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2009 Commission Summary

78 Saunders

Residential Real Property - Current

Number of Sales	675	COD	13.36
Total Sales Price	\$88,075,625	PRD	104.33
Total Adj. Sales Price	\$88,030,125	COV	24.31
Total Assessed Value	\$81,145,870	STD	23.38
Avg. Adj. Sales Price	\$130,415	Avg. Absolute Deviation	12.59
Avg. Assessed Value	\$120,216	Average Assessed Value of the Base	\$113,641
Median	94	Wgt. Mean	92
Mean	96	Max	462
Min	26.24		

Confidence Interval - Current

95% Median C.I	93.64 to 95.25
95% Mean C.I	94.40 to 97.93
95% Wgt. Mean C.I	90.73 to 93.63

% of Value of the Class of all Real Property Value in the County	49.36
% of Records Sold in the Study Period	8.04
% of Value Sold in the Study Period	8.50

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	779	95	14.87	104.46
2007	811	95	15.19	105.35
2006	744	97	14.02	105.76
2005	792	96	17.32	106.51

2009 Commission Summary

78 Saunders

Commercial Real Property - Current

Number of Sales	58	COD	27.96
Total Sales Price	\$3,763,885	PRD	116.35
Total Adj. Sales Price	\$3,756,115	COV	57.21
Total Assessed Value	\$3,291,440	STD	58.33
Avg. Adj. Sales Price	\$64,761	Avg. Absolute Deviation	27.46
Avg. Assessed Value	\$56,749	Average Assessed Value of the Base	\$124,580
Median	98	Wgt. Mean	88
Mean	102	Max	438
Min	47		

Confidence Interval - Current

95% Median C.I	93.24 to 99.90
95% Mean C.I	86.94 to 116.97
95% Wgt. Mean C.I	81.94 to 93.32

% of Value of the Class of all Real Property Value in the County 5.55

% of Records Sold in the Study Period 6.73

% of Value Sold in the Study Period 3.07

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	68	96	36.8	119.7
2007	74	94	32.13	109
2006	71	96	48.09	118.01
2005	85	95	25.78	104.58

2009 Opinions of the Property Tax Administrator for Saunders County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me 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 Saunders County is 94.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Saunders County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Saunders County is 98.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Saunders County is not in compliance with generally accepted mass appraisal practices.

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 Saunders County is 71.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Saunders 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

State Stat Run

Type: Qualified

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

NUMBER of Sales:	689	MEDIAN:	92	COV:	44.59	95% Median C.I.:	90.55 to 93.18
TOTAL Sales Price:	88,720,142	WGT. MEAN:	87	STD:	40.76	95% Wgt. Mean C.I.:	84.86 to 88.44
TOTAL Adj.Sales Price:	88,674,642	MEAN:	91	AVG.ABS.DEV:	17.08	95% Mean C.I.:	88.37 to 94.46
TOTAL Assessed Value:	76,834,076						
AVG. Adj. Sales Price:	128,700	COD:	18.56	MAX Sales Ratio:	957.86		
AVG. Assessed Value:	111,515	PRD:	105.50	MIN Sales Ratio:	0.00		

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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.			
<u>Qrtrs</u>												
07/01/06 TO 09/30/06	116	94.48	91.62	89.78	17.26	102.05	0.00	157.86	90.65 to 98.01		116,160	104,290
10/01/06 TO 12/31/06	69	93.75	96.43	92.78	13.38	103.93	23.43	153.25	91.67 to 98.56		135,561	125,773
01/01/07 TO 03/31/07	67	95.43	93.12	89.04	13.06	104.59	7.22	164.69	91.43 to 98.65		128,364	114,290
04/01/07 TO 06/30/07	106	91.94	90.84	87.78	15.10	103.48	8.08	182.08	89.44 to 94.72		123,308	108,245
07/01/07 TO 09/30/07	104	90.38	88.00	87.62	13.94	100.44	24.29	143.38	86.55 to 93.18		124,545	109,124
10/01/07 TO 12/31/07	88	89.37	89.02	84.67	17.05	105.14	26.24	147.60	86.03 to 93.46		134,304	113,714
01/01/08 TO 03/31/08	54	82.74	98.26	76.48	46.68	128.47	5.96	957.86	74.06 to 89.93		140,389	107,373
04/01/08 TO 06/30/08	85	89.83	88.73	82.66	23.28	107.34	18.51	208.60	86.72 to 94.09		139,089	114,971
<u>Study Years</u>												
07/01/06 TO 06/30/07	358	93.77	92.60	89.68	15.13	103.25	0.00	182.08	92.61 to 95.34		124,300	111,473
07/01/07 TO 06/30/08	331	89.47	90.13	83.59	22.16	107.82	5.96	957.86	87.03 to 90.90		133,459	111,560
<u>Calendar Yrs</u>												
01/01/07 TO 12/31/07	365	91.52	90.01	87.18	15.00	103.25	7.22	182.08	90.00 to 93.27		127,240	110,923
<u>ALL</u>												
	689	92.02	91.41	86.65	18.56	105.50	0.00	957.86	90.55 to 93.18		128,700	111,515

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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TOTAL Assessed Value:	76,834,076						
AVG. Adj. Sales Price:	128,700	COD:	18.56	MAX Sales Ratio:	957.86		
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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	9	50.00	52.91	50.83	5.82	104.09	50.00	76.19	50.00 to 50.00	183,611	93,333
ASHLAND CITY	85	90.38	103.00	90.53	24.04	113.77	63.55	957.86	86.55 to 93.87	114,914	104,036
ASHLAND RURAL SU	26	60.95	64.29	61.46	36.14	104.60	25.00	100.00	50.00 to 87.47	246,684	151,617
CEDAR BLUFFS CIT	17	94.27	92.50	86.94	19.40	106.40	61.24	129.50	68.89 to 110.55	76,437	66,457
CEDAR BLUFFS RUR	3	56.56	79.27	60.51	47.88	131.01	50.00	131.25	N/A	39,333	23,800
CERESCO CITY	29	96.26	93.34	92.19	14.44	101.25	18.51	126.05	86.03 to 103.46	115,974	106,920
COLON CITY	2	86.83	86.83	85.55	5.36	101.50	82.18	91.48	N/A	34,500	29,515
FREMONT RURAL SU	31	90.00	89.33	87.66	11.47	101.91	34.78	140.65	87.25 to 93.67	169,937	148,964
ITHACA CITY	11	88.02	81.82	79.04	20.88	103.51	47.95	112.20	50.00 to 102.84	50,836	40,180
LESHARA	4	90.19	96.07	90.57	14.48	106.06	75.96	127.92	N/A	77,750	70,420
MALMO CITY	7	108.68	98.60	87.30	20.75	112.94	48.85	141.97	48.85 to 141.97	60,857	53,128
MEAD CITY	18	94.29	96.93	95.59	14.82	101.40	71.71	164.69	83.73 to 105.53	99,747	95,348
MEAD RURAL SUBS	1	64.89	64.89	64.89			64.89	64.89	N/A	62,000	40,230
MORSE BLUFF	2	59.82	59.82	58.89	36.88	101.58	37.76	81.88	N/A	88,750	52,265
MORSE BLUFF RUR	8	97.26	83.38	72.47	23.32	115.05	0.00	110.11	0.00 to 110.11	44,262	32,078
MORSE BLUFF RURA	18	92.05	91.59	91.58	10.55	100.01	55.05	105.88	86.06 to 100.16	68,240	62,495
NORTHEAST RURAL	1	118.02	118.02	118.02			118.02	118.02	N/A	115,000	135,720
NORTHWEST RURAL	5	104.07	98.88	100.34	8.21	98.54	81.60	112.21	N/A	128,200	128,636
PRAGUE CITY	8	90.50	105.65	99.21	23.90	106.49	77.16	172.89	77.16 to 172.89	56,487	56,038
RURAL RES CENTRA	46	85.18	79.54	81.71	24.71	97.35	8.96	153.25	80.12 to 90.55	151,133	123,485
RURAL RES CENTRAL	1	94.61	94.61	94.61			94.61	94.61	N/A	136,999	129,620
RURAL RES EAST	28	81.14	80.37	83.06	20.45	96.76	6.99	142.31	75.99 to 90.46	160,751	133,512
RURAL RES NORTHW	12	99.06	89.31	84.41	18.93	105.80	8.08	115.88	82.18 to 107.71	104,679	88,364
RURAL RES SOUTHW	4	117.97	121.10	101.49	22.80	119.32	90.58	157.86	N/A	109,975	111,612
SOUTH CENTRAL RU	3	80.08	84.59	72.66	22.13	116.42	60.27	113.43	N/A	247,000	179,476
SWEDEBURG CITY	2	41.38	41.38	53.28	36.58	77.65	26.24	56.51	N/A	77,250	41,160
TOUHY CITY	1	70.48	70.48	70.48			70.48	70.48	N/A	29,400	20,720
VALPARAISO CITY	22	98.38	98.43	96.79	21.83	101.69	50.11	163.87	79.34 to 116.30	84,205	81,503
WAHOO CITY	182	93.72	94.17	90.66	13.48	103.87	5.96	182.08	92.62 to 95.06	115,811	105,000
WAHOO RURAL SUBS	3	50.53	63.51	65.88	26.39	96.40	50.00	90.00	N/A	42,500	28,000
WANN CITY	1	106.25	106.25	106.25			106.25	106.25	N/A	16,000	17,000
WESTON CITY	9	110.54	106.89	93.97	29.18	113.76	41.20	208.60	65.31 to 123.31	47,522	44,654
WOODCLIFF SUB	39	94.21	94.25	94.16	7.16	100.10	67.06	120.87	91.43 to 97.97	233,934	220,262
YUTAN CITY	36	94.42	94.29	93.62	10.15	100.72	61.87	125.00	89.61 to 98.36	117,248	109,770
YUTAN RURAL SUBS	15	92.52	89.48	85.21	15.45	105.01	42.50	135.29	78.02 to 100.00	236,296	201,347
ALL	689	92.02	91.41	86.65	18.56	105.50	0.00	957.86	90.55 to 93.18	128,700	111,515

PAD 2009 Preliminary Statistics

Base Stat

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Type: Qualified

State Stat Run

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

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TOTAL Assessed Value:	76,834,076						
AVG. Adj. Sales Price:	128,700	COD:	18.56	MAX Sales Ratio:	957.86		
AVG. Assessed Value:	111,515	PRD:	105.50	MIN Sales Ratio:	0.00		

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(!: Derived)

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	408	93.77	97.04	92.14	17.41	105.31	7.22	957.86	92.69 to 94.97	103,500	95,369
2	114	90.08	85.90	86.81	13.00	98.95	5.96	120.87	86.62 to 92.69	186,666	162,048
3	167	88.32	81.43	77.28	24.54	105.36	0.00	157.86	82.18 to 90.46	150,697	116,465
____ALL____	689	92.02	91.41	86.65	18.56	105.50	0.00	957.86	90.55 to 93.18	128,700	111,515

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	567	93.05	95.61	89.69	15.62	106.60	0.00	957.86	91.57 to 93.79	139,222	124,866
2	122	80.54	71.91	61.99	33.70	116.01	5.96	140.65	55.94 to 88.11	79,801	49,465
____ALL____	689	92.02	91.41	86.65	18.56	105.50	0.00	957.86	90.55 to 93.18	128,700	111,515

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	688	91.94	91.35	86.64	18.54	105.44	0.00	957.86	90.46 to 93.18	128,875	111,662
06											
07	1	131.25	131.25	131.25			131.25	131.25	N/A	8,000	10,500
____ALL____	689	92.02	91.41	86.65	18.56	105.50	0.00	957.86	90.55 to 93.18	128,700	111,515

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0056											
12-0502	2	87.28	87.28	98.80	19.24	88.34	70.48	104.07	N/A	93,700	92,575
19-0123											
27-0001	71	93.15	91.35	91.87	10.42	99.44	34.78	142.31	90.15 to 94.56	197,845	181,751
27-0595	33	94.74	88.66	87.68	15.67	101.11	0.00	112.21	86.06 to 100.16	67,732	59,389
55-0145											
55-0161	57	96.77	95.38	93.60	17.05	101.90	18.51	163.87	90.58 to 101.77	110,011	102,965
78-0001	126	86.59	90.56	76.58	27.03	118.25	25.00	957.86	83.87 to 90.00	152,705	116,949
78-0009	63	92.57	91.60	89.16	13.11	102.73	34.13	135.29	89.42 to 94.98	152,770	136,214
78-0039	244	93.16	91.86	88.92	17.04	103.30	5.96	208.60	91.56 to 93.87	109,687	97,538
78-0072	35	87.14	84.52	81.43	21.73	103.80	23.05	164.69	78.52 to 96.46	129,867	105,751
78-0104	17	92.20	94.16	86.13	23.39	109.33	8.08	172.89	82.18 to 110.38	90,547	77,989
78-0107	41	90.24	92.84	89.37	22.22	103.89	42.69	153.25	80.65 to 104.31	102,937	91,996
NonValid School											
____ALL____	689	92.02	91.41	86.65	18.56	105.50	0.00	957.86	90.55 to 93.18	128,700	111,515

PAD 2009 Preliminary Statistics

Base Stat

PAGE: 4 of 6

State Stat Run

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

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	130	83.05	74.70	65.05	32.95	114.83	0.00	182.08	66.67 to 89.36	78,142	50,832
Prior TO 1860											
1860 TO 1899	48	90.76	91.82	86.68	17.28	105.92	41.20	167.76	83.91 to 97.62	73,469	63,687
1900 TO 1919	93	93.56	96.52	89.57	19.99	107.76	37.76	172.89	90.33 to 100.00	93,988	84,185
1920 TO 1939	46	90.32	92.64	86.24	13.99	107.42	53.96	155.24	85.61 to 94.36	121,058	104,405
1940 TO 1949	18	92.47	145.91	99.01	67.80	147.37	64.89	957.86	85.11 to 108.46	81,491	80,682
1950 TO 1959	36	94.83	95.85	94.18	10.57	101.78	65.61	137.13	90.65 to 99.92	96,325	90,716
1960 TO 1969	43	93.29	96.85	94.81	12.37	102.15	73.57	164.69	88.32 to 98.81	124,382	117,932
1970 TO 1979	115	93.15	93.90	90.44	11.14	103.82	45.62	157.86	90.56 to 94.85	143,910	130,155
1980 TO 1989	16	96.59	108.29	98.38	21.86	110.06	77.89	208.60	88.66 to 126.05	172,087	169,306
1990 TO 1994	21	92.20	89.79	90.47	8.43	99.25	56.56	104.15	83.72 to 96.82	186,957	169,147
1995 TO 1999	36	93.08	93.14	89.63	10.16	103.92	62.40	153.25	89.47 to 95.86	211,013	189,126
2000 TO Present	87	92.82	87.54	85.38	11.38	102.53	5.96	120.87	87.70 to 93.98	224,955	192,072
ALL	689	92.02	91.41	86.65	18.56	105.50	0.00	957.86	90.55 to 93.18	128,700	111,515

