have received similar treatment and the class of property has been valued uniformly.

**2009 Correlation Section
for Buffalo County**

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

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

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

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

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

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

**2009 Correlation Section
for Buffalo County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	96	92	97

COMMERCIAL: A review of Table 5 indicates all three measures of central tendency to be within the acceptable range. The median calculates to 96%, the weighted mean to 92% and the mean at 97%. The three measures being close to each other give credibility to the calculated statistical level of value. Any of the three statistical measures could be used as a point estimate of the level of value for the commercial property class in Buffalo County.

**2009 Correlation Section
for Buffalo County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	6.52	105.52
Difference	0.00	2.52

COMMERCIAL: A review of the qualitative measures indicate good assessment uniformity. The co-efficient of dispersion is within the range and the price-related differential is slightly above the range. The qualitative measures indicate that the Buffalo County Assessor has valued commercial property in Buffalo County uniformly.

**2009 Correlation Section
for Buffalo County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	238	239	1
Median	96	96	0
Wgt. Mean	89	92	3
Mean	95	97	2
COD	8.86	6.52	-2.34
PRD	106.61	105.52	-1.09
Minimum	36.54	49.54	13.00
Maximum	191.52	191.52	0.00

COMMERCIAL: Table Seven shows one sale was added to the sales data base. This was a parcel of vacant land adjoining subsidized housing so the Assessor had classified the vacant land as residential but recently a building permit was filed for an office building so the classification changed to commercial. The remainder of the statistics are reflective of the commercial actions taken in Buffalo County.

Buffalo County 2009 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

In July and August of 2008, the Assessor and 3 of his appraisers worked on reviewing and adjusting the assessment of irrigated acres to match the number of irrigated acres certified with the NRDs.

Buffalo County began subscribing to and using AgriData Inc. in order to more accurately inventory their irrigated acres and to begin implementing the new soil conversion. During the summer of 2008 all existing soil types were converted to the 4 digit code in the computer. The appropriate tables and parcels affected were changed accordingly.

For 2009 two market areas that were similar in market activity were combined. All ag land located in market area 4 was combined into market area 16.

Sales were studied in each market area in Buffalo County. Agland tables were adjusted by neighborhood to within the range for the 3 years contained within the sales file. An Excel worksheet was utilized for analysis of the unimproved and minimally improved agricultural land.

On-site township reviews for improved and unimproved agricultural land began in March of 2008 for the townships of Gardner, Sharon, Valley and part of Schneider. Sales spreadsheets were compiled by rural neighborhood for each of the 20 ag neighborhoods. All landowners were sent a letter advising of increases in LCG values. The Assessor's office reviewed each parcel and adjusted the parcel record accordingly.

All outbuildings were reviewed. The Assessor and appraisal staff updated the tables for the outbuildings. The cost and market for pole building has risen substantially.

Protest reviews occurred during June and July.

Pick-up work, including new construction, started in October and was completely timely. 229 residential, home site and farm site, pick-up permits were reviewed and put on record.

2009 Assessment Survey for Buffalo County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraisal Staff
2.	Valuation done by:
	Assessor and appraisal staff
3.	Pickup work done by whom:
	Appraisal Staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes
a.	How is agricultural land defined in this county?
	By predominate use of the land
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The Assessor is not aware of the last time an income approach was used to establish the market value of agricultural land.
6.	If the income approach was used, what Capitalization Rate was used?
	N/A
7.	What is the date of the soil survey currently used?
	1965, the 2008 soil conversion to numeric codes was applied to all of Buffalo County an audit of digitized soils has been applied to all of the Central Platte NRD area which comprises approximately 2/3 of Buffalo County
8.	What date was the last countywide land use study completed?
	Townships are included in the regular cyclical inspection annually. The usage is never completed but updated annually.
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection, NRD certifications, FSA maps, Agri Data digital imagery
b.	By whom?
	The appraisal staff
c.	What proportion is complete / implemented at this time?
	100%
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	3 non influenced ag market areas, 17 influenced market areas
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	By location, usage and market analysis
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?
	Yes

a.	If yes, list.
	Neighborhoods/market areas
12.	In your opinion, what is the level of value of these groupings?
	70%
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	Yes

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
229			229

**Agricultural or
Special Valuation Reports**

PAD 2009 R&O Agricultural Statistics

Base Stat

PAGE:1 of 4

Query: 7269

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	20	MEDIAN:	71	COV:	22.16	95% Median C.I.:	65.51 to 77.07	(! : Derived)
(AgLand) TOTAL Sales Price:	5,020,194	WGT. MEAN:	63	STD:	15.18	95% Wgt. Mean C.I.:	52.92 to 72.18	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,020,194	MEAN:	69	AVG.ABS.DEV:	10.23	95% Mean C.I.:	61.39 to 75.60	
(AgLand) TOTAL Assessed Value:	3,140,125							
AVG. Adj. Sales Price:	251,009	COD:	14.49	MAX Sales Ratio:	95.62			
AVG. Assessed Value:	157,006	PRD:	109.50	MIN Sales Ratio:	31.31			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	6	74.60	70.98	64.80	12.64	109.54	43.51	85.02	43.51 to 85.02	162,247	105,135
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06	3	74.44	78.52	76.82	13.48	102.22	65.51	95.62	N/A	270,202	207,556
01/01/07 TO 03/31/07	6	72.20	74.13	75.27	5.39	98.48	69.52	83.26	69.52 to 83.26	188,216	141,676
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07	1	49.94	49.94	49.94			49.94	49.94	N/A	521,340	260,355
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08	3	47.60	49.55	46.83	26.92	105.81	31.31	69.75	N/A	466,821	218,615
04/01/08 TO 06/30/08	1	65.07	65.07	65.07			65.07	65.07	N/A	185,000	120,385
____Study Years____	_____										
07/01/05 TO 06/30/06	6	74.60	70.98	64.80	12.64	109.54	43.51	85.02	43.51 to 85.02	162,247	105,135
07/01/06 TO 06/30/07	9	73.72	75.59	75.92	8.16	99.57	65.51	95.62	69.52 to 83.26	215,545	163,636
07/01/07 TO 06/30/08	5	49.94	52.73	49.20	22.39	107.18	31.31	69.75	N/A	421,360	207,317
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06	9	74.44	73.50	70.26	12.94	104.61	43.51	95.62	65.51 to 85.02	198,232	139,275
01/01/07 TO 12/31/07	7	70.68	70.67	67.27	8.91	105.06	49.94	83.26	49.94 to 83.26	235,805	158,630
____ALL____	_____										
	20	70.60	68.50	62.55	14.49	109.50	31.31	95.62	65.51 to 77.07	251,009	157,006

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3197	1	71.19	71.19	71.19			71.19	71.19	N/A	150,000	106,790
3199	3	78.00	77.66	74.02	6.44	104.91	69.95	85.02	N/A	126,834	93,883
3201	3	43.51	49.51	45.73	32.49	108.27	31.31	73.72	N/A	310,000	141,771
3203	2	72.10	72.10	71.31	3.25	101.10	69.75	74.44	N/A	184,036	131,237
3205	7	70.68	70.68	66.94	10.72	105.58	49.94	83.26	49.94 to 83.26	235,931	157,941
3207	3	69.52	76.88	76.28	14.44	100.79	65.51	95.62	N/A	261,700	199,635
3325	1	47.60	47.60	47.60			47.60	47.60	N/A	755,000	359,400
____ALL____	_____										
	20	70.60	68.50	62.55	14.49	109.50	31.31	95.62	65.51 to 77.07	251,009	157,006

PAD 2009 R&O Agricultural Statistics

Base Stat

Type: Qualified

Query: 7269

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	20	MEDIAN:	71	COV:	22.16	95% Median C.I.:	65.51 to 77.07	(! : Derived)
(AgLand) TOTAL Sales Price:	5,020,194	WGT. MEAN:	63	STD:	15.18	95% Wgt. Mean C.I.:	52.92 to 72.18	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,020,194	MEAN:	69	AVG.ABS.DEV:	10.23	95% Mean C.I.:	61.39 to 75.60	
(AgLand) TOTAL Assessed Value:	3,140,125							
AVG. Adj. Sales Price:	251,009	COD:	14.49	MAX Sales Ratio:	95.62			
AVG. Assessed Value:	157,006	PRD:	109.50	MIN Sales Ratio:	31.31			

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AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
41	10	70.60	72.54	69.95	11.94	103.70	49.94	95.62	65.07 to 83.26		243,662	170,449
42	5	69.75	58.55	52.99	21.03	110.49	31.31	74.44	N/A		259,614	137,558
43	5	71.19	70.35	58.17	12.77	120.93	47.60	85.02	N/A		257,100	149,568
ALL	20	70.60	68.50	62.55	14.49	109.50	31.31	95.62	65.51 to 77.07		251,009	157,006

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
2	20	70.60	68.50	62.55	14.49	109.50	31.31	95.62	65.51 to 77.07		251,009	157,006
ALL	20	70.60	68.50	62.55	14.49	109.50	31.31	95.62	65.51 to 77.07		251,009	157,006

SCHOOL DISTRICT *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)												
10-0002												
10-0007												
10-0009												
10-0019												
10-0069	10	70.60	70.85	67.82	8.34	104.46	49.94	83.26	65.07 to 78.22		211,669	143,556
10-0105	6	71.84	63.59	53.95	21.34	117.87	31.31	85.02	31.31 to 85.02		218,417	117,827
10-0119	1	47.60	47.60	47.60			47.60	47.60	N/A		755,000	359,400
21-0044												
24-0101	1	71.19	71.19	71.19			71.19	71.19	N/A		150,000	106,790
47-0100	2	80.57	80.57	77.24	18.69	104.31	65.51	95.62	N/A		344,000	265,702
NonValid School												
ALL	20	70.60	68.50	62.55	14.49	109.50	31.31	95.62	65.51 to 77.07		251,009	157,006

ACRES IN SALE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
50.01 TO 100.00	2	77.27	77.27	74.65	10.03	103.51	69.52	85.02	N/A		72,601	54,197
100.01 TO 180.00	11	70.68	66.06	60.42	12.25	109.32	31.31	78.22	43.51 to 78.00		195,544	118,152
180.01 TO 330.00	5	69.75	65.52	58.97	18.00	111.11	47.60	83.26	N/A		407,200	240,130
330.01 TO 650.00	2	80.57	80.57	77.24	18.69	104.31	65.51	95.62	N/A		344,000	265,702
ALL	20	70.60	68.50	62.55	14.49	109.50	31.31	95.62	65.51 to 77.07		251,009	157,006

PAD 2009 R&O Agricultural Statistics

Base Stat

Type: Qualified

Query: 7269

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	20	MEDIAN:	71	COV:	22.16	95% Median C.I.:	65.51 to 77.07	(! : Derived)
(AgLand) TOTAL Sales Price:	5,020,194	WGT. MEAN:	63	STD:	15.18	95% Wgt. Mean C.I.:	52.92 to 72.18	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,020,194	MEAN:	69	AVG.ABS.DEV:	10.23	95% Mean C.I.:	61.39 to 75.60	
(AgLand) TOTAL Assessed Value:	3,140,125							
AVG. Adj. Sales Price:	251,009	COD:	14.49	MAX Sales Ratio:	95.62			
AVG. Assessed Value:	157,006	PRD:	109.50	MIN Sales Ratio:	31.31			

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MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY-N/A	2	69.76	69.76	68.81	6.72	101.38	65.07	74.44	N/A	153,804	105,825
GRASS	5	70.68	74.79	72.42	6.44	103.28	69.75	85.02	N/A	136,793	99,061
GRASS-N/A	3	71.19	77.44	76.16	14.10	101.68	65.51	95.62	N/A	279,333	212,731
IRRGTD	4	77.65	78.07	77.90	3.44	100.22	73.72	83.26	N/A	221,795	172,768
IRRGTD-N/A	6	48.77	51.97	47.92	22.89	108.45	31.31	69.95	31.31 to 69.95	383,906	183,983
ALL											
	20	70.60	68.50	62.55	14.49	109.50	31.31	95.62	65.51 to 77.07	251,009	157,006

MAJORITY LAND USE > 80%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY-N/A	2	69.76	69.76	68.81	6.72	101.38	65.07	74.44	N/A	153,804	105,825
GRASS	8	70.94	75.79	74.48	9.40	101.76	65.51	95.62	65.51 to 95.62	190,245	141,687
IRRGTD	8	71.84	63.37	58.50	20.46	108.33	31.31	83.26	31.31 to 83.26	292,315	171,009
IRRGTD-N/A	2	58.56	58.56	50.10	18.72	116.89	47.60	69.52	N/A	426,050	213,450
ALL											
	20	70.60	68.50	62.55	14.49	109.50	31.31	95.62	65.51 to 77.07	251,009	157,006

MAJORITY LAND USE > 50%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	2	69.76	69.76	68.81	6.72	101.38	65.07	74.44	N/A	153,804	105,825
GRASS	8	70.94	75.79	74.48	9.40	101.76	65.51	95.62	65.51 to 95.62	190,245	141,687
IRRGTD	9	69.95	61.62	55.84	22.22	110.35	31.31	83.26	43.51 to 78.22	343,724	191,941
IRRGTD-N/A	1	69.52	69.52	69.52			69.52	69.52	N/A	97,100	67,500
ALL											
	20	70.60	68.50	62.55	14.49	109.50	31.31	95.62	65.51 to 77.07	251,009	157,006

SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$											
Total \$											
30000 TO 59999	1	85.02	85.02	85.02			85.02	85.02	N/A	48,102	40,895
60000 TO 99999	1	69.52	69.52	69.52			69.52	69.52	N/A	97,100	67,500
100000 TO 149999	5	74.44	74.37	74.13	4.04	100.32	70.52	78.22	N/A	131,197	97,261
150000 TO 249999	6	70.57	72.16	72.32	5.53	99.78	65.07	83.26	65.07 to 83.26	209,410	151,444
250000 TO 499999	5	65.51	62.60	60.31	29.88	103.80	31.31	95.62	N/A	337,240	203,401
500000 +	2	48.77	48.77	48.56	2.40	100.44	47.60	49.94	N/A	638,170	309,877
ALL											
	20	70.60	68.50	62.55	14.49	109.50	31.31	95.62	65.51 to 77.07	251,009	157,006

PAD 2009 R&O Agricultural Statistics

Base Stat

Type: Qualified

Query: 7269

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(AgLand) TOTAL Adj.Sales Price:	5,020,194	MEAN:	69	AVG.ABS.DEV:	10.23	95% Mean C.I.:	61.39 to 75.60	
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AVG. Adj. Sales Price:	251,009	COD:	14.49	MAX Sales Ratio:	95.62			
AVG. Assessed Value:	157,006	PRD:	109.50	MIN Sales Ratio:	31.31			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low \$_____	_____										
_____Total \$_____	_____										
30000 TO 59999	1	85.02	85.02	85.02			85.02	85.02	N/A	48,102	40,895
60000 TO 99999	3	74.44	73.99	74.09	3.80	99.86	69.52	78.00	N/A	107,369	79,546
100000 TO 149999	7	70.52	61.50	54.44	16.25	112.96	31.31	78.22	31.31 to 78.22	209,425	114,015
150000 TO 249999	5	73.72	74.75	74.72	5.60	100.04	69.75	83.26	N/A	243,932	182,265
250000 TO 499999	4	57.73	64.67	58.60	27.54	110.35	47.60	95.62	N/A	491,085	287,790
_____ALL_____	_____										
	20	70.60	68.50	62.55	14.49	109.50	31.31	95.62	65.51 to 77.07	251,009	157,006

BUFFALO COUNTY

Agricultural Land Valuation Special Valuation & Agland Valuation

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

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

For 2009 there are 17 different areas that recognize a difference between value for agricultural purposes and a higher market value based upon other influences. There are still three market areas that do not indicate a difference. Market Area 4 has been combined with Market Area 16 for 2009.

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

Each 2009 market area has differences in both the actual value and the uninfluenced agland values from one area to the next. A map of all agland market areas is available to the public in the Assessor's Office with a copy provided to the Nebraska Department of Property Assessment and Taxation.

2009 CORRELATION SECTION

For Buffalo County

Agricultural or Special Valuation

I. Correlation

AGRICULTURAL LAND: The agricultural unimproved statistic includes 20 uninfluenced sales. The median and mean both are within the acceptable range at 71 and 69 respectively. The weighted mean is low at 63. Removal of one high dollar sale does bring the measures of central tendency closer together. The addition of five minimally improved sales does not dramatically change the statistics, but they do show improvement. For equalization purposes the median of the agricultural unimproved sample has been used to identify the level of value.

In reviewing the qualitative measures, the coefficient of dispersion (14.49) is within the range and price-related differential (109.50) is above the acceptable standards, but because of the known assessment practices it is believed the assessment of the agricultural unimproved class has been done in a uniform and proportionate manner. This inference has also been made from the agricultural minimally improved profile which exhibits a COD of 15.95 and a PRD of 106.66. A review of all available statistical data and administrative reports indicates that Buffalo County has achieved an acceptable level of value and that the quality of assessment has been met.

Within the sub-stratus Majority Land Use >50%, >80%, and >95% strata, all land usages where the majority is determined appear to fall within the acceptable range.

Because of the known assessment practices of the Buffalo County Assessor, assessments are believed to be uniform and proportionate. There will be no non-binding recommendations made for the agricultural unimproved class of property in Buffalo County.

SPECIAL VALUATION: The majority of agricultural land in Buffalo County receives special valuation. The northernmost three market areas have been determined to be uninfluenced agricultural land. For purposes of valuation, the value of the 17 special valuation market areas has been established based on the uninfluenced agricultural land.

Total Real Property
Sum Lines 17, 25, & 30

Records : 22,254

Value : 2,736,899,690

Growth 675,928,950

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	844	15,875,975	297	6,859,185	517	8,188,355	1,658	30,923,515	
02. Res Improve Land	10,411	244,847,080	1,019	31,083,230	1,469	36,355,010	12,899	312,285,320	
03. Res Improvements	11,417	900,309,955	1,113	112,257,215	1,647	145,724,695	14,177	1,158,291,865	
04. Res Total	12,261	1,161,033,010	1,410	150,199,630	2,164	190,268,060	15,835	1,501,500,700	658,353,240
% of Res Total	77.43	77.32	8.90	10.00	13.67	12.67	71.16	54.86	97.40
05. Com UnImp Land	263	14,729,685	59	3,829,275	16	914,245	338	19,473,205	
06. Com Improve Land	1,329	139,876,185	83	6,787,955	52	2,765,625	1,464	149,429,765	
07. Com Improvements	1,378	350,621,950	103	42,471,760	69	10,563,070	1,550	403,656,780	
08. Com Total	1,641	505,227,820	162	53,088,990	85	14,242,940	1,888	572,559,750	8,774,260
% of Com Total	86.92	88.24	8.58	9.27	4.50	2.49	8.48	20.92	1.30
09. Ind UnImp Land	0	0	4	991,645	0	0	4	991,645	
10. Ind Improve Land	5	639,750	14	3,675,660	0	0	19	4,315,410	
11. Ind Improvements	5	6,439,140	16	53,022,270	1	98,810	22	59,560,220	
12. Ind Total	5	7,078,890	20	57,689,575	1	98,810	26	64,867,275	7,654,300
% of Ind Total	19.23	10.91	76.92	88.93	3.85	0.15	0.12	2.37	1.13
13. Rec UnImp Land	0	0	5	421,225	134	7,573,050	139	7,994,275	
14. Rec Improve Land	1	22,950	2	168,205	46	3,827,095	49	4,018,250	
15. Rec Improvements	1	8,225	2	187,570	46	2,669,960	49	2,865,755	
16. Rec Total	1	31,175	7	777,000	180	14,070,105	188	14,878,280	26,350
% of Rec Total	0.53	0.21	3.72	5.22	95.74	94.57	0.84	0.54	0.00
Res & Rec Total	12,262	1,161,064,185	1,417	150,976,630	2,344	204,338,165	16,023	1,516,378,980	658,379,590
% of Res & Rec Total	76.53	76.57	8.84	9.96	14.63	13.48	72.00	55.40	97.40
Com & Ind Total	1,646	512,306,710	182	110,778,565	86	14,341,750	1,914	637,427,025	16,428,560
% of Com & Ind Total	86.00	80.37	9.51	17.38	4.49	2.25	8.60	23.29	2.43
17. Taxable Total	13,908	1,673,370,895	1,599	261,755,195	2,430	218,679,915	17,937	2,153,806,005	674,808,150
% of Taxable Total	77.54	77.69	8.91	12.15	13.55	10.15	80.60	78.70	99.83

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	69	3,230,360	1,470,065		0	0	0
19. Commercial	189	25,490,080	63,471,095		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		69	3,230,360	1,470,065
19. Commercial	0	0	0		189	25,490,080	63,471,095
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					258	28,720,440	64,941,160

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	14	2,315	1	5	203	32,660	218	34,980	0
25. Total	14	2,315	1	5	203	32,660	218	34,980	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	708	127	382	1,217

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	4	124,740	43	5,893,995	2,797	337,186,660	2,844	343,205,395
28. Ag-Improved Land	0	0	31	3,594,290	1,208	183,878,990	1,239	187,473,280
29. Ag Improvements	0	0	31	1,607,935	1,224	50,772,095	1,255	52,380,030
30. Ag Total							4,099	583,058,705

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	16	17.00	214,000	
33. HomeSite Improvements	0	0.00	0	17	17.00	1,380,645	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	4	21.70	80,700	
36. FarmSite Improv Land	0	0.00	0	27	54.19	247,935	
37. FarmSite Improvements	0	0.00	0	28	0.00	227,290	
38. FarmSite Total							
39. Road & Ditches	0	3.02	0	0	101.79	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	11.00	72,500	7	11.00	72,500	
32. HomeSite Improv Land	820	890.70	9,926,755	836	907.70	10,140,755	
33. HomeSite Improvements	821	866.20	39,607,145	838	883.20	40,987,790	1,120,800
34. HomeSite Total				845	918.70	51,201,045	
35. FarmSite UnImp Land	54	72.36	413,820	58	94.06	494,520	
36. FarmSite Improv Land	1,125	2,965.96	3,582,470	1,152	3,020.15	3,830,405	
37. FarmSite Improvements	1,159	0.00	11,164,950	1,187	0.00	11,392,240	0
38. FarmSite Total				1,245	3,114.21	15,717,165	
39. Road & Ditches	0	10,080.99	0	0	10,185.80	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,090	14,218.71	66,918,210	1,120,800

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	57.52	159,700	1	57.52	159,700

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	68	6,695.22	8,821,495
44. Recapture Value N/A	0	0.00	0	68	6,695.22	25,655,465
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,929	392,545.86	385,264,745	2,997	399,241.08	394,086,240
44. Recapture Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	934.10	65.45%	94,020	63.32%	100.65
46. 1A	418.20	29.30%	48,600	32.73%	116.21
47. 2A1	25.00	1.75%	2,500	1.68%	100.00
48. 2A	38.00	2.66%	2,160	1.45%	56.84
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	12.00	0.84%	1,200	0.81%	100.00
53. Total	1,427.30	100.00%	148,480	100.00%	104.03
Dry					
54. 1D1	313.70	61.84%	31,370	61.31%	100.00
55. 1D	182.60	35.99%	18,260	35.68%	100.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	11.00	2.17%	1,540	3.01%	140.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	507.30	100.00%	51,170	100.00%	100.87
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	123.01	71.10%	91,575	78.55%	744.45
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	50.00	28.90%	25,000	21.45%	500.00
71. Total	173.01	100.00%	116,575	100.00%	673.80
<hr/>					
Irrigated Total	1,427.30	67.72%	148,480	46.95%	104.03
Dry Total	507.30	24.07%	51,170	16.18%	100.87
Grass Total	173.01	8.21%	116,575	36.86%	673.80
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	3,601.41	170.88%	0	0.00%	0.00
Market Area Total	2,107.61	100.00%	316,225	100.00%	150.04

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,152.98	58.26%	6,208,785	60.78%	1,969.18
46. 1A	1,264.00	23.36%	2,506,455	24.54%	1,982.95
47. 2A1	422.30	7.80%	804,900	7.88%	1,905.99
48. 2A	36.30	0.67%	65,340	0.64%	1,800.00
49. 3A1	105.00	1.94%	136,500	1.34%	1,300.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	379.80	7.02%	446,340	4.37%	1,175.20
52. 4A	51.40	0.95%	46,260	0.45%	900.00
53. Total	5,411.78	100.00%	10,214,580	100.00%	1,887.47
Dry					
54. 1D1	219.08	21.98%	240,115	24.97%	1,096.02
55. 1D	414.94	41.63%	435,685	45.31%	1,050.00
56. 2D1	137.84	13.83%	137,840	14.33%	1,000.00
57. 2D	3.30	0.33%	2,970	0.31%	900.00
58. 3D1	11.20	1.12%	9,245	0.96%	825.45
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	190.08	19.07%	123,555	12.85%	650.02
61. 4D	20.37	2.04%	12,220	1.27%	599.90
62. Total	996.81	100.00%	961,630	100.00%	964.71
Grass					
63. 1G1	142.38	0.00%	145,740	39.09%	1,023.60
64. 1G	89.40	17.04%	89,100	23.90%	996.64
65. 2G1	64.40	12.28%	54,740	14.68%	850.00
66. 2G	11.98	2.28%	9,585	2.57%	800.08
67. 3G1	4.10	0.78%	2,460	0.66%	600.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	130.78	24.93%	39,235	10.52%	300.01
70. 4G	81.60	15.55%	31,980	8.58%	391.91
71. Total	524.64	100.00%	372,840	100.00%	710.66
Irrigated Total	5,411.78	77.04%	10,214,580	88.27%	1,887.47
Dry Total	996.81	14.19%	961,630	8.31%	964.71
Grass Total	524.64	7.47%	372,840	3.22%	710.66
Waste	91.76	1.31%	22,545	0.19%	245.70
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	7,024.99	100.00%	11,571,595	100.00%	1,647.20

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,942.56	37.07%	3,415,555	48.86%	1,758.28
46. 1A	1,136.50	21.69%	1,886,490	26.99%	1,659.91
47. 2A1	433.59	8.27%	491,485	7.03%	1,133.52
48. 2A	299.30	5.71%	308,265	4.41%	1,029.95
49. 3A1	25.90	0.49%	20,075	0.29%	775.10
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	826.30	15.77%	532,950	7.62%	644.98
52. 4A	576.31	11.00%	335,770	4.80%	582.62
53. Total	5,240.46	100.00%	6,990,590	100.00%	1,333.96
Dry					
54. 1D1	343.41	18.59%	317,930	25.21%	925.80
55. 1D	251.81	13.63%	212,325	16.84%	843.20
56. 2D1	259.25	14.03%	166,355	13.19%	641.68
57. 2D	167.80	9.08%	100,000	7.93%	595.95
58. 3D1	5.90	0.32%	3,540	0.28%	600.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	433.56	23.46%	243,665	19.32%	562.01
61. 4D	386.00	20.89%	217,085	17.22%	562.40
62. Total	1,847.73	100.00%	1,260,900	100.00%	682.40
Grass					
63. 1G1	257.40	0.00%	227,675	13.12%	884.52
64. 1G	271.77	7.18%	230,460	13.28%	848.00
65. 2G1	138.64	3.66%	62,390	3.60%	450.01
66. 2G	114.35	3.02%	43,540	2.51%	380.76
67. 3G1	66.40	1.75%	29,880	1.72%	450.00
68. 3G	38.00	1.00%	17,100	0.99%	450.00
69. 4G1	962.22	25.41%	428,130	24.67%	444.94
70. 4G	1,937.26	51.17%	696,170	40.12%	359.36
71. Total	3,786.04	100.00%	1,735,345	100.00%	458.35
Irrigated Total	5,240.46	46.47%	6,990,590	69.55%	1,333.96
Dry Total	1,847.73	16.39%	1,260,900	12.54%	682.40
Grass Total	3,786.04	33.57%	1,735,345	17.26%	458.35
Waste	402.52	3.57%	64,910	0.65%	161.26
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	11,276.75	100.00%	10,051,745	100.00%	891.37

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,580.52	34.67%	2,916,910	43.46%	1,845.54
46. 1A	1,155.96	25.36%	1,950,435	29.06%	1,687.29
47. 2A1	343.50	7.54%	445,425	6.64%	1,296.72
48. 2A	480.75	10.55%	639,805	9.53%	1,330.85
49. 3A1	94.47	2.07%	85,730	1.28%	907.48
50. 3A	16.60	0.36%	13,280	0.20%	800.00
51. 4A1	495.20	10.86%	360,535	5.37%	728.06
52. 4A	391.49	8.59%	299,720	4.47%	765.59
53. Total	4,558.49	100.00%	6,711,840	100.00%	1,472.38
Dry					
54. 1D1	212.85	22.01%	291,190	30.76%	1,368.05
55. 1D	276.42	28.58%	327,470	34.59%	1,184.68
56. 2D1	33.45	3.46%	25,090	2.65%	750.07
57. 2D	32.24	3.33%	22,570	2.38%	700.06
58. 3D1	7.00	0.72%	4,900	0.52%	700.00
59. 3D	98.13	10.15%	63,785	6.74%	650.01
60. 4D1	189.98	19.64%	150,020	15.85%	789.66
61. 4D	117.20	12.12%	61,570	6.50%	525.34
62. Total	967.27	100.00%	946,595	100.00%	978.63
Grass					
63. 1G1	43.81	0.00%	42,230	0.81%	963.94
64. 1G	563.80	6.25%	474,275	9.14%	841.21
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	496.53	5.51%	279,740	5.39%	563.39
67. 3G1	760.31	8.43%	486,495	9.38%	639.86
68. 3G	1,188.73	13.19%	656,360	12.66%	552.15
69. 4G1	1,470.23	16.31%	797,390	15.38%	542.36
70. 4G	4,491.11	49.82%	2,449,710	47.24%	545.46
71. Total	9,014.52	100.00%	5,186,200	100.00%	575.32
Irrigated Total	4,558.49	29.33%	6,711,840	51.58%	1,472.38
Dry Total	967.27	6.22%	946,595	7.27%	978.63
Grass Total	9,014.52	58.00%	5,186,200	39.85%	575.32
Waste	1,001.74	6.45%	168,630	1.30%	168.34
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	15,542.02	100.00%	13,013,265	100.00%	837.30

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	85.12	17.94%	259,600	13.58%	3,049.81
47. 2A1	111.70	23.54%	581,990	30.44%	5,210.30
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	5.70	1.20%	11,400	0.60%	2,000.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	213.74	45.05%	958,635	50.15%	4,485.05
52. 4A	58.20	12.27%	100,050	5.23%	1,719.07
53. Total	474.46	100.00%	1,911,675	100.00%	4,029.16
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	96.93	28.55%	101,775	21.41%	1,049.98
56. 2D1	43.60	12.84%	95,125	20.01%	2,181.77
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	140.44	41.36%	192,545	40.50%	1,371.01
61. 4D	58.56	17.25%	86,005	18.09%	1,468.66
62. Total	339.53	100.00%	475,450	100.00%	1,400.32
Grass					
63. 1G1	11.00	0.00%	20,350	5.86%	1,850.00
64. 1G	71.00	24.65%	106,500	30.66%	1,500.00
65. 2G1	30.80	10.69%	47,320	13.62%	1,536.36
66. 2G	11.00	3.82%	18,700	5.38%	1,700.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	2.35	0.82%	3,055	0.88%	1,300.00
69. 4G1	93.95	32.62%	95,060	27.36%	1,011.81
70. 4G	67.90	23.58%	56,425	16.24%	831.00
71. Total	288.00	100.00%	347,410	100.00%	1,206.28
Irrigated Total	474.46	42.86%	1,911,675	69.88%	4,029.16
Dry Total	339.53	30.67%	475,450	17.38%	1,400.32
Grass Total	288.00	26.02%	347,410	12.70%	1,206.28
Waste	5.00	0.45%	1,000	0.04%	200.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	1,106.99	100.00%	2,735,535	100.00%	2,471.15

