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2009 Commission Summary

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Residential Real Property - Current

Number of Sales	702	COD	15.07
Total Sales Price	\$96,124,496	PRD	105.70
Total Adj. Sales Price	\$96,361,496	COV	31.71
Total Assessed Value	\$92,751,247	STD	32.27
Avg. Adj. Sales Price	\$137,267	Avg. Absolute Deviation	14.75
Avg. Assessed Value	\$132,124	Average Assessed Value of the Base	\$107,709
Median	98	Wgt. Mean	96
Mean	102	Max	365
Min	11.41		

Confidence Interval - Current

95% Median C.I	97.08 to 98.55
95% Mean C.I	99.36 to 104.13
95% Wgt. Mean C.I	94.78 to 97.73

% of Value of the Class of all Real Property Value in the County	64.10
% of Records Sold in the Study Period	5.42
% of Value Sold in the Study Period	6.65

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	960	98	10.18	103.04
2007	1,184	99	12.55	103.87
2006	1,538	95	15.74	102.96
2005	1,412	95	13.63	102.65

2009 Commission Summary

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Commercial Real Property - Current

Number of Sales	53	COD	27.36
Total Sales Price	\$12,022,881	PRD	119.76
Total Adj. Sales Price	\$11,027,741	COV	80.90
Total Assessed Value	\$10,602,453	STD	93.15
Avg. Adj. Sales Price	\$208,071	Avg. Absolute Deviation	27.18
Avg. Assessed Value	\$200,046	Average Assessed Value of the Base	\$195,072
Median	99	Wgt. Mean	96
Mean	115	Max	609
Min	40		

Confidence Interval - Current

95% Median C.I	96.85 to 102.93
95% Mean C.I	90.06 to 140.22
95% Wgt. Mean C.I	81.17 to 111.12

% of Value of the Class of all Real Property Value in the County 8.37

% of Records Sold in the Study Period 5.68

% of Value Sold in the Study Period 5.83

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	72	97	18.53	116.98
2007	87	100	17.73	110.89
2006	84	98	12.78	105.09
2005	84	98	15.99	101.07

2009 Opinions of the Property Tax Administrator for Cass County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me 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 Cass County is 98.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Cass County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Cass County is 99.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Cass County is not in compliance with generally accepted mass appraisal practices.

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 Cass County is 65.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Cass County is in compliance with generally accepted mass appraisal practices.

In order to move the level of value of Assessor Location of All Agland Special Value with-in the acceptable range, I have recommended an adjustment of 10.50%.

Dated this 7th day of April, 2009.



A handwritten signature in black ink, reading "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 4

Type: Qualified

State Stat Run

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

NUMBER of Sales:	736	MEDIAN:	97	COV:	175.73	95% Median C.I.:	96.44 to 98.04
TOTAL Sales Price:	97,350,921	WGT. MEAN:	94	STD:	186.54	95% Wgt. Mean C.I.:	92.42 to 95.43
TOTAL Adj.Sales Price:	97,587,921	MEAN:	106	AVG.ABS.DEV:	21.08	95% Mean C.I.:	92.68 to 119.63
TOTAL Assessed Value:	91,658,143						
AVG. Adj. Sales Price:	132,592	COD:	21.67	MAX Sales Ratio:	5094.90		
AVG. Assessed Value:	124,535	PRD:	113.02	MIN Sales Ratio:	32.96		

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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	130	98.16	100.84	94.33	12.32	106.90	42.68	198.17	97.04 to 99.94	140,219	132,270
10/01/06 TO 12/31/06	94	98.05	95.29	92.54	11.17	102.96	59.29	140.98	96.11 to 99.06	141,632	131,072
01/01/07 TO 03/31/07	73	99.05	101.80	98.08	13.48	103.79	60.45	359.75	97.65 to 100.00	121,752	119,420
04/01/07 TO 06/30/07	148	96.08	99.29	93.70	14.56	105.97	40.32	361.00	94.69 to 97.53	129,051	120,916
07/01/07 TO 09/30/07	129	93.14	98.90	91.29	18.81	108.33	46.16	358.31	89.76 to 97.30	139,118	127,003
10/01/07 TO 12/31/07	58	97.85	99.08	97.25	11.88	101.89	62.85	141.04	93.70 to 100.55	129,795	126,222
01/01/08 TO 03/31/08	59	96.55	183.84	94.93	104.52	193.67	49.36	5094.90	90.70 to 99.96	108,966	103,439
04/01/08 TO 06/30/08	45	94.87	101.85	92.96	20.64	109.56	32.96	299.11	91.75 to 100.00	136,771	127,144
____Study Years____											
07/01/06 TO 06/30/07	445	97.92	99.31	94.29	13.05	105.33	40.32	361.00	97.04 to 98.55	133,774	126,133
07/01/07 TO 06/30/08	291	95.55	116.61	93.35	35.23	124.92	32.96	5094.90	93.13 to 97.36	130,784	122,092
____Calendar Yrs____											
01/01/07 TO 12/31/07	408	96.63	99.59	94.12	15.35	105.81	40.32	361.00	95.51 to 97.65	131,034	123,327
____ALL____											
	736	97.28	106.15	93.92	21.67	113.02	32.96	5094.90	96.44 to 98.04	132,592	124,535
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	34	90.51	92.35	90.01	16.04	102.59	46.16	129.41	84.02 to 100.00	141,954	127,778
RES	702	97.35	106.82	94.13	21.93	113.49	32.96	5094.90	96.55 to 98.10	132,138	124,378
____ALL____											
	736	97.28	106.15	93.92	21.67	113.02	32.96	5094.90	96.44 to 98.04	132,592	124,535
LOCATIONS: URBAN, SUBURBAN & RURAL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	340	97.56	112.57	95.99	24.60	117.28	52.19	5094.90	96.94 to 98.20	98,189	94,250
2	95	93.58	94.59	91.40	13.02	103.48	58.33	153.33	90.07 to 97.99	180,447	164,936
3	301	97.20	102.55	93.38	21.07	109.83	32.96	365.25	94.87 to 99.08	156,349	145,993
____ALL____											
	736	97.28	106.15	93.92	21.67	113.02	32.96	5094.90	96.44 to 98.04	132,592	124,535
STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	588	97.07	105.26	94.38	19.52	111.53	42.68	5094.90	96.39 to 97.80	149,612	141,202
2	118	100.00	112.99	92.50	30.50	122.14	32.96	365.25	98.40 to 100.93	42,255	39,087
3	30	88.17	96.69	86.81	23.17	111.38	60.32	361.00	82.70 to 92.69	154,327	133,965
____ALL____											
	736	97.28	106.15	93.92	21.67	113.02	32.96	5094.90	96.44 to 98.04	132,592	124,535

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	712	97.30	106.34	93.89	21.79	113.26	32.96	5094.90	96.47 to 98.04	135,261	127,002
06											
07	24	95.15	100.51	96.17	18.12	104.51	66.58	183.64	90.23 to 103.12	53,391	51,348
ALL	736	97.28	106.15	93.92	21.67	113.02	32.96	5094.90	96.44 to 98.04	132,592	124,535

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	250	98.09	97.30	95.65	8.16	101.73	40.32	239.23	97.20 to 98.69	126,878	121,356
13-0022	42	97.06	97.34	84.93	14.66	114.61	42.68	183.64	92.52 to 99.71	135,850	115,381
13-0032	108	91.37	139.46	88.75	65.04	157.15	46.16	5094.90	89.49 to 97.30	145,067	128,743
13-0056	178	99.13	108.65	98.39	23.55	110.43	32.96	365.25	96.39 to 100.95	137,570	135,352
13-0097	26	98.10	96.81	91.85	11.90	105.40	63.59	145.41	93.76 to 101.15	120,493	110,676
55-0145	72	93.12	94.83	93.03	11.60	101.93	60.45	132.96	89.11 to 95.78	143,367	133,378
66-0027	8	98.16	101.62	100.92	5.79	100.69	94.78	114.58	94.78 to 114.58	62,062	62,631
66-0111	13	89.46	89.95	90.04	11.60	99.90	56.24	109.12	81.24 to 104.94	157,961	142,222
78-0001	39	94.26	102.17	91.07	24.48	112.19	57.36	361.00	86.11 to 100.00	102,630	93,464
NonValid School											
ALL	736	97.28	106.15	93.92	21.67	113.02	32.96	5094.90	96.44 to 98.04	132,592	124,535

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	149	100.00	112.44	89.72	30.59	125.33	32.96	365.25	98.40 to 100.93	59,139	53,058
Prior TO 1860	1	92.93	92.93	92.93			92.93	92.93	N/A	91,000	84,563
1860 TO 1899	57	96.55	93.62	88.00	10.91	106.39	52.19	146.66	91.71 to 97.58	103,617	91,179
1900 TO 1919	61	96.94	179.35	94.50	96.96	189.80	57.36	5094.90	93.78 to 98.71	109,757	103,716
1920 TO 1939	31	93.73	94.53	92.46	12.31	102.24	67.65	136.91	87.40 to 99.40	95,405	88,210
1940 TO 1949	19	97.47	94.38	91.01	8.34	103.70	60.60	111.47	89.42 to 101.10	132,873	120,934
1950 TO 1959	33	98.20	96.06	94.66	5.55	101.47	74.77	107.55	96.11 to 100.55	99,990	94,653
1960 TO 1969	49	96.88	94.38	92.77	10.24	101.74	72.79	123.01	89.18 to 99.08	142,096	131,819
1970 TO 1979	105	98.08	98.68	98.89	11.59	99.79	60.32	183.64	95.45 to 98.90	131,042	129,582
1980 TO 1989	58	94.45	95.33	94.48	12.11	100.90	66.58	147.57	90.05 to 99.12	172,106	162,613
1990 TO 1994	32	93.19	93.56	93.22	8.12	100.36	69.69	120.97	89.23 to 99.05	200,903	187,286
1995 TO 1999	62	97.36	98.01	96.93	9.62	101.12	67.11	127.22	94.06 to 100.28	198,257	192,163
2000 TO Present	79	96.47	95.24	92.77	8.34	102.66	70.26	141.04	94.29 to 98.12	226,285	209,922
ALL	736	97.28	106.15	93.92	21.67	113.02	32.96	5094.90	96.44 to 98.04	132,592	124,535

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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AVG. Adj. Sales Price:	132,592	COD:	21.67	MAX Sales Ratio:	5094.90		
AVG. Assessed Value:	124,535	PRD:	113.02	MIN Sales Ratio:	32.96		

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SALE PRICE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$ _____												
1 TO	4999	25	159.33	391.08	250.48	172.10	156.13	93.27	5094.90	114.81 to 252.85	2,665	6,676
5000 TO	9999	17	107.43	104.78	105.75	27.78	99.08	49.36	166.13	67.84 to 140.98	6,647	7,029
Total \$ _____												
1 TO	9999	42	124.96	275.19	159.44	144.26	172.60	49.36	5094.90	109.91 to 159.33	4,277	6,819
10000 TO	29999	42	100.00	99.89	98.66	15.20	101.24	50.88	183.64	96.41 to 100.00	20,617	20,341
30000 TO	59999	64	100.00	100.95	101.50	13.01	99.45	32.96	155.94	98.67 to 102.89	46,317	47,011
60000 TO	99999	161	97.86	98.22	98.04	11.06	100.18	52.19	173.75	97.08 to 98.86	80,512	78,936
100000 TO	149999	171	95.69	94.60	94.49	9.15	100.12	63.20	147.39	93.35 to 97.09	123,056	116,278
150000 TO	249999	172	95.68	94.84	94.75	11.64	100.09	46.16	148.95	92.52 to 97.94	190,224	180,237
250000 TO	499999	80	93.19	91.96	92.00	9.47	99.96	60.60	117.11	90.49 to 96.39	303,191	278,922
500000 +		4	69.72	63.60	61.62	10.99	103.20	42.68	72.26	N/A	649,724	400,364
ALL _____												
		736	97.28	106.15	93.92	21.67	113.02	32.96	5094.90	96.44 to 98.04	132,592	124,535
ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$ _____												
1 TO	4999	21	109.91	134.68	104.31	47.26	129.11	49.36	361.00	93.27 to 132.33	3,459	3,608
5000 TO	9999	18	121.28	165.62	124.75	59.38	132.76	50.88	365.25	96.19 to 239.23	5,588	6,972
Total \$ _____												
1 TO	9999	39	114.81	148.96	116.18	53.64	128.21	49.36	365.25	98.45 to 140.98	4,442	5,160
10000 TO	29999	47	100.00	104.87	94.26	24.22	111.26	32.96	299.11	96.41 to 100.00	20,698	19,509
30000 TO	59999	74	97.58	161.48	91.56	82.93	176.37	52.19	5094.90	93.28 to 100.00	51,698	47,334
60000 TO	99999	174	97.41	97.25	94.96	10.04	102.42	46.16	155.94	96.11 to 98.17	86,818	82,438
100000 TO	149999	180	95.66	95.00	92.92	10.30	102.24	58.15	173.75	92.79 to 97.19	132,722	123,329
150000 TO	249999	157	96.41	94.97	93.19	10.17	101.92	60.60	141.04	93.58 to 98.12	207,414	193,281
250000 TO	499999	65	98.27	100.11	95.69	11.79	104.62	42.68	148.95	95.25 to 100.29	323,933	309,972
ALL _____												
		736	97.28	106.15	93.92	21.67	113.02	32.96	5094.90	96.44 to 98.04	132,592	124,535

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

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AVG. Assessed Value: 124,535 PRD: 113.02 MIN Sales Ratio: 32.96

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QUALITY										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	150	100.00	112.36	89.90	30.39	124.98	32.96	365.25	98.40 to 100.93	59,864	53,817
10	4	101.25	101.24	101.45	1.19	99.80	100.00	102.48	N/A	36,500	37,028
20	110	98.59	99.71	98.38	7.88	101.36	67.11	155.94	97.58 to 99.19	91,295	89,817
30	294	96.16	112.59	94.23	29.37	119.48	52.19	5094.90	94.66 to 97.50	127,985	120,603
40	167	94.87	94.41	93.49	10.12	100.99	57.36	142.64	92.79 to 96.93	220,735	206,362
50	11	96.98	93.96	92.58	4.86	101.49	72.26	99.93	85.03 to 99.54	357,207	330,696
ALL	736	97.28	106.15	93.92	21.67	113.02	32.96	5094.90	96.44 to 98.04	132,592	124,535
STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	149	100.00	112.44	89.72	30.59	125.33	32.96	365.25	98.40 to 100.93	59,139	53,058
100	27	95.51	100.41	97.73	17.11	102.73	66.58	183.64	90.23 to 104.19	68,181	66,637
101	347	96.93	109.80	93.95	24.77	116.87	60.32	5094.90	95.78 to 97.70	154,336	144,999
102	58	96.27	94.49	94.86	12.05	99.61	52.19	125.19	92.69 to 99.37	204,694	194,170
103	11	97.04	99.79	102.72	10.89	97.14	78.51	142.64	83.43 to 111.11	142,881	146,772
104	89	97.03	96.92	93.20	10.52	104.00	67.65	147.39	94.87 to 99.46	140,978	131,388
106	7	95.39	98.68	92.09	12.81	107.16	81.59	146.66	81.59 to 146.66	163,185	150,269
111	36	98.34	99.03	98.47	6.36	100.57	84.61	132.96	95.45 to 100.00	121,859	120,000
302	2	84.69	84.69	84.69	2.68	100.00	82.42	86.96	N/A	135,000	114,329
304	9	95.69	93.29	92.30	7.16	101.08	76.60	106.23	77.63 to 99.99	163,488	150,896
305	1	92.25	92.25	92.25			92.25	92.25	N/A	118,900	109,685
ALL	736	97.28	106.15	93.92	21.67	113.02	32.96	5094.90	96.44 to 98.04	132,592	124,535
CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	149	100.00	112.44	89.72	30.59	125.33	32.96	365.25	98.40 to 100.93	59,139	53,058
10	4	100.30	111.37	112.38	11.56	99.11	99.48	145.41	N/A	62,750	70,516
20	24	100.80	105.66	101.92	18.99	103.67	52.19	183.64	96.86 to 115.30	70,549	71,903
30	277	97.62	115.58	95.40	28.77	121.16	60.32	5094.90	96.39 to 98.83	172,726	164,773
40	256	95.79	94.05	93.53	9.36	100.56	63.59	147.39	93.92 to 97.42	135,762	126,974
50	24	90.51	88.94	87.04	9.40	102.19	60.60	117.02	84.02 to 96.03	148,194	128,984
60	2	82.90	82.90	74.26	16.55	111.64	69.18	96.62	N/A	337,465	250,587
ALL	736	97.28	106.15	93.92	21.67	113.02	32.96	5094.90	96.44 to 98.04	132,592	124,535

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

Residential

Review and reappraisal of the rural improvements in six and one half townships, (Avoca township and one half of Nehawka township) this also included the villages of Nemaha and Manley was completed for 2009 this consisted of 5 neighborhoods. This reappraisal was conducted on all rural sites in the above mentioned townships and villages including rural home sites (rural acreages), farm home sites, farm sites and rural subdivisions.

Also reviewed and reappraised all mobile home parks in the county.

Also all pickup work and permits were completed.

The assessor's office is still working on developing meaning full Assessor Locations. They want to find and identify the various market driven characteristics that best align with the counties market neighborhood appraisal process.

2009 Assessment Survey for Cass County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Appraisal staff
2.	Valuation done by:
	Appraisal staff in addition the land analysis and sales analysis is completed by the contract appraiser
3.	Pickup work done by whom:
	Appraisal staff with additional subcontracted assistance from the contract appraiser
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	Urban, Suburban and Rural: 2006 The last replacement cost date used is 2006 but there are areas where appraisals were completed in 2002, 2003, 2004, 2005 and 2006 following the counties multiyear appraisal cycle.
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	Urban, Suburban and Rural: 2006 The last depreciation schedule date used is 2006 but there are areas where appraisals were completed in 2002, 2003, 2004, 2005 and 2006 following the counties multiyear appraisal cycle.
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Cost approach to value
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	Urban: 3 in Plattsmouth and each of the small villages and towns. Suburban: 2 Rural: 3
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	Market areas can be defined by the separate villages or by subdivisions with in Plattsmouth, the rural and two suburban areas are defined by the zoning for Weeping Water and Elmwood. All other small towns don't extend the urban zoning to the rural. Two are areas are rural subdivisions and 3 are rural farm home sites,

	building sites and rural residential.
9.	Is “Market Area/Neighborhoods/Assessor Locations” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	All unique groupings share common or similar land values. The land values are the most variable and are generally dependant on location within the county or proximity to Lancaster or Sarpy Counties and the city of Plattsmouth.
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 <i>of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	Generally No – Except for the two villages of Weeping Water and Elmwood
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?
	The rural residential and rural improvements on the agricultural parcels are appraised the same way and at the same time.

Residential Permit Numbers:

Permits	Information Statements	Other	Total
185		961	1146

The permit numbers include the rural residential and other rural residential improvements.