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	50.00	50.00	50.00			50.00	50.00	N/A	500	250
5000 TO 9999	3	131.25	404.70	380.65	211.52	106.32	125.00	957.86	N/A	7,666	29,183
Total \$											
1 TO 9999	4	128.13	316.03	373.62	178.36	84.59	50.00	957.86	N/A	5,875	21,950
10000 TO 29999	34	100.70	99.03	99.26	29.54	99.76	26.24	182.08	86.36 to 115.88	22,228	22,063
30000 TO 59999	100	95.11	94.97	94.35	23.68	100.66	8.96	208.60	88.02 to 100.00	44,525	42,010
60000 TO 99999	167	94.91	93.78	93.56	17.80	100.23	0.00	164.69	92.80 to 98.64	79,264	74,157
100000 TO 149999	160	91.93	91.09	90.73	11.09	100.40	34.13	153.25	89.94 to 93.75	123,508	112,059
150000 TO 249999	177	89.08	83.28	83.08	14.42	100.24	5.96	109.99	86.07 to 90.90	194,865	161,885
250000 TO 499999	45	87.03	83.48	82.82	13.67	100.80	40.00	120.87	80.04 to 92.52	315,310	261,126
500000 +	2	61.19	61.19	61.03	2.77	100.26	59.49	62.88	N/A	882,150	538,365
ALL	689	92.02	91.41	86.65	18.56	105.50	0.00	957.86	90.55 to 93.18	128,700	111,515

PAD 2009 Preliminary Statistics

Base Stat

PAGE:5 of 6

State Stat Run

Type: Qualified

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

NUMBER of Sales:	689	MEDIAN:	92	COV:	44.59	95% Median C.I.:	90.55 to 93.18
TOTAL Sales Price:	88,720,142	WGT. MEAN:	87	STD:	40.76	95% Wgt. Mean C.I.:	84.86 to 88.44
TOTAL Adj.Sales Price:	88,674,642	MEAN:	91	AVG.ABS.DEV:	17.08	95% Mean C.I.:	88.37 to 94.46
TOTAL Assessed Value:	76,834,076						
AVG. Adj. Sales Price:	128,700	COD:	18.56	MAX Sales Ratio:	957.86		
AVG. Assessed Value:	111,515	PRD:	105.50	MIN Sales Ratio:	0.00		

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

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	26.24	25.41	4.98	63.52	510.37	0.00	50.00	N/A	30,666	1,527
5000 TO 9999	8	17.38	21.60	14.59	72.85	147.99	6.99	55.77	6.99 to 55.77	47,975	7,001
Total \$											
1 TO 9999	11	23.05	22.64	12.73	60.93	177.76	0.00	55.77	6.99 to 50.00	43,254	5,508
10000 TO 29999	44	73.42	74.22	50.85	39.81	145.95	5.96	140.65	50.53 to 96.77	38,411	19,533
30000 TO 59999	101	90.00	92.69	76.75	27.37	120.77	18.51	182.08	85.72 to 97.26	56,958	43,715
60000 TO 99999	191	94.28	100.66	93.27	18.18	107.93	47.95	957.86	92.57 to 96.94	85,188	79,455
100000 TO 149999	178	91.12	90.48	86.85	14.53	104.18	40.00	164.69	89.43 to 93.21	139,574	121,216
150000 TO 249999	143	92.61	90.16	88.40	9.20	101.99	45.62	153.25	89.63 to 93.56	217,653	192,416
250000 TO 499999	19	94.21	92.56	91.15	7.89	101.56	65.54	120.87	89.88 to 98.56	355,367	323,902
500000 +	2	61.19	61.19	61.03	2.77	100.26	59.49	62.88	N/A	882,150	538,365
ALL											
	689	92.02	91.41	86.65	18.56	105.50	0.00	957.86	90.55 to 93.18	128,700	111,515

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	66.62	67.53	80.16	51.73	84.24	23.43	113.43	N/A	85,000	68,132
0	126	83.05	74.93	64.53	32.68	116.11	0.00	182.08	66.67 to 89.36	77,924	50,283
10	2	103.30	103.30	92.48	33.72	111.69	68.46	138.13	N/A	58,000	53,640
15	3	106.25	115.98	112.36	9.61	103.22	105.53	136.15	N/A	60,333	67,790
20	51	101.25	103.11	97.23	18.72	106.05	56.56	208.60	93.46 to 106.28	69,556	67,627
25	79	90.65	104.09	88.77	28.72	117.25	37.76	957.86	86.68 to 94.72	88,060	78,175
30	293	92.02	92.37	88.93	12.53	103.86	39.63	172.89	90.38 to 93.74	132,378	117,730
35	91	93.56	94.07	91.12	13.34	103.23	5.96	163.87	91.50 to 95.81	191,193	174,222
40	34	92.57	91.16	90.17	6.00	101.10	65.54	103.46	89.08 to 94.21	264,279	238,300
45	6	90.91	85.40	72.28	17.69	118.14	59.49	105.71	59.49 to 105.71	423,966	306,456
ALL											
	689	92.02	91.41	86.65	18.56	105.50	0.00	957.86	90.55 to 93.18	128,700	111,515

PAD 2009 Preliminary Statistics

Base Stat

PAGE:6 of 6

State Stat Run

Type: Qualified

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

NUMBER of Sales:	689	MEDIAN:	92	COV:	44.59	95% Median C.I.:	90.55 to 93.18
TOTAL Sales Price:	88,720,142	WGT. MEAN:	87	STD:	40.76	95% Wgt. Mean C.I.:	84.86 to 88.44
TOTAL Adj.Sales Price:	88,674,642	MEAN:	91	AVG.ABS.DEV:	17.08	95% Mean C.I.:	88.37 to 94.46
TOTAL Assessed Value:	76,834,076						
AVG. Adj. Sales Price:	128,700	COD:	18.56	MAX Sales Ratio:	957.86		
AVG. Assessed Value:	111,515	PRD:	105.50	MIN Sales Ratio:	0.00		

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

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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	10	33.49	50.50	62.38	99.53	80.96	6.99	113.43	8.08 to 112.21	113,160	70,585
0	120	84.58	76.71	65.39	30.49	117.32	0.00	182.08	71.71 to 90.00	75,224	49,186
101	372	93.01	93.43	89.25	13.28	104.69	5.96	208.60	91.50 to 93.79	147,237	131,410
102	46	92.94	96.21	91.31	15.90	105.36	62.27	157.86	88.99 to 97.89	162,941	148,789
103	23	94.91	96.17	93.67	8.96	102.66	72.97	138.10	89.42 to 98.36	117,891	110,430
104	102	90.90	101.97	87.76	26.06	116.19	47.95	957.86	88.51 to 94.38	112,008	98,304
106	6	83.59	86.52	84.25	13.87	102.70	61.24	106.88	61.24 to 106.88	138,500	116,680
111	10	95.88	95.68	96.00	3.00	99.66	88.00	100.29	93.21 to 99.85	128,093	122,975
ALL	689	92.02	91.41	86.65	18.56	105.50	0.00	957.86	90.55 to 93.18	128,700	111,515

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	11	23.43	43.20	54.96	129.68	78.61	6.99	113.43	8.08 to 112.21	81,690	44,893
0	119	84.59	77.61	66.03	29.61	117.53	0.00	182.08	74.77 to 90.00	77,814	51,381
10	3	101.40	105.81	95.64	19.80	110.63	77.89	138.13	N/A	49,666	47,500
15	1	85.72	85.72	85.72			85.72	85.72	N/A	57,500	49,290
20	21	104.31	100.78	99.75	20.66	101.03	48.85	157.86	83.91 to 117.80	64,180	64,021
25	35	99.95	103.36	98.63	18.42	104.79	37.76	167.76	95.43 to 106.88	61,545	60,702
30	275	93.56	95.73	88.88	16.31	107.71	5.96	957.86	92.51 to 94.36	154,408	137,237
35	87	93.09	96.24	91.34	15.07	105.37	59.69	163.87	90.13 to 96.58	117,173	107,022
40	123	90.00	91.03	88.15	10.48	103.26	45.62	153.25	88.26 to 91.77	163,747	144,351
45	11	88.65	90.18	88.79	10.65	101.56	73.53	109.27	75.84 to 103.46	139,536	123,898
50	3	89.35	82.40	83.22	12.81	99.01	61.76	96.10	N/A	158,500	131,910
ALL	689	92.02	91.41	86.65	18.56	105.50	0.00	957.86	90.55 to 93.18	128,700	111,515

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

Residential

For 2009 the appraisal staff completed two thirds of the inspections for the rural residential, with this appraisal values to go on for 2009. The staff is checking all improvements, including out buildings. Acreages (rural residential) were reviewed using the agricultural land specifications (policy) which uses the specifications worked out with the assessment office and the county board. This appraisal included updated costs and updated depreciation schedules new land values. Ashland was also re-appraised for 2009. There was an emphasis or priority directed to the soil conversion from alpha to numeric taking staff time away from completing more residential review and or appraisal.

All pick up work was completed for the residential properties including completed building permits and other new construction.

2009 Assessment Survey for Saunders County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Appraiser Supervisor and Appraisal Staff
2.	Valuation done by:
	Appraiser Supervisor and Appraisal Staff
3.	Pickup work done by whom:
	Appraisal staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2007- Wahoo, Yutan, Valparaiso, Fremont Rural Subs Ashland and Woodcliff Subs with the remaining areas carrying the replacement costs associated with the date of appraisal for that particular area.
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	New depreciation schedules are built and are associated with the various replacement cost dates.
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	A market analysis was used in 2008 to estimate the market values for 2009.
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	171 With 66 - Urban, 73 - Suburban, 18 - Rural, 9 - Rural Residential, 5 - Ag Homes
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	The market areas and neighborhoods are defined by geographical location of towns and the neighborhoods within the larger towns. The rural residential market areas are defined by regions divided by Highway 92 and the Malmo Road. The main difference between these rural market areas is the value of the first acre. The influences noted are the areas located closer to Lincoln, Omaha and Fremont. With the areas to the west (west of the Malmo Road) and southwest having less influences than around Wahoo extended east to Omaha, northeast to Fremont and south to Lancaster County.

9.	Is “Market Area/Neighborhoods/Assessor Locations” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes
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 – The “suburban” location constitutes areas on the very outskirts of a city/town/village and within easy commute. Not necessarily the statutory definition of the 1 or 2 mile zoning jurisdiction.
11.	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
404		209	613

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 6

Type: Qualified

State Stat Run

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

NUMBER of Sales:	675	MEDIAN:	94	COV:	24.31	95% Median C.I.:	93.64 to 95.25
TOTAL Sales Price:	88,075,625	WGT. MEAN:	92	STD:	23.38	95% Wgt. Mean C.I.:	90.73 to 93.63
TOTAL Adj.Sales Price:	88,030,125	MEAN:	96	AVG.ABS.DEV:	12.59	95% Mean C.I.:	94.40 to 97.93
TOTAL Assessed Value:	81,145,870						
AVG. Adj. Sales Price:	130,415	COD:	13.36	MAX Sales Ratio:	462.43		
AVG. Assessed Value:	120,216	PRD:	104.33	MIN Sales Ratio:	26.24		

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(!: Derived)

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
<u>Qrtrs</u>												
07/01/06 TO 09/30/06	115	96.15	98.08	94.32	14.65	103.99	37.76	200.00	92.80 to 99.21		116,318	109,707
10/01/06 TO 12/31/06	69	95.45	98.56	94.75	11.38	104.02	57.58	160.43	93.57 to 99.95		137,840	130,607
01/01/07 TO 03/31/07	67	97.26	97.34	95.74	9.99	101.67	48.85	164.69	93.79 to 99.92		128,364	122,893
04/01/07 TO 06/30/07	100	93.93	93.43	90.45	11.52	103.29	37.32	142.13	90.50 to 95.25		125,772	113,766
07/01/07 TO 09/30/07	101	93.29	92.15	91.10	10.63	101.15	41.20	133.88	90.90 to 95.66		126,925	115,629
10/01/07 TO 12/31/07	87	92.22	92.83	90.02	14.71	103.12	26.24	155.08	87.27 to 94.85		136,563	122,931
01/01/08 TO 03/31/08	54	95.07	102.69	90.20	19.64	113.85	50.00	462.43	89.93 to 100.00		142,393	128,439
04/01/08 TO 06/30/08	82	94.16	98.04	91.56	14.89	107.09	55.05	208.60	90.95 to 99.48		141,159	129,241
<u>Study Years</u>												
07/01/06 TO 06/30/07	351	94.98	96.71	93.59	12.38	103.34	37.32	200.00	93.92 to 96.49		125,542	117,489
07/01/07 TO 06/30/08	324	93.59	95.58	90.77	14.35	105.30	26.24	462.43	91.89 to 94.61		135,693	123,170
<u>Calendar Yrs</u>												
01/01/07 TO 12/31/07	355	93.79	93.65	91.51	11.86	102.34	26.24	164.69	92.74 to 94.72		129,234	118,265
<u>ALL</u>												
	675	94.27	96.17	92.18	13.36	104.33	26.24	462.43	93.64 to 95.25		130,415	120,216

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 6

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	675	MEDIAN:	94	COV:	24.31	95% Median C.I.:	93.64 to 95.25
TOTAL Sales Price:	88,075,625	WGT. MEAN:	92	STD:	23.38	95% Wgt. Mean C.I.:	90.73 to 93.63
TOTAL Adj.Sales Price:	88,030,125	MEAN:	96	AVG.ABS.DEV:	12.59	95% Mean C.I.:	94.40 to 97.93
TOTAL Assessed Value:	81,145,870						
AVG. Adj. Sales Price:	130,415	COD:	13.36	MAX Sales Ratio:	462.43		
AVG. Assessed Value:	120,216	PRD:	104.33	MIN Sales Ratio:	26.24		

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ASSESSOR LOCATION

	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ASHLAND CITY	84	95.34	100.77	94.16	14.48	107.01	67.91	462.43	92.84 to 97.04	115,508	108,767
ASHLAND RURAL SU	24	96.54	94.07	84.23	15.02	111.68	45.62	200.00	85.36 to 100.00	256,825	216,317
ASHLAND RURAL SUBS	8	100.00	93.75	93.75	6.25	100.00	50.00	100.00	50.00 to 100.00	200,000	187,500
CEDAR BLUFFS CIT	17	94.27	92.50	86.94	19.40	106.40	61.24	129.50	68.89 to 110.55	76,437	66,457
CEDAR BLUFFS RUR	2	93.91	93.91	62.65	39.77	149.88	56.56	131.25	N/A	49,000	30,700
CERESCO CITY	26	98.88	96.59	96.73	12.13	99.85	37.32	127.74	89.12 to 104.46	112,761	109,072
COLON CITY	2	86.83	86.83	85.55	5.36	101.50	82.18	91.48	N/A	34,500	29,515
FREMONT RURAL SU	30	92.76	93.40	89.41	10.73	104.47	69.76	155.08	89.61 to 94.09	174,695	156,189
ITHACA CITY	10	94.50	89.42	79.64	15.02	112.28	47.95	112.20	71.12 to 102.84	54,620	43,499
LESHARA	4	90.19	96.07	90.57	14.48	106.06	75.96	127.92	N/A	77,750	70,420
MALMO CITY	6	109.29	115.47	103.86	26.73	111.17	48.85	182.15	48.85 to 182.15	48,166	50,026
MEAD CITY	18	94.29	96.93	95.59	14.82	101.40	71.71	164.69	83.73 to 105.53	99,747	95,348
MEAD RURAL SUBS	1	64.89	64.89	64.89			64.89	64.89	N/A	62,000	40,230
MORSE BLUFF	2	59.82	59.82	58.89	36.88	101.58	37.76	81.88	N/A	88,750	52,265
MORSE BLUFF RUR	8	97.26	94.00	90.36	12.63	104.02	70.80	111.00	70.80 to 111.00	44,262	39,995
MORSE BLUFF RURA	18	92.05	91.59	91.58	10.55	100.01	55.05	105.88	86.06 to 100.16	68,240	62,495
MORSE BLUFF RURAL SU	1	76.19	76.19	76.19			76.19	76.19	N/A	52,500	40,000
NORTHEAST RURAL	4	101.22	102.01	100.30	8.49	101.70	87.58	118.02	N/A	180,875	181,425
NORTHWEST RURAL	6	101.49	102.64	102.95	6.95	99.70	90.95	112.81	90.95 to 112.81	131,833	135,716
PRAGUE CITY	8	90.50	105.65	99.21	23.90	106.49	77.16	172.89	77.16 to 172.89	56,487	56,038
RURAL RES CENTRA	45	93.35	94.63	89.53	13.30	105.70	56.88	153.73	90.50 to 97.56	155,981	139,645
RURAL RES CENTRAL	1	94.61	94.61	94.61			94.61	94.61	N/A	136,999	129,620
RURAL RES EAST	29	92.56	93.23	92.40	13.56	100.89	53.77	151.64	84.94 to 100.58	163,484	151,067
RURAL RES NORTHW	10	97.54	94.85	87.77	12.10	108.07	60.92	115.88	82.18 to 110.38	112,430	98,678
RURAL RES SOUTHW	3	138.13	128.86	102.24	16.24	126.03	90.58	157.86	N/A	121,633	124,363
SOUTH CENTRAL RU	5	101.82	100.20	91.85	13.13	109.09	79.99	118.11	N/A	208,240	191,271
SWEDEBURG CITY	2	41.38	41.38	53.28	36.58	77.65	26.24	56.51	N/A	77,250	41,160
VALPARAISO CITY	21	93.75	94.52	92.07	18.28	102.66	62.27	136.35	79.34 to 106.28	83,929	77,273
WAHOO CITY	179	93.79	96.58	93.58	10.39	103.21	55.94	167.76	92.80 to 95.87	116,392	108,921
WAHOO RURAL SUBS	3	94.74	94.91	94.12	3.52	100.85	90.00	100.00	N/A	42,500	40,000
WANN CITY	1	106.25	106.25	106.25			106.25	106.25	N/A	16,000	17,000
WESTON CITY	9	110.54	106.89	93.97	29.18	113.76	41.20	208.60	65.31 to 123.31	47,522	44,654
WOODCLIFF SUB	38	94.38	95.65	95.50	7.76	100.16	76.44	142.34	91.77 to 97.97	233,906	223,374
YUTAN CITY	36	94.42	94.19	94.05	9.45	100.14	61.87	125.00	90.63 to 98.36	117,248	110,271
YUTAN RURAL SUBS	14	94.07	94.30	87.90	11.28	107.28	66.21	135.29	83.16 to 104.06	234,460	206,087
ALL	675	94.27	96.17	92.18	13.36	104.33	26.24	462.43	93.64 to 95.25	130,415	120,216

Type: Qualified

State Stat Run

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	675	MEDIAN:	94	COV:	24.31	95% Median C.I.:	93.64 to 95.25
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TOTAL Adj.Sales Price:	88,030,125	MEAN:	96	AVG.ABS.DEV:	12.59	95% Mean C.I.:	94.40 to 97.93
TOTAL Assessed Value:	81,145,870						
AVG. Adj. Sales Price:	130,415	COD:	13.36	MAX Sales Ratio:	462.43		
AVG. Assessed Value:	120,216	PRD:	104.33	MIN Sales Ratio:	26.24		

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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	401	94.59	97.60	94.03	13.95	103.80	37.32	462.43	93.70 to 96.11	103,719	97,527
2	107	92.69	91.65	90.55	9.04	101.21	53.77	142.34	91.02 to 94.21	192,111	173,959
3	167	94.95	95.62	90.50	14.44	105.66	26.24	200.00	93.58 to 99.21	154,985	140,261
____ALL____											
	675	94.27	96.17	92.18	13.36	104.33	26.24	462.43	93.64 to 95.25	130,415	120,216

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	565	94.08	96.48	91.83	13.35	105.07	37.76	462.43	93.44 to 94.97	139,488	128,086
2	110	96.80	94.53	95.20	13.05	99.30	26.24	200.00	93.33 to 100.00	83,807	79,788
____ALL____											
	675	94.27	96.17	92.18	13.36	104.33	26.24	462.43	93.64 to 95.25	130,415	120,216

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	674	94.27	96.11	92.18	13.32	104.27	26.24	462.43	93.64 to 95.20	130,596	120,378
06											
07	1	131.25	131.25	131.25			131.25	131.25	N/A	8,000	10,500
____ALL____											
	675	94.27	96.17	92.18	13.36	104.33	26.24	462.43	93.64 to 95.25	130,415	120,216

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0056											
12-0502	1	104.07	104.07	104.07			104.07	104.07	N/A	158,000	164,430
19-0123											
27-0001	70	94.07	95.09	93.70	9.37	101.49	53.77	151.64	92.69 to 96.15	199,211	186,658
27-0595	32	93.51	90.71	90.06	13.16	100.73	37.76	112.21	84.56 to 100.16	68,044	61,280
55-0145											
55-0161	52	97.57	95.55	94.61	14.67	100.99	37.32	136.35	89.12 to 102.50	109,119	103,242
78-0001	123	96.12	98.58	90.62	14.17	108.79	45.62	462.43	93.87 to 97.99	153,869	139,432
78-0009	64	93.94	94.23	92.07	10.22	102.34	61.87	135.29	90.63 to 96.47	154,336	142,098
78-0039	241	93.87	96.70	93.04	12.62	103.93	26.24	208.60	93.29 to 95.87	110,915	103,191
78-0072	34	92.32	91.94	85.83	16.64	107.12	56.88	164.69	79.71 to 102.50	134,186	115,167
78-0104	16	95.22	99.84	90.69	18.58	110.08	60.92	172.89	83.72 to 110.38	91,575	83,053
78-0107	42	93.26	97.57	93.66	19.35	104.18	56.56	155.08	86.94 to 100.00	107,474	100,658

NonValid School

____ALL____											
	675	94.27	96.17	92.18	13.36	104.33	26.24	462.43	93.64 to 95.25	130,415	120,216

PAD 2009 R&O Statistics

Base Stat

PAGE:4 of 6

Type: Qualified

State Stat Run

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

NUMBER of Sales:	675	MEDIAN:	94	COV:	24.31	95% Median C.I.:	93.64 to 95.25
TOTAL Sales Price:	88,075,625	WGT. MEAN:	92	STD:	23.38	95% Wgt. Mean C.I.:	90.73 to 93.63
TOTAL Adj.Sales Price:	88,030,125	MEAN:	96	AVG.ABS.DEV:	12.59	95% Mean C.I.:	94.40 to 97.93
TOTAL Assessed Value:	81,145,870						
AVG. Adj. Sales Price:	130,415	COD:	13.36	MAX Sales Ratio:	462.43		
AVG. Assessed Value:	120,216	PRD:	104.33	MIN Sales Ratio:	26.24		

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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	118	98.42	95.56	95.19	13.39	100.38	26.24	200.00	93.75 to 100.00	81,740	77,810
Prior TO 1860											
1860 TO 1899	48	93.54	94.05	89.78	15.46	104.77	41.20	167.76	87.27 to 100.57	73,948	66,387
1900 TO 1919	93	94.38	98.48	91.94	18.62	107.11	37.76	182.15	91.43 to 98.65	95,670	87,961
1920 TO 1939	47	91.11	93.29	87.38	12.75	106.76	56.88	155.24	88.26 to 94.26	123,589	107,989
1940 TO 1949	19	93.79	117.13	96.68	34.29	121.14	64.89	462.43	86.07 to 108.46	84,571	81,766
1950 TO 1959	37	96.11	97.30	95.42	10.31	101.97	74.38	160.43	91.57 to 99.41	96,964	92,525
1960 TO 1969	42	94.33	98.18	96.31	11.00	101.94	77.83	164.69	92.02 to 99.02	124,577	119,980
1970 TO 1979	116	93.62	94.82	91.74	10.96	103.36	45.62	157.86	91.56 to 96.19	145,040	133,063
1980 TO 1989	14	96.59	108.64	98.97	19.88	109.77	83.56	208.60	88.66 to 127.74	173,457	171,667
1990 TO 1994	20	96.32	91.92	92.89	8.35	98.96	56.56	104.15	85.27 to 99.54	183,204	170,175
1995 TO 1999	35	94.21	95.26	91.66	9.92	103.93	65.54	153.73	91.43 to 99.60	212,821	195,065
2000 TO Present	86	93.87	92.29	90.17	8.00	102.35	57.58	120.87	92.84 to 95.81	224,841	202,745
ALL	675	94.27	96.17	92.18	13.36	104.33	26.24	462.43	93.64 to 95.25	130,415	120,216

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	100.00	100.00	100.00			100.00	100.00	N/A	500	500
5000 TO 9999	3	131.25	241.48	231.87	84.24	104.14	130.75	462.43	N/A	7,666	17,776
Total \$											
1 TO 9999	4	131.00	206.11	229.06	69.26	89.98	100.00	462.43	N/A	5,875	13,457
10000 TO 29999	28	106.70	110.56	111.85	20.81	98.85	26.24	182.15	100.00 to 117.80	22,094	24,712
30000 TO 59999	97	97.56	100.87	99.61	17.90	101.27	37.32	208.60	93.75 to 102.84	44,636	44,460
60000 TO 99999	162	96.93	97.61	96.94	13.48	100.69	37.76	164.69	94.12 to 99.21	79,407	76,980
100000 TO 149999	159	93.29	94.31	93.86	10.27	100.48	47.95	200.00	91.57 to 94.85	123,398	115,822
150000 TO 249999	178	93.60	92.04	92.10	8.15	99.93	50.00	142.34	91.77 to 94.97	194,424	179,068
250000 TO 499999	45	89.88	86.31	85.64	11.91	100.78	45.62	120.87	83.16 to 93.83	315,599	270,266
500000 +	2	66.33	66.33	66.01	5.25	100.49	62.85	69.81	N/A	882,150	582,290
ALL	675	94.27	96.17	92.18	13.36	104.33	26.24	462.43	93.64 to 95.25	130,415	120,216

PAD 2009 R&O Statistics

Base Stat

PAGE:5 of 6

Type: Qualified

State Stat Run

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

NUMBER of Sales:	675	MEDIAN:	94	COV:	24.31	95% Median C.I.:	93.64 to 95.25
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TOTAL Adj.Sales Price:	88,030,125	MEAN:	96	AVG.ABS.DEV:	12.59	95% Mean C.I.:	94.40 to 97.93
TOTAL Assessed Value:	81,145,870						
AVG. Adj. Sales Price:	130,415	COD:	13.36	MAX Sales Ratio:	462.43		
AVG. Assessed Value:	120,216	PRD:	104.33	MIN Sales Ratio:	26.24		

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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	2	63.12	63.12	28.41	58.43	222.16	26.24	100.00	N/A	8,500	2,415
Total \$ _____											
1 TO 9999	2	63.12	63.12	28.41	58.43	222.16	26.24	100.00	N/A	8,500	2,415
10000 TO 29999	27	93.87	93.42	83.50	22.77	111.87	37.32	140.65	77.42 to 110.55	25,240	21,077
30000 TO 59999	100	95.97	102.33	93.24	23.01	109.75	37.76	462.43	90.95 to 100.00	45,922	42,816
60000 TO 99999	193	94.91	97.64	94.57	13.02	103.24	47.95	208.60	93.79 to 98.56	84,307	79,730
100000 TO 149999	157	93.16	93.96	92.29	9.79	101.81	50.00	164.69	91.02 to 95.27	133,246	122,970
150000 TO 249999	169	94.08	94.16	92.02	9.52	102.33	45.62	200.00	93.27 to 95.81	208,970	192,293
250000 TO 499999	25	94.56	95.64	93.69	9.69	102.08	65.54	142.34	91.34 to 99.16	338,718	317,350
500000 +	2	66.33	66.33	66.01	5.25	100.49	62.85	69.81	N/A	882,150	582,290
ALL _____											
	675	94.27	96.17	92.18	13.36	104.33	26.24	462.43	93.64 to 95.25	130,415	120,216

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	114.02	114.82	111.02	9.55	103.42	97.93	133.31	N/A	85,000	94,366
0	114	97.41	94.88	94.61	13.39	100.28	26.24	200.00	93.50 to 100.00	81,625	77,229
10	2	103.30	103.30	92.48	33.72	111.69	68.46	138.13	N/A	58,000	53,640
15	3	106.25	115.98	112.36	9.61	103.22	105.53	136.15	N/A	60,333	67,790
20	51	100.00	103.69	97.68	19.01	106.14	56.56	208.60	93.46 to 104.39	69,556	67,946
25	78	92.22	98.36	88.90	19.37	110.64	37.76	462.43	88.07 to 95.88	88,812	78,957
30	293	93.35	94.50	91.26	12.10	103.55	45.62	182.15	91.77 to 94.60	132,899	121,284
35	89	94.59	96.79	94.87	9.51	102.03	65.58	153.73	93.27 to 97.89	189,540	179,809
40	35	94.57	94.17	92.47	5.01	101.84	65.54	103.46	93.01 to 97.75	264,585	244,653
45	6	90.91	87.18	75.77	15.87	115.05	62.85	106.08	62.85 to 106.08	423,966	321,241
ALL _____											
	675	94.27	96.17	92.18	13.36	104.33	26.24	462.43	93.64 to 95.25	130,415	120,216

PAD 2009 R&O Statistics

Base Stat

PAGE:6 of 6

Type: Qualified

State Stat Run

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TOTAL Adj.Sales Price:	88,030,125	MEAN:	96	AVG.ABS.DEV:	12.59	95% Mean C.I.:	94.40 to 97.93
TOTAL Assessed Value:	81,145,870						
AVG. Adj. Sales Price:	130,415	COD:	13.36	MAX Sales Ratio:	462.43		
AVG. Assessed Value:	120,216	PRD:	104.33	MIN Sales Ratio:	26.24		

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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	11	97.93	100.63	94.33	12.62	106.68	79.99	133.31	81.96 to 118.11	133,291	125,738
0	107	99.21	95.04	95.35	13.35	99.67	26.24	200.00	93.50 to 100.00	76,440	72,882
101	369	93.98	95.44	91.82	11.58	103.95	37.76	208.60	93.18 to 95.06	147,221	135,178
102	48	95.26	98.72	94.27	14.76	104.72	62.27	157.86	92.67 to 100.27	163,355	153,991
103	23	94.91	95.30	93.64	8.86	101.77	69.35	137.56	89.42 to 99.19	117,891	110,396
104	101	91.89	99.13	89.70	20.30	110.52	47.95	462.43	90.02 to 94.54	112,826	101,207
106	6	83.59	85.90	83.86	13.12	102.43	61.24	103.46	61.24 to 103.46	138,500	116,148
111	10	96.48	96.05	96.34	2.75	99.70	90.51	100.29	93.21 to 99.85	128,093	123,408
ALL	675	94.27	96.17	92.18	13.36	104.33	26.24	462.43	93.64 to 95.25	130,415	120,216

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	11	103.91	105.24	103.96	10.60	101.24	81.96	133.31	92.56 to 118.11	91,181	94,788
0	107	97.26	94.56	94.17	13.69	100.41	26.24	200.00	93.33 to 100.00	80,769	76,064
10	3	101.40	107.70	99.40	17.94	108.34	83.56	138.13	N/A	49,666	49,370
15	1	85.72	85.72	85.72			85.72	85.72	N/A	57,500	49,290
20	21	97.99	108.58	105.99	25.27	102.44	48.85	182.15	89.94 to 122.76	64,180	68,026
25	35	100.57	104.52	99.54	16.85	105.01	37.76	167.76	96.00 to 106.25	62,705	62,415
30	272	94.09	95.98	91.70	12.85	104.67	41.20	462.43	93.29 to 95.06	153,818	141,047
35	87	93.75	97.12	92.99	13.04	104.44	63.55	147.93	91.01 to 98.36	117,517	109,278
40	124	91.63	92.50	89.93	10.02	102.86	45.62	153.73	89.88 to 94.08	164,997	148,378
45	12	88.08	89.82	88.38	10.10	101.63	73.53	109.27	80.71 to 103.04	147,908	130,715
50	2	93.57	93.57	92.82	3.28	100.80	90.50	96.63	N/A	169,250	157,105
ALL	675	94.27	96.17	92.18	13.36	104.33	26.24	462.43	93.64 to 95.25	130,415	120,216

2009 Correlation Section
for Saunders County

Residential Real Property

I. Correlation

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

**2009 Correlation Section
for Saunders County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	1,485	675	45.45
2008	1,151	779	67.68
2007	1,202	811	67.47
2006	1,136	744	65.49
2005	982	792	80.65

RESIDENTIAL: The sales qualification and utilization for this property class is the responsibility of the county assessor. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file. The percentage had decreased significantly from previous years averages due to a change in the way the total sales file is populated. There was a significant increase in the total numbers yet not that dramatic of a decrease in the qualified records.

2009 Correlation Section
for Saunders County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Saunders County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	92	2.79	95	94
2008	90.67	5.16	95	94.65
2007	93	5.95	99	95
2006	91	5.81	96	97
2005	92	2.74	95	96

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

2009 Correlation Section
for Saunders County

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

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

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
8.33	2009	2.79
7.73	2008	5.13
5.53	2007	5.95
17.83	2006	5.81
5.47	2005	2.74

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

2009 Correlation Section
for Saunders County

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

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

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

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

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

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

**2009 Correlation Section
for Saunders County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	94	92	96

RESIDENTIAL:As demonstrated by the above table there are slight difference between the median, the weighted mean and the mean and all measures of central tendency are within range. I find no issues. The median is the best indicator of the level of value for this county.

**2009 Correlation Section
for Saunders County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	13.36	104.33
Difference	0.00	1.33

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

**2009 Correlation Section
for Saunders County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	689	675	-14
Median	92	94	2
Wgt. Mean	87	92	5
Mean	91	96	5
COD	18.56	13.36	-5.20
PRD	105.50	104.33	-1.17
Minimum	0.00	26.24	26.24
Maximum	957.86	462.43	-495.43

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

**2009 Correlation Section
for Saunders 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	675	255	420
Median	94	92	2
Wgt. Mean	92	92	0
Mean	96	111	-15
COD	13.36	17.28	-3.92
PRD	104.33	82.87	21.46
Minimum	26.24	33.81	-7.57
Maximum	462.43	163.60	298.83

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 fairly representative of both the sold parcels and the unsold parcels.

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	56	MEDIAN:	96	COV:	80.54	95% Median C.I.:	82.22 to 100.57
TOTAL Sales Price:	3,565,635	WGT. MEAN:	84	STD:	87.37	95% Wgt. Mean C.I.:	77.30 to 91.06
TOTAL Adj.Sales Price:	3,565,635	MEAN:	108	AVG.ABS.DEV:	40.84	95% Mean C.I.:	85.59 to 131.36
TOTAL Assessed Value:	3,001,500						
AVG. Adj. Sales Price:	63,672	COD:	42.70	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	53,598	PRD:	128.86	MIN Sales Ratio:	2.90		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	9	98.48	137.39	86.52	67.57	158.79	51.37	561.33	59.25 to 103.97	79,622	68,892
10/01/05 TO 12/31/05	4	88.08	85.02	83.72	19.88	101.55	52.80	111.11	N/A	31,523	26,392
01/01/06 TO 03/31/06	1	86.57	86.57	86.57			86.57	86.57	N/A	75,000	64,930
04/01/06 TO 06/30/06	2	122.26	122.26	106.62	15.19	114.67	103.69	140.83	N/A	38,000	40,515
07/01/06 TO 09/30/06	4	100.91	93.77	91.77	10.32	102.18	66.69	106.58	N/A	57,000	52,310
10/01/06 TO 12/31/06	4	118.06	185.45	85.47	95.26	216.96	68.17	437.50	N/A	60,325	51,562
01/01/07 TO 03/31/07	3	95.20	104.42	99.11	18.32	105.36	82.87	135.20	N/A	36,666	36,340
04/01/07 TO 06/30/07	9	70.95	90.49	70.07	54.47	129.13	2.90	195.60	56.00 to 166.24	77,426	54,256
07/01/07 TO 09/30/07	5	99.14	88.80	97.43	16.29	91.14	65.00	112.80	N/A	24,710	24,076
10/01/07 TO 12/31/07	6	103.33	90.89	89.00	24.96	102.13	46.75	135.24	46.75 to 135.24	67,458	60,035
01/01/08 TO 03/31/08	2	103.29	103.29	103.51	2.63	99.79	100.57	106.00	N/A	124,750	129,125
04/01/08 TO 06/30/08	7	68.30	103.79	73.03	64.82	142.12	53.50	290.80	53.50 to 290.80	74,000	54,040
<u>Study Years</u>											
07/01/05 TO 06/30/06	16	96.21	119.23	87.71	47.91	135.94	51.37	561.33	69.92 to 103.97	62,105	54,472
07/01/06 TO 06/30/07	20	91.47	112.23	79.37	51.41	141.40	2.90	437.50	70.66 to 106.58	63,807	50,641
07/01/07 TO 06/30/08	20	99.22	96.12	86.21	30.30	111.49	46.75	290.80	65.00 to 106.00	64,790	55,856
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	11	101.79	131.63	90.51	48.91	145.43	66.69	437.50	68.17 to 158.30	56,390	51,040
01/01/07 TO 12/31/07	23	95.20	92.04	80.73	31.37	114.01	2.90	195.60	68.23 to 107.34	58,049	46,866
<u>ALL</u>											
	56	95.63	108.48	84.18	42.70	128.86	2.90	561.33	82.22 to 100.57	63,672	53,598

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 5

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	56	MEDIAN:	96	COV:	80.54	95% Median C.I.:	82.22 to 100.57
TOTAL Sales Price:	3,565,635	WGT. MEAN:	84	STD:	87.37	95% Wgt. Mean C.I.:	77.30 to 91.06
TOTAL Adj.Sales Price:	3,565,635	MEAN:	108	AVG.ABS.DEV:	40.84	95% Mean C.I.:	85.59 to 131.36
TOTAL Assessed Value:	3,001,500						
AVG. Adj. Sales Price:	63,672	COD:	42.70	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	53,598	PRD:	128.86	MIN Sales Ratio:	2.90		

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ASHLAND CITY	7	102.32	96.06	92.88	9.98	103.43	70.95	111.11	70.95 to 111.11	99,428	92,350
CEDAR BLUFFS CIT	5	103.27	140.49	105.17	48.98	133.58	82.22	290.80	N/A	13,549	14,250
CERESCO CITY	3	93.94	83.31	78.23	15.61	106.50	56.00	100.00	N/A	41,296	32,306
COLON CITY	2	84.43	84.43	88.67	20.57	95.22	67.06	101.79	N/A	22,500	19,950
ITHACA CITY	2	313.17	313.17	179.54	79.24	174.43	65.00	561.33	N/A	3,250	5,835
MEAD CITY	2	74.00	74.00	81.07	28.65	91.28	52.80	95.20	N/A	45,000	36,480
MORSE BLUFF	1	49.25	49.25	49.25			49.25	49.25	N/A	80,000	39,400
PRAGUE CITY	6	162.27	205.61	173.67	37.49	118.39	135.20	437.50	135.20 to 437.50	12,216	21,216
SOUTH CENTRAL RU	1	68.30	68.30	68.30			68.30	68.30	N/A	135,000	92,200
VALPARAISO CITY	4	77.97	77.19	79.36	28.26	97.27	53.50	99.31	N/A	91,250	72,412
WAHOO CITY	19	87.73	80.57	81.05	24.01	99.41	2.90	112.80	66.69 to 103.97	78,505	63,626
WOODCLIFF SUB	1	69.92	69.92	69.92			69.92	69.92	N/A	112,600	78,730
YUTAN CITY	3	86.57	81.95	81.06	15.70	101.09	59.25	100.02	N/A	93,000	75,386
ALL	56	95.63	108.48	84.18	42.70	128.86	2.90	561.33	82.22 to 100.57	63,672	53,598

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	51	98.48	108.27	86.00	39.18	125.90	2.90	561.33	86.57 to 101.79	61,353	52,763
2	3	70.95	138.18	73.88	111.82	187.03	52.80	290.80	N/A	63,000	46,546
3	2	69.11	69.11	69.03	1.17	100.11	68.30	69.92	N/A	123,800	85,465
ALL	56	95.63	108.48	84.18	42.70	128.86	2.90	561.33	82.22 to 100.57	63,672	53,598

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	45	96.07	115.68	85.03	46.50	136.05	49.25	561.33	77.81 to 101.79	70,060	59,569
2	11	93.94	79.01	77.71	26.57	101.67	2.90	111.11	46.75 to 106.58	37,536	29,170
ALL	56	95.63	108.48	84.18	42.70	128.86	2.90	561.33	82.22 to 100.57	63,672	53,598

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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TOTAL Assessed Value:	3,001,500						
AVG. Adj. Sales Price:	63,672	COD:	42.70	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	53,598	PRD:	128.86	MIN Sales Ratio:	2.90		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	69.92	69.92	69.92			69.92	69.92	N/A	112,600	78,730
12-0056											
12-0502											
19-0123											
27-0001											
27-0595	1	49.25	49.25	49.25			49.25	49.25	N/A	80,000	39,400
55-0145											
55-0161	7	93.94	79.81	79.07	20.09	100.94	53.50	100.00	53.50 to 100.00	69,841	55,224
78-0001	8	101.45	92.59	88.89	13.00	104.17	68.30	111.11	68.30 to 111.11	103,875	92,331
78-0009	3	86.57	81.95	81.06	15.70	101.09	59.25	100.02	N/A	93,000	75,386
78-0039	22	85.30	101.10	81.31	48.87	124.33	2.90	561.33	66.69 to 103.97	68,868	55,999
78-0072	2	74.00	74.00	81.07	28.65	91.28	52.80	95.20	N/A	45,000	36,480
78-0104	6	162.27	205.61	173.67	37.49	118.39	135.20	437.50	135.20 to 437.50	12,216	21,216
78-0107	6	102.53	134.04	104.18	41.35	128.66	82.22	290.80	82.22 to 290.80	15,957	16,625
NonValid School	1	69.92	69.92	69.92			69.92	69.92	N/A	112,600	78,730
____ALL____											
	56	95.63	108.48	84.18	42.70	128.86	2.90	561.33	82.22 to 100.57	63,672	53,598

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	15	95.20	134.00	82.22	71.59	162.98	46.75	561.33	53.50 to 111.11	27,026	22,221
Prior TO 1860											
1860 TO 1899	2	138.02	138.02	136.50	2.04	101.11	135.20	140.83	N/A	13,000	17,745
1900 TO 1919	9	100.00	138.22	79.53	72.28	173.80	49.25	437.50	56.00 to 166.24	39,781	31,638
1920 TO 1939	6	73.02	76.66	71.84	17.30	106.72	56.81	99.14	56.81 to 99.14	62,000	44,540
1940 TO 1949	2	86.49	86.49	83.60	18.30	103.46	70.66	102.32	N/A	128,500	107,425
1950 TO 1959	1	106.00	106.00	106.00			106.00	106.00	N/A	135,000	143,100
1960 TO 1969	6	92.53	88.28	85.90	14.10	102.76	68.17	103.69	68.17 to 103.69	112,166	96,355
1970 TO 1979	2	66.88	66.88	67.17	4.55	99.57	63.84	69.92	N/A	102,800	69,050
1980 TO 1989	1	103.97	103.97	103.97			103.97	103.97	N/A	135,000	140,360
1990 TO 1994	1	68.30	68.30	68.30			68.30	68.30	N/A	135,000	92,200
1995 TO 1999	3	100.02	89.09	92.47	11.29	96.35	66.69	100.57	N/A	92,833	85,840
2000 TO Present	8	97.69	87.83	88.27	19.34	99.51	2.90	112.80	2.90 to 112.80	73,137	64,555
____ALL____											
	56	95.63	108.48	84.18	42.70	128.86	2.90	561.33	82.22 to 100.57	63,672	53,598

