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2013 Commission Summary for Cass County

Residential Real Property - Current

| | | | |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales | 530 | Median | 98.43 |
| Total Sales Price | \$91,226,928 | Mean | 103.43 |
| Total Adj. Sales Price | \$91,226,928 | Wgt. Mean | 98.38 |
| Total Assessed Value | \$89,751,151 | Average Assessed Value of the Base | \$112,566 |
| Avg. Adj. Sales Price | \$172,126 | Avg. Assessed Value | \$169,342 |

Confidence Interval - Current

| | |
|---|-----------------|
| 95% Median C.I | 97.60 to 99.01 |
| 95% Wgt. Mean C.I | 96.88 to 99.89 |
| 95% Mean C.I | 99.26 to 107.60 |
| % of Value of the Class of all Real Property Value in the | 53.47 |
| % of Records Sold in the Study Period | 4.10 |
| % of Value Sold in the Study Period | 6.17 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2012 | 437 | 98 | 97.65 |
| 2011 | 577 | 98 | 98 |
| 2010 | 559 | 97 | 97 |
| 2009 | 702 | 98 | 98 |

2013 Commission Summary for Cass County

Commercial Real Property - Current

| | | | |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales | 24 | Median | 98.70 |
| Total Sales Price | \$11,667,000 | Mean | 104.65 |
| Total Adj. Sales Price | \$10,630,250 | Wgt. Mean | 88.63 |
| Total Assessed Value | \$9,421,553 | Average Assessed Value of the Base | \$200,825 |
| Avg. Adj. Sales Price | \$442,927 | Avg. Assessed Value | \$392,565 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 94.22 to 107.02 |
| 95% Wgt. Mean C.I | 73.41 to 103.85 |
| 95% Mean C.I | 87.81 to 121.49 |
| % of Value of the Class of all Real Property Value in the County | 6.94 |
| % of Records Sold in the Study Period | 2.55 |
| % of Value Sold in the Study Period | 4.99 |

Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2012 | 28 | 98 | 98.06 |
| 2011 | 33 | 99 | 99 |
| 2010 | 44 | 98 | 98 |
| 2009 | 53 | 99 | 99 |

2013 Opinions of the Property Tax Administrator for Cass County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). 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 these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

| Class | Level of Value | Quality of Assessment | Non-binding recommendation |
|---|----------------|--|----------------------------|
| Residential Real Property | 98 | Meets generally accepted mass appraisal practices. | No recommendation. |
| | | | |
| Commercial Real Property | 99 | Meets generally accepted mass appraisal practices. | No recommendation. |
| | | | |
| Agricultural Land | 74 | Meets generally accepted mass appraisal practices. | No recommendation. |
| | | | |
| Special Valuation of Agricultural Land | 74 | Meets generally accepted mass appraisal practices. | No recommendation. |

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 5th day of April, 2013.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2013 Residential Assessment Actions for Cass County

Cass County continued on with the six year plan of inspection and review by conducting a review of the towns of Alvo, Elmwood, Murdock, Nehawka, and Weeping Water. This review consisted of a physical inspection of the property and interior inspection when requested by the property owner. The property characteristics are verified against the property record card as well as updating the condition of the improvements. New photos were taken and measurements were reviewed and spot checked.

The appraisal staff continually verifies sales and does an annual statistical review of the entire residential sales file. The county also worked on updating the assessor locations as well as provided input for the valuation groups used in the statistical profile. The County also completed pickup and permit work for the class for 2013.

2013 Residential Assessment Survey for Cass County

| | | |
|----|---|---|
| 1. | Valuation data collection done by: | |
| | Appraisal staff in addition the land analysis and sales analysis is completed by the contract appraiser. | |
| 2. | List the valuation groupings recognized by the County and describe the unique characteristics of each: | |
| | <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> |
| | | The groupings represent the appraisal cycle the county uses for their review. Generally these groups use the same costing year in the CAMA system. |
| | 01 | Plattsmouth, Murray- Plattsmouth is the County seat. Major trade center Murray is in close proximity to Plattsmouth and Beaver Lake. These are looked at during the same appraisal cycle. |
| | 02 | Louisville, Avoca, Weeping Water, Union, Manley, and various rural subs(subdivision codes) Similar amenities |
| | 04 | Lake properties, Beaver Lake, Horse Shoe Lake, Lake WA CON DA, Rural Res |
| | 05 | Elmwood, Eagle, South Bend, Greenwood, Alvo, Murdock |
| | | |
| 3. | List and describe the approach(es) used to estimate the market value of residential properties. | |
| | The cost approach with market based depreciation | |
| 4 | What is the costing year of the cost approach being used for each valuation grouping? | |
| | The costing year generally follows these schedules. 01-2010 02-2010 04-2008 05-2008 | |
| 5. | If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor? | |
| | Yes, The assessor's office develops depreciation tables that align with the dates of the costing for the different areas as they were appraised. | |
| 6. | Are individual depreciation tables developed for each valuation grouping? | |
| | Yes | |
| 7. | When were the depreciation tables last updated for each valuation grouping? | |
| | 01-2010 02-2010 04-2008 05-2008 | |

| | |
|----|--|
| 8. | <p>When was the last lot value study completed for each valuation grouping?</p> <p>01-2011 02-2011 04-2011 05-2011</p> |
| 9. | <p>Describe the methodology used to determine the residential lot values?</p> <p>The county uses vacant lot sale and also allocates the land portion of the improved sales to see if the vacant sales are a reliable indicator of the market.</p> |

13 Cass
RESIDENTIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 530
Total Sales Price : 91,226,928
Total Adj. Sales Price : 91,226,928
Total Assessed Value : 89,751,151
Avg. Adj. Sales Price : 172,126
Avg. Assessed Value : 169,342

MEDIAN : 98
WGT. MEAN : 98
MEAN : 103
COD : 12.14
PRD : 105.13

COV : 47.40
STD : 49.03
Avg. Abs. Dev : 11.95
MAX Sales Ratio : 851.90
MIN Sales Ratio : 60.25

95% Median C.I. : 97.60 to 99.01
95% Wgt. Mean C.I. : 96.88 to 99.89
95% Mean C.I. : 99.26 to 107.60

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DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-10 To 31-DEC-10 | 56 | 98.82 | 98.35 | 97.56 | 05.55 | 100.81 | 78.35 | 118.17 | 96.58 to 99.35 | 161,190 | 157,261 |
| 01-JAN-11 To 31-MAR-11 | 32 | 98.82 | 98.58 | 98.69 | 05.86 | 99.89 | 81.68 | 113.11 | 96.74 to 102.97 | 171,766 | 169,515 |
| 01-APR-11 To 30-JUN-11 | 76 | 96.74 | 125.13 | 103.58 | 34.68 | 120.81 | 76.11 | 851.90 | 95.48 to 98.79 | 148,877 | 154,207 |
| 01-JUL-11 To 30-SEP-11 | 56 | 99.58 | 100.69 | 98.57 | 08.61 | 102.15 | 75.42 | 149.12 | 95.57 to 101.13 | 179,859 | 177,279 |
| 01-OCT-11 To 31-DEC-11 | 62 | 99.58 | 102.42 | 101.72 | 07.94 | 100.69 | 84.43 | 162.43 | 97.06 to 101.79 | 154,143 | 156,787 |
| 01-JAN-12 To 31-MAR-12 | 48 | 97.19 | 97.15 | 96.36 | 06.93 | 100.82 | 78.30 | 131.46 | 93.98 to 99.77 | 177,153 | 170,698 |
| 01-APR-12 To 30-JUN-12 | 88 | 98.83 | 99.35 | 97.41 | 09.23 | 101.99 | 63.50 | 148.72 | 97.05 to 100.11 | 178,056 | 173,448 |
| 01-JUL-12 To 30-SEP-12 | 112 | 98.11 | 100.46 | 95.86 | 10.62 | 104.80 | 60.25 | 174.53 | 96.49 to 99.76 | 192,749 | 184,777 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-10 To 30-SEP-11 | 220 | 98.25 | 108.23 | 99.91 | 16.39 | 108.33 | 75.42 | 851.90 | 97.02 to 99.06 | 163,227 | 163,084 |
| 01-OCT-11 To 30-SEP-12 | 310 | 98.46 | 100.02 | 97.39 | 09.14 | 102.70 | 60.25 | 174.53 | 97.60 to 99.29 | 178,442 | 173,783 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-11 To 31-DEC-11 | 226 | 98.46 | 109.08 | 100.97 | 16.77 | 108.03 | 75.42 | 851.90 | 97.15 to 99.65 | 161,239 | 162,799 |
| <u>ALL</u> | 530 | 98.43 | 103.43 | 98.38 | 12.14 | 105.13 | 60.25 | 851.90 | 97.60 to 99.01 | 172,126 | 169,342 |

VALUATION GROUPING

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 01 | 113 | 98.87 | 101.13 | 100.30 | 05.90 | 100.83 | 90.10 | 143.71 | 98.09 to 99.79 | 111,329 | 111,664 |
| 02 | 66 | 99.06 | 111.25 | 101.14 | 20.34 | 110.00 | 77.60 | 851.90 | 97.02 to 103.07 | 122,100 | 123,494 |
| 04 | 293 | 97.82 | 103.25 | 97.69 | 13.32 | 105.69 | 60.25 | 725.17 | 97.05 to 98.84 | 218,495 | 213,448 |
| 05 | 58 | 96.91 | 99.90 | 98.07 | 09.12 | 101.87 | 81.68 | 148.72 | 93.70 to 101.32 | 113,264 | 111,073 |
| <u>ALL</u> | 530 | 98.43 | 103.43 | 98.38 | 12.14 | 105.13 | 60.25 | 851.90 | 97.60 to 99.01 | 172,126 | 169,342 |

PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 01 | 515 | 98.44 | 103.36 | 98.39 | 12.05 | 105.05 | 60.25 | 851.90 | 97.63 to 99.03 | 174,743 | 171,935 |
| 06 | | | | | | | | | | | |
| 07 | 15 | 95.40 | 105.72 | 97.59 | 15.51 | 108.33 | 84.43 | 174.53 | 90.65 to 117.98 | 82,277 | 80,293 |
| <u>ALL</u> | 530 | 98.43 | 103.43 | 98.38 | 12.14 | 105.13 | 60.25 | 851.90 | 97.60 to 99.01 | 172,126 | 169,342 |

13 Cass
RESIDENTIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

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MEDIAN : 98
 WGT. MEAN : 98
 MEAN : 103
 COD : 12.14
 PRD : 105.13

COV : 47.40
 STD : 49.03
 Avg. Abs. Dev : 11.95
 MAX Sales Ratio : 851.90
 MIN Sales Ratio : 60.25

95% Median C.I. : 97.60 to 99.01
 95% Wgt. Mean C.I. : 96.88 to 99.89
 95% Mean C.I. : 99.26 to 107.60

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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 \$ Ranges ___ | | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | | |
| Less Than 15,000 | 3 | 98.07 | 104.65 | 103.66 | 11.03 | 100.96 | 91.71 | 124.16 | N/A | 11,000 | 11,403 | |
| Less Than 30,000 | 12 | 111.60 | 167.97 | 169.45 | 64.53 | 99.13 | 82.13 | 725.17 | 95.40 to 174.53 | 19,500 | 33,043 | |
| ___ Ranges Excl. Low \$ ___ | | | | | | | | | | | | |
| Greater Than 4,999 | 530 | 98.43 | 103.43 | 98.38 | 12.14 | 105.13 | 60.25 | 851.90 | 97.60 to 99.01 | 172,126 | 169,342 | |
| Greater Than 14,999 | 527 | 98.44 | 103.42 | 98.38 | 12.15 | 105.12 | 60.25 | 851.90 | 97.60 to 99.01 | 173,044 | 170,241 | |
| Greater Than 29,999 | 518 | 98.37 | 101.93 | 98.20 | 10.68 | 103.80 | 60.25 | 851.90 | 97.58 to 98.92 | 175,662 | 172,499 | |
| ___ Incremental Ranges ___ | | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | | |
| 5,000 TO 14,999 | 3 | 98.07 | 104.65 | 103.66 | 11.03 | 100.96 | 91.71 | 124.16 | N/A | 11,000 | 11,403 | |
| 15,000 TO 29,999 | 9 | 115.81 | 189.08 | 180.25 | 78.08 | 104.90 | 82.13 | 725.17 | 95.40 to 174.53 | 22,333 | 40,257 | |
| 30,000 TO 59,999 | 21 | 105.17 | 147.63 | 135.90 | 48.69 | 108.63 | 82.53 | 851.90 | 99.65 to 135.85 | 42,845 | 58,227 | |
| 60,000 TO 99,999 | 88 | 99.36 | 109.53 | 108.46 | 15.63 | 100.99 | 77.60 | 472.34 | 98.00 to 102.07 | 81,558 | 88,454 | |
| 100,000 TO 149,999 | 136 | 98.41 | 99.98 | 100.01 | 07.52 | 99.97 | 76.11 | 147.27 | 96.52 to 99.37 | 124,078 | 124,091 | |
| 150,000 TO 249,999 | 170 | 98.43 | 98.22 | 98.16 | 07.07 | 100.06 | 63.50 | 126.39 | 96.77 to 99.63 | 191,530 | 188,009 | |
| 250,000 TO 499,999 | 100 | 96.25 | 95.31 | 95.21 | 07.06 | 100.11 | 74.46 | 130.70 | 93.19 to 97.83 | 316,013 | 300,881 | |
| 500,000 TO 999,999 | 3 | 76.78 | 78.90 | 75.64 | 17.11 | 104.31 | 60.25 | 99.66 | N/A | 626,667 | 473,982 | |
| 1,000,000 + | | | | | | | | | | | | |
| ___ ALL ___ | 530 | 98.43 | 103.43 | 98.38 | 12.14 | 105.13 | 60.25 | 851.90 | 97.60 to 99.01 | 172,126 | 169,342 | |

2013 Correlation Section for Cass County

A. Residential Real Property

Cass County is located in east central Nebraska. The County shares the Platte River, as a border with Sarpy County to the north. The Missouri river is the eastern border of the County with the State of Iowa to the east. The western portion of the county is influenced by the City of Lincoln in Lancaster County. The city of Plattsmouth is the largest community and also the county seat. The county experienced a population increase of just over 3.5% between 2000 and 2010 and is one of five Nebraska counties in the eight-county Omaha—Council Bluffs Metropolitan statistical area.

The statistical sampling of 530 qualified sales is considered an adequate and reliable sample for the measurement of the residential class of real property in Cass County. The measures of central tendency offer moderate support for each other with only the mean being above the acceptable range. In analyzing the qualitative statistics the COD is within the recommended range while the PRD is above the recommended range. The overall calculated median is 98 for the residential class of property. All of the valuation groups are within the acceptable range. These groupings follow the appraisal cycle used in the County.

The county's sales verification procedure is handled by the appraisal staff. Sales are verified against the property record card and outliers are followed up with a sales verification questionnaire. The appraisal staff handles the follow up with phone calls to knowledgeable parties of the transaction or a physical inspection when necessary. The county has improved the documentation for the reasons for disqualification for a sale. There is no evidence of excessive trimming and it appears that all available sales are utilized.

The inspection cycle in the County is based on the geographical areas of the county. This review consists of a physical inspection of the property with interior inspections when requested by the property owner. The property characteristics are verified against the property record card as well as updating the condition of the improvements. The county updates cost tables for the properties and notes additions and deletions for the parcel. Cass County maintains a website for property searches as well as GIS imagery.

Based on the consideration of all available information, the level of value is determined to be 98% of market value for the residential class of property, and all subclasses are determined to be valued within the acceptable range.

**2013 Correlation Section
for Cass County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Cass County

C. Measures of Central Tendency

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 of 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 International Association of Assessing Officers (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. 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.

2013 Correlation Section for Cass County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Cass County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

**2013 ASSESSMENT ACTIONS FOR CASS COUNTY
TAKEN TO ADDRESS THE FOLLOWING PROPERTY CLASSES/SUBCLASSES:**

COMMERCIAL

The commercial appraiser completed a review and reappraisal for the following areas or property types:

- City of Plattsmouth

Reappraisal procedures enacted:

Info questionnaires were mailed to all property owners asking for any changes in level of remodel and condition of improvements as well as rental & expense data if property was leased out for income. Mailed-in response to questionnaires was fair.

Field review and photo inventory of all subject properties was completed.

Cost approach

- Market value review of vacant land and update if necessary
- Update physical & functional depreciation on all improvements from observations.
- Review current economic depreciation for area and update if necessary

Income approach

- Determine rental rates for property types from questionnaire data (per S.F.)
- Determine appropriate vacancy rates
- Determine expense percentages for management, utilities, maintenance, insurance, and reserves from questionnaire data
- Determine capitalization rates from sold properties that income & expense data was obtained from.

Sales analysis was done for *all* transferred properties in the county. Sales questionnaires were sent to all involved parties.

New construction review was completed for the *entire* county by reviewing all building permits as well as observed construction without a permit and then adding or subtracting appropriate market & equalized value for the change within the appraisal system.

2013 Commercial Assessment Survey for Cass County

| | | |
|-----|---|---|
| 1. | Valuation data collection done by: | |
| | Contract appraiser and assessor | |
| 2. | List the valuation groupings recognized in the County and describe the unique characteristics of each: | |
| | <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> <u>Geographic areas which include towns.</u> |
| | 01 | Plattsmouth-County seat and predominate trade center in the county. |
| | 02 | SE Commercial, Nehawka, Union |
| | 03 | Elmwood, Murdock, Weeping Water, |
| | 04 | NE Commercial, Louisville, Cedar Creek |
| 3. | List and describe the approach(es) used to estimate the market value of commercial properties. | |
| | The county uses a mix of income and cost, the preferred method is the income but it is only used when market rents can be established. | |
| 3a. | Describe the process used to determine the value of unique commercial properties. | |
| | Market approach based on similar sales from across the state if comparable properties have not sold within the County. The County will consider sales in the state sales as provided by the Property Assessment Division. | |
| 4. | What is the costing year of the cost approach being used for each valuation grouping? | |
| | 2010 | |
| 5. | If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor? | |
| | The County develops their own depreciation schedules based on market information and builds those into the tables in the CAMA program. | |
| 6. | Are individual depreciation tables developed for each valuation grouping? | |
| | Yes | |
| 7. | When were the depreciation tables last updated for each valuation grouping? | |
| | 2010 | |
| 8. | When was the last lot value study completed for each valuation grouping? | |
| | 2010 | |
| 9. | Describe the methodology used to determine the commercial lot values. | |
| | The county uses vacant lot sales if available and also abstracts the lot values from improved sales. | |

13 Cass
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 24
Total Sales Price : 11,667,000
Total Adj. Sales Price : 10,630,250
Total Assessed Value : 9,421,553
Avg. Adj. Sales Price : 442,927
Avg. Assessed Value : 392,565

MEDIAN : 99
WGT. MEAN : 89
MEAN : 105
COD : 16.12
PRD : 118.08

COV : 38.11
STD : 39.88
Avg. Abs. Dev : 15.91
MAX Sales Ratio : 281.67
MIN Sales Ratio : 54.65

95% Median C.I. : 94.22 to 107.02
95% Wgt. Mean C.I. : 73.41 to 103.85
95% Mean C.I. : 87.81 to 121.49

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DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| <u>Qtrts</u> | | | | | | | | | | | |
| 01-OCT-09 To 31-DEC-09 | 3 | 94.22 | 95.19 | 94.56 | 01.46 | 100.67 | 93.61 | 97.74 | N/A | 315,000 | 297,861 |
| 01-JAN-10 To 31-MAR-10 | 3 | 101.83 | 97.51 | 95.09 | 04.44 | 102.54 | 88.57 | 102.12 | N/A | 210,833 | 200,472 |
| 01-APR-10 To 30-JUN-10 | 2 | 96.47 | 96.47 | 95.72 | 01.15 | 100.78 | 95.36 | 97.57 | N/A | 350,200 | 335,204 |
| 01-JUL-10 To 30-SEP-10 | 4 | 104.49 | 146.01 | 107.85 | 46.93 | 135.38 | 93.41 | 281.67 | N/A | 264,750 | 285,535 |
| 01-OCT-10 To 31-DEC-10 | 2 | 84.20 | 84.20 | 73.23 | 14.33 | 114.98 | 72.13 | 96.26 | N/A | 769,000 | 563,114 |
| 01-JAN-11 To 31-MAR-11 | 1 | 107.04 | 107.04 | 107.04 | 00.00 | 100.00 | 107.04 | 107.04 | N/A | 72,350 | 77,444 |
| 01-APR-11 To 30-JUN-11 | 1 | 95.35 | 95.35 | 95.35 | 00.00 | 100.00 | 95.35 | 95.35 | N/A | 2,400,000 | 2,288,450 |
| 01-JUL-11 To 30-SEP-11 | | | | | | | | | | | |
| 01-OCT-11 To 31-DEC-11 | 1 | 119.71 | 119.71 | 119.71 | 00.00 | 100.00 | 119.71 | 119.71 | N/A | 850,000 | 1,017,551 |
| 01-JAN-12 To 31-MAR-12 | 3 | 107.02 | 105.90 | 107.06 | 03.34 | 98.92 | 99.98 | 110.70 | N/A | 94,667 | 101,349 |
| 01-APR-12 To 30-JUN-12 | 4 | 92.86 | 87.10 | 60.51 | 18.03 | 143.94 | 54.65 | 108.01 | N/A | 537,250 | 325,072 |
| 01-JUL-12 To 30-SEP-12 | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-09 To 30-SEP-10 | 12 | 97.66 | 112.92 | 99.12 | 19.59 | 113.92 | 88.57 | 281.67 | 93.61 to 102.12 | 278,075 | 275,629 |
| 01-OCT-10 To 30-SEP-11 | 4 | 95.81 | 92.70 | 87.08 | 09.35 | 106.45 | 72.13 | 107.04 | N/A | 1,002,588 | 873,030 |
| 01-OCT-11 To 30-SEP-12 | 8 | 103.50 | 98.22 | 79.86 | 12.70 | 122.99 | 54.65 | 119.71 | 54.65 to 119.71 | 410,375 | 327,736 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-10 To 31-DEC-10 | 11 | 97.57 | 112.54 | 90.08 | 23.18 | 124.93 | 72.13 | 281.67 | 88.57 to 108.43 | 357,264 | 321,835 |
| 01-JAN-11 To 31-DEC-11 | 3 | 107.04 | 107.37 | 101.84 | 07.59 | 105.43 | 95.35 | 119.71 | N/A | 1,107,450 | 1,127,815 |
| <u>ALL</u> | 24 | 98.70 | 104.65 | 88.63 | 16.12 | 118.08 | 54.65 | 281.67 | 94.22 to 107.02 | 442,927 | 392,565 |

VALUATION GROUPING

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| 01 | 11 | 95.35 | 91.05 | 84.53 | 11.07 | 107.71 | 54.65 | 119.71 | 72.13 to 102.12 | 766,673 | 648,040 |
| 02 | 1 | 100.54 | 100.54 | 100.54 | 00.00 | 100.00 | 100.54 | 100.54 | N/A | 75,000 | 75,403 |
| 03 | 5 | 99.98 | 137.08 | 106.20 | 39.87 | 129.08 | 93.41 | 281.67 | N/A | 64,600 | 68,606 |
| 04 | 7 | 107.02 | 103.45 | 104.22 | 03.99 | 99.26 | 94.22 | 108.43 | 94.22 to 108.43 | 256,979 | 267,812 |
| <u>ALL</u> | 24 | 98.70 | 104.65 | 88.63 | 16.12 | 118.08 | 54.65 | 281.67 | 94.22 to 107.02 | 442,927 | 392,565 |

PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 02 | | | | | | | | | | | |
| 03 | 23 | 99.65 | 105.35 | 88.63 | 16.18 | 118.86 | 54.65 | 281.67 | 95.35 to 107.02 | 448,054 | 397,117 |
| 04 | 1 | 88.57 | 88.57 | 88.57 | 00.00 | 100.00 | 88.57 | 88.57 | N/A | 325,000 | 287,868 |
| <u>ALL</u> | 24 | 98.70 | 104.65 | 88.63 | 16.12 | 118.08 | 54.65 | 281.67 | 94.22 to 107.02 | 442,927 | 392,565 |

13 Cass
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

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COD : 16.12
PRD : 118.08

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STD : 39.88
Avg. Abs. Dev : 15.91
MAX Sales Ratio : 281.67
MIN Sales Ratio : 54.65

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95% Wgt. Mean C.I. : 73.41 to 103.85
95% Mean C.I. : 87.81 to 121.49

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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 | |
| <u>Low \$ Ranges</u> | | | | | | | | | | | | |
| Less Than 5,000 | 1 | 281.67 | 281.67 | 281.67 | 00.00 | 100.00 | 281.67 | 281.67 | N/A | 3,000 | 8,450 | |
| Less Than 15,000 | 1 | 281.67 | 281.67 | 281.67 | 00.00 | 100.00 | 281.67 | 281.67 | N/A | 3,000 | 8,450 | |
| Less Than 30,000 | 1 | 281.67 | 281.67 | 281.67 | 00.00 | 100.00 | 281.67 | 281.67 | N/A | 3,000 | 8,450 | |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | | |
| Greater Than 4,999 | 23 | 97.74 | 96.96 | 88.58 | 08.80 | 109.46 | 54.65 | 119.71 | 94.22 to 102.12 | 462,054 | 409,265 | |
| Greater Than 14,999 | 23 | 97.74 | 96.96 | 88.58 | 08.80 | 109.46 | 54.65 | 119.71 | 94.22 to 102.12 | 462,054 | 409,265 | |
| Greater Than 29,999 | 23 | 97.74 | 96.96 | 88.58 | 08.80 | 109.46 | 54.65 | 119.71 | 94.22 to 102.12 | 462,054 | 409,265 | |
| <u>Incremental Ranges</u> | | | | | | | | | | | | |
| 0 TO 4,999 | 1 | 281.67 | 281.67 | 281.67 | 00.00 | 100.00 | 281.67 | 281.67 | N/A | 3,000 | 8,450 | |
| 5,000 TO 14,999 | | | | | | | | | | | | |
| 15,000 TO 29,999 | | | | | | | | | | | | |
| 30,000 TO 59,999 | 3 | 99.65 | 100.03 | 100.35 | 04.56 | 99.68 | 93.41 | 107.02 | N/A | 40,000 | 40,141 | |
| 60,000 TO 99,999 | 3 | 99.98 | 101.09 | 101.09 | 03.59 | 100.00 | 96.26 | 107.04 | N/A | 74,783 | 75,601 | |
| 100,000 TO 149,999 | 4 | 101.33 | 102.06 | 102.07 | 02.97 | 99.99 | 97.57 | 108.01 | N/A | 109,250 | 111,515 | |
| 150,000 TO 249,999 | 4 | 99.79 | 99.09 | 99.05 | 07.20 | 100.04 | 86.07 | 110.70 | N/A | 163,000 | 161,458 | |
| 250,000 TO 499,999 | 3 | 93.61 | 92.13 | 92.32 | 02.01 | 99.79 | 88.57 | 94.22 | N/A | 368,333 | 340,062 | |
| 500,000 TO 999,999 | 2 | 107.54 | 107.54 | 109.77 | 11.33 | 97.97 | 95.36 | 119.71 | N/A | 717,950 | 788,120 | |
| 1,000,000 + | 4 | 83.74 | 82.64 | 80.83 | 22.99 | 102.24 | 54.65 | 108.43 | N/A | 1,663,250 | 1,344,390 | |
| <u>ALL</u> | 24 | 98.70 | 104.65 | 88.63 | 16.12 | 118.08 | 54.65 | 281.67 | 94.22 to 107.02 | 442,927 | 392,565 | |

13 Cass
COMMERCIAL

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95% Wgt. Mean C.I. : 73.41 to 103.85
95% Mean C.I. : 87.81 to 121.49

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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 |
|------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| 297 | 1 | 97.57 | 97.57 | 97.57 | 00.00 | 100.00 | 97.57 | 97.57 | N/A | 114,500 | 111,720 |
| 303 | 2 | 107.53 | 107.53 | 101.72 | 11.33 | 105.71 | 95.35 | 119.71 | N/A | 1,625,000 | 1,653,001 |
| 314 | 1 | 108.43 | 108.43 | 108.43 | 00.00 | 100.00 | 108.43 | 108.43 | N/A | 945,000 | 1,024,660 |
| 344 | 3 | 97.74 | 95.31 | 95.04 | 05.47 | 100.28 | 86.07 | 102.12 | N/A | 156,500 | 148,739 |
| 349 | 2 | 82.87 | 82.87 | 76.95 | 12.96 | 107.69 | 72.13 | 93.61 | N/A | 946,500 | 728,342 |
| 350 | 1 | 101.83 | 101.83 | 101.83 | 00.00 | 100.00 | 101.83 | 101.83 | N/A | 165,000 | 168,021 |
| 351 | 1 | 107.02 | 107.02 | 107.02 | 00.00 | 100.00 | 107.02 | 107.02 | N/A | 42,000 | 44,947 |
| 352 | 2 | 103.03 | 103.03 | 98.65 | 07.44 | 104.44 | 95.36 | 110.70 | N/A | 372,950 | 367,904 |
| 353 | 2 | 103.51 | 103.51 | 103.29 | 03.41 | 100.21 | 99.98 | 107.04 | N/A | 77,175 | 79,713 |
| 384 | 1 | 281.67 | 281.67 | 281.67 | 00.00 | 100.00 | 281.67 | 281.67 | N/A | 3,000 | 8,450 |
| 406 | 2 | 94.84 | 94.84 | 95.29 | 01.51 | 99.53 | 93.41 | 96.26 | N/A | 53,000 | 50,503 |
| 419 | 1 | 54.65 | 54.65 | 54.65 | 00.00 | 100.00 | 54.65 | 54.65 | N/A | 1,840,000 | 1,005,600 |
| 426 | 1 | 108.01 | 108.01 | 108.01 | 00.00 | 100.00 | 108.01 | 108.01 | N/A | 105,000 | 113,410 |
| 442 | 1 | 100.54 | 100.54 | 100.54 | 00.00 | 100.00 | 100.54 | 100.54 | N/A | 75,000 | 75,403 |
| 444 | 1 | 99.65 | 99.65 | 99.65 | 00.00 | 100.00 | 99.65 | 99.65 | N/A | 42,000 | 41,851 |
| 494 | 1 | 88.57 | 88.57 | 88.57 | 00.00 | 100.00 | 88.57 | 88.57 | N/A | 325,000 | 287,868 |
| 581 | 1 | 94.22 | 94.22 | 94.22 | 00.00 | 100.00 | 94.22 | 94.22 | N/A | 355,000 | 334,483 |
| <u>ALL</u> | 24 | 98.70 | 104.65 | 88.63 | 16.12 | 118.08 | 54.65 | 281.67 | 94.22 to 107.02 | 442,927 | 392,565 |

2013 Correlation Section for Cass County

A. Commercial Real Property

Cass County is located in east central Nebraska. The County shares the Platte River, as a border with Sarpy County to the north. The Missouri river is the eastern border of the County with the State of Iowa to the east. The western portion of the county is influenced by the City of Lincoln in Lancaster County. The city of Plattsmouth is the largest community and also the county seat. The county experienced a population increase of just over 3.5% between 2000 and 2010 and is one of five Nebraska counties in the eight-county Omaha—Council Bluffs Metropolitan statistical area.

The 2012 Cass County commercial statistical profile reveals a total of 24 qualified sales to be used as a sample for the three-year study period. Of the three measures of central tendency only the median is within the acceptable range, while the weighted is below the range and the mean above the range. Of the qualitative statistics the COD is within the range with the PRD being above the recommended range. The wide range of sale prices, no doubt have an effect on the PRD statistical measure, with a sale of 3,000 being measured with the 4 sales averaging over 1.6 million dollars. With 17 different occupancy codes, the sales file is a fairly representative sample of the commercial class of property in Cass County.

The commercial appraiser completed a review and reappraisal of Plattsmouth for 2013. The appraiser is continually gathering income and expense data for property if it has been leased out for income. The county employs a consistent sales review with questionnaires being sent to all involved parties. If there are further questions on a sale they will contact the buyer or seller to verify the sale.

A review of the non-qualified sales and the documentation for the exclusion from the qualified sales was conducted this year. Due to inconsistencies in the electronic transfer not all of the narrative comments were in the file, but the County is consistent in the numeric coding for the disqualification and no irregularities were discovered. There was no evidence of excessive trimming in the file.

The Department of Revenue, Property Assessment Division has implemented a cyclical analysis of one-third of the counties within the state per year to systematically review assessment practices. Cass County is scheduled to be reviewed in 2013. It is believed there is uniform and proportionate treatment within the residential class of property.

Cass County is on track with their assessment plan and they maintain a web-site for parcel searches and GIS mapping for parcel identification. The county electronically transfers sale information electronically and is proactive in their approach to valuing property.

Based on the consideration of all available information, the level of value is determined to be 99% of market value for the commercial class of property, and all subclasses are determined to be valued within the acceptable range.

**2013 Correlation Section
for Cass County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Cass County

C. Measures of Central Tendency

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 of 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 International Association of Assessing Officers (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. 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.

2013 Correlation Section for Cass County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Cass County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2013 Agricultural Assessment Actions for Cass County

Cass County completed an analysis using the income approach to aid in developing a schedule of values for the county. The county also analyzed sales provided by the division of Property Assessment for counties that were selected as comparable counties that do not recognize an other than agricultural use for agricultural land. The County correlated a value from the two approaches to use for the special value for Cass County.

The County continually reviews sales and sends out letters requesting information to re-certify proof of agricultural/commercial production on owned parcels. Each record is being noted as to what criteria were used to maintain the parcel as an agricultural parcel or for disqualifying the parcel as being a non-agricultural parcel. The County continually updates land use using the latest GIS imagery as well as conducting physical inspections when necessary.

The county completed all permit and pick up work for the agricultural class of property.