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:	702	MEDIAN:	98	COV:	31.71	95% Median C.I.:	97.08 to 98.55
TOTAL Sales Price:	96,124,496	WGT. MEAN:	96	STD:	32.27	95% Wgt. Mean C.I.:	94.78 to 97.73
TOTAL Adj.Sales Price:	96,361,496	MEAN:	102	AVG.ABS.DEV:	14.75	95% Mean C.I.:	99.36 to 104.13
TOTAL Assessed Value:	92,751,247						
AVG. Adj. Sales Price:	137,267	COD:	15.07	MAX Sales Ratio:	365.25		
AVG. Assessed Value:	132,124	PRD:	105.70	MIN Sales Ratio:	11.41		

(!: 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____												
07/01/06 TO 09/30/06	127	98.88	101.98	96.47	13.18	105.72	11.41	232.65	97.20 to 100.28		142,083	137,064
10/01/06 TO 12/31/06	92	98.15	97.76	95.51	11.55	102.36	59.29	216.05	96.59 to 99.30		143,646	137,190
01/01/07 TO 03/31/07	70	99.33	103.41	98.93	12.52	104.54	60.45	359.75	98.40 to 100.29		123,472	122,145
04/01/07 TO 06/30/07	145	96.44	102.02	96.32	15.72	105.92	40.74	361.00	95.51 to 98.10		132,832	127,948
07/01/07 TO 09/30/07	116	96.44	104.51	95.66	19.62	109.25	59.44	358.31	92.59 to 98.86		150,344	143,826
10/01/07 TO 12/31/07	54	98.40	99.60	97.32	12.23	102.35	62.85	148.57	94.06 to 100.55		135,049	131,428
01/01/08 TO 03/31/08	56	96.49	99.77	94.98	15.80	105.04	49.36	365.25	91.52 to 99.02		113,682	107,979
04/01/08 TO 06/30/08	42	98.49	103.74	94.97	20.19	109.24	32.96	299.11	92.69 to 101.18		145,209	137,906
____Study Years____												
07/01/06 TO 06/30/07	434	98.12	101.33	96.56	13.63	104.94	11.41	361.00	97.42 to 98.90		136,322	131,639
07/01/07 TO 06/30/08	268	96.94	102.41	95.76	17.48	106.95	32.96	365.25	94.87 to 98.71		138,797	132,910
____Calendar Yrs____												
01/01/07 TO 12/31/07	385	97.44	102.69	96.67	15.87	106.22	40.74	361.00	96.40 to 98.67		136,717	132,165
____ALL____												
	702	97.93	101.74	96.25	15.07	105.70	11.41	365.25	97.08 to 98.55		137,267	132,124

ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	35	100.15	100.96	97.85	16.17	103.18	60.17	242.76	91.07 to 103.69		153,444	150,143
RES	667	97.73	101.79	96.16	15.00	105.85	11.41	365.25	97.04 to 98.48		136,418	131,178
____ALL____												
	702	97.93	101.74	96.25	15.07	105.70	11.41	365.25	97.08 to 98.55		137,267	132,124

LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	330	97.56	98.73	96.67	9.94	102.13	40.74	217.23	96.94 to 98.50		100,484	97,139
2	85	93.92	96.72	93.01	13.45	103.98	59.44	232.65	91.22 to 98.05		199,084	185,178
3	287	99.56	106.70	97.14	21.08	109.85	11.41	365.25	97.52 to 100.15		161,252	156,637
____ALL____												
	702	97.93	101.74	96.25	15.07	105.70	11.41	365.25	97.08 to 98.55		137,267	132,124

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.			
1	575	97.52	99.35	96.80	11.54	102.63	40.74	246.66	96.88 to 98.18		152,206	147,339
2	98	100.00	116.91	93.58	32.27	124.93	11.41	365.25	99.95 to 104.60		45,641	42,712
3	29	89.42	97.91	88.00	22.42	111.26	60.32	361.00	83.22 to 93.51		150,683	132,601
____ALL____												
	702	97.93	101.74	96.25	15.07	105.70	11.41	365.25	97.08 to 98.55		137,267	132,124

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

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

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TOTAL Sales Price:	96,124,496	WGT. MEAN:	96	STD:	32.27	95% Wgt. Mean C.I.:	94.78 to 97.73
TOTAL Adj.Sales Price:	96,361,496	MEAN:	102	AVG.ABS.DEV:	14.75	95% Mean C.I.:	99.36 to 104.13
TOTAL Assessed Value:	92,751,247						
AVG. Adj. Sales Price:	137,267	COD:	15.07	MAX Sales Ratio:	365.25		
AVG. Assessed Value:	132,124	PRD:	105.70	MIN Sales Ratio:	11.41		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	677	97.93	101.86	96.31	14.96	105.76	11.41	365.25	97.09 to 98.55	140,273	135,099
06	1	65.87	65.87	65.87			65.87	65.87	N/A	115,000	75,749
07	24	97.40	99.87	94.68	17.34	105.49	66.58	183.64	90.23 to 103.12	53,391	50,548
ALL	702	97.93	101.74	96.25	15.07	105.70	11.41	365.25	97.08 to 98.55	137,267	132,124

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	239	98.32	99.90	97.97	7.83	101.98	65.20	217.23	97.47 to 98.88	131,248	128,581
13-0022	41	99.08	102.55	95.63	10.98	107.24	71.76	183.64	96.95 to 101.18	138,675	132,616
13-0032	99	90.88	93.44	90.23	15.00	103.57	11.41	242.76	89.42 to 94.93	151,170	136,394
13-0056	172	100.01	110.35	99.01	24.27	111.46	32.96	365.25	97.52 to 102.12	140,685	139,289
13-0097	26	100.39	105.40	104.38	9.58	100.98	70.22	148.57	98.16 to 102.48	120,493	125,768
55-0145	68	94.00	96.26	93.70	12.66	102.73	60.45	189.59	89.09 to 98.43	148,875	139,492
66-0027	8	97.04	95.97	95.36	3.57	100.64	83.95	100.72	83.95 to 100.72	62,062	59,184
66-0111	14	89.32	88.82	86.94	10.81	102.17	60.17	109.12	77.72 to 101.31	163,821	142,418
78-0001	35	93.35	109.01	95.17	32.18	114.54	58.15	361.00	86.11 to 99.43	117,062	111,409
NonValid School											
ALL	702	97.93	101.74	96.25	15.07	105.70	11.41	365.25	97.08 to 98.55	137,267	132,124

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	117	100.00	121.36	97.62	38.12	124.31	11.41	365.25	100.00 to 108.32	66,977	65,385
Prior TO 1860	1	68.30	68.30	68.30			68.30	68.30	N/A	91,000	62,156
1860 TO 1899	56	97.04	100.42	95.29	13.29	105.39	65.20	217.23	95.48 to 98.17	101,003	96,246
1900 TO 1919	60	97.71	99.82	97.11	11.28	102.79	62.56	155.94	94.61 to 99.73	111,570	108,343
1920 TO 1939	31	94.69	94.44	93.03	11.07	101.53	67.65	136.91	87.66 to 100.15	95,405	88,750
1940 TO 1949	19	97.47	95.62	91.44	9.73	104.57	59.44	133.84	89.42 to 101.10	132,873	121,500
1950 TO 1959	33	98.10	96.41	95.13	5.33	101.35	75.72	107.55	96.06 to 100.57	99,990	95,117
1960 TO 1969	49	97.08	96.55	94.26	11.47	102.44	72.79	207.12	90.67 to 99.71	142,096	133,935
1970 TO 1979	105	98.45	99.59	98.56	12.17	101.04	60.32	210.88	95.45 to 100.00	131,042	129,155
1980 TO 1989	58	96.32	95.80	95.39	10.54	100.43	66.58	126.49	90.07 to 99.20	172,106	164,173
1990 TO 1994	32	93.90	95.17	94.91	8.20	100.27	76.31	134.58	89.81 to 99.94	200,903	190,675
1995 TO 1999	62	97.47	98.01	97.27	9.01	100.77	40.74	137.80	94.66 to 100.28	198,257	192,837
2000 TO Present	79	98.19	98.13	96.47	6.73	101.72	70.35	125.19	96.62 to 99.89	226,285	218,305
ALL	702	97.93	101.74	96.25	15.07	105.70	11.41	365.25	97.08 to 98.55	137,267	132,124

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 4

Type: Qualified

State Stat Run

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

NUMBER of Sales:	702	MEDIAN:	98	COV:	31.71	95% Median C.I.:	97.08 to 98.55
TOTAL Sales Price:	96,124,496	WGT. MEAN:	96	STD:	32.27	95% Wgt. Mean C.I.:	94.78 to 97.73
TOTAL Adj.Sales Price:	96,361,496	MEAN:	102	AVG.ABS.DEV:	14.75	95% Mean C.I.:	99.36 to 104.13
TOTAL Assessed Value:	92,751,247						
AVG. Adj. Sales Price:	137,267	COD:	15.07	MAX Sales Ratio:	365.25		
AVG. Assessed Value:	132,124	PRD:	105.70	MIN Sales Ratio:	11.41		

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(!: Derived)

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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	23	158.00	194.85	175.33	49.53	111.13	93.27	365.25	114.81 to 252.85	2,701	4,737
5000 TO 9999	14	109.50	102.76	102.33	26.76	100.42	49.36	162.12	62.85 to 140.98	6,357	6,505
Total \$											
1 TO 9999	37	126.58	160.00	132.35	50.80	120.90	49.36	365.25	111.57 to 158.00	4,084	5,406
10000 TO 29999	34	100.00	105.42	104.20	14.80	101.17	50.88	183.64	99.30 to 113.46	20,269	21,120
30000 TO 59999	51	102.41	109.27	109.15	16.22	100.11	32.96	210.88	100.00 to 105.74	46,619	50,883
60000 TO 99999	154	97.90	100.22	100.00	12.34	100.22	60.32	241.27	97.03 to 98.86	80,961	80,958
100000 TO 149999	170	96.22	96.04	95.77	11.26	100.28	11.41	246.66	93.70 to 97.53	123,103	117,899
150000 TO 249999	172	97.51	97.46	97.22	9.78	100.25	58.15	242.76	95.80 to 99.08	190,603	185,299
250000 TO 499999	80	93.92	93.80	93.54	10.10	100.28	59.44	137.80	90.95 to 97.44	304,566	284,880
500000 +	4	73.52	79.89	79.48	12.48	100.52	69.18	103.35	N/A	649,724	516,389
ALL											
	702	97.93	101.74	96.25	15.07	105.70	11.41	365.25	97.08 to 98.55	137,267	132,124

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	19	114.74	138.85	106.29	48.46	130.62	49.36	361.00	93.27 to 158.00	3,323	3,532
5000 TO 9999	16	132.16	169.99	130.17	53.42	130.59	50.88	365.25	107.43 to 252.85	5,100	6,638
Total \$											
1 TO 9999	35	119.22	153.08	119.76	52.90	127.83	49.36	365.25	107.43 to 148.57	4,135	4,952
10000 TO 29999	38	100.00	109.57	87.60	24.08	125.08	11.41	299.11	99.30 to 113.46	23,093	20,229
30000 TO 59999	56	98.39	94.72	89.69	14.38	105.61	40.74	146.66	94.87 to 100.19	53,162	47,679
60000 TO 99999	170	97.30	97.91	95.44	10.75	102.58	63.20	210.88	95.91 to 98.05	86,031	82,108
100000 TO 149999	165	96.43	96.35	94.22	9.91	102.26	58.15	216.05	94.06 to 98.10	131,312	123,716
150000 TO 249999	167	97.92	98.97	96.11	10.50	102.97	59.44	241.27	96.19 to 99.39	200,833	193,025
250000 TO 499999	69	100.11	106.55	100.91	15.61	105.58	69.18	246.66	96.83 to 103.49	305,849	308,639
500000 +	2	89.07	89.07	86.59	16.04	102.86	74.78	103.35	N/A	713,750	618,022
ALL											
	702	97.93	101.74	96.25	15.07	105.70	11.41	365.25	97.08 to 98.55	137,267	132,124

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

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

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QUALITY										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	118	100.00	121.17	97.66	37.80	124.08	11.41	365.25	99.39 to 108.32	67,832	66,246
10	4	102.45	128.96	135.62	27.06	95.09	100.08	210.88	N/A	36,500	49,501
20	110	98.71	100.80	99.69	8.28	101.11	68.11	207.12	97.70 to 99.40	91,295	91,013
30	292	96.76	96.94	95.45	11.44	101.56	40.74	217.23	95.45 to 97.53	128,002	122,172
40	167	96.88	96.82	95.97	9.18	100.89	63.89	152.47	95.55 to 99.28	220,735	211,843
50	11	97.36	95.22	93.47	5.99	101.87	72.26	109.62	85.03 to 99.93	357,207	333,879
ALL	702	97.93	101.74	96.25	15.07	105.70	11.41	365.25	97.08 to 98.55	137,267	132,124
STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	117	100.00	121.36	97.62	38.12	124.31	11.41	365.25	100.00 to 108.32	66,977	65,385
100	27	97.05	99.85	96.70	16.47	103.26	66.58	183.64	90.23 to 104.19	68,181	65,929
101	346	97.44	96.96	95.75	9.86	101.27	40.74	216.05	96.51 to 98.19	154,779	148,195
102	57	97.30	100.54	98.08	12.65	102.51	63.89	217.23	93.92 to 100.52	203,899	199,976
103	11	97.04	97.94	99.65	8.99	98.29	78.51	122.34	83.43 to 111.11	142,881	142,380
104	89	97.53	98.21	94.74	10.47	103.66	67.65	147.39	95.25 to 99.68	140,978	133,567
106	7	95.87	101.36	94.76	11.35	106.96	85.03	146.66	85.03 to 146.66	163,185	154,628
111	36	98.34	99.19	98.48	6.42	100.72	86.35	135.69	95.45 to 100.19	121,859	120,008
302	2	84.69	84.69	84.69	2.68	100.00	82.42	86.96	N/A	135,000	114,329
304	9	96.62	98.85	98.68	4.10	100.17	92.62	111.52	94.29 to 106.23	163,488	161,325
305	1	92.25	92.25	92.25			92.25	92.25	N/A	118,900	109,685
ALL	702	97.93	101.74	96.25	15.07	105.70	11.41	365.25	97.08 to 98.55	137,267	132,124
CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	117	100.00	121.36	97.62	38.12	124.31	11.41	365.25	100.00 to 108.32	66,977	65,385
10	4	100.30	108.34	109.17	8.62	99.24	99.30	133.46	N/A	62,750	68,504
20	24	104.72	121.01	117.97	24.90	102.58	66.58	217.23	97.65 to 135.69	70,549	83,228
30	276	98.44	99.15	97.14	9.77	102.07	60.32	216.05	96.98 to 99.43	173,348	168,386
40	255	96.32	94.72	94.60	9.07	100.13	40.74	147.39	95.11 to 97.53	135,314	128,003
50	24	93.03	91.84	90.33	7.54	101.67	59.44	117.02	89.83 to 96.55	148,194	133,868
60	2	82.90	82.90	74.26	16.55	111.64	69.18	96.62	N/A	337,465	250,587
ALL	702	97.93	101.74	96.25	15.07	105.70	11.41	365.25	97.08 to 98.55	137,267	132,124

2009 Correlation Section
for Cass County

Residential Real Property

I. Correlation

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

**2009 Correlation Section
for Cass County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	1,248	702	56.25
2008	1,569	960	61.19
2007	1,771	1,184	66.85
2006	1,953	1,538	78.75
2005	1,824	1,412	77.41

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

2009 Correlation Section
for Cass County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Cass County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	97	0.66	98	98
2008	96.62	1.18	98	97.82
2007	93	5.92	99	99
2006	91	5.84	96	95
2005	93	3.77	96	95

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

2009 Correlation Section
for Cass County

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

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

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
3.23	2009	0.66
4.14	2008	1.18
6.02	2007	3.78
5.56	2006	5.84
1.82	2005	3.77

RESIDENTIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are at about 2.5 percent and getting to a point of not supporting each other. But also the sales file may be more influenced by the influx of new construction than the average growth of the remaining residential parcels in the county.

2009 Correlation Section
for Cass County

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

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

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

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

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

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

**2009 Correlation Section
for Cass County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	98	96	102

RESIDENTIAL: The measures of central tendency shown here reflect that the statistics for the qualified sales for this property type. The median will be the best indication of level of value for this property type. There is little difference between the measures of central tendency which gives reasonable indication this property type are being treated uniformly and proportionately. The mean indicator is outside of the acceptable range but not that far removed from the other indicators of central tendency. And this could be caused by outlying sales that possibly should have been disqualified due to being substantially changed and were missed during the assessed value update process.

**2009 Correlation Section
for Cass County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	15.07	105.70
Difference	0.07	2.70

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

**2009 Correlation Section
for Cass County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	736	702	-34
Median	97	98	1
Wgt. Mean	94	96	2
Mean	106	102	-4
COD	21.67	15.07	-6.60
PRD	113.02	105.70	-7.32
Minimum	32.96	11.41	-21.55
Maximum	5,094.90	365.25	-4,729.65

RESIDENTIAL: The statistics for this county represent the assessment actions completed for this property class by the county for this assessment year. There is a change in the sale count between the preliminary and the final sale count due to parcels that were significantly changes and were not identified until the county had completed their review and appraisal of the new building permit pickup process of their normal assessment process.

**2009 Correlation Section
for Cass 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	702	192	510
Median	98	97	1
Wgt. Mean	96	91	5
Mean	102	115	-13
COD	15.07	64.60	-49.53
PRD	105.70	125.83	-20.13
Minimum	11.41	9.56	1.85
Maximum	365.25	327.51	37.74

The median levels of values do relate to each other and demonstrates that the level of value from the sales file is a representative level of value for the residential properties in Cass County. The variance in the remaining statistical measures can be attributed to the random nature of the choice of the records used for this analysis and not relate to the assessment actions of the assessor's office.

The two data sets are somewhat similar and are somewhat representative of each other, yet at this time I feel the Reports and Opinion Analysis is representative of both the sold parcels and the unsold parcels.

Note: The number of sales used for this analysis is below the 250 records target. Originally there were over 280 records randomly selected records for this study. But after gathering the historical information for these 280 records many of these records either had no value or a value at that time of sale as vacant land. A comparison of a zero value to or a value of a vacant lot to a sold property value would not be relative for this study and these records were removed from this study.