PAD 2009 Preliminary Statistics

Base Stat

PAGE:4 of 5

Type: Qualified

State Stat Run

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

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TOTAL Adj.Sales Price:	3,565,635	MEAN:	108	AVG.ABS.DEV:	40.84	95% Mean C.I.:	85.59 to 131.36
TOTAL Assessed Value:	3,001,500						
AVG. Adj. Sales Price:	63,672	COD:	42.70	MAX Sales Ratio:	561.33		
AVG. Assessed Value:	53,598	PRD:	128.86	MIN Sales Ratio:	2.90		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	437.50	367.37	307.86	34.90	119.33	103.27	561.33	N/A	3,733	11,493
5000 TO 9999	5	140.83	165.49	164.27	40.64	100.75	65.00	290.80	N/A	5,250	8,624
Total \$											
1 TO 9999	8	168.22	241.20	207.21	77.35	116.40	65.00	561.33	65.00 to 561.33	4,681	9,700
10000 TO 29999	9	101.79	108.59	106.69	29.06	101.78	46.75	166.24	67.06 to 158.30	20,722	22,108
30000 TO 59999	11	87.73	84.13	82.47	19.40	102.02	51.37	112.80	52.80 to 106.58	37,771	31,150
60000 TO 99999	15	86.57	77.08	76.56	25.26	100.68	2.90	107.44	56.81 to 100.02	76,140	58,293
100000 TO 149999	9	69.92	82.97	83.30	23.66	99.61	59.25	106.00	68.17 to 103.97	121,344	101,076
150000 TO 249999	4	84.72	84.85	86.44	16.58	98.16	70.66	99.31	N/A	173,000	149,545
ALL											
	56	95.63	108.48	84.18	42.70	128.86	2.90	561.33	82.22 to 100.57	63,672	53,598

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	2	33.95	33.95	7.21	91.46	470.98	2.90	65.00	N/A	36,000	2,595
5000 TO 9999	5	140.83	227.25	171.35	73.62	132.63	103.27	561.33	N/A	4,530	7,762
Total \$											
1 TO 9999	7	135.24	172.02	46.49	76.75	370.05	2.90	561.33	2.90 to 561.33	13,521	6,285
10000 TO 29999	13	99.90	132.80	94.29	64.90	140.85	46.75	437.50	52.80 to 158.30	21,407	20,184
30000 TO 59999	15	87.73	86.00	75.97	26.26	113.20	49.25	166.24	56.81 to 100.00	53,099	40,340
60000 TO 99999	13	86.57	84.76	81.15	17.05	104.44	59.25	107.44	68.23 to 103.69	93,438	75,828
100000 TO 149999	6	101.45	92.41	90.85	11.52	101.72	70.66	106.00	70.66 to 106.00	132,583	120,453
150000 TO 249999	2	98.90	98.90	98.84	0.42	100.06	98.48	99.31	N/A	193,000	190,755
ALL											
	56	95.63	108.48	84.18	42.70	128.86	2.90	561.33	82.22 to 100.57	63,672	53,598

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	16	97.55	132.12	87.65	66.06	150.73	46.75	561.33	53.50 to 111.11	33,775	29,605
10	19	96.07	86.54	85.93	16.74	100.71	2.90	112.80	69.92 to 100.57	83,694	71,922
20	21	82.22	110.30	80.92	54.24	136.30	49.25	437.50	68.17 to 135.20	68,335	55,300
ALL											
	56	95.63	108.48	84.18	42.70	128.86	2.90	561.33	82.22 to 100.57	63,672	53,598

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

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(!: Derived)

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	95.20	134.00	82.22	71.59	162.98	46.75	561.33	53.50 to 111.11	27,026	22,221
302	1	49.25	49.25	49.25			49.25	49.25	N/A	80,000	39,400
325	1	68.30	68.30	68.30			68.30	68.30	N/A	135,000	92,200
344	5	69.92	75.46	74.32	9.89	101.53	68.17	100.02	N/A	123,120	91,502
346	1	67.06	67.06	67.06			67.06	67.06	N/A	17,000	11,400
349	1	103.69	103.69	103.69			103.69	103.69	N/A	70,000	72,580
350	1	158.30	158.30	158.30			158.30	158.30	N/A	16,500	26,120
352	3	98.48	98.47	100.91	5.10	97.58	90.93	106.00	N/A	123,666	124,796
353	10	101.99	136.79	92.12	57.69	148.49	56.00	437.50	56.81 to 166.24	48,894	45,042
386	2	99.94	99.94	99.82	0.63	100.12	99.31	100.57	N/A	139,750	139,505
406	10	92.56	87.01	78.27	27.97	111.16	2.90	140.83	59.25 to 112.80	59,610	46,659
420	1	63.84	63.84	63.84			63.84	63.84	N/A	93,000	59,370
442	3	86.57	90.19	88.44	7.54	101.98	82.22	101.79	N/A	46,865	41,446
528	2	86.49	86.49	83.60	18.30	103.46	70.66	102.32	N/A	128,500	107,425
ALL	56	95.63	108.48	84.18	42.70	128.86	2.90	561.33	82.22 to 100.57	63,672	53,598

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	56	95.63	108.48	84.18	42.70	128.86	2.90	561.33	82.22 to 100.57	63,672	53,598
04											
ALL	56	95.63	108.48	84.18	42.70	128.86	2.90	561.33	82.22 to 100.57	63,672	53,598

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

Commercial

The commercial properties in and around Ashland were reviewed and re-appraised for the for 2009.

All pick up work was completed for the commercial properties including completed building permits and other new construction.

2009 Assessment Survey for Saunders County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Appraiser Supervisor and Appraisal Staff
2.	Valuation done by:
	Appraiser Supervisor and Appraisal Staff
3.	Pickup work done by whom:
	Appraisal staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	1999 – Mead and Yutan 2004 – Wahoo 2007 – Ashland
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	1999 – Mead and Yutan 2004 – Wahoo (for 2006 values) 2008 – Ashland
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	2007 – An income approach has been used to estimate or establish market value but is only applies to certain property types.
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Cost Approach (main approach) and the Income Approach (for certain property types)
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	38
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	The market areas are defined by physical location. As in or the vicinity of the Assessor Locations for the various towns and villages. And in Wahoo what is located on the highway and then what is not on the highway (the down town area), Also Ashland has the downtown area and then all other commercial properties. The

	main difference in the valuation of the commercial properties lies in the method used to value the land component of the value. The downtown land is valued by a front foot method and the remaining commercials are by square foot methodology.
10.	Is “Market Area/Neighborhood/Assessor Location” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes
11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	No
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>)
	None

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
39		27	66

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	58	MEDIAN:	98	COV:	57.21	95% Median C.I.:	93.24 to 99.90
TOTAL Sales Price:	3,763,885	WGT. MEAN:	88	STD:	58.33	95% Wgt. Mean C.I.:	81.94 to 93.32
TOTAL Adj.Sales Price:	3,756,115	MEAN:	102	AVG.ABS.DEV:	27.46	95% Mean C.I.:	86.94 to 116.97
TOTAL Assessed Value:	3,291,440						
AVG. Adj. Sales Price:	64,760	COD:	27.96	MAX Sales Ratio:	437.50		
AVG. Assessed Value:	56,748	PRD:	116.35	MIN Sales Ratio:	47.42		

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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.			
<u>Qrtrs</u>												
07/01/05 TO 09/30/05	11	96.37	88.68	88.46	13.04	100.25	51.37	103.97	59.25 to 103.27		78,916	69,808
10/01/05 TO 12/31/05	4	88.08	85.02	83.72	19.88	101.55	52.80	111.11	N/A		31,523	26,392
01/01/06 TO 03/31/06	1	86.57	86.57	86.57			86.57	86.57	N/A		75,000	64,930
04/01/06 TO 06/30/06	2	122.37	122.37	106.83	15.09	114.55	103.91	140.83	N/A		38,000	40,595
07/01/06 TO 09/30/06	4	100.91	93.77	91.77	10.32	102.18	66.69	106.58	N/A		57,000	52,310
10/01/06 TO 12/31/06	4	125.77	189.30	91.55	86.35	206.78	68.17	437.50	N/A		60,325	55,227
01/01/07 TO 03/31/07	3	99.43	109.94	103.63	13.41	106.09	95.20	135.20	N/A		36,666	37,996
04/01/07 TO 06/30/07	8	97.00	98.34	83.91	26.39	117.20	56.00	195.60	56.00 to 195.60		84,480	70,883
07/01/07 TO 09/30/07	5	99.14	90.80	97.84	14.27	92.81	67.06	112.80	N/A		24,710	24,176
10/01/07 TO 12/31/07	6	103.33	94.80	90.53	21.17	104.71	49.25	135.24	49.25 to 135.24		67,458	61,070
01/01/08 TO 03/31/08	2	100.22	100.22	100.12	1.18	100.10	99.03	101.40	N/A		124,750	124,895
04/01/08 TO 06/30/08	8	74.32	99.30	73.28	55.22	135.51	47.42	290.80	47.42 to 290.80		72,250	52,945
<u>Study Years</u>												
07/01/05 TO 06/30/06	18	96.24	91.49	89.03	15.87	102.76	51.37	140.83	82.22 to 103.27		63,620	56,643
07/01/06 TO 06/30/07	19	99.43	118.36	88.53	38.38	133.69	56.00	437.50	70.66 to 106.58		66,060	58,484
07/01/07 TO 06/30/08	21	99.03	96.08	85.61	28.22	112.23	47.42	290.80	68.30 to 101.40		64,561	55,269
<u>Calendar Yrs</u>												
01/01/06 TO 12/31/06	11	101.79	133.05	92.90	47.55	143.22	66.69	437.50	68.17 to 158.30		56,390	52,388
01/01/07 TO 12/31/07	22	99.22	97.24	88.91	20.61	109.37	49.25	195.60	70.66 to 107.34		59,733	53,107
<u>ALL</u>												
	58	98.20	101.95	87.63	27.96	116.35	47.42	437.50	93.24 to 99.90		64,760	56,748

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 5

Type: Qualified

State Stat Run

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

(!: AVTot=0)

(!: Derived)

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TOTAL Adj.Sales Price:	3,756,115	MEAN:	102	AVG.ABS.DEV:	27.46	95% Mean C.I.:	86.94 to 116.97
TOTAL Assessed Value:	3,291,440						
AVG. Adj. Sales Price:	64,760	COD:	27.96	MAX Sales Ratio:	437.50		
AVG. Assessed Value:	56,748	PRD:	116.35	MIN Sales Ratio:	47.42		

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ASHLAND CITY	7	99.30	100.84	99.31	3.77	101.55	93.24	111.11	93.24 to 111.11	99,428	98,740
CEDAR BLUFFS CIT	5	103.27	140.49	105.17	48.98	133.58	82.22	290.80	N/A	13,549	14,250
CERESCO CITY	3	93.94	83.31	78.23	15.61	106.50	56.00	100.00	N/A	41,296	32,306
COLON CITY	2	84.43	84.43	88.67	20.57	95.22	67.06	101.79	N/A	22,500	19,950
ITHACA CITY	1	75.00	75.00	75.00			75.00	75.00	N/A	5,000	3,750
MEAD CITY	2	74.00	74.00	81.07	28.65	91.28	52.80	95.20	N/A	45,000	36,480
MORSE BLUFF	1	49.25	49.25	49.25			49.25	49.25	N/A	80,000	39,400
PRAGUE CITY	5	158.30	213.49	176.65	45.11	120.85	135.20	437.50	N/A	10,460	18,478
SOUTH CENTRAL RU	1	68.30	68.30	68.30			68.30	68.30	N/A	135,000	92,200
VALPARAISO CITY	4	89.74	83.07	84.84	18.00	97.92	53.50	99.31	N/A	91,250	77,412
WAHOO CITY	22	96.24	87.59	85.95	16.15	101.92	47.42	112.80	68.23 to 102.51	74,310	63,867
WESTON CITY	1	103.04	103.04	103.04			103.04	103.04	N/A	69,750	71,870
WOODCLIFF SUB	1	69.92	69.92	69.92			69.92	69.92	N/A	112,600	78,730
YUTAN CITY	3	86.57	81.95	81.06	15.70	101.09	59.25	100.02	N/A	93,000	75,386
ALL	58	98.20	101.95	87.63	27.96	116.35	47.42	437.50	93.24 to 99.90	64,760	56,748

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	53	99.03	100.63	88.55	24.67	113.65	47.42	437.50	93.24 to 100.02	62,632	55,459
2	3	97.92	147.17	95.86	81.02	153.53	52.80	290.80	N/A	63,000	60,393
3	2	69.11	69.11	69.03	1.17	100.11	68.30	69.92	N/A	123,800	85,465
ALL	58	98.20	101.95	87.63	27.96	116.35	47.42	437.50	93.24 to 99.90	64,760	56,748

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	47	97.92	105.31	87.53	30.54	120.32	49.25	437.50	90.93 to 100.00	71,281	62,391
2	11	99.43	87.60	88.46	16.96	99.03	47.42	111.11	52.80 to 106.58	36,900	32,641
ALL	58	98.20	101.95	87.63	27.96	116.35	47.42	437.50	93.24 to 99.90	64,760	56,748

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 5

Type: Qualified

State Stat Run

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

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TOTAL Adj.Sales Price:	3,756,115	MEAN:	102	AVG.ABS.DEV:	27.46	95% Mean C.I.:	86.94 to 116.97
TOTAL Assessed Value:	3,291,440						
AVG. Adj. Sales Price:	64,760	COD:	27.96	MAX Sales Ratio:	437.50		
AVG. Assessed Value:	56,748	PRD:	116.35	MIN Sales Ratio:	47.42		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0056											
12-0502											
19-0123											
27-0001	1	69.92	69.92	69.92			69.92	69.92	N/A	112,600	78,730
27-0595	1	49.25	49.25	49.25			49.25	49.25	N/A	80,000	39,400
55-0145											
55-0161	7	93.94	83.18	83.16	16.52	100.02	53.50	100.00	53.50 to 100.00	69,841	58,081
78-0001	8	99.16	96.78	94.27	7.21	102.66	68.30	111.11	68.30 to 111.11	103,875	97,922
78-0009	3	86.57	81.95	81.06	15.70	101.09	59.25	100.02	N/A	93,000	75,386
78-0039	25	96.10	86.89	86.42	16.61	100.54	47.42	112.80	70.19 to 99.90	69,063	59,684
78-0072	2	74.00	74.00	81.07	28.65	91.28	52.80	95.20	N/A	45,000	36,480
78-0104	5	158.30	213.49	176.65	45.11	120.85	135.20	437.50	N/A	10,460	18,478
78-0107	6	102.53	134.04	104.18	41.35	128.66	82.22	290.80	82.22 to 290.80	15,957	16,625
NonValid School											
____ALL____	58	98.20	101.95	87.63	27.96	116.35	47.42	437.50	93.24 to 99.90	64,760	56,748

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	15	95.20	103.07	78.69	39.39	130.99	47.42	290.80	53.50 to 106.58	30,926	24,335
Prior TO 1860											
1860 TO 1899	2	138.02	138.02	136.50	2.04	101.11	135.20	140.83	N/A	13,000	17,745
1900 TO 1919	9	100.00	131.20	79.09	65.26	165.90	49.25	437.50	56.00 to 158.30	45,198	35,745
1920 TO 1939	6	85.64	83.16	81.16	13.17	102.47	67.06	99.14	67.06 to 99.14	62,000	50,316
1940 TO 1949	2	84.98	84.98	82.37	16.85	103.17	70.66	99.30	N/A	128,500	105,840
1950 TO 1959	1	99.03	99.03	99.03			99.03	99.03	N/A	135,000	133,690
1960 TO 1969	6	98.20	92.81	92.10	8.74	100.77	68.17	103.91	68.17 to 103.91	112,166	103,305
1970 TO 1979	2	66.88	66.88	67.17	4.55	99.57	63.84	69.92	N/A	102,800	69,050
1980 TO 1989	1	103.97	103.97	103.97			103.97	103.97	N/A	135,000	140,360
1990 TO 1994	1	68.30	68.30	68.30			68.30	68.30	N/A	135,000	92,200
1995 TO 1999	3	100.02	89.37	92.81	11.57	96.30	66.69	101.40	N/A	92,833	86,156
2000 TO Present	10	99.51	101.14	100.70	4.84	100.45	93.79	112.80	96.07 to 107.44	66,833	67,298
____ALL____	58	98.20	101.95	87.63	27.96	116.35	47.42	437.50	93.24 to 99.90	64,760	56,748

PAD 2009 R&O Statistics

Base Stat

PAGE:4 of 5

Type: Qualified

State Stat Run

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

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TOTAL Adj.Sales Price:	3,756,115	MEAN:	102	AVG.ABS.DEV:	27.46	95% Mean C.I.:	86.94 to 116.97
TOTAL Assessed Value:	3,291,440						
AVG. Adj. Sales Price:	64,760	COD:	27.96	MAX Sales Ratio:	437.50		
AVG. Assessed Value:	56,748	PRD:	116.35	MIN Sales Ratio:	47.42		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	270.39	270.39	268.66	61.81	100.64	103.27	437.50	N/A	4,850	13,030
5000 TO 9999	5	140.83	167.49	166.17	39.22	100.80	75.00	290.80	N/A	5,250	8,724
Total \$											
1 TO 9999	7	140.83	196.89	193.82	61.92	101.58	75.00	437.50	75.00 to 437.50	5,135	9,954
10000 TO 29999	8	100.85	104.31	102.89	22.10	101.38	67.06	158.30	67.06 to 158.30	20,687	21,285
30000 TO 59999	13	96.10	87.99	86.63	15.01	101.57	51.37	112.80	56.00 to 100.00	38,362	33,232
60000 TO 99999	17	95.20	85.46	85.05	17.04	100.48	47.42	107.44	63.84 to 103.04	74,814	63,628
100000 TO 149999	9	69.92	81.95	82.23	22.21	99.66	59.25	103.97	68.17 to 101.40	121,344	99,784
150000 TO 249999	4	98.20	91.59	92.45	7.44	99.08	70.66	99.31	N/A	173,000	159,930
ALL											
	58	98.20	101.95	87.63	27.96	116.35	47.42	437.50	93.24 to 99.90	64,760	56,748

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	75.00	75.00	75.00			75.00	75.00	N/A	5,000	3,750
5000 TO 9999	4	138.04	143.74	143.69	17.73	100.03	103.27	195.60	N/A	5,287	7,597
Total \$											
1 TO 9999	5	135.24	129.99	130.55	23.39	99.57	75.00	195.60	N/A	5,230	6,828
10000 TO 29999	14	99.67	129.56	89.28	61.31	145.12	47.42	437.50	52.80 to 158.30	24,164	21,573
30000 TO 59999	15	93.94	84.58	78.36	17.33	107.94	49.25	112.80	63.84 to 99.71	51,581	40,420
60000 TO 99999	16	94.66	88.17	84.57	14.70	104.25	59.25	107.44	68.30 to 103.04	89,778	75,926
100000 TO 149999	5	99.30	94.87	93.82	7.19	101.13	70.66	103.97	N/A	128,300	120,366
150000 TO 249999	3	98.48	98.57	98.58	0.47	99.99	97.92	99.31	N/A	180,000	177,436
ALL											
	58	98.20	101.95	87.63	27.96	116.35	47.42	437.50	93.24 to 99.90	64,760	56,748

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	16	97.32	103.13	84.39	36.69	122.21	47.42	290.80	53.50 to 106.58	37,431	31,586
10	22	98.81	93.50	91.55	9.75	102.13	59.25	112.80	90.93 to 101.79	79,235	72,540
20	20	95.58	110.31	84.17	42.28	131.06	49.25	437.50	68.23 to 103.91	70,701	59,508
ALL											
	58	98.20	101.95	87.63	27.96	116.35	47.42	437.50	93.24 to 99.90	64,760	56,748

PAD 2009 R&O Statistics

Base Stat

PAGE:5 of 5

Type: Qualified

State Stat Run

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	95.20	103.07	78.69	39.39	130.99	47.42	290.80	53.50 to 106.58	30,926	24,335
302	2	76.15	76.15	74.30	35.32	102.48	49.25	103.04	N/A	74,875	55,635
325	1	68.30	68.30	68.30			68.30	68.30	N/A	135,000	92,200
344	5	69.92	80.85	81.07	17.60	99.73	68.17	100.02	N/A	123,120	99,810
346	1	67.06	67.06	67.06			67.06	67.06	N/A	17,000	11,400
349	1	103.91	103.91	103.91			103.91	103.91	N/A	70,000	72,740
350	1	158.30	158.30	158.30			158.30	158.30	N/A	16,500	26,120
352	3	98.48	96.15	98.38	2.74	97.73	90.93	99.03	N/A	123,666	121,660
353	9	100.00	137.85	96.20	53.69	143.29	56.00	437.50	80.34 to 135.24	51,993	50,018
386	2	100.36	100.36	100.16	1.04	100.19	99.31	101.40	N/A	139,750	139,980
406	12	98.04	98.24	91.73	13.80	107.10	59.25	140.83	93.79 to 107.44	56,610	51,927
420	1	63.84	63.84	63.84			63.84	63.84	N/A	93,000	59,370
442	3	86.57	90.19	88.44	7.54	101.98	82.22	101.79	N/A	46,865	41,446
528	2	84.98	84.98	82.37	16.85	103.17	70.66	99.30	N/A	128,500	105,840
ALL	58	98.20	101.95	87.63	27.96	116.35	47.42	437.50	93.24 to 99.90	64,760	56,748

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	103.04	103.04	103.04			103.04	103.04	N/A	69,750	71,870
03	57	97.92	101.93	87.34	28.44	116.71	47.42	437.50	90.93 to 99.90	64,673	56,483
04											
ALL	58	98.20	101.95	87.63	27.96	116.35	47.42	437.50	93.24 to 99.90	64,760	56,748

**2009 Correlation Section
for Saunders County**

Commerical Real Property

I. Correlation

COMMERCIAL:In this property class the level of value has been maintained and there has been an attempt to keep the parcels in this property class treated proportionately. The median is the most representative of the overall level of value for this class of property. The overall qualitative statistics are not as good as expected and indicates the assessment uniformity has not been fully achieved at this time. The assessment office is recognizing the deterioration of the commercial level of value from a review of the sales data and is addressing this issue with appraisal action completed for 2009. The appraisers have started this year's appraisal of the commercial properties with the review and reappraisal of the commercial properties in and around the town of Ashland for the 2009 assessment, which was established as their priority for the commercial appraisal for this year.

**2009 Correlation Section
for Saunders County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	172	58	33.72
2008	128	68	53.12
2007	128	74	57.81
2006	131	71	54.20
2005	142	85	59.86

COMMERCIAL: The sales qualification and utilization for this property class is a combined effort between the County and the Department. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type, and would indicate that the county is not excessively trimming the residential sales file. The percentage had decreased significantly from previous years averages due to a change in the way the total sales file is populated. There was a significant increase in the total numbers yet not that dramatic of a decrease in the qualified records.

2009 Correlation Section
for Saunders County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Saunders County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	96	0.31	96	98
2008	95.33	0.38	96	96.08
2007	94	3.29	97	94
2006	92	3.83	96	96
2005	94	-0.12	93	95

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

2009 Correlation Section
for Saunders County

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

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

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
0	2009	0.31
17.85	2008	0.46
4.48	2007	3.29
14.76	2006	3.83
4.59	2005	-0.12

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

2009 Correlation Section
for Saunders County

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

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

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

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

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

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

**2009 Correlation Section
for Saunders County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	98	88	102

COMMERCIAL: The median is the best indicator of the level of value for this Saunders County. The measure of central tendency of the median in the above table is the only measure within the acceptable range. This table also shows significant variation with the weighted mean; being below the range and the mean; is above the range. The median level of value is within the acceptable range. The low weighted mean is indicating that the total value of this class or subclasses within maybe undervalued. It should be noted that the mean measurement has improved since last year. Also there was a slight improvement in the weighted mean, mean, COD and PRD from the preliminary analysis by the re-appraisal of the town of Ashland commercial parcels.

**2009 Correlation Section
for Saunders County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	27.96	116.35
Difference	7.96	13.35

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

**2009 Correlation Section
for Saunders County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	56	58	2
Median	96	98	2
Wgt. Mean	84	88	4
Mean	108	102	-6
COD	42.70	27.96	-14.74
PRD	128.86	116.35	-12.51
Minimum	2.90	47.42	44.52
Maximum	561.33	437.50	-123.83

COMMERCIAL: The above statistics are an indication of the actions of the assessor for this class of property for this assessment year. The county predominantly concentrated on the review and re-appraisal of the commercial properties in and around the town of Ashland.

**Agricultural or
Special Valuation Reports**

COUNTY REPORT OF THE 2009 SPECIAL VALUATION PROCESS

SAUNDERS

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	20.71%	92,394			IRRIGATED RATE
Dryland	59.27%	264,354			8.25%
Grassland	12.42%	55,420			DRYLAND RATE
* Waste	1.84%	8,207			5.65%
* Other	0.00%	0			GRASS RATE
All Agland	94.25%	420,375			4.75%
Non-Agland	5.75%	25,667			

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
22,096,693	171,239,483	IRRIGATED	267,838,701	239.16	63.93%
33,615,770	373,519,468	DRYLAND	594,969,377	127.16	62.78%
2,485,117	31,187,729	GRASSLAND	52,318,257	44.84	59.61%
58,197,580	575,946,680	All IRR-DRY-GRASS	915,126,334	141.20	62.94%

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			Average Value Per Acre of DRY Agricultural Land - Special Valuation			Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2008	@ \$	1,853.37	2008	@ \$	1,412.95	2008	@ \$	562.75
2009	@		2009	@		2009	@	
PERCENT CHANGE =			PERCENT CHANGE =			PERCENT CHANGE =		

NOTES:

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

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

Agricultural

The agricultural land special value is increasing for each of the major land class of irrigate, dry and grass.

Two thirds of the rural residential on site inspections and verifications were completed with the plan to finish in 2010 with new values for the two thirds that are complete going on in 2010. This review and assessment is conducted for both the rural residential, rural subdivisions and improvements on agricultural classified parcels.

The assessment office has been using a program called Agri Data to aid in the conversion of the soils from the alpha to the numeric method of identifying soils. This provides a current count of soils for each parcel. This process has consumed much of the office staff time and will be completed and ready to implement sometime after the March assessment date.

All pick up work was completed for the agricultural properties including completed building permits and other new construction.

2009 Assessment Survey for Saunders County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraiser Supervisor and Appraisal Staff Appraisal staff
2.	Valuation done by:
	Appraiser Supervisor and Appraisal Staff Appraisal staff
3.	Pickup work done by whom:
	Appraisal staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes The assessment office has a policy defining rural residential sites (acreages) separate from agricultural production land.
a.	How is agricultural land defined in this county?
	The County defines agricultural land, by defining the parcels as either agricultural production land or as rural residential or recreational according to the established office policy. This office policy has been written and the assessment office has conferred with the county board for the county board's sanction.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	Saunders County does not use the income approach to estimate or establish the market value of the properties in this class. Rather, sales from non-influenced areas within and outside of the county are used as they are a better indicator of agland value.
6.	If the income approach was used, what Capitalization Rate was used?
	N/A
7.	What is the date of the soil survey currently used?
	1965
8.	What date was the last countywide land use study completed?
	2005

a.	By what method? (Physical inspection, FSA maps, etc.)
	FSA maps were used and supplemented by physical inspections for 2006.
b.	By whom?
	Appraisal staff
c.	What proportion is complete / implemented at this time?
	This process has been combined with the soil conversion process and will be completed this year and will then be updated as changes are reported or requested and verified.
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	2 Special Value Areas and 5 market value areas
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	The special value areas are defined by location; topographical features and irrigation well map information. Special value area 1 covers a majority of the county and has limited access to irrigation water and a hilly topography with soils that are less productive. The special value area 2 is mostly defined as an area where irrigation water is available, soils are better and the topography is significantly less hilly topography. This area is commonly known in the county as the Todd Valley and is a pre historic Platte River bed that flowed across the area at one time.
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/No
	No
a.	If yes, list.
	N/A
12.	In your opinion, what is the level of value of these groupings?
	N/A
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	Yes And has been implemented county wide

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
97		16	113

COUNTY REPORT OF THE 2009 SPECIAL VALUATION PROCESS

SAUNDERS

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	20.71%	92,394	22.13%	93,132	IRRIGATED RATE
Dryland	59.27%	264,354	62.70%	263,829	8.25%
Grassland	12.42%	55,420	13.19%	55,511	DRYLAND RATE
* Waste	1.84%	8,207	1.98%	8,336	5.65%
* Other	0.00%	0	0.00%	0	GRASS RATE
All Agland	94.25%	420,375	100.00%	420,808	4.75%
Non-Agland	5.75%	25,667			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2008 ABSTRACT

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58,197,580	575,946,680	All IRR-DRY-GRASS	915,126,334	141.20	62.94%

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
22,273,259	198,563,263	IRRIGATED	269,978,891	239.16	73.55%
33,548,996	414,870,658	DRYLAND	593,787,537	127.16	69.87%
2,489,176	38,245,379	GRASSLAND	52,403,701	44.84	72.98%
58,311,430	651,679,300	All IRR-DRY-GRASS	916,170,129	141.20	71.13%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		
2008	@ \$	1,853.37
2009	@ \$	2,132.06
PERCENT CHANGE =		15.04%

Average Value Per Acre of DRY Agricultural Land - Special Valuation		
2008	@ \$	1,412.95
2009	@ \$	1,572.50
PERCENT CHANGE =		11.29%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2008	@ \$	562.75
2009	@ \$	688.97
PERCENT CHANGE =		22.43%

NOTES:

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

2009

Methodology for Special Valuation

Saunders County

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

Market Areas

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

Saunders County currently has 5 market areas throughout the county.

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

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

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

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

Identification

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

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

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

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

Zoning

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

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

Agricultural Values

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

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

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

Market Values

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

Qualifying Property

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

Cathy Gusman
Assessment Administration Manager
For Saunders County

Shawn Abbott
State Appraiser
For Saunders County

Agricultural Correlation

2009 CORRELATION SECTION

For Saunders County

AGRICULTURAL OR SPECIAL VALUATION

I. Correlation

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

At this time it needs to be mentioned that the county has contributed a significant amount of resources in programming, time and staff towards the soil conversion from alpha to numeric soil identification format. The staff is also using this opportunity to use an online digitized soils map program to aid in this process of counting the soil type polygons. Also the county is taking this time to review and verify the land use on the rural parcels at the same time as the soil conversion.

- B. Special Valuation: The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized (see last paragraph). I have reviewed the ratios developed as the preliminary measurements of Saunders County with the appraiser.

Based upon a review of the preliminary statistics, the county adjusted all three subclasses of unimproved agricultural land which moved all the subclasses into the level of value range of 71 percent.

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

Total Real Property
Sum Lines 17, 25, & 30

Records : 15,461

Value : 1,933,205,760

Growth 19,734,858

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	483	5,199,790	250	6,126,850	468	23,617,230	1,201	34,943,870	
02. Res Improve Land	4,222	78,370,300	1,094	63,681,240	1,643	82,660,750	6,959	224,712,290	
03. Res Improvements	4,312	321,732,930	1,135	155,254,510	1,718	215,357,930	7,165	692,345,370	
04. Res Total	4,795	405,303,020	1,385	225,062,600	2,186	321,635,910	8,366	952,001,530	14,461,613
% of Res Total	57.32	42.57	16.56	23.64	26.13	33.79	54.11	49.24	73.28
05. Com UnImp Land	116	4,494,980	14	367,700	13	489,680	143	5,352,360	
06. Com Improve Land	584	10,715,610	55	1,918,420	42	1,887,420	681	14,521,450	
07. Com Improvements	595	69,044,170	70	11,812,410	54	6,657,340	719	87,513,920	
08. Com Total	711	84,254,760	84	14,098,530	67	9,034,440	862	107,387,730	4,400,700
% of Com Total	82.48	78.46	9.74	13.13	7.77	8.41	5.58	5.55	22.30
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	1	74,700	16	1,058,720	17	1,133,420	
14. Rec Improve Land	0	0	1	32,000	6	778,820	7	810,820	
15. Rec Improvements	0	0	1	7,040	13	288,750	14	295,790	
16. Rec Total	0	0	2	113,740	29	2,126,290	31	2,240,030	0
% of Rec Total	0.00	0.00	6.45	5.08	93.55	94.92	0.20	0.12	0.00
Res & Rec Total	4,795	405,303,020	1,387	225,176,340	2,215	323,762,200	8,397	954,241,560	14,461,613
% of Res & Rec Total	57.10	42.47	16.52	23.60	26.38	33.93	54.31	49.36	73.28
Com & Ind Total	711	84,254,760	84	14,098,530	67	9,034,440	862	107,387,730	4,400,700
% of Com & Ind Total	82.48	78.46	9.74	13.13	7.77	8.41	5.58	5.55	22.30
17. Taxable Total	5,506	489,557,780	1,471	239,274,870	2,282	332,796,640	9,259	1,061,629,290	18,862,313
% of Taxable Total	59.47	46.11	15.89	22.54	24.65	31.35	59.89	54.92	95.58

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	25	27,900	702,760		0	0	0
19. Commercial	7	2,996,770	26,646,980		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		25	27,900	702,760
19. Commercial	1	20,540	58,460		8	3,017,310	26,705,440
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					33	3,045,210	27,408,200

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	372	169	320	861

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	1	53,540	401	38,535,100	3,910	415,467,200	4,312	454,055,840
28. Ag-Improved Land	0	0	153	23,953,280	1,635	239,161,130	1,788	263,114,410
29. Ag Improvements	17	38,570	159	15,462,650	1,714	138,905,000	1,890	154,406,220
30. Ag Total							6,202	871,576,470

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	100	105.00	2,697,000	
33. HomeSite Improvements	3	0.00	6,410	104	104.00	13,398,700	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	5	8.00	24,500	
36. FarmSite Improv Land	0	0.00	0	121	320.63	1,028,580	
37. FarmSite Improvements	14	0.00	32,160	140	0.00	2,063,950	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	754.95	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	3	3.00	79,000	3	3.00	79,000	
32. HomeSite Improv Land	1,107	1,154.40	28,336,200	1,207	1,259.40	31,033,200	
33. HomeSite Improvements	1,136	1,137.00	118,287,340	1,243	1,241.00	131,692,450	872,545
34. HomeSite Total				1,246	1,262.40	162,804,650	
35. FarmSite UnImp Land	118	872.20	1,549,640	123	880.20	1,574,140	
36. FarmSite Improv Land	1,418	4,265.32	12,885,070	1,539	4,585.95	13,913,650	
37. FarmSite Improvements	1,614	0.00	20,617,660	1,768	0.00	22,713,770	0
38. FarmSite Total				1,891	5,466.15	38,201,560	
39. Road & Ditches	0	8,673.19	0	0	9,428.14	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				3,137	16,156.69	201,006,210	872,545

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	10	705.18	534,480	10	705.18	534,480

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	491	32,098.29	54,515,280
44. Recapture Value N/A	0	0.00	0	491	32,098.29	84,542,080
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5,242	380,323.34	572,296,990	5,733	412,421.63	626,812,270
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	1,051.00	10.84%	2,473,870	14.91%	2,353.82
46. 1A	727.42	7.51%	1,575,970	9.50%	2,166.52
47. 2A1	2,320.65	23.95%	4,927,700	29.70%	2,123.41
48. 2A	1,606.01	16.57%	2,875,670	17.33%	1,790.57
49. 3A1	67.00	0.69%	105,400	0.64%	1,573.13
50. 3A	298.00	3.07%	394,240	2.38%	1,322.95
51. 4A1	3,564.46	36.78%	4,177,370	25.18%	1,171.95
52. 4A	56.69	0.58%	63,090	0.38%	1,112.89
53. Total	9,691.23	100.00%	16,593,310	100.00%	1,712.20
Dry					
54. 1D1	1,321.68	1.88%	3,020,520	2.94%	2,285.36
55. 1D	3,519.20	5.01%	7,347,300	7.16%	2,087.78
56. 2D1	17,379.87	24.75%	35,396,970	34.48%	2,036.66
57. 2D	6,344.60	9.04%	11,108,680	10.82%	1,750.89
58. 3D1	474.88	0.68%	711,710	0.69%	1,498.72
59. 3D	2,260.12	3.22%	2,779,730	2.71%	1,229.90
60. 4D1	37,967.32	54.07%	41,292,090	40.23%	1,087.57
61. 4D	946.19	1.35%	991,320	0.97%	1,047.70
62. Total	70,213.86	100.00%	102,648,320	100.00%	1,461.94
Grass					
63. 1G1	25.90	0.00%	23,570	0.25%	910.04
64. 1G	795.09	6.40%	624,490	6.69%	785.43
65. 2G1	1,083.86	8.73%	1,272,880	13.64%	1,174.40
66. 2G	1,199.46	9.66%	1,106,420	11.86%	922.43
67. 3G1	234.00	1.88%	165,760	1.78%	708.38
68. 3G	710.31	5.72%	630,710	6.76%	887.94
69. 4G1	5,115.27	41.20%	4,053,350	43.44%	792.40
70. 4G	3,252.68	26.20%	1,452,680	15.57%	446.61
71. Total	12,416.57	100.00%	9,329,860	100.00%	751.40
Irrigated Total	9,691.23	10.31%	16,593,310	12.88%	1,712.20
Dry Total	70,213.86	74.66%	102,648,320	79.65%	1,461.94
Grass Total	12,416.57	13.20%	9,329,860	7.24%	751.40
Waste	1,717.89	1.83%	306,100	0.24%	178.18
Other	0.00	0.00%	0	0.00%	0.00
Exempt	974.14	1.04%	0	0.00%	0.00
Market Area Total	94,039.55	100.00%	128,877,590	100.00%	1,370.46

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4.00	100.00%	4,020	100.00%	1,005.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	4.00	100.00%	4,020	100.00%	1,005.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	12.00	57.14%	10,920	74.29%	910.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	9.00	42.86%	3,780	25.71%	420.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	21.00	100.00%	14,700	100.00%	700.00
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	4.00	16.00%	4,020	21.47%	1,005.00
Grass Total	21.00	84.00%	14,700	78.53%	700.00
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	25.00	100.00%	18,720	100.00%	748.80

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	30,257.96	62.80%	85,923,050	67.60%	2,839.68
46. 1A	625.39	1.30%	1,644,830	1.29%	2,630.09
47. 2A1	6,879.85	14.28%	17,562,370	13.82%	2,552.73
48. 2A	1,136.75	2.36%	2,746,840	2.16%	2,416.40
49. 3A1	5,656.49	11.74%	13,034,930	10.25%	2,304.42
50. 3A	248.50	0.52%	436,360	0.34%	1,755.98
51. 4A1	3,335.11	6.92%	5,713,420	4.49%	1,713.11
52. 4A	39.00	0.08%	48,570	0.04%	1,245.38
53. Total	48,179.05	100.00%	127,110,370	100.00%	2,638.29
Dry					
54. 1D1	17,925.91	53.32%	49,215,290	58.86%	2,745.48
55. 1D	1,112.65	3.31%	2,897,180	3.46%	2,603.86
56. 2D1	5,021.42	14.94%	12,375,590	14.80%	2,464.56
57. 2D	1,904.76	5.67%	4,540,160	5.43%	2,383.59
58. 3D1	3,446.48	10.25%	7,600,510	9.09%	2,205.30
59. 3D	516.28	1.54%	889,500	1.06%	1,722.90
60. 4D1	3,553.70	10.57%	5,895,650	7.05%	1,659.02
61. 4D	137.00	0.41%	206,740	0.25%	1,509.05
62. Total	33,618.20	100.00%	83,620,620	100.00%	2,487.36
Grass					
63. 1G1	310.62	0.00%	401,670	17.12%	1,293.12
64. 1G	142.83	4.88%	145,410	6.20%	1,018.06
65. 2G1	215.58	7.36%	150,460	6.41%	697.93
66. 2G	622.98	21.27%	626,720	26.71%	1,006.00
67. 3G1	248.33	8.48%	172,520	7.35%	694.72
68. 3G	224.50	7.67%	171,750	7.32%	765.03
69. 4G1	860.22	29.38%	575,170	24.51%	668.63
70. 4G	303.29	10.36%	102,500	4.37%	337.96
71. Total	2,928.35	100.00%	2,346,200	100.00%	801.20
Irrigated Total	48,179.05	56.56%	127,110,370	59.63%	2,638.29
Dry Total	33,618.20	39.47%	83,620,620	39.23%	2,487.36
Grass Total	2,928.35	3.44%	2,346,200	1.10%	801.20
Waste	451.62	0.53%	84,050	0.04%	186.11
Other	0.00	0.00%	0	0.00%	0.00
Exempt	12,987.68	15.25%	0	0.00%	0.00
Market Area Total	85,177.22	100.00%	213,161,240	100.00%	2,502.56

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,650.22	14.33%	6,124,890	19.18%	2,311.09
46. 1A	1,069.40	5.78%	2,312,180	7.24%	2,162.13
47. 2A1	3,584.34	19.38%	7,532,290	23.59%	2,101.44
48. 2A	4,039.52	21.84%	7,287,190	22.82%	1,803.97
49. 3A1	1,238.00	6.69%	1,788,080	5.60%	1,444.33
50. 3A	286.00	1.55%	374,390	1.17%	1,309.06
51. 4A1	5,382.32	29.10%	6,243,680	19.55%	1,160.04
52. 4A	247.98	1.34%	270,180	0.85%	1,089.52
53. Total	18,497.78	100.00%	31,932,880	100.00%	1,726.31
Dry					
54. 1D1	6,558.81	5.44%	14,648,810	8.22%	2,233.46
55. 1D	7,105.01	5.89%	14,724,890	8.26%	2,072.47
56. 2D1	26,162.29	21.70%	53,090,970	29.78%	2,029.29
57. 2D	11,720.66	9.72%	20,409,510	11.45%	1,741.33
58. 3D1	6,818.02	5.65%	9,755,390	5.47%	1,430.82
59. 3D	975.88	0.81%	1,134,860	0.64%	1,162.91
60. 4D1	59,977.30	49.74%	63,200,530	35.45%	1,053.74
61. 4D	1,257.68	1.04%	1,295,630	0.73%	1,030.17
62. Total	120,575.65	100.00%	178,260,590	100.00%	1,478.41
Grass					
63. 1G1	322.96	0.00%	295,780	1.63%	915.84
64. 1G	2,019.07	7.49%	1,676,350	9.22%	830.26
65. 2G1	1,921.72	7.12%	2,003,200	11.01%	1,042.40
66. 2G	2,148.96	7.97%	1,880,580	10.34%	875.11
67. 3G1	4,128.39	15.31%	2,763,850	15.20%	669.47
68. 3G	461.51	1.71%	455,280	2.50%	986.50
69. 4G1	11,640.55	43.16%	7,868,460	43.26%	675.95
70. 4G	4,330.23	16.05%	1,243,490	6.84%	287.16
71. Total	26,973.39	100.00%	18,186,990	100.00%	674.26
Irrigated Total	18,497.78	10.88%	31,932,880	13.95%	1,726.31
Dry Total	120,575.65	70.94%	178,260,590	77.89%	1,478.41
Grass Total	26,973.39	15.87%	18,186,990	7.95%	674.26
Waste	3,931.23	2.31%	487,700	0.21%	124.06
Other	0.00	0.00%	0	0.00%	0.00
Exempt	524.82	0.31%	0	0.00%	0.00
Market Area Total	169,978.05	100.00%	228,868,160	100.00%	1,346.46

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2.00	9.30%	4,150	14.66%	2,075.00
56. 2D1	2.00	9.30%	4,050	14.31%	2,025.00
57. 2D	3.50	16.28%	6,020	21.27%	1,720.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	14.00	65.12%	14,080	49.75%	1,005.71
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	21.50	100.00%	28,300	100.00%	1,316.28
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	3.00	30.00%	1,700	36.64%	566.67
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	7.00	70.00%	2,940	63.36%	420.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	10.00	100.00%	4,640	100.00%	464.00
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	21.50	58.90%	28,300	84.88%	1,316.28
Grass Total	10.00	27.40%	4,640	13.92%	464.00
Waste	5.00	13.70%	400	1.20%	80.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	36.50	100.00%	33,340	100.00%	913.42

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	815.00	10.95%	1,887,630	15.01%	2,316.11
46. 1A	116.00	1.56%	259,880	2.07%	2,240.34
47. 2A1	471.00	6.33%	1,006,570	8.00%	2,137.09
48. 2A	3,231.63	43.42%	5,549,540	44.13%	1,717.26
49. 3A1	367.99	4.94%	541,530	4.31%	1,471.59
50. 3A	1,380.56	18.55%	1,969,470	15.66%	1,426.57
51. 4A1	959.42	12.89%	1,252,540	9.96%	1,305.52
52. 4A	101.10	1.36%	108,960	0.87%	1,077.74
53. Total	7,442.70	100.00%	12,576,120	100.00%	1,689.73
Dry					
54. 1D1	551.75	3.17%	1,232,580	4.41%	2,233.95
55. 1D	599.15	3.44%	1,291,830	4.62%	2,156.10
56. 2D1	2,287.31	13.13%	4,645,710	16.61%	2,031.08
57. 2D	7,291.57	41.85%	12,372,560	44.23%	1,696.83
58. 3D1	661.45	3.80%	1,002,650	3.58%	1,515.84
59. 3D	2,328.27	13.36%	3,301,400	11.80%	1,417.96
60. 4D1	3,481.59	19.98%	3,895,730	13.93%	1,118.95
61. 4D	223.90	1.28%	230,700	0.82%	1,030.37
62. Total	17,424.99	100.00%	27,973,160	100.00%	1,605.35
Grass					
63. 1G1	44.00	0.00%	40,860	0.50%	928.64
64. 1G	108.37	0.93%	112,730	1.38%	1,040.23
65. 2G1	57.10	0.49%	37,160	0.45%	650.79
66. 2G	2,943.46	25.31%	2,371,580	29.02%	805.71
67. 3G1	310.14	2.67%	353,920	4.33%	1,141.16
68. 3G	2,103.21	18.09%	1,475,620	18.06%	701.60
69. 4G1	4,530.07	38.96%	3,087,960	37.79%	681.66
70. 4G	1,532.11	13.18%	691,790	8.47%	451.53
71. Total	11,628.46	100.00%	8,171,620	100.00%	702.73
Irrigated Total	7,442.70	19.49%	12,576,120	25.58%	1,689.73
Dry Total	17,424.99	45.63%	27,973,160	56.90%	1,605.35
Grass Total	11,628.46	30.45%	8,171,620	16.62%	702.73
Waste	1,692.39	4.43%	437,040	0.89%	258.24
Other	0.00	0.00%	0	0.00%	0.00
Exempt	1,400.18	3.67%	0	0.00%	0.00
Market Area Total	38,188.54	100.00%	49,157,940	100.00%	1,287.24

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	34.00	100.00%	19,210	100.00%	565.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	34.00	100.00%	19,210	100.00%	565.00
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	34.00	100.00%	19,210	100.00%	565.00
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	34.00	100.00%	19,210	100.00%	565.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	834.42	8.95%	1,939,200	12.47%	2,324.01
46. 1A	269.00	2.89%	607,250	3.90%	2,257.43
47. 2A1	3,167.14	33.98%	6,727,720	43.26%	2,124.23
48. 2A	522.56	5.61%	960,310	6.17%	1,837.70
49. 3A1	23.00	0.25%	35,310	0.23%	1,535.22
50. 3A	507.00	5.44%	656,680	4.22%	1,295.23
51. 4A1	3,969.02	42.58%	4,594,090	29.54%	1,157.49
52. 4A	29.00	0.31%	31,770	0.20%	1,095.52
53. Total	9,321.14	100.00%	15,552,330	100.00%	1,668.50
Dry					
54. 1D1	986.80	4.49%	2,241,680	6.66%	2,271.67
55. 1D	735.30	3.35%	1,529,210	4.54%	2,079.71
56. 2D1	6,653.55	30.28%	13,655,570	40.54%	2,052.37
57. 2D	2,045.11	9.31%	3,595,730	10.68%	1,758.21
58. 3D1	61.00	0.28%	88,850	0.26%	1,456.56
59. 3D	1,697.18	7.72%	2,068,820	6.14%	1,218.98
60. 4D1	9,692.26	44.11%	10,385,850	30.83%	1,071.56
61. 4D	99.77	0.45%	116,350	0.35%	1,166.18
62. Total	21,970.97	100.00%	33,682,060	100.00%	1,533.03
Grass					
63. 1G1	4.60	0.00%	4,190	0.37%	910.87
64. 1G	114.79	7.66%	148,560	13.27%	1,294.19
65. 2G1	164.57	10.98%	136,660	12.21%	830.41
66. 2G	375.00	25.02%	309,560	27.65%	825.49
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	97.74	6.52%	63,630	5.68%	651.01
69. 4G1	577.34	38.51%	405,850	36.25%	702.97
70. 4G	165.00	11.01%	51,100	4.56%	309.70
71. Total	1,499.04	100.00%	1,119,550	100.00%	746.84
<hr/>					
Irrigated Total	9,321.14	27.97%	15,552,330	30.84%	1,668.50
Dry Total	21,970.97	65.92%	33,682,060	66.78%	1,533.03
Grass Total	1,499.04	4.50%	1,119,550	2.22%	746.84
Waste	538.12	1.61%	80,120	0.16%	148.89
Other	0.00	0.00%	0	0.00%	0.00
Exempt	123.73	0.37%	0	0.00%	0.00
Market Area Total	33,329.27	100.00%	50,434,060	100.00%	1,513.21

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	9,715.80	22,504,950	83,416.10	181,260,060	93,131.90	203,765,010
77. Dry Land	19.74	53,540	19,837.11	34,079,830	243,972.32	392,083,700	263,829.17	426,217,070
78. Grass	0.00	0	2,945.41	1,969,830	52,565.40	37,222,940	55,510.81	39,192,770
79. Waste	0.00	0	717.90	183,690	7,618.35	1,211,720	8,336.25	1,395,410
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	1,433.24	0	14,577.31	0	16,010.55	0
82. Total	19.74	53,540	33,216.22	58,738,300	387,572.17	611,778,420	420,808.13	670,570,260

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	93,131.90	22.13%	203,765,010	30.39%	2,187.92
Dry Land	263,829.17	62.70%	426,217,070	63.56%	1,615.50
Grass	55,510.81	13.19%	39,192,770	5.84%	706.04
Waste	8,336.25	1.98%	1,395,410	0.21%	167.39
Other	0.00	0.00%	0	0.00%	0.00
Exempt	16,010.55	3.80%	0	0.00%	0.00
Total	420,808.13	100.00%	670,570,260	100.00%	1,593.53

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	912,647,870	952,001,530	39,353,660	4.31%	14,461,613	2.73%
02. Recreational	1,606,330	2,240,030	633,700	39.45%	0	39.45%
03. Ag-Homesite Land, Ag-Res Dwelling	160,812,670	162,804,650	1,991,980	1.24%	872,545	0.70%
04. Total Residential (sum lines 1-3)	1,075,066,870	1,117,046,210	41,979,340	3.90%	15,334,158	2.48%
05. Commercial	102,667,780	107,387,730	4,719,950	4.60%	4,400,700	0.31%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	37,254,850	38,201,560	946,710	2.54%	0	2.54%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	139,922,630	145,589,290	5,666,660	4.05%	4,400,700	0.90%
10. Total Non-Agland Real Property	1,214,989,500	1,262,635,500	47,646,000	3.92%	19,734,858	2.30%
11. Irrigated	175,988,390	203,765,010	27,776,620	15.78%		
12. Dryland	384,548,860	426,217,070	41,668,210	10.84%		
13. Grassland	31,550,880	39,192,770	7,641,890	24.22%		
14. Wasteland	1,315,840	1,395,410	79,570	6.05%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	593,403,970	670,570,260	77,166,290	13.00%		
17. Total Value of all Real Property (Locally Assessed)	1,808,393,470	1,933,205,760	124,812,290	6.90%	19,734,858	5.81%

**2008 PLAN OF ASSESSMENT
FOR
SAUNDERS COUNTY
By Cathy Gusman and Shawn Abbott**

INTRODUCTION

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

PURPOSE OF THE PLAN OF ASSESSMENT

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

RECORD MAINTENANCE

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

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

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

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

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

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

The assessment office administrates the filing of personal property returns each year. This includes adding any known new personal property to the return through newspaper ads, phonebooks, etc. Personal property forms are mailed to all known new filers as well as those who filed a return last year. The assessment office also assists taxpayers and accountants on completion of the returns.

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

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

RESPONSIBILITIES OF APPRAISAL STAFF

Value of Real Property

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

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

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

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

PERSONNEL COUNT

Assessment Staff

Job Title: Assessment Manager

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

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

Job Title: 1 Assessment Assistant

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

Job Title: 2 Assessment Clerks

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

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

Appraisal Staff

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

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

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

HISTORY

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

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

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

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

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

PARCEL COUNT

- | | | |
|-----|--|-------------|
| 1. | 8346 residential parcels at a value of | 914,744,330 |
| 2. | 863 commercial parcels at a value of | 128,447,080 |
| 3. | 31 recreational parcels at a value of | 1,663,950 |
| 4. | | |
| 5. | 6194 agricultural parcels at a value of | 792,995,930 |
| 6. | 1488 personal property returns at a value of | 64,635,005 |
| 7. | 860 homestead exemption applications | |
| 8. | 861 exempt parcels | |
| 9. | 6189 special valuation applications on file | |
| 10. | 1177 real estate transfers in 2007 | |

CADASTRAL MAPS

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

PROPERTY RECORD CARDS

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

REAL ESTATE TRANSFER STATEMENTS

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

PROCEDURE MANUAL

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

ASSESSMENT FUNCTIONS

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

Appraisal Functions

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

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

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

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

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

Monitoring Fieldwork

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

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

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

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

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

Property Review

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

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

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

Sales Review

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

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

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

Discussion of Commercial Property

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

Discussion of Agriculture Property

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

2008 Statistics:

	Median	PRD	COD
Residential	95	104.46	14.87
Commercial	96	119.70	36.38
Agricultural (Spec Val)	72	N/A	N/A
Agricultural (Recapture)	71	109.52	26.2

Saunders County Reappraisal Plan

2007

New values in place for the properties reviewed in 2006, with updated costs and depreciation. Review work for 2007 for the 2008 tax year will include reviewing half of the farm parcels and the outbuildings, reappraisals for the Rural Sub-Divisions around Ashland, Fremont and Yutan, as well as Wahoo, Valparaiso, Yutan and Woodcliff Sub-division. All pickup work for all classes of property will be done for 2007. A ratio study for all classes will also be complete for statutory compliance.

2008

New values in place for the properties reviewed in 2007, with updated costs and depreciation. An increase of 10% was given to the Special Valuation on all classes of agriculture, with an additional 6.5% increase added by the Tax Equalization and Review Commission. Recapture value had adjustments based on a market study for areas 1,3, and 5. Review residential parcels for Touhy and Wann, as well as the entire town of Ceresco and area affected by the June tornado. Complete the farm review started in 2007. Complete commercial reappraisal on remainder of County. All pickup work for all classes of property will be done for 2008. A ratio study for all classes will also be complete for statutory compliance.

2009

New values in place for the properties reviewed in 2008, with updated costs and depreciation. Review Wahoo commercial parcels, residential parcels for Ashland, Memphis and Ithaca, Mead and Mead Rural Sub-divisions. Complete the new soil conversion. All pickup work for all classes of property will be done for 2009. A ratio study for all classes will also be complete for statutory compliance.

2010

New values in place for the properties reviewed in 2009, with updated costs and depreciation. Review residential parcels in Cedar Bluffs, Colon, Leshara, Malmo, Morse Bluff and surrounding sub-divisions and Weston. All pickup work for all classes of property will be done for 2010. A ratio study for all classes will also be complete for statutory compliance.

CONCLUSION

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

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

2009 Assessment Survey for Saunders County

I. General Information

A. Staffing and Funding Information

There is one position with the title of Assessment Administrative Manager. This position requires the employee to hold a current Assessor's Certificate. Responsibilities include administrative management of the office and timely completion of all required reports.

1.	Deputy(ies) on staff
	0
2.	Appraiser(s) on staff
	3 – There is the Appraisal Supervisor who is shared between both Dodge County and Saunders County. This position currently holds a certified residential license as required. Responsibilities include the determination of valuation for the county as well as supervision of the Appraisal Staff. And there is 1 position with the title of Appraiser. While responsibilities include reviews and data entry, this position also works hand-in-hand with the Supervisor with regard to statistics, sales file, and depreciation tables. And there is 1 position with the title of Appraiser Assistant. Responsibilities include reviews, permits, data entry, sketching, and other duties as needed. Two of the appraisers worked to upgrade their appraiser licenses.
3.	Other full-time employees
	3 – All the clerks are cross trained to assist wherever necessary with responsibilities including but not limited to, Personal Property, Homestead Exemptions, Permissive Exemptions, protests, mobile homes, etc.
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$409,858
7.	Part of the budget that is dedicated to the computer system
	\$20,745 Cost for Terra Scan also included in the above total. Other computer costs not a separate line item in the budget.

8.	Adopted budget, or granted budget if different from above
	Same as above
9.	Amount of the total budget set aside for appraisal work
	\$187,715
10.	Amount of the total budget set aside for education/workshops
	\$76,625 this amount also included operating, travel and capital expenses.
11.	Appraisal/Reappraisal budget, if not part of the total budget
	0
12.	Other miscellaneous funds
	Not a separate line item in the budget.
13.	Total budget
	\$409,858
a.	Was any of last year's budget not used:
	0

B. Computer, Automation Information and GIS

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

7.	Personal Property software:
	Terra Scan

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services
	None, All appraisal services are completed by staff appraisers
2.	Other services
	Terra Scan for the appraisal and administrative soft ware maintenance and updates, GIS Workshop for property record access via a web site and Agri Data programming for helping count soil acres and an aid for the soil conversion.

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 Saunders 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