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,693.44	54.89%	4,759,935	60.14%	1,767.23
46. 1A	1,262.30	25.73%	2,127,850	26.88%	1,685.69
47. 2A1	208.21	4.24%	309,460	3.91%	1,486.29
48. 2A	121.00	2.47%	168,200	2.13%	1,390.08
49. 3A1	134.80	2.75%	138,160	1.75%	1,024.93
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	365.90	7.46%	323,855	4.09%	885.09
52. 4A	121.07	2.47%	87,590	1.11%	723.47
53. Total	4,906.72	100.00%	7,915,050	100.00%	1,613.10
Dry					
54. 1D1	160.09	16.43%	173,815	22.21%	1,085.73
55. 1D	186.03	19.09%	195,470	24.98%	1,050.74
56. 2D1	154.61	15.86%	161,340	20.62%	1,043.53
57. 2D	139.13	14.28%	130,140	16.63%	935.38
58. 3D1	6.00	0.62%	3,750	0.48%	625.00
59. 3D	5.00	0.51%	2,625	0.34%	525.00
60. 4D1	211.73	21.72%	78,990	10.10%	373.07
61. 4D	112.02	11.49%	36,305	4.64%	324.09
62. Total	974.61	100.00%	782,435	100.00%	802.82
Grass					
63. 1G1	108.31	0.00%	96,665	6.97%	892.48
64. 1G	286.80	7.24%	216,870	15.64%	756.17
65. 2G1	114.00	2.88%	65,705	4.74%	576.36
66. 2G	256.70	6.48%	144,105	10.39%	561.38
67. 3G1	18.98	0.48%	7,590	0.55%	399.89
68. 3G	124.57	3.15%	46,715	3.37%	375.01
69. 4G1	1,156.25	29.19%	327,145	23.59%	282.94
70. 4G	1,895.03	47.85%	481,945	34.75%	254.32
71. Total	3,960.64	100.00%	1,386,740	100.00%	350.13
Irrigated Total	4,906.72	49.32%	7,915,050	78.38%	1,613.10
Dry Total	974.61	9.80%	782,435	7.75%	802.82
Grass Total	3,960.64	39.81%	1,386,740	13.73%	350.13
Waste	107.29	1.08%	14,685	0.15%	136.87
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	9,949.26	100.00%	10,098,910	100.00%	1,015.04

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	777.22	31.86%	1,515,575	33.74%	1,949.99
46. 1A	1,519.12	62.27%	2,810,375	62.56%	1,850.00
47. 2A1	12.60	0.52%	17,640	0.39%	1,400.00
48. 2A	76.60	3.14%	99,965	2.23%	1,305.03
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	49.00	2.01%	44,100	0.98%	900.00
52. 4A	5.10	0.21%	4,590	0.10%	900.00
53. Total	2,439.64	100.00%	4,492,245	100.00%	1,841.36
Dry					
54. 1D1	0.70	1.15%	770	1.38%	1,100.00
55. 1D	40.59	66.90%	40,590	72.98%	1,000.00
56. 2D1	0.86	1.42%	840	1.51%	976.74
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	12.72	20.97%	8,780	15.79%	690.25
61. 4D	5.80	9.56%	4,640	8.34%	800.00
62. Total	60.67	100.00%	55,620	100.00%	916.76
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	1.00	100.00%	650	100.00%	650.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	1.00	100.00%	650	100.00%	650.00
Irrigated Total	2,439.64	97.04%	4,492,245	98.54%	1,841.36
Dry Total	60.67	2.41%	55,620	1.22%	916.76
Grass Total	1.00	0.04%	650	0.01%	650.00
Waste	12.80	0.51%	10,240	0.22%	800.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	2,514.11	100.00%	4,558,755	100.00%	1,813.27

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,448.39	31.81%	9,379,310	39.83%	1,721.48
46. 1A	5,606.41	32.73%	9,221,470	39.16%	1,644.81
47. 2A1	913.83	5.34%	984,510	4.18%	1,077.34
48. 2A	892.25	5.21%	894,050	3.80%	1,002.02
49. 3A1	49.00	0.29%	42,875	0.18%	875.00
50. 3A	12.00	0.07%	10,200	0.04%	850.00
51. 4A1	2,708.33	15.81%	1,967,465	8.35%	726.45
52. 4A	1,496.47	8.74%	1,050,050	4.46%	701.68
53. Total	17,126.68	100.00%	23,549,930	100.00%	1,375.04
Dry					
54. 1D1	366.68	10.31%	342,685	13.93%	934.56
55. 1D	1,300.96	36.59%	1,151,425	46.80%	885.06
56. 2D1	164.34	4.62%	125,500	5.10%	763.66
57. 2D	371.88	10.46%	223,130	9.07%	600.01
58. 3D1	13.00	0.37%	6,500	0.26%	500.00
59. 3D	7.00	0.20%	3,500	0.14%	500.00
60. 4D1	832.25	23.41%	405,675	16.49%	487.44
61. 4D	499.59	14.05%	202,035	8.21%	404.40
62. Total	3,555.70	100.00%	2,460,450	100.00%	691.97
Grass					
63. 1G1	126.38	0.00%	109,340	1.67%	865.17
64. 1G	1,219.23	8.14%	1,011,160	15.48%	829.34
65. 2G1	193.80	1.29%	113,900	1.74%	587.72
66. 2G	361.68	2.42%	170,645	2.61%	471.81
67. 3G1	524.20	3.50%	259,735	3.98%	495.49
68. 3G	1,311.89	8.76%	555,060	8.50%	423.10
69. 4G1	3,911.86	26.12%	1,607,420	24.61%	410.91
70. 4G	7,326.49	48.92%	2,704,815	41.41%	369.18
71. Total	14,975.53	100.00%	6,532,075	100.00%	436.18
Irrigated Total					
Irrigated Total	17,126.68	47.18%	23,549,930	71.88%	1,375.04
Dry Total					
Dry Total	3,555.70	9.79%	2,460,450	7.51%	691.97
Grass Total					
Grass Total	14,975.53	41.25%	6,532,075	19.94%	436.18
Waste					
Waste	644.95	1.78%	218,200	0.67%	338.32
Other					
Other	0.00	0.00%	0	0.00%	0.00
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	36,302.86	100.00%	32,760,655	100.00%	902.43

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	2,163.51	38.92%	3,386,845	45.42%	1,565.44
47. 2A1	143.09	2.57%	227,985	3.06%	1,593.30
48. 2A	1,529.62	27.52%	2,293,000	30.75%	1,499.07
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	469.82	8.45%	393,035	5.27%	836.57
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	1,253.03	22.54%	1,156,425	15.51%	922.90
53. Total	5,559.07	100.00%	7,457,290	100.00%	1,341.46
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	43.10	8.09%	36,635	10.92%	850.00
56. 2D1	44.88	8.42%	38,945	11.60%	867.76
57. 2D	163.73	30.72%	136,235	40.59%	832.07
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	112.00	21.02%	49,840	14.85%	445.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	169.23	31.75%	73,960	22.04%	437.04
62. Total	532.94	100.00%	335,615	100.00%	629.74
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	75.00	3.10%	57,420	5.10%	765.60
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	458.38	18.95%	208,830	18.55%	455.58
67. 3G1	1,496.46	61.86%	679,695	60.38%	454.20
68. 3G	340.60	14.08%	165,515	14.70%	485.95
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	48.80	2.02%	14,325	1.27%	293.55
71. Total	2,419.24	100.00%	1,125,785	100.00%	465.35
Irrigated Total	5,559.07	56.89%	7,457,290	76.86%	1,341.46
Dry Total	532.94	5.45%	335,615	3.46%	629.74
Grass Total	2,419.24	24.76%	1,125,785	11.60%	465.35
Waste	1,260.23	12.90%	783,330	8.07%	621.58
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	9,771.48	100.00%	9,702,020	100.00%	992.89

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	10,295.89	46.39%	20,078,305	51.79%	1,950.13
46. 1A	5,022.99	22.63%	9,430,790	24.32%	1,877.53
47. 2A1	4,151.97	18.71%	6,079,625	15.68%	1,464.27
48. 2A	1,809.19	8.15%	2,479,110	6.39%	1,370.29
49. 3A1	192.40	0.87%	191,860	0.49%	997.19
50. 3A	34.00	0.15%	28,900	0.07%	850.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	687.84	3.10%	481,490	1.24%	700.00
53. Total	22,194.28	100.00%	38,770,080	100.00%	1,746.85
Dry					
54. 1D1	35.70	11.61%	33,915	18.48%	950.00
55. 1D	22.92	7.45%	21,775	11.87%	950.04
56. 2D1	91.29	29.69%	59,405	32.37%	650.73
57. 2D	13.00	4.23%	8,040	4.38%	618.46
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	49.10	15.97%	24,550	13.38%	500.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	95.50	31.06%	35,815	19.52%	375.03
62. Total	307.51	100.00%	183,500	100.00%	596.73
Grass					
63. 1G1	11.03	0.00%	10,475	0.87%	949.68
64. 1G	466.40	22.34%	435,210	36.07%	933.13
65. 2G1	49.00	2.35%	24,500	2.03%	500.00
66. 2G	235.86	11.30%	116,430	9.65%	493.64
67. 3G1	1,149.83	55.07%	543,765	45.07%	472.91
68. 3G	155.23	7.43%	69,530	5.76%	447.92
69. 4G1	15.00	0.72%	4,875	0.40%	325.00
70. 4G	5.50	0.26%	1,650	0.14%	300.00
71. Total	2,087.85	100.00%	1,206,435	100.00%	577.84
Irrigated Total	22,194.28	89.32%	38,770,080	96.42%	1,746.85
Dry Total	307.51	1.24%	183,500	0.46%	596.73
Grass Total	2,087.85	8.40%	1,206,435	3.00%	577.84
Waste	257.52	1.04%	51,400	0.13%	199.60
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	24,847.16	100.00%	40,211,415	100.00%	1,618.35