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

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

NUMBER of Sales:	54	MEDIAN:	96	COV:	59.20	95% Median C.I.:	89.54 to 98.66	(! : Derived)
TOTAL Sales Price:	12,000,881	WGT. MEAN:	83	STD:	57.57	95% Wgt. Mean C.I.:	72.25 to 93.92	
TOTAL Adj.Sales Price:	11,150,741	MEAN:	97	AVG.ABS.DEV:	19.73	95% Mean C.I.:	81.90 to 112.61	
TOTAL Assessed Value:	9,264,355							
AVG. Adj. Sales Price:	206,495	COD:	20.49	MAX Sales Ratio:	492.42			
AVG. Assessed Value:	171,562	PRD:	117.05	MIN Sales Ratio:	27.93			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/05 TO 09/30/05	5	81.42	76.00	91.37	17.64	83.18	54.24	100.37	N/A	136,700	124,904
10/01/05 TO 12/31/05	2	87.82	87.82	85.43	27.49	102.80	63.68	111.96	N/A	138,750	118,533
01/01/06 TO 03/31/06	11	97.42	93.13	74.09	11.68	125.69	50.87	116.44	80.34 to 105.05	417,996	309,711
04/01/06 TO 06/30/06	4	101.35	91.57	74.84	12.51	122.35	59.26	104.34	N/A	273,200	204,469
07/01/06 TO 09/30/06	6	97.52	97.67	97.94	2.61	99.72	93.22	103.00	93.22 to 103.00	203,183	198,994
10/01/06 TO 12/31/06	5	91.44	93.04	96.01	4.18	96.91	87.78	103.95	N/A	142,250	136,569
01/01/07 TO 03/31/07	7	82.98	79.43	75.56	21.87	105.12	27.93	106.93	27.93 to 106.93	179,018	135,274
04/01/07 TO 06/30/07	7	96.85	146.89	108.50	69.18	135.38	57.66	492.42	57.66 to 492.42	105,785	114,777
07/01/07 TO 09/30/07	2	101.70	101.70	102.57	3.14	99.14	98.50	104.89	N/A	62,000	63,595
10/01/07 TO 12/31/07	3	84.13	89.28	93.50	12.48	95.48	76.10	107.61	N/A	80,666	75,425
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	2	99.29	99.29	94.46	6.23	105.10	93.10	105.47	N/A	104,500	98,715
____Study Years____											
07/01/05 TO 06/30/06	22	97.35	88.47	76.47	15.85	115.70	50.87	116.44	80.34 to 104.16	302,352	231,195
07/01/06 TO 06/30/07	25	95.76	105.42	92.44	27.42	114.05	27.93	492.42	89.54 to 98.66	156,959	145,086
07/01/07 TO 06/30/08	7	98.50	95.69	95.81	9.37	99.87	76.10	107.61	76.10 to 107.61	82,142	78,699
____Calendar Yrs____											
01/01/06 TO 12/31/06	26	97.35	93.92	80.06	9.02	117.31	50.87	116.44	91.44 to 100.03	293,119	234,673
01/01/07 TO 12/31/07	19	96.17	108.18	89.16	36.37	121.34	27.93	492.42	78.28 to 104.89	124,191	110,727
____ALL____											
	54	96.28	97.25	83.08	20.49	117.05	27.93	492.42	89.54 to 98.66	206,495	171,562

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COM	54	96.28	97.25	83.08	20.49	117.05	27.93	492.42	89.54 to 98.66	206,495	171,562
____ALL____											
	54	96.28	97.25	83.08	20.49	117.05	27.93	492.42	89.54 to 98.66	206,495	171,562

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	42	96.61	99.51	85.17	22.53	116.83	27.93	492.42	87.78 to 98.99	157,389	134,054
2	1	54.24	54.24	54.24			54.24	54.24	N/A	42,500	23,054
3	11	95.76	92.53	80.28	10.31	115.26	50.87	106.93	82.98 to 105.41	408,900	328,272
____ALL____											
	54	96.28	97.25	83.08	20.49	117.05	27.93	492.42	89.54 to 98.66	206,495	171,562

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales:	54	MEDIAN:	96	COV:	59.20	95% Median C.I.:	89.54 to 98.66	(! : Derived)
TOTAL Sales Price:	12,000,881	WGT. MEAN:	83	STD:	57.57	95% Wgt. Mean C.I.:	72.25 to 93.92	
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TOTAL Assessed Value:	9,264,355							
AVG. Adj. Sales Price:	206,495	COD:	20.49	MAX Sales Ratio:	492.42			
AVG. Assessed Value:	171,562	PRD:	117.05	MIN Sales Ratio:	27.93			

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	43	96.85	99.17	81.10	22.92	122.27	27.93	492.42	87.78 to 99.99	221,894	179,964
2	10	93.35	88.88	94.20	11.32	94.36	54.24	105.41	78.28 to 100.37	137,898	129,895
3	1	98.53	98.53	98.53			98.53	98.53	N/A	230,300	226,921
ALL	54	96.28	97.25	83.08	20.49	117.05	27.93	492.42	89.54 to 98.66	206,495	171,562

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	18	89.66	105.57	80.95	46.14	130.41	27.93	492.42	62.79 to 104.34	256,883	207,945
13-0022	2	102.28	102.28	101.46	2.24	100.81	99.99	104.57	N/A	74,500	75,589
13-0032	5	89.54	91.02	90.79	5.68	100.25	82.30	103.00	N/A	119,400	108,404
13-0056	8	97.46	96.60	95.20	5.09	101.47	82.98	104.89	82.98 to 104.89	221,393	210,770
13-0097	4	98.21	94.50	94.33	7.88	100.17	76.10	105.47	N/A	55,750	52,590
55-0145	3	96.17	92.54	85.63	6.45	108.07	81.42	100.03	N/A	60,743	52,014
66-0027	3	98.50	96.12	99.42	6.85	96.69	84.82	105.05	N/A	43,770	43,514
66-0111											
78-0001	11	95.25	88.64	76.16	14.05	116.39	50.87	106.93	57.66 to 105.41	315,740	240,456
NonValid School											
ALL	54	96.28	97.25	83.08	20.49	117.05	27.93	492.42	89.54 to 98.66	206,495	171,562

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	11	95.76	91.06	96.06	9.03	94.80	54.24	105.41	78.28 to 100.37	149,480	143,588
Prior TO 1860	1	104.16	104.16	104.16			104.16	104.16	N/A	104,500	108,842
1860 TO 1899	3	93.22	92.24	93.56	3.95	98.58	86.22	97.27	N/A	121,000	113,210
1900 TO 1919	5	63.68	65.32	54.18	28.81	120.56	27.93	92.49	N/A	105,100	56,941
1920 TO 1939	1	89.54	89.54	89.54			89.54	89.54	N/A	135,000	120,880
1940 TO 1949	6	92.32	94.65	94.29	10.74	100.38	82.30	111.96	82.30 to 111.96	100,083	94,367
1950 TO 1959	4	77.94	78.11	80.96	22.00	96.48	59.15	97.42	N/A	123,750	100,190
1960 TO 1969	6	101.67	95.27	71.16	9.53	133.88	59.26	105.47	59.26 to 105.47	157,551	112,116
1970 TO 1979	4	103.16	98.67	100.66	6.57	98.01	81.42	106.93	N/A	210,100	211,496
1980 TO 1989	6	106.09	165.59	121.51	69.03	136.27	76.10	492.42	76.10 to 492.42	88,016	106,953
1990 TO 1994	3	82.98	86.75	81.41	6.67	106.57	80.34	96.94	N/A	818,966	666,697
1995 TO 1999	1	98.66	98.66	98.66			98.66	98.66	N/A	650,000	641,291
2000 TO Present	3	99.99	84.62	57.03	17.38	148.37	50.87	103.00	N/A	620,750	354,021
ALL	54	96.28	97.25	83.08	20.49	117.05	27.93	492.42	89.54 to 98.66	206,495	171,562

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

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

NUMBER of Sales:	54	MEDIAN:	96	COV:	59.20	95% Median C.I.:	89.54 to 98.66	(! : Derived)
TOTAL Sales Price:	12,000,881	WGT. MEAN:	83	STD:	57.57	95% Wgt. Mean C.I.:	72.25 to 93.92	
TOTAL Adj.Sales Price:	11,150,741	MEAN:	97	AVG.ABS.DEV:	19.73	95% Mean C.I.:	81.90 to 112.61	
TOTAL Assessed Value:	9,264,355							
AVG. Adj. Sales Price:	206,495	COD:	20.49	MAX Sales Ratio:	492.42			
AVG. Assessed Value:	171,562	PRD:	117.05	MIN Sales Ratio:	27.93			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$												
1 TO 4999	1	96.17	96.17	96.17			96.17	96.17	N/A		4,731	4,550
Total \$												
1 TO 9999	1	96.17	96.17	96.17			96.17	96.17	N/A		4,731	4,550
10000 TO 29999	5	84.82	164.03	154.15	108.57	106.41	59.15	492.42	N/A		22,400	34,528
30000 TO 59999	7	98.50	84.30	86.16	16.76	97.84	54.24	104.57	54.24 to 104.57		43,285	37,295
60000 TO 99999	11	96.38	95.14	94.73	6.23	100.43	84.13	105.05	86.22 to 104.89		80,832	76,571
100000 TO 149999	10	98.71	97.06	96.22	8.39	100.87	81.42	111.96	82.30 to 107.61		122,850	118,209
150000 TO 249999	13	95.76	88.59	88.96	15.90	99.58	27.93	116.44	63.68 to 105.41		194,861	173,347
250000 TO 499999	3	100.37	95.77	95.53	6.96	100.25	82.98	103.95	N/A		375,000	358,232
500000 +	4	69.80	72.28	70.10	24.67	103.12	50.87	98.66	N/A		1,238,787	868,373
ALL												
	54	96.28	97.25	83.08	20.49	117.05	27.93	492.42	89.54 to 98.66		206,495	171,562
ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$												
1 TO 4999	1	96.17	96.17	96.17			96.17	96.17	N/A		4,731	4,550
Total \$												
1 TO 9999	1	96.17	96.17	96.17			96.17	96.17	N/A		4,731	4,550
10000 TO 29999	6	68.72	73.27	69.61	23.65	105.25	54.24	105.47	54.24 to 105.47		27,416	19,085
30000 TO 59999	5	98.99	95.64	95.76	6.06	99.88	76.10	104.57	N/A		46,100	44,143
60000 TO 99999	15	96.38	115.20	86.41	39.03	133.32	27.93	492.42	86.22 to 104.34		92,444	79,876
100000 TO 149999	11	97.27	93.93	92.13	10.98	101.96	62.79	111.96	81.42 to 107.61		132,772	122,322
150000 TO 249999	8	97.15	97.94	98.19	5.52	99.75	86.22	106.93	86.22 to 106.93		199,212	195,608
250000 TO 499999	5	100.37	92.60	85.71	15.57	108.04	59.26	116.44	N/A		408,000	349,692
500000 +	3	80.34	76.62	71.84	19.83	106.66	50.87	98.66	N/A		1,423,383	1,022,516
ALL												
	54	96.28	97.25	83.08	20.49	117.05	27.93	492.42	89.54 to 98.66		206,495	171,562

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	54	MEDIAN:	96	COV:	59.20	95% Median C.I.:	89.54 to 98.66	(! : Derived)
TOTAL Sales Price:	12,000,881	WGT. MEAN:	83	STD:	57.57	95% Wgt. Mean C.I.:	72.25 to 93.92	
TOTAL Adj.Sales Price:	11,150,741	MEAN:	97	AVG.ABS.DEV:	19.73	95% Mean C.I.:	81.90 to 112.61	
TOTAL Assessed Value:	9,264,355							
AVG. Adj. Sales Price:	206,495	COD:	20.49	MAX Sales Ratio:	492.42			
AVG. Assessed Value:	171,562	PRD:	117.05	MIN Sales Ratio:	27.93			

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COST RANK										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	18	95.97	88.81	90.09	11.93	98.57	27.93	105.41	84.13 to 100.03	163,737	147,517
10	10	98.04	131.69	102.32	50.89	128.71	57.66	492.42	76.10 to 107.61	132,210	135,272
15	6	94.97	89.50	65.01	13.44	137.65	50.87	106.93	50.87 to 106.93	385,525	250,648
20	15	92.49	89.25	80.29	14.21	111.17	59.15	111.96	80.34 to 104.57	257,147	206,455
25	1	99.99	99.99	99.99			99.99	99.99	N/A	101,000	100,987
30	4	90.65	90.13	90.92	19.40	99.13	62.79	116.44	N/A	152,500	138,654
ALL	54	96.28	97.25	83.08	20.49	117.05	27.93	492.42	89.54 to 98.66	206,495	171,562

OCCUPANCY CODE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	10	95.51	90.32	95.66	9.67	94.42	54.24	105.41	78.28 to 100.37	141,398	135,255
297	2	101.50	101.50	101.65	1.48	99.84	99.99	103.00	N/A	113,000	114,868
303	2	78.96	78.96	78.44	24.95	100.66	59.26	98.66	N/A	667,500	523,618
344	3	59.15	57.90	52.08	7.22	111.19	50.87	63.68	N/A	605,916	315,531
350	1	96.85	96.85	96.85			96.85	96.85	N/A	70,500	68,276
351	1	104.57	104.57	104.57			104.57	104.57	N/A	48,000	50,192
352	2	83.47	83.47	77.98	24.78	107.04	62.79	104.16	N/A	142,250	110,931
353	7	86.22	87.86	88.70	4.36	99.05	82.30	97.27	82.30 to 97.27	95,142	84,393
386	1	82.98	82.98	82.98			82.98	82.98	N/A	375,000	311,158
405	1	97.42	97.42	97.42			97.42	97.42	N/A	100,000	97,416
406	7	102.36	100.09	104.59	7.57	95.70	76.10	116.44	76.10 to 116.44	99,857	104,438
426	2	91.32	91.32	91.61	1.95	99.69	89.54	93.10	N/A	160,500	147,026
442	3	96.38	98.22	96.78	4.09	101.48	93.22	105.05	N/A	92,803	89,816
447	1	104.89	104.89	104.89			104.89	104.89	N/A	79,000	82,866
494	2	67.77	67.77	54.41	58.79	124.55	27.93	107.61	N/A	168,500	91,684
499	1	492.42	492.42	492.42			492.42	492.42	N/A	20,000	98,483
528	4	94.18	89.49	98.43	21.19	90.92	57.66	111.96	N/A	130,100	128,060
544	1	103.95	103.95	103.95			103.95	103.95	N/A	300,000	311,863
582	1	98.50	98.50	98.50			98.50	98.50	N/A	45,000	44,325
598	1	80.34	80.34	80.34			80.34	80.34	N/A	1,983,900	1,593,930
841	1	98.53	98.53	98.53			98.53	98.53	N/A	230,300	226,921
ALL	54	96.28	97.25	83.08	20.49	117.05	27.93	492.42	89.54 to 98.66	206,495	171,562

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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TOTAL Sales Price:	12,000,881	WGT. MEAN:	83	STD:	57.57	95% Wgt. Mean C.I.:	72.25 to 93.92	
TOTAL Adj.Sales Price:	11,150,741	MEAN:	97	AVG.ABS.DEV:	19.73	95% Mean C.I.:	81.90 to 112.61	
TOTAL Assessed Value:	9,264,355							
AVG. Adj. Sales Price:	206,495	COD:	20.49	MAX Sales Ratio:	492.42			
AVG. Assessed Value:	171,562	PRD:	117.05	MIN Sales Ratio:	27.93			

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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											
03	52	96.28	97.40	82.29	21.00	118.37	27.93	492.42	89.54 to 98.66	202,418	166,572
04	2	93.30	93.30	96.41	7.58	96.77	86.22	100.37	N/A	312,500	301,280
ALL	54	96.28	97.25	83.08	20.49	117.05	27.93	492.42	89.54 to 98.66	206,495	171,562

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

Commercial

The commercial appraiser completed a review and re-appraisal for the towns of Plattsburgh and Louisville. This appraisal is using 2008 costs and included a field review, new pictures and the verification of general condition. Also a questioner was sent to all commercial owners requesting income and expense data, owner's opinion of condition of the property. The assessor felt they got a fair to good response from this mailing.

Sales analysis and review was conducted. Along with a sales review questioner was sent to all owners of parcels that sold by the assessor and the appraisers reviewed the responses.

The county assessor's office is having difficulty obtaining the commercial personal property information from the mining entities.

All pickup work and building permits were completed and valued using the cost and depreciation relative to the location of the property so as to be equalized with adjoining parcels. The total county was driven to verify the commercial properties for both new construction and vacancy.

2009 Assessment Survey for Cass County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Contract Appraiser
2.	Valuation done by:
	Contract Appraiser
3.	Pickup work done by whom:
	Contract Appraiser
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	<p>The cost approach with the depreciation determined from the market and further refined with economic and condition adjustments to match neighborhood market conditions.</p> <p>Plattsmouth and Weeping Water 2008</p> <p>Urban, Suburban, Rural - 2006</p> <p>The last appraisal dates (that carry the replacement cost dates) were reported for the previously mentioned areas but there are areas where appraisals were completed in 2004, 2005, 2006 and 2008 following the counties multiyear appraisal cycle.</p>
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	<p>Plattsmouth and Weeping Water 2008</p> <p>Urban, Suburban, Rural - 2007</p> <p>The last appraisal dates (that carry the corresponding depreciation schedules) were reported on the previous fields but there are areas where appraisals were completed in 2004, 2005, 2006, and 2008 following the counties multiyear appraisal cycle.</p>
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	2006
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Cost and Income

8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	Urban: 3 in Plattsmouth and each of the small villages and towns. Suburban: 2 Rural: 3
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	Market areas can be defined by the separate villages or by subdivisions with in Plattsmouth, the rural and two suburban areas are defined by the zoning for Weeping Water and Elmwood. All other small towns don't extend the urban zoning to the rural.
10.	Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes – the zoning areas and each separate village or town
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? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	No

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
Included with Res			

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

NUMBER of Sales:	53	MEDIAN:	99	COV:	80.90	95% Median C.I.:	96.85 to 102.93	(! : Derived)
TOTAL Sales Price:	12,022,881	WGT. MEAN:	96	STD:	93.15	95% Wgt. Mean C.I.:	81.17 to 111.12	
TOTAL Adj.Sales Price:	11,027,741	MEAN:	115	AVG.ABS.DEV:	27.18	95% Mean C.I.:	90.06 to 140.22	
TOTAL Assessed Value:	10,602,453							
AVG. Adj. Sales Price:	208,070	COD:	27.36	MAX Sales Ratio:	608.69			
AVG. Assessed Value:	200,046	PRD:	119.76	MIN Sales Ratio:	40.12			

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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	5	84.82	87.08	93.98	8.22	92.67	78.34	100.37	N/A		136,700	128,464
10/01/05 TO 12/31/05	2	101.60	101.60	102.31	2.23	99.31	99.33	103.87	N/A		222,250	227,382
01/01/06 TO 03/31/06	11	104.57	148.61	92.71	57.59	160.31	50.87	608.69	86.22 to 136.40		417,996	387,506
04/01/06 TO 06/30/06	4	100.73	98.85	93.88	4.66	105.29	89.79	104.16	N/A		273,200	256,491
07/01/06 TO 09/30/06	6	98.49	98.68	98.37	2.00	100.31	95.76	102.14	95.76 to 102.14		203,183	199,866
10/01/06 TO 12/31/06	5	98.81	95.03	97.40	6.39	97.56	84.06	103.95	N/A		142,250	138,551
01/01/07 TO 03/31/07	6	97.11	96.61	93.90	5.32	102.88	82.98	106.93	82.98 to 106.93		160,521	150,731
04/01/07 TO 06/30/07	7	96.85	151.65	110.20	79.26	137.60	40.12	538.28	40.12 to 538.28		105,785	116,579
07/01/07 TO 09/30/07	2	110.47	110.47	111.59	3.72	98.99	106.36	114.57	N/A		62,000	69,185
10/01/07 TO 12/31/07	3	97.38	98.29	102.66	10.86	95.74	82.87	114.61	N/A		80,666	82,810
01/01/08 TO 03/31/08												
04/01/08 TO 06/30/08	2	104.72	104.72	104.13	0.72	100.56	103.96	105.47	N/A		104,500	108,815
____Study Years____												
07/01/05 TO 06/30/06	22	99.66	121.31	93.65	34.46	129.54	50.87	608.69	89.79 to 104.57		309,943	290,255
07/01/06 TO 06/30/07	24	98.02	112.85	99.41	26.09	113.52	40.12	538.28	95.25 to 100.81		151,415	150,516
07/01/07 TO 06/30/08	7	105.47	103.60	105.12	6.95	98.56	82.87	114.61	82.87 to 114.61		82,142	86,347
____Calendar Yrs____												
01/01/06 TO 12/31/06	26	99.66	119.13	94.22	28.26	126.44	50.87	608.69	97.42 to 103.95		293,119	276,172
01/01/07 TO 12/31/07	18	97.72	119.83	101.82	35.64	117.69	40.12	538.28	95.17 to 106.93		114,979	117,069
____ALL____												
	53	99.33	115.14	96.14	27.36	119.76	40.12	608.69	96.85 to 102.93		208,070	200,046

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
COM	53	99.33	115.14	96.14	27.36	119.76	40.12	608.69	96.85 to 102.93		208,070	200,046
____ALL____												
	53	99.33	115.14	96.14	27.36	119.76	40.12	608.69	96.85 to 102.93		208,070	200,046

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	40	99.66	122.41	107.49	32.79	113.88	40.12	608.69	97.42 to 103.96		154,883	166,488
2	2	98.12	98.12	102.41	5.86	95.81	92.37	103.87	N/A		167,250	171,275
3	11	95.76	91.80	80.05	10.94	114.68	50.87	106.93	82.98 to 105.41		408,900	327,307
____ALL____												
	53	99.33	115.14	96.14	27.36	119.76	40.12	608.69	96.85 to 102.93		208,070	200,046

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

NUMBER of Sales:	53	MEDIAN:	99	COV:	80.90	95% Median C.I.:	96.85 to 102.93	(! : Derived)
TOTAL Sales Price:	12,022,881	WGT. MEAN:	96	STD:	93.15	95% Wgt. Mean C.I.:	81.17 to 111.12	
TOTAL Adj.Sales Price:	11,027,741	MEAN:	115	AVG.ABS.DEV:	27.18	95% Mean C.I.:	90.06 to 140.22	
TOTAL Assessed Value:	10,602,453							
AVG. Adj. Sales Price:	208,070	COD:	27.36	MAX Sales Ratio:	608.69			
AVG. Assessed Value:	200,046	PRD:	119.76	MIN Sales Ratio:	40.12			

