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2009 Commission Summary

28 Douglas

Residential Real Property - Current

Number of Sales	18,244	COD	9.91
Total Sales Price	\$3,061,407,271	PRD	102.87
Total Adj. Sales Price	\$3,061,407,271	COV	22.15
Total Assessed Value	\$2,949,655,327	STD	21.95
Avg. Adj. Sales Price	\$167,804	Avg. Absolute Deviation	9.55
Avg. Assessed Value	\$161,678	Average Assessed Value of the Base	\$131,451
Median	96	Wgt. Mean	96
Mean	99	Max	567
Min	23.70		

Confidence Interval - Current

95% Median C.I	96.17 to 96.44
95% Mean C.I	98.80 to 99.44
95% Wgt. Mean C.I	96.15 to 96.55

% of Value of the Class of all Real Property Value in the County	67.68
% of Records Sold in the Study Period	10.38
% of Value Sold in the Study Period	12.77

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	20,586	96	8.89	102.59
2007	21,854	97	10.9	103.39
2006	21,156	95	13.06	104.93
2005	19,835	96	13.21	103.12

2009 Commission Summary

28 Douglas

Commercial Real Property - Current

Number of Sales	1,152	COD	22.86
Total Sales Price	\$1,260,011,020	PRD	105.82
Total Adj. Sales Price	\$1,260,011,020	COV	48.78
Total Assessed Value	\$1,172,313,297	STD	48.03
Avg. Adj. Sales Price	\$1,093,760	Avg. Absolute Deviation	21.95
Avg. Assessed Value	\$1,017,633	Average Assessed Value of the Base	\$742,960
Median	96	Wgt. Mean	93
Mean	98	Max	1,000
Min	7		

Confidence Interval - Current

95% Median C.I	95.31 to 96.70
95% Mean C.I	95.68 to 101.23
95% Wgt. Mean C.I	90.58 to 95.50

% of Value of the Class of all Real Property Value in the County 31.60

% of Records Sold in the Study Period 7.93

% of Value Sold in the Study Period 10.87

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	1,196	95	21.33	102.42
2007	1,130	96	16.98	103.46
2006	1,456	95	19.73	105.71
2005	1,143	97	46.84	114.17

2009 Opinions of the Property Tax Administrator for Douglas 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 Douglas County is 96.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Douglas County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

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

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 Douglas County is 74.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Douglas County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



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

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

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

(!: AVTot=0)

NUMBER of Sales:	18291	MEDIAN:	96	COV:	26.86	95% Median C.I.:	96.13 to 96.42
TOTAL Sales Price:	3,065,972,543	WGT. MEAN:	94	STD:	25.99	95% Wgt. Mean C.I.:	93.32 to 93.91
TOTAL Adj.Sales Price:	3,065,982,143	MEAN:	97	AVG.ABS.DEV:	12.15	95% Mean C.I.:	96.41 to 97.17
TOTAL Assessed Value:	2,870,219,698						
AVG. Adj. Sales Price:	167,622	COD:	12.61	MAX Sales Ratio:	744.22		
AVG. Assessed Value:	156,919	PRD:	103.39	MIN Sales Ratio:	0.38		

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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	2766	95.92	97.78	95.84	7.85	102.02	29.80	336.27	95.73 to 96.12		166,356	159,433
10/01/06 TO 12/31/06	2210	96.85	98.80	96.32	9.07	102.58	26.48	341.98	96.53 to 97.04		162,186	156,212
01/01/07 TO 03/31/07	1996	96.81	98.79	96.11	10.50	102.79	24.88	402.64	96.33 to 97.07		171,387	164,717
04/01/07 TO 06/30/07	2864	96.05	97.34	95.17	9.73	102.28	2.94	402.81	95.75 to 96.41		165,401	157,408
07/01/07 TO 09/30/07	2765	95.75	97.43	94.08	12.06	103.56	1.87	392.15	95.36 to 96.02		167,590	157,669
10/01/07 TO 12/31/07	1936	97.20	98.30	93.32	16.41	105.34	1.09	466.40	96.75 to 97.74		168,700	157,428
01/01/08 TO 03/31/08	1518	96.87	94.20	89.89	19.58	104.79	1.22	415.79	96.22 to 97.68		163,407	146,887
04/01/08 TO 06/30/08	2236	95.37	90.77	86.56	20.14	104.86	0.38	744.22	94.66 to 96.04		176,013	152,365
____Study Years____												
07/01/06 TO 06/30/07	9836	96.33	98.08	95.81	9.22	102.38	2.94	402.81	96.14 to 96.48		166,162	159,192
07/01/07 TO 06/30/08	8455	96.20	95.29	91.11	16.57	104.58	0.38	744.22	95.94 to 96.45		169,321	154,276
____Calendar Yrs____												
01/01/07 TO 12/31/07	9561	96.32	97.86	94.68	11.95	103.36	1.09	466.40	96.10 to 96.49		167,952	159,014
____ALL____												
	18291	96.28	96.79	93.62	12.61	103.39	0.38	744.22	96.13 to 96.42		167,622	156,919

ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
BENNINGTON	48	95.29	93.38	92.12	12.62	101.37	11.28	161.91	93.00 to 99.04		161,577	148,851
DOUGLAS COUNTY	6730	95.97	91.71	91.79	10.34	99.91	0.88	296.77	95.82 to 96.16		211,360	194,003
OMAHA	11258	96.51	99.77	95.15	14.01	104.86	0.38	744.22	96.34 to 96.73		142,583	135,666
RALSTON	180	97.21	100.07	99.04	8.16	101.04	76.04	235.13	95.93 to 98.70		125,672	124,466
VALLEY	49	99.96	105.03	101.19	15.75	103.79	66.21	196.12	95.59 to 103.16		107,447	108,729
WATERLOO	26	94.47	91.88	88.64	11.68	103.65	41.06	131.23	92.72 to 98.41		102,975	91,280
____ALL____												
	18291	96.28	96.79	93.62	12.61	103.39	0.38	744.22	96.13 to 96.42		167,622	156,919

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	13548	96.55	99.19	95.22	12.79	104.18	0.38	744.22	96.41 to 96.74		154,705	147,305
2	4743	95.67	89.93	90.15	12.04	99.75	0.88	205.39	95.47 to 95.86		204,518	184,382
____ALL____												
	18291	96.28	96.79	93.62	12.61	103.39	0.38	744.22	96.13 to 96.42		167,622	156,919

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

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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	18200	96.26	96.79	93.62	12.62	103.39	0.38	744.22	96.11 to 96.41	167,514	156,830
3	91	98.07	96.79	92.40	12.11	104.76	49.93	152.94	96.71 to 100.00	189,268	174,875
____ALL____											
	18291	96.28	96.79	93.62	12.61	103.39	0.38	744.22	96.13 to 96.42	167,622	156,919

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	18291	96.28	96.79	93.62	12.61	103.39	0.38	744.22	96.13 to 96.42	167,622	156,919
06											
07											
____ALL____											
	18291	96.28	96.79	93.62	12.61	103.39	0.38	744.22	96.13 to 96.42	167,622	156,919

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001											
28-0001	14006	96.42	98.50	94.78	13.03	103.93	0.38	744.22	96.24 to 96.57	151,852	143,919
28-0010	1288	95.17	88.27	89.16	12.84	99.00	0.88	168.76	94.77 to 95.63	258,117	230,149
28-0015	173	94.70	95.57	90.58	14.78	105.51	5.77	196.12	93.50 to 95.86	243,838	220,877
28-0017	1792	96.59	95.14	94.31	6.87	100.88	2.67	296.77	96.32 to 96.92	213,638	201,474
28-0054	207	97.37	100.42	99.40	8.37	101.02	76.04	235.13	96.01 to 98.71	132,516	131,720
28-0059	544	95.45	86.39	86.62	15.45	99.74	1.01	161.91	94.74 to 95.93	208,727	180,789
28-0066											
77-0037	279	95.09	78.88	81.19	22.99	97.16	5.55	112.97	93.65 to 96.23	144,995	117,724
89-0003	1	100.64	100.64	100.64			100.64	100.64	N/A	115,000	115,741
89-0024	1	205.39	205.39	205.39			205.39	205.39	N/A	108,000	221,816
NonValid School											
____ALL____											
	18291	96.28	96.79	93.62	12.61	103.39	0.38	744.22	96.13 to 96.42	167,622	156,919

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	5581	95.92	91.10	91.25	11.03	99.84	0.38	296.77	95.74 to 96.13	216,763	197,786
Prior TO 1860	1	96.05	96.05	96.05			96.05	96.05	N/A	74,000	71,077
1860 TO 1899	399	98.65	110.71	96.45	32.91	114.78	22.35	466.40	96.27 to 99.96	70,550	68,045
1900 TO 1919	1546	96.90	106.71	96.06	24.59	111.08	24.88	454.10	96.25 to 97.45	88,406	84,921
1920 TO 1939	1497	95.14	98.66	92.43	17.83	106.74	10.16	392.15	94.54 to 95.61	128,053	118,364
1940 TO 1949	663	96.19	101.21	96.21	14.86	105.19	41.42	295.42	95.24 to 97.01	106,307	102,281
1950 TO 1959	1612	97.02	101.18	95.78	14.09	105.64	44.86	744.22	96.47 to 97.51	117,402	112,447
1960 TO 1969	1872	96.16	97.79	95.55	10.01	102.34	52.98	272.00	95.75 to 96.68	137,953	131,818
1970 TO 1979	1490	97.26	98.57	97.44	7.80	101.16	50.07	266.67	96.96 to 97.82	151,790	147,900
1980 TO 1989	962	97.01	97.15	96.45	6.28	100.72	45.83	142.51	96.49 to 97.36	186,441	179,817
1990 TO 1994	626	97.09	96.71	95.91	7.73	100.83	39.93	242.56	96.54 to 97.58	218,753	209,805
1995 TO 1999	469	96.78	96.80	96.44	6.47	100.37	67.98	154.24	95.54 to 97.56	231,005	222,788
2000 TO Present	1573	95.80	92.53	92.39	8.70	100.15	1.76	168.60	95.37 to 95.97	210,324	194,309
ALL	18291	96.28	96.79	93.62	12.61	103.39	0.38	744.22	96.13 to 96.42	167,622	156,919

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	155.50	196.39	187.00	36.08	105.02	132.08	346.14	N/A	3,537	6,614
5000 TO 9999	40	199.87	236.48	233.82	57.16	101.14	34.00	744.22	145.56 to 289.14	7,103	16,608
Total \$											
1 TO 9999	45	197.71	232.02	231.08	54.99	100.41	34.00	744.22	145.56 to 288.47	6,706	15,498
10000 TO 29999	394	136.31	159.23	157.15	40.80	101.33	51.95	433.48	126.99 to 149.39	20,424	32,097
30000 TO 59999	931	104.49	116.35	114.51	26.34	101.61	22.83	342.21	101.22 to 107.98	46,232	52,942
60000 TO 99999	2446	97.03	97.88	97.53	15.10	100.36	8.98	266.67	96.47 to 97.46	81,290	79,285
100000 TO 149999	7046	95.93	93.58	93.53	9.45	100.06	0.38	205.39	95.79 to 96.09	126,788	118,579
150000 TO 249999	4762	95.98	93.14	93.18	8.89	99.95	1.01	159.93	95.76 to 96.28	187,315	174,549
250000 TO 499999	2258	95.21	92.91	92.79	8.57	100.13	0.88	164.68	94.90 to 95.52	329,057	305,347
500000 +	409	94.00	89.91	89.59	10.52	100.36	2.75	152.94	92.99 to 94.67	702,667	629,497
ALL	18291	96.28	96.79	93.62	12.61	103.39	0.38	744.22	96.13 to 96.42	167,622	156,919

PAD 2009 Preliminary Statistics

Base Stat

PAGE: 4 of 5

Type: Qualified

State Stat Run

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

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AVG. Assessed Value:	156,919	PRD:	103.39	MIN Sales Ratio:	0.38		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	41	1.46	4.66	1.78	233.61	261.82	0.38	88.96	1.39 to 1.62	150,473	2,680
5000 TO 9999	218	5.76	15.29	5.24	200.11	291.67	1.87	207.33	4.44 to 6.15	142,832	7,487
Total \$											
1 TO 9999	259	4.29	13.61	4.67	247.57	291.39	0.38	207.33	3.95 to 5.61	144,042	6,726
10000 TO 29999	336	97.48	100.24	44.50	45.31	225.26	2.75	466.40	95.49 to 98.56	47,705	21,230
30000 TO 59999	1163	95.65	105.53	84.61	35.64	124.72	9.84	744.22	94.50 to 96.75	55,210	46,714
60000 TO 99999	2898	94.88	98.52	91.56	18.39	107.60	12.74	433.48	94.47 to 95.33	89,019	81,504
100000 TO 149999	6971	96.28	97.28	95.83	7.42	101.52	29.88	342.21	96.08 to 96.47	130,477	125,034
150000 TO 249999	4313	97.20	97.42	96.01	6.87	101.47	33.97	266.67	97.01 to 97.39	195,945	188,129
250000 TO 499999	2044	96.52	96.63	95.35	6.79	101.34	35.83	191.25	96.16 to 96.94	345,503	329,426
500000 +	307	95.56	94.83	93.41	7.76	101.52	56.39	164.68	94.72 to 96.67	747,799	698,539
ALL	18291	96.28	96.79	93.62	12.61	103.39	0.38	744.22	96.13 to 96.42	167,622	156,919

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5511	96.00	92.08	91.95	10.07	100.14	0.88	296.77	95.84 to 96.23	217,553	200,047
0	96	6.90	34.98	55.37	425.56	63.17	0.38	104.72	6.44 to 7.83	243,811	134,997
10	47	97.00	116.53	95.37	39.41	122.20	41.42	402.81	92.60 to 100.00	43,298	41,292
20	1205	97.34	108.86	95.97	28.64	113.43	22.83	744.22	96.30 to 98.27	59,957	57,541
30	8772	96.43	98.95	95.82	12.51	103.26	1.76	466.40	96.16 to 96.61	118,998	114,027
40	2023	96.56	96.34	94.71	8.09	101.72	3.16	220.95	96.20 to 97.00	219,502	207,898
50	563	96.31	94.07	92.93	9.80	101.23	29.88	164.68	95.43 to 97.01	429,132	398,778
60	74	95.91	96.12	95.84	7.06	100.29	57.85	146.08	94.99 to 98.82	538,391	515,979
ALL	18291	96.28	96.79	93.62	12.61	103.39	0.38	744.22	96.13 to 96.42	167,622	156,919

PAD 2009 Preliminary Statistics

Base Stat

PAGE:5 of 5

State Stat Run

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

(!: AVTot=0)

NUMBER of Sales:	18291	MEDIAN:	96	COV:	26.86	95% Median C.I.:	96.13 to 96.42
TOTAL Sales Price:	3,065,972,543	WGT. MEAN:	94	STD:	25.99	95% Wgt. Mean C.I.:	93.32 to 93.91
TOTAL Adj.Sales Price:	3,065,982,143	MEAN:	97	AVG.ABS.DEV:	12.15	95% Mean C.I.:	96.41 to 97.17
TOTAL Assessed Value:	2,870,219,698						
AVG. Adj. Sales Price:	167,622	COD:	12.61	MAX Sales Ratio:	744.22		
AVG. Assessed Value:	156,919	PRD:	103.39	MIN Sales Ratio:	0.38		

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STYLE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	5511	96.00	92.08	91.95	10.07	100.14	0.88	296.77	95.84 to 96.23		217,553	200,047
0	615	93.57	82.24	79.70	22.70	103.19	0.38	165.26	92.50 to 94.89		142,901	113,890
101	4228	96.63	101.03	95.86	14.78	105.39	5.30	744.22	96.32 to 96.97		126,774	121,529
102	1775	96.47	97.31	95.13	9.88	102.29	3.16	376.58	96.05 to 96.99		232,506	221,183
103	1631	96.36	97.05	96.43	7.60	100.65	1.76	266.67	95.94 to 96.83		130,372	125,720
104	2319	96.70	103.52	95.08	20.40	108.88	22.83	466.40	96.06 to 97.29		117,889	112,089
111	1402	96.80	97.60	96.11	8.25	101.55	30.31	292.72	96.25 to 97.17		146,992	141,273
301	170	93.56	87.84	89.46	12.51	98.19	35.43	124.32	92.45 to 94.77		171,332	153,281
302	179	96.71	96.80	96.11	5.08	100.72	51.60	166.27	96.06 to 97.27		149,159	143,351
304	1	96.07	96.07	96.07			96.07	96.07	N/A		75,156	72,200
305	4	95.62	95.76	95.81	2.54	99.95	91.72	100.10	N/A		154,750	148,261
307	38	97.56	97.01	95.43	7.48	101.65	63.65	125.26	94.51 to 99.98		187,967	179,383
308	72	94.43	92.94	92.38	7.34	100.61	43.92	122.28	92.91 to 96.51		128,262	118,483
309	346	96.14	98.77	92.45	16.90	106.84	29.10	270.87	94.64 to 97.00		189,164	174,883
ALL	18291	96.28	96.79	93.62	12.61	103.39	0.38	744.22	96.13 to 96.42		167,622	156,919

CONDITION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	5511	96.00	92.08	91.95	10.07	100.14	0.88	296.77	95.84 to 96.23		217,553	200,047
0	70	6.41	13.37	12.82	126.65	104.25	0.38	93.16	6.14 to 6.60		154,545	19,817
10	216	101.89	122.17	102.75	36.99	118.91	26.48	744.22	100.00 to 105.98		42,593	43,763
20	1077	99.57	110.77	99.11	29.29	111.77	22.83	466.40	98.82 to 100.00		70,782	70,152
30	5608	96.68	99.29	95.95	13.39	103.48	10.16	392.15	96.42 to 96.95		116,756	112,024
40	5317	95.92	96.28	94.40	9.08	101.99	1.76	369.39	95.74 to 96.12		178,448	168,456
50	442	95.69	96.95	93.96	8.29	103.19	44.86	282.81	95.14 to 96.47		315,986	296,895
60	50	95.69	93.98	95.19	6.56	98.73	73.52	119.42	92.09 to 97.85		550,944	524,438
ALL	18291	96.28	96.79	93.62	12.61	103.39	0.38	744.22	96.13 to 96.42		167,622	156,919

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

Residential

Over all three major property types there were 31,000 parcels that had changes to the assessed value with 14,500 of the parcels seeing decreases in assessed value.

The county appraisal staff reappraised 21,300 residential properties. Douglas County intends to list all residential property to assure accurate property information. Approximately 2,800 new houses were picked up along with other building permits were kept up to date.

The field book areas following the re-listing cycle were completed for 2009 following the counties 5 year cycle.

2009 Assessment Survey for Douglas County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Residential Appraisal staff
2.	Valuation done by:
	Residential Appraisal staff
3.	Pickup work done by whom:
	Residential Appraisal staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2008
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2008 Market based factors are used to adjust the cost for the cost approach rather than a market driven depreciation. The cost approach is predominantly used on new construction.
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Sales Comparison Approach to Value - Market modeling is used for the sales comparison approach. The older structures are generally appraised better when the emphasis on the sales comparison approach to value is implemented.
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	10 The County uses field books that are developed for the market areas.
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	The ten market areas which are geographically defined are covered by 16 residential appraisers.
9.	Is “Market Area/Neighborhoods/Assessor Locations” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	No – Not at this time. The assessor office use the field books to define and appraise similar areas that tend to follow similar market characteristics.

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>)
	No – There is no significance of the defined suburban location. The statutory definition of suburban does not follow or control or relate to the market forces in this county.
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?
	Yes

Residential Permit Numbers:

Permits	Information Statements	Other	Total
10,500			10,500

There was a significant increase in building permit numbers due to last summer's storm damage.

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 03/26/2009

NUMBER of Sales:	18244	MEDIAN:	96	COV:	22.15	95% Median C.I.:	96.17 to 96.44
TOTAL Sales Price:	3,061,407,271	WGT. MEAN:	96	STD:	21.95	95% Wgt. Mean C.I.:	96.15 to 96.55
TOTAL Adj.Sales Price:	3,061,407,271	MEAN:	99	AVG.ABS.DEV:	9.55	95% Mean C.I.:	98.80 to 99.44
TOTAL Assessed Value:	2,949,655,327						
AVG. Adj. Sales Price:	167,803	COD:	9.91	MAX Sales Ratio:	567.29		
AVG. Assessed Value:	161,678	PRD:	102.87	MIN Sales Ratio:	23.70		

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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	2757	95.74	98.15	96.12	7.99	102.11	43.75	567.29	95.57 to 95.92		166,632	160,171
10/01/06 TO 12/31/06	2205	96.63	99.18	96.56	9.08	102.71	26.48	510.56	96.33 to 96.96		162,401	156,821
01/01/07 TO 03/31/07	1994	96.52	98.90	96.33	9.82	102.67	32.08	402.64	96.18 to 96.90		171,349	165,064
04/01/07 TO 06/30/07	2861	95.71	97.59	95.55	9.05	102.14	29.10	402.81	95.40 to 95.97		165,555	158,180
07/01/07 TO 09/30/07	2749	95.61	98.90	95.61	10.58	103.44	34.20	564.12	95.30 to 95.89		167,896	160,522
10/01/07 TO 12/31/07	1923	97.06	101.73	97.38	12.15	104.47	31.23	376.58	96.64 to 97.45		169,239	164,808
01/01/08 TO 03/31/08	1520	97.82	101.03	98.21	11.02	102.87	30.89	415.79	97.24 to 98.26		163,639	160,717
04/01/08 TO 06/30/08	2235	97.05	99.11	96.24	10.45	102.98	23.70	433.48	96.65 to 97.48		175,771	169,165
____Study Years____												
07/01/06 TO 06/30/07	9817	96.02	98.37	96.10	8.94	102.37	26.48	567.29	95.91 to 96.19		166,326	159,832
07/01/07 TO 06/30/08	8427	96.66	99.99	96.64	11.03	103.46	23.70	564.12	96.47 to 96.85		169,523	163,827
____Calendar Yrs____												
01/01/07 TO 12/31/07	9527	96.06	99.08	96.10	10.31	103.10	29.10	564.12	95.91 to 96.25		168,187	161,635
____ALL____												
	18244	96.32	99.12	96.35	9.91	102.87	23.70	567.29	96.17 to 96.44		167,803	161,678

ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
BENNINGTON	48	93.43	95.18	94.84	10.62	100.36	54.59	161.91	92.42 to 97.90		161,577	153,245
DOUGLAS COUNTY	6723	96.07	97.07	96.56	4.77	100.53	34.00	296.77	95.92 to 96.23		211,314	204,047
OMAHA	11220	96.49	100.33	96.12	12.97	104.38	23.70	567.29	96.34 to 96.69		142,849	137,307
RALSTON	180	96.82	99.95	98.88	8.13	101.08	76.04	235.13	95.74 to 98.49		125,672	124,262
VALLEY	49	99.24	104.97	101.12	16.13	103.81	66.21	196.12	95.47 to 103.16		107,447	108,653
WATERLOO	24	94.92	95.55	94.78	8.48	100.81	41.06	131.23	92.96 to 98.82		96,972	91,912
____ALL____												
	18244	96.32	99.12	96.35	9.91	102.87	23.70	567.29	96.17 to 96.44		167,803	161,678

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	13505	96.48	99.85	96.27	11.70	103.72	23.70	567.29	96.35 to 96.63		154,884	149,101
2	4739	95.88	97.03	96.53	4.76	100.52	34.00	205.39	95.75 to 96.08		204,620	197,518
____ALL____												
	18244	96.32	99.12	96.35	9.91	102.87	23.70	567.29	96.17 to 96.44		167,803	161,678

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 03/26/2009

NUMBER of Sales:	18244	MEDIAN:	96	COV:	22.15	95% Median C.I.:	96.17 to 96.44
TOTAL Sales Price:	3,061,407,271	WGT. MEAN:	96	STD:	21.95	95% Wgt. Mean C.I.:	96.15 to 96.55
TOTAL Adj.Sales Price:	3,061,407,271	MEAN:	99	AVG.ABS.DEV:	9.55	95% Mean C.I.:	98.80 to 99.44
TOTAL Assessed Value:	2,949,655,327						
AVG. Adj. Sales Price:	167,803	COD:	9.91	MAX Sales Ratio:	567.29		
AVG. Assessed Value:	161,678	PRD:	102.87	MIN Sales Ratio:	23.70		

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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	18166	96.31	99.11	96.33	9.91	102.88	23.70	567.29	96.17 to 96.43	167,645	161,499
3	78	98.06	100.75	99.33	9.90	101.43	61.49	160.35	95.28 to 100.04	204,691	203,316
____ALL____											
	18244	96.32	99.12	96.35	9.91	102.87	23.70	567.29	96.17 to 96.44	167,803	161,678

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	18244	96.32	99.12	96.35	9.91	102.87	23.70	567.29	96.17 to 96.44	167,803	161,678
06											
07											
____ALL____											
	18244	96.32	99.12	96.35	9.91	102.87	23.70	567.29	96.17 to 96.44	167,803	161,678

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001											
28-0001	13967	96.40	99.70	96.32	11.39	103.51	23.70	567.29	96.23 to 96.53	152,102	146,512
28-0010	1281	95.93	96.86	96.29	4.19	100.59	34.20	151.90	95.64 to 96.30	258,177	248,594
28-0015	172	95.66	98.78	96.24	12.30	102.64	34.00	196.12	94.67 to 97.80	243,323	234,175
28-0017	1793	96.13	96.95	96.16	4.82	100.83	56.80	296.77	95.82 to 96.45	213,596	205,389
28-0054	207	97.10	100.37	99.36	8.33	101.02	76.04	235.13	95.97 to 98.70	132,516	131,663
28-0059	543	95.92	96.93	96.56	5.06	100.39	54.59	161.91	95.51 to 96.58	208,888	201,700
28-0066											
77-0037	279	96.51	97.17	97.16	3.41	100.01	76.98	118.69	95.46 to 97.07	144,637	140,523
89-0003	1	100.64	100.64	100.64			100.64	100.64	N/A	115,000	115,741
89-0024	1	205.39	205.39	205.39			205.39	205.39	N/A	108,000	221,816
NonValid School											
____ALL____											
	18244	96.32	99.12	96.35	9.91	102.87	23.70	567.29	96.17 to 96.44	167,803	161,678

PAD 2009 R&O Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 03/26/2009

NUMBER of Sales:	18244	MEDIAN:	96	COV:	22.15	95% Median C.I.:	96.17 to 96.44
TOTAL Sales Price:	3,061,407,271	WGT. MEAN:	96	STD:	21.95	95% Wgt. Mean C.I.:	96.15 to 96.55
TOTAL Adj.Sales Price:	3,061,407,271	MEAN:	99	AVG.ABS.DEV:	9.55	95% Mean C.I.:	98.80 to 99.44
TOTAL Assessed Value:	2,949,655,327						
AVG. Adj. Sales Price:	167,803	COD:	9.91	MAX Sales Ratio:	567.29		
AVG. Assessed Value:	161,678	PRD:	102.87	MIN Sales Ratio:	23.70		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	1	87.62	87.62	87.62			87.62	87.62	N/A	194,968	170,835
Prior TO 1860	1	96.05	96.05	96.05			96.05	96.05	N/A	74,000	71,077
1860 TO 1899	387	98.38	115.00	100.88	32.31	114.00	32.08	564.12	97.06 to 99.54	71,406	72,033
1900 TO 1919	1578	97.07	106.80	97.32	22.23	109.74	29.10	567.29	96.53 to 97.63	91,843	89,382
1920 TO 1939	1503	95.23	99.34	93.48	16.40	106.27	23.70	392.15	94.65 to 95.65	130,054	121,580
1940 TO 1949	665	96.14	101.14	96.70	15.00	104.59	41.42	295.42	95.17 to 96.87	106,153	102,654
1950 TO 1959	1626	97.05	101.12	96.71	13.72	104.57	34.00	433.48	96.54 to 97.62	117,726	113,848
1960 TO 1969	1901	96.51	98.23	95.98	9.61	102.34	39.79	272.00	96.00 to 96.87	138,937	133,347
1970 TO 1979	1628	96.96	98.07	96.95	7.58	101.15	45.67	296.77	96.53 to 97.27	154,147	149,447
1980 TO 1989	1206	96.84	97.03	96.32	5.71	100.74	55.07	165.12	96.29 to 97.12	187,669	180,762
1990 TO 1994	879	96.54	97.60	96.41	6.40	101.23	62.20	242.56	95.98 to 97.15	216,704	208,930
1995 TO 1999	953	95.97	96.37	95.72	5.90	100.68	56.80	166.90	95.44 to 96.66	227,795	218,052
2000 TO Present	5916	95.92	96.87	96.57	4.52	100.31	31.52	180.41	95.82 to 96.06	216,719	209,284
ALL	18244	96.32	99.12	96.35	9.91	102.87	23.70	567.29	96.17 to 96.44	167,803	161,678