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 14

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	12,156.41	25.44%	22,439,895	30.52%	1,845.93
46. 1A	17,706.06	37.06%	31,660,135	43.06%	1,788.10
47. 2A1	4,083.47	8.55%	6,017,970	8.19%	1,473.74
48. 2A	1,396.12	2.92%	1,986,590	2.70%	1,422.94
49. 3A1	36.50	0.08%	54,750	0.07%	1,500.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	10,090.77	21.12%	9,264,550	12.60%	918.12
52. 4A	2,307.56	4.83%	2,098,955	2.85%	909.60
53. Total	47,776.89	100.00%	73,522,845	100.00%	1,538.88
Dry					
54. 1D1	475.76	3.78%	526,985	5.57%	1,107.67
55. 1D	1,691.04	13.42%	1,749,030	18.48%	1,034.29
56. 2D1	1,761.15	13.98%	1,457,065	15.39%	827.34
57. 2D	474.35	3.77%	394,230	4.16%	831.10
58. 3D1	15.20	0.12%	11,400	0.12%	750.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	6,609.90	52.47%	4,322,475	45.67%	653.94
61. 4D	1,570.54	12.47%	1,004,235	10.61%	639.42
62. Total	12,597.94	100.00%	9,465,420	100.00%	751.35
Grass					
63. 1G1	467.30	0.00%	450,220	3.54%	963.45
64. 1G	1,307.51	5.12%	1,117,770	8.79%	854.88
65. 2G1	1,104.25	4.32%	552,795	4.35%	500.61
66. 2G	409.05	1.60%	204,010	1.60%	498.74
67. 3G1	75.78	0.30%	37,890	0.30%	500.00
68. 3G	464.70	1.82%	209,220	1.64%	450.23
69. 4G1	12,849.78	50.28%	6,247,385	49.12%	486.19
70. 4G	8,877.75	34.74%	3,899,690	30.66%	439.27
71. Total	25,556.12	100.00%	12,718,980	100.00%	497.69
Irrigated Total	47,776.89	54.82%	73,522,845	76.24%	1,538.88
Dry Total	12,597.94	14.46%	9,465,420	9.82%	751.35
Grass Total	25,556.12	29.32%	12,718,980	13.19%	497.69
Waste	1,219.18	1.40%	730,255	0.76%	598.97
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	87,150.13	100.00%	96,437,500	100.00%	1,106.57

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 15

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,700.62	18.09%	4,207,375	25.23%	1,557.93
46. 1A	2,980.83	19.97%	4,656,920	27.93%	1,562.29
47. 2A1	1,276.75	8.55%	1,472,615	8.83%	1,153.41
48. 2A	789.00	5.29%	825,200	4.95%	1,045.88
49. 3A1	135.10	0.91%	105,835	0.63%	783.38
50. 3A	41.00	0.27%	31,775	0.19%	775.00
51. 4A1	3,840.11	25.73%	3,014,650	18.08%	785.04
52. 4A	3,163.91	21.20%	2,361,265	14.16%	746.31
53. Total	14,927.32	100.00%	16,675,635	100.00%	1,117.12
Dry					
54. 1D1	204.51	4.09%	184,060	5.90%	900.00
55. 1D	802.40	16.04%	659,040	21.11%	821.34
56. 2D1	468.15	9.36%	304,300	9.75%	650.01
57. 2D	188.50	3.77%	105,560	3.38%	560.00
58. 3D1	41.00	0.82%	25,630	0.82%	625.12
59. 3D	6.00	0.12%	3,600	0.12%	600.00
60. 4D1	1,993.18	39.84%	1,137,375	36.44%	570.63
61. 4D	1,299.55	25.97%	701,655	22.48%	539.92
62. Total	5,003.29	100.00%	3,121,220	100.00%	623.83
Grass					
63. 1G1	737.32	0.00%	593,630	3.43%	805.12
64. 1G	1,727.37	4.51%	1,281,540	7.41%	741.90
65. 2G1	809.47	2.11%	491,320	2.84%	606.97
66. 2G	702.53	1.83%	422,320	2.44%	601.14
67. 3G1	106.17	0.28%	59,450	0.34%	559.95
68. 3G	4,185.11	10.92%	2,186,725	12.64%	522.50
69. 4G1	8,533.74	22.26%	3,968,505	22.95%	465.04
70. 4G	21,536.18	56.17%	8,291,070	47.94%	384.98
71. Total	38,337.89	100.00%	17,294,560	100.00%	451.11
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Irrigated Total	14,927.32	25.52%	16,675,635	44.91%	1,117.12
Dry Total	5,003.29	8.55%	3,121,220	8.41%	623.83
Grass Total	38,337.89	65.55%	17,294,560	46.58%	451.11
Waste	215.95	0.37%	41,085	0.11%	190.25
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	58,484.45	100.00%	37,132,500	100.00%	634.91

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 16

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	973.60	3.00%	1,708,720	3.52%	1,755.05
46. 1A	16,612.75	51.24%	30,321,085	62.48%	1,825.17
47. 2A1	2,457.57	7.58%	3,956,245	8.15%	1,609.82
48. 2A	157.43	0.49%	234,945	0.48%	1,492.38
49. 3A1	1,357.49	4.19%	1,828,220	3.77%	1,346.76
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	7,959.60	24.55%	7,703,725	15.87%	967.85
52. 4A	2,903.99	8.96%	2,779,275	5.73%	957.05
53. Total	32,422.43	100.00%	48,532,215	100.00%	1,496.87
Dry					
54. 1D1	73.16	0.78%	89,610	1.13%	1,224.85
55. 1D	3,475.12	37.23%	4,072,195	51.32%	1,171.81
56. 2D1	728.31	7.80%	689,125	8.68%	946.20
57. 2D	90.66	0.97%	81,455	1.03%	898.47
58. 3D1	375.22	4.02%	235,390	2.97%	627.34
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	3,702.09	39.66%	2,239,270	28.22%	604.87
61. 4D	889.85	9.53%	528,435	6.66%	593.85
62. Total	9,334.41	100.00%	7,935,480	100.00%	850.13
Grass					
63. 1G1	264.24	0.00%	236,970	3.77%	896.80
64. 1G	1,482.86	13.24%	1,390,235	22.13%	937.54
65. 2G1	747.17	6.67%	408,505	6.50%	546.74
66. 2G	51.65	0.46%	25,850	0.41%	500.48
67. 3G1	193.15	1.72%	100,745	1.60%	521.59
68. 3G	29.80	0.27%	13,410	0.21%	450.00
69. 4G1	4,919.21	43.92%	2,513,005	40.00%	510.86
70. 4G	3,511.60	31.35%	1,593,495	25.37%	453.78
71. Total	11,199.68	100.00%	6,282,215	100.00%	560.93
Irrigated Total	32,422.43	60.90%	48,532,215	77.25%	1,496.87
Dry Total	9,334.41	17.53%	7,935,480	12.63%	850.13
Grass Total	11,199.68	21.04%	6,282,215	10.00%	560.93
Waste	280.15	0.53%	77,350	0.12%	276.10
Other	0.00	0.00%	0	0.00%	0.00
Exempt	2.50	0.00%	0	0.00%	0.00
Market Area Total	53,236.67	100.00%	62,827,260	100.00%	1,180.15

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 17

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	383.12	5.61%	625,235	8.02%	1,631.96
46. 1A	1,137.65	16.67%	1,877,125	24.07%	1,650.00
47. 2A1	1,290.98	18.91%	1,808,170	23.19%	1,400.62
48. 2A	488.86	7.16%	624,065	8.00%	1,276.57
49. 3A1	253.47	3.71%	221,280	2.84%	873.00
50. 3A	138.50	2.03%	115,050	1.48%	830.69
51. 4A1	2,400.55	35.17%	1,972,430	25.29%	821.66
52. 4A	733.08	10.74%	555,005	7.12%	757.09
53. Total	6,826.21	100.00%	7,798,360	100.00%	1,142.41
Dry					
54. 1D1	99.80	2.17%	138,940	3.67%	1,392.18
55. 1D	332.00	7.24%	457,450	12.08%	1,377.86
56. 2D1	536.90	11.70%	480,510	12.69%	894.97
57. 2D	339.60	7.40%	309,420	8.17%	911.13
58. 3D1	92.71	2.02%	64,715	1.71%	698.04
59. 3D	53.00	1.16%	33,125	0.87%	625.00
60. 4D1	2,327.51	50.72%	1,736,585	45.86%	746.11
61. 4D	807.00	17.59%	566,085	14.95%	701.47
62. Total	4,588.52	100.00%	3,786,830	100.00%	825.28
Grass					
63. 1G1	341.56	0.00%	336,560	4.75%	985.36
64. 1G	471.71	3.50%	427,615	6.04%	906.52
65. 2G1	406.15	3.01%	317,585	4.48%	781.94
66. 2G	773.32	5.73%	558,175	7.88%	721.79
67. 3G1	104.20	0.77%	54,340	0.77%	521.50
68. 3G	713.64	5.29%	423,430	5.98%	593.34
69. 4G1	3,852.96	28.55%	1,946,810	27.49%	505.28
70. 4G	6,830.25	50.62%	3,017,160	42.61%	441.73
71. Total	13,493.79	100.00%	7,081,675	100.00%	524.81
Irrigated Total	6,826.21	26.94%	7,798,360	41.65%	1,142.41
Dry Total	4,588.52	18.11%	3,786,830	20.23%	825.28
Grass Total	13,493.79	53.26%	7,081,675	37.82%	524.81
Waste	425.75	1.68%	56,095	0.30%	131.76
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	25,334.27	100.00%	18,722,960	100.00%	739.04

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 18

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,140.94	11.36%	4,960,985	17.72%	1,579.46
46. 1A	2,019.47	7.31%	3,030,400	10.83%	1,500.59
47. 2A1	5,200.66	18.82%	5,358,495	19.14%	1,030.35
48. 2A	2,919.58	10.56%	2,765,030	9.88%	947.06
49. 3A1	246.49	0.89%	220,335	0.79%	893.89
50. 3A	83.35	0.30%	72,930	0.26%	874.99
51. 4A1	12,061.60	43.64%	10,022,675	35.81%	830.96
52. 4A	1,965.30	7.11%	1,558,920	5.57%	793.22
53. Total	27,637.39	100.00%	27,989,770	100.00%	1,012.75
Dry					
54. 1D1	614.45	6.37%	590,140	7.44%	960.44
55. 1D	367.25	3.81%	342,280	4.32%	932.01
56. 2D1	2,082.60	21.60%	1,913,835	24.13%	918.96
57. 2D	1,123.98	11.66%	985,350	12.43%	876.66
58. 3D1	167.10	1.73%	144,430	1.82%	864.33
59. 3D	140.20	1.45%	117,440	1.48%	837.66
60. 4D1	4,486.32	46.53%	3,339,910	42.12%	744.47
61. 4D	658.88	6.83%	496,785	6.26%	753.98
62. Total	9,640.78	100.00%	7,930,170	100.00%	822.57
Grass					
63. 1G1	419.02	0.00%	388,500	7.89%	927.16
64. 1G	278.67	3.12%	249,170	5.06%	894.14
65. 2G1	827.61	9.27%	600,650	12.20%	725.76
66. 2G	585.74	6.56%	402,915	8.18%	687.87
67. 3G1	41.40	0.46%	25,780	0.52%	622.71
68. 3G	329.80	3.70%	192,610	3.91%	584.02
69. 4G1	2,231.57	25.01%	1,120,310	22.75%	502.03
70. 4G	4,209.40	47.17%	1,945,065	39.49%	462.08
71. Total	8,923.21	100.00%	4,925,000	100.00%	551.93
Irrigated Total	27,637.39	58.92%	27,989,770	68.31%	1,012.75
Dry Total	9,640.78	20.55%	7,930,170	19.35%	822.57
Grass Total	8,923.21	19.02%	4,925,000	12.02%	551.93
Waste	704.17	1.50%	130,775	0.32%	185.72
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	46,905.55	100.00%	40,975,715	100.00%	873.58