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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	42	100.17	122.55	96.50	30.57	126.99	50.87	608.69	98.05 to 103.96	224,427	216,580
2	10	89.30	85.66	93.27	13.72	91.84	40.12	105.41	78.28 to 100.37	137,148	127,914
3	1	98.53	98.53	98.53			98.53	98.53	N/A	230,300	226,921
ALL	53	99.33	115.14	96.14	27.36	119.76	40.12	608.69	96.85 to 102.93	208,070	200,046

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	18	101.63	128.05	107.40	32.92	119.22	79.52	538.28	97.38 to 111.12	258,105	277,216
13-0022	2	102.28	102.28	101.46	2.24	100.81	99.99	104.57	N/A	74,500	75,589
13-0032	4	99.41	97.32	96.85	3.78	100.48	88.31	102.14	N/A	113,000	109,439
13-0056	8	97.18	96.80	95.03	7.21	101.86	82.98	114.57	82.98 to 114.57	221,393	210,398
13-0097	4	98.21	96.19	95.70	6.15	100.51	82.87	105.47	N/A	55,750	53,352
55-0145	3	96.17	261.07	187.94	183.82	138.91	78.34	608.69	N/A	60,743	114,160
66-0027	3	105.05	98.74	102.11	6.83	96.70	84.82	106.36	N/A	43,770	44,692
66-0111											
78-0001	11	96.85	87.73	76.31	15.65	114.96	40.12	106.93	50.87 to 105.41	315,740	240,951
NonValid School											
ALL	53	99.33	115.14	96.14	27.36	119.76	40.12	608.69	96.85 to 102.93	208,070	200,046

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	11	95.76	140.10	108.27	54.40	129.40	78.28	608.69	84.06 to 105.41	149,480	161,836
Prior TO 1860	1	104.16	104.16	104.16			104.16	104.16	N/A	104,500	108,842
1860 TO 1899	3	135.07	124.09	122.32	8.78	101.45	100.81	136.40	N/A	121,000	148,004
1900 TO 1919	5	98.81	84.68	93.90	15.12	90.18	40.12	100.33	N/A	76,100	71,458
1920 TO 1939	1	88.31	88.31	88.31			88.31	88.31	N/A	135,000	119,218
1940 TO 1949	4	98.69	102.20	102.14	5.15	100.06	96.85	114.57	N/A	82,625	84,390
1950 TO 1959	4	96.30	94.02	98.01	6.93	95.92	79.52	103.96	N/A	123,750	121,290
1960 TO 1969	6	103.99	101.43	93.55	4.03	108.43	89.79	106.36	89.79 to 106.36	157,551	147,387
1970 TO 1979	4	105.44	99.14	101.19	7.58	97.97	78.34	107.33	N/A	210,100	212,595
1980 TO 1989	6	101.96	172.68	117.87	78.28	146.50	82.87	538.28	82.87 to 538.28	88,016	103,742
1990 TO 1994	3	98.05	97.38	106.31	9.57	91.61	82.98	111.12	N/A	818,966	870,609
1995 TO 1999	2	100.93	100.93	99.81	2.92	101.12	97.98	103.87	N/A	471,000	470,093
2000 TO Present	3	99.99	84.33	56.97	17.09	148.02	50.87	102.14	N/A	620,750	353,664
ALL	53	99.33	115.14	96.14	27.36	119.76	40.12	608.69	96.85 to 102.93	208,070	200,046

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

NUMBER of Sales:	53	MEDIAN:	99	COV:	80.90	95% Median C.I.:	96.85 to 102.93	(! : Derived)
TOTAL Sales Price:	12,022,881	WGT. MEAN:	96	STD:	93.15	95% Wgt. Mean C.I.:	81.17 to 111.12	
TOTAL Adj.Sales Price:	11,027,741	MEAN:	115	AVG.ABS.DEV:	27.18	95% Mean C.I.:	90.06 to 140.22	
TOTAL Assessed Value:	10,602,453							
AVG. Adj. Sales Price:	208,070	COD:	27.36	MAX Sales Ratio:	608.69			
AVG. Assessed Value:	200,046	PRD:	119.76	MIN Sales Ratio:	40.12			

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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	1	96.17	96.17	96.17			96.17	96.17	N/A	4,731	4,550
Total \$											
1 TO 9999	1	96.17	96.17	96.17			96.17	96.17	N/A	4,731	4,550
10000 TO 29999	5	84.82	177.27	167.61	114.58	105.77	78.28	538.28	N/A	22,400	37,544
30000 TO 59999	7	98.99	162.00	154.90	87.20	104.58	40.12	608.69	40.12 to 608.69	43,285	67,048
60000 TO 99999	12	99.41	102.46	101.87	7.24	100.57	84.06	135.07	96.85 to 105.05	80,763	82,274
100000 TO 149999	8	100.40	98.22	97.48	7.18	100.76	78.34	114.61	78.34 to 114.61	119,812	116,789
150000 TO 249999	12	99.34	102.47	101.91	7.48	100.54	86.22	136.40	95.25 to 106.93	192,350	196,031
250000 TO 499999	4	102.12	97.79	97.25	5.99	100.56	82.98	103.95	N/A	354,250	344,497
500000 +	4	93.89	87.44	86.55	18.22	101.02	50.87	111.12	N/A	1,238,787	1,072,216
ALL											
	53	99.33	115.14	96.14	27.36	119.76	40.12	608.69	96.85 to 102.93	208,070	200,046

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	96.17	96.17	96.17			96.17	96.17	N/A	4,731	4,550
Total \$											
1 TO 9999	1	96.17	96.17	96.17			96.17	96.17	N/A	4,731	4,550
10000 TO 29999	5	79.52	77.64	75.50	18.08	102.84	40.12	105.47	N/A	24,400	18,421
30000 TO 59999	5	98.99	97.03	97.26	7.21	99.77	82.87	106.36	N/A	47,100	45,809
60000 TO 99999	13	98.81	102.07	101.45	6.84	100.61	84.06	135.07	96.85 to 105.05	82,243	83,439
100000 TO 149999	8	101.48	153.33	107.52	60.57	142.61	78.34	538.28	78.34 to 538.28	109,812	118,069
150000 TO 249999	13	99.34	141.41	110.02	46.34	128.54	86.22	608.69	95.25 to 107.33	180,438	198,510
250000 TO 499999	4	102.12	97.79	97.25	5.99	100.56	82.98	103.95	N/A	354,250	344,497
500000 +	4	93.89	87.44	86.55	18.22	101.02	50.87	111.12	N/A	1,238,787	1,072,216
ALL											
	53	99.33	115.14	96.14	27.36	119.76	40.12	608.69	96.85 to 102.93	208,070	200,046

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

NUMBER of Sales:	53	MEDIAN:	99	COV:	80.90	95% Median C.I.:	96.85 to 102.93	(! : Derived)
TOTAL Sales Price:	12,022,881	WGT. MEAN:	96	STD:	93.15	95% Wgt. Mean C.I.:	81.17 to 111.12	
TOTAL Adj.Sales Price:	11,027,741	MEAN:	115	AVG.ABS.DEV:	27.18	95% Mean C.I.:	90.06 to 140.22	
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AVG. Assessed Value:	200,046	PRD:	119.76	MIN Sales Ratio:	40.12			

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COST RANK										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	18	97.72	124.31	103.42	35.28	120.20	78.28	608.69	92.37 to 103.95	155,682	161,002
10	10	97.70	136.35	103.28	58.67	132.02	40.12	538.28	78.34 to 114.61	132,210	136,543
15	6	103.05	99.30	67.32	15.54	147.51	50.87	135.07	50.87 to 135.07	385,525	259,536
20	14	100.41	100.58	105.12	9.03	95.69	79.52	136.40	88.31 to 105.47	266,586	280,230
25	1	99.99	99.99	99.99			99.99	99.99	N/A	101,000	100,987
30	4	99.16	99.34	100.07	2.28	99.27	95.17	103.87	N/A	189,250	189,384
ALL	53	99.33	115.14	96.14	27.36	119.76	40.12	608.69	96.85 to 102.93	208,070	200,046

OCCUPANCY CODE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	10	95.51	144.26	109.85	59.71	131.32	78.28	608.69	84.06 to 105.41	141,398	155,328
297	2	101.07	101.07	101.18	1.06	99.89	99.99	102.14	N/A	113,000	114,333
303	2	93.89	93.89	93.78	4.36	100.11	89.79	97.98	N/A	667,500	625,980
304	1	103.87	103.87	103.87			103.87	103.87	N/A	292,000	303,293
344	3	79.52	76.57	55.39	20.31	138.24	50.87	99.33	N/A	605,916	335,619
350	1	96.85	96.85	96.85			96.85	96.85	N/A	70,500	68,276
351	1	104.57	104.57	104.57			104.57	104.57	N/A	48,000	50,192
352	2	99.66	99.66	98.47	4.51	101.21	95.17	104.16	N/A	142,250	140,076
353	6	99.41	108.75	114.04	15.17	95.36	84.82	136.40	84.82 to 136.40	86,833	99,028
386	1	82.98	82.98	82.98			82.98	82.98	N/A	375,000	311,158
405	1	97.42	97.42	97.42			97.42	97.42	N/A	100,000	97,416
406	7	99.34	99.28	100.65	5.15	98.64	82.87	107.33	82.87 to 107.33	99,857	100,506
426	2	96.13	96.13	97.38	8.14	98.72	88.31	103.96	N/A	160,500	156,295
442	3	100.81	100.75	100.63	2.87	100.12	96.38	105.05	N/A	92,803	93,383
447	1	114.57	114.57	114.57			114.57	114.57	N/A	79,000	90,511
494	2	107.47	107.47	108.66	6.64	98.90	100.33	114.61	N/A	96,000	104,316
499	1	538.28	538.28	538.28			538.28	538.28	N/A	20,000	107,655
528	3	78.34	75.13	91.73	28.43	81.90	40.12	106.93	N/A	131,800	120,905
544	1	103.95	103.95	103.95			103.95	103.95	N/A	300,000	311,863
582	1	106.36	106.36	106.36			106.36	106.36	N/A	45,000	47,860
598	1	111.12	111.12	111.12			111.12	111.12	N/A	1,983,900	2,204,579
841	1	98.53	98.53	98.53			98.53	98.53	N/A	230,300	226,921
ALL	53	99.33	115.14	96.14	27.36	119.76	40.12	608.69	96.85 to 102.93	208,070	200,046

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:	53	MEDIAN:	99	COV:	80.90	95% Median C.I.:	96.85 to 102.93	(! : Derived)
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AVG. Assessed Value:	200,046	PRD:	119.76	MIN Sales Ratio:	40.12			

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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											
03	51	99.33	115.99	96.13	28.15	120.67	40.12	608.69	97.38 to 102.93	203,975	196,076
04	2	93.30	93.30	96.41	7.58	96.77	86.22	100.37	N/A	312,500	301,280
<u>ALL</u>	<u>53</u>	<u>99.33</u>	<u>115.14</u>	<u>96.14</u>	<u>27.36</u>	<u>119.76</u>	<u>40.12</u>	<u>608.69</u>	<u>96.85 to 102.93</u>	<u>208,070</u>	<u>200,046</u>

2009 Correlation Section
for Cass County

Commerical Real Property

I. Correlation

COMMERCIAL:In this property class the level of value has been attained and there has been an attempt to keep the properties in this property class treated proportionately. The median is most representative of the overall level of value for this class of property. The overall qualitative statistics are not as good as expected and may not necessarily indicate less than acceptable assessment practices. But having the overall qualitative measures so far out of line would make it difficult not to call the quality out of the respective ranges. The commercial properties as a whole are so varied even within prescribed groupings as to reliably say the county is not within the prescribed range.

**2009 Correlation Section
for Cass County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	138	53	38.41
2008	148	72	48.65
2007	143	87	60.84
2006	130	84	64.62
2005	129	84	65.12

COMMERCIAL: The sales qualification and utilization for this property class is a combined effort between the County and the Department. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type, and would indicate that the county is not excessively trimming the commercial sales file. If the usability should stabilize at or around this point usability criteria but if over the next few years this rate continues to decline the usability could become an issue.

2009 Correlation Section
for Cass County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Cass County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	96	6.11	102	99
2008	92.72	5.83	98	97.35
2007	98	-5.00	93	100
2006	97	8.42	106	98
2005	96	4.15	100	98

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

2009 Correlation Section
for Cass County

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

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

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
9.38	2009	6.11
3.08	2008	5.83
3.94	2007	0.25
20.58	2006	8.42
4.62	2005	4.15

COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are over 3 percent and getting to a point of not supporting each other. But also the sales file may be more influenced by the influx of new construction than the average growth of the remaining commercial parcels in the county.

**2009 Correlation Section
for Cass County**

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

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

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

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

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

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

**2009 Correlation Section
for Cass County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	99	96	115

COMMERCIAL: The median is the most reliable measure of the level of value for this class of property because it is least affected by outlying sales within the sales file array. Not all three of the measures of central tendency illustrated in the above table are within the range. The mean for this class of property is not in line with the median or within the range. This high mean is also reflected in a high PRD. Also this measurement could be unduly influenced by outlying sales. Also generally the commercial properties as a whole are so varied even within appraisal groupings so to reliability say the county is not within the prescribed range.

**2009 Correlation Section
for Cass County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	27.36	119.76
Difference	7.36	16.76

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

**2009 Correlation Section
for Cass County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	54	53	-1
Median	96	99	3
Wgt. Mean	83	96	13
Mean	97	115	18
COD	20.49	27.36	6.87
PRD	117.05	119.76	2.71
Minimum	27.93	40.12	12.19
Maximum	492.42	608.69	116.27

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

**Agricultural or
Special Valuation Reports**

COUNTY REPORT OF THE 2009 SPECIAL VALUATION PROCESS

CASS

2008 ABSTRACT DATA			2009 ABSTRACT DATA		Rates Used
MAJOR AGLAND USE	2008 % of ALL CLASSIFIED AGLAND	2008 ABSTRACT ACRES	2009 % of ALL CLASSIFIED AGLAND	2009 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	0.67%	2,088			IRRIGATED RATE
Dryland	82.24%	255,643			8.25%
Grassland	11.96%	37,172			DRYLAND RATE
* Waste	2.14%	6,644			5.65%
* Other	0.92%	2,855			GRASS RATE
All Agland	97.93%	304,402			4.75%
Non-Agland	2.07%	6,431			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2008 ABSTRACT

Estimated Rent	2008 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
397,476	4,039,136	IRRIGATED	4,817,895	190.39	83.84%
34,834,530	401,824,918	DRYLAND	616,540,361	136.26	65.17%
1,555,374	20,819,254	GRASSLAND	32,744,725	41.84	63.58%
36,787,381	426,683,308	All IRR-DRY-GRASS	654,102,981	124.74	65.23%

ESTIMATED LEVEL OF VALUE BASED ON THE 2009 ABSTRACT

Estimated Rent	2009 Assessed Value	USE	Estimated Value	Average Rent per Acre	2009 Indicated Level of Value
		IRRIGATED			
		DRYLAND			
		GRASSLAND			
		All IRR-DRY-GRASS			

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		
2008	@ \$	1,934.70
2009	@	
PERCENT CHANGE =		

Average Value Per Acre of DRY Agricultural Land - Special Valuation		
2008	@ \$	1,571.82
2009	@	
PERCENT CHANGE =		

Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2008	@ \$	560.07
2009	@	
PERCENT CHANGE =		

NOTES:

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

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

Agricultural

The land use study for agricultural use is a continuing process. Re-analysis of the methodology for valuation for the special value was also reviewed. The rural improvements were included in last year's reappraisal. All rural properties have been completed over the past 3 to 4 year cycle. Again the rural residential and rural improvements on the agricultural parcels are appraised the same way and at the same time. As needed, verification is completed where the rural land owners are sent a letter requesting information to re-certify proof of agricultural / commercial production on owned parcels. Each record is being noted as to what criteria were used to maintain the parcel as an agricultural parcel or for disqualifying the parcel as being a non agricultural parcel.

The assessor's office has a full time employee working in the soil conversion update process along with completing a land use study. The new land use study and the naming conventions for the soil conversion will be completed by January 1, 2010. At this time one third of all valuation changes due to changes in the land use study will be completed for the 2009 assessment period but the remaining two thirds will be completed and if valuation changes due to land use changes will be processed through the county board of equalization on board change of value notices.

In the review of the preliminary special value measurement methodology indicates it necessary an increase to the majority land uses dryland and grass. The other majority land use category does not fall in line with the level of value range but due to the limited amount of acres involved the assessor cannot justify making an adjustment to this land use.

2009 Assessment Survey for Cass County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraisal staff collects the information regarding the improvements the assessor collects the information regarding the land component for the rural parcels.
2.	Valuation done by:
	Appraisal staff appraises the improvements the assessor appraises the land component of the rural parcels.
3.	Pickup work done by whom:
	Appraisal staff appraises the improvements
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes The assessor's office has a defined office policy. This policy works with current use to identify production land verses recreational or non agricultural use.
a.	How is agricultural land defined in this county?
	The written office policy to conform to the county zoning regulations and current state statutes to defining current land use either as production agricultural land or as non agricultural production land and classifying and valuing as such.
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?
	No
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?
	1981 But in the process of updating to current numeric soil designations.
8.	What date was the last countywide land use study completed?
	Currently in the process of updating the land use along with the soil conversion process.
a.	By what method? (Physical inspection, FSA maps, etc.)
	GIS mapping using current imagery

b.	By whom?
	Assessor's office staff
c.	What proportion is complete / implemented at this time?
	One third with expected completion by January 2010.
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	1 - Special value area for the total county
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	County wide
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 or No
	No
a.	If yes, list.
	The soils are converted to the LCG classification and the LCG's are related to the inventory and valuation analysis.
12.	In your opinion, what is the level of value of these groupings?
	N/A
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
125		617	742

COUNTY REPORT OF THE 2009 SPECIAL VALUATION PROCESS

CASS

2008 ABSTRACT DATA			2009 ABSTRACT DATA		Rates Used
MAJOR AGLAND USE	2008 % of ALL CLASSIFIED AGLAND	2008 ABSTRACT ACRES	2009 % of ALL CLASSIFIED AGLAND	2009 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	0.67%	2,088	0.73%	2,222	IRRIGATED RATE
Dryland	82.24%	255,643	84.14%	255,825	8.25%
Grassland	11.96%	37,172	12.15%	36,942	DRYLAND RATE
* Waste	2.14%	6,644	2.04%	6,193	5.65%
* Other	0.92%	2,855	0.94%	2,862	GRASS RATE
All Agland	97.93%	304,402	100.00%	304,044	4.75%
Non-Agland	2.07%	6,431			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2008 ABSTRACT

Estimated Rent	2008 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
397,476	4,039,136	IRRIGATED	4,817,895	190.39	83.84%
34,834,530	401,824,918	DRYLAND	616,540,361	136.26	65.17%
1,555,374	20,819,254	GRASSLAND	32,744,725	41.84	63.58%
36,787,381	426,683,308	All IRR-DRY-GRASS	654,102,981	124.74	65.23%

ESTIMATED LEVEL OF VALUE BASED ON THE 2009 ABSTRACT

Estimated Rent	2009 Assessed Value	USE	Estimated Value	Average Rent per Acre	2009 Indicated Level of Value
423,026	4,235,449	IRRIGATED	5,127,591	190.39	82.60%
34,859,344	401,886,800	DRYLAND	616,979,536	136.26	65.14%
1,545,721	20,620,492	GRASSLAND	32,541,495	41.84	63.37%
36,828,091	426,742,741	All IRR-DRY-GRASS	654,648,622	124.74	65.19%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation			Average Value Per Acre of DRY Agricultural Land - Special Valuation			Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2008	@	\$ 1,934.70	2008	@	\$ 1,571.82	2008	@	\$ 560.07
2009	@	\$ 1,906.20	2009	@	\$ 1,570.94	2009	@	\$ 558.19
PERCENT CHANGE	=	-1.47%	PERCENT CHANGE	=	-0.06%	PERCENT CHANGE	=	-0.34%

NOTES:

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



ALLEN J. SUTCLIFFE
CASS COUNTY ASSESSOR

145 N. 4TH STREET
PLATTSMOUTH, NE 68048-1964

Phone: 402-296-9310
FAX: 402-296-9319
E-mail: assessor@cassne.org

Teresa Salinger, Deputy Assessor

March 2, 2009

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

Subject: 2009 County Agricultural Special and Actual Valuation Report

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

Cass County is a Special Valuation county and assesses agricultural land based on the income approach. To determine market value the sales comparison approach is used but is only assessed when there is a change in use. The annual Nebraska Farm Real Estate Market Developments Study, 2006 -2007 & 2007-2008, by Bruce B. Johnson (Professor, Department of Agricultural Economics, University of Nebraska-Lincoln) were used to support acre values and local cash rent information.

A major factor in this year's valuation is the requirement to incorporate the latest update to the soil survey which changes alpha characters to numeric values to label soil types. In addition, the ongoing construction of a land use layer in our GIS has led to many changes and updates in the county and is used to help determine eligibility for Special Valuation. Property not qualified or disqualified for Special Valuation is no longer 'recaptured' but simply changed to current use and valued accordingly. Highest and best use, along with consideration of county zoning regulations influences the value, though current use is the primary determining factor.

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

a. Highest and best use is determined by applying standard appraisal techniques and utilizing the county GIS, available FSA reports, and field inspections when practical. Recent information and changes in agricultural land definitions has led to adding the classification of recreational land. Previously, little if any parcels were identified as having a recreational purpose. For parcels failing to meet the standards of agricultural use but found to best fit the characteristics of recreational use, an initial value similar to agricultural grass and timber values is used as comparable sales are lacking. Most of

the remaining rural parcels have associated FSA reports to support the agricultural use classification.

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

c. Market areas were originally defined using like sales, which remains true today. A change in these market areas will be implemented in July 2009 to be used in 2010 values. A visual depiction of the current areas is found in attachment 1.

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

e. Calculations relating to the income approach are found in attachment 3.

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

g. The capitalization rate is determined by dividing the average rent by the average value for each of the three types of land use: Dry, Center Pivot irrigated, Pastureland (as found in the above referenced report).

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

The last attachment is the agricultural land value sheet for Cass County. I discussed my reluctance to adjust the agricultural land assessment for 2009 with the board of commissioners. I feel the numerous updates as a result of the GIS land use project will cause significant valuation changes and if the additional valuation change was incorporated would be too confusing for everyone. Therefore I will use the same values from 2008 and plan to update values for 2010. If there are any questions please contact me anytime.

Allen J. Sutcliffe
Assessor

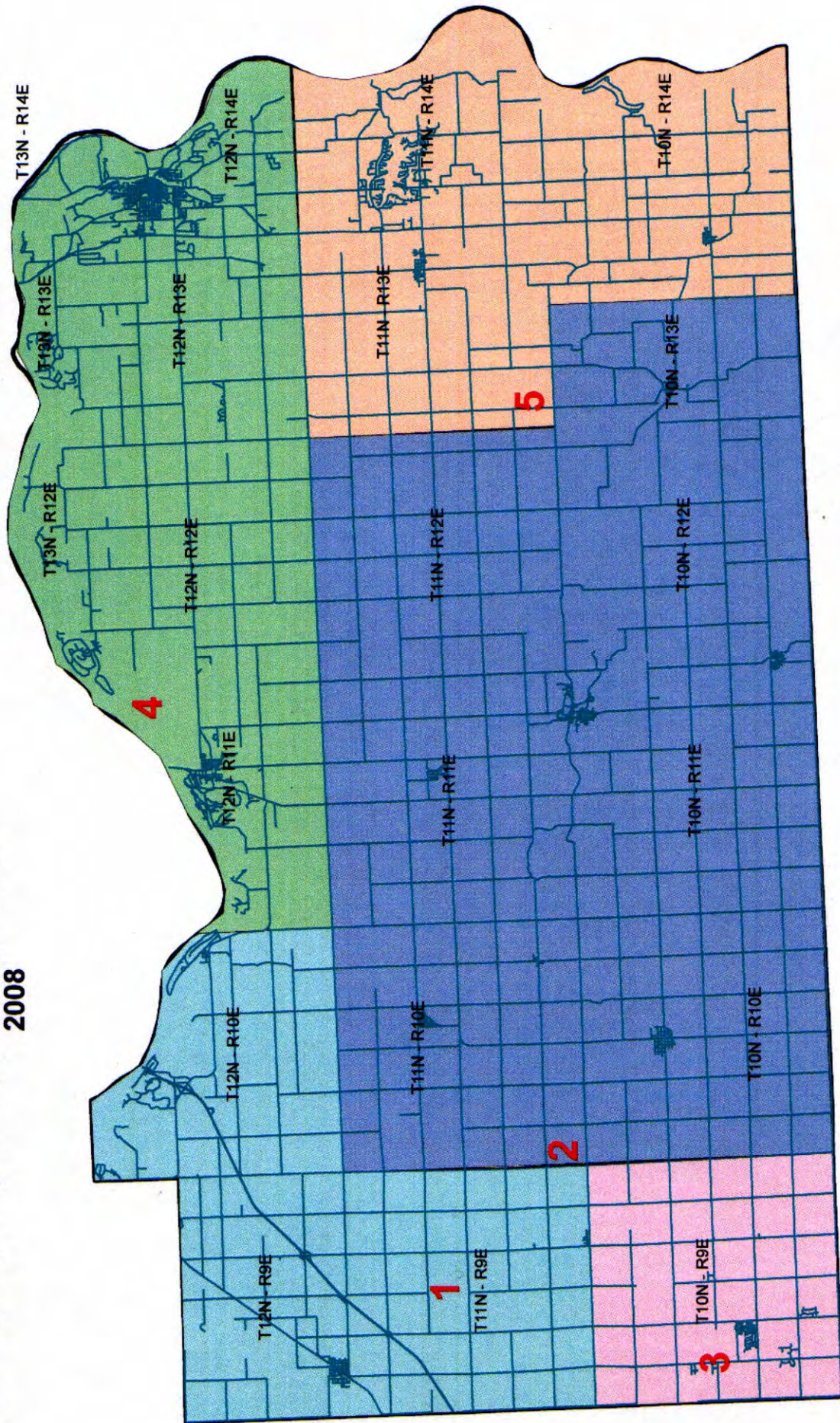
Attachments

- 1 – Cass County Ag Market Map
- 2 – Market Value by Sales Chart (example, Nbhd's 27, 28, 57)
- 3 – Special Value by Income Chart (example, Dry Cropland)
- 4 – 2009 Cass County AgLand Values

Note: all market and special value charts available upon request

Cass County - Agricultural Market Areas

2008



2009 CASS COUNTY AGLAND VALUES												
SPECIAL VALUES		MARKET VALUES										
		1		2			3	4			5	
		54 & 60	55,65	27,57	28	29,64	3,61	41,63	42	43,58,62	51,53	52,59
1A	2,260	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1A1	2,330	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2A	2,000	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2A1	1,750	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3A	2,040	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3A1	2,040	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4A	1,530	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4A1	1,530	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1D	1,720	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1D1	1,730	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2D	1,480	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2D1	1,630	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3D	1,560	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3D1	1,370	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4D	1,160	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4D1	1,440	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1G	750	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1G1	740	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2G	560	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2G1	680	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3G	660	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3G1	670	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4G	430	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4G1	580	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1G1T1	740	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
1GT1	750	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2G1T1	680	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
2GT1	560	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3G1T1	670	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
3GT1	660	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4G1T1	580	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
4GT1	430	3,200	3,200	2,750	2,750	2,750	3,100	3,100	3,100	3,100	2,700	2,700
WASTE	100	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
SHBLT	100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ROAD	0	0	0	0	0	0	0	0	0	0	0	0

2-SO CENTRAL 27,28,57

DATE OF REAPPRAISAL

1/1/2009

AGRICULTURE LAND SALES STUDY

NBHD	BOOK & PAGE	SALE DATE	1D1	1D	2D1	2D	3D1	3D	4D1	4D	PASTURE	NON CROP	ROAD	CROP ACRES	TOTAL ACRES	SALE PRICE	PER/AC TOTAL	MARKET VALUE	A/S RATIO
27	184-780	01/06/06	0.00	12.00	20.00	5.00	0.00	41.00	0.00	0.00	0.00	0.00	2.00	78.00	80.00	\$176,000	\$2,200	214500	122%
27	185-642	05/18/06	0.00	1.00	0.00	18.00	0.00	0.00	25.45	0.00	0.00	0.00	2.29	44.45	46.74	\$110,000	\$2,353	122238	111%
27	185-787	05/20/06	0.00	0.00	15.00	6.00	0.00	49.00	2.00	0.00	0.00	0.00	1.00	72.00	80.00	\$196,000	\$2,450	217250	111%
27	187-084	12/09/06	0.00	0.00	0.00	36.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	77.00	80.00	\$251,200	\$3,140	211750	84%
27	187-431	03/05/07	19.24	15.00	0.00	11.00	0.00	0.00	87.00	8.56	0.00	0.00	3.76	140.80	157.56	\$426,988	\$2,710	422950	99%
27	189-150	12/26/07	34.13	31.00	7.00	0.00	1.00	4.00	0.00	0.00	0.00	0.00	0.70	77.13	77.83	\$245,000	\$3,148	212108	87%
27	189-176	12/20/07	0.00	20.00	7.00	13.00	2.00	0.00	66.50	0.00	0.00	0.00	5.00	108.50	119.50	\$289,788	\$2,425	314875	109%
27	189-190	12/11/07	0.00	10.00	0.00	12.00	0.00	0.00	97.80	0.00	31.30	0.00	2.00	119.80	153.10	\$388,109	\$2,535	415525	107%
27	189-524	03/27/08	6.00	9.00	7.00	13.30	0.00	20.30	0.00	0.00	67.00	2.60	1.23	55.60	126.43	\$310,000	\$2,452	344300	111%
27	189-771	02/25/08	0.00	19.00	8.00	0.00	0.00	12.50	0.00	0.00	0.00	0.00	0.50	39.50	40.00	\$192,000	\$4,800	108625	57%
27	190-109	05/17/08	0.00	4.00	0.00	53.00	0.00	0.00	20.00	0.00	0.00	0.00	3.00	77.00	80.00	\$328,000	\$4,100	211750	65%
27	190-210	06/18/08	0.00	0.00	22.00	0.00	0.00	15.52	10.50	0.00	0.00	0.00	2.07	48.02	50.09	\$206,750	\$4,128	132055	64%
28	186-023	06/23/06	0.00	10.00	32.00	5.56	0.00	29.79	0.00	0.00	0.00	0.00	4.00	77.35	81.35	\$360,528	\$4,432	212713	59%
			59.37	131.00	118.00	172.86	3.00	172.11	350.25	8.56	98.30	28.60	30.55	1015.15	1172.60	\$3,480,363	\$2,710	\$3,140,638	99%
			\$163,268	\$360,250	\$324,500	\$475,365	\$8,250	\$473,303	\$963,188	\$23,540	\$270,325	\$78,650				\$3,140,638		90.24%	
			\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750				\$2,968			

CASS COUNTY 3/5/2009

SOIL NAME	SOIL CODE	REL	LVG	REP	%	G.O.I.	INC. VALUE	TOTAL INCOME	AVG RENT PER AC	TOTAL ACRES	ASPD VALUE	WGT.	WEIGHTED AMT. (\$)	75% OF VALUE	ROUNDED VALUE	
Judson(30)	JU	1D1	100.00%			\$ 113.00	\$ 2,545.05	\$3,023.388		1.187.95	\$ 3,023.388.26	0.0931	\$ 236.93			
Kennebec	KE	1D1	91.46%			\$ 103.35	\$ 2,327.70	\$6,919.618		2.972.73	\$ 6,919.618.26	0.2330	\$ 542.26			
Sharpsburg(330)	SH	1D1	89.02%			\$ 100.59	\$ 2,285.60	\$14,690.620		6.484.21	\$ 14,690.620.33	0.5081	\$ 1,151.24			
Sharpsburg(400)	SK	1D1	89.02%			\$ 100.59	\$ 2,285.60	\$4,793.464		2.115.76	\$ 4,793.463.95	0.1658	\$ 375.64			
									\$104	12.760.65		100%	\$ 2,306.08	\$ 1,729.56	1D1 \$ 1,730.00	
Judson(100)	JUC	1D	96.34%			\$ 108.86	\$ 2,451.90	\$32,057.221		13.074.46	\$ 32,057.221.36	0.3511	\$ 860.74			
Marshall(120)	MAD	1D	93.90%			\$ 106.11	\$ 2,399.80	\$9,971.954		4.172.72	\$ 9,971.954.98	0.1120	\$ 267.75	\$22,070.317		
Monona(190)	MNC	1D	87.80%			\$ 96.47	\$ 2,234.55	\$3,205.953		1.434.72	\$ 3,205.952.93	0.0385	\$ 86.08			
Sharpsburg(340)	SHC	1D	85.37%			\$ 96.47	\$ 2,172.70	\$29,853.944		13.740.45	\$ 29,853.943.80	0.3689	\$ 801.58			
Sharpsburg(410)	SHB	1D	87.80%			\$ 99.21	\$ 2,234.55	\$1,632.763		730.69	\$ 1,632.763.01	0.0186	\$ 43.84			
Wynroe(450)	WT	1D	81.71%			\$ 92.33	\$ 2,079.56	\$8,506.903		4.090.73	\$ 8,506.903.37	0.1098	\$ 228.41			
									\$100	37.243.77		100%	\$ 2,288.40	\$ 1,716.30	1D \$ 1,720.00	
Hayne	HAC	2D1	60.98%			\$ 68.91	\$ 1,551.97	\$4,212.714		1.368.40	\$ 2,123.713.65	0.0224	\$ 70.88	\$83.921.655		
Marshall(150)	MAD2	2D1	93.90%			\$ 106.11	\$ 2,399.80	\$43,010.018		17.997.35	\$ 43,010.018.39	0.2950	\$ 34.88			
Notdaway(250)	ND	2D1	89.02%			\$ 100.59	\$ 2,285.60	\$12,137.064		5.357.11	\$ 12,137.063.59	0.0878	\$ 198.91			
Onawa	ON	2D1	47.56%			\$ 53.74	\$ 1,210.42	\$1,264.892		1.045.00	\$ 1,264.892.48	0.0171	\$ 20.73			
Sharpsburg(370)	SHC2	2D1	82.93%			\$ 93.71	\$ 2,110.61	\$74,398.477		35.249.92	\$ 74,398.476.51	0.5777	\$ 1,219.29			
									\$85	61.017.68		100%	\$ 2,178.62	\$ 1,633.96	2D1 \$ 1,630.00	
Colo	CO	2D	81.71%			\$ 92.33	\$ 2,079.56	\$9,574.880		4.604.29	\$ 9,574.880.31	0.1854	\$ 385.52			
Colo-Notdaway	CP	2D	78.05%			\$ 75.79	\$ 1,708.96	\$10,640.351		6.233.62	\$ 10,640.350.67	0.2510	\$ 428.42			
Wynroe(460)	WTC	2D	81.71%			\$ 88.20	\$ 1,986.41	\$8,191.528		4.123.79	\$ 8,191.528.03	0.1660	\$ 329.82	\$99,700.623		
Wynroe(470)	WTC2	2D	84.15%			\$ 95.09	\$ 2,141.66	\$19,173.491		8.952.65	\$ 19,173.491.27	0.3605	\$ 771.99			
Zook(500)	ZO	2D	63.41%			\$ 71.65	\$ 1,613.81	\$1,488.178		922.15	\$ 1,488.177.72	0.0371	\$ 59.92			
									\$85	24.836.50		100%	\$ 1,975.67	\$ 1,481.75	2D \$ 1,480.00	
Albaton	AB	3D1	32.92%			\$ 37.20	\$ 837.83	\$23,932.922		279.20	\$ 23,932.921.81	0.0998	\$ 83.66			
Fillmore	FM	3D1	60.98%			\$ 68.91	\$ 1,551.97	\$1,162.021		748.74	\$ 1,162.020.27	0.2678	\$ 415.56	\$36,801.471		
Marshall(130)	MAD	3D1	87.80%			\$ 99.21	\$ 2,234.55	\$30,824.824		157.00	\$ 350.824.28	0.0561	\$ 125.46			
Sharpsburg(350)	SHD	3D1	81.71%			\$ 92.33	\$ 2,079.56	\$2,588.278		1.244.63	\$ 2,588.278.17	0.4451	\$ 925.82			
Sharpsburg(350)	ZP	3D1	81.71%			\$ 92.33	\$ 2,079.56	\$762.532		366.68	\$ 762.531.71	0.1311	\$ 272.70			
									\$78	2.796.25		100%	\$ 1,823.00	\$ 1,367.25	3D1 \$ 1,370.00	
Marshall(160)	MAD2	3D	87.80%			\$ 99.21	\$ 2,234.55	\$76,099.641		34.055.92	\$ 76,099.640.70	0.3702	\$ 827.26			
Monona(210)	MND2	3D	81.71%			\$ 92.33	\$ 2,079.56	\$8,444.953		4.060.94	\$ 8,444.953.39	0.0441	\$ 91.80	\$3,823.183		
Sharpsburg(380)	SHD2	3D	78.05%			\$ 88.20	\$ 1,986.41	\$107,013.104		53.872.68	\$ 107,013.104.09	0.5856	\$ 1,163.32			
									\$93	91.989.54		100%	\$ 2,082.39	\$ 1,561.79	3D \$ 1,560.00	
Burchard-Morrill	BMD	4D1	81.71%			\$ 92.33	\$ 2,079.56	\$140,453.23		67.54	\$ 140.453.23	0.0028	\$ 5.86	\$143,668.274		
Geary	GED2	4D1	84.15%			\$ 95.09	\$ 2,141.66	\$2,126.899		993.11	\$ 2,126.899.40	0.0414	\$ 88.73			
Marshall(140)	MAE2	4D1	76.83%			\$ 86.82	\$ 1,955.36	\$3,098.018		1,998.68	\$ 3,098.017.82	0.0834	\$ 163.04			
Mayberry	MED2	4D1	71.95%			\$ 81.30	\$ 1,831.16	\$3,551.681		1,939.59	\$ 3,551.681.14	0.0809	\$ 148.17			
Monona(200)	MNE2	4D1	71.95%			\$ 81.30	\$ 1,831.16	\$5,320.417		2,905.49	\$ 5,320.416.81	0.1212	\$ 221.96			
Monona-Dat(230)	MDE2	4D1	67.07%			\$ 73.79	\$ 1,708.96	\$1,239.305		726.03	\$ 1,239.305.41	0.0303	\$ 81.70			
Morrill	MRD2	4D1	79.27%			\$ 89.58	\$ 2,017.46	\$248.692		123.27	\$ 248.691.95	0.0051	\$ 10.38			
Pawnee	PAD2	4D1	70.73%			\$ 79.92	\$ 1,800.11	\$1,969.303		1,093.99	\$ 1,969.302.73	0.0456	\$ 22.08			
Sarpy-Hayne	SBB	4D1	43.90%			\$ 49.61	\$ 1,117.27	\$529.164		473.62	\$ 529.163.68	0.0198	\$ 8.22			
Sharpsburg(360)	SNB	4D1	19.51%			\$ 22.05	\$ 496.54	\$77.212		155.50	\$ 77.211.70	0.0065	\$ 3.22			
Sharpsburg(390)	SHF2	4D1	70.73%			\$ 79.92	\$ 1,800.11	\$3,880.822		2,155.88	\$ 3,880.821.92	0.0899	\$ 161.91			
Underbents	UD	4D1	78.05%			\$ 88.20	\$ 1,986.41	\$28.803		14.50	\$ 28.802.91	0.0006	\$ 1.20			
Wynroe(480)	WTD2	4D1	79.27%			\$ 89.58	\$ 2,017.46	\$22,842.659		11,322.50	\$ 22,842.659.23	0.4724	\$ 952.98			
									\$78	23.969.63		100%	\$ 1,913.40	\$ 1,435.05	4D1 \$ 1,440.00	
Hedville	HDF	4D	9.76%			\$ 11.03	\$ 248.40	\$994		4.00	\$ 993.59	0.0014	\$ 0.36			
Ida	IDF	4D	29.27%			\$ 33.09	\$ 744.93	\$90.264		121.17	\$ 90.263.74	0.0437	\$ 32.57	\$34,397.571		
Monona(180)	MNF	4D	34.15%			\$ 38.59	\$ 869.13	\$217.770		250.56	\$ 217.769.94	0.0904	\$ 78.58			
Monona-Dat(220)	MNG	4D	7.32%			\$ 8.27	\$ 186.30	\$59		3.00	\$ 58.89	0.0011	\$ 0.20			
Notdaway(260)	NH	4D	70.73%			\$ 79.92	\$ 1,800.11	\$3,814.686		2,119.14	\$ 3,814.685.87	0.7647	\$ 1,376.51			
Sarpy	SA	4D	25.61%			\$ 28.94	\$ 651.79	\$115.542		177.27	\$ 115.542.11	0.0640	\$ 41.69			
Sogn-Rock Ocrrp.	SOF	4D	4.88%			\$ 5.51	\$ 124.20	\$7.887		63.50	\$ 7.886.59	0.0229	\$ 2.85			
Thurman	THE	4D	34.15%			\$ 38.59	\$ 869.13	\$28.368		32.64	\$ 28.368.50	0.0118	\$ 10.24			
									\$30	2.771.28		100%	\$ 1,542.99	\$ 1,157.25	4D \$ 1,160.00	
TOTALS:										\$543,453.393		257,385.30		75%ASSD VAL COMPARATIVE	\$407,590.045	\$3,207.052
														100.00%		

2009 CORRELATION SECTION

For Cass County

AGRICULTURAL OR SPECIAL VALUATION

I. Correlation

- A. Agricultural Land: Agricultural Land: This correlation section does not apply to Cass County as the County is 100% special value, and is measured using the Divisions Special Valuation Process (994 Methodology).