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	155.50	196.39	187.00	36.08	105.02	132.08	346.14	N/A	3,537	6,614
5000 TO 9999	35	167.81	191.86	194.45	50.12	98.67	34.00	415.79	107.14 to 249.76	7,195	13,990
Total \$											
1 TO 9999	40	167.22	192.43	193.96	48.39	99.21	34.00	415.79	132.08 to 207.33	6,737	13,068
10000 TO 29999	386	129.39	158.21	155.74	44.39	101.58	51.95	567.29	120.42 to 141.24	20,424	31,809
30000 TO 59999	924	104.01	117.48	115.62	26.82	101.61	39.07	382.57	100.66 to 107.41	46,237	53,459
60000 TO 99999	2439	97.11	99.06	98.70	13.74	100.37	23.70	266.67	96.60 to 97.52	81,285	80,227
100000 TO 149999	7036	96.03	96.28	96.24	6.45	100.05	31.52	205.39	95.91 to 96.18	126,800	122,030
150000 TO 249999	4755	95.99	96.41	96.45	5.58	99.96	41.67	338.10	95.79 to 96.27	187,322	180,668
250000 TO 499999	2255	95.29	95.60	95.44	6.34	100.17	29.10	279.11	95.01 to 95.60	329,043	314,049
500000 +	409	94.25	92.74	92.53	7.56	100.23	34.20	152.94	93.71 to 94.76	702,667	650,156
ALL	18244	96.32	99.12	96.35	9.91	102.87	23.70	567.29	96.17 to 96.44	167,803	161,678

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 03/26/2009

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TOTAL Adj.Sales Price:	3,061,407,271	MEAN:	99	AVG.ABS.DEV:	9.55	95% Mean C.I.:	98.80 to 99.44
TOTAL Assessed Value:	2,949,655,327						
AVG. Adj. Sales Price:	167,803	COD:	9.91	MAX Sales Ratio:	567.29		
AVG. Assessed Value:	161,678	PRD:	102.87	MIN Sales Ratio:	23.70		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	88.96	72.11	72.11	22.25	100.00	34.00	93.38	N/A	5,000	3,605
5000 TO 9999	20	100.52	114.62	102.35	25.43	111.99	51.95	207.33	93.91 to 132.08	7,546	7,723
Total \$											
1 TO 9999	23	97.69	109.08	99.61	26.37	109.50	34.00	207.33	92.29 to 108.33	7,214	7,186
10000 TO 29999	288	98.99	111.43	90.81	31.44	122.71	23.70	415.79	97.92 to 100.00	23,624	21,453
30000 TO 59999	1031	96.51	107.83	93.59	30.36	115.20	31.52	564.12	95.64 to 97.30	49,816	46,625
60000 TO 99999	2782	95.69	101.48	95.65	16.92	106.10	29.10	446.09	95.25 to 96.07	85,180	81,477
100000 TO 149999	7235	96.10	97.89	96.69	6.70	101.24	36.54	567.29	95.94 to 96.27	129,450	125,166
150000 TO 249999	4436	96.91	97.84	96.86	6.23	101.02	34.20	266.67	96.66 to 97.08	194,179	188,073
250000 TO 499999	2119	96.18	97.14	96.12	6.45	101.07	50.07	191.25	95.84 to 96.52	342,387	329,090
500000 +	330	95.44	97.21	95.35	8.24	101.95	61.52	338.10	94.69 to 96.20	735,254	701,066
ALL											
	18244	96.32	99.12	96.35	9.91	102.87	23.70	567.29	96.17 to 96.44	167,803	161,678

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	30	94.97	93.77	93.18	7.00	100.62	63.97	111.31	92.30 to 98.15	484,641	451,605
10	46	96.44	133.08	104.16	58.09	127.76	34.00	567.29	92.25 to 99.89	44,853	46,719
20	1210	97.08	107.78	96.98	25.44	111.14	30.89	446.09	96.31 to 97.83	60,796	58,958
30	12133	96.17	98.85	96.51	9.51	102.42	23.70	564.12	96.04 to 96.35	127,722	123,270
40	3663	96.50	97.40	96.38	6.50	101.06	50.07	338.10	96.20 to 96.74	240,743	232,026
50	1015	96.37	96.99	95.76	6.79	101.28	56.11	180.41	95.82 to 96.94	440,319	421,668
60	147	97.07	97.39	95.97	6.25	101.48	57.85	153.55	95.82 to 98.69	631,402	605,944
ALL											
	18244	96.32	99.12	96.35	9.91	102.87	23.70	567.29	96.17 to 96.44	167,803	161,678

PAD 2009 R&O Statistics

Base Stat

PAGE:5 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 03/26/2009

NUMBER of Sales:	18244	MEDIAN:	96	COV:	22.15	95% Median C.I.:	96.17 to 96.44
TOTAL Sales Price:	3,061,407,271	WGT. MEAN:	96	STD:	21.95	95% Wgt. Mean C.I.:	96.15 to 96.55
TOTAL Adj.Sales Price:	3,061,407,271	MEAN:	99	AVG.ABS.DEV:	9.55	95% Mean C.I.:	98.80 to 99.44
TOTAL Assessed Value:	2,949,655,327						
AVG. Adj. Sales Price:	167,803	COD:	9.91	MAX Sales Ratio:	567.29		
AVG. Assessed Value:	161,678	PRD:	102.87	MIN Sales Ratio:	23.70		

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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0	791	96.46	97.28	96.95	6.41	100.34	57.85	169.48	96.01 to 96.89	173,453	168,160
101	5451	96.47	100.34	96.68	12.23	103.79	23.70	567.29	96.23 to 96.74	157,785	152,544
102	3401	96.47	97.95	96.37	7.26	101.65	31.23	376.58	96.21 to 96.71	244,775	235,879
103	2521	95.99	97.04	96.52	5.85	100.54	45.67	296.77	95.80 to 96.28	131,026	126,461
104	2486	96.57	103.28	95.60	18.28	108.03	30.89	446.09	96.07 to 97.09	138,587	132,485
111	2133	96.20	97.44	96.39	6.38	101.09	35.29	292.72	95.92 to 96.53	145,534	140,276
301	471	95.53	96.44	96.00	4.76	100.46	41.67	162.04	94.97 to 95.96	190,633	183,002
302	230	96.92	98.49	98.14	4.97	100.36	71.37	220.94	96.51 to 97.27	145,187	142,484
304	1	96.01	96.01	96.01			96.01	96.01	N/A	75,156	72,156
305	4	95.62	95.76	95.81	2.54	99.95	91.71	100.10	N/A	154,750	148,261
307	42	97.39	96.99	95.60	7.00	101.46	63.65	125.26	95.02 to 99.70	196,205	187,566
308	369	95.25	96.15	96.03	3.43	100.13	79.83	127.71	94.65 to 95.74	131,659	126,435
309	344	96.29	98.62	93.43	15.59	105.56	29.10	270.87	94.65 to 97.04	190,886	178,344
ALL	18244	96.32	99.12	96.35	9.91	102.87	23.70	567.29	96.17 to 96.44	167,803	161,678

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0	1	87.62	87.62	87.62			87.62	87.62	N/A	194,968	170,835
10	219	102.29	126.61	107.86	39.25	117.38	26.48	446.09	100.00 to 107.72	40,250	43,414
20	1103	99.45	110.39	100.03	26.92	110.36	30.89	567.29	98.72 to 100.00	73,900	73,923
30	6150	96.73	99.57	96.68	11.85	102.99	23.70	392.15	96.50 to 96.95	124,067	119,952
40	10063	95.91	97.20	96.24	6.20	100.99	29.10	564.12	95.80 to 96.04	191,819	184,604
50	644	95.48	96.66	94.84	6.97	101.92	57.56	286.40	95.02 to 96.05	366,166	347,263
60	64	95.85	94.17	94.33	6.26	99.82	71.04	119.42	93.80 to 97.85	652,870	615,880
ALL	18244	96.32	99.12	96.35	9.91	102.87	23.70	567.29	96.17 to 96.44	167,803	161,678

**2009 Correlation Section
for Douglas County**

Residential Real Property

I. Correlation

RESIDENTIAL: The actions for the assessment of this property class are apparent, through the pro-active approach of the appraisal and office staff, that the goals that were set have been achieved. And the results are the continued efforts for better equalization and uniformity within this class of property. The statistics that relate to the level of value and qualitative statistics are supportive. The median is most representative of the overall level of value for this class of property.

**2009 Correlation Section
for Douglas 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	21,600	18,244	84.46
2008	23,743	20,586	86.70
2007	24,664	21,854	88.61
2006	23,755	21,156	89.06
2005	25,116	19,835	78.97

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

2009 Correlation Section
for Douglas 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 Douglas County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	96	-1.54	95	96
2008	95.37	1.65	97	96.43
2007	93	7.62	100	97
2006	93	1.30	95	95
2005	90	7.86	97	96

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

2009 Correlation Section
for Douglas 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 Douglas 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)
6.59	2009	-1.54
8.50	2008	1.65
8.56	2007	7.62
5.42	2006	1.30
13.20	2005	7.86

RESIDENTIAL: The percent change analysis for this property class does not represent a reasonable relationship. In that the preliminary report as a base, contained a significant number of records that were properly assessed at the time of the sale as vacant parcels (lots) but sold as improved parcels. So there is not a similar relationship between the two sets of data. Also it should be noted that the sales being discussed probably averaged in assessed value at the time of the sale between \$25,000 and \$50,000 but once appraised during the current assessment cycle may now have an assessed value in the neighborhood of \$250,000 to \$500,000.

2009 Correlation Section
for Douglas 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 Douglas County**

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

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

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

**2009 Correlation Section
for Douglas 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	9.91	102.87
Difference	0.00	0.00

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

**2009 Correlation Section
for Douglas 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	18,291	18,244	-47
Median	96	96	0
Wgt. Mean	94	96	2
Mean	97	99	2
COD	12.61	9.91	-2.70
PRD	103.39	102.87	-0.52
Minimum	0.38	23.70	23.32
Maximum	744.22	567.29	-176.93

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

**2009 Correlation Section
for Douglas 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	18,244	197	18,047
Median	96	98	-2
Wgt. Mean	96	99	-3
Mean	99	101	-2
COD	9.91	15.11	-5.20
PRD	102.87	102.25	0.62
Minimum	23.70	39.63	-15.93
Maximum	567.29	219.35	347.94

The median is only 2 points difference between the Reports and Opinion statistical analysis and the Trended Value analysis. The mean is out which also causes the price related differential to be high. The two data sets are somewhat similar and somewhat representative of each other, yet at this time I feel the Reports and Opinion Analysis representative of both the sold parcels and the unsold parcels.

Note: Both datasets are heavily influenced by newer constructed homes (properties built in the last few years). Yet during the gathering of data for the trended analysis the remaining properties still maintained their relationship with the remaining similarly aged properties.

Also 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

PAGE:1 of 4

State Stat Run

Type: Qualified

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

NUMBER of Sales:	1137	MEDIAN:	92	COV:	40.63	95% Median C.I.:	89.62 to 93.08
TOTAL Sales Price:	1,269,036,948	WGT. MEAN:	87	STD:	36.37	95% Wgt. Mean C.I.:	83.90 to 89.30
TOTAL Adj.Sales Price:	1,269,036,948	MEAN:	90	AVG.ABS.DEV:	22.43	95% Mean C.I.:	87.42 to 91.64
TOTAL Assessed Value:	1,098,977,065						
AVG. Adj. Sales Price:	1,116,127	COD:	24.38	MAX Sales Ratio:	545.45		
AVG. Assessed Value:	966,558	PRD:	103.38	MIN Sales Ratio:	7.88		

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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	103	96.36	98.69	97.99	16.19	100.71	32.85	240.00	94.83 to 99.31		661,896	648,625
10/01/05 TO 12/31/05	91	98.00	98.64	103.17	17.65	95.60	28.90	217.80	95.29 to 99.96		719,452	742,282
01/01/06 TO 03/31/06	100	92.38	86.04	92.51	18.68	93.00	10.34	165.99	86.74 to 96.00		1,418,464	1,312,221
04/01/06 TO 06/30/06	94	95.09	95.85	90.00	18.69	106.50	37.37	194.57	88.67 to 98.15		890,659	801,554
07/01/06 TO 09/30/06	108	91.65	89.06	84.29	19.72	105.66	29.07	227.76	86.15 to 94.40		2,020,242	1,702,874
10/01/06 TO 12/31/06	99	92.57	92.07	94.60	20.54	97.33	7.88	329.70	89.43 to 96.49		1,036,185	980,228
01/01/07 TO 03/31/07	98	87.07	86.55	87.04	27.53	99.43	16.36	216.58	79.59 to 95.24		2,178,782	1,896,499
04/01/07 TO 06/30/07	89	92.12	88.16	88.76	24.40	99.32	25.97	235.90	82.35 to 94.97		529,653	470,104
07/01/07 TO 09/30/07	88	87.11	83.79	82.15	24.14	101.99	11.94	217.24	79.24 to 90.12		961,976	790,296
10/01/07 TO 12/31/07	105	82.47	87.35	71.18	41.16	122.72	11.45	545.45	76.17 to 93.91		953,603	678,792
01/01/08 TO 03/31/08	70	83.09	82.73	75.27	31.68	109.92	18.33	195.06	73.06 to 88.12		967,922	728,545
04/01/08 TO 06/30/08	92	83.38	83.07	75.91	36.95	109.43	8.70	252.12	72.35 to 92.00		824,540	625,933
____Study Years____												
07/01/05 TO 06/30/06	388	95.95	94.73	94.91	17.80	99.81	10.34	240.00	94.47 to 96.60		925,809	878,671
07/01/06 TO 06/30/07	394	91.35	88.99	87.48	22.82	101.72	7.88	329.70	88.77 to 93.32		1,475,706	1,290,987
07/01/07 TO 06/30/08	355	83.38	84.45	75.95	34.14	111.20	8.70	545.45	79.40 to 87.34		925,055	702,544
____Calendar Yrs____												
01/01/06 TO 12/31/06	401	92.80	90.64	89.23	19.49	101.58	7.88	329.70	90.56 to 94.51		1,362,436	1,215,763
01/01/07 TO 12/31/07	380	86.83	86.51	82.73	29.73	104.57	11.45	545.45	82.64 to 90.12		1,172,216	969,777
____ALL____												
	1137	92.00	89.53	86.60	24.38	103.38	7.88	545.45	89.62 to 93.08		1,116,127	966,558

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
BENNINGTON	3	98.40	92.50	88.19	6.39	104.89	80.12	98.99	N/A		153,333	135,229
DOUGLAS COUNTY	104	91.12	85.67	78.63	27.20	108.96	8.70	240.00	82.17 to 94.47		975,500	767,031
OMAHA	996	91.45	89.65	87.25	24.23	102.75	7.88	545.45	89.43 to 92.99		1,164,656	1,016,191
RALSTON	15	97.37	100.44	95.27	11.98	105.44	78.39	138.94	88.09 to 109.53		372,215	354,594
VALLEY	15	99.96	101.96	93.43	33.73	109.12	32.49	227.76	73.14 to 118.41		79,024	73,833
WATERLOO	4	73.07	69.44	68.90	35.32	100.78	33.93	97.68	N/A		89,500	61,661
____ALL____												
	1137	92.00	89.53	86.60	24.38	103.38	7.88	545.45	89.62 to 93.08		1,116,127	966,558

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 4

State Stat Run

Type: Qualified

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

NUMBER of Sales:	1137	MEDIAN:	92	COV:	40.63	95% Median C.I.:	89.62 to 93.08
TOTAL Sales Price:	1,269,036,948	WGT. MEAN:	87	STD:	36.37	95% Wgt. Mean C.I.:	83.90 to 89.30
TOTAL Adj.Sales Price:	1,269,036,948	MEAN:	90	AVG.ABS.DEV:	22.43	95% Mean C.I.:	87.42 to 91.64
TOTAL Assessed Value:	1,098,977,065						
AVG. Adj. Sales Price:	1,116,127	COD:	24.38	MAX Sales Ratio:	545.45		
AVG. Assessed Value:	966,558	PRD:	103.38	MIN Sales Ratio:	7.88		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1052	91.71	89.77	86.91	23.94	103.29	7.88	545.45	89.57 to 92.99	1,144,267	994,486
2	85	93.55	86.52	80.86	30.20	106.99	8.70	240.00	78.08 to 97.68	767,850	620,910
ALL											
	1137	92.00	89.53	86.60	24.38	103.38	7.88	545.45	89.62 to 93.08	1,116,127	966,558

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	949	92.23	90.88	87.83	22.26	103.47	11.94	545.45	89.94 to 93.17	1,205,138	1,058,492
2	186	90.90	82.54	75.34	34.79	109.56	7.88	329.70	81.57 to 94.17	673,502	507,413
3	2	100.09	100.09	99.33	67.59	100.76	32.44	167.73	N/A	44,500	44,200
ALL											
	1137	92.00	89.53	86.60	24.38	103.38	7.88	545.45	89.62 to 93.08	1,116,127	966,558

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001											
28-0001	1029	91.22	89.25	86.95	24.29	102.64	7.88	545.45	89.18 to 92.77	1,167,299	1,015,023
28-0010	45	93.86	82.79	77.56	27.05	106.74	8.70	240.00	75.08 to 98.00	1,070,355	830,147
28-0015	22	96.59	97.78	95.64	33.47	102.24	32.49	227.76	73.14 to 114.75	86,232	82,470
28-0017	16	92.37	90.64	82.56	11.90	109.78	55.45	117.69	80.86 to 100.02	571,135	471,543
28-0054	20	97.19	104.18	93.24	21.64	111.73	44.79	235.90	88.09 to 109.53	380,956	355,194
28-0059	4	89.26	81.11	64.84	19.70	125.10	46.93	98.99	N/A	265,005	171,818
28-0066											
77-0037											
89-0003											
89-0024	1	217.80	217.80	217.80			217.80	217.80	N/A	5,000	10,890
NonValid School											
ALL											
	1137	92.00	89.53	86.60	24.38	103.38	7.88	545.45	89.62 to 93.08	1,116,127	966,558

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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

NUMBER of Sales:	1137	MEDIAN:	92	COV:	40.63	95% Median C.I.:	89.62 to 93.08
TOTAL Sales Price:	1,269,036,948	WGT. MEAN:	87	STD:	36.37	95% Wgt. Mean C.I.:	83.90 to 89.30
TOTAL Adj.Sales Price:	1,269,036,948	MEAN:	90	AVG.ABS.DEV:	22.43	95% Mean C.I.:	87.42 to 91.64
TOTAL Assessed Value:	1,098,977,065						
AVG. Adj. Sales Price:	1,116,127	COD:	24.38	MAX Sales Ratio:	545.45		
AVG. Assessed Value:	966,558	PRD:	103.38	MIN Sales Ratio:	7.88		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	161	83.93	80.08	69.22	40.36	115.69	7.88	329.70	75.99 to 92.11	633,484	438,471
Prior TO 1860											
1860 TO 1899	28	93.74	94.23	89.20	20.85	105.64	53.38	227.76	78.58 to 100.00	164,241	146,503
1900 TO 1919	110	96.47	95.28	72.49	21.98	131.43	16.36	252.12	92.77 to 98.63	354,012	256,636
1920 TO 1939	101	90.50	86.98	84.13	23.27	103.39	11.94	208.50	85.50 to 96.36	259,506	218,316
1940 TO 1949	41	95.24	93.94	104.60	22.58	89.81	26.95	262.15	84.00 to 99.98	258,613	270,498
1950 TO 1959	85	92.18	95.07	92.98	23.48	102.25	41.48	222.13	84.65 to 96.57	592,760	551,157
1960 TO 1969	139	85.96	88.61	88.12	21.83	100.56	37.37	332.00	82.18 to 90.00	435,962	384,154
1970 TO 1979	154	92.81	90.21	84.35	20.67	106.94	12.92	234.80	88.77 to 96.11	1,522,955	1,284,671
1980 TO 1989	122	90.18	88.47	92.20	26.38	95.95	30.70	545.45	84.20 to 93.90	2,334,652	2,152,614
1990 TO 1994	30	88.09	88.28	84.22	22.36	104.81	29.45	179.12	75.90 to 97.74	3,033,763	2,555,156
1995 TO 1999	63	95.32	93.74	93.56	14.55	100.19	40.78	245.64	92.56 to 97.64	3,224,133	3,016,443
2000 TO Present	103	93.05	92.33	83.54	21.37	110.52	31.36	240.00	85.67 to 96.41	1,574,882	1,315,685
ALL	1137	92.00	89.53	86.60	24.38	103.38	7.88	545.45	89.62 to 93.08	1,116,127	966,558

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	14	100.75	97.72	108.22	45.12	90.30	11.43	235.90	25.71 to 133.33	2,049	2,218
5000 TO 9999	16	120.31	139.55	136.81	46.53	102.00	30.00	329.70	84.02 to 170.00	6,935	9,488
Total \$											
1 TO 9999	30	102.87	120.03	130.94	49.83	91.67	11.43	329.70	84.02 to 136.39	4,655	6,095
10000 TO 29999	15	100.49	124.37	118.56	37.16	104.90	32.49	262.15	92.31 to 152.80	18,672	22,137
30000 TO 59999	44	100.00	112.36	109.22	33.93	102.88	26.72	332.00	96.00 to 113.21	45,982	50,220
60000 TO 99999	79	94.97	89.74	90.10	22.45	99.60	7.88	252.12	89.94 to 99.75	79,367	71,510
100000 TO 149999	107	93.64	90.45	90.44	21.66	100.02	11.94	234.80	87.10 to 97.90	122,725	110,987
150000 TO 249999	178	93.40	91.42	91.32	21.25	100.11	11.45	208.50	88.12 to 96.60	196,481	179,424
250000 TO 499999	225	83.39	83.96	83.98	25.97	99.98	18.33	240.00	80.30 to 88.92	354,581	297,773
500000 +	459	90.24	85.96	86.52	22.08	99.35	8.70	545.45	87.78 to 92.56	2,467,184	2,134,620
ALL	1137	92.00	89.53	86.60	24.38	103.38	7.88	545.45	89.62 to 93.08	1,116,127	966,558

PAD 2009 Preliminary Statistics

Base Stat

PAGE:4 of 4

State Stat Run

Type: Qualified

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

NUMBER of Sales:	1137	MEDIAN:	92	COV:	40.63	95% Median C.I.:	89.62 to 93.08
TOTAL Sales Price:	1,269,036,948	WGT. MEAN:	87	STD:	36.37	95% Wgt. Mean C.I.:	83.90 to 89.30
TOTAL Adj.Sales Price:	1,269,036,948	MEAN:	90	AVG.ABS.DEV:	22.43	95% Mean C.I.:	87.42 to 91.64
TOTAL Assessed Value:	1,098,977,065						
AVG. Adj. Sales Price:	1,116,127	COD:	24.38	MAX Sales Ratio:	545.45		
AVG. Assessed Value:	966,558	PRD:	103.38	MIN Sales Ratio:	7.88		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	14	83.97	73.55	61.93	37.26	118.77	11.43	133.33	25.71 to 105.00	2,256	1,397
5000 TO 9999	14	98.06	106.41	44.55	51.26	238.85	7.88	235.90	32.49 to 170.00	16,752	7,463
Total \$ _____											
1 TO 9999	28	93.74	89.98	46.62	44.43	193.03	7.88	235.90	70.93 to 104.23	9,504	4,430
10000 TO 29999	36	91.77	97.59	47.23	60.06	206.64	11.45	329.70	50.51 to 100.49	45,737	21,600
30000 TO 59999	51	90.50	80.13	52.65	35.81	152.21	8.70	165.99	61.90 to 97.82	92,548	48,722
60000 TO 99999	109	87.31	87.20	74.10	27.01	117.67	18.55	332.00	79.54 to 94.05	108,101	80,105
100000 TO 149999	113	92.37	83.72	62.96	25.69	132.98	11.48	227.76	83.84 to 96.30	196,706	123,838
150000 TO 249999	213	85.96	84.89	73.08	23.78	116.15	10.25	252.12	82.18 to 90.89	268,649	196,334
250000 TO 499999	193	90.39	89.87	79.90	21.77	112.47	21.40	234.80	86.64 to 93.50	455,386	363,867
500000 +	394	93.94	94.63	88.70	19.06	106.70	23.14	545.45	92.62 to 96.01	2,749,445	2,438,628
ALL _____											
	1137	92.00	89.53	86.60	24.38	103.38	7.88	545.45	89.62 to 93.08	1,116,127	966,558

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1137	92.00	89.53	86.60	24.38	103.38	7.88	545.45	89.62 to 93.08	1,116,127	966,558
ALL _____											
	1137	92.00	89.53	86.60	24.38	103.38	7.88	545.45	89.62 to 93.08	1,116,127	966,558

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	916	92.53	88.96	86.82	25.98	102.47	7.88	545.45	90.24 to 93.55	1,158,219	1,005,541
351	2	106.57	106.57	95.95	11.88	111.06	93.91	119.23	N/A	571,000	547,895
352	219	89.41	91.74	85.43	17.40	107.39	27.50	262.15	87.10 to 92.67	945,050	807,330
ALL _____											
	1137	92.00	89.53	86.60	24.38	103.38	7.88	545.45	89.62 to 93.08	1,116,127	966,558

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	244	90.38	91.10	83.52	16.72	109.08	17.60	208.50	87.76 to 94.02	1,046,440	873,941
03	755	92.45	89.60	87.70	27.57	102.17	7.88	545.45	90.12 to 93.55	1,146,086	1,005,084
04	138	90.26	86.34	85.50	20.48	100.98	16.36	173.10	84.78 to 95.24	1,075,433	919,539
ALL _____											
	1137	92.00	89.53	86.60	24.38	103.38	7.88	545.45	89.62 to 93.08	1,116,127	966,558

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

Commercial

2,800 commercial properties were reappraised (physically reviewed and measured).

Douglas County will continue to relist all commercial parcels over the next few years to assure accurate property information.

Property data is gathered on a geographic basis and commercial appraisers are assigned property types to set values.

Building permits and pickup of new construction was also completed on schedule.

2009 Assessment Survey for Douglas County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Commercial appraisal staff
2.	Valuation done by:
	Commercial appraisal staff
3.	Pickup work done by whom:
	Commercial appraisal staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	As with the residential properties the commercial type properties are generally appraised using the cost approach, particularly new construction and structures in the older parts of town where income data is not as readily available. Market based factors are used to adjust the cost for the cost approach rather than a market driven depreciation. The cost approach is predominantly used on new construction.
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2005
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?
	2009
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	The Income and Cost approaches to value are used by the county but predominant approach is the Income Approach to Value.
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	The appraisers appraises by using defined building types.
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	By the defined building types.

10.	Is “Market Area/Neighborhood/Assessor Location” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	No – building types and location
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 – There is no significance of the defined suburban location. The statutory definition of suburban does not follow or control or relate to the market forces in this county.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
1500			1500

PAD 2009 R&O Statistics

Base Stat

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Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 03/26/2009

NUMBER of Sales:	1152	MEDIAN:	96	COV:	48.78	95% Median C.I.:	95.31 to 96.70
TOTAL Sales Price:	1,260,011,020	WGT. MEAN:	93	STD:	48.03	95% Wgt. Mean C.I.:	90.58 to 95.50
TOTAL Adj.Sales Price:	1,260,011,020	MEAN:	98	AVG.ABS.DEV:	21.95	95% Mean C.I.:	95.68 to 101.23
TOTAL Assessed Value:	1,172,313,297						
AVG. Adj. Sales Price:	1,093,759	COD:	22.86	MAX Sales Ratio:	1000.00		
AVG. Assessed Value:	1,017,633	PRD:	105.82	MIN Sales Ratio:	7.35		

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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
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	103	99.17	103.42	103.65	16.28	99.78	32.85	240.00	96.36 to 100.11	661,896	686,034
10/01/05 TO 12/31/05	92	98.04	100.01	100.69	16.93	99.32	36.48	217.80	95.96 to 99.97	630,459	634,834
01/01/06 TO 03/31/06	102	96.43	96.94	98.36	16.06	98.55	25.32	257.83	94.05 to 100.00	1,390,739	1,367,984
04/01/06 TO 06/30/06	95	97.53	102.20	101.43	17.79	100.76	37.37	194.57	95.36 to 99.34	904,842	917,768
07/01/06 TO 09/30/06	109	93.71	92.71	85.01	19.16	109.06	29.07	238.81	90.14 to 96.99	2,003,037	1,702,851
10/01/06 TO 12/31/06	100	95.40	96.08	96.81	21.46	99.24	7.88	329.70	91.51 to 99.70	988,524	957,016
01/01/07 TO 03/31/07	98	93.55	92.17	91.11	22.74	101.16	32.49	216.58	86.81 to 97.94	2,128,901	1,939,734
04/01/07 TO 06/30/07	87	95.47	95.00	93.96	19.12	101.11	28.13	235.90	92.40 to 98.02	532,031	499,879
07/01/07 TO 09/30/07	92	89.86	85.67	84.88	23.29	100.93	7.35	249.14	87.10 to 95.65	951,232	807,363
10/01/07 TO 12/31/07	111	95.96	116.70	91.62	43.76	127.37	11.45	1000.00	93.09 to 99.94	927,556	849,798
01/01/08 TO 03/31/08	71	97.10	102.17	99.48	27.07	102.70	25.71	469.11	92.58 to 100.00	954,345	949,422
04/01/08 TO 06/30/08	92	93.13	96.38	86.69	30.03	111.17	11.43	361.78	87.08 to 98.40	822,660	713,201
<u>Study Years</u>											
07/01/05 TO 06/30/06	392	98.00	100.64	100.51	16.73	100.13	25.32	257.83	96.36 to 99.06	903,043	907,624
07/01/06 TO 06/30/07	394	93.99	93.94	90.00	20.76	104.37	7.88	329.70	92.77 to 96.17	1,452,037	1,306,842
07/01/07 TO 06/30/08	366	94.96	100.97	90.33	31.90	111.78	7.35	1000.00	92.67 to 96.70	912,337	824,121
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	406	95.97	96.82	93.22	18.64	103.87	7.88	329.70	94.25 to 97.74	1,342,361	1,251,317
01/01/07 TO 12/31/07	388	94.43	98.28	90.30	28.14	108.84	7.35	1000.00	92.75 to 96.01	1,147,915	1,036,568
<u>ALL</u>											
	1152	96.03	98.45	93.04	22.86	105.82	7.35	1000.00	95.31 to 96.70	1,093,759	1,017,633

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
BENNINGTON	3	98.40	102.22	94.53	16.27	108.13	80.12	128.14	N/A	153,333	144,949
DOUGLAS COUNTY	115	97.00	100.94	88.82	23.69	113.64	7.35	400.51	93.86 to 98.81	929,176	825,332
OMAHA	999	95.96	98.23	93.43	22.77	105.14	7.88	1000.00	95.04 to 96.60	1,146,475	1,071,188
RALSTON	15	97.00	97.58	94.16	9.56	103.63	78.39	128.72	88.09 to 100.78	373,895	352,046
VALLEY	16	99.51	101.77	94.29	31.83	107.93	32.49	227.76	73.14 to 118.41	87,525	82,531
WATERLOO	4	73.07	69.44	68.90	35.32	100.78	33.93	97.68	N/A	89,500	61,661
<u>ALL</u>											
	1152	96.03	98.45	93.04	22.86	105.82	7.35	1000.00	95.31 to 96.70	1,093,759	1,017,633

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 4

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 03/26/2009

NUMBER of Sales:	1152	MEDIAN:	96	COV:	48.78	95% Median C.I.:	95.31 to 96.70
TOTAL Sales Price:	1,260,011,020	WGT. MEAN:	93	STD:	48.03	95% Wgt. Mean C.I.:	90.58 to 95.50
TOTAL Adj.Sales Price:	1,260,011,020	MEAN:	98	AVG.ABS.DEV:	21.95	95% Mean C.I.:	95.68 to 101.23
TOTAL Assessed Value:	1,172,313,297						
AVG. Adj. Sales Price:	1,093,759	COD:	22.86	MAX Sales Ratio:	1000.00		
AVG. Assessed Value:	1,017,633	PRD:	105.82	MIN Sales Ratio:	7.35		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1061	95.96	98.42	93.03	22.95	105.79	7.35	1000.00	95.04 to 96.58	1,123,077	1,044,826
2	91	98.00	98.80	93.17	21.43	106.04	18.55	240.00	94.40 to 99.96	751,937	700,570
____ALL____											
	1152	96.03	98.45	93.04	22.86	105.82	7.35	1000.00	95.31 to 96.70	1,093,759	1,017,633

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	944	96.13	98.92	93.66	20.58	105.62	11.94	545.45	95.32 to 97.04	1,186,585	1,111,323
2	208	95.75	96.32	88.10	33.21	109.33	7.35	1000.00	93.20 to 98.00	672,473	592,421
____ALL____											
	1152	96.03	98.45	93.04	22.86	105.82	7.35	1000.00	95.31 to 96.70	1,093,759	1,017,633

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
27-0001											
28-0001	1037	95.93	98.02	92.92	23.18	105.49	7.35	1000.00	94.88 to 96.53	1,146,419	1,065,300
28-0010	46	98.14	102.14	95.07	13.34	107.44	56.37	240.00	94.40 to 100.00	1,051,977	1,000,142
28-0015	23	97.68	97.84	95.99	31.72	101.93	32.49	227.76	75.61 to 100.00	91,832	88,145
28-0017	16	95.29	95.43	91.75	7.49	104.02	78.22	117.69	88.87 to 100.58	571,135	523,988
28-0054	22	97.19	109.41	104.44	26.22	104.76	44.79	235.90	88.09 to 116.02	392,349	409,754
28-0059	5	98.40	93.22	73.47	18.45	126.88	58.34	128.14	N/A	559,124	410,784
28-0066											
77-0037	2	100.00	100.00	100.00	0.00	100.00	100.00	100.00	N/A	50,000	50,000
89-0003											
89-0024	1	217.80	217.80	217.80			217.80	217.80	N/A	5,000	10,890
NonValid School											
____ALL____											
	1152	96.03	98.45	93.04	22.86	105.82	7.35	1000.00	95.31 to 96.70	1,093,759	1,017,633

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 4

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 03/26/2009

NUMBER of Sales:	1152	MEDIAN:	96	COV:	48.78	95% Median C.I.:	95.31 to 96.70
TOTAL Sales Price:	1,260,011,020	WGT. MEAN:	93	STD:	48.03	95% Wgt. Mean C.I.:	90.58 to 95.50
TOTAL Adj.Sales Price:	1,260,011,020	MEAN:	98	AVG.ABS.DEV:	21.95	95% Mean C.I.:	95.68 to 101.23
TOTAL Assessed Value:	1,172,313,297						
AVG. Adj. Sales Price:	1,093,759	COD:	22.86	MAX Sales Ratio:	1000.00		
AVG. Assessed Value:	1,017,633	PRD:	105.82	MIN Sales Ratio:	7.35		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	174	94.53	96.42	86.09	37.29	112.00	7.35	1000.00	91.60 to 98.00	618,878	532,821
Prior TO 1860											
1860 TO 1899	27	94.25	104.35	98.90	24.89	105.51	59.53	257.83	90.74 to 100.33	157,361	155,636
1900 TO 1919	108	98.53	102.89	83.45	19.60	123.30	33.93	361.78	96.24 to 99.29	353,462	294,957
1920 TO 1939	104	96.47	93.34	87.70	18.36	106.42	11.94	208.50	93.14 to 99.43	256,948	225,348
1940 TO 1949	41	96.71	96.79	101.39	13.86	95.46	26.95	195.00	92.67 to 100.00	258,854	262,454
1950 TO 1959	82	93.88	96.64	89.23	22.63	108.31	41.48	222.13	87.10 to 98.87	443,532	395,745
1960 TO 1969	141	90.36	93.96	94.27	24.07	99.67	37.37	469.11	85.96 to 95.94	434,885	409,957
1970 TO 1979	152	96.60	98.47	92.94	19.14	105.95	27.50	234.80	94.72 to 98.59	1,555,436	1,445,600
1980 TO 1989	121	96.50	105.10	96.60	22.90	108.80	29.71	545.45	93.96 to 98.93	2,294,707	2,216,689
1990 TO 1994	31	95.63	98.36	85.86	23.19	114.56	48.37	216.89	87.44 to 100.24	2,943,158	2,526,960
1995 TO 1999	64	97.09	100.58	99.42	13.77	101.16	59.53	244.15	93.69 to 100.00	3,181,959	3,163,530
2000 TO Present	107	96.41	99.92	90.62	20.12	110.26	34.45	244.71	93.71 to 100.00	1,550,562	1,405,048
ALL	1152	96.03	98.45	93.04	22.86	105.82	7.35	1000.00	95.31 to 96.70	1,093,759	1,017,633

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	18	100.75	143.14	103.29	92.26	138.58	11.43	1000.00	52.50 to 122.50	2,127	2,197
5000 TO 9999	18	120.31	138.41	135.26	45.02	102.33	30.00	329.70	86.84 to 170.00	6,886	9,315
Total \$											
1 TO 9999	36	102.87	140.78	127.72	71.66	110.23	11.43	1000.00	84.02 to 136.39	4,507	5,756
10000 TO 29999	15	108.22	120.81	116.69	29.29	103.53	32.49	195.00	98.40 to 152.80	18,672	21,789
30000 TO 59999	49	100.00	112.47	110.23	32.34	102.03	23.96	332.00	98.02 to 105.19	46,189	50,916
60000 TO 99999	81	98.96	103.73	104.57	23.18	99.19	7.88	400.51	95.96 to 100.45	79,690	83,336
100000 TO 149999	108	96.29	99.00	98.28	22.73	100.72	11.94	394.47	93.47 to 98.40	122,930	120,821
150000 TO 249999	181	96.70	98.51	97.72	22.21	100.81	11.45	257.83	94.02 to 99.05	196,871	192,392
250000 TO 499999	222	93.16	90.83	90.94	20.39	99.88	13.89	240.00	89.59 to 96.17	353,257	321,236
500000 +	460	94.88	95.52	92.86	18.38	102.86	7.35	545.45	93.71 to 96.07	2,442,428	2,268,147
ALL	1152	96.03	98.45	93.04	22.86	105.82	7.35	1000.00	95.31 to 96.70	1,093,759	1,017,633

PAD 2009 R&O Statistics

Base Stat

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Type: Qualified

State Stat Run

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	18	83.97	124.33	68.13	97.56	182.50	11.43	1000.00	33.33 to 105.00	2,288	1,559
5000 TO 9999	16	98.06	110.09	54.31	49.09	202.70	7.88	235.90	73.75 to 170.00	14,182	7,702
Total \$											
1 TO 9999	34	93.74	117.63	56.43	71.20	208.44	7.88	1000.00	73.75 to 105.00	7,885	4,450
10000 TO 29999	34	95.02	100.24	49.94	55.37	200.71	11.45	329.70	50.54 to 130.08	42,930	21,441
30000 TO 59999	45	96.55	87.94	63.09	26.82	139.38	13.89	165.99	90.91 to 100.00	78,320	49,416
60000 TO 99999	101	96.34	94.46	81.94	22.51	115.29	18.55	332.00	92.11 to 98.96	97,874	80,195
100000 TO 149999	101	96.37	95.13	80.55	17.36	118.10	7.35	227.76	93.92 to 98.63	154,251	124,245
150000 TO 249999	203	91.10	89.81	82.33	19.88	109.09	25.32	244.71	86.74 to 95.29	238,632	196,459
250000 TO 499999	214	95.81	102.36	87.61	26.32	116.84	21.40	400.51	93.12 to 98.13	412,802	361,647
500000 +	420	97.00	101.82	94.40	17.22	107.87	29.07	545.45	95.86 to 98.38	2,601,218	2,455,445
ALL											
	1152	96.03	98.45	93.04	22.86	105.82	7.35	1000.00	95.31 to 96.70	1,093,759	1,017,633

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	185	95.65	97.11	86.50	36.72	112.26	7.35	1000.00	92.29 to 98.28	596,289	515,809
10	130	98.52	99.08	96.55	22.50	102.62	33.93	222.13	95.31 to 100.00	375,360	362,420
20	618	96.08	97.86	95.06	19.70	102.95	11.94	545.45	94.72 to 96.72	867,631	824,762
30	185	95.71	100.79	91.80	20.41	109.80	29.07	394.47	93.43 to 97.99	1,969,853	1,808,301
40	34	96.27	101.40	92.64	17.47	109.45	63.38	240.00	92.02 to 100.00	5,890,640	5,456,909
ALL											
	1152	96.03	98.45	93.04	22.86	105.82	7.35	1000.00	95.31 to 96.70	1,093,759	1,017,633

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1152	96.03	98.45	93.04	22.86	105.82	7.35	1000.00	95.31 to 96.70	1,093,759	1,017,633
ALL											
	1152	96.03	98.45	93.04	22.86	105.82	7.35	1000.00	95.31 to 96.70	1,093,759	1,017,633

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	256	93.10	96.35	89.15	20.42	108.08	27.50	1000.00	90.74 to 96.00	1,013,479	903,483
03	760	96.57	100.61	95.02	24.85	105.89	7.35	545.45	95.85 to 98.00	1,133,178	1,076,765
04	136	95.53	90.33	88.04	16.39	102.60	29.71	173.10	92.44 to 98.85	1,024,594	902,059
ALL											
	1152	96.03	98.45	93.04	22.86	105.82	7.35	1000.00	95.31 to 96.70	1,093,759	1,017,633

**2009 Correlation Section
for Douglas County**

Commerical Real Property

I. Correlation

COMMERCIAL: The actions of the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that the goals that were set have been achieved. The results are the continued efforts for better equalization and uniformity within this class of property. This will continue be enhanced through the listing of all commercial parcels to assure accurate property information. The commercial properties as a whole are so varied even within prescribed groupings as to reliably say the county is not within the prescribed range. The median is most representative of the overall level of value for this class of property.

**2009 Correlation Section
for Douglas 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	1,932	1,152	59.63
2008	2,055	1,196	58.20
2007	1,903	1,130	59.38
2006	1,923	1,456	75.72
2005	1,741	1,143	65.65

COMMERCIAL: The sales qualification and utilization for this property class is a combined effort between the County and the Department. The above table indicates that a reasonable utilization of all available sales is being used for the sales file study period for this property type.

2009 Correlation Section
for Douglas 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 Douglas 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	92	8.88	100	96
2008	92.15	5.45	97	94.86
2007	92	15.97	107	96
2006	93	22.83	115	95
2005	93	9.09	101	97

COMMERCIAL: The change in the commercial sales file exceeded the change in the base by 4 percent, not a significant amount. This comparison between the trended level of value and the median for this property class indicates that the two rates are not similar and barley supports each other but also realizing that both measurements are still within the range. And knowing that the data used for the preliminary analysis was not as "cleaned up" prior to running the Preliminary Analysis because there was no information at that time to recognize or make allowances for any substantially changed properties until after the appraisers had completed their work, as was case for the final analysis.

2009 Correlation Section
for Douglas 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 Douglas 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)
18.42	2009	8.88
7.93	2008	5.45
14.36	2007	15.97
9.28	2006	22.83
30.44	2005	9.09

COMMERCIAL: The percent change analysis for this property class does not represent a reasonable percent change. But because the preliminary data was not clean as in the unimproved sales have been substantially changed and are not reflected in the final analysis so the comparison is not between two similar data sets.

2009 Correlation Section
for Douglas 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 Douglas County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	96	93	98

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

**2009 Correlation Section
for Douglas 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	22.86	105.82
Difference	2.86	2.82

COMMERCIAL: The price-related differential and the coefficient of dispersion are outside the range. I do not feel these measures reflect the actual assessment actions performed by the county which are unduly affected by outliers in the sales file. 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 Douglas County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1,137	1,152	15
Median	92	96	4
Wgt. Mean	87	93	6
Mean	90	98	8
COD	24.38	22.86	-1.52
PRD	103.38	105.82	2.44
Minimum	7.88	7.35	-0.53
Maximum	545.45	1,000.00	454.55

COMMERCIAL: The level of value from the Median is the most reliable measure of central tendency because it is the least effected by outliers contained within the sales file. All the other measures of central tendency and qualitative measurement are substantially affected by the outliers contained within this array of sales in the sales file.

**Agricultural or
Special Valuation Reports**

COUNTY REPORT OF THE 2009 SPECIAL VALUATION PROCESS

Douglas

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	14.15%	10,899			IRRIGATED RATE
Dryland	67.70%	52,132			8.25%
Grassland	7.25%	5,580			DRYLAND RATE
* Waste	4.51%	3,473			5.65%
* Other	6.10%	4,701			GRASS RATE
All Agland	99.71%	76,785			4.75%
Non-Agland	0.29%	223			

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
2,377,233	19,617,876	IRRIGATED	28,814,946	218.12	68.08%
7,091,721	83,409,749	DRYLAND	125,517,189	136.03	66.45%
293,665	4,735,914	GRASSLAND	6,182,419	52.63	76.60%
9,762,619	107,763,539	All IRR-DRY-GRASS	160,514,554	142.29	67.14%

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	@ \$	1,800.00
2009	@	
PERCENT CHANGE =		

Average Value Per Acre of DRY Agricultural Land - Special Valuation		
2008	@ \$	1,599.97
2009	@	
PERCENT CHANGE =		

Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2008	@ \$	848.68
2009	@	
PERCENT CHANGE =		

NOTES:

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

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

Agricultural

An appraiser with rural valuation experience has been assigned the duties for reviewing and making recommendations for the valuation for the agricultural properties.

Douglas County continues to gather data on all agricultural parcels.

Agricultural special values have been reviewed for adjustment. Special values were updated by using market data from surrounding counties where agricultural sales are less affected by urban influences. Sales from several counties in the region were used but more emphasis was put on the sales from Burt, Johnson, Nemaha, Pawnee and Richardson counties.

Agricultural parcel description guideline statutes and regulations are being followed to define agricultural classified parcels. The Assessor continues to review zoning impact on special valuation in light of state statute and interpretation by other counties. 1,600 agricultural properties were re-appraised special value.

2009 Assessment Survey for Douglas County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraisal staff
2.	Valuation done by:
	Appraisal staff
3.	Pickup work done by whom:
	Appraisal staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	No
a.	How is agricultural land defined in this county?
	Agricultural parcel description guidelines by using state statute and regulations are being followed to define agricultural classified parcels. The Assessor continues to review zoning impact on special valuation for the identification as rural residential or as agricultural land.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	N/A
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?
	1975
8.	What date was the last countywide land use study completed?
	2007
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical Inspections and aerial photographs
b.	By whom?
	Appraisal staff

c.	What proportion is complete / implemented at this time?
	100 percent
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	1 – Special market value area
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	Special value area covers the entire county.
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
	Yes
a.	If yes, list.
	N/A
12.	In your opinion, what is the level of value of these groupings?
	75%
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
60			60

COUNTY REPORT OF THE 2009 SPECIAL VALUATION PROCESS

Douglas

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	14.15%	10,899	14.24%	10,942	IRRIGATED RATE
Dryland	67.70%	52,132	67.72%	52,030	8.25%
Grassland	7.25%	5,580	7.28%	5,596	DRYLAND RATE
* Waste	4.51%	3,473	4.52%	3,476	5.65%
* Other	6.10%	4,701	6.23%	4,790	GRASS RATE
All Agland	99.71%	76,785	100.00%	76,833	4.75%
Non-Agland	0.29%	223			

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
2,377,233	19,617,876	IRRIGATED	28,814,946	218.12	68.08%
7,091,721	83,409,749	DRYLAND	125,517,189	136.03	66.45%
293,665	4,735,914	GRASSLAND	6,182,419	52.63	76.60%
9,762,619	107,763,539	All IRR-DRY-GRASS	160,514,554	142.29	67.14%

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
2,386,555	20,587,129	IRRIGATED	28,927,944	218.12	71.17%
7,077,880	93,433,294	DRYLAND	125,272,209	136.03	74.58%
294,484	4,956,467	GRASSLAND	6,199,669	52.63	79.95%
9,758,919	118,976,890	All IRR-DRY-GRASS	160,399,822	142.29	74.18%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		
2008	@ \$	1,800.00
2009	@ \$	1,881.55
PERCENT CHANGE		= 4.53%

Average Value Per Acre of DRY Agricultural Land - Special Valuation		
2008	@ \$	1,599.97
2009	@ \$	1,795.74
PERCENT CHANGE		= 12.24%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2008	@ \$	848.68
2009	@ \$	885.74
PERCENT CHANGE		= 4.37%

NOTES:

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

2009 DOUGLAS COUNTY SPECIAL VALUATION METHODOLOGY

Douglas County focused on using generally accepted appraisal practices in establishing its special valuations on agricultural land. The county relied on information supplied by Property Tax Division from the state sales file. 1659 sales were analyzed from Butler, Burt, Colfax, Cuming, Fillmore, Hamilton, Jefferson, Johnson, Nemaha, Pawnee, Polk, Richardson, Saline, Seward, Thayer and York Counties.

Two models were analyzed from the sales data. Both involved utilizing statistical analyses involving arriving at the median sale price per acre with the coefficient of dispersion used to judge the confidence of the results. The first model involved analyzing sales from all the above listed counties with at least 90% predominant use of irrigated cropland, dry cropland and grassland and also 70% predominant use. The second model utilized sales from Burt, Johnson, Nemaha, Pawnee and Richardson Counties. These counties were selected for this analysis due to similarity of location and topography to Douglas County. There were 563 sales that were utilized. Again the analysis was conducted with both 90% and 70% predominant use.

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

	IRR	# SALES	DRY	# SALES	GRASS	# SALES
CURRENT						
75% VALUE	1800		1600		850	
VALUE	2400		2100		1100	
STATE						
RIVER						
90%	2580	8	2550	122	1200	78
1 YEAR		0	2665	38	1350	23
RIVER						
70%	3000	19	2440	244	1275	113
1 YEAR	3350	4	2631	85	1375	37
STATE						
90%	3090	211	2633	301	1200	121
STATE						
70%	3050	416	2413	561	1290	183
PROPOSED						
MARKET	2550		2400		1200	
75% VALUE	1900		1800		900	

2009 CORRELATION SECTION

For Douglas County

AGRICULTURAL OR SPECIAL VALUATION

I. Correlation

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

- B. Special Valuation: The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized. I have reviewed the ratios used to develop the preliminary measurements of Douglas County with the assessor.

Based upon a review of the preliminary statistics, the county made the necessary adjustments to bring this property class into the range. The county used the same adjustment straight across the board for all three subclass in this property type to bring the overall level of value into the range.

With the same across the board adjustment to bring the overall level of value for this class in line the assessor feels is the most fair and equitable action towards all agricultural properties. Because the grassland is such an insignificant amount of acres and at the least a minimal effect to the overall value for the county as a whole.

The level of value for the Special Value class of agricultural land is 74 percent.

Total Real Property
Sum Lines 17, 25, & 30

Records : 192,265

Value : 34,140,083,734

Growth 522,486,248

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	7,991	49,757,300	9,843	156,803,000	2,213	52,949,000	20,047	259,509,300	
02. Res Improve Land	122,129	1,828,203,600	27,907	765,427,700	3,225	171,523,900	153,261	2,765,155,200	
03. Res Improvements	122,949	14,330,105,400	28,467	5,169,984,700	3,560	578,333,600	154,976	20,078,423,700	
04. Res Total	130,940	16,208,066,300	38,310	6,092,215,400	5,773	802,806,500	175,023	23,103,088,200	307,953,047
% of Res Total	74.81	70.16	21.89	26.37	3.30	3.47	91.03	67.67	58.94
05. Com UnImp Land	1,608	199,375,700	436	122,995,800	85	12,809,800	2,129	335,181,300	
06. Com Improve Land	9,115	1,729,298,700	288	158,941,200	123	22,843,900	9,526	1,911,083,800	
07. Com Improvements	10,019	6,548,165,200	295	551,025,100	167	82,676,200	10,481	7,181,866,500	
08. Com Total	11,627	8,476,839,600	731	832,962,100	252	118,329,900	12,610	9,428,131,600	194,113,458
% of Com Total	92.20	89.91	5.80	8.83	2.00	1.26	6.56	27.62	37.15
09. Ind UnImp Land	432	30,979,600	9	1,240,300	25	6,700,000	466	38,919,900	
10. Ind Improve Land	1,394	262,205,400	24	8,503,700	47	8,763,900	1,465	279,473,000	
11. Ind Improvements	1,373	964,362,200	28	41,855,000	44	35,774,900	1,445	1,041,992,100	
12. Ind Total	1,805	1,257,547,200	37	51,599,000	69	51,238,800	1,911	1,360,385,000	18,552,683
% of Ind Total	94.45	92.44	1.94	3.79	3.61	3.77	0.99	3.98	3.55
13. Rec UnImp Land	117	415,400	372	1,222,900	59	296,900	548	1,935,200	
14. Rec Improve Land	14	180,000	4	8,800	19	200	37	189,000	
15. Rec Improvements	8	48,400	2	2,300	204	1,790,400	214	1,841,100	
16. Rec Total	125	643,800	374	1,234,000	263	2,087,500	762	3,965,300	0
% of Rec Total	16.40	16.24	49.08	31.12	34.51	52.64	0.40	0.01	0.00
Res & Rec Total	131,065	16,208,710,100	38,684	6,093,449,400	6,036	804,894,000	175,785	23,107,053,500	307,953,047
% of Res & Rec Total	74.56	70.15	22.01	26.37	3.43	3.48	91.43	67.68	58.94
Com & Ind Total	13,432	9,734,386,800	768	884,561,100	321	169,568,700	14,521	10,788,516,600	212,666,141
% of Com & Ind Total	92.50	90.23	5.29	8.20	2.21	1.57	7.55	31.60	40.70
17. Taxable Total	144,497	25,943,096,900	39,452	6,978,010,500	6,357	974,462,700	190,306	33,895,570,100	520,619,188
% of Taxable Total	75.93	76.54	20.73	20.59	3.34	2.87	98.98	99.28	99.64

Schedule II : Tax Increment Financing (TIF)

	Urban				SubUrban		
	Records	Value Base	Value Excess		Records	Value Base	Value Excess
18. Residential	1,387	15,948,600	223,381,600		0	0	0
19. Commercial	252	86,164,000	737,171,000		0	0	0
20. Industrial	39	19,803,200	136,223,500		0	0	0
21. Other	0	0	0		0	0	0
	Rural				Total		
	Records	Value Base	Value Excess		Records	Value Base	Value Excess
18. Residential	0	0	0		1,387	15,948,600	223,381,600
19. Commercial	0	0	0		252	86,164,000	737,171,000
20. Industrial	0	0	0		39	19,803,200	136,223,500
21. Other	0	0	0		0	0	0
22. Total Sch II					1,678	121,915,800	1,096,776,100

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
Records	Records	Records	Records	Records
26. Producing	4,223	366	419	5,008

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,325	86,131,441	1,325	86,131,441
28. Ag-Improved Land	0	0	0	0	1,621	56,540,893	1,621	56,540,893
29. Ag Improvements	21	456,700	2	109,100	611	101,275,500	634	101,841,300
30. Ag Total							1,959	244,513,634

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	1	0.00	109,600	1	0.00	105,800	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	20	0.00	347,100	1	0.00	3,300	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	550	732.46	15,022,232	550	732.46	15,022,232	
33. HomeSite Improvements	476	0.00	97,202,400	478	0.00	97,417,800	1,836,839
34. HomeSite Total				478	732.46	112,440,032	
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	514	953.13	4,887,157	514	953.13	4,887,157	
37. FarmSite Improvements	135	0.00	4,073,100	156	0.00	4,423,500	30,221
38. FarmSite Total				156	953.13	9,310,657	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				634	1,685.59	121,750,689	1,867,060

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1,882	76,832.98	122,762,944	1,882	76,832.98	122,762,944
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%	
46. 1A		0.00%		0.00%	
47. 2A1		0.00%		0.00%	
48. 2A		0.00%		0.00%	
49. 3A1		0.00%		0.00%	
50. 3A		0.00%		0.00%	
51. 4A1		0.00%		0.00%	
52. 4A		0.00%		0.00%	
53. Total		0.00%		0.00%	
Dry					
54. 1D1	193.30	19.96%	347,940	19.96%	1,800.00
55. 1D	173.97	17.97%	313,146	17.97%	1,800.00
56. 2D1	25.70	2.65%	46,260	2.65%	1,800.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	207.44	21.42%	373,392	21.42%	1,800.00
59. 3D	49.21	5.08%	88,578	5.08%	1,800.00
60. 4D1	103.44	10.68%	186,192	10.68%	1,800.00
61. 4D	215.29	22.23%	387,522	22.23%	1,800.00
62. Total	968.35	100.00%	1,743,030	100.00%	1,800.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	26.52	8.40%	23,868	8.40%	900.00
65. 2G1	3.81	1.21%	3,429	1.21%	900.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	13.39	4.24%	12,051	4.24%	900.00
68. 3G	26.34	8.34%	23,706	8.34%	900.00
69. 4G1	26.62	8.43%	23,958	8.43%	900.00
70. 4G	219.08	69.38%	197,172	69.38%	900.00
71. Total	315.76	100.00%	284,184	100.00%	900.00
Irrigated Total		0.00%		0.00%	
Dry Total	968.35	46.01%	1,743,030	76.02%	1,800.00
Grass Total	315.76	15.00%	284,184	12.39%	900.00
Waste	86.71	4.12%	4,336	0.19%	50.01
Other	733.86	34.87%	261,231	11.39%	355.97
Exempt	3.04	0.14%	0	0.00%	0.00
Market Area Total	2,104.68	100.00%	2,292,781	100.00%	1,089.37

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1				0.00%	
46. 1A	0.10	100.00%	190	100.00%	1,900.00
47. 2A1		0.00%		0.00%	
48. 2A		0.00%		0.00%	
49. 3A1		0.00%		0.00%	
50. 3A		0.00%		0.00%	
51. 4A1		0.00%		0.00%	
52. 4A		0.00%		0.00%	
53. Total	0.10	100.00%	190	100.00%	1,900.00
Dry					
54. 1D1	61.82	1.38%	111,276	1.38%	1,800.00
55. 1D	1,318.82	29.40%	2,373,876	29.40%	1,800.00
56. 2D1	109.60	2.44%	197,280	2.44%	1,800.00
57. 2D	536.44	11.96%	965,592	11.96%	1,800.00
58. 3D1	169.54	3.78%	305,172	3.78%	1,800.00
59. 3D	171.35	3.82%	308,430	3.82%	1,800.00
60. 4D1	1,971.21	43.95%	3,548,178	43.95%	1,800.00
61. 4D	146.64	3.27%	263,952	3.27%	1,800.00
62. Total	4,485.42	100.00%	8,073,756	100.00%	1,800.00
Grass					
63. 1G1		0.00%		0.00%	
64. 1G	53.63	25.45%	48,267	25.45%	900.00
65. 2G1		0.00%		0.00%	
66. 2G	20.00	9.49%	18,000	9.49%	900.00
67. 3G1	29.78	14.13%	26,802	14.13%	900.00
68. 3G	15.16	7.19%	13,644	7.19%	900.00
69. 4G1	60.66	28.79%	54,594	28.79%	900.00
70. 4G	31.49	14.94%	28,341	14.94%	900.00
71. Total	210.72	100.00%	189,648	100.00%	900.00
Irrigated Total	0.10	0.00%	190	0.00%	1,900.00
Dry Total	4,485.42	91.01%	8,073,756	97.34%	1,800.00
Grass Total	210.72	4.28%	189,648	2.29%	900.00
Waste	173.41	3.52%	8,671	0.10%	50.00
Other	58.68	1.19%	22,005	0.27%	375.00
Exempt		0.00%		0.00%	
Market Area Total	4,928.33	100.00%	8,294,270	100.00%	1,682.98

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%	
46. 1A		0.00%		0.00%	
47. 2A1		0.00%		0.00%	
48. 2A		0.00%		0.00%	
49. 3A1		0.00%		0.00%	
50. 3A		0.00%		0.00%	
51. 4A1		0.00%		0.00%	
52. 4A		0.00%		0.00%	
53. Total		0.00%		0.00%	
Dry					
54. 1D1		0.00%		0.00%	
55. 1D	537.64	25.33%	966,932	25.37%	1,798.47
56. 2D1		0.00%		0.00%	
57. 2D	218.68	10.30%	393,464	10.32%	1,799.27
58. 3D1	217.40	10.24%	391,320	10.27%	1,800.00
59. 3D	85.41	4.02%	153,738	4.03%	1,800.00
60. 4D1	966.30	45.52%	1,733,740	45.49%	1,794.20
61. 4D	97.33	4.59%	171,914	4.51%	1,766.30
62. Total	2,122.76	100.00%	3,811,108	100.00%	1,795.36
Grass					
63. 1G1	8.00	0.00%	7,200	2.32%	900.00
64. 1G	63.89	18.50%	57,501	18.50%	900.00
65. 2G1	29.20	8.46%	26,280	8.46%	900.00
66. 2G	17.04	4.93%	15,336	4.93%	900.00
67. 3G1	34.75	10.06%	31,275	10.06%	900.00
68. 3G	7.37	2.13%	6,633	2.13%	900.00
69. 4G1	157.30	45.55%	141,570	45.55%	900.00
70. 4G	27.76	8.04%	24,984	8.04%	900.00
71. Total	345.31	100.00%	310,779	100.00%	900.00
Irrigated Total		0.00%		0.00%	
Dry Total	2,122.76	77.01%	3,811,108	79.78%	1,795.36
Grass Total	345.31	12.53%	310,779	6.51%	900.00
Waste	61.52	2.23%	3,076	0.06%	50.00
Other	226.85	8.23%	652,145	13.65%	2,874.79
Exempt		0.00%		0.00%	
Market Area Total	2,756.44	100.00%	4,777,108	100.00%	1,733.07

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	233.60	50.47%	443,840	50.47%	1,900.00
46. 1A	118.47	25.60%	225,093	25.60%	1,900.00
47. 2A1	8.80	1.90%	16,720	1.90%	1,900.00
48. 2A		0.00%		0.00%	
49. 3A1	7.50	1.62%	14,250	1.62%	1,900.00
50. 3A	55.30	11.95%	105,070	11.95%	1,900.00
51. 4A1	39.18	8.46%	74,442	8.46%	1,900.00
52. 4A		0.00%		0.00%	
53. Total	462.85	100.00%	879,415	100.00%	1,900.00
Dry					
54. 1D1	864.94	6.64%	1,556,892	6.64%	1,800.00
55. 1D	3,525.07	27.05%	6,345,126	27.05%	1,800.00
56. 2D1	870.94	6.68%	1,567,692	6.68%	1,800.00
57. 2D	800.77	6.15%	1,441,386	6.15%	1,800.00
58. 3D1	994.66	7.63%	1,790,388	7.63%	1,800.00
59. 3D	1,461.69	11.22%	2,631,042	11.22%	1,800.00
60. 4D1	4,408.84	33.84%	7,935,912	33.84%	1,800.00
61. 4D	102.75	0.79%	184,950	0.79%	1,800.00
62. Total	13,029.66	100.00%	23,453,388	100.00%	1,800.00
Grass					
63. 1G1	43.92	0.00%	39,528	7.18%	900.00
64. 1G	130.65	21.36%	117,585	21.36%	900.00
65. 2G1	18.69	3.06%	16,821	3.06%	900.00
66. 2G	13.02	2.13%	11,718	2.13%	900.00
67. 3G1	20.04	3.28%	18,036	3.28%	900.00
68. 3G	47.66	7.79%	42,894	7.79%	900.00
69. 4G1	241.61	39.51%	217,449	39.51%	900.00
70. 4G	95.96	15.69%	86,364	15.69%	900.00
71. Total	611.55	100.00%	550,395	100.00%	900.00
Irrigated Total	462.85	3.05%	879,415	3.51%	1,900.00
Dry Total	13,029.66	85.99%	23,453,388	93.57%	1,800.00
Grass Total	611.55	4.04%	550,395	2.20%	900.00
Waste	696.45	4.60%	34,823	0.14%	50.00
Other	352.42	2.33%	147,082	0.59%	417.35
Exempt		0.00%		0.00%	
Market Area Total	15,152.93	100.00%	25,065,103	100.00%	1,654.14

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1				0.00%	
46. 1A	20.88	22.99%	39,672	22.99%	1,900.00
47. 2A1	9.97	10.98%	18,943	10.98%	1,900.00
48. 2A	15.64	17.22%	29,716	17.22%	1,900.00
49. 3A1	5.50	6.06%	10,450	6.06%	1,900.00
50. 3A	1.50	1.65%	2,850	1.65%	1,900.00
51. 4A1	36.32	40.00%	69,008	40.00%	1,900.00
52. 4A	1.00	1.10%	1,900	1.10%	1,900.00
53. Total	90.81	100.00%	172,539	100.00%	1,900.00
Dry					
54. 1D1	215.11	3.92%	387,198	3.92%	1,800.00
55. 1D	1,426.19	25.98%	2,567,142	25.98%	1,800.00
56. 2D1	575.51	10.48%	1,035,918	10.48%	1,800.00
57. 2D	280.79	5.11%	505,422	5.11%	1,800.00
58. 3D1	366.95	6.68%	660,510	6.68%	1,800.00
59. 3D	796.30	14.50%	1,433,340	14.50%	1,800.00
60. 4D1	1,740.93	31.71%	3,133,678	31.71%	1,800.00
61. 4D	88.60	1.61%	159,480	1.61%	1,800.00
62. Total	5,490.38	100.00%	9,882,688	100.00%	1,800.00
Grass					
63. 1G1	0.92	0.00%	828	0.39%	900.00
64. 1G	65.01	27.72%	58,509	27.72%	900.00
65. 2G1	31.53	13.44%	28,377	13.44%	900.00
66. 2G	2.00	0.85%	1,800	0.85%	900.00
67. 3G1	2.37	1.01%	2,133	1.01%	900.00
68. 3G	16.15	6.89%	14,535	6.89%	900.00
69. 4G1	107.31	45.75%	96,579	45.75%	900.00
70. 4G	9.27	3.95%	8,343	3.95%	900.00
71. Total	234.56	100.00%	211,104	100.00%	900.00
Irrigated Total	90.81	1.48%	172,539	1.67%	1,900.00
Dry Total	5,490.38	89.45%	9,882,688	95.42%	1,800.00
Grass Total	234.56	3.82%	211,104	2.04%	900.00
Waste	236.49	3.85%	11,825	0.11%	50.00
Other	85.39	1.39%	78,809	0.76%	922.93
Exempt	0.90	0.01%	0	0.00%	0.00
Market Area Total	6,137.63	100.00%	10,356,965	100.00%	1,687.45

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	129.48	53.06%	246,012	53.06%	1,900.00
46. 1A	29.20	11.97%	55,480	11.97%	1,900.00
47. 2A1		0.00%		0.00%	
48. 2A	27.50	11.27%	52,250	11.27%	1,900.00
49. 3A1	13.90	5.70%	26,410	5.70%	1,900.00
50. 3A	22.90	9.38%	43,510	9.38%	1,900.00
51. 4A1		0.00%		0.00%	
52. 4A	21.04	8.62%	39,976	8.62%	1,900.00
53. Total	244.02	100.00%	463,638	100.00%	1,900.00
Dry					
54. 1D1	386.14	8.54%	695,052	8.54%	1,800.00
55. 1D	1,126.19	24.90%	2,023,552	24.87%	1,796.81
56. 2D1	321.16	7.10%	578,088	7.10%	1,800.00
57. 2D	330.81	7.31%	595,458	7.32%	1,800.00
58. 3D1	278.46	6.16%	500,558	6.15%	1,797.59
59. 3D	649.29	14.35%	1,168,042	14.36%	1,798.95
60. 4D1	1,359.30	30.05%	2,446,740	30.07%	1,800.00
61. 4D	71.80	1.59%	129,240	1.59%	1,800.00
62. Total	4,523.15	100.00%	8,136,730	100.00%	1,798.91
Grass					
63. 1G1	57.78	0.00%	52,002	21.27%	900.00
64. 1G	71.74	26.41%	64,566	26.41%	900.00
65. 2G1	1.30	0.48%	1,170	0.48%	900.00
66. 2G	9.66	3.56%	8,694	3.56%	900.00
67. 3G1	25.47	9.38%	22,923	9.38%	900.00
68. 3G	28.94	10.65%	26,046	10.65%	900.00
69. 4G1	25.89	9.53%	23,301	9.53%	900.00
70. 4G	50.90	18.74%	45,810	18.74%	900.00
71. Total	271.68	100.00%	244,512	100.00%	900.00
Irrigated Total	244.02	4.56%	463,638	5.17%	1,900.00
Dry Total	4,523.15	84.47%	8,136,730	90.77%	1,798.91
Grass Total	271.68	5.07%	244,512	2.73%	900.00
Waste	204.91	3.83%	10,246	0.11%	50.00
Other	111.05	2.07%	108,630	1.21%	978.21
Exempt	14.64	0.27%	0	0.00%	0.00
Market Area Total	5,354.81	100.00%	8,963,756	100.00%	1,673.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1				0.00%	
46. 1A		0.00%		0.00%	
47. 2A1		0.00%		0.00%	
48. 2A		0.00%		0.00%	
49. 3A1		0.00%		0.00%	
50. 3A		0.00%		0.00%	
51. 4A1		0.00%		0.00%	
52. 4A		0.00%		0.00%	
53. Total		0.00%		0.00%	
Dry					
54. 1D1	529.89	31.26%	953,802	31.26%	1,800.00
55. 1D	424.77	25.06%	764,586	25.06%	1,800.00
56. 2D1	60.62	3.58%	109,116	3.58%	1,800.00
57. 2D		0.00%		0.00%	
58. 3D1	59.23	3.49%	106,614	3.49%	1,800.00
59. 3D	264.34	15.59%	475,812	15.59%	1,800.00
60. 4D1	327.98	19.35%	590,364	19.35%	1,800.00
61. 4D	28.44	1.68%	51,192	1.68%	1,800.00
62. Total	1,695.27	100.00%	3,051,486	100.00%	1,800.00
Grass					
63. 1G1	9.20	0.00%	8,280	7.82%	900.00
64. 1G	22.20	18.86%	19,980	18.86%	900.00
65. 2G1	22.26	18.91%	20,034	18.91%	900.00
66. 2G	6.00	5.10%	5,400	5.10%	900.00
67. 3G1	7.63	6.48%	6,867	6.48%	900.00
68. 3G	15.96	13.56%	14,364	13.56%	900.00
69. 4G1	34.45	29.27%	31,005	29.27%	900.00
70. 4G		0.00%		0.00%	
71. Total	117.70	100.00%	105,930	100.00%	900.00
Irrigated Total		0.00%		0.00%	
Dry Total	1,695.27	89.23%	3,051,486	96.24%	1,800.00
Grass Total	117.70	6.19%	105,930	3.34%	900.00
Waste	59.72	3.14%	2,986	0.09%	50.00
Other	27.29	1.44%	10,234	0.32%	375.01
Exempt	28.89	1.52%	0	0.00%	0.00
Market Area Total	1,899.98	100.00%	3,170,636	100.00%	1,668.77

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1				0.00%	
46. 1A		0.00%		0.00%	
47. 2A1		0.00%		0.00%	
48. 2A		0.00%		0.00%	
49. 3A1		0.00%		0.00%	
50. 3A		0.00%		0.00%	
51. 4A1		0.00%		0.00%	
52. 4A		0.00%		0.00%	
53. Total		0.00%		0.00%	
Dry					
54. 1D1	162.41	10.23%	292,338	10.23%	1,800.00
55. 1D	553.11	34.85%	995,598	34.85%	1,800.00
56. 2D1	25.60	1.61%	46,080	1.61%	1,800.00
57. 2D		0.00%		0.00%	
58. 3D1	18.40	1.16%	33,120	1.16%	1,800.00
59. 3D	403.77	25.44%	726,786	25.44%	1,800.00
60. 4D1	377.66	23.79%	679,788	23.79%	1,800.00
61. 4D	46.31	2.92%	83,358	2.92%	1,800.00
62. Total	1,587.26	100.00%	2,857,068	100.00%	1,800.00
Grass					
63. 1G1	12.00	0.00%	10,800	3.72%	900.00
64. 1G	49.96	15.49%	44,964	15.49%	900.00
65. 2G1	29.00	8.99%	26,100	8.99%	900.00
66. 2G		0.00%		0.00%	
67. 3G1	2.00	0.62%	1,800	0.62%	900.00
68. 3G	19.50	6.05%	17,550	6.05%	900.00
69. 4G1	115.69	35.87%	104,121	35.87%	900.00
70. 4G	94.37	29.26%	84,933	29.26%	900.00
71. Total	322.52	100.00%	290,268	100.00%	900.00
Irrigated Total		0.00%		0.00%	
Dry Total	1,587.26	70.36%	2,857,068	88.14%	1,800.00
Grass Total	322.52	14.30%	290,268	8.96%	900.00
Waste	110.13	4.88%	5,507	0.17%	50.00
Other	235.97	10.46%	88,489	2.73%	375.00
Exempt	174.20	7.72%	0	0.00%	0.00
Market Area Total	2,255.88	100.00%	3,241,332	100.00%	1,436.84

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,105.73	16.80%	2,100,887	17.08%	1,900.00
46. 1A	152.21	2.31%	289,199	2.35%	1,900.00
47. 2A1	333.63	5.07%	633,897	5.15%	1,900.00
48. 2A	2,729.04	41.47%	5,165,226	41.98%	1,892.69
49. 3A1	1,270.40	19.31%	2,249,600	18.28%	1,770.78
50. 3A	751.58	11.42%	1,413,777	11.49%	1,881.07
51. 4A1	156.16	2.37%	296,704	2.41%	1,900.00
52. 4A	81.36	1.24%	154,584	1.26%	1,900.00
53. Total	6,580.11	100.00%	12,303,874	100.00%	1,869.86
Dry					
54. 1D1	1,683.58	12.46%	3,008,304	12.47%	1,786.85
55. 1D	87.41	0.65%	157,338	0.65%	1,800.00
56. 2D1	541.97	4.01%	969,246	4.02%	1,788.38
57. 2D	6,480.11	47.95%	11,621,898	48.18%	1,793.47
58. 3D1	2,803.18	20.74%	4,987,584	20.68%	1,779.26
59. 3D	1,409.41	10.43%	2,468,050	10.23%	1,751.12
60. 4D1	445.93	3.30%	802,674	3.33%	1,800.00
61. 4D	62.20	0.46%	108,540	0.45%	1,745.02
62. Total	13,513.79	100.00%	24,123,634	100.00%	1,785.11
Grass					
63. 1G1	183.22	0.00%	164,898	7.57%	900.00
64. 1G	15.37	0.61%	13,833	0.63%	900.00
65. 2G1	90.80	3.62%	81,720	3.75%	900.00
66. 2G	497.50	19.85%	447,750	20.55%	900.00
67. 3G1	142.89	5.70%	105,561	4.85%	738.76
68. 3G	452.65	18.06%	402,791	18.49%	889.85
69. 4G1	65.81	2.63%	59,229	2.72%	900.00
70. 4G	1,058.21	42.22%	902,889	41.44%	853.22
71. Total	2,506.45	100.00%	2,178,671	100.00%	869.23
Irrigated Total	6,580.11	24.56%	12,303,874	30.29%	1,869.86
Dry Total	13,513.79	50.43%	24,123,634	59.38%	1,785.11
Grass Total	2,506.45	9.35%	2,178,671	5.36%	869.23
Waste	1,667.68	6.22%	103,900	0.26%	62.30
Other	2,526.62	9.43%	1,916,870	4.72%	758.67
Exempt	4.00	0.01%	0	0.00%	0.00
Market Area Total	26,794.65	100.00%	40,626,949	100.00%	1,516.23

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	284.50	13.82%	540,550	13.83%	1,900.00
46. 1A		0.00%		0.00%	
47. 2A1	81.69	3.97%	155,211	3.97%	1,900.00
48. 2A	768.13	37.31%	1,459,447	37.35%	1,900.00
49. 3A1	111.19	5.40%	211,261	5.41%	1,900.00
50. 3A	736.49	35.78%	1,395,831	35.72%	1,895.25
51. 4A1	73.20	3.56%	139,080	3.56%	1,900.00
52. 4A	3.40	0.17%	6,460	0.17%	1,900.00
53. Total	2,058.60	100.00%	3,907,840	100.00%	1,898.30
Dry					
54. 1D1	211.10	12.47%	379,980	12.49%	1,800.00
55. 1D		0.00%		0.00%	
56. 2D1	195.86	11.57%	352,548	11.59%	1,800.00
57. 2D	1,019.78	60.25%	1,835,604	60.33%	1,800.00
58. 3D1	3.50	0.21%	6,300	0.21%	1,800.00
59. 3D	239.15	14.13%	426,734	14.02%	1,784.38
60. 4D1	23.10	1.36%	41,580	1.37%	1,800.00
61. 4D		0.00%		0.00%	
62. Total	1,692.49	100.00%	3,042,746	100.00%	1,797.79
Grass					
63. 1G1	27.30	0.00%	24,570	8.15%	900.00
64. 1G		0.00%		0.00%	
65. 2G1	19.00	5.62%	17,100	5.67%	900.00
66. 2G	88.24	26.12%	79,416	26.35%	900.00
67. 3G1		0.00%		0.00%	
68. 3G	106.26	31.45%	92,952	30.84%	874.76
69. 4G1	61.20	18.11%	55,080	18.27%	900.00
70. 4G	35.88	10.62%	32,292	10.71%	900.00
71. Total	337.88	100.00%	301,410	100.00%	892.06
Irrigated Total	2,058.60	46.00%	3,907,840	52.87%	1,898.30
Dry Total	1,692.49	37.82%	3,042,746	41.16%	1,797.79
Grass Total	337.88	7.55%	301,410	4.08%	892.06
Waste	29.84	0.67%	1,492	0.02%	50.00
Other	356.85	7.97%	138,532	1.87%	388.21
Exempt		0.00%		0.00%	
Market Area Total	4,475.66	100.00%	7,392,020	100.00%	1,651.60

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	248.82	16.53%	472,758	16.53%	1,900.00
46. 1A		0.00%		0.00%	
47. 2A1	124.46	8.27%	236,474	8.27%	1,900.00
48. 2A	945.72	62.84%	1,796,868	62.84%	1,900.00
49. 3A1	107.30	7.13%	203,870	7.13%	1,900.00
50. 3A	74.87	4.97%	142,253	4.97%	1,900.00
51. 4A1	3.90	0.26%	7,410	0.26%	1,900.00
52. 4A		0.00%		0.00%	
53. Total	1,505.07	100.00%	2,859,633	100.00%	1,900.00
Dry					
54. 1D1	295.25	13.48%	531,450	13.48%	1,800.00
55. 1D		0.00%		0.00%	
56. 2D1	138.41	6.32%	249,138	6.32%	1,800.00
57. 2D	1,524.04	69.56%	2,743,272	69.57%	1,800.00
58. 3D1	175.46	8.01%	315,828	8.01%	1,800.00
59. 3D	45.97	2.10%	82,686	2.10%	1,798.69
60. 4D1	11.50	0.52%	20,700	0.52%	1,800.00
61. 4D	0.20	0.01%	360	0.01%	1,800.00
62. Total	2,190.83	100.00%	3,943,434	100.00%	1,799.97
Grass					
63. 1G1	18.55	0.00%	16,695	6.32%	900.00
64. 1G		0.00%		0.00%	
65. 2G1	5.80	1.98%	5,220	1.98%	900.00
66. 2G	87.44	29.81%	78,696	29.81%	900.00
67. 3G1	27.00	9.20%	24,300	9.20%	900.00
68. 3G	40.10	13.67%	36,090	13.67%	900.00
69. 4G1		0.00%		0.00%	
70. 4G	114.48	39.02%	103,032	39.02%	900.00
71. Total	293.37	100.00%	264,033	100.00%	900.00
Irrigated Total	1,505.07	36.31%	2,859,633	40.22%	1,900.00
Dry Total	2,190.83	52.85%	3,943,434	55.47%	1,799.97
Grass Total	293.37	7.08%	264,033	3.71%	900.00
Waste	101.45	2.45%	5,072	0.07%	50.00
Other	54.79	1.32%	37,183	0.52%	678.65
Exempt		0.00%		0.00%	
Market Area Total	4,145.51	100.00%	7,109,355	100.00%	1,714.95

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1				0.00%	
46. 1A		0.00%		0.00%	
47. 2A1		0.00%		0.00%	
48. 2A		0.00%		0.00%	
49. 3A1		0.00%		0.00%	
50. 3A		0.00%		0.00%	
51. 4A1		0.00%		0.00%	
52. 4A		0.00%		0.00%	
53. Total		0.00%		0.00%	
Dry					
54. 1D1	71.63	9.80%	128,934	9.81%	1,800.00
55. 1D	119.11	16.29%	214,274	16.30%	1,798.96
56. 2D1	42.94	5.87%	77,292	5.88%	1,800.00
57. 2D	88.98	12.17%	160,164	12.19%	1,800.00
58. 3D1	41.05	5.61%	72,260	5.50%	1,760.29
59. 3D	68.68	9.39%	123,624	9.41%	1,800.00
60. 4D1	298.71	40.86%	537,678	40.91%	1,800.00
61. 4D		0.00%		0.00%	
62. Total	731.10	100.00%	1,314,226	100.00%	1,797.60
Grass					
63. 1G1	3.00	0.00%	2,700	10.57%	900.00
64. 1G	8.39	29.57%	7,551	29.57%	900.00
65. 2G1	0.97	3.42%	873	3.42%	900.00
66. 2G	5.79	20.41%	5,211	20.41%	900.00
67. 3G1	5.01	17.66%	4,509	17.66%	900.00
68. 3G	0.01	0.04%	9	0.04%	900.00
69. 4G1	5.20	18.33%	4,680	18.33%	900.00
70. 4G		0.00%		0.00%	
71. Total	28.37	100.00%	25,533	100.00%	900.00
Irrigated Total		0.00%		0.00%	
Dry Total	731.10	88.46%	1,314,226	89.24%	1,797.60
Grass Total	28.37	3.43%	25,533	1.73%	900.00
Waste	47.21	5.71%	2,361	0.16%	50.01
Other	19.80	2.40%	130,550	8.86%	6,593.43
Exempt		0.00%		0.00%	
Market Area Total	826.48	100.00%	1,472,670	100.00%	1,781.86

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	10,941.56	20,587,129	10,941.56	20,587,129
77. Dry Land	0.00	0	0.00	0	52,030.46	93,433,294	52,030.46	93,433,294
78. Grass	0.00	0	0.00	0	5,595.87	4,956,467	5,595.87	4,956,467
79. Waste	0.00	0	0.00	0	3,475.52	194,295	3,475.52	194,295
80. Other	0.00	0	0.00	0	4,789.57	3,591,760	4,789.57	3,591,760
81. Exempt	0.00	0	0.00	0	225.67	0	225.67	0
82. Total	0.00	0	0.00	0	76,832.98	122,762,945	76,832.98	122,762,945

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,941.56	14.24%	20,587,129	16.77%	1,881.55
Dry Land	52,030.46	67.72%	93,433,294	76.11%	1,795.74
Grass	5,595.87	7.28%	4,956,467	4.04%	885.74
Waste	3,475.52	4.52%	194,295	0.16%	55.90
Other	4,789.57	6.23%	3,591,760	2.93%	749.91
Exempt	225.67	0.29%	0	0.00%	0.00
Total	76,832.98	100.00%	122,762,945	100.00%	1,597.79

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	23,144,184,375	23,103,088,200	-41,096,175	-0.18%	307,953,047	-1.51%
02. Recreational	12,607,100	3,965,300	-8,641,800	-68.55%	0	-68.55%
03. Ag-Homesite Land, Ag-Res Dwelling	115,999,550	112,440,032	-3,559,518	-3.07%	1,836,839	-4.65%
04. Total Residential (sum lines 1-3)	23,272,791,025	23,219,493,532	-53,297,493	-0.23%	309,789,886	-1.56%
05. Commercial	8,527,111,465	9,428,131,600	901,020,135	10.57%	194,113,458	8.29%
06. Industrial	1,186,539,700	1,360,385,000	173,845,300	14.65%	18,552,683	13.09%
07. Ag-Farmsite Land, Outbuildings	14,119,965	9,310,657	-4,809,308	-34.06%	30,221	-34.27%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	9,727,771,130	10,797,827,257	1,070,056,127	11.00%	212,696,362	8.81%
10. Total Non-Agland Real Property	33,000,562,155	34,017,320,789	1,016,758,634	3.08%	522,486,248	1.50%
11. Irrigated	19,157,620	20,587,129	1,429,509	7.46%		
12. Dryland	81,029,090	93,433,294	12,404,204	15.31%		
13. Grassland	5,894,910	4,956,467	-938,443	-15.92%		
14. Wasteland	114,770	194,295	79,525	69.29%		
15. Other Agland	5,836,570	3,591,760	-2,244,810	-38.46%		
16. Total Agricultural Land	112,032,960	122,762,945	10,729,985	9.58%		
17. Total Value of all Real Property (Locally Assessed)	33,112,595,115	34,140,083,734	1,027,488,619	3.10%	522,486,248	1.53%

Douglas County Assessor 2008 - Three Year Plan of Assessment

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

During the past assessment year, the Douglas County Assessor has listed, entered into CAMA and valued more than 52,000 residential properties, 1,000 commercial and industrial properties, and 1,000 agricultural properties. The Assessor has implemented an in house education and training program for appraisal staff, but budget constraints keep the staff smaller on a per parcel basis than comparable offices. Douglas County has a high parcel to appraiser ratio with between 15 to 16,000 parcels per appraiser. The appraisal staff is spread pretty thin.

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

Nine years ago, no property photographs and only hand-drawn sketches existed for improved parcels. Using appraisal staff and college interns for the past seven years, the Assessor now has more than 200,000 digital photos on record. In moving from pencil to digital sketches, workforce trainees using the Apex sketch program contributed to a growing file of digital property sketches, which now number approximately 167,880 in Douglas County's system. The Assessor has acquired twenty portable computers for the appraisal staff to take to the field. We are currently in the training stage with this new technology advancement. Ultimately all appraisal staff will be assigned the portable computers for field work. The portable computers will allow appraisal staff to take the computerized property record file to the field to collect and update data.

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

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

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

Residential Appraisal: There are 11 residential appraisers working in 11 defined geographic areas within the county. Douglas County maintains appraisal on new construction and pickup work, with more than 2500 homes in the county last year alone. The working of new construction or building permits occupies five months of the appraisal staff activity each year. The major priority for residential staff for the upcoming years is to revisit all properties that have been inspected over the last five years. The major emphasis on this next five year inspection cycle will be to appropriately class properties by quality of construction and condition of the improvements. The statistical department has created several training guides to assist with these tasks.

Another project to be implemented this cycle is to validate all residential sales which we are still in the early stages of implementing. We currently have 8 listers that have been utilized as appraisal assistants. In the past the appraisers have attempted to validate sales while also inspecting all properties. The listers will be assigned to validate and inspect all residential sales. They will utilize the Multiple Listing Service put out by the Omaha Board of Realtors.

Commercial: As with residential property, Douglas County has listed all commercial parcels to assure accurate property information during the last five years. This last year, the commercial appraisal department defined neighborhoods for all commercial and industrial properties. They also worked more than 2,500 commercial building permits. The emphasis over the next five year cycle will be to re-inspect all commercial properties to appropriately class properties by quality of construction and condition of the improvements. Major emphasis will be to send out questionnaires on all commercial types to refine our commercial data file to enable our office to create better income models.

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

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

2009 Assessment Survey for Douglas County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	2 – Who hold assessor certificates
2.	Appraiser(s) on staff
	25 – This includes three positions that are vacant at this time.
3.	Other full-time employees
	28
4.	Other part-time employees
	1
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$2,986,673 – There was a mandatory step increase for staff pay raise but the assessor's office operating budget was reduced by 5% from last years budget.
7.	Part of the budget that is dedicated to the computer system
	\$155,765
8.	Adopted budget, or granted budget if different from above
	\$2,986,673
9.	Amount of the total budget set aside for appraisal work
	\$1,140,000
10.	Amount of the total budget set aside for education/workshops
	\$13,500
11.	Appraisal/Reappraisal budget, if not part of the total budget
	0
12.	Other miscellaneous funds
	0

13.	Total budget
	\$2,986,673
a.	Was any of last year's budget not used:
	0

B. Computer, Automation Information and GIS

1.	Administrative software
	Real Ware
2.	CAMA software
	Real Ware
3.	Cadastral maps: Are they currently being used?
	No – Paper copy no longer being maintained see the GIS comments in # 6
4.	Who maintains the Cadastral Maps?
	See GIS comments in # 6
5.	Does the county have GIS software?
	Yes, Arc View
6.	Who maintains the GIS software and maps?
	The assessor's office staff maintains the cadastral maps which are now all on GIS.
7.	Personal Property software:
	Real Ware

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?
	Bennington, Elkhorn, Omaha *, Ralston, Valley, Waterloo * County Seat

4.	When was zoning implemented?
	2004 this represents the latest comprehensive zoning update

D. Contracted Services

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

Certification

This is to certify that the 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 Douglas 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