2013 Agricultural Assessment Survey for Cass County

| | | |
|----|--|--|
| 1. | Valuation data collection done by: | |
| | Assessor | |
| 2. | List each market area, and describe the location and the specific characteristics that make each unique. | |
| | Market Area | Description of unique characteristics |
| | 01 | The county is measured using special value for the agricultural land. The assessed values used for agricultural land are the same for the entire County. There are multiple market areas as portrayed in the abstract, these are used to track the various markets influenced by other than agricultural uses. |
| | | |
| 3. | Describe the process used to determine and monitor market areas. | |
| | Sale prices and land use are used to aid in determining market areas. Topography and location are also analyzed. One example is the impact of flooding and the threat of flooding as demonstrated from previous years. | |
| 4. | Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land. | |
| | It is determined by the present use of the parcel. | |
| 5. | Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences? | |
| | They are treated the same for assessment purposes. | |
| 6. | Describe the process used to identify and monitor the influence of non-agricultural characteristics. | |
| | The county utilizes a comprehensive sales verification along with monitoring permits and or zoning changes. | |
| 7. | Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value. | |
| | Yes. The county relies on rental income to use in an income approach. They also use sales from comparable counties in the same general location within the state and with generally the same agricultural attributes. These sales are determined as to not being influenced by other than agricultural uses for the properties. Sales are gathered from the PAD sales file and analyzed to arrive at a level of value that is consistent with values for agricultural land. The counties compare these results with the agricultural sales from within the county and the values derived from their own income analysis and any difference is attributed to the enhanced values attributed to the other available uses for the land. | |

| | |
|----|---|
| 8. | If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program. |
| | For parcels enrolled in the program the county uses recreational sales for the basis of the valuation and adjusts for the restrictions imposed on the parcel. |

13 Cass
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 52
Total Sales Price : 20,826,884
Total Adj. Sales Price : 21,226,884
Total Assessed Value : 15,447,012
Avg. Adj. Sales Price : 408,209
Avg. Assessed Value : 297,058

MEDIAN : 74
WGT. MEAN : 73
MEAN : 75
COD : 18.19
PRD : 102.97

COV : 22.37
STD : 16.76
Avg. Abs. Dev : 13.44
MAX Sales Ratio : 120.39
MIN Sales Ratio : 41.50

95% Median C.I. : 66.86 to 79.29
95% Wgt. Mean C.I. : 58.07 to 87.47
95% Mean C.I. : 70.37 to 79.49

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DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| Qtrts | | | | | | | | | | | |
| 01-OCT-09 To 31-DEC-09 | 3 | 88.84 | 91.51 | 91.67 | 14.69 | 99.83 | 73.27 | 112.42 | N/A | 425,343 | 389,916 |
| 01-JAN-10 To 31-MAR-10 | 3 | 88.53 | 85.49 | 83.77 | 08.37 | 102.05 | 72.85 | 95.09 | N/A | 473,313 | 396,512 |
| 01-APR-10 To 30-JUN-10 | 7 | 89.71 | 94.08 | 91.61 | 11.55 | 102.70 | 76.11 | 120.39 | 76.11 to 120.39 | 340,370 | 311,822 |
| 01-JUL-10 To 30-SEP-10 | 5 | 75.81 | 75.30 | 66.57 | 18.05 | 113.11 | 56.49 | 92.99 | N/A | 649,140 | 432,159 |
| 01-OCT-10 To 31-DEC-10 | 5 | 83.25 | 79.99 | 76.77 | 13.00 | 104.19 | 64.43 | 93.94 | N/A | 540,627 | 415,064 |
| 01-JAN-11 To 31-MAR-11 | 3 | 68.64 | 72.54 | 73.58 | 16.90 | 98.59 | 57.10 | 91.89 | N/A | 201,560 | 148,301 |
| 01-APR-11 To 30-JUN-11 | 2 | 58.34 | 58.34 | 57.11 | 16.28 | 102.15 | 48.84 | 67.84 | N/A | 823,000 | 470,005 |
| 01-JUL-11 To 30-SEP-11 | 8 | 76.48 | 73.25 | 73.61 | 10.29 | 99.51 | 41.50 | 90.18 | 41.50 to 90.18 | 299,693 | 220,608 |
| 01-OCT-11 To 31-DEC-11 | 3 | 63.46 | 63.70 | 67.47 | 09.49 | 94.41 | 54.78 | 72.85 | N/A | 564,000 | 380,530 |
| 01-JAN-12 To 31-MAR-12 | 5 | 62.49 | 63.98 | 63.37 | 10.31 | 100.96 | 53.42 | 78.18 | N/A | 311,730 | 197,539 |
| 01-APR-12 To 30-JUN-12 | 8 | 60.37 | 62.37 | 60.41 | 09.77 | 103.24 | 51.97 | 80.37 | 51.97 to 80.37 | 287,577 | 173,725 |
| 01-JUL-12 To 30-SEP-12 | | | | | | | | | | | |
| Study Yrs | | | | | | | | | | | |
| 01-OCT-09 To 30-SEP-10 | 18 | 88.88 | 87.00 | 80.52 | 13.55 | 108.05 | 56.49 | 120.39 | 75.81 to 92.99 | 462,459 | 372,380 |
| 01-OCT-10 To 30-SEP-11 | 18 | 75.13 | 73.35 | 71.08 | 14.89 | 103.19 | 41.50 | 93.94 | 66.86 to 83.25 | 408,409 | 290,283 |
| 01-OCT-11 To 30-SEP-12 | 16 | 62.30 | 63.12 | 63.39 | 09.95 | 99.57 | 51.97 | 80.37 | 57.41 to 67.50 | 346,954 | 219,943 |
| Calendar Yrs | | | | | | | | | | | |
| 01-JAN-10 To 31-DEC-10 | 20 | 88.72 | 84.57 | 78.02 | 13.37 | 108.40 | 56.49 | 120.39 | 75.81 to 91.57 | 487,568 | 380,420 |
| 01-JAN-11 To 31-DEC-11 | 16 | 71.31 | 69.46 | 67.68 | 14.68 | 102.63 | 41.50 | 91.89 | 57.10 to 77.86 | 396,264 | 268,210 |
| ALL | 52 | 73.88 | 74.93 | 72.77 | 18.19 | 102.97 | 41.50 | 120.39 | 66.86 to 79.29 | 408,209 | 297,058 |

AREA (MARKET)

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 1 | 52 | 73.88 | 74.93 | 72.77 | 18.19 | 102.97 | 41.50 | 120.39 | 66.86 to 79.29 | 408,209 | 297,058 |
| ALL | 52 | 73.88 | 74.93 | 72.77 | 18.19 | 102.97 | 41.50 | 120.39 | 66.86 to 79.29 | 408,209 | 297,058 |

95%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| Dry | | | | | | | | | | | |
| County | 22 | 78.74 | 77.18 | 73.74 | 13.08 | 104.67 | 56.49 | 93.94 | 63.46 to 88.84 | 418,792 | 308,801 |
| 1 | 22 | 78.74 | 77.18 | 73.74 | 13.08 | 104.67 | 56.49 | 93.94 | 63.46 to 88.84 | 418,792 | 308,801 |
| ALL | 52 | 73.88 | 74.93 | 72.77 | 18.19 | 102.97 | 41.50 | 120.39 | 66.86 to 79.29 | 408,209 | 297,058 |

13 Cass
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 52
 Total Sales Price : 20,826,884
 Total Adj. Sales Price : 21,226,884
 Total Assessed Value : 15,447,012
 Avg. Adj. Sales Price : 408,209
 Avg. Assessed Value : 297,058

MEDIAN : 74
 WGT. MEAN : 73
 MEAN : 75
 COD : 18.19
 PRD : 102.97

COV : 22.37
 STD : 16.76
 Avg. Abs. Dev : 13.44
 MAX Sales Ratio : 120.39
 MIN Sales Ratio : 41.50

95% Median C.I. : 66.86 to 79.29
 95% Wgt. Mean C.I. : 58.07 to 87.47
 95% Mean C.I. : 70.37 to 79.49

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80%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|-------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| ____Dry____ | | | | | | | | | | | |
| County | 43 | 76.11 | 77.86 | 74.50 | 16.46 | 104.51 | 48.84 | 120.39 | 68.64 to 83.25 | 431,712 | 321,623 |
| 1 | 43 | 76.11 | 77.86 | 74.50 | 16.46 | 104.51 | 48.84 | 120.39 | 68.64 to 83.25 | 431,712 | 321,623 |
| ____ALL____ | 52 | 73.88 | 74.93 | 72.77 | 18.19 | 102.97 | 41.50 | 120.39 | 66.86 to 79.29 | 408,209 | 297,058 |

Cass County 2013 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | AVG IRR |
|-----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|---------|
| Cass | 29 | 4,800 | 4,640 | 4,080 | 4,080 | N/A | 3,310 | 3,010 | 2,380 | 3,922 |
| Otoe | 8000 | 4,750 | 4,750 | 4,500 | 4,000 | 3,100 | 3,100 | 2,900 | 2,500 | 3,808 |
| Sarpy | 1 | 4,720 | 4,580 | 4,250 | 3,850 | 3,670 | 3,400 | 2,550 | 2,100 | 3,958 |
| Saunders | 1 | 5,118 | 4,902 | 4,700 | 4,250 | 4,100 | 3,702 | 2,808 | 2,600 | 3,969 |
| Lancaster | 1 | 6,000 | 6,000 | 6,000 | 5,993 | 4,875 | 4,854 | 2,999 | 2,998 | 5,468 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | AVG DRY |
|-----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|---------|
| Cass | 29 | 3,770 | 3,740 | 3,590 | 3,210 | 3,030 | 3,030 | 3,120 | 2,570 | 3,356 |
| Otoe | 8000 | 3,800 | 3,800 | 3,600 | 3,200 | 2,500 | 3,046 | 2,300 | 1,998 | 3,024 |
| Sarpy | 1 | 4,400 | 4,300 | 3,950 | 3,600 | 3,400 | 3,150 | 2,400 | 1,950 | 3,606 |
| Saunders | 1 | 4,709 | 4,500 | 4,300 | 3,850 | 3,700 | 3,300 | 2,417 | 2,229 | 3,283 |
| Lancaster | 1 | 3,748 | 3,750 | 3,371 | 3,373 | 3,000 | 3,000 | 2,625 | 2,625 | 3,264 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | AVG GRASS |
|-----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|-----------|
| Cass | 29 | 1,230 | 1,232 | 1,044 | 1,040 | 1,020 | 1,020 | 980 | 742 | 936 |
| Otoe | 8000 | 1,468 | 1,494 | 1,411 | 1,557 | 1,408 | 1,373 | 1,274 | 870 | 1,323 |
| Sarpy | 1 | 1,817 | 1,680 | 1,595 | 1,458 | 1,405 | 1,270 | 1,131 | 1,038 | 1,359 |
| Saunders | 1 | 1,619 | 1,389 | 1,926 | 1,866 | 2,125 | 1,135 | 1,214 | 1,062 | 1,427 |
| Lancaster | 1 | 2,355 | 2,539 | 2,087 | 2,162 | 1,816 | 1,829 | 1,430 | 1,366 | 1,802 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

Source: 2013 Abstract of Assessment, Form 45, Schedule IX



ALLEN J. SUTCLIFFE
CASS COUNTY ASSESSOR

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

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

Teresa Salinger, Deputy Assessor

March 4, 2013

Property Assessment Division
301 Centennial Mall South
PO Box 98919
Lincoln, NE 68509-8919

Subject: 2013 County Agricultural Special and Actual Valuation Report

This report submitted in accordance with REG-11-005.04 and 17-003.03.

Cass County is a Special Valuation county and in the past has assessed agricultural land based on the income approach. For 2013 assessment a review and comparison to four counties identified as comparable counties by the Property Assessment Division was done. When determining Cass County market value the sales comparison approach of county agricultural land is used but is only assessed when there is a change in use.

In analyzing the sales provided from comparable counties I determined that the median dry value ranged from \$5,500 to \$3,000 for 3 counties. The three counties were Sarpy, Saunders and Otoe. I pulled data for Lancaster but the acres and usage were not included, reason why is unknown.

My sales analysis for Cass County revealed a median dry value of \$4,784 using 63 'dry' sales within the 3 year period. I also ran the income approach using the soil types and income data from the annual study produced by the University of Nebraska (see below). This study shows a continued increase in both sale prices and farm rents for both irrigated and dry ground with little to no change in grass rents. In Market Area 3, the indicated sale value of \$4,000 was equal to the indicated value of \$3,950 derived from the income model. The other four Market Areas all showed a measurable to significant difference in value ranging from \$4,572 to \$5,270, or an average of 25% difference from the indicated income model value. Based on these results I will continue to use the special valuation designation as supported by the income approach to assess agricultural land within Cass County as I believe there is an influence within the county on agricultural land that is not agricultural related. As a note, the changes in values will reflect a 21% increase in both irrigated and dry ground with grass/timber receiving a 19% increase.

The source for income information was the Nebraska Farm Real Estate Market Developments report from the University of Nebraska, Department of Agricultural Economics.

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

a. Highest and best use is determined by applying standard appraisal techniques and utilizing the county GIS, available FSA reports, and field inspections when practical. Recent information and changes in agricultural land definitions has led to adding the classification of recreational land. Previously, little if any parcels were identified as having a recreational purpose. For parcels failing to meet the standards of agricultural use but found to best fit the characteristics of recreational use, a value somewhat higher than grass/tree will be used. This value is derived from the fewer than 7 sales which demonstrate a clear recreational use. Most of the remaining rural parcels have associated FSA reports to support the agricultural use classification.

b. Two separate valuation methods are needed for rural parcels as either income or sales comparison approaches may be used. The sales comparison approach for market value is a simple spreadsheet application which guides appropriate adjustments to the assessed values. The income approach uses a somewhat more complicated spreadsheet application along with data from the source(s) listed above. While the actual purchase and use of the parcel was not likely broken down based on LCG's, it is directed by regulation as the basis for assigning value.

c. Market areas were originally defined using like sales, which remains true today. Adjustments to market areas borders for 2013 were made to reflect values market values discussed above.

d. A sample of sales data calculations for market value is attached.

e. Calculations relating to the income approach are compiled and results are also attached.

Allen J. Sutcliffe
Cass County Assessor

Attachments

- Market Value by Sales Chart
- Special Value by Income Chart

2013 Correlation Section for Cass County

A. Agricultural Land

Cass County is located in east central Nebraska. The County shares the Platte River, as a border with Sarpy County to the north. The Missouri river is the eastern border of the County with the State of Iowa to the east. The western portion of the county is influenced by the City of Lincoln in Lancaster County. Otoe County is directly to the south of Cass.

For the past several years the agricultural land in Cass County was determined to be fully influenced by nonagricultural factors. It was assumed that all agricultural land had market influences other than purely agricultural influencing the market value in the county. The County valued their land using an income approach and the Department measured the level of value using a correlated measurement from both an income approach, based on rental income and a sales approach using sales from comparable counties.

For 2013 the county continued with their own income analysis in arriving at the assessed values for the county. The department measured them utilizing the income approach as in the past, but also by using some of the sales from a portion of the county not having any influence other than agricultural and balancing the file with sales from the adjacent Otoe County which was determined to be of the same general agricultural market.

The agricultural market in the County along with the area and state is seeing a rapid increase and has for the past several years. 52 qualified agricultural sales were used in the agricultural analysis for the three year study period. The area within Cass County consists of market areas 2 and 3 as demonstrated in the map portion of the Reports and Opinion for Cass County. The statistical sample consists of sales that meet the required balance as to date of sale and are proportionate by majority land use. This was met by including comparable sales from the same general agricultural market all within six miles of the agricultural market area of the subject county.

In analyzing both approaches and applying the schedule of values used in Cass County the resulting level of value was consistent through both measurement techniques. In looking at the average acre comparison with adjoining counties it too demonstrates a consistent range of values with the adjoining counties. With the largest portion of the land in Cass being of the dry land majority land use we can see where the values range from 3606 and 3024 among the adjoining counties, with Cass county in the range at 3356.

Based on the consideration of all available information, the level of value is determined to be 74% of market value for the agricultural class of real property, and all subclasses are determined to be valued within the acceptable range.

A1. Correlation for Special Valuation of Agricultural Land

The special valuation in Cass County was analyzed using assessment-to-sales ratios developed using sale data from uninfluenced counties considered comparable to Cass County as well as sales from within the county from market areas 2 and 3. The 2013 assessed values established by Cass County were used to estimate value for the uninfluenced sales and the results were analyzed against the sale prices.

In comparing the average assessed values by LCG of Cass County to adjacent counties the comparison demonstrates the values are generally equalized. Based on this analysis it is the opinion of the PTA that the level of value of Agricultural Special Value in Cass County is 74%.

**2013 Correlation Section
for Cass County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Cass County

C. Measures of Central Tendency

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 of 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 International Association of Assessing Officers (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. 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.

2013 Correlation Section for Cass County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Cass County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

| | | | | |
|--|-------------------------|------------------------------|-------------------------|-----------------------------------|
| Total Real Property Sum Lines 17, 25, & 30 | Records : 18,972 | Value : 2,721,686,192 | Growth 3,779,573 | 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 | 839 | 10,108,279 | 538 | 14,725,689 | 1,346 | 22,469,451 | 2,723 | 47,303,419 | |
| 02. Res Improve Land | 4,944 | 91,023,626 | 1,264 | 53,614,277 | 3,315 | 130,395,633 | 9,523 | 275,033,536 | |
| 03. Res Improvements | 5,300 | 397,399,156 | 1,300 | 220,679,452 | 3,360 | 500,514,855 | 9,960 | 1,118,593,463 | |
| 04. Res Total | 6,139 | 498,531,061 | 1,838 | 289,019,418 | 4,706 | 653,379,939 | 12,683 | 1,440,930,418 | 2,822,579 |
| % of Res Total | 48.40 | 34.60 | 14.49 | 20.06 | 37.10 | 45.34 | 66.85 | 52.94 | 74.68 |
| 05. Com UnImp Land | 95 | 2,059,449 | 23 | 1,016,346 | 48 | 2,457,581 | 166 | 5,533,376 | |
| 06. Com Improve Land | 541 | 17,725,672 | 36 | 2,015,747 | 97 | 11,865,151 | 674 | 31,606,570 | |
| 07. Com Improvements | 557 | 71,848,599 | 42 | 6,997,097 | 110 | 24,502,550 | 709 | 103,348,246 | |
| 08. Com Total | 652 | 91,633,720 | 65 | 10,029,190 | 158 | 38,825,282 | 875 | 140,488,192 | 86,122 |
| % of Com Total | 74.51 | 65.23 | 7.43 | 7.14 | 18.06 | 27.64 | 4.61 | 5.16 | 2.28 |
| 09. Ind UnImp Land | 6 | 693,550 | 13 | 831,054 | 22 | 2,378,803 | 41 | 3,903,407 | |
| 10. Ind Improve Land | 7 | 503,416 | 10 | 1,884,919 | 6 | 1,977,338 | 23 | 4,365,673 | |
| 11. Ind Improvements | 7 | 1,698,240 | 11 | 33,849,005 | 7 | 4,671,479 | 25 | 40,218,724 | |
| 12. Ind Total | 13 | 2,895,206 | 24 | 36,564,978 | 29 | 9,027,620 | 66 | 48,487,804 | 424,137 |
| % of Ind Total | 19.70 | 5.97 | 36.36 | 75.41 | 43.94 | 18.62 | 0.35 | 1.78 | 11.22 |
| 13. Rec UnImp Land | 9 | 74,822 | 46 | 3,923,644 | 142 | 3,828,012 | 197 | 7,826,478 | |
| 14. Rec Improve Land | 2 | 10,000 | 4 | 249,068 | 31 | 2,917,085 | 37 | 3,176,153 | |
| 15. Rec Improvements | 2 | 1,835 | 5 | 76,395 | 42 | 3,353,385 | 49 | 3,431,615 | |
| 16. Rec Total | 11 | 86,657 | 51 | 4,249,107 | 184 | 10,098,482 | 246 | 14,434,246 | 74,685 |
| % of Rec Total | 4.47 | 0.60 | 20.73 | 29.44 | 74.80 | 69.96 | 1.30 | 0.53 | 1.98 |
| Res & Rec Total | 6,150 | 498,617,718 | 1,889 | 293,268,525 | 4,890 | 663,478,421 | 12,929 | 1,455,364,664 | 2,897,264 |
| % of Res & Rec Total | 47.57 | 34.26 | 14.61 | 20.15 | 37.82 | 45.59 | 68.15 | 53.47 | 76.66 |
| Com & Ind Total | 665 | 94,528,926 | 89 | 46,594,168 | 187 | 47,852,902 | 941 | 188,975,996 | 510,259 |
| % of Com & Ind Total | 70.67 | 50.02 | 9.46 | 24.66 | 19.87 | 25.32 | 4.96 | 6.94 | 13.50 |
| 17. Taxable Total | 6,815 | 593,146,644 | 1,978 | 339,862,693 | 5,077 | 711,331,323 | 13,870 | 1,644,340,660 | 3,407,523 |
| % of Taxable Total | 49.13 | 36.07 | 14.26 | 20.67 | 36.60 | 43.26 | 73.11 | 60.42 | 90.16 |

Schedule II : Tax Increment Financing (TIF)

| | Urban | | | SubUrban | | |
|------------------|---------|------------|--------------|----------|------------|--------------|
| | Records | Value Base | Value Excess | Records | Value Base | Value Excess |
| 18. Residential | 293 | 21,433,518 | 894,899 | 0 | 0 | 0 |
| 19. Commercial | 35 | 4,903,103 | 1,748,563 | 0 | 0 | 0 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| | Rural | | | Total | | |
| | Records | Value Base | Value Excess | Records | Value Base | Value Excess |
| 18. Residential | 0 | 0 | 0 | 293 | 21,433,518 | 894,899 |
| 19. Commercial | 0 | 0 | 0 | 35 | 4,903,103 | 1,748,563 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. Total Sch II | | | | 328 | 26,336,621 | 2,643,462 |

Schedule III : Mineral Interest Records

| Mineral Interest | Urban | | SubUrban | | Rural | | Total | | Growth |
|-------------------|---------|-------|----------|-------|---------|-----------|---------|-----------|--------|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 23. Producing | 0 | 0 | 0 | 0 | 13 | 9,362,693 | 13 | 9,362,693 | 0 |
| 24. Non-Producing | 0 | 0 | 0 | 0 | 8 | 0 | 8 | 0 | 0 |
| 25. Total | 0 | 0 | 0 | 0 | 21 | 9,362,693 | 21 | 9,362,693 | 0 |

Schedule IV : Exempt Records : Non-Agricultural

| | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|---------------|------------------|---------------|---------------|
| 26. Exempt | 522 | 167 | 1,019 | 1,708 |

Schedule V : Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------|--------|----------|------------|---------|-------------|---------|---------------|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 6 | 69,617 | 516 | 67,044,920 | 3,177 | 571,893,484 | 3,699 | 639,008,021 |
| 28. Ag-Improved Land | 0 | 0 | 169 | 29,271,336 | 1,171 | 265,377,284 | 1,340 | 294,648,620 |
| 29. Ag Improvements | 0 | 0 | 169 | 21,072,114 | 1,213 | 113,254,084 | 1,382 | 134,326,198 |
| 30. Ag Total | | | | | | | 5,081 | 1,067,982,839 |

Schedule VI : Agricultural Records :Non-Agricultural Detail

| | Urban | | | SubUrban | | | Growth |
|---------------------------|---------|----------|------------|--------------|------------------|--------------------|----------------|
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 0 | 0.00 | 0 | 1 | 1.00 | 17,500 | |
| 32. HomeSite Improv Land | 0 | 0.00 | 0 | 109 | 112.77 | 2,062,500 | |
| 33. HomeSite Improvements | 0 | 0.00 | 0 | 117 | 111.77 | 17,871,439 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 0 | 0.00 | 0 | 21 | 100.90 | 348,561 | |
| 36. FarmSite Improv Land | 0 | 0.00 | 0 | 151 | 370.32 | 2,621,565 | |
| 37. FarmSite Improvements | 0 | 0.00 | 0 | 158 | 0.00 | 3,200,675 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 0 | 1.12 | 0 | 0 | 544.49 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| | Records | Acres | Value | Records | Acres | Value | Growth |
| 31. HomeSite UnImp Land | 6 | 6.00 | 105,000 | 7 | 7.00 | 122,500 | |
| 32. HomeSite Improv Land | 759 | 782.42 | 14,312,888 | 868 | 895.19 | 16,375,388 | |
| 33. HomeSite Improvements | 782 | 770.80 | 91,443,810 | 899 | 882.57 | 109,315,249 | 372,050 |
| 34. HomeSite Total | | | | 906 | 902.19 | 125,813,137 | |
| 35. FarmSite UnImp Land | 139 | 327.32 | 1,609,365 | 160 | 428.22 | 1,957,926 | |
| 36. FarmSite Improv Land | 1,085 | 2,599.68 | 16,819,216 | 1,236 | 2,970.00 | 19,440,781 | |
| 37. FarmSite Improvements | 1,131 | 0.00 | 21,810,274 | 1,289 | 0.00 | 25,010,949 | 0 |
| 38. FarmSite Total | | | | 1,449 | 3,398.22 | 46,409,656 | |
| 39. Road & Ditches | 0 | 5,211.39 | 0 | 0 | 5,757.00 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 41. Total Section VI | | | | 2,355 | 10,057.41 | 172,222,793 | 372,050 |

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

| | Urban | | | SubUrban | | |
|------------------|---------|-------|---------|----------|-------|---------|
| | Records | Acres | Value | Records | Acres | Value |
| 42. Game & Parks | 0 | 0.00 | 0 | 4 | 0.00 | 328,071 |
| | Rural | | | Total | | |
| | Records | Acres | Value | Records | Acres | Value |
| 42. Game & Parks | 7 | 0.00 | 266,011 | 11 | 0.00 | 594,082 |

Schedule VIII : Agricultural Records : Special Value

| | Urban | | | SubUrban | | |
|-------------------------|---------|------------|-------------|----------|------------|-------------|
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 3 | 26.25 | 57,473 | 676 | 31,683.64 | 91,083,364 |
| 44. Recapture Value N/A | 3 | 26.25 | 106,806 | 676 | 31,683.64 | 116,758,322 |
| | Rural | | | Total | | |
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 4,324 | 273,846.45 | 802,916,794 | 5,003 | 305,556.34 | 894,057,631 |
| 44. Market Value | 0 | 0 | 0 | 0 | 0 | 0 |

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-------|-------------|-------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 0.52 | 100.00% | 1,326 | 100.00% | 2,550.00 |
| 61. 4D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 62. Total | 0.52 | 100.00% | 1,326 | 100.00% | 2,550.00 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 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 | | | | | |
| Irrigated Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| Dry Total | 0.52 | 100.00% | 1,326 | 100.00% | 2,550.00 |
| Grass Total | | | | | |
| Grass Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 20.72 | 3984.62% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 0.52 | 100.00% | 1,326 | 100.00% | 2,550.00 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|------------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 234.65 | 1.53% | 884,632 | 1.78% | 3,770.01 |
| 55. 1D | 1,839.48 | 11.99% | 6,879,655 | 13.81% | 3,740.00 |
| 56. 2D1 | 1,342.35 | 8.75% | 4,819,043 | 9.67% | 3,590.00 |
| 57. 2D | 4,957.11 | 32.32% | 15,912,347 | 31.94% | 3,210.00 |
| 58. 3D1 | 95.38 | 0.62% | 289,003 | 0.58% | 3,030.02 |
| 59. 3D | 3,640.70 | 23.74% | 11,031,329 | 22.14% | 3,030.00 |
| 60. 4D1 | 3,100.71 | 20.22% | 9,674,214 | 19.42% | 3,120.00 |
| 61. 4D | 126.18 | 0.82% | 324,287 | 0.65% | 2,570.03 |
| 62. Total | 15,336.56 | 100.00% | 49,814,510 | 100.00% | 3,248.09 |
| Grass | | | | | |
| 63. 1G1 | 42.10 | 2.00% | 51,785 | 2.49% | 1,230.05 |
| 64. 1G | 146.97 | 6.97% | 180,777 | 8.70% | 1,230.03 |
| 65. 2G1 | 104.62 | 4.96% | 108,810 | 5.24% | 1,040.05 |
| 66. 2G | 646.20 | 30.64% | 672,049 | 32.33% | 1,040.00 |
| 67. 3G1 | 30.68 | 1.45% | 31,294 | 1.51% | 1,020.01 |
| 68. 3G | 256.37 | 12.16% | 261,494 | 12.58% | 1,019.99 |
| 69. 4G1 | 499.06 | 23.67% | 489,078 | 23.53% | 980.00 |
| 70. 4G | 382.71 | 18.15% | 283,206 | 13.63% | 740.00 |
| 71. Total | 2,108.71 | 100.00% | 2,078,493 | 100.00% | 985.67 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 15,336.56 | 87.81% | 49,814,510 | 95.99% | 3,248.09 |
| Grass Total | | | | | |
| | 2,108.71 | 12.07% | 2,078,493 | 4.01% | 985.67 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 21.17 | 0.12% | 2,117 | 0.00% | 100.00 |
| 74. Exempt | 0.20 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 17,466.44 | 100.00% | 51,895,120 | 100.00% | 2,971.13 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 27

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|------------------|----------------|--------------------|----------------|-------------------------|
| 45. 1A1 | 2.68 | 0.46% | 12,864 | 0.61% | 4,800.00 |
| 46. 1A | 48.90 | 8.40% | 226,896 | 10.72% | 4,640.00 |
| 47. 2A1 | 101.50 | 17.43% | 414,120 | 19.56% | 4,080.00 |
| 48. 2A | 80.85 | 13.89% | 329,868 | 15.58% | 4,080.00 |
| 49. 3A1 | 4.42 | 0.76% | 14,630 | 0.69% | 3,309.95 |
| 50. 3A | 298.07 | 51.19% | 986,612 | 46.60% | 3,310.00 |
| 51. 4A1 | 37.04 | 6.36% | 111,490 | 5.27% | 3,009.99 |
| 52. 4A | 8.79 | 1.51% | 20,920 | 0.99% | 2,379.98 |
| 53. Total | 582.25 | 100.00% | 2,117,400 | 100.00% | 3,636.58 |
| Dry | | | | | |
| 54. 1D1 | 1,582.42 | 3.21% | 5,965,728 | 3.70% | 3,770.00 |
| 55. 1D | 5,090.46 | 10.33% | 19,038,312 | 11.80% | 3,740.00 |
| 56. 2D1 | 8,218.37 | 16.67% | 29,503,981 | 18.29% | 3,590.00 |
| 57. 2D | 10,726.48 | 21.76% | 34,432,071 | 21.35% | 3,210.01 |
| 58. 3D1 | 196.06 | 0.40% | 594,067 | 0.37% | 3,030.03 |
| 59. 3D | 11,586.34 | 23.51% | 35,106,637 | 21.76% | 3,030.00 |
| 60. 4D1 | 11,105.14 | 22.53% | 34,648,065 | 21.48% | 3,120.00 |
| 61. 4D | 786.80 | 1.60% | 2,022,087 | 1.25% | 2,570.01 |
| 62. Total | 49,292.07 | 100.00% | 161,310,948 | 100.00% | 3,272.55 |
| Grass | | | | | |
| 63. 1G1 | 46.93 | 0.64% | 57,725 | 0.84% | 1,230.02 |
| 64. 1G | 282.57 | 3.85% | 347,576 | 5.07% | 1,230.05 |
| 65. 2G1 | 440.12 | 5.99% | 457,720 | 6.68% | 1,039.99 |
| 66. 2G | 1,517.46 | 20.67% | 1,578,161 | 23.02% | 1,040.00 |
| 67. 3G1 | 229.59 | 3.13% | 234,182 | 3.42% | 1,020.00 |
| 68. 3G | 909.18 | 12.38% | 927,356 | 13.53% | 1,019.99 |
| 69. 4G1 | 1,475.28 | 20.09% | 1,445,777 | 21.09% | 980.00 |
| 70. 4G | 2,440.49 | 33.24% | 1,805,948 | 26.35% | 739.99 |
| 71. Total | 7,341.62 | 100.00% | 6,854,445 | 100.00% | 933.64 |
| Irrigated Total | | | | | |
| Irrigated Total | 582.25 | 1.01% | 2,117,400 | 1.24% | 3,636.58 |
| Dry Total | | | | | |
| Dry Total | 49,292.07 | 85.13% | 161,310,948 | 94.69% | 3,272.55 |
| Grass Total | | | | | |
| Grass Total | 7,341.62 | 12.68% | 6,854,445 | 4.02% | 933.64 |
| 72. Waste | 19.21 | 0.03% | 6,916 | 0.00% | 360.02 |
| 73. Other | 666.12 | 1.15% | 66,612 | 0.04% | 100.00 |
| 74. Exempt | 0.14 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 57,901.27 | 100.00% | 170,356,321 | 100.00% | 2,942.19 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 28

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|----------|-------------|------------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 151.50 | 3.53% | 571,156 | 3.97% | 3,770.01 |
| 55. 1D | 1,025.19 | 23.90% | 3,834,214 | 26.63% | 3,740.00 |
| 56. 2D1 | 996.28 | 23.23% | 3,576,652 | 24.84% | 3,590.01 |
| 57. 2D | 204.82 | 4.78% | 657,474 | 4.57% | 3,210.01 |
| 58. 3D1 | 54.98 | 1.28% | 166,589 | 1.16% | 3,029.99 |
| 59. 3D | 1,762.27 | 41.09% | 5,339,688 | 37.09% | 3,030.01 |
| 60. 4D1 | 19.95 | 0.47% | 62,243 | 0.43% | 3,119.95 |
| 61. 4D | 73.99 | 1.73% | 190,157 | 1.32% | 2,570.04 |
| 62. Total | 4,288.98 | 100.00% | 14,398,173 | 100.00% | 3,357.02 |
| Grass | | | | | |
| 63. 1G1 | 4.72 | 1.17% | 5,806 | 1.54% | 1,230.08 |
| 64. 1G | 41.87 | 10.38% | 51,504 | 13.70% | 1,230.09 |
| 65. 2G1 | 20.01 | 4.96% | 20,810 | 5.53% | 1,039.98 |
| 66. 2G | 58.57 | 14.51% | 60,912 | 16.20% | 1,039.99 |
| 67. 3G1 | 15.75 | 3.90% | 16,065 | 4.27% | 1,020.00 |
| 68. 3G | 55.88 | 13.85% | 56,997 | 15.16% | 1,019.99 |
| 69. 4G1 | 45.47 | 11.27% | 44,560 | 11.85% | 979.99 |
| 70. 4G | 161.27 | 39.96% | 119,339 | 31.74% | 740.00 |
| 71. Total | 403.54 | 100.00% | 375,993 | 100.00% | 931.74 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 4,288.98 | 91.23% | 14,398,173 | 97.45% | 3,357.02 |
| Grass Total | | | | | |
| | 403.54 | 8.58% | 375,993 | 2.54% | 931.74 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 9.02 | 0.19% | 902 | 0.01% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 4,701.54 | 100.00% | 14,775,068 | 100.00% | 3,142.60 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 29

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|------------------|----------------|--------------------|----------------|-------------------------|
| 45. 1A1 | 39.64 | 8.15% | 190,272 | 9.97% | 4,800.00 |
| 46. 1A | 64.42 | 13.24% | 298,910 | 15.66% | 4,640.02 |
| 47. 2A1 | 75.78 | 15.58% | 309,182 | 16.20% | 4,079.99 |
| 48. 2A | 126.33 | 25.96% | 515,428 | 27.01% | 4,080.01 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 175.57 | 36.09% | 581,136 | 30.45% | 3,310.00 |
| 51. 4A1 | 2.93 | 0.60% | 8,820 | 0.46% | 3,010.24 |
| 52. 4A | 1.87 | 0.38% | 4,451 | 0.23% | 2,380.21 |
| 53. Total | 486.54 | 100.00% | 1,908,199 | 100.00% | 3,921.98 |
| Dry | | | | | |
| 54. 1D1 | 4,299.98 | 7.16% | 16,210,898 | 8.04% | 3,769.99 |
| 55. 1D | 11,298.74 | 18.82% | 42,256,872 | 20.97% | 3,739.96 |
| 56. 2D1 | 14,449.40 | 24.06% | 51,872,395 | 25.74% | 3,589.93 |
| 57. 2D | 2,692.85 | 4.48% | 8,644,070 | 4.29% | 3,210.01 |
| 58. 3D1 | 669.89 | 1.12% | 2,029,771 | 1.01% | 3,030.01 |
| 59. 3D | 23,556.99 | 39.23% | 71,377,737 | 35.42% | 3,030.00 |
| 60. 4D1 | 2,168.47 | 3.61% | 6,765,627 | 3.36% | 3,120.00 |
| 61. 4D | 912.91 | 1.52% | 2,346,193 | 1.16% | 2,570.02 |
| 62. Total | 60,049.23 | 100.00% | 201,503,563 | 100.00% | 3,355.64 |
| Grass | | | | | |
| 63. 1G1 | 35.42 | 0.53% | 43,568 | 0.69% | 1,230.04 |
| 64. 1G | 481.91 | 7.15% | 593,627 | 9.41% | 1,231.82 |
| 65. 2G1 | 418.33 | 6.21% | 436,905 | 6.93% | 1,044.40 |
| 66. 2G | 1,334.53 | 19.81% | 1,387,912 | 22.01% | 1,040.00 |
| 67. 3G1 | 87.44 | 1.30% | 89,188 | 1.41% | 1,019.99 |
| 68. 3G | 1,347.21 | 20.00% | 1,374,159 | 21.79% | 1,020.00 |
| 69. 4G1 | 553.09 | 8.21% | 542,022 | 8.59% | 979.99 |
| 70. 4G | 2,479.61 | 36.80% | 1,839,642 | 29.17% | 741.91 |
| 71. Total | 6,737.54 | 100.00% | 6,307,023 | 100.00% | 936.10 |
| Irrigated Total | | | | | |
| | 486.54 | 0.72% | 1,908,199 | 0.91% | 3,921.98 |
| Dry Total | | | | | |
| | 60,049.23 | 88.64% | 201,503,563 | 96.05% | 3,355.64 |
| Grass Total | | | | | |
| | 6,737.54 | 9.95% | 6,307,023 | 3.01% | 936.10 |
| 72. Waste | 209.73 | 0.31% | 35,832 | 0.02% | 170.85 |
| 73. Other | 258.28 | 0.38% | 25,828 | 0.01% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 67,741.32 | 100.00% | 209,780,445 | 100.00% | 3,096.79 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 37

| 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 | 23.01 | 1.80% | 86,174 | 2.09% | 3,745.07 |
| 55. 1D | 89.24 | 7.00% | 333,757 | 8.09% | 3,739.99 |
| 56. 2D1 | 297.02 | 23.30% | 1,066,305 | 25.84% | 3,590.01 |
| 57. 2D | 14.10 | 1.11% | 45,261 | 1.10% | 3,210.00 |
| 58. 3D1 | 0.10 | 0.01% | 303 | 0.01% | 3,030.00 |
| 59. 3D | 530.06 | 41.58% | 1,606,082 | 38.92% | 3,030.00 |
| 60. 4D1 | 296.19 | 23.23% | 924,115 | 22.39% | 3,120.01 |
| 61. 4D | 25.11 | 1.97% | 64,534 | 1.56% | 2,570.05 |
| 62. Total | 1,274.83 | 100.00% | 4,126,531 | 100.00% | 3,236.93 |
| Grass | | | | | |
| 63. 1G1 | 3.58 | 0.66% | 7,116 | 1.52% | 1,987.71 |
| 64. 1G | 10.07 | 1.87% | 12,388 | 2.64% | 1,230.19 |
| 65. 2G1 | 45.87 | 8.50% | 47,705 | 10.17% | 1,040.00 |
| 66. 2G | 2.26 | 0.42% | 2,351 | 0.50% | 1,040.27 |
| 67. 3G1 | 3.26 | 0.60% | 3,325 | 0.71% | 1,019.94 |
| 68. 3G | 51.32 | 9.51% | 52,346 | 11.16% | 1,019.99 |
| 69. 4G1 | 128.32 | 23.79% | 125,756 | 26.81% | 980.02 |
| 70. 4G | 294.78 | 54.64% | 218,135 | 46.50% | 739.99 |
| 71. Total | 539.46 | 100.00% | 469,122 | 100.00% | 869.61 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 1,274.83 | 69.85% | 4,126,531 | 89.77% | 3,236.93 |
| Grass Total | | | | | |
| | 539.46 | 29.56% | 469,122 | 10.21% | 869.61 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 10.70 | 0.59% | 1,070 | 0.02% | 100.00 |
| 74. Exempt | 0.57 | 0.03% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 1,824.99 | 100.00% | 4,596,723 | 100.00% | 2,518.77 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 39

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|----------|-------------|-----------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 172.00 | 10.62% | 643,280 | 12.03% | 3,740.00 |
| 56. 2D1 | 584.50 | 36.07% | 2,098,358 | 39.24% | 3,590.01 |
| 57. 2D | 21.18 | 1.31% | 67,988 | 1.27% | 3,210.01 |
| 58. 3D1 | 0.34 | 0.02% | 1,030 | 0.02% | 3,029.41 |
| 59. 3D | 782.26 | 48.28% | 2,370,248 | 44.32% | 3,030.00 |
| 60. 4D1 | 22.49 | 1.39% | 70,169 | 1.31% | 3,120.01 |
| 61. 4D | 37.52 | 2.32% | 96,427 | 1.80% | 2,570.02 |
| 62. Total | 1,620.29 | 100.00% | 5,347,500 | 100.00% | 3,300.34 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 16.45 | 6.39% | 20,233 | 9.12% | 1,229.97 |
| 65. 2G1 | 10.00 | 3.89% | 10,400 | 4.69% | 1,040.00 |
| 66. 2G | 14.49 | 5.63% | 15,070 | 6.79% | 1,040.03 |
| 67. 3G1 | 2.29 | 0.89% | 2,336 | 1.05% | 1,020.09 |
| 68. 3G | 43.83 | 17.04% | 44,707 | 20.14% | 1,020.01 |
| 69. 4G1 | 13.48 | 5.24% | 13,211 | 5.95% | 980.04 |
| 70. 4G | 156.74 | 60.92% | 115,986 | 52.26% | 739.99 |
| 71. Total | 257.28 | 100.00% | 221,943 | 100.00% | 862.65 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 1,620.29 | 86.06% | 5,347,500 | 96.01% | 3,300.34 |
| Grass Total | | | | | |
| | 257.28 | 13.67% | 221,943 | 3.98% | 862.65 |
| 72. Waste | 2.47 | 0.13% | 247 | 0.00% | 100.00 |
| 73. Other | 2.66 | 0.14% | 266 | 0.00% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 1,882.70 | 100.00% | 5,569,956 | 100.00% | 2,958.49 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 41

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|------------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 110.39 | 0.53% | 416,172 | 0.61% | 3,770.02 |
| 55. 1D | 1,187.05 | 5.66% | 4,439,569 | 6.51% | 3,740.00 |
| 56. 2D1 | 6,700.35 | 31.94% | 24,054,252 | 35.25% | 3,590.00 |
| 57. 2D | 656.65 | 3.13% | 2,107,858 | 3.09% | 3,210.02 |
| 58. 3D1 | 27.45 | 0.13% | 83,174 | 0.12% | 3,030.02 |
| 59. 3D | 11,411.92 | 54.40% | 34,578,151 | 50.67% | 3,030.00 |
| 60. 4D1 | 527.04 | 2.51% | 1,644,362 | 2.41% | 3,119.99 |
| 61. 4D | 356.15 | 1.70% | 915,306 | 1.34% | 2,570.00 |
| 62. Total | 20,977.00 | 100.00% | 68,238,844 | 100.00% | 3,253.03 |
| Grass | | | | | |
| 63. 1G1 | 23.97 | 0.58% | 29,485 | 0.79% | 1,230.08 |
| 64. 1G | 117.72 | 2.87% | 144,799 | 3.89% | 1,230.03 |
| 65. 2G1 | 160.28 | 3.91% | 166,691 | 4.48% | 1,040.00 |
| 66. 2G | 444.64 | 10.85% | 462,426 | 12.42% | 1,040.00 |
| 67. 3G1 | 188.36 | 4.59% | 192,128 | 5.16% | 1,020.00 |
| 68. 3G | 859.65 | 20.97% | 876,847 | 23.56% | 1,020.00 |
| 69. 4G1 | 475.88 | 11.61% | 466,367 | 12.53% | 980.01 |
| 70. 4G | 1,829.06 | 44.62% | 1,383,781 | 37.17% | 756.55 |
| 71. Total | 4,099.56 | 100.00% | 3,722,524 | 100.00% | 908.03 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 20,977.00 | 80.76% | 68,238,844 | 94.21% | 3,253.03 |
| Grass Total | | | | | |
| | 4,099.56 | 15.78% | 3,722,524 | 5.14% | 908.03 |
| 72. Waste | 696.43 | 2.68% | 449,866 | 0.62% | 645.96 |
| 73. Other | 200.37 | 0.77% | 21,022 | 0.03% | 104.92 |
| 74. Exempt | 35.59 | 0.14% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 25,973.36 | 100.00% | 72,432,256 | 100.00% | 2,788.71 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 42

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|--------|-------------|-----------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 237.97 | 42.28% | 889,032 | 46.22% | 3,735.90 |
| 56. 2D1 | 73.02 | 12.97% | 262,142 | 13.63% | 3,590.00 |
| 57. 2D | 38.64 | 6.86% | 124,035 | 6.45% | 3,210.02 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 199.68 | 35.47% | 606,083 | 31.51% | 3,035.27 |
| 60. 4D1 | 13.57 | 2.41% | 42,339 | 2.20% | 3,120.04 |
| 61. 4D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 62. Total | 562.88 | 100.00% | 1,923,631 | 100.00% | 3,417.48 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 4.88 | 9.06% | 12,202 | 19.03% | 2,500.41 |
| 65. 2G1 | 10.98 | 20.38% | 11,420 | 17.81% | 1,040.07 |
| 66. 2G | 6.45 | 11.97% | 6,708 | 10.46% | 1,040.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 19.75 | 36.66% | 22,423 | 34.96% | 1,135.34 |
| 69. 4G1 | 10.99 | 20.40% | 10,771 | 16.80% | 980.07 |
| 70. 4G | 0.82 | 1.52% | 607 | 0.95% | 740.24 |
| 71. Total | 53.87 | 100.00% | 64,131 | 100.00% | 1,190.48 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 562.88 | 91.27% | 1,923,631 | 96.77% | 3,417.48 |
| Grass Total | | | | | |
| | 53.87 | 8.73% | 64,131 | 3.23% | 1,190.48 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 3.67 | 0.60% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 616.75 | 100.00% | 1,987,762 | 100.00% | 3,222.96 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 43

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|------------------|----------------|-------------------|----------------|-------------------------|
| 45. 1A1 | 37.25 | 12.11% | 178,800 | 13.95% | 4,800.00 |
| 46. 1A | 25.01 | 8.13% | 116,046 | 9.06% | 4,639.98 |
| 47. 2A1 | 137.07 | 44.57% | 559,246 | 43.64% | 4,080.00 |
| 48. 2A | 98.05 | 31.88% | 400,043 | 31.22% | 4,079.99 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 3.21 | 1.04% | 10,625 | 0.83% | 3,309.97 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 6.98 | 2.27% | 16,612 | 1.30% | 2,379.94 |
| 53. Total | 307.57 | 100.00% | 1,281,372 | 100.00% | 4,166.12 |
| Dry | | | | | |
| 54. 1D1 | 92.76 | 1.13% | 349,705 | 1.29% | 3,770.00 |
| 55. 1D | 1,258.26 | 15.27% | 4,705,893 | 17.32% | 3,740.00 |
| 56. 2D1 | 2,158.91 | 26.19% | 7,750,498 | 28.52% | 3,590.01 |
| 57. 2D | 687.61 | 8.34% | 2,207,232 | 8.12% | 3,210.01 |
| 58. 3D1 | 7.06 | 0.09% | 9,729 | 0.04% | 1,378.05 |
| 59. 3D | 3,427.24 | 41.58% | 10,384,549 | 38.21% | 3,030.00 |
| 60. 4D1 | 400.61 | 4.86% | 1,237,259 | 4.55% | 3,088.44 |
| 61. 4D | 209.72 | 2.54% | 532,206 | 1.96% | 2,537.70 |
| 62. Total | 8,242.17 | 100.00% | 27,177,071 | 100.00% | 3,297.32 |
| Grass | | | | | |
| 63. 1G1 | 2.16 | 0.16% | 2,655 | 0.21% | 1,229.17 |
| 64. 1G | 71.55 | 5.31% | 88,009 | 7.04% | 1,230.03 |
| 65. 2G1 | 98.75 | 7.32% | 102,700 | 8.21% | 1,040.00 |
| 66. 2G | 217.05 | 16.09% | 225,735 | 18.06% | 1,040.01 |
| 67. 3G1 | 18.35 | 1.36% | 18,717 | 1.50% | 1,020.00 |
| 68. 3G | 155.55 | 11.53% | 158,660 | 12.69% | 1,019.99 |
| 69. 4G1 | 302.61 | 22.44% | 296,554 | 23.72% | 979.99 |
| 70. 4G | 482.64 | 35.79% | 357,150 | 28.57% | 739.99 |
| 71. Total | 1,348.66 | 100.00% | 1,250,180 | 100.00% | 926.98 |
| Irrigated Total | | | | | |
| Irrigated Total | 307.57 | 3.07% | 1,281,372 | 4.31% | 4,166.12 |
| Dry Total | | | | | |
| Dry Total | 8,242.17 | 82.39% | 27,177,071 | 91.38% | 3,297.32 |
| Grass Total | | | | | |
| Grass Total | 1,348.66 | 13.48% | 1,250,180 | 4.20% | 926.98 |
| 72. Waste | 25.68 | 0.26% | 24,288 | 0.08% | 945.79 |
| 73. Other | 80.12 | 0.80% | 8,012 | 0.03% | 100.00 |
| 74. Exempt | 45.08 | 0.45% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 10,004.20 | 100.00% | 29,740,923 | 100.00% | 2,972.84 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 44

| 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 | 21.00 | 2.32% | 79,171 | 2.59% | 3,770.05 |
| 55. 1D | 113.31 | 12.50% | 423,779 | 13.88% | 3,740.00 |
| 56. 2D1 | 353.90 | 39.03% | 1,270,503 | 41.63% | 3,590.01 |
| 57. 2D | 3.52 | 0.39% | 11,299 | 0.37% | 3,209.94 |
| 58. 3D1 | 7.47 | 0.82% | 22,634 | 0.74% | 3,029.99 |
| 59. 3D | 223.75 | 24.68% | 677,966 | 22.21% | 3,030.02 |
| 60. 4D1 | 171.72 | 18.94% | 535,764 | 17.55% | 3,119.99 |
| 61. 4D | 12.05 | 1.33% | 30,969 | 1.01% | 2,570.04 |
| 62. Total | 906.72 | 100.00% | 3,052,085 | 100.00% | 3,366.07 |
| Grass | | | | | |
| 63. 1G1 | 7.69 | 1.69% | 9,458 | 2.28% | 1,229.91 |
| 64. 1G | 24.91 | 5.47% | 30,640 | 7.39% | 1,230.03 |
| 65. 2G1 | 30.55 | 6.71% | 31,771 | 7.66% | 1,039.97 |
| 66. 2G | 5.15 | 1.13% | 5,356 | 1.29% | 1,040.00 |
| 67. 3G1 | 3.97 | 0.87% | 4,049 | 0.98% | 1,019.90 |
| 68. 3G | 44.17 | 9.70% | 45,054 | 10.86% | 1,020.01 |
| 69. 4G1 | 156.75 | 34.42% | 153,618 | 37.04% | 980.02 |
| 70. 4G | 182.22 | 40.01% | 134,841 | 32.51% | 739.99 |
| 71. Total | 455.41 | 100.00% | 414,787 | 100.00% | 910.80 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 906.72 | 66.40% | 3,052,085 | 88.03% | 3,366.07 |
| Grass Total | | | | | |
| | 455.41 | 33.35% | 414,787 | 11.96% | 910.80 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 3.43 | 0.25% | 343 | 0.01% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 1,365.56 | 100.00% | 3,467,215 | 100.00% | 2,539.04 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 45

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|----------|-------------|-----------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 200.98 | 6.98% | 751,663 | 7.93% | 3,739.99 |
| 56. 2D1 | 1,049.04 | 36.44% | 3,766,059 | 39.72% | 3,590.01 |
| 57. 2D | 150.61 | 5.23% | 483,458 | 5.10% | 3,210.00 |
| 58. 3D1 | 7.91 | 0.27% | 23,968 | 0.25% | 3,030.09 |
| 59. 3D | 1,395.36 | 48.47% | 4,227,944 | 44.60% | 3,030.00 |
| 60. 4D1 | 63.12 | 2.19% | 196,934 | 2.08% | 3,119.99 |
| 61. 4D | 11.88 | 0.41% | 30,532 | 0.32% | 2,570.03 |
| 62. Total | 2,878.90 | 100.00% | 9,480,558 | 100.00% | 3,293.12 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 20.67 | 4.02% | 25,425 | 5.02% | 1,230.04 |
| 65. 2G1 | 60.10 | 11.70% | 62,504 | 12.35% | 1,040.00 |
| 66. 2G | 74.36 | 14.47% | 77,336 | 15.28% | 1,040.02 |
| 67. 3G1 | 21.64 | 4.21% | 22,071 | 4.36% | 1,019.92 |
| 68. 3G | 138.11 | 26.88% | 140,871 | 27.84% | 1,019.99 |
| 69. 4G1 | 127.58 | 24.83% | 125,029 | 24.71% | 980.00 |
| 70. 4G | 71.35 | 13.89% | 52,798 | 10.43% | 739.99 |
| 71. Total | 513.81 | 100.00% | 506,034 | 100.00% | 984.87 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 2,878.90 | 84.33% | 9,480,558 | 94.91% | 3,293.12 |
| Grass Total | | | | | |
| | 513.81 | 15.05% | 506,034 | 5.07% | 984.87 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 21.26 | 0.62% | 2,126 | 0.02% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 3,413.97 | 100.00% | 9,988,718 | 100.00% | 2,925.84 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 51

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|-----------------|----------------|-------------------|----------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 5.26 | 3.81% | 21,461 | 4.66% | 4,080.04 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 132.63 | 96.19% | 439,006 | 95.34% | 3,310.01 |
| 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 | 137.89 | 100.00% | 460,467 | 100.00% | 3,339.38 |
| Dry | | | | | |
| 54. 1D1 | 32.64 | 0.47% | 123,053 | 0.55% | 3,770.01 |
| 55. 1D | 942.29 | 13.54% | 3,518,403 | 15.75% | 3,733.89 |
| 56. 2D1 | 1,342.84 | 19.30% | 4,663,772 | 20.88% | 3,473.07 |
| 57. 2D | 278.98 | 4.01% | 895,531 | 4.01% | 3,210.02 |
| 58. 3D1 | 391.24 | 5.62% | 1,119,906 | 5.01% | 2,862.45 |
| 59. 3D | 2,609.71 | 37.51% | 7,896,270 | 35.36% | 3,025.73 |
| 60. 4D1 | 1,144.85 | 16.45% | 3,565,136 | 15.96% | 3,114.06 |
| 61. 4D | 215.30 | 3.09% | 551,742 | 2.47% | 2,562.67 |
| 62. Total | 6,957.85 | 100.00% | 22,333,813 | 100.00% | 3,209.87 |
| Grass | | | | | |
| 63. 1G1 | 5.17 | 0.24% | 6,359 | 0.32% | 1,229.98 |
| 64. 1G | 137.82 | 6.37% | 168,705 | 8.62% | 1,224.10 |
| 65. 2G1 | 84.88 | 3.92% | 89,400 | 4.57% | 1,053.25 |
| 66. 2G | 109.49 | 5.06% | 113,871 | 5.82% | 1,040.01 |
| 67. 3G1 | 71.21 | 3.29% | 68,405 | 3.50% | 960.61 |
| 68. 3G | 256.67 | 11.87% | 261,208 | 13.35% | 1,017.68 |
| 69. 4G1 | 585.34 | 27.06% | 573,639 | 29.31% | 980.01 |
| 70. 4G | 912.53 | 42.19% | 675,269 | 34.51% | 740.00 |
| 71. Total | 2,163.11 | 100.00% | 1,956,856 | 100.00% | 904.65 |
| Irrigated Total | 137.89 | 1.49% | 460,467 | 1.86% | 3,339.38 |
| Dry Total | 6,957.85 | 75.05% | 22,333,813 | 90.23% | 3,209.87 |
| Grass Total | 2,163.11 | 23.33% | 1,956,856 | 7.91% | 904.65 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 12.24 | 0.13% | 1,224 | 0.00% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 9,271.09 | 100.00% | 24,752,360 | 100.00% | 2,669.84 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 52

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|------------------|----------------|-------------------|----------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 100.65 | 61.32% | 410,652 | 66.81% | 4,080.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 46.80 | 28.51% | 154,909 | 25.20% | 3,310.02 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 14.93 | 9.10% | 44,940 | 7.31% | 3,010.05 |
| 52. 4A | 1.76 | 1.07% | 4,189 | 0.68% | 2,380.11 |
| 53. Total | 164.14 | 100.00% | 614,690 | 100.00% | 3,744.91 |
| Dry | | | | | |
| 54. 1D1 | 219.56 | 0.82% | 827,745 | 0.94% | 3,770.02 |
| 55. 1D | 3,620.84 | 13.51% | 13,541,945 | 15.36% | 3,740.00 |
| 56. 2D1 | 7,894.35 | 29.46% | 28,125,461 | 31.90% | 3,562.73 |
| 57. 2D | 932.78 | 3.48% | 2,994,241 | 3.40% | 3,210.02 |
| 58. 3D1 | 583.18 | 2.18% | 1,750,383 | 1.99% | 3,001.45 |
| 59. 3D | 11,360.94 | 42.40% | 34,423,674 | 39.04% | 3,030.00 |
| 60. 4D1 | 1,663.98 | 6.21% | 5,182,452 | 5.88% | 3,114.49 |
| 61. 4D | 520.46 | 1.94% | 1,334,528 | 1.51% | 2,564.13 |
| 62. Total | 26,796.09 | 100.00% | 88,180,429 | 100.00% | 3,290.79 |
| Grass | | | | | |
| 63. 1G1 | 9.76 | 0.28% | 12,005 | 0.38% | 1,230.02 |
| 64. 1G | 219.53 | 6.31% | 270,026 | 8.48% | 1,230.02 |
| 65. 2G1 | 175.18 | 5.03% | 182,189 | 5.72% | 1,040.01 |
| 66. 2G | 345.06 | 9.91% | 358,866 | 11.26% | 1,040.01 |
| 67. 3G1 | 64.97 | 1.87% | 66,269 | 2.08% | 1,019.99 |
| 68. 3G | 651.19 | 18.71% | 664,199 | 20.85% | 1,019.98 |
| 69. 4G1 | 587.83 | 16.89% | 576,080 | 18.08% | 980.01 |
| 70. 4G | 1,427.52 | 41.01% | 1,056,366 | 33.16% | 740.00 |
| 71. Total | 3,481.04 | 100.00% | 3,186,000 | 100.00% | 915.24 |
| Irrigated Total | | | | | |
| Irrigated Total | 164.14 | 0.54% | 614,690 | 0.67% | 3,744.91 |
| Dry Total | | | | | |
| Dry Total | 26,796.09 | 87.73% | 88,180,429 | 95.86% | 3,290.79 |
| Grass Total | | | | | |
| Grass Total | 3,481.04 | 11.40% | 3,186,000 | 3.46% | 915.24 |
| 72. Waste | 4.29 | 0.01% | 429 | 0.00% | 100.00 |
| 73. Other | 99.65 | 0.33% | 9,965 | 0.01% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 30,545.21 | 100.00% | 91,991,513 | 100.00% | 3,011.65 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 53

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|----------|-------------|-----------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 1.35 | 0.06% | 5,090 | 0.07% | 3,770.37 |
| 55. 1D | 279.22 | 12.72% | 1,044,286 | 14.37% | 3,740.01 |
| 56. 2D1 | 679.49 | 30.96% | 2,443,478 | 33.62% | 3,596.05 |
| 57. 2D | 88.21 | 4.02% | 283,155 | 3.90% | 3,210.01 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 1,118.25 | 50.95% | 3,415,486 | 47.00% | 3,054.31 |
| 60. 4D1 | 2.07 | 0.09% | 6,458 | 0.09% | 3,119.81 |
| 61. 4D | 26.21 | 1.19% | 69,730 | 0.96% | 2,660.43 |
| 62. Total | 2,194.80 | 100.00% | 7,267,683 | 100.00% | 3,311.32 |
| Grass | | | | | |
| 63. 1G1 | 2.41 | 1.10% | 2,965 | 1.08% | 1,230.29 |
| 64. 1G | 12.86 | 5.85% | 15,819 | 5.78% | 1,230.09 |
| 65. 2G1 | 19.33 | 8.80% | 21,486 | 7.85% | 1,111.54 |
| 66. 2G | 36.08 | 16.43% | 37,523 | 13.70% | 1,039.99 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 77.38 | 35.23% | 101,922 | 37.21% | 1,317.16 |
| 69. 4G1 | 8.53 | 3.88% | 8,359 | 3.05% | 979.95 |
| 70. 4G | 63.06 | 28.71% | 85,802 | 31.33% | 1,360.64 |
| 71. Total | 219.65 | 100.00% | 273,876 | 100.00% | 1,246.87 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 2,194.80 | 90.05% | 7,267,683 | 96.34% | 3,311.32 |
| Grass Total | | | | | |
| | 219.65 | 9.01% | 273,876 | 3.63% | 1,246.87 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 22.92 | 0.94% | 2,292 | 0.03% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 2,437.37 | 100.00% | 7,543,851 | 100.00% | 3,095.08 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 54

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|------------------|----------------|--------------------|----------------|-------------------------|
| 45. 1A1 | 190.63 | 32.27% | 915,024 | 36.21% | 4,800.00 |
| 46. 1A | 97.10 | 16.43% | 450,545 | 17.83% | 4,640.01 |
| 47. 2A1 | 90.21 | 15.27% | 368,057 | 14.56% | 4,080.00 |
| 48. 2A | 117.17 | 19.83% | 478,054 | 18.92% | 4,080.00 |
| 49. 3A1 | 3.05 | 0.52% | 10,096 | 0.40% | 3,310.16 |
| 50. 3A | 90.02 | 15.24% | 297,967 | 11.79% | 3,310.01 |
| 51. 4A1 | 1.61 | 0.27% | 4,846 | 0.19% | 3,009.94 |
| 52. 4A | 1.03 | 0.17% | 2,451 | 0.10% | 2,379.61 |
| 53. Total | 590.82 | 100.00% | 2,527,040 | 100.00% | 4,277.17 |
| Dry | | | | | |
| 54. 1D1 | 3,906.80 | 11.29% | 14,728,651 | 12.54% | 3,770.00 |
| 55. 1D | 5,160.90 | 14.91% | 19,300,578 | 16.44% | 3,739.77 |
| 56. 2D1 | 10,457.08 | 30.22% | 37,539,777 | 31.97% | 3,589.89 |
| 57. 2D | 1,576.09 | 4.55% | 5,059,266 | 4.31% | 3,210.01 |
| 58. 3D1 | 410.71 | 1.19% | 1,244,453 | 1.06% | 3,030.00 |
| 59. 3D | 12,346.90 | 35.68% | 37,407,276 | 31.86% | 3,029.69 |
| 60. 4D1 | 400.36 | 1.16% | 1,249,123 | 1.06% | 3,120.00 |
| 61. 4D | 346.59 | 1.00% | 890,737 | 0.76% | 2,570.00 |
| 62. Total | 34,605.43 | 100.00% | 117,419,861 | 100.00% | 3,393.11 |
| Grass | | | | | |
| 63. 1G1 | 281.62 | 7.91% | 346,391 | 9.84% | 1,229.99 |
| 64. 1G | 436.72 | 12.26% | 537,178 | 15.26% | 1,230.03 |
| 65. 2G1 | 341.47 | 9.59% | 355,131 | 10.09% | 1,040.01 |
| 66. 2G | 603.31 | 16.94% | 627,435 | 17.82% | 1,039.99 |
| 67. 3G1 | 36.29 | 1.02% | 37,014 | 1.05% | 1,019.95 |
| 68. 3G | 756.85 | 21.25% | 771,985 | 21.92% | 1,020.00 |
| 69. 4G1 | 116.78 | 3.28% | 114,446 | 3.25% | 980.01 |
| 70. 4G | 988.78 | 27.76% | 731,696 | 20.78% | 740.00 |
| 71. Total | 3,561.82 | 100.00% | 3,521,276 | 100.00% | 988.62 |
| Irrigated Total | | | | | |
| Irrigated Total | 590.82 | 1.52% | 2,527,040 | 2.05% | 4,277.17 |
| Dry Total | | | | | |
| Dry Total | 34,605.43 | 88.98% | 117,419,861 | 95.09% | 3,393.11 |
| Grass Total | | | | | |
| Grass Total | 3,561.82 | 9.16% | 3,521,276 | 2.85% | 988.62 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 134.60 | 0.35% | 13,460 | 0.01% | 100.00 |
| 74. Exempt | 2.26 | 0.01% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 38,892.67 | 100.00% | 123,481,637 | 100.00% | 3,174.93 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 55

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|-----------------|----------------|------------------|----------------|-------------------------|
| 45. 1A1 | 4.00 | 2.27% | 19,200 | 2.62% | 4,800.00 |
| 46. 1A | 81.48 | 46.21% | 378,067 | 51.53% | 4,640.00 |
| 47. 2A1 | 46.49 | 26.37% | 189,678 | 25.85% | 4,079.97 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 44.34 | 25.15% | 146,765 | 20.00% | 3,309.99 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 176.31 | 100.00% | 733,710 | 100.00% | 4,161.48 |
| Dry | | | | | |
| 54. 1D1 | 20.02 | 0.83% | 75,476 | 0.95% | 3,770.03 |
| 55. 1D | 369.52 | 15.25% | 1,382,004 | 17.43% | 3,740.00 |
| 56. 2D1 | 556.18 | 22.95% | 1,996,688 | 25.18% | 3,590.00 |
| 57. 2D | 23.41 | 0.97% | 75,146 | 0.95% | 3,210.00 |
| 58. 3D1 | 5.32 | 0.22% | 16,119 | 0.20% | 3,029.89 |
| 59. 3D | 1,313.23 | 54.18% | 3,979,054 | 50.17% | 3,029.97 |
| 60. 4D1 | 103.14 | 4.26% | 321,737 | 4.06% | 3,119.42 |
| 61. 4D | 32.81 | 1.35% | 84,321 | 1.06% | 2,569.98 |
| 62. Total | 2,423.63 | 100.00% | 7,930,545 | 100.00% | 3,272.18 |
| Grass | | | | | |
| 63. 1G1 | 0.33 | 0.04% | 406 | 0.05% | 1,230.30 |
| 64. 1G | 29.96 | 3.50% | 36,851 | 4.77% | 1,230.01 |
| 65. 2G1 | 30.33 | 3.54% | 31,545 | 4.09% | 1,040.06 |
| 66. 2G | 35.19 | 4.11% | 36,597 | 4.74% | 1,039.98 |
| 67. 3G1 | 70.99 | 8.29% | 72,405 | 9.38% | 1,019.93 |
| 68. 3G | 272.73 | 31.85% | 278,185 | 36.04% | 1,020.00 |
| 69. 4G1 | 31.36 | 3.66% | 30,731 | 3.98% | 979.94 |
| 70. 4G | 385.49 | 45.01% | 285,248 | 36.95% | 739.96 |
| 71. Total | 856.38 | 100.00% | 771,968 | 100.00% | 901.43 |
| Irrigated Total | 176.31 | 5.10% | 733,710 | 7.78% | 4,161.48 |
| Dry Total | 2,423.63 | 70.06% | 7,930,545 | 84.04% | 3,272.18 |
| Grass Total | 856.38 | 24.75% | 771,968 | 8.18% | 901.43 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 3.12 | 0.09% | 312 | 0.00% | 100.00 |
| 74. Exempt | 0.06 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 3,459.44 | 100.00% | 9,436,535 | 100.00% | 2,727.76 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 57

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|----------|-------------|-----------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 16.77 | 0.78% | 63,223 | 0.91% | 3,770.01 |
| 55. 1D | 208.18 | 9.67% | 778,590 | 11.24% | 3,739.98 |
| 56. 2D1 | 237.96 | 11.05% | 854,277 | 12.33% | 3,590.00 |
| 57. 2D | 584.89 | 27.16% | 1,877,501 | 27.09% | 3,210.01 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 704.72 | 32.73% | 2,135,300 | 30.82% | 3,030.00 |
| 60. 4D1 | 345.86 | 16.06% | 1,079,084 | 15.57% | 3,120.00 |
| 61. 4D | 55.01 | 2.55% | 141,377 | 2.04% | 2,570.02 |
| 62. Total | 2,153.39 | 100.00% | 6,929,352 | 100.00% | 3,217.88 |
| Grass | | | | | |
| 63. 1G1 | 3.51 | 1.14% | 4,318 | 1.56% | 1,230.20 |
| 64. 1G | 22.96 | 7.44% | 28,243 | 10.22% | 1,230.10 |
| 65. 2G1 | 10.03 | 3.25% | 10,431 | 3.77% | 1,039.98 |
| 66. 2G | 69.24 | 22.43% | 72,011 | 26.05% | 1,040.02 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 28.93 | 9.37% | 29,508 | 10.67% | 1,019.98 |
| 69. 4G1 | 13.11 | 4.25% | 12,847 | 4.65% | 979.94 |
| 70. 4G | 160.92 | 52.13% | 119,080 | 43.08% | 740.00 |
| 71. Total | 308.70 | 100.00% | 276,438 | 100.00% | 895.49 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 2,153.39 | 87.35% | 6,929,352 | 96.16% | 3,217.88 |
| Grass Total | | | | | |
| | 308.70 | 12.52% | 276,438 | 3.84% | 895.49 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 3.26 | 0.13% | 326 | 0.00% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 2,465.35 | 100.00% | 7,206,116 | 100.00% | 2,922.96 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 58

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|----------|-------------|------------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 79.99 | 1.72% | 282,529 | 1.81% | 3,532.05 |
| 55. 1D | 1,456.74 | 31.35% | 5,447,099 | 34.89% | 3,739.24 |
| 56. 2D1 | 892.02 | 19.19% | 3,119,410 | 19.98% | 3,497.02 |
| 57. 2D | 258.85 | 5.57% | 828,009 | 5.30% | 3,198.80 |
| 58. 3D1 | 10.99 | 0.24% | 17,359 | 0.11% | 1,579.53 |
| 59. 3D | 1,448.25 | 31.16% | 4,388,204 | 28.11% | 3,030.00 |
| 60. 4D1 | 441.55 | 9.50% | 1,377,634 | 8.82% | 3,120.00 |
| 61. 4D | 58.95 | 1.27% | 151,257 | 0.97% | 2,565.85 |
| 62. Total | 4,647.34 | 100.00% | 15,611,501 | 100.00% | 3,359.23 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 67.43 | 8.32% | 82,730 | 11.08% | 1,226.90 |
| 65. 2G1 | 30.00 | 3.70% | 30,940 | 4.14% | 1,031.33 |
| 66. 2G | 62.86 | 7.76% | 65,375 | 8.76% | 1,040.01 |
| 67. 3G1 | 0.93 | 0.11% | 948 | 0.13% | 1,019.35 |
| 68. 3G | 75.92 | 9.37% | 77,439 | 10.37% | 1,020.01 |
| 69. 4G1 | 286.94 | 35.41% | 280,792 | 37.61% | 978.57 |
| 70. 4G | 286.18 | 35.32% | 208,281 | 27.90% | 727.80 |
| 71. Total | 810.26 | 100.00% | 746,505 | 100.00% | 921.32 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 4,647.34 | 85.06% | 15,611,501 | 95.43% | 3,359.23 |
| Grass Total | | | | | |
| | 810.26 | 14.83% | 746,505 | 4.56% | 921.32 |
| 72. Waste | 1.46 | 0.03% | 146 | 0.00% | 100.00 |
| 73. Other | 4.82 | 0.09% | 482 | 0.00% | 100.00 |
| 74. Exempt | 4.89 | 0.09% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 5,463.88 | 100.00% | 16,358,634 | 100.00% | 2,993.96 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 59

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|----------|-------------|-----------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 182.74 | 8.53% | 688,927 | 9.70% | 3,769.98 |
| 55. 1D | 245.26 | 11.45% | 917,271 | 12.92% | 3,739.99 |
| 56. 2D1 | 477.81 | 22.30% | 1,715,338 | 24.15% | 3,590.00 |
| 57. 2D | 221.61 | 10.34% | 711,370 | 10.02% | 3,210.01 |
| 58. 3D1 | 144.88 | 6.76% | 438,989 | 6.18% | 3,030.02 |
| 59. 3D | 756.07 | 35.29% | 2,290,896 | 32.26% | 3,030.01 |
| 60. 4D1 | 83.77 | 3.91% | 261,364 | 3.68% | 3,120.02 |
| 61. 4D | 30.12 | 1.41% | 77,408 | 1.09% | 2,569.99 |
| 62. Total | 2,142.26 | 100.00% | 7,101,563 | 100.00% | 3,314.99 |
| Grass | | | | | |
| 63. 1G1 | 8.41 | 3.36% | 10,345 | 4.40% | 1,230.08 |
| 64. 1G | 12.91 | 5.17% | 15,880 | 6.75% | 1,230.05 |
| 65. 2G1 | 51.81 | 20.73% | 53,884 | 22.92% | 1,040.03 |
| 66. 2G | 14.25 | 5.70% | 14,822 | 6.30% | 1,040.14 |
| 67. 3G1 | 5.45 | 2.18% | 5,559 | 2.36% | 1,020.00 |
| 68. 3G | 58.53 | 23.42% | 59,701 | 25.39% | 1,020.01 |
| 69. 4G1 | 8.09 | 3.24% | 7,929 | 3.37% | 980.10 |
| 70. 4G | 90.50 | 36.21% | 66,972 | 28.49% | 740.02 |
| 71. Total | 249.95 | 100.00% | 235,092 | 100.00% | 940.56 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 2,142.26 | 88.97% | 7,101,563 | 96.78% | 3,314.99 |
| Grass Total | | | | | |
| | 249.95 | 10.38% | 235,092 | 3.20% | 940.56 |
| 72. Waste | 5.11 | 0.21% | 511 | 0.01% | 100.00 |
| 73. Other | 10.47 | 0.43% | 1,047 | 0.01% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 2,407.79 | 100.00% | 7,338,213 | 100.00% | 3,047.70 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 60

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|-----------------|----------------|-------------------|----------------|-------------------------|
| 45. 1A1 | 50.99 | 35.71% | 244,752 | 39.52% | 4,800.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 11.24 | 7.87% | 45,859 | 7.41% | 4,079.98 |
| 48. 2A | 80.56 | 56.42% | 328,686 | 53.07% | 4,080.01 |
| 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 | 142.79 | 100.00% | 619,297 | 100.00% | 4,337.12 |
| Dry | | | | | |
| 54. 1D1 | 1,430.19 | 37.56% | 5,391,815 | 40.82% | 3,770.00 |
| 55. 1D | 486.43 | 12.77% | 1,819,250 | 13.77% | 3,740.00 |
| 56. 2D1 | 297.05 | 7.80% | 1,066,413 | 8.07% | 3,590.01 |
| 57. 2D | 543.67 | 14.28% | 1,745,184 | 13.21% | 3,210.01 |
| 58. 3D1 | 157.81 | 4.14% | 478,163 | 3.62% | 3,029.99 |
| 59. 3D | 592.83 | 15.57% | 1,796,277 | 13.60% | 3,030.00 |
| 60. 4D1 | 257.50 | 6.76% | 803,397 | 6.08% | 3,119.99 |
| 61. 4D | 42.21 | 1.11% | 108,482 | 0.82% | 2,570.05 |
| 62. Total | 3,807.69 | 100.00% | 13,208,981 | 100.00% | 3,469.03 |
| Grass | | | | | |
| 63. 1G1 | 68.86 | 13.72% | 84,700 | 17.14% | 1,230.03 |
| 64. 1G | 30.40 | 6.06% | 37,392 | 7.57% | 1,230.00 |
| 65. 2G1 | 30.75 | 6.13% | 31,980 | 6.47% | 1,040.00 |
| 66. 2G | 74.96 | 14.94% | 77,958 | 15.78% | 1,039.99 |
| 67. 3G1 | 20.25 | 4.04% | 20,655 | 4.18% | 1,020.00 |
| 68. 3G | 56.80 | 11.32% | 57,937 | 11.73% | 1,020.02 |
| 69. 4G1 | 86.76 | 17.29% | 85,025 | 17.21% | 980.00 |
| 70. 4G | 133.00 | 26.51% | 98,421 | 19.92% | 740.01 |
| 71. Total | 501.78 | 100.00% | 494,068 | 100.00% | 984.63 |
| Irrigated Total | | | | | |
| Irrigated Total | 142.79 | 3.16% | 619,297 | 4.32% | 4,337.12 |
| Dry Total | | | | | |
| Dry Total | 3,807.69 | 84.15% | 13,208,981 | 92.18% | 3,469.03 |
| Grass Total | | | | | |
| Grass Total | 501.78 | 11.09% | 494,068 | 3.45% | 984.63 |
| 72. Waste | 0.15 | 0.00% | 15 | 0.00% | 100.00 |
| 73. Other | 72.35 | 1.60% | 7,235 | 0.05% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 4,524.76 | 100.00% | 14,329,596 | 100.00% | 3,166.93 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 61

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|----------|-------------|-----------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 4.81 | 0.22% | 18,134 | 0.27% | 3,770.06 |
| 55. 1D | 62.45 | 2.89% | 233,563 | 3.42% | 3,740.00 |
| 56. 2D1 | 77.60 | 3.59% | 278,586 | 4.08% | 3,590.03 |
| 57. 2D | 812.02 | 37.59% | 2,606,587 | 38.15% | 3,210.00 |
| 58. 3D1 | 7.34 | 0.34% | 22,240 | 0.33% | 3,029.97 |
| 59. 3D | 569.35 | 26.36% | 1,725,134 | 25.25% | 3,030.01 |
| 60. 4D1 | 615.90 | 28.51% | 1,921,607 | 28.12% | 3,120.00 |
| 61. 4D | 10.54 | 0.49% | 27,088 | 0.40% | 2,570.02 |
| 62. Total | 2,160.01 | 100.00% | 6,832,939 | 100.00% | 3,163.38 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 8.01 | 2.89% | 9,853 | 3.45% | 1,230.09 |
| 65. 2G1 | 5.28 | 1.90% | 5,491 | 1.92% | 1,039.96 |
| 66. 2G | 147.91 | 53.33% | 153,832 | 53.92% | 1,040.04 |
| 67. 3G1 | 8.99 | 3.24% | 9,170 | 3.21% | 1,020.02 |
| 68. 3G | 56.63 | 20.42% | 57,764 | 20.25% | 1,020.02 |
| 69. 4G1 | 48.99 | 17.66% | 48,010 | 16.83% | 980.00 |
| 70. 4G | 1.56 | 0.56% | 1,154 | 0.40% | 739.74 |
| 71. Total | 277.37 | 100.00% | 285,274 | 100.00% | 1,028.50 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 2,160.01 | 88.58% | 6,832,939 | 95.99% | 3,163.38 |
| Grass Total | | | | | |
| | 277.37 | 11.37% | 285,274 | 4.01% | 1,028.50 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 1.16 | 0.05% | 116 | 0.00% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 2,438.54 | 100.00% | 7,118,329 | 100.00% | 2,919.09 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 62

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|----------|-------------|-----------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 297.85 | 24.11% | 1,122,895 | 26.99% | 3,770.00 |
| 55. 1D | 166.98 | 13.52% | 624,503 | 15.01% | 3,739.99 |
| 56. 2D1 | 144.63 | 11.71% | 519,221 | 12.48% | 3,590.00 |
| 57. 2D | 18.80 | 1.52% | 60,349 | 1.45% | 3,210.05 |
| 58. 3D1 | 2.03 | 0.16% | 6,151 | 0.15% | 3,030.05 |
| 59. 3D | 272.72 | 22.08% | 826,341 | 19.86% | 3,030.00 |
| 60. 4D1 | 290.45 | 23.51% | 893,928 | 21.48% | 3,077.73 |
| 61. 4D | 41.88 | 3.39% | 107,634 | 2.59% | 2,570.06 |
| 62. Total | 1,235.34 | 100.00% | 4,161,022 | 100.00% | 3,368.32 |
| Grass | | | | | |
| 63. 1G1 | 17.48 | 2.04% | 21,502 | 2.88% | 1,230.09 |
| 64. 1G | 22.71 | 2.65% | 27,935 | 3.74% | 1,230.07 |
| 65. 2G1 | 81.70 | 9.54% | 84,970 | 11.38% | 1,040.02 |
| 66. 2G | 12.99 | 1.52% | 13,509 | 1.81% | 1,039.95 |
| 67. 3G1 | 22.86 | 2.67% | 23,317 | 3.12% | 1,019.99 |
| 68. 3G | 59.29 | 6.92% | 60,476 | 8.10% | 1,020.00 |
| 69. 4G1 | 176.07 | 20.56% | 172,550 | 23.10% | 980.01 |
| 70. 4G | 463.08 | 54.09% | 342,681 | 45.88% | 740.00 |
| 71. Total | 856.18 | 100.00% | 746,940 | 100.00% | 872.41 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 1,235.34 | 58.40% | 4,161,022 | 84.74% | 3,368.32 |
| Grass Total | | | | | |
| | 856.18 | 40.48% | 746,940 | 15.21% | 872.41 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 23.76 | 1.12% | 2,376 | 0.05% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 2,115.28 | 100.00% | 4,910,338 | 100.00% | 2,321.37 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 63

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|----------|-------------|-----------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 41.40 | 4.54% | 154,839 | 5.36% | 3,740.07 |
| 56. 2D1 | 165.06 | 18.09% | 592,566 | 20.51% | 3,590.00 |
| 57. 2D | 2.20 | 0.24% | 7,062 | 0.24% | 3,210.00 |
| 58. 3D1 | 2.83 | 0.31% | 8,575 | 0.30% | 3,030.04 |
| 59. 3D | 400.28 | 43.88% | 1,212,850 | 41.98% | 3,030.00 |
| 60. 4D1 | 256.22 | 28.09% | 799,406 | 27.67% | 3,120.00 |
| 61. 4D | 44.28 | 4.85% | 113,803 | 3.94% | 2,570.08 |
| 62. Total | 912.27 | 100.00% | 2,889,101 | 100.00% | 3,166.94 |
| Grass | | | | | |
| 63. 1G1 | 1.52 | 0.33% | 1,869 | 0.44% | 1,229.61 |
| 64. 1G | 6.53 | 1.42% | 8,033 | 1.90% | 1,230.17 |
| 65. 2G1 | 11.78 | 2.56% | 12,252 | 2.89% | 1,040.07 |
| 66. 2G | 3.20 | 0.70% | 3,329 | 0.79% | 1,040.31 |
| 67. 3G1 | 11.20 | 2.43% | 11,424 | 2.70% | 1,020.00 |
| 68. 3G | 78.35 | 17.02% | 79,918 | 18.86% | 1,020.01 |
| 69. 4G1 | 207.04 | 44.99% | 202,898 | 47.88% | 979.99 |
| 70. 4G | 140.61 | 30.55% | 104,051 | 24.55% | 740.00 |
| 71. Total | 460.23 | 100.00% | 423,774 | 100.00% | 920.79 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 912.27 | 65.32% | 2,889,101 | 87.14% | 3,166.94 |
| Grass Total | | | | | |
| | 460.23 | 32.95% | 423,774 | 12.78% | 920.79 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 24.07 | 1.72% | 2,407 | 0.07% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 1,396.57 | 100.00% | 3,315,282 | 100.00% | 2,373.87 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 65

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|--------|-------------|-----------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 8.97 | 2.00% | 33,818 | 2.29% | 3,770.12 |
| 55. 1D | 32.36 | 7.22% | 121,025 | 8.20% | 3,739.96 |
| 56. 2D1 | 148.66 | 33.19% | 533,690 | 36.14% | 3,590.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 1.78 | 0.40% | 5,394 | 0.37% | 3,030.34 |
| 59. 3D | 162.83 | 36.35% | 493,373 | 33.41% | 3,029.99 |
| 60. 4D1 | 89.87 | 20.06% | 280,392 | 18.99% | 3,119.97 |
| 61. 4D | 3.47 | 0.77% | 8,919 | 0.60% | 2,570.32 |
| 62. Total | 447.94 | 100.00% | 1,476,611 | 100.00% | 3,296.45 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 3.61 | 1.84% | 4,441 | 2.47% | 1,230.19 |
| 65. 2G1 | 11.78 | 6.00% | 12,250 | 6.81% | 1,039.90 |
| 66. 2G | 2.11 | 1.07% | 2,194 | 1.22% | 1,039.81 |
| 67. 3G1 | 35.56 | 18.12% | 36,271 | 20.17% | 1,019.99 |
| 68. 3G | 30.21 | 15.39% | 30,815 | 17.14% | 1,020.03 |
| 69. 4G1 | 42.45 | 21.63% | 41,602 | 23.14% | 980.02 |
| 70. 4G | 70.57 | 35.95% | 52,222 | 29.05% | 740.00 |
| 71. Total | 196.29 | 100.00% | 179,795 | 100.00% | 915.97 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 447.94 | 69.53% | 1,476,611 | 89.15% | 3,296.45 |
| Grass Total | | | | | |
| | 196.29 | 30.47% | 179,795 | 10.85% | 915.97 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 644.23 | 100.00% | 1,656,406 | 100.00% | 2,571.14 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7051

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|-----------------|----------------|------------------|----------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 136.74 | 50.34% | 278,950 | 55.98% | 2,040.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 109.01 | 40.13% | 180,412 | 36.21% | 1,655.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 25.75 | 9.48% | 38,755 | 7.78% | 1,505.05 |
| 52. 4A | 0.15 | 0.06% | 179 | 0.04% | 1,193.33 |
| 53. Total | 271.65 | 100.00% | 498,296 | 100.00% | 1,834.33 |
| Dry | | | | | |
| 54. 1D1 | 0.49 | 0.12% | 924 | 0.13% | 1,885.71 |
| 55. 1D | 7.31 | 1.75% | 13,670 | 1.97% | 1,870.04 |
| 56. 2D1 | 187.58 | 44.97% | 336,706 | 48.62% | 1,795.00 |
| 57. 2D | 22.26 | 5.34% | 35,727 | 5.16% | 1,604.99 |
| 58. 3D1 | 104.48 | 25.05% | 158,287 | 22.86% | 1,515.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 91.31 | 21.89% | 142,442 | 20.57% | 1,559.98 |
| 61. 4D | 3.73 | 0.89% | 4,792 | 0.69% | 1,284.72 |
| 62. Total | 417.16 | 100.00% | 692,548 | 100.00% | 1,660.15 |
| Grass | | | | | |
| 63. 1G1 | 0.12 | 0.03% | 74 | 0.04% | 616.67 |
| 64. 1G | 0.68 | 0.16% | 418 | 0.23% | 614.71 |
| 65. 2G1 | 104.26 | 24.66% | 54,215 | 29.59% | 520.00 |
| 66. 2G | 0.17 | 0.04% | 88 | 0.05% | 517.65 |
| 67. 3G1 | 25.59 | 6.05% | 13,051 | 7.12% | 510.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 61.07 | 14.44% | 29,924 | 16.33% | 490.00 |
| 70. 4G | 230.95 | 54.62% | 85,453 | 46.64% | 370.01 |
| 71. Total | 422.84 | 100.00% | 183,223 | 100.00% | 433.32 |
| Irrigated Total | | | | | |
| | 271.65 | 24.11% | 498,296 | 36.22% | 1,834.33 |
| Dry Total | | | | | |
| | 417.16 | 37.02% | 692,548 | 50.35% | 1,660.15 |
| Grass Total | | | | | |
| | 422.84 | 37.52% | 183,223 | 13.32% | 433.32 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 15.28 | 1.36% | 1,528 | 0.11% | 100.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 1,126.93 | 100.00% | 1,375,595 | 100.00% | 1,220.66 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7052

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|--------|-------------|---------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 56. 2D1 | 77.53 | 41.29% | 139,167 | 45.08% | 1,795.01 |
| 57. 2D | 0.63 | 0.34% | 1,011 | 0.33% | 1,604.76 |
| 58. 3D1 | 35.96 | 19.15% | 54,480 | 17.65% | 1,515.02 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 70.61 | 37.60% | 110,152 | 35.68% | 1,560.01 |
| 61. 4D | 3.04 | 1.62% | 3,906 | 1.27% | 1,284.87 |
| 62. Total | 187.77 | 100.00% | 308,716 | 100.00% | 1,644.12 |
| 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 | 12.19 | 12.38% | 6,339 | 14.06% | 520.02 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 9.63 | 9.78% | 4,911 | 10.89% | 509.97 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 45.62 | 46.32% | 22,354 | 49.57% | 490.00 |
| 70. 4G | 31.05 | 31.53% | 11,488 | 25.48% | 369.98 |
| 71. Total | 98.49 | 100.00% | 45,092 | 100.00% | 457.83 |
| Irrigated Total | | | | | |
| | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | | | | | |
| | 187.77 | 65.59% | 308,716 | 87.26% | 1,644.12 |
| Grass Total | | | | | |
| | 98.49 | 34.41% | 45,092 | 12.74% | 457.83 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 286.26 | 100.00% | 353,808 | 100.00% | 1,235.97 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|--------------|---------------|------------------|-------------------|-------------------|--------------------|-------------------|--------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 0.00 | 0 | 142.79 | 619,297 | 2,717.17 | 10,141,174 | 2,859.96 | 10,760,471 |
| 77. Dry Land | 17.57 | 59,843 | 25,957.42 | 86,104,961 | 230,544.13 | 762,554,601 | 256,519.12 | 848,719,405 |
| 78. Grass | 11.19 | 9,774 | 4,914.17 | 4,523,799 | 33,398.19 | 31,057,279 | 38,323.55 | 35,590,852 |
| 79. Waste | 0.00 | 0 | 9.19 | 919 | 955.34 | 517,331 | 964.53 | 518,250 |
| 80. Other | 0.00 | 0 | 171.54 | 17,154 | 1,529.29 | 153,914 | 1,700.83 | 171,068 |
| 81. Exempt | 0.00 | 0 | 10.27 | 0 | 102.91 | 0 | 113.18 | 0 |
| 82. Total | 28.76 | 69,617 | 31,195.11 | 91,266,130 | 269,144.12 | 804,424,299 | 300,367.99 | 895,760,046 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------|-------------------|----------------|--------------------|----------------|-------------------------|
| Irrigated | 2,859.96 | 0.95% | 10,760,471 | 1.20% | 3,762.46 |
| Dry Land | 256,519.12 | 85.40% | 848,719,405 | 94.75% | 3,308.60 |
| Grass | 38,323.55 | 12.76% | 35,590,852 | 3.97% | 928.69 |
| Waste | 964.53 | 0.32% | 518,250 | 0.06% | 537.31 |
| Other | 1,700.83 | 0.57% | 171,068 | 0.02% | 100.58 |
| Exempt | 113.18 | 0.04% | 0 | 0.00% | 0.00 |
| Total | 300,367.99 | 100.00% | 895,760,046 | 100.00% | 2,982.21 |

2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

13 Cass

| | 2012 CTL County Total | 2013 Form 45 County Total | Value Difference (2013 form 45 - 2012 CTL) | Percent Change | 2013 Growth (New Construction Value) | Percent Change excl. Growth |
|---|--------------------------|------------------------------|---|-------------------|---|--------------------------------|
| 01. Residential | 1,419,481,484 | 1,440,930,418 | 21,448,934 | 1.51% | 2,822,579 | 1.31% |
| 02. Recreational | 13,739,917 | 14,434,246 | 694,329 | 5.05% | 74,685 | 4.51% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 122,969,900 | 125,813,137 | 2,843,237 | 2.31% | 372,050 | 2.01% |
| 04. Total Residential (sum lines 1-3) | 1,556,191,301 | 1,581,177,801 | 24,986,500 | 1.61% | 3,269,314 | 1.40% |
| 05. Commercial | 135,356,921 | 140,488,192 | 5,131,271 | 3.79% | 86,122 | 3.73% |
| 06. Industrial | 47,628,253 | 48,487,804 | 859,551 | 1.80% | 424,137 | 0.91% |
| 07. Ag-Farmsite Land, Outbuildings | 44,830,903 | 46,409,656 | 1,578,753 | 3.52% | 0 | 3.52% |
| 08. Minerals | 9,760,003 | 9,362,693 | -397,310 | -4.07 | 0 | -4.07 |
| 09. Total Commercial (sum lines 5-8) | 237,576,080 | 244,748,345 | 7,172,265 | 3.02% | 510,259 | 2.80% |
| 10. Total Non-Agland Real Property | 1,793,767,381 | 1,825,926,146 | 32,158,765 | 1.79% | 3,779,573 | 1.58% |
| 11. Irrigated | 7,374,409 | 10,760,471 | 3,386,062 | 45.92% | | |
| 12. Dryland | 626,975,030 | 848,719,405 | 221,744,375 | 35.37% | | |
| 13. Grassland | 30,237,469 | 35,590,852 | 5,353,383 | 17.70% | | |
| 14. Wasteland | 498,559 | 518,250 | 19,691 | 3.95% | | |
| 15. Other Agland | 170,178 | 171,068 | 890 | 0.52% | | |
| 16. Total Agricultural Land | 665,255,645 | 895,760,046 | 230,504,401 | 34.65% | | |
| 17. Total Value of all Real Property (Locally Assessed) | 2,459,023,026 | 2,721,686,192 | 262,663,166 | 10.68% | 3,779,573 | 10.53% |

2012 3-YEAR PLAN OF ASSESSMENT

CASS COUNTY, NEBRASKA

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

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

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

Cass County statistics for 2012:

RESIDENTIAL COMMERCIAL & INDUSTRIAL AG SPECIAL VALUES

98

98

69

Cass County Real and Personal Property

Cass County has approximately 21,000 parcels of real estate of which 19,000 are taxable real estate consisting of some 12,000 residential parcels, 875 commercial parcels, 55 industrial parcels, 100 recreational parcels and 5,000 agricultural parcels. Agricultural land in the county is assessed using special valuation (greenbelt) which requires a separate valuation process to determine an income approach and sales approach value. To calculate values the assessor's office processes approximately 1300 sales, 1500 permits and up to 500 new parcels each year.

In addition to real property, the office processes approximately 1200 personal property schedules, 1000 homestead exemption applications, 100 permissive exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county offices, state and local agencies, and the general public. The office processes information packages for protests to the County Board of Equalization and the referee who reviews all protests. The Assessor also represents the County Board of Equalization for the new informal Single-Commissioner TERC hearings as well as prepares case packages for protests to the full Tax Equalization and Review Commission (now 3 members).

Current Resources

Administrative & Assessment Staff

Personnel include the assessor, the deputy assessor, two (2) full time clerical staff and one GIS Specialist. The deputy assessor stands in for the assessor when necessary and is responsible for the direct supervision of the clerical staff on a daily basis. One of the clerical staff has over 20 years of experience and the two other positions have more than 5 years in the assessor's office.

The GIS Specialist has three years experience in GIS (Geographical Interface System) and seven years total in the office and completed a county wide land use layer with the assistance of the county GIS office and contracted oversight of GIS Workshop. They are also responsible for greenbelt functions, land splits, subdivision plats and assists with the computer programming of agricultural land values. They maintain the maps and aerials and assist the other clerks and appraisers when needed with other duties as needed.

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

The assessor manages the administrative duties, including statutorily mandated reports, budget, payroll and claims, overall office supervision, public relations, final review of sales, planning and final review of the appraisal process. The assessor maintains agricultural special values and market values in the counties five market areas. Educational classes, meetings, workshops, county board of equalization hearings, and Tax Equalization and Review Commission (TERC) hearings fill much of the remaining time.

Appraisal Staff

For 2012, there is an appraisal supervisor who is responsible for the direct supervision of the appraisal staff on a daily basis. Sales verification review, appraisal review plans and organization, review of the staff appraiser's work and working closely with the part-time contract appraisers are the appraisal supervisor's duties.

Additionally, three full-time appraisers perform administrative and appraisal duties. This includes field work, data entry, sales and protest review inspections along with extensive customer interaction, both in the office and in the field. Additionally, there are 2 part-time contract appraisers each working two to three days per week.

Appraisers are responsible for sales verification, appraisal review fieldwork, and pickup work. They must be proficient in computer operations as both an appraisal (CAMA) and administrative (CAAS) computer system along with GIS software are used. The appraisers are responsible for field work and data input for the appraisal area with the final review by the certified general appraiser, in consultation with the appraisal supervisor and final approval by the assessor.

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

Budget

The assessor's office is operating on a budget (2011/2012) of about \$12.50 per parcel for reappraisal and \$9.25 per parcel for administrative functions which is mostly salary driven. The computer software funding is covered under the county general budget and includes the assessor, treasurer and register of deed functions. All computer hardware, print cartridges, and cost of maintenance of other office equipment come from the assessor budget. For 2012/2013, additional funding has been approved to replace the existing CAMA/CAAS software as the current software needs replacing. Several areas were reduced for the 2011/12 in cooperation with overall county reductions as requested by the commissioners.

Cadastral Maps

Hardcopy cadastral maps have been replaced with a county GIS system currently maintained outside the assessor's office, which currently utilizes 2007 imagery. However, not all ownership and plat changes have been kept up to date on the GIS which has prompted recent discussions with the GIS office on transferring parcel layer responsibility. The plan is this office has been to eventually take responsibility for the parcel layer while the GIS office continues to serve the remaining county offices.

Property Record Cards

Beginning in 2003 the assessor's office implemented an electronic property record system. Property records are printed from the CAMA and filed in a protective jacket. The electronic system is backed up every night. The property records comply with statutory regulations and requirements.

Computers

The county has a full-time information technology person who assists with computer hardware and software needs. The county board currently provides the assessor with CAMA and CAAS system, though this may change in the next year. The software contract provides for minimal operations assistance. The system is due to be replaced in the next year or so with the current contract expiring in September 2013.

Assessment Procedures:

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

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

Procedures and Policies:

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

Assessment Actions Planned for Assessment Year 2013

- Residential:** Weeping Water (land and improvements)
 Rural Subdivision – Buccaneer Bay land and improvements)
 Rural Plattsmouth Township (farm, acreage & subdivisions)
 Optional – Lake Waconda (rural subdivision/SID, if not then added to 2014)
- Commercial:** Southwest (sales review, market analysis studies)
- Agricultural:** Land market value analysis (countywide)
 Land special value analysis (countywide)

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

Assessment Actions Planned for Assessment Year 2014

- Residential:** Rural Rock Bluff Township (farm, acreage and subdivisions)
 Rural Subdivision – Beaver Lake (land and improvements)
 ~~Optional~~ – Lake Waconda (rural subdivision, if not completed for 2013)-As of Oct 1st for 2013
- Commercial:** Southeast (sales review, market analysis studies)
- Agricultural:** Land market value analysis (countywide)
 Land special value analysis (countywide)

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

Assessment Actions Planned for Assessment Year 2015

- Residential:** Union(land and improvements)
 Nehawka (land and improvements)

Avoca (land and improvements)

Rural Nehawka/Avoca/Weeping Water Townships (farm, acreage & subdivisions)

Commercial: Plattsmouth (sales review, market analysis studies)

Agricultural: Land market value analysis (countywide)

Land special value analysis (countywide)

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

Conclusion:

This office has worked with a limited budget (now reduced) and staffing in comparison to the size, growth and change in Cass County and with the increased statutory requirements may struggle to reach and maintain those requirements. Due to multiple factors, I made several changes to the composition and organization of the office in early 2012. I moved the Deputy Assessor to the administrative/clerk side of the hallway to provide better supervision, direction and support. On the appraisal side of the hallway I terminated one appraiser, chose one to act as the appraisal supervisor, and hired two new appraisers. Overall the staffing did not change as one clerk had retired on October 1st, 2011, and budget wise there was only a minimal change which was adjusted for within the previous budget. To date there has been clear improvement in both areas, especially in appraisal efficiency but also in clerical communications and cooperation. As assessor I realized that while basic requirements were being met, peripheral requirements were falling behind and impeding efficient operation of the office. Continued planning and funding in the future to first train and then retain qualified and reliable staff in all areas needs to be a priority. Continued contracting of licensed appraisal personnel is currently the most efficient and cost effective way to support the county staff, though this option is in some question. With an expected retirement (in 3-5 years) the plan is to replace one contractor's responsibilities with a full-time, experienced appraiser. Recently, a trend has been for a decrease in the hours worked by contract staff as familiarity with the county and a maintenance mode of mass appraisal is achieved which has provided a budgetary savings.

Continued emphasis on the efficient use and improved capability of computer systems will enhance both customer support and office performance. The integration of the CAMA and GIS systems to perform land use, soil count and sales analysis will assist current staff in handling the continually increasing workload. The acquisition of new CAMA software should improve appraiser efficiency and accuracy of valuations. With the additional upgrade of the county's public GIS site we should also see improved support to real estate related users in Nebraska and hopefully more user-friendly use by all property owners.

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

1. The continued development of an assessor based GIS system with the goal of taking responsibility for the 'modern' cadastral (parcel) layer. Consolidated GIS office proposals must come from commissioners.
2. In order to maintain a trained appraiser staff, it is necessary to increase the salaries of the appraisers in addition to cost of living increases. In reality, this is severely limited due to the limited changes in the officials and deputies salary levels.
3. In the coming years, a plan for office spaces must be considered as continued growth in Cass County requires growth in manning for the assessor's office in particular, as this office relies on physical inspections of an increasing numbers of properties. With at least two new commissioners expected on the 2013 Board, all aspects of the county annex building needs to be addressed.

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

Garbage in...Garbage out

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

Respectfully submitted,

Allen J. Sutcliffe
Cass County Assessor

2013 Assessment Survey for Cass County

A. Staffing and Funding Information

| | |
|-----|--|
| 1. | Deputy(ies) on staff: |
| | 1 |
| 2. | Appraiser(s) on staff: |
| | 3 appraisal assistants + appraisal supervisor |
| 3. | Other full-time employees: |
| | 4 |
| 4. | Other part-time employees: |
| | 0 |
| 5. | Number of shared employees: |
| | 0 |
| 6. | Assessor's requested budget for current fiscal year: |
| | 247,715 |
| 7. | Adopted budget, or granted budget if different from above: |
| | |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | This is budgeted out of a separate fund. |
| 9. | If appraisal/reappraisal budget is a separate levied fund, what is that amount: |
| | 240,236 |
| 10. | Part of the assessor's budget that is dedicated to the computer system: |
| | 0, It is budgeted out of County General |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | 2,800 in the appraisal budget, and 750 in the assessor's budget |
| 12. | Other miscellaneous funds: |
| | \$56,000, this is part of the county general budget to cover the Terra Scan contract maintenance (\$15,000), which includes the Marshall and Swift maintenance and other software. This also includes paper, phone / fax / internet, office utilities and IT support. \$53,000 is in the county general budget for sick leave, insurance, FICA and retirement. |
| 13. | Amount of last year's assessor's budget not used: |
| | 5 % |

B. Computer, Automation Information and GIS

| | |
|----|---|
| 1. | Administrative software: |
| | Terra Scan |
| 2. | CAMA software: |
| | Terra Scan |
| 3. | Are cadastral maps currently being used? |
| | No |
| 4. | If so, who maintains the Cadastral Maps? |

| | |
|----|---|
| 5. | Does the county have GIS software? |
| | Yes |
| 6. | Is GIS available to the public? If so, what is the web address? |
| | Yes, http://cass.gisworkshop.com/CassIMSPublic/map.jsp |
| 7. | Who maintains the GIS software and maps? |
| | GIS Workshop maintains the software and the GIS office maintains the maps. The GIS maps are available on the counties web site. But the GIS system is not integrated with any of the county software so must be upgraded separately with the GIS only serving the website. But there is a clerk in the assessor's office working to have a land use layer in the GIS. |
| 8. | 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? |
| | Cedar Creek, Eagle, Elmwood, Greenwood, Louisville, Murray, Plattsmouth, South Bend, Union, Weeping Water |
| 4. | When was zoning implemented? |
| | The county was zoned in 1999 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed. |

D. Contracted Services

| | |
|----|------------------------------|
| 1. | Appraisal Services: |
| | Fritz Appraisal Company Inc. |
| 2. | GIS Services: |
| | GIS Workshop |
| 3. | Other services: |
| | Linsali Inc |

E. Appraisal /Listing Services

| | |
|----|---|
| 1. | Does the county employ outside help for appraisal or listing services? |
| | Yes |
| 2. | If so, is the appraisal or listing service performed under contract? |
| | Yes |

| | |
|----|--|
| 3. | What appraisal certifications or qualifications does the County require? |
| | None |
| 4. | Have the existing contracts been approved by the PTA? |
| | Yes the current contract was implemented in 2003 |
| 5. | Does the appraisal or listing service providers establish assessed values for the county? |
| | Yes |

2013 Certification for Cass County

This is to certify that the 2013 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Cass County Assessor.

Dated this 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