At this time it needs to be mentioned that the county has contributed a significant amount of resources in programming, time and staff towards the soil conversion from alpha to numeric soil identification format. The staff is also using this opportunity to use the digitized soils maps brought into their GIS to aid in this process and also to review and verify the land use on the rural parcels at the same time.

- B. **Special Value Correlation:** The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized.

Based upon a review of the final “County Report of the 2009 Special Value Process”, the county did not adjust the subclasses of unimproved agricultural land. The irrigated subclass is at a level of value above the range but there less than 1% of the acres in the county that are in this subclass. The dryland subclass consists of 82 percent of the land in this class. And the grass land subclass of this class of land makes up just 12 percent of the land in this class. As to say the dry land values carries the most weight than the grass land and especially the irrigated subclass and to say the limited information for both the irrigated and grass land is not adequate to draw definitive levels of value.

It is the assessors’ opinion with the information they are using to determine the assessed values for the special value properties did not indicate a significant increase from last year. The county is using a three year average of income and expense estimates. And this minimal increase did not justify making a change to the special valued parcels. It is felt that the cost of sending out valuation notices on such a small increase could not be justified or even offset the cost by the insignificant increase in tax receipts.

At this time it needs to be mentioned that the county has contributed a significant amount of resources in programming, time and staff towards the soil conversion from alpha to numeric soil identification format. The staff is also using this opportunity to use the

digitized soils maps brought into their GIS to aid in this process and also to review and verify the land use on the rural parcels at the same time.

As previously mentioned that the soil conversion process progressing. Along with the conversion the county staff is also verifying land use, which has caused some shift and changes to some acre counts and some value changes both up and down. And while this process is going on for the assessor's office to also add an overall change in the assessed values for the agricultural land at this time would only "confuse the land owners". It was also mentioned that the County Commissioners would not support an increase in values at this time because of media hype regarding the recession.

The assessor feels the land values currently being used are based on income and not on market and are very appropriate and comparable to other similarly valued agricultural land. It is the assessors' opinion that the level of value for their special values is within the acceptable range between 69 to 75 percent.

The level of value for the Special Value class of agricultural land has been determined by the Division to be at 65 percent.

Total Real Property
Sum Lines 17, 25, & 30

Records : 18,838

Value : 2,174,738,171

Growth 27,452,225

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	916	10,848,943	597	16,580,182	1,426	26,925,948	2,939	54,355,073	
02. Res Improve Land	4,921	86,924,173	1,203	46,876,485	3,126	125,368,610	9,250	259,169,268	
03. Res Improvements	5,321	394,274,639	1,242	201,683,934	3,299	474,185,969	9,862	1,070,144,542	
04. Res Total	6,237	492,047,755	1,839	265,140,601	4,725	626,480,527	12,801	1,383,668,883	22,696,545
% of Res Total	48.72	35.56	14.37	19.16	36.91	45.28	67.95	63.62	82.68
05. Com UnImp Land	86	1,444,140	29	1,318,591	63	3,534,803	178	6,297,534	
06. Com Improve Land	539	16,142,810	31	2,312,504	89	12,419,541	659	30,874,855	
07. Com Improvements	559	69,346,359	39	6,224,316	100	25,236,798	698	100,807,473	
08. Com Total	645	86,933,309	68	9,855,411	163	41,191,142	876	137,979,862	1,337,664
% of Com Total	73.63	63.00	7.76	7.14	18.61	29.85	4.65	6.34	4.87
09. Ind UnImp Land	6	446,607	6	273,537	23	2,384,567	35	3,104,711	
10. Ind Improve Land	8	414,279	7	1,728,489	3	556,671	18	2,699,439	
11. Ind Improvements	8	1,112,734	8	33,932,381	6	3,172,853	22	38,217,968	
12. Ind Total	14	1,973,620	14	35,934,407	29	6,114,091	57	44,022,118	1,010,246
% of Ind Total	24.56	4.48	24.56	81.63	50.88	13.89	0.30	2.02	3.68
13. Rec UnImp Land	1	10,550	33	3,357,322	81	2,147,403	115	5,515,275	
14. Rec Improve Land	2	15,424	3	146,390	20	2,181,402	25	2,343,216	
15. Rec Improvements	2	1,305	4	99,036	20	2,336,898	26	2,437,239	
16. Rec Total	3	27,279	37	3,602,748	101	6,665,703	141	10,295,730	0
% of Rec Total	2.13	0.26	26.24	34.99	71.63	64.74	0.75	0.47	0.00
Res & Rec Total	6,240	492,075,034	1,876	268,743,349	4,826	633,146,230	12,942	1,393,964,613	22,696,545
% of Res & Rec Total	48.22	35.30	14.50	19.28	37.29	45.42	68.70	64.10	82.68
Com & Ind Total	659	88,906,929	82	45,789,818	192	47,305,233	933	182,001,980	2,347,910
% of Com & Ind Total	70.63	48.85	8.79	25.16	20.58	25.99	4.95	8.37	8.55
17. Taxable Total	6,899	580,981,963	1,958	314,533,167	5,018	680,451,463	13,875	1,575,966,593	25,044,455
% of Taxable Total	49.72	36.87	14.11	19.96	36.17	43.18	73.65	72.47	91.23

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	1	45,400	1,105,830		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		0	0	0
19. Commercial	0	0	0		1	45,400	1,105,830
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					1	45,400	1,105,830

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	1	266,967	4	2,295,345	11	3,340,007	16	5,902,319	15,273
24. Non-Producing	0	0	1	14,210	30	8,534,232	31	8,548,442	0
25. Total	1	266,967	5	2,309,555	41	11,874,239	47	14,450,761	15,273

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	564	150	994	1,708

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	5	37,752	500	31,768,006	3,049	268,554,127	3,554	300,359,885
28. Ag-Improved Land	1	41,580	166	16,803,675	1,142	146,162,709	1,309	163,007,964
29. Ag Improvements	1	137,699	166	17,797,093	1,195	103,018,176	1,362	120,952,968
30. Ag Total							4,916	584,320,817

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	35,000	
32. HomeSite Improv Land	1	1.00	17,500	109	112.42	2,020,000	
33. HomeSite Improvements	1	1.00	122,202	115	109.42	15,083,060	
34. HomeSite Total							
35. FarmSite UnImp Land	2	6.02	10,523	13	197.78	285,836	
36. FarmSite Improv Land	1	1.00	7,250	125	278.12	2,044,880	
37. FarmSite Improvements	1	0.00	15,497	158	0.00	2,714,033	
38. FarmSite Total							
39. Road & Ditches	0	2.91	0	0	474.29	0	
40. Other- Non Ag Use	0	0.00	0	0	3.00	21,750	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	8	8.00	142,500	10	10.00	177,500	
32. HomeSite Improv Land	752	776.18	14,069,700	862	889.60	16,107,200	
33. HomeSite Improvements	775	752.18	84,515,317	891	862.60	99,720,579	2,392,497
34. HomeSite Total				901	899.60	116,005,279	
35. FarmSite UnImp Land	74	256.18	1,128,009	89	459.98	1,424,368	
36. FarmSite Improv Land	962	1,966.51	12,345,858	1,088	2,245.63	14,397,988	
37. FarmSite Improvements	1,127	0.00	18,502,859	1,286	0.00	21,232,389	0
38. FarmSite Total				1,375	2,705.61	37,054,745	
39. Road & Ditches	0	5,107.56	0	0	5,584.76	0	
40. Other- Non Ag Use	0	2.65	0	0	5.65	21,750	
41. Total Section VI				2,276	9,195.62	153,081,774	2,392,497

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	4	448.72	328,071
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	6	363.69	266,011	10	812.41	594,082

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5	44.37	44,059	653	32,225.79	44,052,599
44. Recapture Value N/A	5	44.37	109,728	653	32,225.79	91,142,569
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,158	276,684.38	386,455,416	4,816	308,954.54	430,552,074
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	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	3.45	10.74%	5,969	10.92%	1,730.14
55. 1D	23.65	73.61%	40,678	74.42%	1,720.00
56. 2D1	3.85	11.98%	6,276	11.48%	1,630.13
57. 2D	1.00	3.11%	1,480	2.71%	1,480.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.18	0.56%	259	0.47%	1,438.89
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	32.13	100.00%	54,662	100.00%	1,701.28
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	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	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	32.13	100.00%	54,662	100.00%	1,701.28
Grass Total	0.00	0.00%	0	0.00%	0.00
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	1.06	3.30%	0	0.00%	0.00
Market Area Total	32.13	100.00%	54,662	100.00%	1,701.28

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

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	236.52	1.54%	409,181	1.73%	1,730.01
55. 1D	1,840.46	11.95%	3,165,589	13.41%	1,720.00
56. 2D1	1,351.10	8.77%	2,202,299	9.33%	1,630.00
57. 2D	4,967.24	32.26%	7,351,522	31.13%	1,480.00
58. 3D1	107.41	0.70%	147,152	0.62%	1,370.00
59. 3D	3,663.27	23.79%	5,714,668	24.20%	1,559.99
60. 4D1	3,107.06	20.18%	4,475,362	18.95%	1,440.38
61. 4D	126.38	0.82%	146,601	0.62%	1,160.00
62. Total	15,399.44	100.00%	23,612,374	100.00%	1,533.33
Grass					
63. 1G1	49.69	0.00%	36,770	3.01%	739.99
64. 1G	146.22	6.91%	109,689	8.98%	750.16
65. 2G1	104.20	4.92%	70,858	5.80%	680.02
66. 2G	657.17	31.05%	368,016	30.13%	560.00
67. 3G1	22.64	1.07%	15,168	1.24%	669.96
68. 3G	241.82	11.43%	159,604	13.07%	660.01
69. 4G1	512.10	24.20%	297,014	24.31%	579.99
70. 4G	382.35	18.07%	164,415	13.46%	430.01
71. Total	2,116.19	100.00%	1,221,534	100.00%	577.23
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	15,399.44	87.81%	23,612,374	95.07%	1,533.33
Grass Total	2,116.19	12.07%	1,221,534	4.92%	577.23
Waste	0.00	0.00%	0	0.00%	0.00
Other	21.52	0.12%	2,152	0.01%	100.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	17,537.15	100.00%	24,836,060	100.00%	1,416.20

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 27

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1.00	0.23%	2,330	0.26%	2,330.00
46. 1A	107.24	24.46%	242,362	27.31%	2,260.00
47. 2A1	26.00	5.93%	45,500	5.13%	1,750.00
48. 2A	94.50	21.55%	189,000	21.30%	2,000.00
49. 3A1	4.00	0.91%	8,160	0.92%	2,040.00
50. 3A	167.50	38.20%	341,700	38.50%	2,040.00
51. 4A1	38.20	8.71%	58,446	6.59%	1,530.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	438.44	100.00%	887,498	100.00%	2,024.22
Dry					
54. 1D1	3,679.40	5.07%	6,372,291	5.58%	1,731.88
55. 1D	11,147.04	15.37%	19,172,910	16.79%	1,720.00
56. 2D1	14,511.67	20.01%	23,656,794	20.71%	1,630.19
57. 2D	10,036.84	13.84%	14,854,521	13.01%	1,480.00
58. 3D1	490.11	0.68%	671,450	0.59%	1,370.00
59. 3D	21,761.47	30.00%	33,938,599	29.71%	1,559.57
60. 4D1	10,336.27	14.25%	14,884,229	13.03%	1,440.00
61. 4D	576.77	0.80%	669,054	0.59%	1,160.00
62. Total	72,539.57	100.00%	114,219,848	100.00%	1,574.59
Grass					
63. 1G1	44.00	0.00%	32,560	0.65%	740.00
64. 1G	570.56	6.46%	427,923	8.54%	750.01
65. 2G1	442.16	5.00%	300,669	6.00%	680.00
66. 2G	2,228.19	25.22%	1,247,786	24.91%	560.00
67. 3G1	162.00	1.83%	108,540	2.17%	670.00
68. 3G	1,617.00	18.30%	1,067,020	21.30%	659.88
69. 4G1	1,350.80	15.29%	783,464	15.64%	580.00
70. 4G	2,419.86	27.39%	1,040,541	20.78%	430.00
71. Total	8,834.57	100.00%	5,008,503	100.00%	566.92
Irrigated Total	438.44	0.52%	887,498	0.74%	2,024.22
Dry Total	72,539.57	86.84%	114,219,848	94.91%	1,574.59
Grass Total	8,834.57	10.58%	5,008,503	4.16%	566.92
Waste	1,443.80	1.73%	144,380	0.12%	100.00
Other	280.13	0.34%	86,113	0.07%	307.40
Exempt	9.10	0.01%	0	0.00%	0.00
Market Area Total	83,536.51	100.00%	120,346,342	100.00%	1,440.64

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 28

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	152.31	3.60%	263,497	3.87%	1,730.00
55. 1D	1,027.51	24.31%	1,767,316	25.96%	1,720.00
56. 2D1	935.98	22.15%	1,525,649	22.41%	1,630.00
57. 2D	230.02	5.44%	340,430	5.00%	1,480.00
58. 3D1	49.55	1.17%	67,884	1.00%	1,370.01
59. 3D	1,792.58	42.42%	2,796,422	41.07%	1,560.00
60. 4D1	13.00	0.31%	18,720	0.27%	1,440.00
61. 4D	25.00	0.59%	29,000	0.43%	1,160.00
62. Total	4,225.95	100.00%	6,808,918	100.00%	1,611.22
Grass					
63. 1G1	9.00	0.00%	6,660	2.70%	740.00
64. 1G	61.57	14.53%	46,178	18.69%	750.01
65. 2G1	34.50	8.14%	23,460	9.50%	680.00
66. 2G	46.75	11.03%	26,180	10.60%	560.00
67. 3G1	21.00	4.96%	14,070	5.70%	670.00
68. 3G	65.00	15.34%	42,900	17.37%	660.00
69. 4G1	51.00	12.04%	29,580	11.97%	580.00
70. 4G	134.90	31.84%	58,007	23.48%	430.00
71. Total	423.72	100.00%	247,035	100.00%	583.01
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	4,225.95	89.52%	6,808,918	96.40%	1,611.22
Grass Total	423.72	8.98%	247,035	3.50%	583.01
Waste	71.25	1.51%	7,125	0.10%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	4,720.92	100.00%	7,063,078	100.00%	1,496.12

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 29

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	47.68	8.59%	111,094	10.10%	2,329.99
46. 1A	52.28	9.42%	118,153	10.74%	2,260.00
47. 2A1	105.19	18.95%	184,083	16.73%	1,750.00
48. 2A	85.05	15.32%	170,100	15.46%	2,000.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	219.13	39.48%	447,025	40.62%	2,040.00
51. 4A1	35.11	6.33%	53,718	4.88%	1,529.99
52. 4A	10.61	1.91%	16,233	1.48%	1,529.97
53. Total	555.05	100.00%	1,100,406	100.00%	1,982.53
Dry					
54. 1D1	2,094.81	6.06%	3,624,134	6.59%	1,730.05
55. 1D	5,606.47	16.22%	9,648,011	17.54%	1,720.87
56. 2D1	7,960.09	23.04%	12,981,327	23.60%	1,630.80
57. 2D	2,210.52	6.40%	3,280,117	5.96%	1,483.87
58. 3D1	531.23	1.54%	727,785	1.32%	1,370.00
59. 3D	12,979.26	37.56%	20,271,884	36.86%	1,561.87
60. 4D1	2,769.71	8.02%	3,993,494	7.26%	1,441.85
61. 4D	403.56	1.17%	470,484	0.86%	1,165.83
62. Total	34,555.65	100.00%	54,997,236	100.00%	1,591.56
Grass					
63. 1G1	4.20	0.00%	3,108	0.10%	740.00
64. 1G	280.26	4.88%	210,559	6.55%	751.30
65. 2G1	397.02	6.91%	269,975	8.40%	680.00
66. 2G	885.09	15.40%	509,600	15.85%	575.76
67. 3G1	267.04	4.65%	181,247	5.64%	678.73
68. 3G	979.52	17.05%	652,566	20.30%	666.21
69. 4G1	799.99	13.92%	457,382	14.23%	571.73
70. 4G	2,132.55	37.12%	930,712	28.95%	436.43
71. Total	5,745.67	100.00%	3,215,149	100.00%	559.58
Irrigated Total	555.05	1.30%	1,100,406	1.84%	1,982.53
Dry Total	34,555.65	81.08%	54,997,236	92.14%	1,591.56
Grass Total	5,745.67	13.48%	3,215,149	5.39%	559.58
Waste	1,237.91	2.90%	142,524	0.24%	115.13
Other	523.91	1.23%	234,286	0.39%	447.19
Exempt	11.49	0.03%	0	0.00%	0.00
Market Area Total	42,618.19	100.00%	59,689,601	100.00%	1,400.57

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 41

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	128.66	0.53%	222,582	0.59%	1,730.00
55. 1D	1,470.38	6.11%	2,529,053	6.65%	1,720.00
56. 2D1	7,764.44	32.26%	12,656,039	33.26%	1,630.00
57. 2D	827.03	3.44%	1,224,003	3.22%	1,480.00
58. 3D1	70.50	0.29%	96,585	0.25%	1,370.00
59. 3D	12,751.28	52.99%	19,892,000	52.28%	1,560.00
60. 4D1	731.81	3.04%	1,053,807	2.77%	1,440.00
61. 4D	321.52	1.34%	372,963	0.98%	1,160.00
62. Total	24,065.62	100.00%	38,047,032	100.00%	1,580.97
Grass					
63. 1G1	29.00	0.00%	21,460	0.98%	740.00
64. 1G	128.08	3.29%	96,061	4.37%	750.01
65. 2G1	366.83	9.43%	249,443	11.35%	680.00
66. 2G	327.63	8.42%	183,473	8.35%	560.00
67. 3G1	220.13	5.66%	147,488	6.71%	670.00
68. 3G	878.56	22.59%	579,849	26.38%	660.00
69. 4G1	576.34	14.82%	334,277	15.21%	580.00
70. 4G	1,362.38	35.03%	585,827	26.65%	430.00
71. Total	3,888.95	100.00%	2,197,878	100.00%	565.16
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	24,065.62	80.80%	38,047,032	92.28%	1,580.97
Grass Total	3,888.95	13.06%	2,197,878	5.33%	565.16
Waste	478.87	1.61%	54,020	0.13%	112.81
Other	1,350.38	4.53%	929,461	2.25%	688.30
Exempt	2.17	0.01%	0	0.00%	0.00
Market Area Total	29,783.82	100.00%	41,228,391	100.00%	1,384.25

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 42

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	212.83	39.85%	366,069	42.15%	1,720.01
56. 2D1	74.99	14.04%	122,234	14.07%	1,630.00
57. 2D	21.00	3.93%	31,080	3.58%	1,480.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	206.25	38.62%	321,751	37.05%	1,560.00
60. 4D1	19.03	3.56%	27,403	3.16%	1,439.99
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	534.10	100.00%	868,537	100.00%	1,626.17
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6.42	11.55%	4,815	13.61%	750.00
65. 2G1	20.59	37.05%	14,001	39.57%	679.99
66. 2G	7.00	12.59%	3,920	11.08%	560.00
67. 3G1	2.00	3.60%	1,340	3.79%	670.00
68. 3G	12.57	22.62%	8,296	23.45%	659.98
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	7.00	12.59%	3,010	8.51%	430.00
71. Total	55.58	100.00%	35,382	100.00%	636.60
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	534.10	90.42%	868,537	96.08%	1,626.17
Grass Total	55.58	9.41%	35,382	3.91%	636.60
Waste	1.00	0.17%	100	0.01%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	590.68	100.00%	904,019	100.00%	1,530.47

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 43

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	11.00	16.75%	24,860	19.87%	2,260.00
47. 2A1	36.57	55.67%	63,998	51.16%	1,750.01
48. 2A	18.12	27.58%	36,240	28.97%	2,000.00
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	65.69	100.00%	125,098	100.00%	1,904.37
Dry					
54. 1D1	175.63	1.79%	303,840	1.96%	1,730.00
55. 1D	1,526.97	15.57%	2,626,387	16.92%	1,720.00
56. 2D1	2,740.60	27.94%	4,467,182	28.79%	1,630.00
57. 2D	711.23	7.25%	1,075,592	6.93%	1,512.30
58. 3D1	13.00	0.13%	17,810	0.11%	1,370.00
59. 3D	3,634.94	37.06%	5,670,507	36.54%	1,560.00
60. 4D1	679.38	6.93%	978,308	6.30%	1,440.00
61. 4D	327.14	3.34%	379,483	2.45%	1,160.00
62. Total	9,808.89	100.00%	15,519,109	100.00%	1,582.15
Grass					
63. 1G1	4.00	0.00%	2,960	0.33%	740.00
64. 1G	63.45	3.84%	47,588	5.27%	750.01
65. 2G1	125.33	7.59%	85,224	9.44%	680.00
66. 2G	96.32	5.83%	58,384	6.46%	606.15
67. 3G1	26.00	1.57%	17,420	1.93%	670.00
68. 3G	274.13	16.59%	180,926	20.03%	660.00
69. 4G1	357.93	21.66%	207,599	22.98%	580.00
70. 4G	705.01	42.67%	303,156	33.56%	430.00
71. Total	1,652.17	100.00%	903,257	100.00%	546.71
Irrigated Total					
	65.69	0.55%	125,098	0.75%	1,904.37
Dry Total					
	9,808.89	82.35%	15,519,109	93.37%	1,582.15
Grass Total					
	1,652.17	13.87%	903,257	5.43%	546.71
Waste					
	347.50	2.92%	37,450	0.23%	107.77
Other					
	37.38	0.31%	36,480	0.22%	975.92
Exempt					
	36.90	0.31%	0	0.00%	0.00
Market Area Total					
	11,911.63	100.00%	16,621,394	100.00%	1,395.39

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 51

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	136.74	50.34%	165,385	48.31%	1,209.49
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	109.01	40.13%	149,759	43.74%	1,373.81
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	25.75	9.48%	27,054	7.90%	1,050.64
52. 4A	0.15	0.06%	149	0.04%	993.33
53. Total	271.65	100.00%	342,347	100.00%	1,260.25
Dry					
54. 1D1	39.49	0.54%	68,021	0.62%	1,722.49
55. 1D	1,005.84	13.72%	1,703,231	15.52%	1,693.34
56. 2D1	1,808.66	24.67%	2,602,931	23.73%	1,439.15
57. 2D	256.74	3.50%	368,445	3.36%	1,435.09
58. 3D1	156.46	2.13%	156,111	1.42%	997.77
59. 3D	2,667.52	36.38%	4,161,332	37.93%	1,560.00
60. 4D1	1,258.06	17.16%	1,750,598	15.96%	1,391.51
61. 4D	138.89	1.89%	160,355	1.46%	1,154.55
62. Total	7,331.66	100.00%	10,971,024	100.00%	1,496.39
Grass					
63. 1G1	2.12	0.00%	1,538	0.11%	725.47
64. 1G	130.61	5.05%	97,782	7.20%	748.66
65. 2G1	201.03	7.77%	125,632	9.25%	624.94
66. 2G	54.41	2.10%	30,436	2.24%	559.38
67. 3G1	48.22	1.86%	30,037	2.21%	622.92
68. 3G	317.79	12.29%	209,742	15.44%	660.00
69. 4G1	594.21	22.98%	336,880	24.80%	566.94
70. 4G	1,237.49	47.86%	526,270	38.74%	425.27
71. Total	2,585.88	100.00%	1,358,317	100.00%	525.28
Irrigated Total	271.65	2.61%	342,347	2.70%	1,260.25
Dry Total	7,331.66	70.34%	10,971,024	86.38%	1,496.39
Grass Total	2,585.88	24.81%	1,358,317	10.69%	525.28
Waste	219.45	2.11%	27,525	0.22%	125.43
Other	15.02	0.14%	1,502	0.01%	100.00
Exempt	45.71	0.44%	0	0.00%	0.00
Market Area Total	10,423.66	100.00%	12,700,715	100.00%	1,218.45

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 52

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	131.25	71.58%	179,922	62.86%	1,370.83
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	18.10	9.87%	36,924	12.90%	2,040.00
50. 3A	34.00	18.54%	69,360	24.23%	2,040.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	183.35	100.00%	286,206	100.00%	1,560.98
Dry					
54. 1D1	233.05	0.85%	403,177	0.94%	1,730.00
55. 1D	3,652.55	13.37%	6,282,387	14.67%	1,720.00
56. 2D1	8,574.76	31.40%	13,675,319	31.93%	1,594.83
57. 2D	982.78	3.60%	1,454,514	3.40%	1,480.00
58. 3D1	401.64	1.47%	542,832	1.27%	1,351.54
59. 3D	11,286.08	41.33%	17,606,277	41.11%	1,560.00
60. 4D1	1,792.30	6.56%	2,413,545	5.64%	1,346.62
61. 4D	386.77	1.42%	446,543	1.04%	1,154.54
62. Total	27,309.93	100.00%	42,824,594	100.00%	1,568.10
Grass					
63. 1G1	5.00	0.00%	3,700	0.18%	740.00
64. 1G	310.68	8.44%	233,011	11.36%	750.00
65. 2G1	189.89	5.16%	125,604	6.12%	661.46
66. 2G	234.59	6.37%	131,370	6.41%	560.00
67. 3G1	72.18	1.96%	48,361	2.36%	670.01
68. 3G	791.08	21.49%	522,111	25.46%	660.00
69. 4G1	713.91	19.39%	399,903	19.50%	560.16
70. 4G	1,363.72	37.05%	586,742	28.61%	430.25
71. Total	3,681.05	100.00%	2,050,802	100.00%	557.12
Irrigated Total	183.35	0.57%	286,206	0.63%	1,560.98
Dry Total	27,309.93	85.06%	42,824,594	94.63%	1,568.10
Grass Total	3,681.05	11.47%	2,050,802	4.53%	557.12
Waste	890.40	2.77%	86,659	0.19%	97.33
Other	41.72	0.13%	4,172	0.01%	100.00
Exempt	594.57	1.85%	0	0.00%	0.00
Market Area Total	32,106.45	100.00%	45,252,433	100.00%	1,409.45

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 53

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	3.00	0.14%	5,190	0.15%	1,730.00
55. 1D	289.20	13.44%	497,425	14.44%	1,720.00
56. 2D1	695.83	32.33%	1,134,204	32.91%	1,630.00
57. 2D	88.44	4.11%	130,891	3.80%	1,480.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	1,075.76	49.98%	1,678,187	48.70%	1,560.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	2,152.23	100.00%	3,445,897	100.00%	1,601.08
Grass					
63. 1G1	3.50	0.00%	2,590	1.63%	740.00
64. 1G	9.64	3.54%	7,230	4.54%	750.00
65. 2G1	27.89	10.25%	18,965	11.92%	679.99
66. 2G	34.46	12.66%	19,297	12.13%	559.98
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	112.46	41.31%	74,223	46.64%	659.99
69. 4G1	4.00	1.47%	2,320	1.46%	580.00
70. 4G	80.28	29.49%	34,521	21.69%	430.01
71. Total	272.23	100.00%	159,146	100.00%	584.60
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	2,152.23	87.35%	3,445,897	95.48%	1,601.08
Grass Total	272.23	11.05%	159,146	4.41%	584.60
Waste	37.26	1.51%	3,726	0.10%	100.00
Other	2.30	0.09%	230	0.01%	100.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	2,464.02	100.00%	3,608,999	100.00%	1,464.68

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 54

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	143.00	39.94%	333,190	42.82%	2,330.00
46. 1A	82.00	22.91%	185,320	23.82%	2,260.00
47. 2A1	33.00	9.22%	57,750	7.42%	1,750.00
48. 2A	40.00	11.17%	80,000	10.28%	2,000.00
49. 3A1	11.00	3.07%	22,440	2.88%	2,040.00
50. 3A	48.00	13.41%	97,920	12.58%	2,040.00
51. 4A1	1.00	0.28%	1,530	0.20%	1,530.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	358.00	100.00%	778,150	100.00%	2,173.60
Dry					
54. 1D1	3,966.88	11.43%	6,862,709	12.26%	1,730.00
55. 1D	5,645.72	16.26%	9,710,638	17.35%	1,720.00
56. 2D1	9,507.08	27.39%	15,496,543	27.69%	1,630.00
57. 2D	2,084.59	6.00%	3,085,193	5.51%	1,480.00
58. 3D1	737.63	2.12%	1,010,554	1.81%	1,370.00
59. 3D	12,158.40	35.02%	18,967,102	33.89%	1,560.00
60. 4D1	416.08	1.20%	599,155	1.07%	1,440.00
61. 4D	199.41	0.57%	231,315	0.41%	1,160.00
62. Total	34,715.79	100.00%	55,963,209	100.00%	1,612.04
Grass					
63. 1G1	223.15	0.00%	165,131	9.97%	740.00
64. 1G	350.09	12.55%	262,570	15.85%	750.01
65. 2G1	231.06	8.29%	157,121	9.49%	680.00
66. 2G	554.23	19.88%	310,368	18.74%	560.00
67. 3G1	57.00	2.04%	38,190	2.31%	670.00
68. 3G	499.69	17.92%	329,795	19.91%	660.00
69. 4G1	118.25	4.24%	68,585	4.14%	580.00
70. 4G	755.10	27.08%	324,695	19.60%	430.00
71. Total	2,788.57	100.00%	1,656,455	100.00%	594.02
Irrigated Total	358.00	0.93%	778,150	1.33%	2,173.60
Dry Total	34,715.79	89.75%	55,963,209	95.69%	1,612.04
Grass Total	2,788.57	7.21%	1,656,455	2.83%	594.02
Waste	814.36	2.11%	81,436	0.14%	100.00
Other	2.00	0.01%	2,000	0.00%	1,000.00
Exempt	6.98	0.02%	0	0.00%	0.00
Market Area Total	38,678.72	100.00%	58,481,250	100.00%	1,511.97

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 55

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3.00	3.58%	6,990	3.92%	2,330.00
46. 1A	52.00	62.09%	117,520	65.91%	2,260.00
47. 2A1	16.75	20.00%	29,313	16.44%	1,750.03
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	12.00	14.33%	24,480	13.73%	2,040.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	83.75	100.00%	178,303	100.00%	2,128.99
Dry					
54. 1D1	21.42	0.81%	37,057	0.88%	1,730.02
55. 1D	424.99	16.14%	730,982	17.44%	1,720.00
56. 2D1	588.25	22.35%	958,848	22.87%	1,630.00
57. 2D	32.10	1.22%	47,508	1.13%	1,480.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	1,421.45	54.00%	2,217,460	52.89%	1,560.00
60. 4D1	118.40	4.50%	170,496	4.07%	1,440.00
61. 4D	25.79	0.98%	29,917	0.71%	1,160.02
62. Total	2,632.40	100.00%	4,192,268	100.00%	1,592.56
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	9.00	1.19%	6,750	1.67%	750.00
65. 2G1	20.00	2.65%	13,600	3.37%	680.00
66. 2G	33.00	4.37%	18,480	4.58%	560.00
67. 3G1	76.50	10.13%	51,255	12.70%	670.00
68. 3G	191.22	25.31%	126,205	31.27%	660.00
69. 4G1	28.08	3.72%	16,287	4.04%	580.02
70. 4G	397.58	52.63%	170,960	42.37%	430.00
71. Total	755.38	100.00%	403,537	100.00%	534.22
Irrigated Total	83.75	2.39%	178,303	3.73%	2,128.99
Dry Total	2,632.40	75.13%	4,192,268	87.75%	1,592.56
Grass Total	755.38	21.56%	403,537	8.45%	534.22
Waste	27.05	0.77%	2,705	0.06%	100.00
Other	5.00	0.14%	500	0.01%	100.00
Exempt	78.99	2.25%	0	0.00%	0.00
Market Area Total	3,503.58	100.00%	4,777,313	100.00%	1,363.55

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 57

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	6.00	0.29%	10,380	0.32%	1,730.00
55. 1D	209.99	10.04%	361,183	11.22%	1,720.00
56. 2D1	219.54	10.50%	357,851	11.12%	1,630.00
57. 2D	554.93	26.53%	821,297	25.52%	1,480.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	727.23	34.77%	1,134,477	35.25%	1,560.00
60. 4D1	356.26	17.03%	513,014	15.94%	1,440.00
61. 4D	17.50	0.84%	20,300	0.63%	1,160.00
62. Total	2,091.45	100.00%	3,218,502	100.00%	1,538.89
Grass					
63. 1G1	7.00	0.00%	5,180	2.88%	740.00
64. 1G	32.15	9.31%	24,113	13.39%	750.02
65. 2G1	18.00	5.21%	12,240	6.80%	680.00
66. 2G	38.00	11.00%	21,280	11.82%	560.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	30.04	8.70%	19,826	11.01%	659.99
69. 4G1	18.07	5.23%	10,481	5.82%	580.02
70. 4G	202.15	58.52%	86,925	48.28%	430.00
71. Total	345.41	100.00%	180,045	100.00%	521.25
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	2,091.45	84.67%	3,218,502	94.61%	1,538.89
Grass Total	345.41	13.98%	180,045	5.29%	521.25
Waste	33.18	1.34%	3,318	0.10%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	2,470.04	100.00%	3,401,865	100.00%	1,377.25

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 58

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	43.54	0.93%	75,324	1.00%	1,730.00
55. 1D	1,576.08	33.63%	2,710,858	36.06%	1,720.00
56. 2D1	915.60	19.54%	1,482,468	19.72%	1,619.12
57. 2D	174.26	3.72%	257,905	3.43%	1,480.00
58. 3D1	5.00	0.11%	6,850	0.09%	1,370.00
59. 3D	1,438.80	30.70%	2,244,528	29.85%	1,560.00
60. 4D1	435.05	9.28%	626,474	8.33%	1,440.00
61. 4D	98.20	2.10%	113,912	1.52%	1,160.00
62. Total	4,686.53	100.00%	7,518,319	100.00%	1,604.24
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	68.64	6.60%	51,481	9.38%	750.01
65. 2G1	41.77	4.01%	28,404	5.17%	680.01
66. 2G	24.50	2.35%	13,720	2.50%	560.00
67. 3G1	4.40	0.42%	2,948	0.54%	670.00
68. 3G	62.27	5.98%	41,099	7.49%	660.01
69. 4G1	336.42	32.32%	195,120	35.54%	579.99
70. 4G	502.75	48.31%	216,186	39.38%	430.01
71. Total	1,040.75	100.00%	548,958	100.00%	527.46
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	4,686.53	80.65%	7,518,319	93.10%	1,604.24
Grass Total	1,040.75	17.91%	548,958	6.80%	527.46
Waste	83.70	1.44%	8,370	0.10%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	77.79	1.34%	0	0.00%	0.00
Market Area Total	5,810.98	100.00%	8,075,647	100.00%	1,389.72

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 59

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	206.48	9.96%	357,211	10.87%	1,730.00
55. 1D	255.32	12.31%	439,150	13.36%	1,720.00
56. 2D1	464.25	22.39%	756,727	23.03%	1,630.00
57. 2D	241.53	11.65%	357,465	10.88%	1,480.00
58. 3D1	130.49	6.29%	178,772	5.44%	1,370.01
59. 3D	687.55	33.16%	1,072,579	32.64%	1,560.00
60. 4D1	80.00	3.86%	115,200	3.51%	1,440.00
61. 4D	7.90	0.38%	9,164	0.28%	1,160.00
62. Total	2,073.52	100.00%	3,286,268	100.00%	1,584.87
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3.24	1.80%	2,430	2.33%	750.00
65. 2G1	25.39	14.13%	17,265	16.59%	679.99
66. 2G	3.00	1.67%	1,680	1.61%	560.00
67. 3G1	6.00	3.34%	4,020	3.86%	670.00
68. 3G	69.97	38.95%	46,181	44.36%	660.01
69. 4G1	10.29	5.73%	5,968	5.73%	579.98
70. 4G	61.75	34.37%	26,553	25.51%	430.01
71. Total	179.64	100.00%	104,097	100.00%	579.48
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	2,073.52	87.48%	3,286,268	96.60%	1,584.87
Grass Total	179.64	7.58%	104,097	3.06%	579.48
Waste	117.15	4.94%	11,715	0.34%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	9.32	0.39%	0	0.00%	0.00
Market Area Total	2,370.31	100.00%	3,402,080	100.00%	1,435.29

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 60

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	110.00	41.35%	256,300	45.94%	2,330.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	34.00	12.78%	59,500	10.66%	1,750.00
48. 2A	118.00	44.36%	236,000	42.30%	2,000.00
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	4.00	1.50%	6,120	1.10%	1,530.00
53. Total	266.00	100.00%	557,920	100.00%	2,097.44
Dry					
54. 1D1	1,422.35	35.24%	2,460,669	37.59%	1,730.00
55. 1D	584.84	14.49%	1,005,925	15.37%	1,720.00
56. 2D1	384.15	9.52%	626,165	9.56%	1,630.00
57. 2D	519.48	12.87%	768,829	11.74%	1,480.00
58. 3D1	150.54	3.73%	206,240	3.15%	1,370.00
59. 3D	701.62	17.39%	1,094,528	16.72%	1,560.00
60. 4D1	242.65	6.01%	349,416	5.34%	1,440.00
61. 4D	30.00	0.74%	34,800	0.53%	1,160.00
62. Total	4,035.63	100.00%	6,546,572	100.00%	1,622.19
Grass					
63. 1G1	40.81	0.00%	30,199	13.12%	739.99
64. 1G	19.70	4.96%	14,775	6.42%	750.00
65. 2G1	24.14	6.08%	16,415	7.13%	679.99
66. 2G	45.61	11.48%	25,542	11.10%	560.01
67. 3G1	19.00	4.78%	12,730	5.53%	670.00
68. 3G	42.75	10.76%	28,215	12.26%	660.00
69. 4G1	93.00	23.41%	53,940	23.44%	580.00
70. 4G	112.31	28.27%	48,294	20.99%	430.01
71. Total	397.32	100.00%	230,110	100.00%	579.16
Irrigated Total	266.00	5.38%	557,920	7.54%	2,097.44
Dry Total	4,035.63	81.69%	6,546,572	88.50%	1,622.19
Grass Total	397.32	8.04%	230,110	3.11%	579.16
Waste	178.56	3.61%	17,856	0.24%	100.00
Other	62.92	1.27%	44,552	0.60%	708.07
Exempt	0.21	0.00%	0	0.00%	0.00
Market Area Total	4,940.43	100.00%	7,397,010	100.00%	1,497.24

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 61

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	4.81	0.22%	8,321	0.26%	1,729.94
55. 1D	60.27	2.78%	103,665	3.18%	1,720.01
56. 2D1	77.20	3.56%	125,838	3.86%	1,630.03
57. 2D	817.71	37.66%	1,210,212	37.15%	1,480.00
58. 3D1	8.34	0.38%	11,426	0.35%	1,370.02
59. 3D	570.28	26.26%	890,188	27.32%	1,560.97
60. 4D1	622.19	28.65%	895,949	27.50%	1,439.99
61. 4D	10.70	0.49%	12,412	0.38%	1,160.00
62. Total	2,171.50	100.00%	3,258,011	100.00%	1,500.35
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	7.98	2.98%	5,987	3.72%	750.25
65. 2G1	5.28	1.97%	3,590	2.23%	679.92
66. 2G	142.86	53.42%	81,928	50.86%	573.48
67. 3G1	8.99	3.36%	6,024	3.74%	670.08
68. 3G	55.47	20.74%	36,611	22.73%	660.01
69. 4G1	45.28	16.93%	26,263	16.30%	580.01
70. 4G	1.59	0.59%	684	0.42%	430.19
71. Total	267.45	100.00%	161,087	100.00%	602.31
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	2,171.50	88.78%	3,258,011	95.28%	1,500.35
Grass Total	267.45	10.93%	161,087	4.71%	602.31
Waste	3.50	0.14%	350	0.01%	100.00
Other	3.52	0.14%	116	0.00%	32.95
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	2,445.97	100.00%	3,419,564	100.00%	1,398.04

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 62

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	282.15	25.33%	488,120	28.00%	1,730.00
55. 1D	126.03	11.32%	216,772	12.44%	1,720.00
56. 2D1	123.09	11.05%	190,857	10.95%	1,550.55
57. 2D	15.27	1.37%	22,600	1.30%	1,480.03
58. 3D1	3.00	0.27%	4,110	0.24%	1,370.00
59. 3D	252.94	22.71%	394,586	22.64%	1,560.00
60. 4D1	246.96	22.17%	355,622	20.40%	1,440.00
61. 4D	64.27	5.77%	70,377	4.04%	1,095.02
62. Total	1,113.71	100.00%	1,743,044	100.00%	1,565.08
Grass					
63. 1G1	12.00	0.00%	8,880	2.97%	740.00
64. 1G	8.00	1.35%	6,000	2.01%	750.00
65. 2G1	57.01	9.62%	37,407	12.53%	656.15
66. 2G	9.60	1.62%	5,376	1.80%	560.00
67. 3G1	3.00	0.51%	2,010	0.67%	670.00
68. 3G	30.00	5.06%	19,800	6.63%	660.00
69. 4G1	124.26	20.96%	72,071	24.14%	580.00
70. 4G	348.91	58.86%	147,050	49.25%	421.46
71. Total	592.78	100.00%	298,594	100.00%	503.72
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	1,113.71	52.99%	1,743,044	77.29%	1,565.08
Grass Total	592.78	28.20%	298,594	13.24%	503.72
Waste	47.16	2.24%	4,716	0.21%	100.00
Other	348.20	16.57%	208,920	9.26%	600.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	2,101.85	100.00%	2,255,274	100.00%	1,072.99

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 63

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	55.20	5.93%	94,944	6.60%	1,720.00
56. 2D1	188.48	20.26%	307,222	21.36%	1,630.00
57. 2D	2.00	0.21%	2,960	0.21%	1,480.00
58. 3D1	2.00	0.21%	2,740	0.19%	1,370.00
59. 3D	449.31	48.29%	700,924	48.73%	1,560.00
60. 4D1	209.90	22.56%	302,255	21.01%	1,440.00
61. 4D	23.64	2.54%	27,422	1.91%	1,159.98
62. Total	930.53	100.00%	1,438,467	100.00%	1,545.86
Grass					
63. 1G1	9.00	0.00%	6,660	2.53%	740.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	14.72	3.12%	10,010	3.81%	680.03
66. 2G	3.00	0.64%	1,680	0.64%	560.00
67. 3G1	23.19	4.91%	15,537	5.91%	669.99
68. 3G	80.30	17.01%	52,998	20.17%	660.00
69. 4G1	192.21	40.71%	111,482	42.43%	580.00
70. 4G	149.73	31.71%	64,384	24.50%	430.00
71. Total	472.15	100.00%	262,751	100.00%	556.50
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	930.53	64.63%	1,438,467	84.11%	1,545.86
Grass Total	472.15	32.80%	262,751	15.36%	556.50
Waste	26.50	1.84%	2,650	0.15%	100.00
Other	10.50	0.73%	6,300	0.37%	600.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	1,439.68	100.00%	1,710,168	100.00%	1,187.88

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 64

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	24.21	0.83%	43,118	0.93%	1,781.00
55. 1D	272.42	9.32%	470,406	10.17%	1,726.77
56. 2D1	909.41	31.12%	1,482,339	32.04%	1,630.00
57. 2D	33.50	1.15%	49,580	1.07%	1,480.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	1,320.81	45.20%	2,066,415	44.67%	1,564.51
60. 4D1	337.64	11.56%	486,202	10.51%	1,440.00
61. 4D	24.00	0.82%	27,840	0.60%	1,160.00
62. Total	2,921.99	100.00%	4,625,900	100.00%	1,583.13
Grass					
63. 1G1	2.55	0.00%	5,006	1.57%	1,963.14
64. 1G	44.70	8.08%	35,647	11.19%	797.47
65. 2G1	42.00	7.60%	29,636	9.30%	705.62
66. 2G	14.00	2.53%	7,840	2.46%	560.00
67. 3G1	5.64	1.02%	7,190	2.26%	1,274.82
68. 3G	94.04	17.01%	62,066	19.48%	660.00
69. 4G1	84.00	15.19%	48,720	15.29%	580.00
70. 4G	266.00	48.11%	122,501	38.45%	460.53
71. Total	552.93	100.00%	318,606	100.00%	576.21
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	2,921.99	77.61%	4,625,900	90.99%	1,583.13
Grass Total	552.93	14.69%	318,606	6.27%	576.21
Waste	132.23	3.51%	44,507	0.88%	336.59
Other	157.92	4.19%	94,812	1.86%	600.38
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	3,765.07	100.00%	5,083,825	100.00%	1,350.26

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 65

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	5.33	1.07%	9,221	1.21%	1,730.02
55. 1D	32.67	6.58%	56,193	7.35%	1,720.02
56. 2D1	126.07	25.38%	205,494	26.89%	1,630.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1.00	0.20%	1,370	0.18%	1,370.00
59. 3D	169.53	34.12%	264,467	34.60%	1,560.00
60. 4D1	140.72	28.32%	202,637	26.51%	1,440.00
61. 4D	21.50	4.33%	24,940	3.26%	1,160.00
62. Total	496.82	100.00%	764,322	100.00%	1,538.43
Grass					
63. 1G1	11.20	0.00%	8,288	5.03%	740.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	16.00	5.46%	10,880	6.60%	680.00
66. 2G	2.00	0.68%	1,120	0.68%	560.00
67. 3G1	60.00	20.46%	40,200	24.39%	670.00
68. 3G	43.00	14.67%	28,380	17.22%	660.00
69. 4G1	44.72	15.25%	25,938	15.74%	580.01
70. 4G	116.28	39.66%	50,000	30.34%	430.00
71. Total	293.20	100.00%	164,806	100.00%	562.09
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	496.82	62.71%	764,322	82.24%	1,538.43
Grass Total	293.20	37.01%	164,806	17.73%	562.09
Waste	2.25	0.28%	225	0.02%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	17.95	2.27%	0	0.00%	0.00
Market Area Total	792.27	100.00%	929,353	100.00%	1,173.03

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	266.00	557,920	1,955.93	3,698,008	2,221.93	4,255,928
77. Dry Land	32.45	34,338	25,717.97	40,646,851	230,074.62	363,242,924	255,825.04	403,924,113
78. Grass	18.99	9,721	4,560.72	2,502,550	32,361.88	18,213,778	36,941.59	20,726,049
79. Waste	0.00	0	706.80	101,964	5,486.28	579,393	6,193.08	681,357
80. Other	0.00	0	585.36	354,930	2,277.06	1,296,666	2,862.42	1,651,596
81. Exempt	0.00	0	106.19	0	786.05	0	892.24	0
82. Total	51.44	44,059	31,836.85	44,164,215	272,155.77	387,030,769	304,044.06	431,239,043

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	2,221.93	0.73%	4,255,928	0.99%	1,915.42
Dry Land	255,825.04	84.14%	403,924,113	93.67%	1,578.91
Grass	36,941.59	12.15%	20,726,049	4.81%	561.05
Waste	6,193.08	2.04%	681,357	0.16%	110.02
Other	2,862.42	0.94%	1,651,596	0.38%	576.99
Exempt	892.24	0.29%	0	0.00%	0.00
Total	304,044.06	100.00%	431,239,043	100.00%	1,418.34

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

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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	1,352,103,899	1,383,668,883	31,564,984	2.33%	22,696,545	0.66%
02. Recreational	10,240,600	10,295,730	55,130	0.54%	0	0.54%
03. Ag-Homesite Land, Ag-Res Dwelling	105,777,321	116,005,279	10,227,958	9.67%	2,392,497	7.41%
04. Total Residential (sum lines 1-3)	1,468,121,820	1,509,969,892	41,848,072	2.85%	25,089,042	1.14%
05. Commercial	126,315,881	137,979,862	11,663,981	9.23%	1,337,664	8.17%
06. Industrial	42,999,698	44,022,118	1,022,420	2.38%	1,010,246	0.03%
07. Ag-Farmsite Land, Outbuildings	34,297,844	37,054,745	2,756,901	8.04%	0	8.04%
08. Minerals	14,200,491	14,450,761	250,270	1.76	15,273	1.65
09. Total Commercial (sum lines 5-8)	217,813,914	233,507,486	15,693,572	7.21%	2,363,183	6.12%
10. Total Non-Agland Real Property	1,685,935,734	1,743,499,128	57,563,394	3.41%	27,452,225	1.79%
11. Irrigated	4,013,210	4,255,928	242,718	6.05%		
12. Dryland	403,629,983	403,924,113	294,130	0.07%		
13. Grassland	20,641,427	20,726,049	84,622	0.41%		
14. Wasteland	691,903	681,357	-10,546	-1.52%		
15. Other Agland	1,603,298	1,651,596	48,298	3.01%		
16. Total Agricultural Land	430,579,821	431,239,043	659,222	0.15%		
17. Total Value of all Real Property (Locally Assessed)	2,116,515,555	2,174,738,171	58,222,616	2.75%	27,452,225	1.45%

2008 3-YEAR PLAN OF ASSESSMENT

CASS COUNTY, NEBRASKA

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

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

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

Cass County statistics for 2008:

	RATIO	COD	PRD
RESIDENTIAL	97.82	10.18	103.04
COMMERCIAL & INDUSTRIAL	97.35	18.53	116.98
AG SPECIAL VALUES	73		
AG RECAPTURE VALUES	73	22.25	104.59

Cass County Real and Personal Property

Cass County has approximately 21,000 parcels of real estate of which 19,000 are taxable real estate consisting of some 12,000 residential parcels, 875 commercial parcels, 55 industrial parcels, 100 recreational parcels and 5,000 agricultural parcels. Agricultural land in the county is assessed using special valuation (greenbelt) which requires a separate valuation process for both agricultural and market value. To calculate values the assessor’s office processes approximately 1200 sales, 1500 permits and about 500 new parcels each year.

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

Current Resources

Staff (Assessment)

Personnel include the assessor, the deputy assessor, and four (4) full time clerical staff. Two of the clerical staff has over 20 years of experience each and two have more than 4 years in the assessor's office.

One clerk/appraisal assistant has received training in GIS (Geographical Interface System) and has since September 2007 been working on a county wide land use layer with the assistance of the county GIS office and contracted oversight of GIS Workshop.

One of the clerical staff is responsible for greenbelt functions, land splits, subdivision plats, developer values and assists with the computer programming of land values. They maintain the maps and aerials and assist the other clerks and appraisers when needed with other data entry as needed.

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

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

Staff (Appraisal)

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

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

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

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

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

Budget

The assessor's office is operating on a budget (2008/2009) of about \$12.45 per parcel for reappraisal and \$10.45 per parcel for administrative functions which is mostly salary driven. The computer software funding is covered under the county general budget and includes the assessor, treasurer and register of deed functions. All computer hardware, print cartridges, and cost of maintenance of other office equipment come from the assessor budget.

Cadastral Maps

The current cadastral maps are outdated 1994 imagery and have been largely replaced with a county GIS system which is currently maintained outside the assessor's office. Ownership changes have been kept up to date on the property records. In 2006, the assessor budgeted funds to scan the aerial soil maps and acquire GIS software and training to build layers for assessor use. Two office staff received training on GIS specific software and one former land clerk is now working daily on creating the land use layer. The plan is to have experienced personnel create useable data layers, incorporate CAMA data, like sales and land use for analysis with the goal of eventually taking responsibility for the parcel layer in 2009, which correlates directly with the requirement for cadastral maps. The assessor's office currently keeps the aerial soil maps updated with property lines, hand drawn from paper surveys but this is also changing with the creation of the land use layer.

Property Record Cards

Property record cards were last produced in mass for the 1992 re-appraisal and have now been largely replaced with simple printed property records. Beginning in 2003 the assessor's office implemented an electronic property record system. Property records are printed from the CAMA and filed in a protective jacket. The electronic system is backed up every night. The property records comply with statutory regulations and requirements.

Computers

The county has a full-time information technology person who assists with computer hardware and software needs. The county board provides the assessor with a leased CAMA and CAAS system. The leasing company provides minimal operations assistance. The system is due to be replaced within the next two or three years as a new version of the TerraScan software is deployed.

Assessment Procedures:

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

Market studies are ongoing in Cass County. Sales are verified and documented. Sales assessment ratio studies are kept current. A review of all market areas established by these studies is done on an annual basis. The appraisal process includes a market study, a depreciation study, an on site review of each improved property, changes to the property record and a market analysis to determine the valuation on a mass appraisal basis for all property in the area. Market, cost and income approaches can be considered for re-appraisals. When any approach to value is used, the goal is a result of market value. Costs as provided in statute are from the Marshall and Swift manual. All building permits, any changes reported by property owners, and any deletions or changes to the record are valued using the last reappraisal date for the area.

Procedures and Policies:

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

Level of Value, Quality and Uniformity of Assessment

The 2008 level of value, quality and uniformity of assessment, county wide, met all requirements set forth by statute.

Assessment Actions Planned for Assessment Year 2009

- Residential:** Mobile Homes (in mobile home parks countywide)
Rural South Central (farms, acreages, subdivisions)
Nehawka (land and improvements)
Manley (land and improvements)
- Commercial:** Northeast (sales review, market analysis studies)
- Agricultural:** Land market value analysis (countywide)
Land special value analysis (countywide)

Approximately 2500 parcels will be scheduled for re-appraisal. Additional locations will be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

Assessment Actions Planned for Assessment Year 2010

Residential: Eagle (land and improvements)
Greenwood (land and improvements)
Rural Greenwood (farm, acreage and subdivisions)
Rural Salt Creek (farm, acreage and subdivisions)
Rural Tipton Townships (farm, acreage and subdivisions)

Commercial: Southwest (sales review, market analysis studies)

Agricultural: Land market value analysis (countywide)
Land special value analysis (countywide)

Approximately 2500 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment

Assessment Actions Planned for Assessment Year 2011

Residential: Cedar Creek (land and improvements)
Louisville (land and improvements)
South Bend (land and improvements)
Rural South Bend (farm, acreage and subdivisions)
Rural Louisville (farm, acreage and subdivisions)
Rural Eight-Mile Grove (farm, acreage and subdivisions)

Commercial: Northwest (sales review, market analysis studies)

Agricultural: Land market value analysis (countywide)

Land special value analysis (countywide)

Approximately 2500 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

Conclusion:

This office has worked with a limited budget and staffing in comparison to the size, growth and change in Cass County and with the increased statutory requirements may struggle to reach and maintain those requirements. To continue to meet requirements it is necessary to retain the current staff and provide for hiring experienced staff in the future. It will be especially imperative to retain and hire knowledgeable appraiser personnel where training is and experience is more costly. Additional funding in the future to hire, train and retain qualified and reliable staff needs to be expected and planned for. Continued contracting of licensed appraisal personnel is the most efficient and cost effective way to support the county staff. Without contract appraiser oversight, at least four (4) full-time licensed appraisers would be required resulting in a much higher payroll (to include benefits) with the added risk of job hopping to better paying positions in adjacent counties. Fortunately, a trend may be appearing that may signal a budgetary decrease in the hours worked by contract staff as familiarity with the county and a maintenance mode of mass appraisal is achieved.

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

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

1. The continued development of an assessor controlled GIS system with the goal of taking responsibility for the 'modern' cadastral (parcel) layer.
2. In order to maintain a trained appraiser staff, it is necessary to increase the salaries of the appraisers in addition to cost of living increases.
3. In the coming years, a plan for office spaces must be created as continued growth in Cass County requires growth in manning for the assessor's office in particular, as this office relies on physical inspections of increasing numbers of properties.

In conclusion I'd like to use a common phrase from data bases, computers and life in general:

Garbage in...Garbage out

For the continued improvement in quality and quantity of assessment it is imperative that the most accurate information possible is used. That means correcting any current errors, only adding complete and accurate data in the future, and supporting the people responsible for assessment, which includes the entire county government workforce as a whole team.

Respectfully submitted,

Allen J. Sutcliffe
Cass County Assessor

2009 Assessment Survey for Cass County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	3 With one holding a registered appraisers license
3.	Other full-time employees
	4
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$295,000
7.	Part of the budget that is dedicated to the computer system
	\$10,000 for repairs, equipment replacements, ink and special paper etc.
8.	Adopted budget, or granted budget if different from above
	\$295,000
9.	Amount of the total budget set aside for appraisal work
	\$10,000 Possible extra help but the main appraisal budget is part of the county general budget.
10.	Amount of the total budget set aside for education/workshops
	\$2,000 is included in the appraisal budget and \$1,500 is in the assessor's budget
11.	Appraisal/Reappraisal budget, if not part of the total budget
	\$246,000

12.	Other miscellaneous funds
	\$56,000, this is part of the county general budget to cover the Terra Scan contract maintenance, which includes the Marshall and Swift maintenance and other software. This also includes paper, phone / fax / internet, office utilities and IT support. \$53,000 is in the county general budget for sick leave, insurance, FICA and retirement.
13.	Total budget
	\$345,100
a.	Was any of last year's budget not used:
	0

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

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

Certification

This is to certify that the 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 Cass 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