

# COUNTY REPORT OF THE 2009 SPECIAL VALUATION PROCESS

CASS

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

## PRELIMINARY LEVEL OF VALUE BASED ON THE 2008 ABSTRACT

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

## ESTIMATED LEVEL OF VALUE BASED ON THE 2009 ABSTRACT

Estimated Rent	2009 Assessed Value	USE	Estimated Value	Average Rent per Acre	2009 Indicated Level of Value
423,026	4,680,171	IRRIGATED	5,127,591	190.39	91.27%
34,859,344	444,084,914	DRYLAND	616,979,536	136.26	71.98%
1,545,721	22,785,644	GRASSLAND	32,541,495	41.84	70.02%
36,828,091	471,550,729	All IRR-DRY-GRASS	654,648,622	124.74	72.03%

## CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		
2008	@ \$	1,934.70
2009	@ \$	2,106.29
PERCENT CHANGE	=	8.15%

Average Value Per Acre of DRY Agricultural Land - Special Valuation		
2008	@ \$	1,571.82
2009	@ \$	1,735.89
PERCENT CHANGE	=	9.45%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2008	@ \$	560.07
2009	@ \$	616.80
PERCENT CHANGE	=	9.20%

NOTES: What if to increase all agland by 10.5% to adjust overall level of value to near 72%.

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