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 19

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,887.92	57.55%	5,463,040	62.80%	1,891.69
46. 1A	326.70	6.51%	575,600	6.62%	1,761.86
47. 2A1	416.61	8.30%	614,005	7.06%	1,473.81
48. 2A	1,123.17	22.38%	1,684,720	19.37%	1,499.97
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	72.10	1.44%	184,240	2.12%	2,555.34
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	191.70	3.82%	177,590	2.04%	926.40
53. Total	5,018.20	100.00%	8,699,195	100.00%	1,733.53
Dry					
54. 1D1	10.30	12.39%	11,520	15.73%	1,118.45
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	30.72	36.94%	30,720	41.94%	1,000.00
57. 2D	15.74	18.93%	14,595	19.92%	927.26
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	14.00	16.84%	9,600	13.10%	685.71
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	12.40	14.91%	6,820	9.31%	550.00
62. Total	83.16	100.00%	73,255	100.00%	880.89
Grass					
63. 1G1	25.69	0.00%	20,925	5.96%	814.52
64. 1G	27.70	5.50%	26,315	7.50%	950.00
65. 2G1	9.00	1.79%	7,650	2.18%	850.00
66. 2G	29.57	5.87%	19,075	5.44%	645.08
67. 3G1	339.93	67.54%	226,475	64.54%	666.24
68. 3G	71.44	14.19%	50,460	14.38%	706.33
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	503.33	100.00%	350,900	100.00%	697.16
Irrigated Total	5,018.20	84.16%	8,699,195	93.11%	1,733.53
Dry Total	83.16	1.39%	73,255	0.78%	880.89
Grass Total	503.33	8.44%	350,900	3.76%	697.16
Waste	258.05	4.33%	189,800	2.03%	735.52
Other	100.00	1.68%	30,000	0.32%	300.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	5,962.74	100.00%	9,343,150	100.00%	1,566.92

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 20

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	226.44	87.53%	554,795	91.68%	2,450.08
47. 2A1	9.00	3.48%	21,375	3.53%	2,375.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	2.25	0.87%	3,150	0.52%	1,400.00
52. 4A	21.00	8.12%	25,815	4.27%	1,229.29
53. Total	258.69	100.00%	605,135	100.00%	2,339.23
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	102.15	46.59%	271,795	56.08%	2,660.74
56. 2D1	16.13	7.36%	31,455	6.49%	1,950.09
57. 2D	1.00	0.46%	1,900	0.39%	1,900.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	66.55	30.36%	137,725	28.42%	2,069.50
61. 4D	33.40	15.24%	41,750	8.61%	1,250.00
62. Total	219.23	100.00%	484,625	100.00%	2,210.58
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	7.00	15.82%	11,900	24.52%	1,700.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	22.46	50.75%	23,020	47.43%	1,024.93
70. 4G	14.80	33.44%	13,615	28.05%	919.93
71. Total	44.26	100.00%	48,535	100.00%	1,096.59
Irrigated Total	258.69	49.54%	605,135	53.16%	2,339.23
Dry Total	219.23	41.98%	484,625	42.57%	2,210.58
Grass Total	44.26	8.48%	48,535	4.26%	1,096.59
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	522.18	100.00%	1,138,295	100.00%	2,179.89

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 40

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	3.33	59.04%	2,505	61.62%	752.25
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1.98	35.11%	1,365	33.58%	689.39
61. 4D	0.33	5.85%	195	4.80%	590.91
62. Total	5.64	100.00%	4,065	100.00%	720.74
Grass					
63. 1G1	9.84	0.00%	9,840	47.40%	1,000.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	6.00	21.19%	4,050	19.51%	675.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	12.48	44.07%	6,870	33.09%	550.48
71. Total	28.32	100.00%	20,760	100.00%	733.05
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	5.64	15.26%	4,065	15.89%	720.74
Grass Total	28.32	76.62%	20,760	81.17%	733.05
Waste	3.00	8.12%	750	2.93%	250.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.30	0.81%	0	0.00%	0.00
Market Area Total	36.96	100.00%	25,575	100.00%	691.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 41

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,676.00	5.22%	2,663,500	7.85%	1,589.20
46. 1A	5,619.52	17.50%	8,461,840	24.94%	1,505.79
47. 2A1	5,645.18	17.58%	7,428,480	21.90%	1,315.90
48. 2A	3,595.82	11.20%	4,508,060	13.29%	1,253.69
49. 3A1	2,658.06	8.28%	2,715,190	8.00%	1,021.49
50. 3A	3,023.68	9.41%	2,013,500	5.93%	665.91
51. 4A1	5,839.06	18.18%	3,721,150	10.97%	637.29
52. 4A	4,061.82	12.65%	2,415,720	7.12%	594.74
53. Total	32,119.14	100.00%	33,927,440	100.00%	1,056.30
Dry					
54. 1D1	224.80	2.26%	234,380	2.86%	1,042.62
55. 1D	529.38	5.31%	524,730	6.41%	991.22
56. 2D1	2,719.28	27.28%	2,543,510	31.07%	935.36
57. 2D	1,591.42	15.97%	1,481,950	18.10%	931.21
58. 3D1	1,082.00	10.85%	915,900	11.19%	846.49
59. 3D	855.38	8.58%	590,860	7.22%	690.76
60. 4D1	2,418.70	24.26%	1,581,550	19.32%	653.88
61. 4D	547.20	5.49%	314,660	3.84%	575.04
62. Total	9,968.16	100.00%	8,187,540	100.00%	821.37
Grass					
63. 1G1	620.62	0.00%	526,730	2.54%	848.72
64. 1G	1,734.30	4.71%	1,382,540	6.67%	797.17
65. 2G1	1,444.32	3.92%	1,069,000	5.16%	740.14
66. 2G	3,336.92	9.06%	2,276,500	10.98%	682.22
67. 3G1	1,908.56	5.18%	1,176,960	5.68%	616.67
68. 3G	5,309.26	14.42%	3,341,920	16.12%	629.45
69. 4G1	943.92	2.56%	564,720	2.72%	598.27
70. 4G	21,530.62	58.46%	10,395,300	50.14%	482.81
71. Total	36,828.52	100.00%	20,733,670	100.00%	562.98
Irrigated Total	32,119.14	38.44%	33,927,440	53.06%	1,056.30
Dry Total	9,968.16	11.93%	8,187,540	12.80%	821.37
Grass Total	36,828.52	44.08%	20,733,670	32.42%	562.98
Waste	4,640.16	5.55%	1,096,480	1.71%	236.30
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	83,555.98	100.00%	63,945,130	100.00%	765.30

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 42

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,799.51	15.17%	4,306,550	20.74%	1,538.32
46. 1A	2,007.75	10.88%	3,020,485	14.54%	1,504.41
47. 2A1	3,507.57	19.01%	4,763,520	22.94%	1,358.07
48. 2A	1,446.15	7.84%	1,791,990	8.63%	1,239.15
49. 3A1	929.40	5.04%	767,580	3.70%	825.89
50. 3A	66.00	0.36%	56,100	0.27%	850.00
51. 4A1	5,528.99	29.96%	4,358,530	20.99%	788.30
52. 4A	2,167.31	11.75%	1,703,655	8.20%	786.07
53. Total	18,452.68	100.00%	20,768,410	100.00%	1,125.50
Dry					
54. 1D1	103.38	1.50%	93,040	2.31%	899.98
55. 1D	429.55	6.24%	367,350	9.10%	855.20
56. 2D1	1,335.74	19.39%	809,950	20.07%	606.37
57. 2D	536.60	7.79%	323,060	8.01%	602.05
58. 3D1	215.80	3.13%	118,690	2.94%	550.00
59. 3D	99.00	1.44%	53,850	1.33%	543.94
60. 4D1	3,001.78	43.58%	1,635,195	40.52%	544.74
61. 4D	1,165.40	16.92%	634,430	15.72%	544.39
62. Total	6,887.25	100.00%	4,035,565	100.00%	585.95
Grass					
63. 1G1	477.00	0.00%	378,500	4.27%	793.50
64. 1G	528.57	3.14%	414,465	4.68%	784.13
65. 2G1	589.59	3.51%	346,935	3.92%	588.43
66. 2G	949.37	5.65%	527,050	5.95%	555.16
67. 3G1	303.73	1.81%	152,720	1.72%	502.82
68. 3G	1,154.33	6.86%	642,595	7.26%	556.68
69. 4G1	4,597.90	27.34%	2,420,365	27.33%	526.41
70. 4G	8,216.21	48.86%	3,973,410	44.87%	483.61
71. Total	16,816.70	100.00%	8,856,040	100.00%	526.62
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Irrigated Total	18,452.68	42.59%	20,768,410	61.26%	1,125.50
Dry Total	6,887.25	15.90%	4,035,565	11.90%	585.95
Grass Total	16,816.70	38.81%	8,856,040	26.12%	526.62
Waste	1,169.69	2.70%	237,325	0.70%	202.90
Other	2.96	0.01%	3,700	0.01%	1,250.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	43,329.28	100.00%	33,901,040	100.00%	782.40

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 43

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	789.80	5.31%	1,348,450	7.57%	1,707.33
46. 1A	1,648.86	11.08%	2,492,995	13.99%	1,511.95
47. 2A1	2,274.90	15.28%	3,490,610	19.59%	1,534.40
48. 2A	1,288.13	8.65%	1,653,180	9.28%	1,283.40
49. 3A1	1,019.40	6.85%	1,183,630	6.64%	1,161.10
50. 3A	80.00	0.54%	87,400	0.49%	1,092.50
51. 4A1	4,427.77	29.75%	4,338,805	24.34%	979.91
52. 4A	3,356.27	22.55%	3,227,600	18.11%	961.66
53. Total	14,885.13	100.00%	17,822,670	100.00%	1,197.35
Dry					
54. 1D1	173.70	3.23%	170,200	4.93%	979.85
55. 1D	377.12	7.00%	334,025	9.68%	885.73
56. 2D1	990.20	18.39%	766,260	22.21%	773.84
57. 2D	609.00	11.31%	450,950	13.07%	740.48
58. 3D1	409.21	7.60%	244,425	7.08%	597.31
59. 3D	107.90	2.00%	58,995	1.71%	546.76
60. 4D1	1,748.42	32.47%	928,950	26.93%	531.31
61. 4D	969.76	18.01%	496,320	14.39%	511.80
62. Total	5,385.31	100.00%	3,450,125	100.00%	640.65
Grass					
63. 1G1	758.69	0.00%	665,400	4.19%	877.04
64. 1G	1,656.41	5.08%	1,424,040	8.96%	859.71
65. 2G1	947.28	2.91%	631,125	3.97%	666.25
66. 2G	2,295.91	7.04%	1,479,365	9.31%	644.35
67. 3G1	1,214.06	3.72%	709,485	4.46%	584.39
68. 3G	2,904.85	8.91%	1,536,960	9.67%	529.10
69. 4G1	7,585.61	23.26%	3,344,655	21.05%	440.92
70. 4G	15,244.11	46.75%	6,099,640	38.39%	400.13
71. Total	32,606.92	100.00%	15,890,670	100.00%	487.34
Irrigated Total	14,885.13	27.54%	17,822,670	47.75%	1,197.35
Dry Total	5,385.31	9.96%	3,450,125	9.24%	640.65
Grass Total	32,606.92	60.33%	15,890,670	42.57%	487.34
Waste	1,168.94	2.16%	161,790	0.43%	138.41
Other	0.00	0.00%	0	0.00%	0.00
Exempt	1.00	0.00%	0	0.00%	0.00
Market Area Total	54,046.30	100.00%	37,325,255	100.00%	690.62

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 44

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	218.50	44.33%	432,730	50.00%	1,980.46
46. 1A	63.20	12.82%	120,100	13.88%	1,900.32
47. 2A1	60.00	12.17%	102,000	11.79%	1,700.00
48. 2A	36.00	7.30%	59,400	6.86%	1,650.00
49. 3A1	34.00	6.90%	51,000	5.89%	1,500.00
50. 3A	13.80	2.80%	20,010	2.31%	1,450.00
51. 4A1	60.40	12.25%	72,480	8.38%	1,200.00
52. 4A	7.00	1.42%	7,700	0.89%	1,100.00
53. Total	492.90	100.00%	865,420	100.00%	1,755.77
Dry					
54. 1D1	20.38	4.45%	24,455	5.41%	1,199.95
55. 1D	135.20	29.54%	162,240	35.89%	1,200.00
56. 2D1	97.50	21.30%	97,500	21.57%	1,000.00
57. 2D	64.00	13.98%	60,800	13.45%	950.00
58. 3D1	11.66	2.55%	9,155	2.02%	785.16
59. 3D	45.20	9.87%	35,480	7.85%	784.96
60. 4D1	68.80	15.03%	51,600	11.41%	750.00
61. 4D	15.00	3.28%	10,875	2.41%	725.00
62. Total	457.74	100.00%	452,105	100.00%	987.69
Grass					
63. 1G1	197.84	0.00%	209,430	5.00%	1,058.58
64. 1G	283.22	5.03%	281,470	6.71%	993.82
65. 2G1	175.40	3.12%	162,930	3.89%	928.91
66. 2G	316.00	5.62%	282,300	6.73%	893.35
67. 3G1	203.59	3.62%	161,475	3.85%	793.14
68. 3G	583.50	10.37%	437,625	10.44%	750.00
69. 4G1	1,517.63	26.97%	1,025,670	24.47%	675.84
70. 4G	2,350.15	41.76%	1,631,465	38.92%	694.20
71. Total	5,627.33	100.00%	4,192,365	100.00%	745.00
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Irrigated Total	492.90	7.34%	865,420	15.55%	1,755.77
Dry Total	457.74	6.81%	452,105	8.12%	987.69
Grass Total	5,627.33	83.75%	4,192,365	75.31%	745.00
Waste	141.47	2.11%	56,590	1.02%	400.01
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	6,719.44	100.00%	5,566,480	100.00%	828.41

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 50

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	30.00	9.55%	24,000	18.39%	800.00
67. 3G1	24.00	7.64%	9,000	6.90%	375.00
68. 3G	260.00	82.80%	97,500	74.71%	375.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	314.00	100.00%	130,500	100.00%	415.61
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	314.00	43.98%	130,500	99.69%	415.61
Waste	400.00	56.02%	400	0.31%	1.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	714.00	100.00%	130,900	100.00%	183.33

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 72

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	73.20	100.00%	107,970	100.00%	1,475.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	73.20	100.00%	107,970	100.00%	1,475.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	24.00	5.71%	20,700	6.42%	862.50
67. 3G1	307.00	73.10%	226,300	70.14%	737.13
68. 3G	89.00	21.19%	75,650	23.45%	850.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	420.00	100.00%	322,650	100.00%	768.21
Irrigated Total	73.20	11.59%	107,970	20.40%	1,475.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	420.00	66.49%	322,650	60.95%	768.21
Waste	138.47	21.92%	98,705	18.65%	712.83
Other	0.00	0.00%	0	0.00%	0.00
Exempt	61.11	9.67%	0	0.00%	0.00
Market Area Total	631.67	100.00%	529,325	100.00%	837.98

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 93

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	717.59	35.44%	1,255,790	42.06%	1,750.01
46. 1A	623.75	30.80%	1,044,785	35.00%	1,675.01
47. 2A1	126.70	6.26%	163,820	5.49%	1,292.98
48. 2A	189.45	9.36%	231,635	7.76%	1,222.67
49. 3A1	30.60	1.51%	29,070	0.97%	950.00
50. 3A	142.85	7.05%	128,565	4.31%	900.00
51. 4A1	81.12	4.01%	52,740	1.77%	650.15
52. 4A	112.83	5.57%	78,980	2.65%	699.99
53. Total	2,024.89	100.00%	2,985,385	100.00%	1,474.34
Dry					
54. 1D1	29.80	6.62%	58,290	15.42%	1,956.04
55. 1D	87.13	19.36%	86,130	22.79%	988.52
56. 2D1	26.00	5.78%	20,800	5.50%	800.00
57. 2D	140.50	31.22%	105,375	27.88%	750.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	39.89	8.86%	22,940	6.07%	575.08
60. 4D1	17.60	3.91%	25,900	6.85%	1,471.59
61. 4D	109.14	24.25%	58,470	15.47%	535.73
62. Total	450.06	100.00%	377,905	100.00%	839.68
Grass					
63. 1G1	52.06	0.00%	52,060	3.08%	1,000.00
64. 1G	239.30	8.79%	236,935	14.00%	990.12
65. 2G1	66.25	2.43%	129,275	7.64%	1,951.32
66. 2G	161.61	5.93%	112,520	6.65%	696.24
67. 3G1	489.56	17.98%	304,860	18.02%	622.72
68. 3G	467.41	17.17%	294,460	17.40%	629.98
69. 4G1	247.03	9.07%	113,745	6.72%	460.45
70. 4G	999.79	36.72%	448,295	26.49%	448.39
71. Total	2,723.01	100.00%	1,692,150	100.00%	621.43
Irrigated Total	2,024.89	36.61%	2,985,385	57.70%	1,474.34
Dry Total	450.06	8.14%	377,905	7.30%	839.68
Grass Total	2,723.01	49.23%	1,692,150	32.70%	621.43
Waste	333.66	6.03%	118,915	2.30%	356.40
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	5,531.62	100.00%	5,174,355	100.00%	935.41

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	182.44	123,830	3,652.14	6,535,320	252,359.80	344,839,340	256,194.38	351,498,490
77. Dry Land	0.79	910	665.49	743,445	69,057.44	51,976,835	69,723.72	52,721,190
78. Grass	0.00	0	2,472.52	1,541,890	209,590.89	106,562,910	212,063.41	108,104,800
79. Waste	0.00	0	150.06	124,995	12,210.31	3,657,320	12,360.37	3,782,315
80. Other	0.00	0	0.00	0	102.96	33,700	102.96	33,700
81. Exempt	2.43	0	452.66	0	3,211.03	0	3,666.12	0
82. Total	183.23	124,740	6,940.21	8,945,650	543,321.40	507,070,105	550,444.84	516,140,495

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	256,194.38	46.54%	351,498,490	68.10%	1,372.00
Dry Land	69,723.72	12.67%	52,721,190	10.21%	756.14
Grass	212,063.41	38.53%	108,104,800	20.94%	509.78
Waste	12,360.37	2.25%	3,782,315	0.73%	306.00
Other	102.96	0.02%	33,700	0.01%	327.31
Exempt	3,666.12	0.67%	0	0.00%	0.00
Total	550,444.84	100.00%	516,140,495	100.00%	937.68

2009 County Abstract of Assessment for Real Property, Form 45 Compared with the 2008 Certificate of Taxes Levied (CTL)

10 Buffalo

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	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,466,198,555	1,501,500,700	35,302,145	2.41%	17,902,240	1.19%
02. Recreational	15,022,260	14,878,280	-143,980	-0.96%	26,350	-1.13%
03. Ag-Homesite Land, Ag-Res Dwelling	48,820,370	51,201,045	2,380,675	4.88%	1,120,800	2.58%
04. Total Residential (sum lines 1-3)	1,530,041,185	1,567,580,025	37,538,840	2.45%	19,049,390	1.21%
05. Commercial	540,372,130	572,559,750	32,187,620	5.96%	8,774,260	4.33%
06. Industrial	48,553,565	64,867,275	16,313,710	33.60%	7,654,300	17.83%
07. Ag-Farmsite Land, Outbuildings	14,762,040	15,717,165	955,125	6.47%	0	6.47%
08. Minerals	34,950	34,980	30	0.09	0	0.09
09. Total Commercial (sum lines 5-8)	603,722,685	653,179,170	49,456,485	8.19%	16,428,560	5.47%
10. Total Non-Agland Real Property	2,133,763,870	2,220,759,195	86,995,325	4.08%	35,477,950	2.41%
11. Irrigated	326,856,715	368,462,210	41,605,495	12.73%		
12. Dryland	47,025,080	56,817,670	9,792,590	20.82%		
13. Grassland	95,936,825	118,550,725	22,613,900	23.57%		
14. Wasteland	3,074,960	4,331,255	1,256,295	40.86%		
15. Other Agland	33,700	33,700	0	0.00%		
16. Total Agricultural Land	472,927,280	548,195,560	75,268,280	15.92%		
17. Total Value of all Real Property (Locally Assessed)	2,606,691,150	2,736,899,690	130,208,540	5.00%	35,477,950	3.63%

Kearney Residential 3 - Year Forecast 2008 - 2011							
For Year 2009							
SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	ASSIGNED TERRITORY			
				NB	JB	GC	JLW
*Wilson's Sub	606427000 - 606497000	1048	71	71			
*Wilson's Sub	606498000 - 606533000	1047	36	36			
NW 1/4 SS (Lts 11-34)	604048000 - 604112000	1080	46	46			
- do - (Lts 49-58)	604126000 - 604140000	1081	14	14			
Ragain's Sub	605083000 - 605096000	2056	13	13			
George's Sub (Lts 5,6 & PT Lts 7,8)	602481000 (Vac Lt)	1003	1	1			
Roe's Sub	605155000 - 605156000	1021	2			2	
Whitaker's Grove	606346000 - 606396000	1010	21			21	
OT Ky (Lt 4 - 319)	600161000 - 600413000	1003	137	137			
OT KY (Lt 553 - 599)	600546100 - 600575000	1010	17			17	
OT Ky (Lt 602-1006)	600576000 - 600765100	1011	114			114	
OT Ky (Lt 1166-1171)	600849000 - 600851000	1026	3			3	
OT Ky (Lt 1190-1255)	600859000 - 600893000	1021	14			14	
OT Ky (Lt 1760-1772)	601193100 - 601206000	1016	7			7	
Cash's Sub	601804101 - 601804110	1016	9			9	
Cook's Estate Sub	601856101 - 601856104	1016	4			4	
Cook's Sub	602061000 - 602066000	1016	7			7	
Evan's Sub	602165102 - 602165222	1016	21			21	
Heinzman Add	602580401 - 602580405	1016	5			5	
Henthorne's Sub	602592000 - 602594000	1014	3			3	
Hisey Sub	602594120 - 602594170	1016	4			4	
Grand Total			541	318		223	
* Added In 2008 fm Sales							
Grandview 5th	602486702 - 602486708	1406	7				7
Grandview Est 7th	602487051 - 602487083	1406	5				5
Grandview Est Condo	602486901 - 602486948	1406	36				36
North Acie Condo	603907021 - 603907038	1094	16				16
Westtown Sub (Condo 2 thru 6th)	606335102 - 606335607	130	41				41
Grandview Est 3rd Add	602486951 - 602486964	1405	14				14
Windsor Est 7th	606534732 - 606534798	1136	52				52
Grand Total			171				171

Kearney Residential 3-Year Forecast 2008 - 2011

For Year 2010

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	ASSIGNED TERRITORY			
				NB	JB	GC	JLW
Camelot Add	601834101 - 601834174	1121	70		70		
Camelot 2nd	601834211 - 601834240	1121	17		17		
Fairacres Sub	602179201 - 602179257	1090	57		57		
Fairacres 3rd	602179299 - 602179330	1093	32		32		
Hillcrest Add	602595000 - 602619000	1098	25		25		
Imperial Village 4th Add	602918202 - 602918219	1128	17		17		
Imperial Village 5th Add	602918301 - 602918314	1130	12		12		
Irvin's Sub	602919000 - 602926010	1014	10			10	
Miller Park Add	603787602 - 603787608	1016	4			4	
Sibley's Add	605179000 - 605179102	1024	4			4	
South Ky Add	605248000 - 605315000	1023	76			76	
Larsen & Morris Sub	603741510 - 603741560	1122	6		6		
Miller's 1st Sub	603787805	1119	1		1		
Sun West Add	605830101 - 605830689	1043	159		159		
West Villa Sub	606176100 - 606176133	1122	34		34		
Morris Add	603821015	1122	1		1		
Rapp Add	605096820 - 605096924	1038	49		49		
Anderson Sub	601473000 - 601482000	1401	7		7		
Eichoms Sub	602162000 - 602165100	1020	5			5	
Grandview Estate 4th	602486602 - 602486604	1408	3		3		
Imperial Village 7th	602918500 - 602918650	1135	30		30		
NW1/4SS (Lts 11-34)	604048000 - 604112000	1080	46	46			
Slotes Sub	605245000 - 605246000	1081	3	3			
Nursery Place	604184000 - 604198000	1085	13	13			
SW1/4SS (Lts 126-552)	605406000 - 605777000	1064	270	270			
SE1/4SS (Lts 14-27)	605808000 - 605830000	1067	20	20			
Grand Total			971	352	520	99	
Plainview Condo...as Located on...Plainview Sub	604980005 - 604980010	1091	3				3
Plainview Sub (Condo)	604898000 - 604903000	1091	8				8
- do -	604976000 & 604979000	1091	5				5
- do -	604981000 - 604983000	1091	3				3
St. James Sub Arrowhead Village Condos	605168110 - 605168640	1076	4				4
Grand Total			23				23

Kearney Residential 3-Year Forecast 2009 - 2011							
For Year 2011							
SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	ASSIGNED TERRITORY			
				NB	JB	GC	JLW
Bodinsons Sub	601749000 - 601754100	1077	4		4		
Brandt 3rd Add	601721101 - 601748123	1101	50		50		
Camelot 4th - 6th Add	601834250 - 604834313	1121	28		28		
Manor Heights Sub	603767000 - 603786000	1049	20		20		
- do -	603767000 - 603786000	1049	20		20		
Murrish Sub	603823000 - 603847000	1049	25		25		
Northern Heights Sub	604143000 - 604169000	1049	26		26		
P & H 2nd Add	604864000	1126	1		1		
P & H 2nd Add	604868000 - 604892000	1049	15		15		
Park Heights Ky	604224000 - 604236000	1049	13		13		
Skyline Drive	605180000 - 605242000	1049	13		13		
Eastbrooke Add	602140605 - 602140765	1580	28		28		
Bodinsons 2nd Sub	601756000 - 601777000	1068	20	20			
Bunnells Sub	601779000 - 601787000	1075	8	8			
Fort Kearney Sub	602307000 - 602420000	1086	113	113			
Holub & Idts Sub	602621000 - 602634000	1085	14	14			
Lierman Add	603763302 - 603763308	1015	6			6	
Melton Add Ky	603786310	1003	1	1			
Plainview Sub	604907000 - 604975000	1085	69	69			
SE 1/4 SS (Lt 3)	605805000 - 605806000	1003	2			2	
Staroska Second	605841602	1061	1	1			
- do - 3rd Add	605841651 - 605841665	1019	15			15	
SW1/4SS Add (Lt 21-29)	605344000 - 605351000	1004	13	13			
Melton Addition	603786310	1003	1	1			
Moore & Shipmans Sub	603821000	1003	1	1			
Honey Hill Est Add (Lt 12)	600126200	1101	1		1		
-do- (Blks 1-4 NOT SPLIT)	600126188 - 600126240	1101	NA		1		
Boa Sub & Boa 2nd Sub	601676110 - 601676405	1074	22	22			
Carvers Sub	601789000 - 601804000	1075	16	16			
2nd Eastlawn Add & 3rd	602129000 - 602140509	1035	17	17			
Edgefield Sub	602141000 - 602150000	1075	10	10			
Fairview Sub	602185000 - 602267000	1089	79	79			
Frederick's Second	602475401 - 602475409	1017	7			7	
Glen Add	602475551 - 602475558	1022	8			8	
Grand Avenue Sub	602487102 - 602487104	1061	3	3			
Hutchinson Sub	602661101 - 602661106	1061	6	6			
Melton Estates Third	603786502 - 603786506	1061	3	3			
Parkview Manor Sub	604240001 - 604240058	1088	55		55		
Sunny Acres Sub	605897000 - 605926000	1060	28	28			
Sunny Acres Sub 2nd Sub	605927000 - 606019000	1060	93	93			

[illegible]

BUFFALO COUNTY

Commercial 3-Year Forecast 2009 - 2011

For Year 2011	

[illegible]

BUFFALO COUNTY				
RURAL TOWNSHIPS AND VILLAGES & TOWNS***				
3-YEAR FORECAST 2009 THRU 2011				
TOWNSHIP	CODE	2009	2010	2011
Cherry Creek	02			
Garfield	06			
Beaver	08			
Loup	10			
Sartoria	14			X
Harrison	16			X
Armada	20			X
Scott	22			
Rusco	24			
Cedar	26			
Schnieder	28			
Gardner	30			
Sharon	32			
Valley	34			
Thornton	36	X		
Divide	38	X		
Grant	44	X		
Logan	46	X		
Elm Creek	50		X	
Odessa	52		X	
Riverdale	56		X	
Collins	58		X	
Center	62			
Gibbon	66			X
Shelton	70			X
Platte	72			X
Rural Towns				
Ravenna	04			Ravenna
Pleasanton	12			
Miller	18		Miller	
Amherst	22			
Elm Creek	48	Elm Creek		
Riverdale	54	Riverdale		
Gibbon	64			
Shelton	68			
***Includes Rural Residential, Acreages and Farms				

2009 Assessment Survey for Buffalo County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	1 Chief Appraiser, 2 Field Appraisers
3.	Other full-time employees
	6
4.	Other part-time employees
	1
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$489,957
7.	Part of the budget that is dedicated to the computer system
	0
8.	Adopted budget, or granted budget if different from above
	\$489,957
9.	Amount of the total budget set aside for appraisal work
	All appraisal is done in-house with no separate budgeting
10.	Amount of the total budget set aside for education/workshops
	\$6365
11.	Appraisal/Reappraisal budget, if not part of the total budget
	No separate levy
12.	Other miscellaneous funds
13.	Total budget
	\$489,957
a.	Was any of last year's budget not used:
	\$10,000

B. Computer, Automation Information and GIS

1.	Administrative software
	Terra Scan
2.	CAMA software
	Terra Scan

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes, for any parcel 20 acres or less
3.	What municipalities in the county are zoned?
	Elm Creek, Gibbon, Kearney, Miller, Pleasanton, Ravenna, Riverdale & Shelton
4.	When was zoning implemented?
	2003

D. Contracted Services

1.	Appraisal Services
	All “in-house” appraisal
2.	Other services
	Agri-Data, 2 subscriptions

Certification

This is to certify that the 2009 Reports and Opinions of the Property Tax Administrator have been sent to the following:

Four copies to the Tax Equalization and Review Commission, by hand delivery.

One copy to the Buffalo County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



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

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts