

Table of Contents

2009 Commission Summary

2009 Opinions of the Property Tax Administrator

Residential Reports

- Preliminary Statistics
- Residential Assessment Actions
- Residential Assessment Survey
- R&O Statistics

Residential Correlation

- Residential Real Property
 - I. Correlation
 - II. Analysis of Percentage of Sales Used
 - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
 - IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
 - V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
 - VI. Analysis of R&O COD and PRD
 - VII. Analysis of Change in Statistics Due to the Assessor Actions
 - VIII. Trended Ratio Analysis

Commercial Reports

- Preliminary Statistics
- Commercial Assessment Actions
- Commercial Assessment Survey
- R&O Statistics

Commercial Correlation

- Commercial Real Property
 - I. Correlation
 - II. Analysis of Percentage of Sales Used
 - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
 - IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
 - V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
 - VI. Analysis of R&O COD and PRD
 - VII. Analysis of Change in Statistics Due to the Assessor Actions

Agricultural or Special Valuation Reports

- Preliminary Statistics
- Agricultural Assessment Actions
- Agricultural Assessment Survey
- R&O Statistics
- 2009 Special Valuation Methodology

Agricultural or Special Valuation Correlation

- Agricultural or Special Valuation Land
 - I. Correlation
 - II. Analysis of Percentage of Sales Used
 - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
 - IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
 - V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
 - VI. Analysis of R&O COD and PRD
 - VII. Analysis of Change in Statistics Due to the Assessor Actions

County Reports

- 2009 County Abstract of Assessment for Real Property, Form 45
- 2009 County Agricultural Land Detail
- 2009 County Abstract of Assessment for Real Property Compared with the 2008 Certificate of Taxes Levied (CTL)
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification**Maps**

- Market Areas
- Registered Wells > 500 GPM
- Geo Codes
- Soil Classes

Valuation History Charts

2009 Commission Summary

89 Washington

Residential Real Property - Current

Number of Sales	578	COD	8.68
Total Sales Price	\$80,218,970	PRD	103.31
Total Adj. Sales Price	\$80,233,970	COV	19.61
Total Assessed Value	\$74,474,825	STD	18.81
Avg. Adj. Sales Price	\$138,813	Avg. Absolute Deviation	8.15
Avg. Assessed Value	\$128,849	Average Assessed Value of the Base	\$119,683
Median	94	Wgt. Mean	93
Mean	96	Max	305
Min	53.47		

Confidence Interval - Current

95% Median C.I	93.39 to 94.22
95% Mean C.I	94.36 to 97.43
95% Wgt. Mean C.I	91.77 to 93.87

% of Value of the Class of all Real Property Value in the County	49.82
% of Records Sold in the Study Period	7.67
% of Value Sold in the Study Period	8.26

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	709	94	9.87	103.5
2007	801	96	12.37	103.81
2006	774	94	11.66	102.37
2005	667	95	10.99	101.83

2009 Commission Summary

89 Washington

Commercial Real Property - Current

Number of Sales	45	COD	17.47
Total Sales Price	\$11,598,650	PRD	98.69
Total Adj. Sales Price	\$11,598,650	COV	25.45
Total Assessed Value	\$10,597,970	STD	22.95
Avg. Adj. Sales Price	\$257,748	Avg. Absolute Deviation	16.49
Avg. Assessed Value	\$235,510	Average Assessed Value of the Base	\$369,486
Median	94	Wgt. Mean	91
Mean	90	Max	147
Min	42		

Confidence Interval - Current

95% Median C.I	83.92 to 99.44
95% Mean C.I	83.47 to 96.88
95% Wgt. Mean C.I	84.50 to 98.25

% of Value of the Class of all Real Property Value in the County 14.80

% of Records Sold in the Study Period 6.21

% of Value Sold in the Study Period 3.96

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	43	95	20.36	99.08
2007	48	101	16.49	100.92
2006	50	98	19.29	104.58
2005	40	98	15.22	108.75

2009 Opinions of the Property Tax Administrator for Washington 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 Washington County is 94.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Washington 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 Washington County is 94.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Washington County is in compliance with generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural or special value land in Washington County is 72.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Washington 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:	577	MEDIAN:	93	COV:	20.42	95% Median C.I.:	92.67 to 93.95
TOTAL Sales Price:	80,073,970	WGT. MEAN:	91	STD:	19.29	95% Wgt. Mean C.I.:	90.06 to 92.27
TOTAL Adj.Sales Price:	80,198,935	MEAN:	94	AVG.ABS.DEV:	9.06	95% Mean C.I.:	92.90 to 96.05
TOTAL Assessed Value:	73,116,526						
AVG. Adj. Sales Price:	138,992	COD:	9.71	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	126,718	PRD:	103.62	MIN Sales Ratio:	53.47		

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/06 TO 09/30/06	112	92.88	97.22	92.59	11.72	104.99	53.47	305.45	92.47 to 94.31		123,846	114,670
10/01/06 TO 12/31/06	68	93.17	94.06	90.51	9.64	103.92	56.16	167.20	91.44 to 94.70		140,390	127,069
01/01/07 TO 03/31/07	59	92.72	92.16	90.36	8.30	101.99	60.77	158.04	91.43 to 94.22		134,067	121,147
04/01/07 TO 06/30/07	80	94.40	94.16	89.94	7.61	104.69	65.91	139.22	92.27 to 95.51		139,440	125,411
07/01/07 TO 09/30/07	84	92.65	91.30	89.54	7.63	101.97	55.64	130.30	91.83 to 94.15		156,913	140,498
10/01/07 TO 12/31/07	71	94.18	95.91	92.54	10.86	103.65	68.18	229.78	91.57 to 96.19		137,510	127,250
01/01/08 TO 03/31/08	46	94.06	98.84	93.53	11.94	105.68	64.14	273.00	92.29 to 97.11		132,765	124,173
04/01/08 TO 06/30/08	57	92.15	91.76	91.21	9.61	100.60	66.59	144.72	87.13 to 94.79		152,020	138,657
____Study Years____												
07/01/06 TO 06/30/07	319	93.20	94.84	91.01	9.66	104.21	53.47	305.45	92.64 to 94.01		133,174	121,205
07/01/07 TO 06/30/08	258	93.32	94.02	91.35	9.79	102.92	55.64	273.00	92.53 to 94.20		146,187	133,535
____Calendar Yrs____												
01/01/07 TO 12/31/07	294	93.39	93.36	90.50	8.61	103.17	55.64	229.78	92.53 to 94.20		142,888	129,310
____ALL____												
	577	93.27	94.47	91.17	9.71	103.62	53.47	305.45	92.67 to 93.95		138,992	126,718

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 6

State Stat Run

Type: Qualified

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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
133 EST	1	102.17	102.17	102.17			102.17	102.17	N/A	480,000	490,435
ALLEN HILLS	3	93.97	89.67	88.52	6.19	101.30	78.80	96.24	N/A	313,159	277,206
ALLEN HILLS V	6	100.23	98.32	97.77	5.54	100.56	85.85	104.85	85.85 to 104.85	54,379	53,166
ARLINGTON	33	92.78	91.36	89.49	11.53	102.09	66.59	144.72	84.31 to 95.35	121,012	108,294
ARLINGTON V	6	89.29	121.88	82.03	49.75	148.57	64.52	305.45	64.52 to 305.45	28,516	23,393
BLAIR	217	93.35	94.62	93.85	4.57	100.83	72.92	166.36	92.67 to 93.95	141,145	132,463
BLAIR V	19	95.51	98.54	96.93	9.13	101.65	80.30	130.82	90.64 to 103.87	35,205	34,125
CLEARWATER CREEK V	12	95.41	95.31	95.70	6.42	99.60	74.07	111.85	90.91 to 100.17	74,547	71,340
COOPER WOODS	1	89.09	89.09	89.09			89.09	89.09	N/A	287,500	256,140
COOPERWOODS V	1	98.96	98.96	98.96			98.96	98.96	N/A	52,000	51,460
COTTONWOOD	1	62.34	62.34	62.34			62.34	62.34	N/A	111,000	69,195
COTTONWOOD CREEK V	17	95.96	96.67	96.59	2.43	100.08	89.47	103.03	94.44 to 101.06	94,088	90,882
CREST RIDGE	2	90.60	90.60	90.95	2.94	99.62	87.94	93.27	N/A	212,967	193,700
CREST RIDGE V	1	95.67	95.67	95.67			95.67	95.67	N/A	45,990	44,000
CRYSTAL LAKE V	9	93.88	92.98	92.89	3.30	100.09	87.02	96.44	87.49 to 96.44	54,722	50,831
DEER RUN	1	87.29	87.29	87.29			87.29	87.29	N/A	330,000	288,050
EAGLE VIEW	6	80.38	83.60	82.21	9.55	101.70	72.89	98.46	72.89 to 98.46	402,083	330,550
EAGLE VIEW V	2	97.02	97.02	97.00	0.42	100.02	96.61	97.43	N/A	68,500	66,445
ELKHORN RIVERVIEW	1	94.06	94.06	94.06			94.06	94.06	N/A	67,000	63,020
ELKHORN RIVERVIEW V	2	135.98	135.98	119.62	22.96	113.67	104.75	167.20	N/A	10,500	12,560
FITCH EAST	1	85.90	85.90	85.90			85.90	85.90	N/A	80,000	68,720
FONTANELLE	1	69.53	69.53	69.53			69.53	69.53	N/A	199,000	138,365
FONTANELLE V	1	116.00	116.00	116.00			116.00	116.00	N/A	500	580
FT CALHOUN	24	93.81	92.03	91.95	11.32	100.08	67.47	114.74	83.97 to 99.42	139,964	128,702
FT CALHOUN V	12	97.54	102.03	100.56	9.02	101.46	89.46	136.57	92.49 to 110.00	32,766	32,950
HEIDI HOLLO	1	93.88	93.88	93.88			93.88	93.88	N/A	269,000	252,550
HEIDI HOLLOW WEST	2	96.38	96.38	96.83	3.76	99.54	92.76	100.00	N/A	365,000	353,420
HEIDI HOLLOW WEST V	1	95.99	95.99	95.99			95.99	95.99	N/A	39,900	38,300
HERMAN	8	91.76	92.38	92.95	6.97	99.39	74.67	112.01	74.67 to 112.01	64,646	60,086
HERMAN V	2	120.00	120.00	120.00	0.00	100.00	120.00	120.00	N/A	2,000	2,400
HIGHLAND	1	96.22	96.22	96.22			96.22	96.22	N/A	179,500	172,710
JENSEN ACRES	2	88.09	88.09	88.09	0.33	100.00	87.80	88.38	N/A	306,000	269,555
KAMEO	1	65.91	65.91	65.91			65.91	65.91	N/A	685,000	451,460
KENNARD	7	85.53	91.26	88.13	14.89	103.55	74.92	109.44	74.92 to 109.44	95,564	84,221
KENNARD V	1	94.83	94.83	94.83			94.83	94.83	N/A	30,000	28,450
LAKELAND	28	84.91	84.06	83.08	9.99	101.18	64.14	104.36	78.66 to 89.79	176,625	146,743
LAKELAND V	11	93.57	115.17	83.68	49.37	137.63	53.47	273.00	54.80 to 261.25	8,681	7,265
LOCUST CREEK V	1	85.42	85.42	85.42			85.42	85.42	N/A	65,000	55,520

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 6

State Stat Run

Type: Qualified

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

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(!: Derived)

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TOTAL Assessed Value:	73,116,526						
AVG. Adj. Sales Price:	138,992	COD:	9.71	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	126,718	PRD:	103.62	MIN Sales Ratio:	53.47		

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LOOKING GLASS	1	98.19	98.19	98.19			98.19	98.19	N/A	188,000	184,600
MILLSTONE	2	99.79	99.79	99.79	0.00	100.00	99.79	99.79	N/A	276,000	275,410
MILLSTONE V	4	102.79	101.51	101.45	8.28	100.06	88.48	111.97	N/A	58,562	59,410
NASHVILLE	1	90.71	90.71	90.71			90.71	90.71	N/A	175,000	158,745
NORTHWOODS V	1	92.07	92.07	92.07			92.07	92.07	N/A	150,000	138,100
OAK PARK 2V	1	68.18	68.18	68.18			68.18	68.18	N/A	110,000	75,000
OAK PARK 4	1	81.73	81.73	81.73			81.73	81.73	N/A	300,000	245,190
PIONEER HILLS	2	82.81	82.81	82.91	4.05	99.87	79.45	86.16	N/A	263,750	218,685
PIONEER HILLS V	2	107.77	107.77	107.53	4.00	100.22	103.46	112.08	N/A	26,500	28,495
QUAIL RIDGE V	6	96.63	93.07	92.60	5.41	100.51	77.71	98.46	77.71 to 98.46	58,250	53,936
ROLLING ACRES	1	101.64	101.64	101.64			101.64	101.64	N/A	245,000	249,025
RURAL	66	91.42	91.27	90.23	10.15	101.14	60.77	130.30	86.78 to 93.98	226,486	204,369
RURAL V	35	92.72	97.29	90.33	19.32	107.70	55.64	229.78	87.75 to 97.97	107,647	97,238
SHANNON V	1	120.77	120.77	120.77			120.77	120.77	N/A	43,000	51,930
SPRACKLIN ACRES	1	104.33	104.33	104.33			104.33	104.33	N/A	100,000	104,330
SPRING RIDGE V	2	86.46	86.46	85.41	5.88	101.23	81.38	91.54	N/A	82,000	70,035
SPRING VALLEY	2	88.68	88.68	89.16	4.07	99.46	85.07	92.29	N/A	345,895	308,392
SURREY HILLS	1	74.91	74.91	74.91			74.91	74.91	N/A	339,000	253,930
VALLEY VIEW	1	96.50	96.50	96.50			96.50	96.50	N/A	303,500	292,890

ALL	577	93.27	94.47	91.17	9.71	103.62	53.47	305.45	92.67 to 93.95	138,992	126,718
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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	329	93.39	95.22	93.25	7.57	102.12	64.52	305.45	92.70 to 94.06	121,832	113,604
2	23	87.78	90.65	86.35	14.39	104.98	55.64	167.20	84.23 to 94.00	193,700	167,266
3	224	93.17	93.77	89.40	12.35	104.89	53.47	273.00	91.62 to 95.07	157,718	140,995
5	1	93.58	93.58	93.58			93.58	93.58	N/A	332,000	310,680

ALL	577	93.27	94.47	91.17	9.71	103.62	53.47	305.45	92.67 to 93.95	138,992	126,718
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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	419	92.70	92.46	90.92	7.40	101.69	60.77	166.36	92.33 to 93.39	167,411	152,207
2	157	95.67	100.05	93.26	15.03	107.28	53.47	305.45	94.44 to 96.44	63,327	59,059
3	1	62.34	62.34	62.34			62.34	62.34	N/A	111,000	69,195

ALL	577	93.27	94.47	91.17	9.71	103.62	53.47	305.45	92.67 to 93.95	138,992	126,718
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PAD 2009 Preliminary Statistics

Base Stat

PAGE:4 of 6

State Stat Run

Type: Qualified

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	576	93.29	94.53	91.21	9.67	103.64	53.47	305.45	92.67 to 93.97	139,041	126,818
06											
07	1	62.34	62.34	62.34			62.34	62.34	N/A	111,000	69,195
ALL	577	93.27	94.47	91.17	9.71	103.62	53.47	305.45	92.67 to 93.95	138,992	126,718

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	92.15	92.15	92.15			92.15	92.15	N/A	200,000	184,295
11-0001	21	91.65	95.10	90.22	10.36	105.42	74.67	125.46	86.78 to 98.38	92,917	83,826
27-0594	3	105.47	119.70	114.54	19.73	104.51	95.60	158.04	N/A	114,133	130,726
28-0059	6	98.50	100.78	92.07	18.68	109.45	74.86	139.22	74.86 to 139.22	153,500	141,335
89-0001	391	93.53	94.57	92.17	7.96	102.60	53.47	273.00	92.76 to 94.00	142,539	131,381
89-0003	84	92.83	92.40	88.18	10.48	104.78	65.91	136.57	91.05 to 95.59	150,553	132,760
89-0024	71	90.29	94.63	88.16	16.94	107.34	56.16	305.45	85.21 to 94.83	118,376	104,361
NonValid School	1	92.15	92.15	92.15			92.15	92.15	N/A	200,000	184,295
ALL	577	93.27	94.47	91.17	9.71	103.62	53.47	305.45	92.67 to 93.95	138,992	126,718

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	161	95.67	99.80	93.36	15.24	106.90	53.47	305.45	94.44 to 96.44	64,489	60,206
Prior TO 1860											
1860 TO 1899	21	95.60	94.89	92.83	9.66	102.22	68.69	125.01	89.28 to 100.94	130,471	121,121
1900 TO 1919	75	93.80	94.40	91.76	8.43	102.88	65.41	166.36	92.66 to 94.51	115,983	106,426
1920 TO 1939	27	91.05	92.53	90.15	7.75	102.64	69.16	118.51	86.99 to 93.52	132,177	119,163
1940 TO 1949	12	95.36	100.83	97.31	8.86	103.61	89.30	144.72	92.53 to 104.55	94,218	91,687
1950 TO 1959	32	92.83	91.69	91.57	5.98	100.13	62.34	105.47	90.96 to 94.65	118,211	108,249
1960 TO 1969	28	91.88	91.01	90.17	6.86	100.93	74.86	110.83	86.86 to 95.27	124,464	112,228
1970 TO 1979	56	92.28	92.56	92.04	6.66	100.57	69.53	130.30	91.40 to 94.12	163,173	150,177
1980 TO 1989	17	92.36	89.33	88.44	6.70	101.00	65.90	104.33	85.07 to 94.70	178,152	157,566
1990 TO 1994	31	90.24	89.93	90.96	7.27	98.87	71.47	111.99	86.78 to 93.30	209,319	190,388
1995 TO 1999	33	91.43	89.00	87.33	7.69	101.91	64.14	107.23	89.23 to 93.98	247,087	215,792
2000 TO Present	84	93.90	92.28	91.13	5.63	101.26	65.91	116.15	92.44 to 94.54	233,348	212,640
ALL	577	93.27	94.47	91.17	9.71	103.62	53.47	305.45	92.67 to 93.95	138,992	126,718

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: 577 **MEDIAN: 93** COV: 20.42 95% Median C.I.: 92.67 to 93.95
TOTAL Sales Price: 80,073,970 WGT. MEAN: 91 STD: 19.29 95% Wgt. Mean C.I.: 90.06 to 92.27
TOTAL Adj.Sales Price: 80,198,935 MEAN: 94 AVG.ABS.DEV: 9.06 95% Mean C.I.: 92.90 to 96.05
TOTAL Assessed Value: 73,116,526
AVG. Adj. Sales Price: 138,992 COD: 9.71 MAX Sales Ratio: 305.45
AVG. Assessed Value: 126,718 PRD: 103.62 MIN Sales Ratio: 53.47

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

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SALE PRICE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$												
1 TO	4999	6	190.63	199.28	202.34	42.29	98.49	116.00	305.45	116.00 to 305.45	1,600	3,237
5000 TO	9999	7	93.57	96.79	89.84	25.78	107.74	53.47	167.20	53.47 to 167.20	6,839	6,144
Total \$												
1 TO	9999	13	116.00	144.10	108.63	48.84	132.65	53.47	305.45	79.43 to 261.25	4,421	4,802
10000 TO	29999	33	100.24	102.65	103.19	14.50	99.48	54.80	166.36	95.51 to 104.75	23,096	23,833
30000 TO	59999	52	96.24	98.42	98.72	8.64	99.69	67.47	160.84	93.91 to 98.54	46,201	45,610
60000 TO	99999	111	95.18	97.14	97.14	9.01	100.00	64.52	229.78	94.06 to 95.96	80,970	78,652
100000 TO	149999	168	92.22	91.13	91.02	7.01	100.12	56.16	130.30	91.48 to 92.78	123,675	112,573
150000 TO	249999	136	92.51	91.09	90.90	6.29	100.20	55.64	109.06	91.62 to 93.75	188,385	171,248
250000 TO	499999	61	90.38	88.73	88.65	8.56	100.09	67.00	111.99	87.19 to 93.58	324,444	287,632
500000 +		3	75.31	79.51	78.76	13.90	100.96	65.91	97.31	N/A	600,000	472,540
ALL												
		577	93.27	94.47	91.17	9.71	103.62	53.47	305.45	92.67 to 93.95	138,992	126,718
ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$												
1 TO	4999	4	120.00	165.36	156.07	39.47	105.95	116.00	305.45	N/A	1,400	2,185
5000 TO	9999	11	96.25	125.32	97.90	50.91	128.01	53.47	273.00	70.45 to 261.25	6,534	6,396
Total \$												
1 TO	9999	15	109.20	136.00	102.10	48.54	133.19	53.47	305.45	79.43 to 167.20	5,165	5,273
10000 TO	29999	33	96.19	96.72	95.45	11.74	101.33	54.80	136.57	92.49 to 101.63	24,948	23,813
30000 TO	59999	60	95.51	97.07	94.39	10.20	102.84	64.52	166.36	92.09 to 97.50	49,971	47,167
60000 TO	99999	139	94.20	93.33	91.58	8.74	101.91	56.16	160.84	93.07 to 95.18	91,137	83,467
100000 TO	149999	156	92.24	92.07	90.98	6.75	101.20	55.64	158.04	91.62 to 92.78	134,116	122,018
150000 TO	249999	127	92.73	93.44	91.73	7.80	101.86	73.58	229.78	91.75 to 94.45	203,270	186,462
250000 TO	499999	46	92.80	90.31	89.13	7.93	101.33	65.91	111.99	90.12 to 94.41	354,763	316,184
500000 +		1	97.31	97.31	97.31			97.31	97.31	N/A	575,000	559,510
ALL												
		577	93.27	94.47	91.17	9.71	103.62	53.47	305.45	92.67 to 93.95	138,992	126,718

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	577	MEDIAN:	93	COV:	20.42	95% Median C.I.:	92.67 to 93.95
TOTAL Sales Price:	80,073,970	WGT. MEAN:	91	STD:	19.29	95% Wgt. Mean C.I.:	90.06 to 92.27
TOTAL Adj.Sales Price:	80,198,935	MEAN:	94	AVG.ABS.DEV:	9.06	95% Mean C.I.:	92.90 to 96.05
TOTAL Assessed Value:	73,116,526						
AVG. Adj. Sales Price:	138,992	COD:	9.71	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	126,718	PRD:	103.62	MIN Sales Ratio:	53.47		

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QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	163	95.94	99.80	93.82	15.06	106.38	53.47	305.45	94.44 to 96.44	68,444	64,215
20	26	95.12	97.30	92.15	13.07	105.60	62.34	166.36	91.44 to 100.00	81,390	74,997
25	60	93.22	94.21	92.73	6.20	101.60	71.47	160.84	92.00 to 94.51	106,384	98,653
30	166	92.33	91.18	90.08	7.27	101.22	64.14	125.01	91.38 to 92.81	142,888	128,716
35	85	92.53	92.91	91.82	6.12	101.18	74.10	130.30	91.49 to 94.00	183,510	168,508
40	59	92.68	90.95	89.67	6.63	101.43	68.10	117.81	91.05 to 93.97	239,514	214,777
45	8	97.31	91.79	88.73	11.45	103.46	65.91	111.99	65.91 to 111.99	371,375	329,504
50	8	93.25	90.91	89.63	6.57	101.43	75.31	99.78	75.31 to 99.78	392,261	351,578
60	2	98.66	98.66	98.43	1.36	100.23	97.31	100.00	N/A	492,500	484,755
____ALL____											
	577	93.27	94.47	91.17	9.71	103.62	53.47	305.45	92.67 to 93.95	138,992	126,718

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	161	95.67	99.80	93.36	15.24	106.90	53.47	305.45	94.44 to 96.44	64,489	60,206
101	264	92.53	92.17	90.22	7.41	102.16	62.34	166.36	91.83 to 93.20	160,152	144,497
102	55	92.76	91.16	90.00	7.76	101.28	65.41	112.70	89.28 to 94.13	214,886	193,407
103	5	93.26	93.60	93.58	6.50	100.02	83.87	102.83	N/A	171,370	160,373
104	75	93.55	94.00	93.39	6.49	100.66	66.59	116.15	92.70 to 94.65	165,160	154,236
106	2	81.84	81.84	77.14	15.49	106.09	69.16	94.51	N/A	151,000	116,475
301	11	91.44	91.46	90.88	4.45	100.63	74.92	103.80	87.93 to 95.61	129,204	117,427
302	3	94.70	100.96	97.82	9.66	103.22	90.38	117.81	N/A	196,666	192,370
304	1	104.41	104.41	104.41			104.41	104.41	N/A	160,000	167,055
____ALL____											
	577	93.27	94.47	91.17	9.71	103.62	53.47	305.45	92.67 to 93.95	138,992	126,718

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	162	95.81	99.81	93.67	15.15	106.55	53.47	305.45	94.44 to 96.44	67,163	62,912
10	1	95.61	95.61	95.61			95.61	95.61	N/A	75,000	71,705
15	2	97.93	97.93	96.70	3.49	101.27	94.51	101.34	N/A	43,750	42,305
20	9	100.00	106.40	100.70	10.53	105.66	94.51	166.36	94.79 to 104.56	83,633	84,216
25	11	97.17	100.94	98.87	7.89	102.10	91.44	120.79	91.70 to 115.75	91,627	90,592
30	150	92.88	93.73	92.33	7.62	101.52	64.14	160.84	92.29 to 93.84	120,112	110,898
35	55	92.36	91.12	91.73	4.90	99.34	66.59	108.05	90.60 to 93.53	149,827	137,432
40	185	92.15	90.36	89.36	7.33	101.12	62.34	112.01	91.08 to 93.15	218,192	194,980
45	2	96.97	96.97	96.96	2.85	100.01	94.21	99.74	N/A	386,250	374,512
____ALL____											
	577	93.27	94.47	91.17	9.71	103.62	53.47	305.45	92.67 to 93.95	138,992	126,718

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

Residential

Completed the realist (and re-appraise) of the residential properties in the villages of Arlington and Kennard.

And a preliminary analysis completed by the county indicates and acceptable level of value has been achieved in Blair, other small towns and rural subdivisions and were also reviewed and analyzed.

Pickup work was also completed for the current year.

2009 Assessment Survey for Washington County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Appraisal staff
2.	Valuation done by:
	Appraisal staff
3.	Pickup work done by whom:
	Appraisal staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2005
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2005
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Cost Approach
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	455 Urban: 200, Suburban: 20, Rural: 235
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	The residential market areas are identified by subdivision boundaries. Yet the large and small towns can stand alone as their indicated assessor locations but the rural subdivisions may or may not stand alone or may be combined for analysis.
9.	Is “Market Area/Neighborhoods/Assessor Locations” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	No – not in all cases Some listed assessor locations or rural subdivisions or neighborhoods are put together for analysis and valuation purposes.

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 parcels are treated and appraised the same as the rural parcels.
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 The above mentioned classes are reviewed and appraised at the same time using the same methods to arrive at market value. The residential improvements generally have a close relationship with each other. Where the major difference in total value is in the land. The location in and around the county maintain different values due to location to the Omaha metropolitan area the community of Blair and various highway corridors across the county.

Residential Permit Numbers:

Permits	Information Statements	Other	Total
689			689

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	578	MEDIAN:	94	COV:	19.61	95% Median C.I.:	93.39 to 94.22
TOTAL Sales Price:	80,218,970	WGT. MEAN:	93	STD:	18.81	95% Wgt. Mean C.I.:	91.77 to 93.87
TOTAL Adj.Sales Price:	80,233,970	MEAN:	96	AVG.ABS.DEV:	8.15	95% Mean C.I.:	94.36 to 97.43
TOTAL Assessed Value:	74,474,825						
AVG. Adj. Sales Price:	138,813	COD:	8.68	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	128,849	PRD:	103.31	MIN Sales Ratio:	53.47		

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

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/06 TO 09/30/06	112	93.41	98.25	93.91	11.28	104.62	53.47	305.45	92.61 to 94.51		123,846	116,306
10/01/06 TO 12/31/06	68	93.91	95.67	92.13	8.63	103.85	60.21	167.20	92.76 to 94.94		140,390	129,337
01/01/07 TO 03/31/07	59	93.95	94.63	93.06	7.37	101.68	70.45	164.10	92.11 to 95.47		134,067	124,769
04/01/07 TO 06/30/07	80	94.46	94.76	90.80	6.93	104.37	65.91	146.69	93.52 to 95.51		139,219	126,405
07/01/07 TO 09/30/07	84	93.35	93.64	91.89	6.00	101.91	68.19	134.85	92.58 to 94.20		155,814	143,170
10/01/07 TO 12/31/07	71	94.18	97.26	94.28	9.88	103.16	68.18	236.25	92.33 to 96.55		137,510	129,642
01/01/08 TO 03/31/08	47	94.11	98.72	93.73	11.43	105.32	69.01	273.00	91.83 to 97.02		133,025	124,691
04/01/08 TO 06/30/08	57	93.15	93.74	93.34	7.56	100.42	67.44	128.67	90.24 to 95.10		152,020	141,899
____Study Years____												
07/01/06 TO 06/30/07	319	93.99	96.16	92.54	8.90	103.91	53.47	305.45	93.38 to 94.41		133,118	123,182
07/01/07 TO 06/30/08	259	93.81	95.57	93.14	8.41	102.61	67.44	273.00	92.67 to 94.39		145,826	135,829
____Calendar Yrs____												
01/01/07 TO 12/31/07	294	93.90	95.02	92.38	7.51	102.86	65.91	236.25	93.35 to 94.50		142,514	131,648
____ALL____												
	578	93.90	95.90	92.82	8.68	103.31	53.47	305.45	93.39 to 94.22		138,813	128,849

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

NUMBER of Sales:	578	MEDIAN:	94	COV:	19.61	95% Median C.I.:	93.39 to 94.22
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AVG. Assessed Value:	128,849	PRD:	103.31	MIN Sales Ratio:	53.47		

(!: AVTot=0)

(!: Derived)

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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
133 EST	1	102.17	102.17	102.17			102.17	102.17	N/A	480,000	490,435
ALLEN HILLS	3	93.97	89.67	88.52	6.19	101.30	78.80	96.24	N/A	313,159	277,206
ALLEN HILLS V	6	100.23	98.32	97.77	5.54	100.56	85.85	104.85	85.85 to 104.85	54,379	53,166
ARLINGTON	33	93.21	92.56	92.19	4.01	100.40	82.52	107.18	91.33 to 94.07	121,012	111,556
ARLINGTON V	6	89.29	121.88	82.03	49.75	148.57	64.52	305.45	64.52 to 305.45	28,516	23,393
BLAIR	217	93.30	94.69	93.92	4.45	100.82	77.44	166.36	92.66 to 93.95	141,145	132,563
BLAIR V	19	95.51	98.54	96.93	9.13	101.65	80.30	130.82	90.64 to 103.87	35,205	34,125
CLEARWATER CREEK V	12	95.41	95.31	95.70	6.42	99.60	74.07	111.85	90.91 to 100.17	74,547	71,340
COOPER WOODS	1	89.09	89.09	89.09			89.09	89.09	N/A	287,500	256,140
COOPERWOODS V	1	98.96	98.96	98.96			98.96	98.96	N/A	52,000	51,460
COTTONWOOD	1	62.34	62.34	62.34			62.34	62.34	N/A	111,000	69,195
COTTONWOOD CREEK V	17	95.96	96.67	96.59	2.43	100.08	89.47	103.03	94.44 to 101.06	94,088	90,882
CREST RIDGE	2	94.36	94.36	95.20	6.80	99.11	87.94	100.78	N/A	212,967	202,752
CREST RIDGE V	1	95.67	95.67	95.67			95.67	95.67	N/A	45,990	44,000
CRYSTAL LAKE V	9	93.88	92.98	92.89	3.30	100.09	87.02	96.44	87.49 to 96.44	54,722	50,831
DEER RUN	1	87.29	87.29	87.29			87.29	87.29	N/A	330,000	288,050
EAGLE VIEW	6	80.38	83.60	82.21	9.55	101.70	72.89	98.46	72.89 to 98.46	402,083	330,550
EAGLE VIEW V	2	97.02	97.02	97.00	0.42	100.02	96.61	97.43	N/A	68,500	66,445
ELKHORN RIVERVIEW	1	94.06	94.06	94.06			94.06	94.06	N/A	67,000	63,020
ELKHORN RIVERVIEW V	2	135.98	135.98	119.62	22.96	113.67	104.75	167.20	N/A	10,500	12,560
FITCH EAST	1	85.90	85.90	85.90			85.90	85.90	N/A	80,000	68,720
FONTANELLE	1	69.53	69.53	69.53			69.53	69.53	N/A	199,000	138,365
FONTANELLE V	1	116.00	116.00	116.00			116.00	116.00	N/A	500	580
FT CALHOUN	24	93.81	92.06	91.98	11.31	100.08	67.44	114.82	83.97 to 99.42	139,964	128,739
FT CALHOUN V	12	97.54	102.03	100.56	9.02	101.46	89.46	136.57	92.49 to 110.00	32,766	32,950
HEIDI HOLLO	1	93.88	93.88	93.88			93.88	93.88	N/A	269,000	252,550
HEIDI HOLLOW WEST	2	96.38	96.38	96.83	3.76	99.54	92.76	100.00	N/A	365,000	353,420
HEIDI HOLLOW WEST V	1	95.99	95.99	95.99			95.99	95.99	N/A	39,900	38,300
HERMAN	8	91.82	92.92	93.73	6.38	99.13	74.67	112.01	74.67 to 112.01	64,646	60,591
HERMAN V	2	120.00	120.00	120.00	0.00	100.00	120.00	120.00	N/A	2,000	2,400
HIGHLAND	1	96.22	96.22	96.22			96.22	96.22	N/A	179,500	172,710
JENSEN ACRES	2	88.09	88.09	88.09	0.33	100.00	87.80	88.38	N/A	306,000	269,555
KAMEO	1	65.91	65.91	65.91			65.91	65.91	N/A	685,000	451,460
KENNARD	7	94.50	96.32	95.78	4.58	100.56	89.55	107.17	89.55 to 107.17	95,564	91,533
KENNARD V	1	94.83	94.83	94.83			94.83	94.83	N/A	30,000	28,450
LAKELAND	28	93.25	92.67	92.64	2.85	100.03	84.61	97.62	91.79 to 95.10	176,625	163,632
LAKELAND V	11	93.57	115.17	83.68	49.37	137.63	53.47	273.00	54.80 to 261.25	8,681	7,265
LOCUST CREEK V	1	85.42	85.42	85.42			85.42	85.42	N/A	65,000	55,520

PAD 2009 R&O Statistics

Base Stat

PAGE:3 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:	578	MEDIAN:	94	COV:	19.61	95% Median C.I.:	93.39 to 94.22
TOTAL Sales Price:	80,218,970	WGT. MEAN:	93	STD:	18.81	95% Wgt. Mean C.I.:	91.77 to 93.87
TOTAL Adj.Sales Price:	80,233,970	MEAN:	96	AVG.ABS.DEV:	8.15	95% Mean C.I.:	94.36 to 97.43
TOTAL Assessed Value:	74,474,825						
AVG. Adj. Sales Price:	138,813	COD:	8.68	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	128,849	PRD:	103.31	MIN Sales Ratio:	53.47		

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LOOKING GLASS	1	98.19	98.19	98.19			98.19	98.19	N/A	188,000	184,600
MILLSTONE	2	99.79	99.79	99.79	0.00	100.00	99.79	99.79	N/A	276,000	275,410
MILLSTONE V	4	102.79	101.51	101.45	8.28	100.06	88.48	111.97	N/A	58,562	59,410
NASHVILLE	1	90.71	90.71	90.71			90.71	90.71	N/A	175,000	158,745
NORTHWOODS V	1	92.07	92.07	92.07			92.07	92.07	N/A	150,000	138,100
OAK PARK 2V	1	68.18	68.18	68.18			68.18	68.18	N/A	110,000	75,000
OAK PARK 4	1	81.73	81.73	81.73			81.73	81.73	N/A	300,000	245,190
PIONEER HILLS	2	83.82	83.82	83.96	5.21	99.83	79.45	88.18	N/A	263,750	221,435
PIONEER HILLS V	2	107.77	107.77	107.53	4.00	100.22	103.46	112.08	N/A	26,500	28,495
QUAIL RIDGE V	6	96.63	95.71	95.46	2.67	100.27	90.71	98.46	90.71 to 98.46	58,250	55,603
ROLLING ACRES	1	101.64	101.64	101.64			101.64	101.64	N/A	245,000	249,025
RURAL	66	94.31	94.78	92.98	9.65	101.93	68.19	144.63	91.66 to 95.65	226,219	210,343
RURAL V	36	98.41	103.60	96.07	19.58	107.84	60.21	236.25	90.85 to 105.77	106,121	101,951
SHANNON V	1	120.77	120.77	120.77			120.77	120.77	N/A	43,000	51,930
SPRACKLIN ACRES	1	104.33	104.33	104.33			104.33	104.33	N/A	100,000	104,330
SPRING RIDGE V	2	86.46	86.46	85.41	5.88	101.23	81.38	91.54	N/A	82,000	70,035
SPRING VALLEY	2	88.68	88.68	89.16	4.07	99.46	85.07	92.29	N/A	345,895	308,392
SURREY HILLS	1	76.38	76.38	76.38			76.38	76.38	N/A	339,000	258,930
VALLEY VIEW	1	96.50	96.50	96.50			96.50	96.50	N/A	303,500	292,890

ALL											
	578	93.90	95.90	92.82	8.68	103.31	53.47	305.45	93.39 to 94.22	138,813	128,849

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	329	93.52	95.50	93.71	6.51	101.92	64.52	305.45	92.81 to 94.00	121,832	114,168
2	23	90.85	94.65	89.59	13.74	105.65	62.34	167.20	87.29 to 96.09	188,919	169,244
3	226	95.07	96.59	92.22	11.16	104.74	53.47	273.00	93.89 to 95.66	158,433	146,109

ALL											
	578	93.90	95.90	92.82	8.68	103.31	53.47	305.45	93.39 to 94.22	138,813	128,849

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	419	93.35	93.84	92.48	5.92	101.46	65.91	166.36	92.73 to 93.88	167,369	154,788
2	158	96.12	101.57	95.54	15.11	106.31	53.47	305.45	95.24 to 97.43	63,259	60,438
3	1	62.34	62.34	62.34			62.34	62.34	N/A	111,000	69,195

ALL											
	578	93.90	95.90	92.82	8.68	103.31	53.47	305.45	93.39 to 94.22	138,813	128,849

Type: Qualified

State Stat Run

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

NUMBER of Sales:	578	MEDIAN:	94	COV:	19.61	95% Median C.I.:	93.39 to 94.22
TOTAL Sales Price:	80,218,970	WGT. MEAN:	93	STD:	18.81	95% Wgt. Mean C.I.:	91.77 to 93.87
TOTAL Adj.Sales Price:	80,233,970	MEAN:	96	AVG.ABS.DEV:	8.15	95% Mean C.I.:	94.36 to 97.43
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AVG. Assessed Value:	128,849	PRD:	103.31	MIN Sales Ratio:	53.47		

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

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	577	93.91	95.95	92.86	8.64	103.33	53.47	305.45	93.39 to 94.22	138,861	128,952
06											
07	1	62.34	62.34	62.34			62.34	62.34	N/A	111,000	69,195
____ALL____											
	578	93.90	95.90	92.82	8.68	103.31	53.47	305.45	93.39 to 94.22	138,813	128,849

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	94.65	94.65	94.65			94.65	94.65	N/A	200,000	189,295
11-0001	21	94.00	97.34	92.93	10.23	104.74	74.67	131.62	91.08 to 102.16	92,917	86,352
27-0594	3	109.18	124.30	118.92	19.69	104.52	99.61	164.10	N/A	114,133	135,726
28-0059	6	102.06	105.98	97.07	18.03	109.17	77.11	146.69	77.11 to 146.69	153,500	149,007
89-0001	391	93.88	95.84	93.63	7.22	102.36	53.47	273.00	93.30 to 94.22	142,303	133,236
89-0003	85	95.07	93.30	89.10	10.40	104.71	65.91	136.57	91.64 to 96.54	150,488	134,089
89-0024	71	93.52	96.86	91.55	12.08	105.81	60.21	305.45	91.36 to 94.25	118,128	108,141
NonValid School	1	94.65	94.65	94.65			94.65	94.65	N/A	200,000	189,295
____ALL____											
	578	93.90	95.90	92.82	8.68	103.31	53.47	305.45	93.39 to 94.22	138,813	128,849

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	162	96.12	101.54	96.04	15.29	105.73	53.47	305.45	95.24 to 97.43	64,416	61,866
Prior TO 1860											
1860 TO 1899	21	95.18	97.12	95.58	8.65	101.61	69.23	132.24	91.18 to 103.75	129,630	123,903
1900 TO 1919	75	94.00	95.48	93.43	6.99	102.19	68.19	166.36	92.68 to 94.51	115,983	108,369
1920 TO 1939	27	92.05	94.30	92.29	6.55	102.18	82.29	118.51	90.83 to 94.07	132,177	121,988
1940 TO 1949	12	95.36	97.72	96.51	5.56	101.26	89.49	112.12	92.53 to 104.55	94,218	90,926
1950 TO 1959	32	92.77	91.88	92.02	5.06	99.84	62.34	109.18	91.18 to 94.39	118,211	108,779
1960 TO 1969	28	92.29	92.15	91.46	5.66	100.75	77.11	110.83	89.24 to 95.27	124,464	113,840
1970 TO 1979	56	93.26	94.10	93.41	5.20	100.73	69.53	134.85	91.83 to 94.15	163,173	152,427
1980 TO 1989	17	92.40	92.00	91.18	4.41	100.90	70.93	104.33	89.57 to 96.22	178,152	162,433
1990 TO 1994	31	92.88	93.57	94.23	4.86	99.30	76.81	113.46	91.11 to 95.03	209,319	197,231
1995 TO 1999	33	92.66	90.61	88.60	6.59	102.28	69.27	107.17	91.11 to 94.45	247,087	218,917
2000 TO Present	84	93.79	93.02	92.00	4.54	101.11	65.91	116.15	92.44 to 94.28	233,348	214,688
____ALL____											
	578	93.90	95.90	92.82	8.68	103.31	53.47	305.45	93.39 to 94.22	138,813	128,849

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	578	MEDIAN:	94	COV:	19.61	95% Median C.I.:	93.39 to 94.22
TOTAL Sales Price:	80,218,970	WGT. MEAN:	93	STD:	18.81	95% Wgt. Mean C.I.:	91.77 to 93.87
TOTAL Adj.Sales Price:	80,233,970	MEAN:	96	AVG.ABS.DEV:	8.15	95% Mean C.I.:	94.36 to 97.43
TOTAL Assessed Value:	74,474,825						
AVG. Adj. Sales Price:	138,813	COD:	8.68	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	128,849	PRD:	103.31	MIN Sales Ratio:	53.47		

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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	6	190.63	199.28	202.34	42.29	98.49	116.00	305.45	116.00 to 305.45	1,600	3,237
5000 TO 9999	7	93.57	96.79	89.84	25.78	107.74	53.47	167.20	53.47 to 167.20	6,839	6,144
Total \$											
1 TO 9999	13	116.00	144.10	108.63	48.84	132.65	53.47	305.45	79.43 to 261.25	4,421	4,802
10000 TO 29999	33	97.79	101.37	101.26	14.09	100.11	54.80	166.36	94.56 to 104.75	23,096	23,388
30000 TO 59999	52	96.44	99.13	99.50	8.93	99.63	67.44	160.84	94.63 to 98.96	46,201	45,969
60000 TO 99999	111	95.08	98.26	98.23	8.61	100.03	64.52	236.25	94.01 to 95.61	80,970	79,534
100000 TO 149999	170	92.90	93.19	93.08	6.00	100.12	60.21	144.63	92.33 to 93.76	123,661	115,104
150000 TO 249999	135	93.52	93.11	93.03	4.55	100.09	68.19	109.06	92.53 to 94.12	188,225	175,101
250000 TO 499999	61	91.79	90.09	89.90	7.48	100.21	69.24	113.46	88.38 to 93.97	324,444	291,683
500000 +	3	75.31	79.80	79.03	14.28	100.97	65.91	98.18	N/A	600,000	474,206
ALL											
	578	93.90	95.90	92.82	8.68	103.31	53.47	305.45	93.39 to 94.22	138,813	128,849

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	4	120.00	165.36	156.07	39.47	105.95	116.00	305.45	N/A	1,400	2,185
5000 TO 9999	11	96.25	125.32	97.90	50.91	128.01	53.47	273.00	70.45 to 261.25	6,534	6,396
Total \$											
1 TO 9999	15	109.20	136.00	102.10	48.54	133.19	53.47	305.45	79.43 to 167.20	5,165	5,273
10000 TO 29999	35	96.19	97.57	96.05	12.34	101.58	54.80	136.57	92.49 to 101.63	25,091	24,099
30000 TO 59999	56	96.24	97.76	96.03	8.51	101.79	64.52	166.36	93.88 to 98.15	49,919	47,939
60000 TO 99999	127	94.44	94.98	93.75	7.18	101.31	60.21	160.84	93.53 to 95.33	88,209	82,692
100000 TO 149999	166	92.66	94.08	93.19	6.07	100.96	68.19	164.10	92.29 to 93.67	130,463	121,576
150000 TO 249999	131	93.60	95.05	93.52	6.64	101.64	77.11	236.25	92.53 to 94.65	201,863	188,787
250000 TO 499999	46	93.23	90.59	89.31	7.86	101.44	65.91	113.46	89.32 to 95.08	350,140	312,713
500000 +	2	99.67	99.67	99.56	1.49	100.11	98.18	101.15	N/A	536,344	533,972
ALL											
	578	93.90	95.90	92.82	8.68	103.31	53.47	305.45	93.39 to 94.22	138,813	128,849

PAD 2009 R&O Statistics

Base Stat

PAGE:6 of 6

Type: Qualified

State Stat Run

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

(!: AVTot=0)

(!: Derived)

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AVG. Assessed Value:	128,849	PRD:	103.31	MIN Sales Ratio:	53.47		

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QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	164	96.17	101.53	96.36	15.15	105.36	53.47	305.45	95.24 to 97.79	68,348	65,860
20	26	94.04	95.14	92.42	9.67	102.94	62.34	166.36	89.80 to 97.74	81,390	75,223
25	60	93.22	95.05	93.81	5.17	101.32	80.36	160.84	92.00 to 94.39	106,384	99,798
30	166	93.16	93.28	92.49	5.60	100.86	68.19	132.24	92.40 to 94.06	142,781	132,054
35	85	93.59	94.60	93.57	5.09	101.10	77.19	134.85	92.45 to 94.54	183,510	171,707
40	59	92.76	91.70	90.41	5.21	101.43	69.27	117.81	91.30 to 93.87	239,514	216,535
45	8	97.31	91.97	88.89	11.64	103.47	65.91	113.46	65.91 to 113.46	371,375	330,129
50	8	93.25	91.26	89.95	6.94	101.46	75.31	101.26	75.31 to 101.26	392,261	352,828
60	2	99.09	99.09	98.94	0.92	100.16	98.18	100.00	N/A	492,500	487,255
____ALL____											
	578	93.90	95.90	92.82	8.68	103.31	53.47	305.45	93.39 to 94.22	138,813	128,849

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	162	96.12	101.54	96.04	15.29	105.73	53.47	305.45	95.24 to 97.43	64,416	61,866
101	264	93.02	93.36	91.78	5.67	101.73	62.34	166.36	92.47 to 93.68	160,152	146,982
102	55	93.81	92.65	91.37	6.38	101.41	68.19	112.70	92.11 to 94.54	214,886	196,334
103	5	93.87	96.97	97.09	4.17	99.88	92.45	105.61	N/A	171,370	166,379
104	75	94.11	95.38	94.66	6.16	100.76	79.59	116.15	92.81 to 95.18	164,924	156,122
106	2	88.52	88.52	86.29	6.77	102.58	82.52	94.51	N/A	151,000	130,295
301	11	91.44	91.96	91.92	1.73	100.04	87.93	95.61	89.82 to 94.77	129,204	118,769
302	3	93.93	100.71	97.57	9.73	103.22	90.38	117.81	N/A	196,666	191,880
304	1	104.41	104.41	104.41			104.41	104.41	N/A	160,000	167,055
____ALL____											
	578	93.90	95.90	92.82	8.68	103.31	53.47	305.45	93.39 to 94.22	138,813	128,849

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	163	96.15	101.54	96.27	15.23	105.47	53.47	305.45	95.24 to 97.50	67,074	64,575
10	1	95.61	95.61	95.61			95.61	95.61	N/A	75,000	71,705
15	2	97.93	97.93	96.70	3.49	101.27	94.51	101.34	N/A	43,750	42,305
20	9	96.64	104.95	100.48	11.81	104.45	87.85	166.36	94.51 to 104.44	83,633	84,036
25	11	95.57	98.17	97.96	6.28	100.21	90.23	115.75	91.44 to 112.70	91,627	89,761
30	150	93.37	94.90	93.72	6.39	101.26	68.19	160.84	92.68 to 94.12	119,994	112,453
35	55	92.39	92.70	93.05	3.56	99.62	76.81	108.07	91.56 to 93.70	149,827	139,420
40	185	93.15	92.06	91.06	5.59	101.10	62.34	113.46	92.29 to 93.93	218,192	198,696
45	2	97.62	97.62	97.61	3.49	100.01	94.21	101.03	N/A	386,250	377,012
____ALL____											
	578	93.90	95.90	92.82	8.68	103.31	53.47	305.45	93.39 to 94.22	138,813	128,849

**2009 Correlation Section
for Washington County**

Residential Real Property

I. Correlation

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

And the county assessor and appraisal staff continue to follow the offices 6 Year Assessment Review cycle and their 3 Year Plan of Assessment.

**2009 Correlation Section
for Washington 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	815	578	70.92
2008	956	709	74.16
2007	1,093	801	73.28
2006	1,105	774	70.05
2005	961	667	69.41

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

2009 Correlation Section
for Washington 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 Washington 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	93	1.42	94	94
2008	94.31	1.72	96	93.88
2007	93	3.45	96	96
2006	91	5.32	96	94
2005	94	-1.06	93	95

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 somewhat similar and tend to support each other.

**2009 Correlation Section
for Washington 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 Washington 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)
2.2	2009	1.42
0.89	2008	1.72
4.43	2007	3.53
4.58	2006	5.32
1.54	2005	-1.06

RESIDENTIAL: There is a less than a one point spread in the percent change for this property class, indicating a difference between the two units of measurement. This is not a significant difference and is not out of line.

2009 Correlation Section
for Washington 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 Washington County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	94	93	96

RESIDENTIAL: The measures of central tendency shown here reflect that the statistics for the qualified sales for this property type are within the acceptable range. This comparison provides a fairly reasonable indication this property type is being treated uniformly and proportionately. The median is the best indication of level of value for this county for this property type.

**2009 Correlation Section
for Washington 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	8.68	103.31
Difference	0.00	0.31

RESIDENTIAL:The coefficient of dispersion and the price-related differential on the qualified sales are within the prescribed range. This indicates a general level of good assessment uniformity for this property class as a whole.

**2009 Correlation Section
for Washington 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	577	578	1
Median	93	94	1
Wgt. Mean	91	93	2
Mean	94	96	2
COD	9.71	8.68	-1.03
PRD	103.62	103.31	-0.31
Minimum	53.47	53.47	0.00
Maximum	305.45	305.45	0.00

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

**2009 Correlation Section
for Washington 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	578	215	363
Median	94	88	6
Wgt. Mean	93	113	-20
Mean	96	89	7
COD	8.68	15.55	-6.87
PRD	103.31	79.33	23.98
Minimum	53.47	49.94	3.53
Maximum	305.45	139.06	166.39

This trendet ratio chart does not represent the movement of the value in the sales file nor does it represent the movement of the value to the unsold properties.

Many of the properties that have sold were sold as improved but was assessed at the time as vacant land. Also many of the rural land that sold for residential development was originally valued at an agricultural special value and not at market value and if a lot sold from a developing subdivision the value at the time of the sale was a discounted value.

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales:	45	MEDIAN:	94	COV:	26.83	95% Median C.I.:	80.46 to 99.44
TOTAL Sales Price:	11,598,650	WGT. MEAN:	90	STD:	23.88	95% Wgt. Mean C.I.:	82.79 to 97.89
TOTAL Adj.Sales Price:	11,598,650	MEAN:	89	AVG.ABS.DEV:	17.15	95% Mean C.I.:	82.04 to 96.00
TOTAL Assessed Value:	10,478,145						
AVG. Adj. Sales Price:	257,747	COD:	18.22	MAX Sales Ratio:	147.30		
AVG. Assessed Value:	232,847	PRD:	98.54	MIN Sales Ratio:	28.90		

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	9	87.95	89.40	86.75	13.01	103.06	73.86	106.20	74.49 to 104.89		365,111	316,738
10/01/05 TO 12/31/05	3	94.02	92.61	87.98	8.15	105.26	80.41	103.39	N/A		78,133	68,740
01/01/06 TO 03/31/06												
04/01/06 TO 06/30/06	2	106.83	106.83	112.27	6.91	95.15	99.44	114.21	N/A		532,500	597,815
07/01/06 TO 09/30/06	3	78.91	74.15	68.41	24.91	108.38	42.28	101.25	N/A		233,333	159,631
10/01/06 TO 12/31/06	4	129.73	113.76	124.01	24.03	91.73	48.29	147.30	N/A		193,500	239,966
01/01/07 TO 03/31/07	3	95.01	80.35	84.67	15.48	94.90	50.96	95.08	N/A		99,166	83,963
04/01/07 TO 06/30/07	5	92.99	86.97	80.22	11.54	108.42	66.05	103.61	N/A		98,000	78,613
07/01/07 TO 09/30/07	2	70.43	70.43	57.15	36.56	123.24	44.68	96.17	N/A		118,750	67,860
10/01/07 TO 12/31/07	4	98.51	95.37	92.51	6.56	103.09	80.46	104.00	N/A		126,275	116,813
01/01/08 TO 03/31/08	6	85.49	79.10	65.33	21.88	121.06	28.90	101.33	28.90 to 101.33		166,108	108,526
04/01/08 TO 06/30/08	4	94.46	89.88	95.86	18.50	93.76	52.36	118.25	N/A		753,125	721,950
____Study Years____												
07/01/05 TO 06/30/06	14	94.20	92.58	92.74	11.95	99.83	73.86	114.21	74.70 to 104.89		327,528	303,749
07/01/06 TO 06/30/07	15	94.15	90.23	92.14	24.37	97.92	42.28	147.30	66.05 to 103.61		150,766	138,914
07/01/07 TO 06/30/08	16	94.31	84.78	87.17	17.90	97.26	28.90	118.25	73.37 to 100.00		296,984	258,870
____Calendar Yrs____												
01/01/06 TO 12/31/06	9	101.25	99.02	103.76	27.66	95.43	42.28	147.30	48.29 to 142.57		282,111	292,710
01/01/07 TO 12/31/07	14	94.58	85.59	81.56	13.86	104.94	44.68	104.00	66.05 to 99.66		109,292	89,137
____ALL____												
	45	94.15	89.02	90.34	18.22	98.54	28.90	147.30	80.46 to 99.44		257,747	232,847

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
ARLINGTON	2	104.14	104.14	103.75	0.72	100.38	103.39	104.89	N/A		29,500	30,605
ARLINGTON V	1	101.25	101.25	101.25			101.25	101.25	N/A		40,000	40,500
BLAIR	22	94.52	96.78	93.59	14.42	103.41	73.37	147.30	80.46 to 104.00		316,370	296,105
BLAIR V	6	86.53	76.49	72.33	21.54	105.75	42.28	96.17	42.28 to 96.17		147,083	106,386
FT CALHOUN	5	87.95	81.42	83.58	15.68	97.41	44.68	99.66	N/A		305,000	254,922
HERMAN	3	100.00	91.94	93.04	8.95	98.81	74.49	101.33	N/A		53,666	49,933
RURAL	3	114.21	99.05	108.99	14.84	90.88	66.05	116.89	N/A		501,666	546,773
RURAL V	3	48.29	42.72	34.13	15.23	125.15	28.90	50.96	N/A		155,333	53,018
____ALL____												
	45	94.15	89.02	90.34	18.22	98.54	28.90	147.30	80.46 to 99.44		257,747	232,847

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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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	39	94.38	91.81	90.14	14.84	101.85	42.28	147.30	83.81 to 99.66	246,862	222,532
2	2	38.60	38.60	31.16	25.12	123.87	28.90	48.29	N/A	198,000	61,690
3	4	90.13	87.03	106.41	31.65	81.78	50.96	116.89	N/A	393,750	418,998
ALL	45	94.15	89.02	90.34	18.22	98.54	28.90	147.30	80.46 to 99.44	257,747	232,847

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	36	94.69	92.96	92.25	16.53	100.77	28.90	147.30	83.81 to 101.33	293,337	270,595
2	9	78.91	73.27	70.94	27.14	103.29	42.28	101.25	48.29 to 96.17	115,388	81,856
ALL	45	94.15	89.02	90.34	18.22	98.54	28.90	147.30	80.46 to 99.44	257,747	232,847

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0001	3	100.00	91.94	93.04	8.95	98.81	74.49	101.33	N/A	53,666	49,933
27-0594											
28-0059											
89-0001	34	93.51	88.63	91.22	20.03	97.16	28.90	147.30	78.89 to 97.36	288,636	263,294
89-0003	5	87.95	81.42	83.58	15.68	97.41	44.68	99.66	N/A	305,000	254,922
89-0024	3	103.39	103.18	102.74	1.17	100.43	101.25	104.89	N/A	33,000	33,903
NonValid School											
ALL	45	94.15	89.02	90.34	18.22	98.54	28.90	147.30	80.46 to 99.44	257,747	232,847

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:	10,478,145						
AVG. Adj. Sales Price:	257,747	COD:	18.22	MAX Sales Ratio:	147.30		
AVG. Assessed Value:	232,847	PRD:	98.54	MIN Sales Ratio:	28.90		

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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	16	82.11	79.35	74.72	27.30	106.20	28.90	147.30	50.96 to 96.17	214,656	160,383
Prior TO 1860											
1860 TO 1899	3	103.61	93.82	87.66	9.70	107.03	73.86	104.00	N/A	72,333	63,408
1900 TO 1919	2	59.58	59.58	50.64	25.01	117.66	44.68	74.49	N/A	112,500	56,970
1920 TO 1939	3	97.36	110.97	124.40	16.97	89.21	92.99	142.57	N/A	167,633	208,533
1940 TO 1949											
1950 TO 1959	1	92.08	92.08	92.08			92.08	92.08	N/A	185,650	170,940
1960 TO 1969	4	98.88	99.17	97.45	5.03	101.76	94.02	104.89	N/A	43,350	42,246
1970 TO 1979	3	80.46	86.17	84.30	9.10	102.22	78.04	100.00	N/A	135,066	113,855
1980 TO 1989	3	99.44	99.36	95.88	4.61	103.63	92.45	106.20	N/A	241,666	231,715
1990 TO 1994	1	66.05	66.05	66.05			66.05	66.05	N/A	185,000	122,195
1995 TO 1999	6	102.00	99.85	99.82	12.17	100.04	74.70	118.25	74.70 to 118.25	420,833	420,055
2000 TO Present	3	96.46	97.41	98.12	13.13	99.28	78.89	116.89	N/A	1,006,666	987,695
ALL	45	94.15	89.02	90.34	18.22	98.54	28.90	147.30	80.46 to 99.44	257,747	232,847

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	4	103.11	101.47	99.65	23.88	101.83	52.36	147.30	N/A	21,875	21,797
30000 TO 59999	9	96.17	91.04	91.40	11.70	99.61	48.29	104.00	74.49 to 103.61	49,211	44,976
60000 TO 99999	6	94.73	91.94	91.85	13.20	100.10	50.96	118.25	50.96 to 118.25	73,750	67,740
100000 TO 149999	8	87.71	88.13	87.89	12.97	100.27	73.86	106.20	73.86 to 106.20	129,612	113,920
150000 TO 249999	9	78.89	75.76	75.59	21.15	100.22	42.28	104.34	44.68 to 99.66	188,983	142,847
250000 TO 499999	5	92.45	91.94	90.90	32.81	101.15	28.90	142.57	N/A	392,600	356,873
500000 +	4	92.21	95.61	94.49	10.55	101.19	83.81	114.21	N/A	1,481,250	1,399,592
ALL	45	94.15	89.02	90.34	18.22	98.54	28.90	147.30	80.46 to 99.44	257,747	232,847

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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AVG. Assessed Value:	232,847	PRD:	98.54	MIN Sales Ratio:	28.90		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	4	76.85	76.72	66.89	34.35	114.69	48.29	104.89	N/A	27,125	18,145
30000 TO 59999	11	96.17	96.70	92.72	14.33	104.30	50.96	147.30	74.49 to 104.00	50,172	46,518
60000 TO 99999	8	85.52	80.65	70.21	24.48	114.87	42.28	118.25	42.28 to 118.25	119,937	84,207
100000 TO 149999	12	80.44	81.70	75.22	18.21	108.62	28.90	106.20	73.37 to 99.44	167,508	126,003
150000 TO 249999	1	92.08	92.08	92.08			92.08	92.08	N/A	185,650	170,940
250000 TO 499999	5	104.34	107.03	104.35	16.89	102.57	78.91	142.57	N/A	371,600	387,769
500000 +	4	92.21	95.61	94.49	10.55	101.19	83.81	114.21	N/A	1,481,250	1,399,592
ALL _____											
	45	94.15	89.02	90.34	18.22	98.54	28.90	147.30	80.46 to 99.44	257,747	232,847

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	65.63	68.84	60.34	36.99	114.07	28.90	101.25	42.28 to 96.17	138,850	83,787
10	9	94.38	93.23	82.19	18.79	113.42	44.68	147.30	73.37 to 106.20	108,844	89,461
15	3	80.41	86.60	80.80	12.60	107.17	74.49	104.89	N/A	64,666	52,251
20	22	96.91	96.11	95.80	13.12	100.32	66.05	142.57	83.81 to 103.39	399,615	382,850
25	1	104.34	104.34	104.34			104.34	104.34	N/A	245,000	255,645
ALL _____											
	45	94.15	89.02	90.34	18.22	98.54	28.90	147.30	80.46 to 99.44	257,747	232,847

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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(!: AVTot=0)

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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)	11	78.91	73.20	72.87	32.34	100.46	28.90	116.89	42.28 to 101.25	162,136	118,143
325	1	118.25	118.25	118.25			118.25	118.25	N/A	60,000	70,950
326	1	96.46	96.46	96.46			96.46	96.46	N/A	2,450,000	2,363,330
334	1	104.34	104.34	104.34			104.34	104.34	N/A	245,000	255,645
340	1	78.89	78.89	78.89			78.89	78.89	N/A	175,000	138,050
343	1	95.01	95.01	95.01			95.01	95.01	N/A	145,000	137,770
344	5	94.02	91.81	92.30	7.05	99.47	73.86	99.66	N/A	129,410	119,442
349	1	94.38	94.38	94.38			94.38	94.38	N/A	60,000	56,630
350	1	78.04	78.04	78.04			78.04	78.04	N/A	125,000	97,545
352	5	92.45	99.49	98.09	17.33	101.43	74.49	142.57	N/A	384,600	377,255
353	8	95.18	87.83	81.00	15.72	108.43	44.68	106.20	44.68 to 106.20	111,237	90,099
384	1	104.89	104.89	104.89			104.89	104.89	N/A	14,000	14,685
406	2	113.88	113.88	88.41	29.35	128.80	80.46	147.30	N/A	105,100	92,922
407	1	114.21	114.21	114.21			114.21	114.21	N/A	925,000	1,056,420
422	1	101.33	101.33	101.33			101.33	101.33	N/A	21,000	21,280
470	2	70.38	70.38	69.85	6.15	100.75	66.05	74.70	N/A	165,000	115,252
494	1	83.81	83.81	83.81			83.81	83.81	N/A	1,550,000	1,299,105
528	1	103.39	103.39	103.39			103.39	103.39	N/A	45,000	46,525
ALL	45	94.15	89.02	90.34	18.22	98.54	28.90	147.30	80.46 to 99.44	257,747	232,847

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	4	94.46	104.86	97.36	15.52	107.71	87.95	142.57	N/A	1,058,250	1,030,271
03	40	94.27	87.57	86.97	18.64	100.68	28.90	147.30	78.91 to 99.66	145,391	126,448
04	1	83.81	83.81	83.81			83.81	83.81	N/A	1,550,000	1,299,105
ALL	45	94.15	89.02	90.34	18.22	98.54	28.90	147.30	80.46 to 99.44	257,747	232,847

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

Commercial

For this year major work (review and reappraisal) was done with large industrial properties, the remaining commercial properties were reviewed and minor changes were implemented.

Pickup work was also completed for the current year.

2009 Assessment Survey for Washington County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Contract Appraiser
2.	Valuation done by:
	Contract Appraiser
3.	Pickup work done by whom:
	Contract Appraiser
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2005
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2005
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	2008 On select properties
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Cost Approach and the income approach where there is adequate information.
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	In Blair there are 3: Two Commercial and One Industrial also small towns and some rural.
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	The commercial market areas are defined by the downtown zoned area of Blair and then all other commercially zoned areas. The industrial area is defined by zoning. Then there are the rural and small town commercials.
10.	Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	In most cases for the small town but not necessarily in Blair.

11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	The only common connection between various subclasses is in the land value which is valued by area. Yet various subclasses of commercial and industrial properties do have common value characteristics within their own subclass but not necessarily between the other subclasses.
12.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	No

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
60			60

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales:	45	MEDIAN:	94	COV:	25.45	95% Median C.I.:	83.92 to 99.44
TOTAL Sales Price:	11,598,650	WGT. MEAN:	91	STD:	22.95	95% Wgt. Mean C.I.:	84.50 to 98.25
TOTAL Adj.Sales Price:	11,598,650	MEAN:	90	AVG.ABS.DEV:	16.49	95% Mean C.I.:	83.47 to 96.88
TOTAL Assessed Value:	10,597,970						
AVG. Adj. Sales Price:	257,747	COD:	17.47	MAX Sales Ratio:	147.30		
AVG. Assessed Value:	235,510	PRD:	98.69	MIN Sales Ratio:	42.28		

(!: AVTot=0)

(!: Derived)

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	9	87.95	89.91	86.77	13.58	103.62	73.86	109.46	74.49 to 106.20		365,111	316,809
10/01/05 TO 12/31/05	3	94.02	92.61	87.98	8.15	105.26	80.41	103.39	N/A		78,133	68,740
01/01/06 TO 03/31/06												
04/01/06 TO 06/30/06	2	106.83	106.83	112.27	6.91	95.15	99.44	114.21	N/A		532,500	597,815
07/01/06 TO 09/30/06	3	83.92	75.82	71.53	23.42	106.00	42.28	101.25	N/A		233,333	166,893
10/01/06 TO 12/31/06	4	129.73	113.76	124.01	24.03	91.73	48.29	147.30	N/A		193,500	239,966
01/01/07 TO 03/31/07	3	95.01	80.35	84.67	15.48	94.90	50.96	95.08	N/A		99,166	83,963
04/01/07 TO 06/30/07	5	94.15	91.62	86.15	9.74	106.35	66.05	103.61	N/A		98,000	84,426
07/01/07 TO 09/30/07	2	70.43	70.43	57.15	36.56	123.24	44.68	96.17	N/A		118,750	67,860
10/01/07 TO 12/31/07	4	98.29	95.26	92.38	6.46	103.12	80.46	104.00	N/A		126,275	116,647
01/01/08 TO 03/31/08	6	85.49	82.38	72.26	18.04	114.01	48.62	101.33	48.62 to 101.33		166,108	120,026
04/01/08 TO 06/30/08	4	94.46	89.88	95.86	18.50	93.76	52.36	118.25	N/A		753,125	721,950
____Study Years____												
07/01/05 TO 06/30/06	14	94.20	92.90	92.75	12.30	100.16	73.86	114.21	74.70 to 106.20		327,528	303,795
07/01/06 TO 06/30/07	15	95.01	92.11	94.39	23.11	97.59	42.28	147.30	66.05 to 103.61		150,766	142,304
07/01/07 TO 06/30/08	16	94.31	85.98	88.60	16.56	97.04	44.68	118.25	73.37 to 100.00		296,984	263,141
____Calendar Yrs____												
01/01/06 TO 12/31/06	9	101.25	99.57	104.62	27.11	95.18	42.28	147.30	48.29 to 142.57		282,111	295,130
01/01/07 TO 12/31/07	14	95.05	87.22	83.41	12.96	104.56	44.68	104.00	66.05 to 101.29		109,292	91,166
____ALL____												
	45	94.38	90.18	91.37	17.47	98.69	42.28	147.30	83.92 to 99.44		257,747	235,510

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
ARLINGTON	2	106.43	106.43	104.83	2.85	101.52	103.39	109.46	N/A		29,500	30,925
ARLINGTON V	1	101.25	101.25	101.25			101.25	101.25	N/A		40,000	40,500
BLAIR	22	95.74	97.84	94.01	13.73	104.07	73.37	147.30	83.81 to 104.00		316,370	297,427
BLAIR V	6	89.04	77.33	74.80	20.00	103.38	42.28	96.17	42.28 to 96.17		147,083	110,017
FT CALHOUN	5	87.95	81.33	83.54	15.58	97.36	44.68	99.22	N/A		305,000	254,789
HERMAN	3	100.00	91.94	93.04	8.95	98.81	74.49	101.33	N/A		53,666	49,933
RURAL	3	114.21	99.05	108.99	14.84	90.88	66.05	116.89	N/A		501,666	546,773
RURAL V	3	48.62	49.29	48.94	1.83	100.72	48.29	50.96	N/A		155,333	76,018
____ALL____												
	45	94.38	90.18	91.37	17.47	98.69	42.28	147.30	83.92 to 99.44		257,747	235,510

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

(!: AVTot=0)

(!: Derived)

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AVG. Assessed Value:	235,510	PRD:	98.69	MIN Sales Ratio:	42.28		

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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	39	95.01	92.64	90.67	14.45	102.17	42.28	147.30	87.95 to 100.00	246,862	223,835
2	2	48.46	48.46	48.58	0.34	99.74	48.29	48.62	N/A	198,000	96,190
3	4	90.13	87.03	106.41	31.65	81.78	50.96	116.89	N/A	393,750	418,998
ALL	45	94.38	90.18	91.37	17.47	98.69	42.28	147.30	83.92 to 99.44	257,747	235,510

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	36	95.74	94.27	93.18	15.58	101.17	44.68	147.30	87.95 to 101.33	293,337	273,318
2	9	83.92	73.83	73.04	25.52	101.08	42.28	101.25	48.29 to 96.17	115,388	84,277
ALL	45	94.38	90.18	91.37	17.47	98.69	42.28	147.30	83.92 to 99.44	257,747	235,510

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0001	3	100.00	91.94	93.04	8.95	98.81	74.49	101.33	N/A	53,666	49,933
27-0594											
28-0059											
89-0001	34	94.09	90.04	92.44	18.86	97.40	42.28	147.30	80.46 to 99.44	288,636	266,819
89-0003	5	87.95	81.33	83.54	15.58	97.36	44.68	99.22	N/A	305,000	254,789
89-0024	3	103.39	104.70	103.38	2.65	101.27	101.25	109.46	N/A	33,000	34,116
NonValid School											
ALL	45	94.38	90.18	91.37	17.47	98.69	42.28	147.30	83.92 to 99.44	257,747	235,510

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

NUMBER of Sales:	45	MEDIAN:	94	COV:	25.45	95% Median C.I.:	83.92 to 99.44
TOTAL Sales Price:	11,598,650	WGT. MEAN:	91	STD:	22.95	95% Wgt. Mean C.I.:	84.50 to 98.25
TOTAL Adj.Sales Price:	11,598,650	MEAN:	90	AVG.ABS.DEV:	16.49	95% Mean C.I.:	83.47 to 96.88
TOTAL Assessed Value:	10,597,970						
AVG. Adj. Sales Price:	257,747	COD:	17.47	MAX Sales Ratio:	147.30		
AVG. Assessed Value:	235,510	PRD:	98.69	MIN Sales Ratio:	42.28		

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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	16	83.87	80.89	77.36	24.90	104.57	42.28	147.30	50.96 to 96.17	214,656	166,057
Prior TO 1860											
1860 TO 1899	3	103.61	93.82	87.66	9.70	107.03	73.86	104.00	N/A	72,333	63,408
1900 TO 1919	2	59.58	59.58	50.64	25.01	117.66	44.68	74.49	N/A	112,500	56,970
1920 TO 1939	3	97.36	110.97	124.40	16.97	89.21	92.99	142.57	N/A	167,633	208,533
1940 TO 1949											
1950 TO 1959	1	92.08	92.08	92.08			92.08	92.08	N/A	185,650	170,940
1960 TO 1969	4	98.88	100.31	97.82	6.18	102.54	94.02	109.46	N/A	43,350	42,406
1970 TO 1979	3	100.00	93.92	91.47	6.94	102.68	80.46	101.29	N/A	135,066	123,543
1980 TO 1989	3	99.44	99.36	95.88	4.61	103.63	92.45	106.20	N/A	241,666	231,715
1990 TO 1994	1	66.05	66.05	66.05			66.05	66.05	N/A	185,000	122,195
1995 TO 1999	6	101.78	99.78	99.79	12.27	99.99	74.70	118.25	74.70 to 118.25	420,833	419,945
2000 TO Present	3	96.46	97.41	98.12	13.13	99.28	78.89	116.89	N/A	1,006,666	987,695
ALL	45	94.38	90.18	91.37	17.47	98.69	42.28	147.30	83.92 to 99.44	257,747	235,510

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	4	105.40	102.61	100.38	24.45	102.23	52.36	147.30	N/A	21,875	21,957
30000 TO 59999	9	96.17	91.04	91.40	11.70	99.61	48.29	104.00	74.49 to 103.61	49,211	44,976
60000 TO 99999	6	94.73	91.94	91.85	13.20	100.10	50.96	118.25	50.96 to 118.25	73,750	67,740
100000 TO 149999	8	96.19	91.03	90.70	10.44	100.37	73.86	106.20	73.86 to 106.20	129,612	117,553
150000 TO 249999	9	78.89	75.71	75.55	21.09	100.21	42.28	104.34	44.68 to 99.22	188,983	142,773
250000 TO 499999	5	92.45	96.89	95.52	27.46	101.43	48.62	142.57	N/A	392,600	375,030
500000 +	4	92.21	95.61	94.49	10.55	101.19	83.81	114.21	N/A	1,481,250	1,399,592
ALL	45	94.38	90.18	91.37	17.47	98.69	42.28	147.30	83.92 to 99.44	257,747	235,510

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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AVG. Assessed Value:	235,510	PRD:	98.69	MIN Sales Ratio:	42.28		

(!: 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 \$ _____											
Total \$ _____											
10000 TO 29999	4	76.85	77.86	67.48	35.83	115.38	48.29	109.46	N/A	27,125	18,305
30000 TO 59999	11	96.17	96.70	92.72	14.33	104.30	50.96	147.30	74.49 to 104.00	50,172	46,518
60000 TO 99999	7	92.99	81.02	69.04	23.43	117.36	42.28	118.25	42.28 to 118.25	119,214	82,302
100000 TO 149999	12	87.74	87.70	86.09	13.74	101.87	66.05	106.20	74.70 to 99.44	148,758	128,068
150000 TO 249999	2	70.35	70.35	63.68	30.89	110.47	48.62	92.08	N/A	267,825	170,552
250000 TO 499999	5	104.34	108.03	105.52	15.93	102.38	83.92	142.57	N/A	371,600	392,126
500000 +	4	92.21	95.61	94.49	10.55	101.19	83.81	114.21	N/A	1,481,250	1,399,592
ALL _____											
	45	94.38	90.18	91.37	17.47	98.69	42.28	147.30	83.92 to 99.44	257,747	235,510

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	68.14	71.31	66.88	33.47	106.62	42.28	101.25	48.29 to 96.17	138,850	92,866
10	9	94.38	93.23	82.19	18.79	113.42	44.68	147.30	73.37 to 106.20	108,844	89,461
15	3	80.41	88.12	81.13	14.50	108.61	74.49	109.46	N/A	64,666	52,465
20	22	98.29	97.15	96.13	12.21	101.06	66.05	142.57	87.95 to 103.39	399,615	384,141
25	1	104.34	104.34	104.34			104.34	104.34	N/A	245,000	255,645
ALL _____											
	45	94.38	90.18	91.37	17.47	98.69	42.28	147.30	83.92 to 99.44	257,747	235,510

PAD 2009 R&O Statistics

Base Stat

State Stat Run

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(!: AVTot=0)

(!: 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)	11	83.92	75.45	77.96	28.28	96.79	42.28	116.89	48.29 to 101.25	162,136	126,396
325	1	118.25	118.25	118.25			118.25	118.25	N/A	60,000	70,950
326	1	96.46	96.46	96.46			96.46	96.46	N/A	2,450,000	2,363,330
334	1	104.34	104.34	104.34			104.34	104.34	N/A	245,000	255,645
340	1	78.89	78.89	78.89			78.89	78.89	N/A	175,000	138,050
343	1	95.01	95.01	95.01			95.01	95.01	N/A	145,000	137,770
344	5	94.02	91.72	92.19	6.96	99.49	73.86	99.44	N/A	129,410	119,309
349	1	94.38	94.38	94.38			94.38	94.38	N/A	60,000	56,630
350	1	101.29	101.29	101.29			101.29	101.29	N/A	125,000	126,610
352	5	92.45	99.49	98.09	17.33	101.43	74.49	142.57	N/A	384,600	377,255
353	8	95.18	87.83	81.00	15.72	108.43	44.68	106.20	44.68 to 106.20	111,237	90,099
384	1	109.46	109.46	109.46			109.46	109.46	N/A	14,000	15,325
406	2	113.88	113.88	88.41	29.35	128.80	80.46	147.30	N/A	105,100	92,922
407	1	114.21	114.21	114.21			114.21	114.21	N/A	925,000	1,056,420
422	1	101.33	101.33	101.33			101.33	101.33	N/A	21,000	21,280
470	2	70.38	70.38	69.85	6.15	100.75	66.05	74.70	N/A	165,000	115,252
494	1	83.81	83.81	83.81			83.81	83.81	N/A	1,550,000	1,299,105
528	1	103.39	103.39	103.39			103.39	103.39	N/A	45,000	46,525
ALL	45	94.38	90.18	91.37	17.47	98.69	42.28	147.30	83.92 to 99.44	257,747	235,510

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	4	94.46	104.86	97.36	15.52	107.71	87.95	142.57	N/A	1,058,250	1,030,271
03	40	94.69	88.87	89.03	17.76	99.82	42.28	147.30	80.46 to 100.00	145,391	129,444
04	1	83.81	83.81	83.81			83.81	83.81	N/A	1,550,000	1,299,105
ALL	45	94.38	90.18	91.37	17.47	98.69	42.28	147.30	83.92 to 99.44	257,747	235,510

**2009 Correlation Section
for Washington County**

Commerical Real Property

I. Correlation

COMMERCIAL: The median is most representative of the overall level of value for this class of property. The assessments of this property class are apparent, through the pro-active approach with the appraisal and office staff that many of the goals that were set have been achieved.

And the county assessor and appraiser continue to follow the offices 6 Year Assessment Review cycle and their 3 Year Plan of Assessment.

**2009 Correlation Section
for Washington 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	109	45	41.28
2008	95	43	45.26
2007	85	48	56.47
2006	86	50	58.14
2005	80	40	50.00

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.

2009 Correlation Section
for Washington 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 Washington 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	94	0.66	95	94
2008	93.47	2.67	96	95.08
2007	90	3.22	93	101
2006	98	0.05	98	98
2005	93	-0.04	93	98

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 very similar and tend to support each other.

**2009 Correlation Section
for Washington 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 Washington 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)
2.3	2009	0.66
3.84	2008	2.67
2.57	2007	3.65
0.00	2006	0.05
17.54	2005	-0.04

COMMERCIAL: There is just over one and one half point spread in the percent change for this property class, indicating a difference between the two units of measurement. This is not a significant difference and is not out of line. Overall the commercial properties consist of a limited number of parcels and an even fewer number of sales representing this small class of property. There as a few large sales could drive the percent change in the sales file while showing little change in the base.

2009 Correlation Section
for Washington 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 Washington County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	94	91	90

COMMERCIAL:With this information the median is the most reliable measure of the level of value for this class of property. The measures of central tendency illustrate the weighted mean and mean are not within the acceptable range.

**2009 Correlation Section
for Washington 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	17.47	98.69
Difference	0.00	0.00

COMMERCIAL:Both the coefficient of dispersion and the price-related differential are within the prescribed range as qualitative measures, and indicate a general level of good assessment uniformity for this property class as a whole. Even when taking into consideration of the non homogeneous nature of the commercial and industrial properties as a whole.

**2009 Correlation Section
for Washington 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	45	45	0
Median	94	94	0
Wgt. Mean	90	91	1
Mean	89	90	1
COD	18.22	17.47	-0.75
PRD	98.54	98.69	0.15
Minimum	28.90	42.28	13.38
Maximum	147.30	147.30	0.00

COMMERCIAL: The above statistical reports support the actions of the assessor for this class of property for this assessment year.

**Agricultural or
Special Valuation Reports**

COUNTY REPORT OF THE 2009 SPECIAL VALUATION PROCESS

WASHINGTON

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	5.06%	10,967			IRRIGATED RATE
Dryland	78.47%	169,941			8.25%
Grassland	7.66%	16,582			DRYLAND RATE
* Waste	6.80%	14,727			5.65%
* Other	0.00%	5			GRASS RATE
All Agland	97.99%	212,221			4.75%
Non-Agland	2.01%	4,344			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2008 ABSTRACT

Estimated Rent	2008 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
2,404,141	18,739,015	IRRIGATED	29,141,101	219.22	64.30%
22,997,776	260,369,810	DRYLAND	407,040,276	135.33	63.97%
874,458	11,887,833	GRASSLAND	18,409,644	52.73	64.57%
26,276,375	290,996,657	All IRR-DRY-GRASS	454,591,021	133.05	64.01%

ESTIMATED LEVEL OF VALUE BASED ON THE 2009 ABSTRACT

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

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		
2008	@ \$	1,708.71
2009	@	
PERCENT CHANGE =		

Average Value Per Acre of DRY Agricultural Land - Special Valuation		
2008	@ \$	1,532.12
2009	@	
PERCENT CHANGE =		

Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2008	@ \$	716.91
2009	@	
PERCENT CHANGE =		

NOTES:

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

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

Agricultural

Special Value – A market analysis of less non ag influenced sales from the adjoining Burt County was used as the basis for establishing the special values used to value the agricultural land in Washington County. Which are expected to align with the average values and levels of values as measured.

Based on preliminary analysis provided to the county by the Property Assessment Division indicated the level of value for Special Value to be below the acceptable range. This analysis indicated a need for the county to increase the values by 10 to 15 percent over last year. The adjustments were meant to bring everything closer to the middle of the range. And again these values aligned with the analysis from the bordering counties non agricultural influenced market information.

2009 Assessment Survey for Washington County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraisal staff
2.	Valuation done by:
	Appraisal staff
3.	Pickup work done by whom:
	Appraisal staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	No – Not at this time the county is working on this definition at this time to adapt to current directives.
a.	How is agricultural land defined in this county?
	The county is working on this definition at this time to adapt to current directives.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	N/A
6.	If the income approach was used, what Capitalization Rate was used?
	N/A
7.	What is the date of the soil survey currently used?
	1964
8.	What date was the last countywide land use study completed?
	2000
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection
b.	By whom?
	Appraisal staff

c.	What proportion is complete / implemented at this time?
	Complete at this time. Anytime an owner requests a change the changes have to be supported by FSA documentation. Land use does not rapidly change in this county.
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	Special value is maintained across the whole county as one special value area, the same valuation table is maintained and used for this process.
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	The special values used are carried across the whole county.
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?
	Yes or No
	No
a.	If yes, list.
12.	In your opinion, what is the level of value of these groupings?
	The special value on the agricultural land is between 69 to 75%.
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	Yes

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
Included in the Res			

COUNTY REPORT OF THE 2009 SPECIAL VALUATION PROCESS

WASHINGTON

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	5.06%	10,967	5.17%	10,967	IRRIGATED RATE
Dryland	78.47%	169,941	80.13%	170,039	8.25%
Grassland	7.66%	16,582	7.73%	16,412	DRYLAND RATE
* Waste	6.80%	14,727	6.96%	14,778	5.65%
* Other	0.00%	5	0.00%	5	GRASS RATE
All Agland	97.99%	212,221	100.00%	212,200	4.75%
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26,276,375	290,996,657	All IRR-DRY-GRASS	454,591,021	133.05	64.01%

ESTIMATED LEVEL OF VALUE BASED ON THE 2009 ABSTRACT

Estimated Rent	2009 Assessed Value	USE	Estimated Value	Average Rent per Acre	2009 Indicated Level of Value
2,404,141	21,249,735	IRRIGATED	29,141,101	219.22	72.92%
23,011,003	291,888,380	DRYLAND	407,274,382	135.33	71.67%
865,510	12,651,048	GRASSLAND	18,221,264	52.73	69.43%
26,280,653	325,789,162	All IRR-DRY-GRASS	454,636,747	133.05	71.66%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		
2008	@ \$	1,708.71
2009	@ \$	1,937.65
PERCENT CHANGE		= 13.40%

Average Value Per Acre of DRY Agricultural Land - Special Valuation		
2008	@ \$	1,532.12
2009	@ \$	1,716.60
PERCENT CHANGE		= 12.04%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2008	@ \$	716.91
2009	@ \$	770.82
PERCENT CHANGE		= 7.52%

NOTES:

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

February 25, 2009

Ruth Sorensen
Administrator – Department of Revenue - Property Assessment Division
Nebraska State Office Building - 301 Centennial Mall South
Lincoln, NE 68509-8919

RE: Special Valuation Methodology

Dear Ms. Sorensen & the Division,

Pursuant to REG -11-005.04 – this document contains the methodology Washington County used to determine the special and actual valuation of land receiving special valuation.

Title 350, Chapter 11, Rev. 01/03/07 The assessor shall maintain a file of all data used for determining the special and actual valuation. This information shall be filed with the Department on or before March 1 each year..... This file shall include, but not limited to:

005.04A A determination of the highest and best use of the properties to be valued:

The value of almost all rural properties in Eastern Nebraska is influenced or slightly influenced by anticipation of future development. This assessor believes the highest and best use for neighboring counties to the north of Washington County is agricultural with only a slight anticipation of development. For the reasons stated above, Burt County was used as our basis for Washington County's 2009 special valuation.

Market valuation by area concept will continue to be monitored in Washington County to establish differences in market value due to general location within the county. This concept is still being used for 2009 to establish the one hundred percent of market valuations. Market areas in the Southern part of the county have been highly influenced by development potential. While market areas in the Northern part of the county are valued closer to agricultural with some anticipation of future development.

005.04B An explanation of the valuation models used in arriving at the value estimates;

A new valuation model was calculated for 2009 based on University of Nebraska cash rent calculations for Burt County and Washington County. This information was provided by Dr. Bruce Johnson. The findings indicate that average cash rent for dry-land and pasture is lower in Washington County than in Burt County.

The Assessor believes that the current cash rent comparisons are very volatile. For this reason, past cash rents should also be considered.

In the past, the correlation factor from capitalization of income from dry land cash rents in Burt County was applied to the cash rents in Washington County. The cash rents used for both Washington County (\$95.00) and Burt County (\$95.00) were provided in the BELF maps provided by the Department of Revenue - Property Assessment Division.

005.04C A delineation and explanation of "market areas" recognized in the analysis;

Market areas in Burt County were used as the basis for Washington County.

005.04D An explanation and analysis including documentation of adjustments made to sales to reflect current cash equivalency of typical market conditions;

The Burt County adjustments were included in the file.

005.04E An explanation and analysis of the estimate of economic rent or net operating income used in an income capitalization approach including estimates of yields, commodity prices, typical crop share, or documentation of cash rents.

University of Nebraska and past BELF cash rents from a prior year were considered.

005.04F An explanation and analysis of typical expenses allowed in an income capitalization approach;

Expenses from Burt to Washington were considered to be equal.

005.04G An explanation and analysis of the overall capitalization rate used in an income capitalization approach; and,

The capitalization rate is the multiplier used with the established income to arrive at the value of the land.

005.04H Any other information necessary in supporting the estimate of valuations.

As you are aware, the Property Assessment Division provided Washington County with a County Report of the Special Valuation Process. This report is based on 2008 values and indicates preliminary level of value by use for 2009.

The 2008 preliminary special values - by use - have been increased by approximately thirteen (13 %) percent for the 2009 tax year. As a result of the change, Washington County's special valuations for 2009 are similar or equal to surrounding counties.

Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008

2009 CORRELATION SECTION

For Washington County

AGRICULTURAL OR SPECIAL VALUATION

I. Correlation

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

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

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

Prior to the preliminary statistics the county had implemented changes in the assessed values for the agricultural land being assessed at special value.

Based upon a review of the preliminary statistics the county adjustments to all three subclasses of unimproved agricultural land were justified. The final analysis indicated the action of the counties increase the majority of this subclass of unimproved agricultural land to move within the acceptable range.

Refer to the analysis:

Total Real Property
Sum Lines 17, 25, & 30

Records : 12,417

Value : 1,810,340,810

Growth 29,926,935

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	631	10,734,570	184	3,987,600	878	21,185,085	1,693	35,907,255	
02. Res Improve Land	3,535	70,314,860	455	26,394,665	1,484	81,341,025	5,474	178,050,550	
03. Res Improvements	3,631	377,910,255	578	68,212,590	1,583	239,660,715	5,792	685,783,560	
04. Res Total	4,262	458,959,685	762	98,594,855	2,461	342,186,825	7,485	899,741,365	18,722,385
% of Res Total	56.94	51.01	10.18	10.96	32.88	38.03	60.28	49.70	62.56
05. Com UnImp Land	116	4,268,830	15	964,525	30	1,976,325	161	7,209,680	
06. Com Improve Land	447	16,028,770	20	1,674,875	30	1,501,020	497	19,204,665	
07. Com Improvements	451	74,359,500	25	15,702,160	37	6,494,150	513	96,555,810	
08. Com Total	567	94,657,100	40	18,341,560	67	9,971,495	674	122,970,155	787,890
% of Com Total	84.12	76.98	5.93	14.92	9.94	8.11	5.43	6.79	2.63
09. Ind UnImp Land	9	430,950	3	223,590	5	413,775	17	1,068,315	
10. Ind Improve Land	18	1,168,955	5	3,241,115	3	292,655	26	4,702,725	
11. Ind Improvements	18	7,087,955	13	130,038,140	3	2,010,320	34	139,136,415	
12. Ind Total	27	8,687,860	16	133,502,845	8	2,716,750	51	144,907,455	1,891,480
% of Ind Total	52.94	6.00	31.37	92.13	15.69	1.87	0.41	8.00	6.32
13. Rec UnImp Land	0	0	0	0	3	6,705	3	6,705	
14. Rec Improve Land	0	0	0	0	7	669,780	7	669,780	
15. Rec Improvements	0	0	0	0	48	1,515,705	48	1,515,705	
16. Rec Total	0	0	0	0	51	2,192,190	51	2,192,190	67,060
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.41	0.12	0.22
Res & Rec Total	4,262	458,959,685	762	98,594,855	2,512	344,379,015	7,536	901,933,555	18,789,445
% of Res & Rec Total	56.56	50.89	10.11	10.93	33.33	38.18	60.69	49.82	62.78
Com & Ind Total	594	103,344,960	56	151,844,405	75	12,688,245	725	267,877,610	2,679,370
% of Com & Ind Total	81.93	38.58	7.72	56.68	10.34	4.74	5.84	14.80	8.95
17. Taxable Total	4,856	562,304,645	818	250,439,260	2,587	357,067,260	8,261	1,169,811,165	21,468,815
% of Taxable Total	58.78	48.07	9.90	21.41	31.32	30.52	66.53	64.62	71.74

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	49	3,452,795	379,600		0	0	0
19. Commercial	130	16,539,345	4,964,340		1	585	590
20. Industrial	1	132,000	0		0	0	0
21. Other	2	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		49	3,452,795	379,600
19. Commercial	0	0	0		131	16,539,930	4,964,930
20. Industrial	0	0	0		1	132,000	0
21. Other	0	0	0		2	0	0
22. Total Sch II					183	20,124,725	5,344,530

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	1	0	1	0	0
25. Total	0	0	0	0	1	0	1	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	317	22	258	597

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	260	15,146,070	2,072	182,267,615	2,332	197,413,685
28. Ag-Improved Land	0	0	162	17,095,255	1,619	196,035,780	1,781	213,131,035
29. Ag Improvements	0	0	162	21,334,950	1,661	208,649,975	1,823	229,984,925
30. Ag Total							4,155	640,529,645

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		129	131.00	5,609,000	
33. HomeSite Improvements	0	0.00	0		135	131.00	18,921,245	
34. HomeSite Total								
35. FarmSite UnImp Land	0	0.00	0		146	142.72	277,210	
36. FarmSite Improv Land	0	0.00	0		139	236.43	1,497,210	
37. FarmSite Improvements	0	0.00	0		136	0.00	2,413,705	
38. FarmSite Total								
39. Road & Ditches	0	0.00	0		0	219.34	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	111,000		3	3.00	111,000	
32. HomeSite Improv Land	1,308	1,335.50	54,901,320		1,437	1,466.50	60,510,320	
33. HomeSite Improvements	1,330	1,318.00	178,232,880		1,465	1,449.00	197,154,125	8,458,120
34. HomeSite Total					1,468	1,469.50	257,775,445	
35. FarmSite UnImp Land	696	688.32	1,054,420		842	831.04	1,331,630	
36. FarmSite Improv Land	1,405	3,241.14	17,032,320		1,544	3,477.57	18,529,530	
37. FarmSite Improvements	1,437	0.00	30,417,095		1,573	0.00	32,830,800	0
38. FarmSite Total					2,415	4,308.61	52,691,960	
39. Road & Ditches	0	3,469.83	0		0	3,689.17	0	
40. Other- Non Ag Use	0	15.68	6,790		0	15.68	6,790	
41. Total Section VI					3,883	9,482.96	310,474,195	8,458,120

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	419	15,881.15	24,655,515
44. Recapture Value N/A	0	0.00	0	419	15,881.15	45,300,135
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,669	199,544.91	303,973,115	4,088	215,426.06	328,628,630
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	440.37	14.74%	1,175,790	19.48%	2,670.00
46. 1A	316.10	10.58%	821,860	13.61%	2,600.00
47. 2A1	711.64	23.82%	1,590,515	26.34%	2,235.00
48. 2A	324.72	10.87%	634,835	10.51%	1,955.02
49. 3A1	845.96	28.32%	1,421,210	23.54%	1,680.00
50. 3A	76.32	2.55%	104,560	1.73%	1,370.02
51. 4A1	221.00	7.40%	238,680	3.95%	1,080.00
52. 4A	51.00	1.71%	49,980	0.83%	980.00
53. Total	2,987.11	100.00%	6,037,430	100.00%	2,021.16
Dry					
54. 1D1	4,958.48	6.73%	11,719,800	9.13%	2,363.59
55. 1D	14,001.26	19.01%	32,548,690	25.37%	2,324.70
56. 2D1	13,595.46	18.46%	29,705,980	23.15%	2,184.99
57. 2D	4,695.28	6.38%	8,596,525	6.70%	1,830.89
58. 3D1	7,247.85	9.84%	11,028,440	8.59%	1,521.62
59. 3D	6,661.70	9.05%	9,941,700	7.75%	1,492.37
60. 4D1	19,273.76	26.17%	22,081,460	17.21%	1,145.67
61. 4D	3,207.76	4.36%	2,694,515	2.10%	840.00
62. Total	73,641.55	100.00%	128,317,110	100.00%	1,742.46
Grass					
63. 1G1	203.36	0.00%	236,915	4.06%	1,165.00
64. 1G	1,516.39	20.67%	1,569,460	26.87%	1,035.00
65. 2G1	290.48	3.96%	275,960	4.72%	950.01
66. 2G	946.29	12.90%	813,620	13.93%	859.80
67. 3G1	880.53	12.00%	709,700	12.15%	805.99
68. 3G	514.37	7.01%	352,350	6.03%	685.01
69. 4G1	2,053.33	27.99%	1,334,670	22.85%	650.00
70. 4G	930.02	12.68%	548,710	9.39%	590.00
71. Total	7,334.77	100.00%	5,841,385	100.00%	796.40
Irrigated Total	2,987.11	3.42%	6,037,430	4.29%	2,021.16
Dry Total	73,641.55	84.22%	128,317,110	91.08%	1,742.46
Grass Total	7,334.77	8.39%	5,841,385	4.15%	796.40
Waste	3,480.43	3.98%	694,045	0.49%	199.41
Other	0.00	0.00%	0	0.00%	0.00
Exempt	9.15	0.01%	0	0.00%	0.00
Market Area Total	87,443.86	100.00%	140,889,970	100.00%	1,611.20

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	295.90	5.73%	790,055	8.32%	2,670.01
46. 1A	733.47	14.20%	1,907,020	20.09%	2,600.00
47. 2A1	1,164.41	22.54%	2,602,465	27.41%	2,235.01
48. 2A	17.00	0.33%	33,235	0.35%	1,955.00
49. 3A1	2,835.52	54.89%	4,017,110	42.32%	1,416.71
50. 3A	48.27	0.93%	66,130	0.70%	1,370.00
51. 4A1	71.50	1.38%	77,220	0.81%	1,080.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	5,166.07	100.00%	9,493,235	100.00%	1,837.61
Dry					
54. 1D1	654.98	5.60%	1,549,025	8.00%	2,365.00
55. 1D	1,827.44	15.63%	4,248,810	21.94%	2,325.01
56. 2D1	1,710.90	14.63%	3,738,320	19.30%	2,185.00
57. 2D	448.44	3.83%	820,650	4.24%	1,830.01
58. 3D1	6,555.15	56.05%	8,437,845	43.57%	1,287.21
59. 3D	57.50	0.49%	85,675	0.44%	1,490.00
60. 4D1	382.05	3.27%	437,450	2.26%	1,145.01
61. 4D	58.26	0.50%	48,940	0.25%	840.03
62. Total	11,694.72	100.00%	19,366,715	100.00%	1,656.02
Grass					
63. 1G1	13.78	0.00%	16,055	3.75%	1,165.09
64. 1G	31.15	5.77%	32,240	7.54%	1,034.99
65. 2G1	132.27	24.52%	125,665	29.38%	950.06
66. 2G	10.74	1.99%	9,130	2.13%	850.09
67. 3G1	130.37	24.17%	101,545	23.74%	778.90
68. 3G	49.10	9.10%	33,630	7.86%	684.93
69. 4G1	133.00	24.66%	86,450	20.21%	650.00
70. 4G	39.00	7.23%	23,010	5.38%	590.00
71. Total	539.41	100.00%	427,725	100.00%	792.95
Irrigated Total	5,166.07	27.32%	9,493,235	32.09%	1,837.61
Dry Total	11,694.72	61.86%	19,366,715	65.46%	1,656.02
Grass Total	539.41	2.85%	427,725	1.45%	792.95
Waste	1,506.17	7.97%	296,860	1.00%	197.10
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	18,906.37	100.00%	29,584,535	100.00%	1,564.79

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	27.00	7.25%	72,090	9.36%	2,670.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	154.52	41.48%	345,350	44.84%	2,234.99
48. 2A	168.03	45.10%	328,500	42.65%	1,955.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1.00	0.27%	1,370	0.18%	1,370.00
51. 4A1	13.00	3.49%	14,040	1.82%	1,080.00
52. 4A	9.00	2.42%	8,820	1.15%	980.00
53. Total	372.55	100.00%	770,170	100.00%	2,067.29
Dry					
54. 1D1	455.68	20.81%	1,077,685	25.14%	2,365.00
55. 1D	202.23	9.24%	470,190	10.97%	2,325.03
56. 2D1	787.70	35.97%	1,721,155	40.15%	2,185.04
57. 2D	194.42	8.88%	355,795	8.30%	1,830.03
58. 3D1	70.73	3.23%	107,510	2.51%	1,520.01
59. 3D	131.17	5.99%	195,440	4.56%	1,489.97
60. 4D1	221.17	10.10%	253,245	5.91%	1,145.02
61. 4D	126.52	5.78%	106,280	2.48%	840.03
62. Total	2,189.62	100.00%	4,287,300	100.00%	1,958.01
Grass					
63. 1G1	74.21	0.00%	86,455	23.88%	1,165.00
64. 1G	14.28	3.10%	14,785	4.08%	1,035.36
65. 2G1	64.78	14.06%	61,540	17.00%	949.98
66. 2G	38.00	8.25%	32,300	8.92%	850.00
67. 3G1	2.00	0.43%	1,590	0.44%	795.00
68. 3G	26.00	5.65%	17,810	4.92%	685.00
69. 4G1	87.36	18.97%	56,785	15.68%	650.01
70. 4G	153.95	33.43%	90,825	25.08%	589.96
71. Total	460.58	100.00%	362,090	100.00%	786.16
Irrigated Total	372.55	7.45%	770,170	13.42%	2,067.29
Dry Total	2,189.62	43.78%	4,287,300	74.71%	1,958.01
Grass Total	460.58	9.21%	362,090	6.31%	786.16
Waste	1,979.01	39.57%	318,755	5.55%	161.07
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	5,001.76	100.00%	5,738,315	100.00%	1,147.26

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	339.86	39.66%	907,430	48.50%	2,670.01
46. 1A	102.00	11.90%	265,200	14.18%	2,600.00
47. 2A1	116.60	13.61%	260,600	13.93%	2,234.99
48. 2A	80.85	9.43%	158,060	8.45%	1,954.98
49. 3A1	17.46	2.04%	29,335	1.57%	1,680.13
50. 3A	121.50	14.18%	166,455	8.90%	1,370.00
51. 4A1	66.70	7.78%	72,035	3.85%	1,079.99
52. 4A	12.00	1.40%	11,760	0.63%	980.00
53. Total	856.97	100.00%	1,870,875	100.00%	2,183.13
Dry					
54. 1D1	5,454.52	19.10%	12,899,965	25.52%	2,365.00
55. 1D	5,055.86	17.71%	11,755,005	23.25%	2,325.03
56. 2D1	3,731.77	13.07%	8,153,955	16.13%	2,185.01
57. 2D	598.32	2.10%	1,094,925	2.17%	1,830.00
58. 3D1	234.02	0.82%	355,710	0.70%	1,520.00
59. 3D	5,401.25	18.91%	8,047,885	15.92%	1,490.00
60. 4D1	4,777.61	16.73%	5,470,405	10.82%	1,145.01
61. 4D	3,302.05	11.56%	2,773,730	5.49%	840.00
62. Total	28,555.40	100.00%	50,551,580	100.00%	1,770.30
Grass					
63. 1G1	254.85	0.00%	296,905	35.41%	1,165.02
64. 1G	199.49	21.43%	206,470	24.62%	1,034.99
65. 2G1	34.00	3.65%	32,300	3.85%	950.00
66. 2G	40.30	4.33%	34,255	4.09%	850.00
67. 3G1	19.85	2.13%	15,785	1.88%	795.21
68. 3G	192.98	20.73%	132,195	15.77%	685.02
69. 4G1	146.00	15.68%	94,900	11.32%	650.00
70. 4G	43.50	4.67%	25,665	3.06%	590.00
71. Total	930.97	100.00%	838,475	100.00%	900.65
Irrigated Total	856.97	2.77%	1,870,875	3.50%	2,183.13
Dry Total	28,555.40	92.13%	50,551,580	94.69%	1,770.30
Grass Total	930.97	3.00%	838,475	1.57%	900.65
Waste	649.89	2.10%	127,980	0.24%	196.93
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	30,993.23	100.00%	53,388,910	100.00%	1,722.60

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4.00	14.81%	10,680	16.83%	2,670.00
46. 1A	13.00	48.15%	33,800	53.27%	2,600.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	9.00	33.33%	17,595	27.73%	1,955.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1.00	3.70%	1,370	2.16%	1,370.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	27.00	100.00%	63,445	100.00%	2,349.81
Dry					
54. 1D1	421.28	5.72%	996,350	8.53%	2,365.05
55. 1D	1,330.43	18.07%	3,135,845	26.85%	2,357.02
56. 2D1	528.21	7.17%	1,154,165	9.88%	2,185.05
57. 2D	482.20	6.55%	882,400	7.56%	1,829.95
58. 3D1	123.53	1.68%	294,070	2.52%	2,380.56
59. 3D	944.33	12.83%	1,452,185	12.43%	1,537.79
60. 4D1	1,930.71	26.22%	2,223,020	19.03%	1,151.40
61. 4D	1,602.49	21.76%	1,540,755	13.19%	961.48
62. Total	7,363.18	100.00%	11,678,790	100.00%	1,586.11
Grass					
63. 1G1	36.72	0.00%	42,780	4.10%	1,165.03
64. 1G	202.28	14.05%	209,350	20.07%	1,034.95
65. 2G1	39.85	2.77%	37,860	3.63%	950.06
66. 2G	96.59	6.71%	82,095	7.87%	849.93
67. 3G1	20.00	1.39%	15,900	1.52%	795.00
68. 3G	139.11	9.66%	95,285	9.13%	684.96
69. 4G1	430.21	29.88%	279,630	26.81%	649.98
70. 4G	474.96	32.99%	280,230	26.86%	590.01
71. Total	1,439.72	100.00%	1,043,130	100.00%	724.54
Irrigated Total	27.00	0.25%	63,445	0.47%	2,349.81
Dry Total	7,363.18	68.88%	11,678,790	87.19%	1,586.11
Grass Total	1,439.72	13.47%	1,043,130	7.79%	724.54
Waste	1,856.34	17.37%	608,200	4.54%	327.63
Other	3.00	0.03%	600	0.00%	200.00
Exempt	5.23	0.05%	0	0.00%	0.00
Market Area Total	10,689.24	100.00%	13,394,165	100.00%	1,253.05

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	134.50	11.65%	359,115	15.12%	2,670.00
46. 1A	120.00	10.39%	312,000	13.13%	2,600.00
47. 2A1	343.65	29.76%	768,060	32.33%	2,235.01
48. 2A	5.00	0.43%	9,775	0.41%	1,955.00
49. 3A1	551.59	47.77%	926,670	39.01%	1,680.00
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	1,154.74	100.00%	2,375,620	100.00%	2,057.28
Dry					
54. 1D1	626.61	13.61%	1,481,935	16.53%	2,365.00
55. 1D	689.50	14.98%	1,603,070	17.88%	2,324.97
56. 2D1	1,517.55	32.96%	3,311,445	36.93%	2,182.10
57. 2D	263.36	5.72%	481,955	5.37%	1,830.02
58. 3D1	1,095.30	23.79%	1,626,705	18.14%	1,485.17
59. 3D	3.00	0.07%	4,470	0.05%	1,490.00
60. 4D1	376.13	8.17%	430,675	4.80%	1,145.02
61. 4D	32.28	0.70%	27,115	0.30%	839.99
62. Total	4,603.73	100.00%	8,967,370	100.00%	1,947.85
Grass					
63. 1G1	2.00	0.00%	2,330	1.98%	1,165.00
64. 1G	29.34	20.19%	30,365	25.81%	1,034.94
65. 2G1	17.00	11.70%	16,150	13.73%	950.00
66. 2G	21.50	14.79%	18,275	15.54%	850.00
67. 3G1	12.00	8.26%	9,540	8.11%	795.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	58.50	40.25%	38,025	32.32%	650.00
70. 4G	5.00	3.44%	2,950	2.51%	590.00
71. Total	145.34	100.00%	117,635	100.00%	809.38
Irrigated Total	1,154.74	17.48%	2,375,620	20.50%	2,057.28
Dry Total	4,603.73	69.68%	8,967,370	77.39%	1,947.85
Grass Total	145.34	2.20%	117,635	1.02%	809.38
Waste	703.29	10.64%	126,405	1.09%	179.73
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	6,607.10	100.00%	11,587,030	100.00%	1,753.72

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	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	169.37	9.61%	400,560	14.44%	2,365.00
55. 1D	286.59	16.26%	666,330	24.03%	2,325.03
56. 2D1	144.41	8.19%	315,535	11.38%	2,184.99
57. 2D	140.50	7.97%	257,115	9.27%	1,830.00
58. 3D1	67.00	3.80%	101,465	3.66%	1,514.40
59. 3D	93.09	5.28%	138,705	5.00%	1,490.01
60. 4D1	554.86	31.47%	635,310	22.91%	1,144.99
61. 4D	307.13	17.42%	257,985	9.30%	839.99
62. Total	1,762.95	100.00%	2,773,005	100.00%	1,572.93
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	30.00	14.03%	31,050	20.82%	1,035.00
65. 2G1	3.80	1.78%	3,610	2.42%	950.00
66. 2G	15.00	7.02%	12,750	8.55%	850.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	2.00	0.94%	1,370	0.92%	685.00
69. 4G1	69.44	32.48%	45,135	30.27%	649.99
70. 4G	93.55	43.76%	55,195	37.02%	590.01
71. Total	213.79	100.00%	149,110	100.00%	697.46
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	1,762.95	80.15%	2,773,005	93.47%	1,572.93
Grass Total	213.79	9.72%	149,110	5.03%	697.46
Waste	222.79	10.13%	44,560	1.50%	200.01
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	2,199.53	100.00%	2,966,675	100.00%	1,348.78

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1.00	0.40%	2,670	0.59%	2,670.00
46. 1A	19.00	7.62%	49,400	10.91%	2,600.00
47. 2A1	84.00	33.69%	187,740	41.46%	2,235.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	125.00	50.14%	189,000	41.74%	1,512.00
50. 3A	7.00	2.81%	9,590	2.12%	1,370.00
51. 4A1	13.31	5.34%	14,375	3.17%	1,080.02
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	249.31	100.00%	452,775	100.00%	1,816.11
Dry					
54. 1D1	394.31	17.97%	932,550	25.52%	2,365.02
55. 1D	244.49	11.14%	568,440	15.56%	2,325.00
56. 2D1	192.00	8.75%	419,520	11.48%	2,185.00
57. 2D	2.75	0.13%	5,035	0.14%	1,830.91
58. 3D1	1,258.31	57.35%	1,611,810	44.11%	1,280.93
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	101.28	4.62%	115,965	3.17%	1,144.99
61. 4D	1.00	0.05%	840	0.02%	840.00
62. Total	2,194.14	100.00%	3,654,160	100.00%	1,665.42
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	6.38	36.71%	6,060	40.93%	949.84
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	11.00	63.29%	8,745	59.07%	795.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	17.38	100.00%	14,805	100.00%	851.84
Irrigated Total	249.31	9.57%	452,775	10.91%	1,816.11
Dry Total	2,194.14	84.25%	3,654,160	88.04%	1,665.42
Grass Total	17.38	0.67%	14,805	0.36%	851.84
Waste	141.94	5.45%	28,385	0.68%	199.98
Other	1.50	0.06%	300	0.01%	200.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	2,604.27	100.00%	4,150,425	100.00%	1,593.70

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

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	180.02	7.74%	425,745	10.95%	2,364.99
55. 1D	411.12	17.67%	955,870	24.57%	2,325.04
56. 2D1	415.08	17.84%	906,950	23.32%	2,185.00
57. 2D	188.20	8.09%	344,410	8.85%	1,830.02
58. 3D1	307.67	13.22%	373,095	9.59%	1,212.65
59. 3D	110.74	4.76%	165,005	4.24%	1,490.02
60. 4D1	389.51	16.74%	445,995	11.47%	1,145.02
61. 4D	324.47	13.94%	272,560	7.01%	840.02
62. Total	2,326.81	100.00%	3,889,630	100.00%	1,671.66
Grass					
63. 1G1	5.00	0.00%	5,825	1.55%	1,165.00
64. 1G	56.50	10.09%	58,480	15.53%	1,035.04
65. 2G1	1.00	0.18%	950	0.25%	950.00
66. 2G	5.00	0.89%	4,250	1.13%	850.00
67. 3G1	2.00	0.36%	1,590	0.42%	795.00
68. 3G	44.00	7.86%	30,140	8.01%	685.00
69. 4G1	199.48	35.64%	129,660	34.44%	649.99
70. 4G	246.76	44.08%	145,585	38.67%	589.99
71. Total	559.74	100.00%	376,480	100.00%	672.60
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	2,326.81	74.30%	3,889,630	90.14%	1,671.66
Grass Total	559.74	17.87%	376,480	8.72%	672.60
Waste	245.07	7.83%	49,010	1.14%	199.98
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	3,131.62	100.00%	4,315,120	100.00%	1,377.92

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	5.00	1.42%	11,825	2.23%	2,365.00
55. 1D	35.25	9.99%	81,955	15.48%	2,324.96
56. 2D1	15.00	4.25%	32,775	6.19%	2,185.00
57. 2D	83.10	23.54%	152,075	28.72%	1,830.02
58. 3D1	6.02	1.71%	9,150	1.73%	1,519.93
59. 3D	59.62	16.89%	88,835	16.78%	1,490.02
60. 4D1	91.16	25.83%	104,370	19.71%	1,144.91
61. 4D	57.80	16.38%	48,550	9.17%	839.97
62. Total	352.95	100.00%	529,535	100.00%	1,500.31
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	12.70	18.02%	13,145	25.29%	1,035.04
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	13.78	19.55%	11,715	22.54%	850.15
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	2.00	2.84%	1,370	2.64%	685.00
69. 4G1	16.00	22.70%	10,400	20.01%	650.00
70. 4G	26.00	36.89%	15,340	29.52%	590.00
71. Total	70.48	100.00%	51,970	100.00%	737.37
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	352.95	72.26%	529,535	89.07%	1,500.31
Grass Total	70.48	14.43%	51,970	8.74%	737.37
Waste	65.03	13.31%	12,995	2.19%	199.83
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	488.46	100.00%	594,500	100.00%	1,217.09

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	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	1,640.41	22.75%	3,879,540	28.76%	2,364.98
55. 1D	1,980.05	27.46%	4,603,660	34.13%	2,325.02
56. 2D1	489.33	6.79%	1,069,205	7.93%	2,185.04
57. 2D	24.00	0.33%	43,920	0.33%	1,830.00
58. 3D1	10.00	0.14%	15,200	0.11%	1,520.00
59. 3D	1,600.10	22.19%	2,384,155	17.68%	1,490.00
60. 4D1	849.66	11.78%	972,875	7.21%	1,145.02
61. 4D	617.84	8.57%	518,985	3.85%	840.00
62. Total	7,211.39	100.00%	13,487,540	100.00%	1,870.31
Grass					
63. 1G1	72.10	0.00%	84,000	20.07%	1,165.05
64. 1G	135.00	27.31%	139,730	33.39%	1,035.04
65. 2G1	23.00	4.65%	21,850	5.22%	950.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	14.00	2.83%	11,130	2.66%	795.00
68. 3G	95.87	19.40%	65,670	15.69%	684.99
69. 4G1	84.30	17.06%	54,795	13.09%	650.00
70. 4G	70.00	14.16%	41,300	9.87%	590.00
71. Total	494.27	100.00%	418,475	100.00%	846.65
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	7,211.39	88.52%	13,487,540	96.42%	1,870.31
Grass Total	494.27	6.07%	418,475	2.99%	846.65
Waste	441.13	5.41%	82,605	0.59%	187.26
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	8,146.79	100.00%	13,988,620	100.00%	1,717.07

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 13

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	5.00	50.00%	11,825	56.38%	2,365.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	5.00	50.00%	9,150	43.62%	1,830.00
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	10.00	100.00%	20,975	100.00%	2,097.50
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	10.00	6.85%	20,975	49.50%	2,097.50
Grass Total	0.00	0.00%	0	0.00%	0.00
Waste	136.00	93.15%	21,400	50.50%	157.35
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	146.00	100.00%	42,375	100.00%	290.24

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 16

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	3.42	5.36%	8,090	7.08%	2,365.50
55. 1D	2.00	3.13%	4,650	4.07%	2,325.00
56. 2D1	19.75	30.94%	43,155	37.77%	2,185.06
57. 2D	2.00	3.13%	3,660	3.20%	1,830.00
58. 3D1	34.71	54.38%	52,760	46.18%	1,520.02
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.95	1.49%	1,090	0.95%	1,147.37
61. 4D	1.00	1.57%	840	0.74%	840.00
62. Total	63.83	100.00%	114,245	100.00%	1,789.83
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
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Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	63.83	90.68%	114,245	98.87%	1,789.83
Grass Total	0.00	0.00%	0	0.00%	0.00
Waste	6.56	9.32%	1,310	1.13%	199.70
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	70.39	100.00%	115,555	100.00%	1,641.64

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 26

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	23.00	15.03%	61,410	23.40%	2,670.00
46. 1A	22.00	14.38%	57,200	21.80%	2,600.00
47. 2A1	26.50	17.32%	59,230	22.57%	2,235.09
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	2.50	1.63%	3,425	1.31%	1,370.00
51. 4A1	37.50	24.51%	40,500	15.43%	1,080.00
52. 4A	41.50	27.12%	40,670	15.50%	980.00
53. Total	153.00	100.00%	262,435	100.00%	1,715.26
Dry					
54. 1D1	1,990.23	7.49%	4,706,960	10.98%	2,365.03
55. 1D	5,215.59	19.63%	12,126,375	28.28%	2,325.02
56. 2D1	2,496.22	9.40%	5,454,345	12.72%	2,185.04
57. 2D	2,000.62	7.53%	3,661,125	8.54%	1,830.00
58. 3D1	343.57	1.29%	464,895	1.08%	1,353.13
59. 3D	3,401.72	12.80%	5,068,630	11.82%	1,490.02
60. 4D1	6,752.75	25.42%	7,732,070	18.03%	1,145.03
61. 4D	4,367.72	16.44%	3,668,880	8.56%	840.00
62. Total	26,568.42	100.00%	42,883,280	100.00%	1,614.07
Grass					
63. 1G1	159.50	0.00%	185,820	6.83%	1,165.02
64. 1G	569.68	15.30%	589,625	21.67%	1,035.01
65. 2G1	75.22	2.02%	71,460	2.63%	950.01
66. 2G	187.18	5.03%	159,105	5.85%	850.01
67. 3G1	52.00	1.40%	41,345	1.52%	795.10
68. 3G	341.02	9.16%	233,605	8.59%	685.02
69. 4G1	984.34	26.43%	639,830	23.52%	650.01
70. 4G	1,355.42	36.39%	799,710	29.40%	590.01
71. Total	3,724.36	100.00%	2,720,500	100.00%	730.46
Irrigated Total	153.00	0.46%	262,435	0.56%	1,715.26
Dry Total	26,568.42	79.11%	42,883,280	92.23%	1,614.07
Grass Total	3,724.36	11.09%	2,720,500	5.85%	730.46
Waste	3,136.39	9.34%	627,290	1.35%	200.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	33,582.17	100.00%	46,493,505	100.00%	1,384.47

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 31

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	92.00	6.13%	217,580	8.97%	2,365.00
55. 1D	272.54	18.17%	633,655	26.11%	2,325.00
56. 2D1	193.77	12.92%	423,390	17.45%	2,185.01
57. 2D	105.77	7.05%	193,560	7.98%	1,830.01
58. 3D1	123.08	8.21%	187,080	7.71%	1,519.99
59. 3D	78.69	5.25%	117,250	4.83%	1,490.02
60. 4D1	398.46	26.57%	456,235	18.80%	1,145.00
61. 4D	235.54	15.70%	197,855	8.15%	840.01
62. Total	1,499.85	100.00%	2,426,605	100.00%	1,617.90
Grass					
63. 1G1	9.00	0.00%	10,485	3.11%	1,165.00
64. 1G	64.60	13.41%	66,860	19.80%	1,034.98
65. 2G1	2.00	0.42%	1,900	0.56%	950.00
66. 2G	30.00	6.23%	25,500	7.55%	850.00
67. 3G1	11.00	2.28%	8,745	2.59%	795.00
68. 3G	18.75	3.89%	12,845	3.80%	685.07
69. 4G1	116.27	24.14%	75,580	22.38%	650.04
70. 4G	230.04	47.76%	135,725	40.20%	590.01
71. Total	481.66	100.00%	337,640	100.00%	700.99
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	1,499.85	68.52%	2,426,605	86.49%	1,617.90
Grass Total	481.66	22.00%	337,640	12.03%	700.99
Waste	207.53	9.48%	41,505	1.48%	200.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	640.00	29.24%	0	0.00%	0.00
Market Area Total	2,189.04	100.00%	2,805,750	100.00%	1,281.73

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	1,130.05	2,513,075	9,836.70	18,812,910	10,966.75	21,325,985
77. Dry Land	0.00	0	11,905.75	21,157,330	158,132.79	271,790,510	170,038.54	292,947,840
78. Grass	0.00	0	1,140.33	849,940	15,272.14	11,849,480	16,412.47	12,699,420
79. Waste	0.00	0	1,521.23	336,960	13,256.34	2,744,345	14,777.57	3,081,305
80. Other	0.00	0	3.00	600	1.50	300	4.50	900
81. Exempt	0.00	0	0.00	0	654.38	0	654.38	0
82. Total	0.00	0	15,700.36	24,857,905	196,499.47	305,197,545	212,199.83	330,055,450

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,966.75	5.17%	21,325,985	6.46%	1,944.60
Dry Land	170,038.54	80.13%	292,947,840	88.76%	1,722.83
Grass	16,412.47	7.73%	12,699,420	3.85%	773.77
Waste	14,777.57	6.96%	3,081,305	0.93%	208.51
Other	4.50	0.00%	900	0.00%	200.00
Exempt	654.38	0.31%	0	0.00%	0.00
Total	212,199.83	100.00%	330,055,450	100.00%	1,555.40

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

89 Washington

F3

	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	869,538,405	899,741,365	30,202,960	3.47%	18,722,385	1.32%
02. Recreational	1,281,595	2,192,190	910,595	71.05%	67,060	65.82%
03. Ag-Homesite Land, Ag-Res Dwelling	240,802,605	257,775,445	16,972,840	7.05%	8,458,120	3.54%
04. Total Residential (sum lines 1-3)	1,111,622,605	1,159,709,000	48,086,395	4.33%	27,247,565	1.87%
05. Commercial	121,033,625	122,970,155	1,936,530	1.60%	787,890	0.95%
06. Industrial	142,413,490	144,907,455	2,493,965	1.75%	1,891,480	0.42%
07. Ag-Farmsite Land, Outbuildings	50,894,965	52,691,960	1,796,995	3.53%	0	3.53%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	314,342,080	320,569,570	6,227,490	1.98%	2,679,370	1.13%
10. Total Non-Agland Real Property	1,425,964,685	1,480,285,360	54,320,675	3.81%	29,926,935	1.71%
11. Irrigated	18,815,265	21,325,985	2,510,720	13.34%		
12. Dryland	261,738,620	292,947,840	31,209,220	11.92%		
13. Grassland	11,221,980	12,699,420	1,477,440	13.17%		
14. Wasteland	3,082,755	3,081,305	-1,450	-0.05%		
15. Other Agland	2,865	900	-1,965	-68.59%		
16. Total Agricultural Land	294,861,485	330,055,450	35,193,965	11.94%		
17. Total Value of all Real Property (Locally Assessed)	1,720,826,170	1,810,340,810	89,514,640	5.20%	29,926,935	3.46%

2008 PLAN OF ASSESSMENT
FOR
WASHINGTON COUTNY
ASSESSMENT YEARS 2009, 2010, AND 2011
Date: June 13, 2008

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

DISCLAIMER:

This Plan of Assessment was developed to meet the requirements of Nebraska Laws 2005, LB 263, Section 9. The reader should note that at the time this document is being prepared, the 2008 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on 775P / Nebraska Advantage exemptions are not finalized by the Property Assessment Division. Finally, the protest process is ongoing and the sales file is incomplete for 2009.

For the reasons stated above, it is difficult on June 15th, to describe and determine all the assessment actions necessary to achieve the levels of value required by law, and the resources necessary to complete those actions.

Thank you to the reader for your time and understanding.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value which is defined by law as "the marked value of real property in the ordinary course of trade." Nebraska Revised Statute 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344.

Reference, Nebraska Revised Statute 77-201 (R. S. Supplement 2004).

RECORD MAINTENANCE:

MAPPING

Washington County's cadastral maps were completed in 1989. They are currently being maintained in the County Surveyor's Office for the Assessor's Office. All parcel splits, new subdivisions and ownership changes are kept up to date by the Assessor's Staff and Surveyor's Staff.

OWNERSHIP

Real estate transfer statements are received from the County Clerk on an ongoing basis. Ownership transfers are made on the property record cards and in our CAMA system along with the sale information.

Assessor's Office has ownership of the cadastral maps.

REPORT GENERATION

Nebraska State Statutes require the production of many reports. In Washington County, report generation is the responsibility of the Deputy Assessor with final approval of all data by the County Assessor. The following reports are required by statute and completed each year:

- Abstract - Real Estate
- Abstract - Personal Property
- Certification of Values
- School District Taxable Value Report
- Certificate of Taxes Levied

From time to time, corrections to the tax list are required. If appropriate, the Assessor's Office presents the correction book to the County Board for approval. Once approved, the online computer correction is completed by the Assessor's Office, the property record card is updated and the information is forwarded to the Treasurer's Office via TerraScan. TerraScan is Washington County's CAMA system.

ADMINISTER HOMESTEAD EXEMPTION:

The Assessment Specialist and the Assessor work with the administration of the homestead exemption worksheets, documentation, mailing of all forms, finding the median average of the county totals and updating of documents and computer records to reflect exemption values and taxes.

For the year of 2007 (payable in 2008) we had a total of 532 applicants and a value exempted of \$47,372,030 with a tax loss of \$941,623. The average median value for 2008 is not available at this time. The 2007 average medium was \$145,978.

ADMINISTER PERSONAL PROPERTY:

The Assessment Specialist works with the County Assessor in the administration of personal property. New business is obtained through following up on local and county building permits and discovery.

The County Assessor requested that all personal property filers provide us with their federal depreciation worksheet as part of the updating process.

The 2008 value of centrally assessed and the final determination of 775P personal property is not available at this time.

The abstract totals for the year 2008 (payable in 2009) consisted of 693 commercial schedules with a value of \$51,266,542. The totals for agricultural schedules consisted of 455 with a value of \$18,289,470 and a combined total of \$69,556,012.

ADMINISTER SPECIAL VALUATION:

The Assessor's Office administers the filing of all special valuation applications for Washington County. This includes assisting the taxpayer in the completion of the application, verifying the information on the form and checking the zoning of the property for approval.

All corrections to the tax rolls for homestead exemption, personal property and special valuation are reviewed and approved by the County Assessor and the County Board in accordance with State rules and guidelines.

GENERATE TAX ROLL:

The Assessor's Office also generates 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. The tax rolls are generated by the Assessor's office and the collection of the taxes are the responsibility of the County Treasurer.

RESPONSIBILITIES OF APPRAISAL:

VALUE ALL REAL PROPERTY

The Assessor with the assistance of the Residential Appraiser, Commercial Appraiser and the Deputy Assessor are the core team. This is the team that identifies the value of real property for Washington County.

DEVELOP PLAN OF REVIEW

This core team also develops a yearly plan as to what needs to be reviewed, audited and updated for the upcoming year. As required by statute, the plan of review includes a physical inspection of property at least 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.

In 2007 assessments, the land in all suburban urban and rural areas were reviewed and equalized. The improvements in Blair were re-assessed for 2008 assessments.

In 2006, new Marshall and Swift costing tables were loaded on our CAMA system with appropriate adjustments to the depreciation schedules. In addition, unimproved rural sites were reviewed, improved

procedures for developers adjustments have been implemented, and adjustments to rural market areas that more accurately reflect the current market value.

ESTABLISH PROCEDURE FOR PICKUP WORK

The requirement for pickup work is determined weekly. The Assessor's Office acquires building permits from planning and zoning, and the city and villages on an ongoing basis. The researching of building permits and market areas with current sales and discovery are used to identify potential pickup work. If the project is incomplete at the time of inspection, the property will be revisited on a date that is 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 contractor's plans of specifications.

Pick up work is completed by the Commercial Appraiser, Residential Property Appraiser, and the Deputy Assessor with the approval of the County Assessor. A filing system by legal description is comprised of a property record card with a permanent picture, complete site and improvement information.

REVIEW SALES

The Assessor's Office reviews all sales that occur in Washington County. Residential lot sales are reviewed by an Assessment Specialist. Residential improved and agriculture improved and unimproved sales are being completed by another Assessment Specialist. Commercial sales are reviewed by the Commercial Appraiser with final review being performed by the County Assessor and Deputy Assessor.

All sales are audited and reviewed by the Assessor. Updates to all values are performed on an annual basis. The Assessor with the assistance of the Residential Appraiser, Commercial Appraiser and the Deputy Assessor are the core team who value all real property for Washington County.

PERSONNEL COUNT:

Position: Assessor/Deputy Assessor (2)

Position Description:

The Assessor administrates all the assessment duties as required by Nebraska State Statutes. He/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 also has to supervise the assessment and appraisal staff.

Continuing Education Requirements:

The Assessor/Deputy is required to obtain 60 hours of continuing education every 4 years. The Assessor/Deputy also attends other workshops and meetings to further his/her knowledge of the assessment field. The Assessor is currently a member of the Northeast Nebraska Assessor Association. The Deputy Assessor is a member of the Nebraska GIS conference and attends many workshops pertaining to GIS.

Position: Assessment Specialist (2 plus 1 part time)

Position Description:

The Assessment Specialist has his/her areas of "expertise" in the various activities of the assessment field, such as personal property, homestead exemption, real estate transfers (521's), and special valuations. All Assessment Specialists are able to assist in all areas of each activity, but every member has his or her own area for which they are responsible.

Continuing Education Requirements:

The Assessment Specialist position at this time does not have a continuing education requirement. The current position holders have voluntarily taken classes such as Residential Data Collection, Marshall & Swift, TerraScan user education, as well as IAAO classes. Two of the current position holders have attained Assessor Certification.

Position: Appraiser (2 plus 1part time)

Position Description:

Establish property value on an annual basis, coordinate the re-evaluation process, compile the necessary data needed to support value, track recent sales, supervise job tasks of appraisal assistants, and complete the appraisal assistant evaluation process.

Continuing Education Requirements:

The Appraiser position at this time does not have a continuing education requirement. Current position holders have voluntarily taken several classes in mass appraisal, geographical information systems TerraScan user education.

One is a licensed appraiser and the other two have attained Assessor Certification.

BUDGETING:

The proposed budget was streamlined for 2005-2006. The major change is that the reappraisal and assessor budgets have been combined into one budget. It is our position that the new format allows for easier tracking of line items and reduces the effort required.

Budget Worksheet 2008-2009

605-00	County Assessor		
1-0100	Official's Salary	\$	48,360.00
1-0201	Deputy's Salary	\$	38,340.00
1-0305	Regular Time Salaries	\$	143,728.00
1-0405	Part Time Salaries	\$	42,765.00
1-0505	Overtime	\$	<u>8,320.00</u>
	Personnel Services Total	\$	281,923.00
2-0100	Postal Services	\$	7,822.00
2-1701	Meals	\$	819.00
2-1702	Lodging	\$	2,186.00
2-1704	Mileage Allowance	\$	2,733.00
2-1801	Dues Subscriptions Registration	\$	1,095.00
2-2000	Printing & Publishing	\$	1,770.00
2-3910	Assessor School	\$	<u>3,279.00</u>
	Operating Expenses Total	\$	19,704.00
3-0100	Office Supplies	\$	6,638.00

3-0128	Supplies – Data Processing	\$ 2,186.00
3-0211	Tires & Car Expenses	\$ 3,937.00
	Supplies and Materials Total	\$ 12,761.00
5-0315	Data Processing Equipment	\$ 1,221.00
5-0500	Office Equipment	\$ 995.00
5-1309	Data Processing Software	<u>\$ 766.00</u>
	Capital Outlay Total	\$ 2,982.00
	Total Expenditures	\$ 317,370.00

HISTORY:

Washington County is currently using TerraScan for all computer functions. The appraisal is being calculated by using the current Marshall & Swift package and TerraScan.

WHAT HAS BEEN DONE IN CAMA

All residential, commercial, agricultural and personal property are entered into TerraScan, our current CAMA computer system. Washington County has the ability to digitize photo's in this system with a digital camera.

PROCESS TO THIS POINT

With TerraScan, Washington County has the capability of electronic pricing, generating reports, calculating personal property depreciation and performing many general tasks of the County Assessor's Office.

At this time, Washington County is entering pictures and sketches into their CAMA system. Washington County's CAMA or TerraScan is located in Lincoln, Nebraska.

Sales are loaded in the system. They are also recorded in a hard copy sales book along with pictures and the current history of the property. The 521's are kept in binders and archived for future reference. All documents are in good condition and order in accordance with the book and page number.

PICTURES AND SKETCHES

Pictures and sketches are maintained on-line and in the parcel record card.

COMPARABLE SELECTION NEEDS WORK

Washington County has a hard copy sales book that includes pictures and sales sheet for all recent sales that have taken place in the county.

The county has an ongoing plan to keep the parcels updated to current through a review process of sales, building permits, discovery and drive by reviews.

RE-LISTED TOWNS

Old records are presumed to be accurate and complete.

WHAT WE NEED TO COMPLETE

June of 2005 Marshall and Swift costing tables are currently loaded on the CAMA system with appropriate adjustments to the depreciation schedules. For 2008, additional adjustments will be made as required.

TOTAL RE-LISTING AND DATA ENTRY

The parcel cards are reviewed and edited on a yearly basis with any corrections being made to the card.

The three year plan is reviewed on a yearly basis with the overall decisions based on current budget constraints.

The Assessor's Office, with the help of their consultant and the County Surveyor's Office, has developed a parcel grid for the new Geographic Information System that mirrors the hard copy cadastral maps. In addition the parcel identifier numbers have been loaded. Other information is being developed for future GIS implementation.

PARCEL COUNT:

The following numbers are based off the 2008 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for 775P by the department of Property Assessment and Taxation.

List the number of residential parcels and value. The number of parcels is 7,493 with a value of \$875,801,148.

List the number of commercial parcels and value. The number of parcels is 672 with a value of \$121,286,280.

List the number of industrial parcels and value. The number of parcels is 50 with a value of \$142,413,490.

List the number of agricultural parcels and value. The total number of agricultural parcels is 4,061 including agriculture land value, agricultural (home & building) sites and improvements \$581,983,510. The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is 1426 with a value of \$237,035,175.

The total number of parcels with greenbelt special value is 3,995. The greenbelt value is \$293,085,470 with a recapture value of \$554,088,970.

The number of recreational parcels is 48 with a value of \$1,281,595.

List the number of personal property parcels and value for 2008. Personal property parcel total for commercial is 693 with a total value of \$51,266,542. The parcel total for agriculture is 455 with a total value of \$18,289,470.

List the number of homestead exemption applications and value. The information for the year of 2008 is not available at this time. Total number of exempt parcels for 2007 (payable in 2008) was 532 and a value exempted of \$47,372,030 with a tax loss of 941,623.

CADASTRAL MAPS:

Washington County's cadastral maps are in hard copy form. The rural areas have aerial photos, flown in 1988, along with mylars of the soil surveys. The urban and suburban areas only have area and ownership lines. A Geographic Information System is currently being implemented in Washington County.

MAINTAINED BY ASSESSMENT

Washington County's cadastral maps are maintained by the County Surveyor's Office.

IN GOOD CONDITION

The cadastral maps are updated as required and are in good condition.

PROPERTY RECORD CARD:

The property record cards are a combination of hard copy, including a picture, along with a computer generated cost estimate and value summary sheet.

MAINTAINED BY ASSESSMENT

The property record cards are updated as needed. When a property is reviewed a new picture is taken, and a walk around or drive by inspection is completed. The information is then updated on the property record card and the CAMA system.

IN GOOD CONDITION

The property record cards are updated on a regular basis and are in good condition. All property record cards were updated with sales, transfers and building permit information. Computer data entry was completed at the same time.

REAL ESTATE TRANSFERS (521's):

WHAT ARE THEY

The 521's are in hard copy form with an attachment containing the document filed with the County Clerk's Office. The 521's document the legal description, the successor or "grantor" and the purchaser or the grantee's name and address. In addition, the sale price, and type of sale are listed.

MAINTAINED BY ASSESSMENT

The 521's are in binders in the Assessor's Office for archival purposes.

IN GOOD CONDITION

The 521's are in hard copy form, bound by deed book and page number. They are kept in current status for referral use and archived in the vault for future reference.

PROCEDURE MANUAL:

The Assessor's Office is documenting individual procedures for inclusion in a procedural manual.

Three members of the staff studied for assessor certification, tested and became State certified. With continuing education classes, job sharing and workshop participation, the Assessor's Office has become more diversified in areas of expertise.

GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

Office functions have been previously addressed in this document. Each area has been instructed in specific office functions. Specific functions with help notes are available from TerraScan. In addition, compliance with Nebraska State Statutes and Regulations is a priority. Changes in the office have increased the areas of expertise within the Assessor's Office.

LEAVES ROOM FOR INDIVIDUAL APPROACHES

The Assessor's Office is sharing in ideas, work flow analysis and planning. This has allowed the office to implement additional training functions for each employee, to streamline the office, and to increase workflow.

BASED ON REGULATIONS AND IAAO GUIDELINES

The Assessor establishes the guidelines for this assessment function. The Assessor and the Appraisal Team are working closely on function guidelines and the processing of the values. Also, the Appraiser establishes guidelines for appraisal functions. The Staff Appraiser is assessor certified currently training another Assessment Specialist to assist with outside reviews and updating of hard copy cards. Both work closely with the Assessor in this process. The Staff Appraiser reviews existing farm sites, rural subdivisions and residential properties. Properties lying within the review area are also visually reviewed and updates are made to the property record card for any recent improvements or depreciable items noted.

The Deputy Assessor working closely with the commercial appraiser on appraisal techniques, software programs and reviewing lots, rural home sites and rural subdivisions.

ASSESSMENT FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor

Deputy Assessor

Commercial Appraiser

Assist county assessor

Responsible to report to county assessor concerning commercial prop.

Residential Appraisers (2)	Responsible to report to county assessor concerning residential prop.
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Assessment Specialist #1	Personal property, homestead and permissive exemptions.
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Assessment Specialist #2	Residential lot sales, 521's and misc. Duties as needed.
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Assessment Specialist #3	Agricultural, residential improvements & commercial sales 521's and green belt applications.
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Procedures are established by the Assessor, State Statutes, and Regulations.

APPRAISAL FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

The Appraiser reviews residential improvements. The value for assessment purposes is determined by the Residential Appraiser with assistance from the Assessor.

Agricultural improvements, both old and new are reviewed by the residential appraiser. The assessed values are determined by the Residential Appraiser with assistance from the Assessor.

Residential urban, suburban, and rural sites are reviewed and assessed values are determined by the Assessor and the Residential Appraiser.

Commercial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Industrial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Procedures are established by State Regulations and appraiser field work monitored by the Appraiser. All residential field work is completed and monitored by the Residential Appraiser. Due to job sharing one of the Assessment Specialists is assisting the Residential Appraiser.

All commercial field work is completed and monitored by the Commercial Appraiser.

All industrial field work is completed and monitored by the Commercial Appraiser.

All agricultural improvement field work is completed and monitored by the Residential Appraiser. Due to job sharing, one of the Assessment Specialists is assisting the Residential Appraiser. All agricultural unimproved field work is completed by the Assessor and staff.

SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

Residential sales are reviewed by the appraiser. This review includes a drive-by inspection along with a new picture.

Commercial and industrial sales are reviewed by the Commercial Appraiser. A drive by review, card update and new picture of property are part of this review.

ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

Annual adjustments to classes and subclasses are based on statistical analysis of sales by market area or subclass. Annual adjustments are accomplished with the assistance of statistical information that is provided by the State and sales information. These adjustments are applied by area.

CLASS OR SUBCLASS

Every three to five years the new updated Marshall & Swift cost estimates are loaded on our CAMA system with new depreciation numbers being established for the individual properties. The most recent update was in June of 2006.

Land values are adjusted, based on sales of similar properties, to reflect market values. Land values are increasing at a very fast rate and have to be reviewed and may need to be adjusted on a yearly bases.

PROPERTY REVIEW:

Detailed review of all property is scheduled every three to five years

RE-MEASURE RESIDENTIAL

Residential properties are normally inspected every three to five years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

COMMERCIAL

Commercial properties are normally inspected every three to five years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INDUSTRIAL

Industrial properties are inspected every three to five years. If any changes are noted or if contrary information appears, the properties are reviewed and re-measured.

AGRICULTURAL

Agricultural properties are inspected every three to five years, if any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INTERIOR AND EXTERIOR INSPECTION

Interior inspections are done on all new construction and for all property protests prior to meeting with the County Board of Equalization. Exterior inspections are done with each sale and during any pickup work on a related property located within the same area.

RESIDENTIAL

Residential properties/exterior are inspected on an ongoing basis. If any changes are noted or if the Assessor's information appears suspect the properties are reviewed and re-measured. Interior inspections are more difficult in Washington County since the majority of homeowners are working. Interior inspections are usually required by the County Board of Equalization as part of the protest process prior to any decision being formed by the Board.

COMMERCIAL

Commercial properties are inspected every three to five years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

INDUSTRIAL

Industrial properties are inspected every three to five years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

AGRICULTURAL

Agricultural properties are inspected every three to five years. If any changes are noted or if any contrary information appears, the properties are inspected on the exterior.

DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

RESIDENTIAL

All residential sales are entered into TerraScan, Washington County's CAMA data base system. The system generates a printout that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

COMMERCIAL

All commercial sales are entered into a data base that generates a report that indicates overall depreciation based on current RCN, along with a sale price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

INDUSTRIAL

There are very few sales of industrial property. The depreciation used for industrial property in Washington County is usually observed condition along with age and life.

AGRICULTURAL

All agricultural sales are entered into TerraScan. The system generates a report that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

SALES REVIEW:

DONE ON MONTHLY BASIS

The sale review is conducted by the Assessment Specialist. The County Assessor ensures the review of 521's.

INTERVIEW BUYER WHERE POSSIBLE

All sellers receive a form pertaining to the sale. This form is to be filled out and mailed back to the Assessor. The County has found that this is the most efficient way to complete the process. A sketch is then added to the electronic file. All pictures and sketches are retained on hard copy.

The sales book is maintained by the Assessment Specialists with counter copies available to the public.

DISCUSSION OF RESIDENTIAL PROPERTY:

HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

All parcels in Washington County are in the TerraScan system. At this time the Assessor's Office in the process of loading pictures and sketches in the CAMA system.

Hard copy files contain a picture and sketch of each parcel. It is estimated that it will be 3 to 5 years before all the pictures and sketches will be loaded into the computer database.

ESTIMATED DATE OF COMPLETION

2009

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Arlington will be the most likely choice for 2009 re-listing. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

The fourth year of a five-year plan to load all sketches on-line.

2010

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Ft. Calhoun will be the most likely choice for 2010. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

The fifth and final year of a five-year plan to load all sketches on-line.

2011

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Kennard, Herman, and Washington are the most likely choice for 2011. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All commercial property information is stored in the Marshall & Swift cost estimator. This is an appraisal data base that includes the land size along with the property characteristics.

ESTIMATED DATE OF COMPLETION

The county has initiated a 3 to 5 year cycle of re-valuing the commercial and industrial property in Washington County. The re-valuing was initiated in the small towns. The Commercial Appraiser reviews sales files to determine which subclasses require attention.

DISCUSSION OF AGRICULTURAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All land parcels including improvements are located in the TerraScan system. The photo's, sketches and cadastral mapping are not located on TerraScan, however, they are located on hard copy for archival purposes.

LAND

All agricultural land in Washington County is valued four times. A market value is established based off of best use. A recapture value is established based on 100% of market value. A special use value is established based on uninfluenced agriculture use. Finally, an assessed value is established based on 75% of the special use value.

The Assessor reviews these values, as required.

IMPROVEMENTS

All agricultural improvements in Washington County are valued with the Marshall & Swift cost manual. The acre of ground under the house was re-valued in 2006 for all of the rural areas.

ESTIMATED DATE OF COMPLETION

The houses and out buildings are scheduled for re-valuation over a four-year period.

CONCLUSION:

DISCUSS PROPOSED END RESULT

Washington County has a good system to document growth, building permits, new buildings and commercial property sales. A system is in place for tracking personal property and new business in the county. Any furthering of a GIS system, total re-listing or additional education will need to be approved through the county board due to budgeting.

ADVANTAGES OF GOOD RECORDS

Good records maintain our information in an archival condition that exemplifies the respect and integrity of the data for the Assessor's Office, Washington County and State.

ANNUAL RE-VALUE

The decision of the annual re-value is done by the Assessor and the Appraisal Team.

LESS STICKER SHOCK

Washington County will always have sticker shock in varying degrees as due to the appreciated values of agricultural land, residential property and home sites. This sticker shock is not only in Washington County but also surrounding counties.

July 22, 2008

Nebraska Department of Property Assessment & Taxation
Attn: Jerome P. Tooker – Field Liaison
1033 “O” Street
Suite 600
Lincoln, Nebraska 68508

Re: The Washington County 2008 Plan of Assessment

Dear Mr. Tooker,

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Please contact me if you have questions or if more is required.

Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6800

July 22, 2008

Washington County Board of Equalization
Attn: Harlo Wilcox – Chairman
1555 Colfax Street
Blair, Nebraska 68008

Re: The Washington County 2008 Plan of Assessment

Dear Mr. Wilcox and the Board of Equalization,

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Please contact me if you have questions or if more is required.

Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6800

2009 Assessment Survey for Washington County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	2
3.	Other full-time employees
	2
4.	Other part-time employees
	2 One part-time employee is a certified general appraiser the other part-time employee is a clerk.
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	317,100
7.	Part of the budget that is dedicated to the computer system
	2,982 Other computer programs and equipment with the majority of the computer costs are as follows, computer fund and GIS fund is a shared budget between several county offices. And not a budget item in the assessors budget.
8.	Adopted budget, or granted budget if different from above
	317,100
9.	Amount of the total budget set aside for appraisal work
	The appraisal funds are included in the assessors overall budget.
10.	Amount of the total budget set aside for education/workshops
	3,279
11.	Appraisal/Reappraisal budget, if not part of the total budget
	These funds are maintained as part of the total budget.

12.	Other miscellaneous funds
	These funds are also maintained as part of the total budget.
13.	Total budget
	317,100

a.	Was any of last year's budget not used:
	16%

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 Cadastral maps were printed in 1989
4.	Who maintains the Cadastral Maps?
	Assessor's office staff and this paper cadastral map is the official record for the county. Updates are maintained between the assessors and the surveyor's offices in a cooperative manner.
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	Assessor's office staff also there is cooperation with the surveyor's office. Calvin Poulsen with Informed Solutions Consulting is the GIS Vender who consults with the assessor's staff to maintain the GIS.
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?
	Arlington, Blair,* Fort Calhoun, Herman, Kennard & Washington *County Seat

4.	When was zoning implemented?
	1970 but there have been updates to the original plan. An updated comprehensive plan was implemented in June of 2005.

D. Contracted Services

1.	Appraisal Services
	Bill Kaiser is a contract appraiser for the commercial and industrial class of properties.
2.	Other services
	Terra Scan is contracted for support for the administrative and appraisal software maintenance. Calvin Poulsen with Informed Solutions Consulting has been contracted for help with the GIS programming and maintenance.

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 Washington County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



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

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts