

# Table of Contents

## 2013 Commission Summary

## 2013 Opinions of the Property Tax Administrator

### Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Statistics

### Residential Correlation

- I. Correlation
- II. Analysis of Sales Verification
- III. Measure of Central Tendency
- IV. Analysis of Quality of Assessment

### Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Statistics

### Commercial Correlation

- I. Correlation
- II. Analysis of Sales Verification
- III. Measure of Central Tendency
- IV. Analysis of Quality of Assessment

### Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Land Statistics
- Agricultural Average Acre Values Table
- Special Valuation Methodology, if applicable
- Special Valuation Statistics, if applicable

### Agricultural and/or Special Valuation Correlation

- I. Correlation
- II. Analysis of Sales Verification
- III. Measure of Central Tendency
- IV. Analysis of Quality of Assessment

### County Reports

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment

Assessment Survey – General Information

**Certification**

**Maps**

Market Areas

Registered Wells > 500 GPM

**Valuation History Charts**



## 2013 Commission Summary for Washington County

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### Residential Real Property - Current

Number of Sales	333	Median	94.93
Total Sales Price	\$62,414,760	Mean	95.67
Total Adj. Sales Price	\$62,414,760	Wgt. Mean	94.74
Total Assessed Value	\$59,130,675	Average Assessed Value of the Base	\$125,355
Avg. Adj. Sales Price	\$187,432	Avg. Assessed Value	\$177,570

### Confidence Interval - Current

95% Median C.I	94.05 to 95.88
95% Wgt. Mean C.I	93.86 to 95.62
95% Mean C.I	94.63 to 96.71
% of Value of the Class of all Real Property Value in the	39.52
% of Records Sold in the Study Period	4.61
% of Value Sold in the Study Period	6.53

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	307	94	93.90
2011	382	93	93
2010	469	94	94
2009	578	94	94

## 2013 Commission Summary for Washington County

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### Commercial Real Property - Current

Number of Sales	31	Median	97.88
Total Sales Price	\$7,819,000	Mean	89.74
Total Adj. Sales Price	\$7,819,000	Wgt. Mean	94.37
Total Assessed Value	\$7,379,060	Average Assessed Value of the Base	\$466,490
Avg. Adj. Sales Price	\$252,226	Avg. Assessed Value	\$238,034

### Confidence Interval - Current

95% Median C.I	80.93 to 101.58
95% Wgt. Mean C.I	87.23 to 101.52
95% Mean C.I	81.33 to 98.15
% of Value of the Class of all Real Property Value in the County	14.95
% of Records Sold in the Study Period	4.22
% of Value Sold in the Study Period	2.16

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	24	93	93.05
2011	41	94	94
2010	47	93	93
2009	45	94	94



## 2013 Opinions of the Property Tax Administrator for Washington County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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
<b>Residential Real Property</b>	95	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	98	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	75	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	75	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*

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Ruth A. Sorensen  
Property Tax Administrator





## **2013 Residential Assessment Actions for Washington County**

The County completed the review of the rural residential and subdivisions north of highway 30 in the county. The office physically inspected the parcels and reviewed the quality and condition of the improvement along with updating the photographs of improvements.

The County completed an analysis of the residential class of properties and reviewed the statistics. They completed the pickup and permit work for the class of property for 2013.

## 2013 Residential Assessment Survey for Washington County

1.	<b>Valuation data collection done by:</b>	
	Appraisal Staff	
2.	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics.</u> The County feels that location and amenities in these groups are similar and that they create their own unique market.
	01	Blair, County seat and major trade hub of the County
	10	Arlington
	15	Ft. Calhoun
	40	Rural, rural vacant , other remaining incorporated areas
	50	Rural subdivisions
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	Sales comparison, Marshall and Swift costing data is used to achieve equalization within valuation groupings.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	June of 2010	
5.	<b>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?</b>	
	The county uses a combination of Marshall and Swift and the counties depreciation studies.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	Yes	
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>	
	The tables are updated along with the review of the valuation group.	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	Lot studies are completed the year prior to updating the valuation group.	
9.	<b>Describe the methodology used to determine the residential lot values?</b>	
	The county utilizes a sales comparison approach.	

89 Washington

PAD 2013 R&O Statistics (Using 2013 Values)

RESIDENTIAL

Qualified

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

Number of Sales : 333  
 Total Sales Price : 62,414,760  
 Total Adj. Sales Price : 62,414,760  
 Total Assessed Value : 59,130,675  
 Avg. Adj. Sales Price : 187,432  
 Avg. Assessed Value : 177,570

MEDIAN : 95  
 WGT. MEAN : 95  
 MEAN : 96  
 COD : 06.66  
 PRD : 100.98

COV : 10.09  
 STD : 09.65  
 Avg. Abs. Dev : 06.32  
 MAX Sales Ratio : 179.72  
 MIN Sales Ratio : 74.50

95% Median C.I. : 94.05 to 95.88  
 95% Wgt. Mean C.I. : 93.86 to 95.62  
 95% Mean C.I. : 94.63 to 96.71

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-10 To 31-DEC-10	45	96.51	97.61	97.76	06.06	99.85	80.11	130.50	94.57 to 98.85	188,011	183,805
01-JAN-11 To 31-MAR-11	29	97.07	97.64	97.21	05.83	100.44	74.89	117.05	93.65 to 101.05	161,438	156,929
01-APR-11 To 30-JUN-11	42	94.31	94.82	94.34	06.15	100.51	75.95	115.61	91.85 to 98.05	196,505	185,389
01-JUL-11 To 30-SEP-11	63	93.23	94.85	93.45	07.45	101.50	74.50	179.72	90.90 to 95.30	172,236	160,954
01-OCT-11 To 31-DEC-11	27	94.07	93.81	92.80	05.22	101.09	79.03	107.17	90.44 to 97.17	209,906	194,795
01-JAN-12 To 31-MAR-12	34	95.75	95.57	94.72	05.68	100.90	81.78	116.41	92.27 to 97.86	176,575	167,253
01-APR-12 To 30-JUN-12	58	94.51	96.57	95.13	08.02	101.51	79.14	129.94	92.74 to 98.36	188,859	179,658
01-JUL-12 To 30-SEP-12	35	94.18	94.09	93.00	05.77	101.17	76.96	111.76	90.87 to 96.59	215,532	200,451
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	179	95.34	95.99	95.36	06.72	100.66	74.50	179.72	93.79 to 96.39	180,147	171,780
01-OCT-11 To 30-SEP-12	154	94.39	95.30	94.08	06.55	101.30	76.96	129.94	93.00 to 96.03	195,899	184,299
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	161	94.22	95.17	94.17	06.63	101.06	74.50	179.72	93.19 to 95.98	182,939	172,279
<u>ALL</u>	333	94.93	95.67	94.74	06.66	100.98	74.50	179.72	94.05 to 95.88	187,432	177,570

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	160	95.75	96.93	95.61	07.04	101.38	76.96	179.72	94.18 to 97.17	158,680	151,713
10	30	93.74	92.94	92.41	05.56	100.57	75.95	104.98	90.59 to 96.03	123,728	114,337
15	15	95.48	94.87	94.62	04.62	100.26	84.94	105.39	89.65 to 99.22	179,867	170,197
40	58	94.37	94.64	94.08	08.07	100.60	74.50	130.50	91.17 to 96.62	252,372	237,425
50	70	94.09	94.99	94.52	05.25	100.50	74.89	123.12	93.36 to 96.31	228,266	215,755
<u>ALL</u>	333	94.93	95.67	94.74	06.66	100.98	74.50	179.72	94.05 to 95.88	187,432	177,570

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	333	94.93	95.67	94.74	06.66	100.98	74.50	179.72	94.05 to 95.88	187,432	177,570
06											
07											
<u>ALL</u>	333	94.93	95.67	94.74	06.66	100.98	74.50	179.72	94.05 to 95.88	187,432	177,570

**89 Washington**

**RESIDENTIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

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 95% Wgt. Mean C.I. : 93.86 to 95.62  
 95% Mean C.I. : 94.63 to 96.71

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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												
Less Than 30,000	2	106.01	106.01	102.45	12.29	103.47	92.98	119.03	N/A	22,000	22,540	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	333	94.93	95.67	94.74	06.66	100.98	74.50	179.72	94.05 to 95.88	187,432	177,570	
Greater Than 14,999	333	94.93	95.67	94.74	06.66	100.98	74.50	179.72	94.05 to 95.88	187,432	177,570	
Greater Than 29,999	331	94.93	95.61	94.73	06.62	100.93	74.50	179.72	94.05 to 95.88	188,431	178,506	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	2	106.01	106.01	102.45	12.29	103.47	92.98	119.03	N/A	22,000	22,540	
30,000 TO 59,999	8	104.34	112.99	114.31	14.44	98.85	92.58	179.72	92.58 to 179.72	51,063	58,369	
60,000 TO 99,999	40	99.79	102.65	102.24	09.03	100.40	84.61	129.94	96.03 to 103.18	81,690	83,518	
100,000 TO 149,999	97	93.79	93.91	93.95	06.15	99.96	74.89	111.10	91.66 to 95.34	126,881	119,203	
150,000 TO 249,999	118	94.20	94.06	94.16	05.33	99.89	74.50	130.50	93.00 to 95.85	192,916	181,653	
250,000 TO 499,999	62	95.30	94.67	94.65	05.83	100.02	75.69	111.39	92.29 to 97.82	314,377	297,556	
500,000 TO 999,999	6	92.55	93.05	92.74	04.31	100.33	85.59	99.35	85.59 to 99.35	688,629	638,614	
1,000,000 +												
___ ALL ___	333	94.93	95.67	94.74	06.66	100.98	74.50	179.72	94.05 to 95.88	187,432	177,570	



## 2013 Correlation Section for Washington County

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### A. Residential Real Property

Washington County is located in east central Nebraska. It is one of five Nebraska counties in the eight county Omaha, Council Bluffs Metropolitan Statistical area. It is situated between Douglas County and Burt County with Dodge County to the west. The State of Iowa is to the east of Washington County. The county has experienced a population growth of just under 1500 since 2000.

There are 333 sales in the statistical profile for the residential class. This analysis demonstrates that the statistics support a level of value within the acceptable range. The statistical median is 95 for the residential class of property. All three measures of central tendency are within the acceptable range and show strong support for each other. The coefficient of dispersion and the price related differential are both within the recommended range.

The County analyzes all the Real Estate transfers in the county and completes a statistical review of these sales. The Counties Assessment Specialists conduct the review of the sales and they are audited and reviewed by the Assessor. A review by the department on the documentation for the disqualification of sales from the analysis showed no irregularities. The County has consistently utilized an acceptable portion of the available sales. There is no evidence of excessive trimming in the file.

The County assessor and his appraisal staff are knowledgeable of the property in the county along with the market trends and statistical reviews in the residential class of properties. The appraisal process being contained within the office produces a level of continuity which enhances the assessment process in Washington County. The assessment practices of the County have been consistent and thorough in the County. The County maintains a comprehensive GIS system which further enhances the efficiency and accuracy in the office.

The County is on track with the six year plan of assessment with the completion of the review of the rural subdivisions for 2013. The county continues updating parcels affected by flooding issues from prior years.

The known assessment practices are reliable and the residential class is treated uniformly and proportionately.

Based on the consideration of all available information, the level of value is determined to be 95% of market value for the residential class of property, and all subclasses are determined to be valued within the acceptable range.

**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.

### **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.



## **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 Washington County**

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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 Commercial Assessment Actions for Washington County**

The County reviewed the statistical analysis and determined that no adjustments were necessary for 2013 by class or sub-class. The County is on schedule to meet the six year inspection plan for Washington County.

The appraiser continually reviews and verifies the commercial sales in the county. The county relisted the largest commercial and industrial properties in the county. The county also completed the permit and pickup work for the class.

## 2013 Commercial Assessment Survey for Washington County

1.	<b>Valuation data collection done by:</b>	
	Collection of data for commercial and industrial properties is completed by Washington County assessor staff.	
2.	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
		The County feels these groupings have unique market influences due to the size and location of the communities.
	01	Blair and Blair Suburban
	15	Ft. Calhoun
	50	Arlington, Herman, Kennard, and Rural
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	The County uses a correlation of the Income, Cost and Sales Comparison	
3a.	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	The County relies on the experience and expertise of the appraisal staff and will rely on sales of similar properties throughout the area and state and adjust those to the local market.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	June 2010	
5.	<b>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?</b>	
	The county develops their own depreciation tables to arrive at an effective age for the property. The effective age is then used to arrive at an equalized initial value. Once an entire grouping has been equalized the new values are correlated with the market value for adjustments to achieve compliance in the sales file.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	The county develops depreciation tables for each valuation group.	
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>	
	Blair- 2010 Ft. Calhoun-2010 Arlington, Herman, Kennard, and Rural-2010	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	Lot value studies are completed at least every six years. A sales review process is used to determine if a study needs to be completed more frequently.	

9.	<b>Describe the methodology used to determine the commercial lot values.</b>
	The County uses a market approach to determine the correct unit of comparison and the correct value for the unit.

**89 Washington**

**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 : 31  
 Total Sales Price : 7,819,000  
 Total Adj. Sales Price : 7,819,000  
 Total Assessed Value : 7,379,060  
 Avg. Adj. Sales Price : 252,226  
 Avg. Assessed Value : 238,034

MEDIAN : 98  
 WGT. MEAN : 94  
 MEAN : 90  
 COD : 17.62  
 PRD : 95.09

COV : 25.55  
 STD : 22.93  
 Avg. Abs. Dev : 17.25  
 MAX Sales Ratio : 131.99  
 MIN Sales Ratio : 34.88

95% Median C.I. : 80.93 to 101.58  
 95% Wgt. Mean C.I. : 87.23 to 101.52  
 95% Mean C.I. : 81.33 to 98.15

Printed:3/27/2013 1:02:35PM

**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	1	92.61	92.61	92.61	00.00	100.00	92.61	92.61	N/A	120,000	111,135
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	4	90.47	86.79	72.45	22.21	119.79	52.46	113.76	N/A	105,000	76,069
01-JUL-10 To 30-SEP-10	2	88.26	88.26	93.11	18.18	94.79	72.21	104.31	N/A	215,000	200,188
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11	2	58.11	58.11	56.40	10.39	103.03	52.07	64.14	N/A	79,500	44,835
01-APR-11 To 30-JUN-11	3	101.58	110.62	106.84	11.06	103.54	98.29	131.99	N/A	113,333	121,082
01-JUL-11 To 30-SEP-11	2	97.60	97.60	99.01	01.50	98.58	96.14	99.05	N/A	1,820,750	1,802,720
01-OCT-11 To 31-DEC-11	6	97.91	90.39	93.87	16.09	96.29	54.83	109.63	54.83 to 109.63	190,333	178,669
01-JAN-12 To 31-MAR-12	3	103.88	97.48	96.47	08.15	101.05	81.58	106.98	N/A	68,833	66,403
01-APR-12 To 30-JUN-12	4	97.35	86.59	94.31	21.97	91.81	34.88	116.79	N/A	165,500	156,080
01-JUL-12 To 30-SEP-12	4	81.16	85.32	87.30	26.17	97.73	63.72	115.23	N/A	174,500	152,344
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	7	92.61	88.04	84.10	17.35	104.68	52.46	113.76	52.46 to 113.76	138,571	116,541
01-OCT-10 To 30-SEP-11	7	98.29	91.89	98.02	17.48	93.75	52.07	131.99	52.07 to 131.99	591,500	579,765
01-OCT-11 To 30-SEP-12	17	97.88	89.55	92.48	17.81	96.83	34.88	116.79	64.43 to 109.47	159,324	147,348
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	6	90.47	87.28	82.90	20.73	105.28	52.46	113.76	52.46 to 113.76	141,667	117,442
01-JAN-11 To 31-DEC-11	13	98.29	91.20	97.12	16.81	93.90	52.07	131.99	64.14 to 109.47	406,346	394,644
<u>ALL</u>	31	97.88	89.74	94.37	17.62	95.09	34.88	131.99	80.93 to 101.58	252,226	238,034

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	22	98.47	90.57	95.45	18.59	94.89	34.88	131.99	72.21 to 106.98	325,023	310,220
15	3	98.29	98.14	98.13	01.31	100.01	96.14	100.00	N/A	80,000	78,503
50	6	81.26	82.50	74.38	19.53	110.92	54.83	109.63	54.83 to 109.63	71,417	53,118
<u>ALL</u>	31	97.88	89.74	94.37	17.62	95.09	34.88	131.99	80.93 to 101.58	252,226	238,034

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	4	99.11	97.32	99.73	07.06	97.58	81.58	109.47	N/A	1,059,250	1,056,384
03	26	97.19	88.33	87.92	19.90	100.47	34.88	131.99	72.21 to 103.88	135,846	119,441
04	1	96.14	96.14	96.14	00.00	100.00	96.14	96.14	N/A	50,000	48,070
<u>ALL</u>	31	97.88	89.74	94.37	17.62	95.09	34.88	131.99	80.93 to 101.58	252,226	238,034

**89 Washington**

**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 : 31  
 Total Sales Price : 7,819,000  
 Total Adj. Sales Price : 7,819,000  
 Total Assessed Value : 7,379,060  
 Avg. Adj. Sales Price : 252,226  
 Avg. Assessed Value : 238,034

MEDIAN : 98  
 WGT. MEAN : 94  
 MEAN : 90  
 COD : 17.62  
 PRD : 95.09

COV : 25.55  
 STD : 22.93  
 Avg. Abs. Dev : 17.25  
 MAX Sales Ratio : 131.99  
 MIN Sales Ratio : 34.88

95% Median C.I. : 80.93 to 101.58  
 95% Wgt. Mean C.I. : 87.23 to 101.52  
 95% Mean C.I. : 81.33 to 98.15

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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												
Less Than 30,000	2	99.71	99.71	100.41	04.19	99.30	95.53	103.88	N/A	20,500	20,585	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	31	97.88	89.74	94.37	17.62	95.09	34.88	131.99	80.93 to 101.58	252,226	238,034	
Greater Than 14,999	31	97.88	89.74	94.37	17.62	95.09	34.88	131.99	80.93 to 101.58	252,226	238,034	
Greater Than 29,999	29	97.88	89.05	94.34	18.54	94.39	34.88	131.99	72.62 to 101.58	268,207	253,031	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	2	99.71	99.71	100.41	04.19	99.30	95.53	103.88	N/A	20,500	20,585	
30,000 TO 59,999	5	80.93	81.13	80.88	16.69	100.31	64.14	100.00	N/A	45,400	36,720	
60,000 TO 99,999	5	113.76	110.44	110.12	09.85	100.29	81.58	131.99	N/A	77,500	85,342	
100,000 TO 149,999	7	92.61	80.01	78.72	22.88	101.64	34.88	106.98	34.88 to 106.98	118,714	93,451	
150,000 TO 249,999	5	72.21	77.64	76.12	21.85	102.00	54.83	99.16	N/A	167,000	127,117	
250,000 TO 499,999	6	101.10	96.23	98.66	13.81	97.54	52.46	116.79	52.46 to 116.79	317,667	313,412	
500,000 TO 999,999												
1,000,000 +	1	99.05	99.05	99.05	00.00	100.00	99.05	99.05	N/A	3,591,500	3,557,370	
___ ALL ___	31	97.88	89.74	94.37	17.62	95.09	34.88	131.99	80.93 to 101.58	252,226	238,034	



89 Washington

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 : 31  
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 Avg. Assessed Value : 238,034

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 WGT. MEAN : 94  
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 95% Wgt. Mean C.I. : 87.23 to 101.52  
 95% Mean C.I. : 81.33 to 98.15

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	5	92.61	83.37	92.59	18.52	90.04	54.83	109.47	N/A	149,000	137,953
306	1	116.79	116.79	116.79	00.00	100.00	116.79	116.79	N/A	350,000	408,755
326	1	64.14	64.14	64.14	00.00	100.00	64.14	64.14	N/A	57,000	36,560
336	1	103.88	103.88	103.88	00.00	100.00	103.88	103.88	N/A	24,000	24,930
340	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	40,000	40,000
344	5	97.88	89.06	93.13	11.80	95.63	72.21	104.31	N/A	210,400	195,949
349	1	99.32	99.32	99.32	00.00	100.00	99.32	99.32	N/A	130,000	129,115
352	3	99.05	93.26	98.68	05.92	94.51	81.58	99.16	N/A	1,274,667	1,257,805
353	3	115.23	118.07	116.89	07.24	101.01	106.98	131.99	N/A	86,667	101,305
381	1	96.49	96.49	96.49	00.00	100.00	96.49	96.49	N/A	260,000	250,865
386	1	113.76	113.76	113.76	00.00	100.00	113.76	113.76	N/A	85,000	96,700
406	2	76.83	76.83	78.31	32.23	98.11	52.07	101.58	N/A	108,500	84,963
470	1	63.72	63.72	63.72	00.00	100.00	63.72	63.72	N/A	225,000	143,370
471	2	88.54	88.54	88.94	08.59	99.55	80.93	96.14	N/A	47,500	42,245
528	3	52.46	65.66	54.40	47.50	120.70	34.88	109.63	N/A	151,667	82,503
<u>ALL</u>	<u>31</u>	97.88	89.74	94.37	17.62	95.09	34.88	131.99	80.93 to 101.58	252,226	238,034



**2013 Correlation Section  
for Washington County**

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**A. Commercial Real Property**

Washington County is located in east central Nebraska. It is one of five Nebraska counties in the eight county Omaha, Council Bluffs Metropolitan Statistical area. It is situated between Douglas County and Burt County with Dodge County to the west. The State of Iowa is to the east of Washington County. The county has experienced a population growth of just under 1500 since 2000. The County has been impacted by the closure of Dana College.

The 2013 Washington County commercial statistical profile reveals a total of 31 qualified commercial sales to be used as a sample for the three-year study period. The calculated median is 98. The profile indicates that of the three measures of central tendency only the mean is outside the acceptable range. Of the qualitative statistics the COD is within the recommended range with the PRD being below the range. All of the valuation groups are statistically in the range and the quality statistics suggest that they are a reliable sample.

The contract appraiser reviews and verifies all commercial sales in the County and the assessor provides oversight on all sales. The County utilizes a sufficient number of arms-length sales and applies assessment practices to both sold and unsold parcels in a similar manner. The county relisted the largest commercial and industrial properties in the county for 2013. The county provides adequate documentation on the nonqualified sales to provide insight for the elimination from measurement. The County utilizes a GIS system and for the past year the county has electronically transferred sales information into the state sales file.

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.

**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.

### **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.

## **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 Washington County**

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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 Washington County**

Washington County land sales are not purely for agricultural purpose and as a result, the assessor bases agricultural land values on non-influenced values from other counties. The capitalization rate of income from dry land cash rents in Burt County was applied to the cash rents in Washington County to determine the non-influenced value of land in Washington County. A slight premium was noted in the cash rents for dry land in Burt County. When considering the differences in the cash rents and assuming that other factors between the two counties are very similar the findings confirm that the special value for agricultural land by category for Washington County would be comparable to land values for Burt County. The County completed the analysis and increased values accordingly by LCG.

The county reviewed land use and completed the pickup and permit work for the class. The county also continues to monitor the recent flood damage in the area, to accurately reflect the market and also any remedial action to the affected parcels.

## 2013 Agricultural Assessment Survey for Washington County

1.	<b>Valuation data collection done by:</b>	
	Appraisal Staff	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	Market Area	Description of unique characteristics
	01	The entire County is considered as one market area for special value
3.	<b>Describe the process used to determine and monitor market areas.</b>	
	<p>The County as part of the sales verification procedure determines if market areas are needed. The County has determined that neighboring Burt County to the north is very comparable to the agricultural land in Washington County. The County compares the market value of land determined by sales from each county and the assumption is that the differential between the counties is the other than the agricultural influence that is affecting the sales in Washington County. The County also relies on sales provide by the Property Assessment Division of other deemed comparable counties to analyze their sales of agricultural land to further demonstrate the market value of uninfluenced agricultural land.</p>	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	The county relies on the present use of the parcel	
5.	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	
	Rural home sites and rural residential are valued in the same manner, but rural subdivisions may be valued higher reflecting sales of comparable properties.	
6.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	Sales are monitored and reviewed to determine the types of influences present. The County considers sales from uninfluenced areas outside the county to use as comparisons for sale prices within Washington County to determine the degree of influence.	
7.	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>	
	<p>Yes, The County has determined that neighboring Burt County to the north is very comparable to the agricultural land in Washington County. The County compares the market value of land determined by sales from each county and the assumption is that the differential between the counties is the other than the agricultural influence that is affecting the sales in Washington County. The County also relies on sales provide by the Property Assessment Division of other deemed comparable counties to analyze their sales of agricultural land to further demonstrate the market value of uninfluenced agricultural land.</p>	

8.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Not Applicable

**89 Washington**  
**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 : 21  
Total Sales Price : 8,729,928  
Total Adj. Sales Price : 8,729,928  
Total Assessed Value : 6,316,396  
Avg. Adj. Sales Price : 415,711  
Avg. Assessed Value : 300,781

MEDIAN : 75  
WGT. MEAN : 72  
MEAN : 81  
COD : 28.08  
PRD : 112.58

COV : 32.23  
STD : 26.25  
Avg. Abs. Dev : 21.16  
MAX Sales Ratio : 131.48  
MIN Sales Ratio : 41.47

95% Median C.I. : 63.24 to 99.53  
95% Wgt. Mean C.I. : 59.58 to 85.13  
95% Mean C.I. : 69.50 to 93.40

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<b>DATE OF SALE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-09 To 31-DEC-09	2	97.43	97.43	96.68	02.17	100.78	95.32	99.53	N/A	236,063	228,216	
01-JAN-10 To 31-MAR-10	4	113.81	112.41	105.80	12.20	106.25	90.53	131.48	N/A	230,592	243,958	
01-APR-10 To 30-JUN-10												
01-JUL-10 To 30-SEP-10												
01-OCT-10 To 31-DEC-10	4	73.90	74.89	74.54	03.59	100.47	72.03	79.71	N/A	419,400	312,629	
01-JAN-11 To 31-MAR-11	2	67.64	67.64	67.84	06.51	99.71	63.24	72.03	N/A	346,500	235,075	
01-APR-11 To 30-JUN-11	2	102.16	102.16	95.66	16.48	106.79	85.32	118.99	N/A	651,500	623,205	
01-JUL-11 To 30-SEP-11												
01-OCT-11 To 31-DEC-11	6	57.72	64.23	54.87	26.82	117.06	45.17	111.19	45.17 to 111.19	495,584	271,935	
01-JAN-12 To 31-MAR-12	1	41.47	41.47	41.47	00.00	100.00	41.47	41.47	N/A	688,330	285,450	
01-APR-12 To 30-JUN-12												
01-JUL-12 To 30-SEP-12												
<u>Study Yrs</u>												
01-OCT-09 To 30-SEP-10	6	103.03	107.41	102.71	11.93	104.58	90.53	131.48	90.53 to 131.48	232,416	238,710	
01-OCT-10 To 30-SEP-11	8	73.90	79.89	80.77	13.46	98.91	63.24	118.99	63.24 to 118.99	459,200	370,884	
01-OCT-11 To 30-SEP-12	7	55.90	60.98	52.35	27.42	116.49	41.47	111.19	41.47 to 111.19	523,119	273,866	
<u>Calendar Yrs</u>												
01-JAN-10 To 31-DEC-10	8	85.12	93.65	85.63	22.04	109.37	72.03	131.48	72.03 to 131.48	324,996	278,293	
01-JAN-11 To 31-DEC-11	10	65.82	72.49	67.37	28.40	107.60	45.17	118.99	45.17 to 111.19	496,950	334,817	
<u>ALL</u>	21	75.35	81.45	72.35	28.08	112.58	41.47	131.48	63.24 to 99.53	415,711	300,781	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	21	75.35	81.45	72.35	28.08	112.58	41.47	131.48	63.24 to 99.53	415,711	300,781	
<u>ALL</u>	21	75.35	81.45	72.35	28.08	112.58	41.47	131.48	63.24 to 99.53	415,711	300,781	

<b>95%MLU By Market Area</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Dry</u>												
County	15	72.45	78.41	64.57	31.84	121.43	41.47	131.48	55.90 to 106.52	394,054	254,427	
1	15	72.45	78.41	64.57	31.84	121.43	41.47	131.48	55.90 to 106.52	394,054	254,427	
<u>ALL</u>	21	75.35	81.45	72.35	28.08	112.58	41.47	131.48	63.24 to 99.53	415,711	300,781	

**89 Washington**  
**AGRICULTURAL LAND**

**PAD 2013 R&O Statistics (Using 2013 Values)**

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 Total Assessed Value : 6,316,396  
 Avg. Adj. Sales Price : 415,711  
 Avg. Assessed Value : 300,781

MEDIAN : 75  
 WGT. MEAN : 72  
 MEAN : 81  
 COD : 28.08  
 PRD : 112.58

COV : 32.23  
 STD : 26.25  
 Avg. Abs. Dev : 21.16  
 MAX Sales Ratio : 131.48  
 MIN Sales Ratio : 41.47

95% Median C.I. : 63.24 to 99.53  
 95% Wgt. Mean C.I. : 59.58 to 85.13  
 95% Mean C.I. : 69.50 to 93.40

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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	21	75.35	81.45	72.35	28.08	112.58	41.47	131.48	63.24 to 99.53	415,711	300,781
1	21	75.35	81.45	72.35	28.08	112.58	41.47	131.48	63.24 to 99.53	415,711	300,781
___ALL___	21	75.35	81.45	72.35	28.08	112.58	41.47	131.48	63.24 to 99.53	415,711	300,781

## Washington County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Washington	1	4,740	4,620	4,275	3,890	3,775	3,420	2,655	2,210	4,015
Douglas	1	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800
Saunders	1	5,118	4,902	4,700	4,250	4,100	3,702	2,808	2,600	3,969
Dodge	2	5,265	4,895	4,550	4,230	3,874	3,655	3,400	3,170	4,527
Burt	1	4,530	4,320	4,060	3,810	3,099	3,265	2,600	2,145	3,579
Burt	2	4,580	4,450	N/A	3,890	3,595	3,710	2,880	2,230	4,148

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Washington	1	4,550	4,465	4,200	3,640	3,415	3,350	2,580	1,945	3,824
Douglas	1	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Saunders	1	4,709	4,500	4,300	3,850	3,700	3,300	2,417	2,229	3,283
Dodge	2	4,867	4,529	4,207	3,920	3,617	3,170	2,875	2,365	3,930
Burt	1	4,455	4,175	3,950	3,780	3,135	3,180	2,545	2,105	3,380
Burt	2	4,500	4,340	4,010	3,835	3,663	3,660	2,775	2,125	3,891

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Washington	1	1,845	1,645	1,510	1,345	1,319	1,185	1,130	1,020	1,366
Douglas	1	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Saunders	1	1,619	1,389	1,926	1,866	2,125	1,135	1,214	1,062	1,427
Dodge	2	1,725	1,515	1,580	1,508	1,368	1,393	1,371	1,339	1,456
Burt	1	1,909	1,838	1,825	1,511	1,553	1,579	1,518	1,253	1,524
Burt	2	1,902	1,834	2,085	1,373	1,626	1,512	1,519	1,301	1,556

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

February 26, 2013

Russ Loontjer  
Field Liaison – Nebraska Department of Revenue  
Property Assessment Division  
P. O. Box 98919  
Nebraska State Office Building - 301 Centennial Mall South  
Lincoln, NE 68509-8919

RE: Special Valuation Methodology

Dear Mr. Loontjer,

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

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

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

Depending on location, the value of rural properties in Eastern Nebraska may or may not be influenced by anticipation of future development. This assessor believes the highest and best use for neighboring counties to the north of Washington County is agricultural with only a slight anticipation of development. For the reasons stated above, Burt County was used as our basis for Washington County's 2013 special valuation.

Market valuation by area concept will continue to be monitored in Washington County to establish differences in market value due to general location within the county. This concept is being used for 2013 to establish the one hundred percent of market valuation. Market areas in the Southern part of the county have proven to be moderately influenced by development potential while market areas in the Northern part of the county have indicated less influence and as a result, are valued closer to agricultural with some anticipation of future development.

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

The 2012 USDA NASS Nebraska Field Office studies on cropland and pasture rent was used to compare the irrigated land, dry land, and pasture rent paid per acre by county in Nebraska. A slight premium in dry land cash rent was noted in Burt County when compared to Washington County. For pasture land, the cash rents listed in both counties was identical. Irrigated land cash rent for Washington County was not available for 2012 however a slight premium was noted for Washington County when compared to Burt County in 2011.

Washington County land sales are not purely for agricultural purpose and as a result, the assessor must base agricultural land values on non influenced values from other counties. The capitalization rate of income from dry land cash rents in Burt County was applied to the cash rents in Washington County to determine the non influenced value of land in Washington County. When considering the differences in the cash rents and assuming that other factors between the two counties are very similar - the findings confirm that the special value for agricultural land by category for Washington County would be comparable land values for Burt County.

**005.04C A delineation and explanation of “market areas” recognized in the analysis;**

Burt County includes market area #1 and market area #2. Both market areas in Burt County are considered as a basis for Washington County’s special value. Cash rents and expenses for each county are considered.

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

Since the income and expenses are considered in each of the two counties, a correlation between value of agricultural land in Burt County and the special value in Washington County should exist.

The level of value for special value in Washington County as determined by Property Assessment Division is not known at this time. This determination will be made after the release of this document.

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

USDA NASS Nebraska Field Office studies were used to establish cash rents per acre. Cash rent was used to establish operating income.

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

Expenses from Burt to Washington are considered to be equal.

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

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

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

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





## **2013 Correlation Section for Washington County**

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### **A. Agricultural Land**

Washington County is located in east central Nebraska. It is one of five Nebraska counties in the eight county Omaha, Council Bluffs Metropolitan Statistical area. It is situated between Douglas County and Burt County with Dodge County to the west. The State of Iowa is to the east of Washington County.

For the past several years the agricultural land in Washington County was determined to be fully influenced by nonagricultural influences. The County valued their land using a capitalization rate of income from dry land cash rents in Burt County. When considering the differences in the cash rents and assuming that other factors between the two counties are very similar the findings confirmed that the special value for agricultural land by category for Washington County would be comparable to land values for Burt County. 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 sales from a portion of the county appearing to not have any influence other than agricultural and balancing the file with sales from the adjacent Burt 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. 21 qualified agricultural sales were used in the agricultural analysis for the three year study period. The area within Washington County consists of the townships in the north and western areas of Washington County bordering both Dodge and Burt counties. 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 Washington 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 Washington being of the dry land majority land use we can see where the values range from 3930 in Dodge County to and 3283 in Saunders County with Washington in that range at 3824.

Based on the consideration of all available information, the level of value is determined to be 75% 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**

**2013 Correlation Section  
for Washington County**

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The special valuation in Wahington County was analyzed using assessment-to-sales ratios developed using sale data from uninfluenced counties considered comparable to Washington County as well as sales from within the county. The 2013 assessed values established by Washington 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 Washington 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 Washington County is 75%.

**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.

### **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.

## **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 Washington County**

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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.





<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 12,289</b>	<b>Value : 2,289,715,745</b>	<b>Growth 26,871,920</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	538	9,093,050	152	3,160,505	730	18,009,900	1,420	30,263,455	
<b>02. Res Improve Land</b>	3,582	73,194,065	444	24,002,060	1,501	76,796,830	5,527	173,992,955	
<b>03. Res Improvements</b>	3,671	381,450,015	551	67,141,555	1,531	251,107,265	5,753	699,698,835	
<b>04. Res Total</b>	4,209	463,737,130	703	94,304,120	2,261	345,913,995	7,173	903,955,245	7,619,210
<b>% of Res Total</b>	58.68	51.30	9.80	10.43	31.52	38.27	58.37	39.48	28.35
<b>05. Com UnImp Land</b>	124	6,212,960	14	1,014,400	13	248,655	151	7,476,015	
<b>06. Com Improve Land</b>	464	19,046,020	21	1,720,205	29	1,574,735	514	22,340,960	
<b>07. Com Improvements</b>	467	92,213,395	25	15,538,605	36	6,441,605	528	114,193,605	
<b>08. Com Total</b>	591	117,472,375	39	18,273,210	49	8,264,995	679	144,010,580	3,264,150
<b>% of Com Total</b>	87.04	81.57	5.74	12.69	7.22	5.74	5.53	6.29	12.15
<b>09. Ind UnImp Land</b>	9	430,950	3	1,388,460	5	414,555	17	2,233,965	
<b>10. Ind Improve Land</b>	19	1,229,925	6	5,029,015	4	1,200,835	29	7,459,775	
<b>11. Ind Improvements</b>	19	7,241,910	14	152,740,620	5	28,716,700	38	188,699,230	
<b>12. Ind Total</b>	28	8,902,785	17	159,158,095	10	30,332,090	55	198,392,970	12,635,005
<b>% of Ind Total</b>	50.91	4.49	30.91	80.22	18.18	15.29	0.45	8.66	47.02
<b>13. Rec UnImp Land</b>	0	0	0	0	24	166,065	24	166,065	
<b>14. Rec Improve Land</b>	0	0	0	0	5	259,745	5	259,745	
<b>15. Rec Improvements</b>	0	0	0	0	22	555,410	22	555,410	
<b>16. Rec Total</b>	0	0	0	0	46	981,220	46	981,220	21,635
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.37	0.04	0.08
<b>Res &amp; Rec Total</b>	4,209	463,737,130	703	94,304,120	2,307	346,895,215	7,219	904,936,465	7,640,845
<b>% of Res &amp; Rec Total</b>	58.30	51.25	9.74	10.42	31.96	38.33	58.74	39.52	28.43
<b>Com &amp; Ind Total</b>	619	126,375,160	56	177,431,305	59	38,597,085	734	342,403,550	15,899,155
<b>% of Com &amp; Ind Total</b>	84.33	36.91	7.63	51.82	8.04	11.27	5.97	14.95	59.17
<b>17. Taxable Total</b>	4,828	590,112,290	759	271,735,425	2,366	385,492,300	7,953	1,247,340,015	23,540,000
<b>% of Taxable Total</b>	60.71	47.31	9.54	21.79	29.75	30.91	64.72	54.48	87.60

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	50	3,464,240	338,910	0	0	0
19. Commercial	126	16,351,165	4,950,755	1	585	590
20. Industrial	1	132,000	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	50	3,464,240	338,910
19. Commercial	0	0	0	127	16,351,750	4,951,345
20. Industrial	0	0	0	1	132,000	0
21. Other	0	0	0	0	0	0
22. Total Sch II				178	19,947,990	5,290,255

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	0	1	0	0
25. Total	0	0	0	0	1	0	1	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	316	32	270	618

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	132,935	262	30,559,285	2,181	412,203,280	2,444	442,895,500
28. Ag-Improved Land	0	0	190	29,764,940	1,660	312,744,725	1,850	342,509,665
29. Ag Improvements	0	0	190	26,571,600	1,701	230,398,965	1,891	256,970,565
30. Ag Total							4,335	1,042,375,730

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	149	150.00	5,783,300	
33. HomeSite Improvements	0	0.00	0	157	148.00	23,816,950	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	147	311.53	1,225,720	
36. FarmSite Improv Land	0	0.00	0	162	244.50	1,512,890	
37. FarmSite Improvements	0	0.00	0	157	0.00	2,754,650	
38. FarmSite Total							
39. Road & Ditches	0	0.22	0	0	215.86	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	182,345	6	6.00	182,345	
32. HomeSite Improv Land	1,311	1,326.00	49,244,950	1,460	1,476.00	55,028,250	
33. HomeSite Improvements	1,349	1,307.00	198,611,755	1,506	1,455.00	222,428,705	3,331,920
34. HomeSite Total				<b>1,512</b>	<b>1,482.00</b>	<b>277,639,300</b>	
35. FarmSite UnImp Land	757	763.44	2,542,040	904	1,074.97	3,767,760	
36. FarmSite Improv Land	1,471	2,404.06	13,812,185	1,633	2,648.56	15,325,075	
37. FarmSite Improvements	1,489	0.00	31,787,210	1,646	0.00	34,541,860	0
38. FarmSite Total				<b>2,550</b>	<b>3,723.53</b>	<b>53,634,695</b>	
39. Road & Ditches	0	3,429.99	0	0	3,646.07	0	
40. Other- Non Ag Use	0	2.26	1,130	0	2.26	1,130	
41. Total Section VI				<b>4,062</b>	<b>8,853.86</b>	<b>331,275,125</b>	<b>3,331,920</b>

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	38.14	132,935	449	15,500.59	51,605,910
44. Recapture Value N/A	1	38.14	226,440	449	15,500.59	89,450,835
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,828	200,655.28	658,158,345	4,278	216,194.01	709,897,190
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	233.98	9.24%	1,109,095	10.91%	4,740.13
46. 1A	754.91	29.83%	3,487,600	34.32%	4,619.89
47. 2A1	167.02	6.60%	714,015	7.03%	4,275.03
48. 2A	687.79	27.18%	2,675,535	26.33%	3,890.05
49. 3A1	111.57	4.41%	421,175	4.14%	3,774.98
50. 3A	367.27	14.51%	1,256,015	12.36%	3,419.87
51. 4A1	84.77	3.35%	225,070	2.21%	2,655.07
52. 4A	123.62	4.88%	273,195	2.69%	2,209.96
<b>53. Total</b>	<b>2,530.93</b>	<b>100.00%</b>	<b>10,161,700</b>	<b>100.00%</b>	<b>4,015.01</b>
<b>Dry</b>					
54. 1D1	4,487.66	7.11%	20,418,920	8.46%	4,550.01
55. 1D	26,389.57	41.80%	117,829,515	48.81%	4,465.00
56. 2D1	686.52	1.09%	2,883,330	1.19%	4,199.92
57. 2D	2,051.20	3.25%	7,466,365	3.09%	3,640.00
58. 3D1	489.69	0.78%	1,672,245	0.69%	3,414.91
59. 3D	21,514.50	34.08%	72,073,760	29.85%	3,350.01
60. 4D1	7,046.05	11.16%	18,178,795	7.53%	2,580.00
61. 4D	464.11	0.74%	902,695	0.37%	1,945.00
<b>62. Total</b>	<b>63,129.30</b>	<b>100.00%</b>	<b>241,425,625</b>	<b>100.00%</b>	<b>3,824.30</b>
<b>Grass</b>					
63. 1G1	42.67	1.23%	78,725	1.65%	1,844.97
64. 1G	1,294.04	37.16%	2,128,680	44.73%	1,644.99
65. 2G1	25.35	0.73%	38,285	0.80%	1,510.26
66. 2G	345.71	9.93%	464,975	9.77%	1,344.99
67. 3G1	5.54	0.16%	7,310	0.15%	1,319.49
68. 3G	966.27	27.74%	1,145,055	24.06%	1,185.03
69. 4G1	698.40	20.05%	789,185	16.58%	1,129.99
70. 4G	104.75	3.01%	106,845	2.25%	1,020.00
<b>71. Total</b>	<b>3,482.73</b>	<b>100.00%</b>	<b>4,759,060</b>	<b>100.00%</b>	<b>1,366.47</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>2,530.93</b>	<b>3.57%</b>	<b>10,161,700</b>	<b>3.93%</b>	<b>4,015.01</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>63,129.30</b>	<b>88.96%</b>	<b>241,425,625</b>	<b>93.32%</b>	<b>3,824.30</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>3,482.73</b>	<b>4.91%</b>	<b>4,759,060</b>	<b>1.84%</b>	<b>1,366.47</b>
72. Waste	160.40	0.23%	36,155	0.01%	225.41
73. Other	1,663.74	2.34%	2,324,180	0.90%	1,396.96
74. Exempt	13.54	0.02%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>70,967.10</b>	<b>100.00%</b>	<b>258,706,720</b>	<b>100.00%</b>	<b>3,645.45</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	107.34	25.80%	508,790	29.49%	4,739.99
46. 1A	195.21	46.92%	901,870	52.28%	4,620.00
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	17.43	4.19%	59,610	3.46%	3,419.97
51. 4A1	95.86	23.04%	254,510	14.75%	2,655.02
52. 4A	0.17	0.04%	375	0.02%	2,205.88
<b>53. Total</b>	<b>416.01</b>	<b>100.00%</b>	<b>1,725,155</b>	<b>100.00%</b>	<b>4,146.91</b>
<b>Dry</b>					
54. 1D1	1,541.36	9.97%	7,013,195	13.07%	4,550.00
55. 1D	4,851.73	31.37%	21,663,170	40.38%	4,465.04
56. 2D1	209.67	1.36%	880,615	1.64%	4,200.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	850.19	5.50%	2,903,450	5.41%	3,415.06
59. 3D	1,117.40	7.22%	3,743,345	6.98%	3,350.05
60. 4D1	6,353.53	41.08%	16,392,010	30.55%	2,579.98
61. 4D	543.59	3.51%	1,057,310	1.97%	1,945.05
<b>62. Total</b>	<b>15,467.47</b>	<b>100.00%</b>	<b>53,653,095</b>	<b>100.00%</b>	<b>3,468.77</b>
<b>Grass</b>					
63. 1G1	64.56	2.90%	119,115	4.18%	1,845.03
64. 1G	572.47	25.72%	941,695	33.08%	1,644.97
65. 2G1	10.00	0.45%	15,100	0.53%	1,510.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	31.87	1.43%	42,070	1.48%	1,320.05
68. 3G	136.12	6.12%	161,290	5.67%	1,184.91
69. 4G1	1,167.22	52.45%	1,318,950	46.34%	1,129.99
70. 4G	243.22	10.93%	248,075	8.72%	1,019.96
<b>71. Total</b>	<b>2,225.46</b>	<b>100.00%</b>	<b>2,846,295</b>	<b>100.00%</b>	<b>1,278.97</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>416.01</b>	<b>2.14%</b>	<b>1,725,155</b>	<b>2.87%</b>	<b>4,146.91</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>15,467.47</b>	<b>79.69%</b>	<b>53,653,095</b>	<b>89.21%</b>	<b>3,468.77</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>2,225.46</b>	<b>11.47%</b>	<b>2,846,295</b>	<b>4.73%</b>	<b>1,278.97</b>
72. Waste	47.50	0.24%	13,775	0.02%	290.00
73. Other	1,253.74	6.46%	1,906,930	3.17%	1,520.99
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>19,410.18</b>	<b>100.00%</b>	<b>60,145,250</b>	<b>100.00%</b>	<b>3,098.64</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	722.43	13.50%	3,424,325	17.51%	4,740.01
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	610.78	11.42%	2,611,100	13.35%	4,275.03
48. 2A	32.57	0.61%	126,705	0.65%	3,890.24
49. 3A1	2,929.99	54.76%	11,060,710	56.57%	3,775.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	1,054.62	19.71%	2,330,730	11.92%	2,210.02
<b>53. Total</b>	<b>5,350.39</b>	<b>100.00%</b>	<b>19,553,570</b>	<b>100.00%</b>	<b>3,654.61</b>
<b>Dry</b>					
54. 1D1	969.49	9.90%	4,411,170	12.75%	4,549.99
55. 1D	63.95	0.65%	285,525	0.83%	4,464.82
56. 2D1	870.66	8.89%	3,656,735	10.57%	4,199.96
57. 2D	155.09	1.58%	564,505	1.63%	3,639.85
58. 3D1	7,223.20	73.73%	24,667,220	71.28%	3,415.00
59. 3D	12.54	0.13%	42,015	0.12%	3,350.48
60. 4D1	5.66	0.06%	14,595	0.04%	2,578.62
61. 4D	495.86	5.06%	964,450	2.79%	1,945.00
<b>62. Total</b>	<b>9,796.45</b>	<b>100.00%</b>	<b>34,606,215</b>	<b>100.00%</b>	<b>3,532.53</b>
<b>Grass</b>					
63. 1G1	9.42	2.31%	17,385	3.62%	1,845.54
64. 1G	1.09	0.27%	1,790	0.37%	1,642.20
65. 2G1	7.08	1.74%	10,690	2.23%	1,509.89
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	159.88	39.24%	211,030	43.97%	1,319.93
68. 3G	0.16	0.04%	190	0.04%	1,187.50
69. 4G1	40.55	9.95%	45,825	9.55%	1,130.09
70. 4G	189.29	46.45%	193,055	40.22%	1,019.89
<b>71. Total</b>	<b>407.47</b>	<b>100.00%</b>	<b>479,965</b>	<b>100.00%</b>	<b>1,177.91</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>5,350.39</b>	<b>32.31%</b>	<b>19,553,570</b>	<b>35.17%</b>	<b>3,654.61</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>9,796.45</b>	<b>59.16%</b>	<b>34,606,215</b>	<b>62.24%</b>	<b>3,532.53</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>407.47</b>	<b>2.46%</b>	<b>479,965</b>	<b>0.86%</b>	<b>1,177.91</b>
72. Waste	289.08	1.75%	74,905	0.13%	259.12
73. Other	716.01	4.32%	884,370	1.59%	1,235.14
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>16,559.40</b>	<b>100.00%</b>	<b>55,599,025</b>	<b>100.00%</b>	<b>3,357.55</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	9.02	2.45%	42,755	2.81%	4,740.02
46. 1A	32.03	8.71%	147,940	9.74%	4,618.79
47. 2A1	227.63	61.88%	973,155	64.05%	4,275.16
48. 2A	64.62	17.57%	251,375	16.54%	3,890.05
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	16.44	4.47%	56,240	3.70%	3,420.92
51. 4A1	18.09	4.92%	48,020	3.16%	2,654.51
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>367.83</b>	<b>100.00%</b>	<b>1,519,485</b>	<b>100.00%</b>	<b>4,130.94</b>
<b>Dry</b>					
54. 1D1	313.78	14.52%	1,427,700	16.69%	4,550.00
55. 1D	595.10	27.53%	2,657,115	31.07%	4,464.99
56. 2D1	628.23	29.06%	2,638,525	30.85%	4,199.93
57. 2D	34.60	1.60%	125,955	1.47%	3,640.32
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	321.18	14.86%	1,075,970	12.58%	3,350.05
60. 4D1	166.44	7.70%	429,385	5.02%	2,579.82
61. 4D	102.15	4.73%	198,695	2.32%	1,945.13
<b>62. Total</b>	<b>2,161.48</b>	<b>100.00%</b>	<b>8,553,345</b>	<b>100.00%</b>	<b>3,957.17</b>
<b>Grass</b>					
63. 1G1	29.74	5.44%	54,880	7.74%	1,845.33
64. 1G	23.37	4.27%	38,450	5.42%	1,645.27
65. 2G1	127.50	23.31%	192,530	27.14%	1,510.04
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	230.68	42.17%	273,365	38.54%	1,185.04
69. 4G1	104.95	19.18%	118,600	16.72%	1,130.06
70. 4G	30.83	5.64%	31,455	4.43%	1,020.27
<b>71. Total</b>	<b>547.07</b>	<b>100.00%</b>	<b>709,280</b>	<b>100.00%</b>	<b>1,296.51</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>367.83</b>	<b>7.10%</b>	<b>1,519,485</b>	<b>11.92%</b>	<b>4,130.94</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>2,161.48</b>	<b>41.70%</b>	<b>8,553,345</b>	<b>67.12%</b>	<b>3,957.17</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>547.07</b>	<b>10.55%</b>	<b>709,280</b>	<b>5.57%</b>	<b>1,296.51</b>
72. Waste	520.29	10.04%	16,535	0.13%	31.78
73. Other	1,587.26	30.62%	1,945,305	15.26%	1,225.57
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>5,183.93</b>	<b>100.00%</b>	<b>12,743,950</b>	<b>100.00%</b>	<b>2,458.36</b>



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	475.05	44.86%	2,251,760	49.57%	4,740.05
46. 1A	281.22	26.55%	1,299,230	28.60%	4,619.98
47. 2A1	33.15	3.13%	141,715	3.12%	4,274.96
48. 2A	4.15	0.39%	16,145	0.36%	3,890.36
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	168.81	15.94%	577,315	12.71%	3,419.91
51. 4A1	96.69	9.13%	256,715	5.65%	2,655.03
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>1,059.07</b>	<b>100.00%</b>	<b>4,542,880</b>	<b>100.00%</b>	<b>4,289.50</b>
<b>Dry</b>					
54. 1D1	6,221.60	21.27%	28,308,015	26.50%	4,549.96
55. 1D	8,627.79	29.50%	38,522,755	36.06%	4,464.96
56. 2D1	306.98	1.05%	1,289,300	1.21%	4,199.95
57. 2D	172.05	0.59%	626,265	0.59%	3,640.02
58. 3D1	3.97	0.01%	13,560	0.01%	3,415.62
59. 3D	2,920.55	9.99%	9,783,815	9.16%	3,349.99
60. 4D1	10,893.45	37.25%	28,104,830	26.31%	2,579.98
61. 4D	97.98	0.34%	190,570	0.18%	1,944.99
<b>62. Total</b>	<b>29,244.37</b>	<b>100.00%</b>	<b>106,839,110</b>	<b>100.00%</b>	<b>3,653.32</b>
<b>Grass</b>					
63. 1G1	119.77	22.28%	220,990	28.09%	1,845.12
64. 1G	166.06	30.90%	273,155	34.73%	1,644.92
65. 2G1	11.67	2.17%	17,610	2.24%	1,509.00
66. 2G	2.00	0.37%	2,690	0.34%	1,345.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	63.35	11.79%	75,060	9.54%	1,184.85
69. 4G1	172.53	32.10%	194,965	24.79%	1,130.04
70. 4G	2.08	0.39%	2,125	0.27%	1,021.63
<b>71. Total</b>	<b>537.46</b>	<b>100.00%</b>	<b>786,595</b>	<b>100.00%</b>	<b>1,463.54</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>1,059.07</b>	<b>3.40%</b>	<b>4,542,880</b>	<b>4.03%</b>	<b>4,289.50</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>29,244.37</b>	<b>93.78%</b>	<b>106,839,110</b>	<b>94.88%</b>	<b>3,653.32</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>537.46</b>	<b>1.72%</b>	<b>786,595</b>	<b>0.70%</b>	<b>1,463.54</b>
72. Waste	64.00	0.21%	15,660	0.01%	244.69
73. Other	280.46	0.90%	425,345	0.38%	1,516.60
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>31,185.36</b>	<b>100.00%</b>	<b>112,609,590</b>	<b>100.00%</b>	<b>3,610.98</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	39.59	100.00%	182,905	100.00%	4,619.98
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
<b>53. Total</b>	<b>39.59</b>	<b>100.00%</b>	<b>182,905</b>	<b>100.00%</b>	<b>4,619.98</b>
<b>Dry</b>					
54. 1D1	621.37	7.95%	2,827,200	10.83%	4,549.95
55. 1D	2,656.15	33.97%	11,858,275	45.42%	4,464.46
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	293.24	3.75%	1,001,400	3.84%	3,414.95
59. 3D	286.22	3.66%	958,760	3.67%	3,349.73
60. 4D1	2,765.50	35.36%	7,134,610	27.33%	2,579.86
61. 4D	1,197.45	15.31%	2,328,885	8.92%	1,944.87
<b>62. Total</b>	<b>7,819.93</b>	<b>100.00%</b>	<b>26,109,130</b>	<b>100.00%</b>	<b>3,338.79</b>
<b>Grass</b>					
63. 1G1	49.83	3.43%	91,945	5.00%	1,845.17
64. 1G	369.56	25.40%	607,875	33.04%	1,644.86
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	75.33	5.18%	99,480	5.41%	1,320.59
68. 3G	64.46	4.43%	76,360	4.15%	1,184.61
69. 4G1	460.57	31.66%	520,425	28.29%	1,129.96
70. 4G	435.09	29.91%	443,785	24.12%	1,019.98
<b>71. Total</b>	<b>1,454.84</b>	<b>100.00%</b>	<b>1,839,870</b>	<b>100.00%</b>	<b>1,264.65</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>39.59</b>	<b>0.34%</b>	<b>182,905</b>	<b>0.59%</b>	<b>4,619.98</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>7,819.93</b>	<b>66.54%</b>	<b>26,109,130</b>	<b>83.77%</b>	<b>3,338.79</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>1,454.84</b>	<b>12.38%</b>	<b>1,839,870</b>	<b>5.90%</b>	<b>1,264.65</b>
72. Waste	50.86	0.43%	14,760	0.05%	290.21
73. Other	2,386.22	20.31%	3,022,405	9.70%	1,266.61
74. Exempt	17.39	0.15%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>11,751.44</b>	<b>100.00%</b>	<b>31,169,070</b>	<b>100.00%</b>	<b>2,652.36</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	64.47	8.43%	305,590	11.92%	4,740.03
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	117.41	15.35%	501,930	19.58%	4,275.02
48. 2A	68.81	8.99%	267,670	10.44%	3,889.99
49. 3A1	224.84	29.39%	848,780	33.11%	3,775.04
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	289.47	37.84%	639,745	24.95%	2,210.06
<b>53. Total</b>	<b>765.00</b>	<b>100.00%</b>	<b>2,563,715</b>	<b>100.00%</b>	<b>3,351.26</b>
<b>Dry</b>					
54. 1D1	1,013.74	27.49%	4,612,540	32.59%	4,550.02
55. 1D	253.73	6.88%	1,132,870	8.01%	4,464.86
56. 2D1	739.82	20.06%	3,107,245	21.96%	4,200.00
57. 2D	159.27	4.32%	579,700	4.10%	3,639.73
58. 3D1	1,141.23	30.94%	3,897,230	27.54%	3,414.94
59. 3D	30.14	0.82%	100,990	0.71%	3,350.70
60. 4D1	63.38	1.72%	163,485	1.16%	2,579.44
61. 4D	286.72	7.77%	557,675	3.94%	1,945.02
<b>62. Total</b>	<b>3,688.03</b>	<b>100.00%</b>	<b>14,151,735</b>	<b>100.00%</b>	<b>3,837.21</b>
<b>Grass</b>					
63. 1G1	19.71	25.67%	36,365	32.64%	1,845.00
64. 1G	10.70	13.94%	17,615	15.81%	1,646.26
65. 2G1	3.95	5.14%	5,965	5.35%	1,510.13
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	27.39	35.67%	36,150	32.44%	1,319.82
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	15.03	19.58%	15,330	13.76%	1,019.96
<b>71. Total</b>	<b>76.78</b>	<b>100.00%</b>	<b>111,425</b>	<b>100.00%</b>	<b>1,451.22</b>
<hr/>					
<b>Irrigated Total</b>	<b>765.00</b>	<b>14.03%</b>	<b>2,563,715</b>	<b>14.83%</b>	<b>3,351.26</b>
<b>Dry Total</b>	<b>3,688.03</b>	<b>67.64%</b>	<b>14,151,735</b>	<b>81.85%</b>	<b>3,837.21</b>
<b>Grass Total</b>	<b>76.78</b>	<b>1.41%</b>	<b>111,425</b>	<b>0.64%</b>	<b>1,451.22</b>
72. Waste	745.64	13.67%	218,330	1.26%	292.81
73. Other	177.31	3.25%	245,390	1.42%	1,383.96
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>5,452.76</b>	<b>100.00%</b>	<b>17,290,595</b>	<b>100.00%</b>	<b>3,170.98</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	60.42	3.23%	274,915	4.65%	4,550.07
55. 1D	506.23	27.04%	2,260,310	38.24%	4,464.99
56. 2D1	55.17	2.95%	231,710	3.92%	4,199.93
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	131.99	7.05%	450,775	7.63%	3,415.22
59. 3D	97.04	5.18%	325,080	5.50%	3,349.96
60. 4D1	600.74	32.08%	1,549,875	26.22%	2,579.94
61. 4D	420.80	22.47%	818,475	13.85%	1,945.05
62. Total	1,872.39	100.00%	5,911,140	100.00%	3,157.00
<b>Grass</b>					
63. 1G1	5.00	3.02%	9,225	4.36%	1,845.00
64. 1G	50.48	30.46%	83,040	39.20%	1,645.01
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	5.00	3.02%	5,925	2.80%	1,185.00
69. 4G1	57.17	34.50%	64,600	30.50%	1,129.96
70. 4G	48.06	29.00%	49,020	23.14%	1,019.98
71. Total	165.71	100.00%	211,810	100.00%	1,278.20
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	1,872.39	84.81%	5,911,140	92.81%	3,157.00
<b>Grass Total</b>					
	165.71	7.51%	211,810	3.33%	1,278.20
72. Waste	5.00	0.23%	1,450	0.02%	290.00
73. Other	164.59	7.46%	245,005	3.85%	1,488.58
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,207.69	100.00%	6,369,405	100.00%	2,885.10

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

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	3.00	2.22%	12,825	2.94%	4,275.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	84.00	62.22%	317,100	72.73%	3,775.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	48.00	35.56%	106,080	24.33%	2,210.00
<b>53. Total</b>	<b>135.00</b>	<b>100.00%</b>	<b>436,005</b>	<b>100.00%</b>	<b>3,229.67</b>
<b>Dry</b>					
54. 1D1	398.50	17.21%	1,813,135	22.69%	4,549.90
55. 1D	0.63	0.03%	2,815	0.04%	4,468.25
56. 2D1	82.58	3.57%	346,835	4.34%	4,199.99
57. 2D	44.90	1.94%	163,435	2.05%	3,639.98
58. 3D1	1,484.83	64.13%	5,070,665	63.45%	3,414.98
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	6.29	0.27%	16,230	0.20%	2,580.29
61. 4D	297.57	12.85%	578,770	7.24%	1,944.99
<b>62. Total</b>	<b>2,315.30</b>	<b>100.00%</b>	<b>7,991,885</b>	<b>100.00%</b>	<b>3,451.77</b>
<b>Grass</b>					
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	47.81	90.53%	63,110	92.37%	1,320.02
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1.00	1.89%	1,130	1.65%	1,130.00
70. 4G	4.00	7.57%	4,080	5.97%	1,020.00
<b>71. Total</b>	<b>52.81</b>	<b>100.00%</b>	<b>68,320</b>	<b>100.00%</b>	<b>1,293.69</b>
<b>Irrigated Total</b>					
	135.00	5.18%	436,005	5.09%	3,229.67
<b>Dry Total</b>					
	2,315.30	88.76%	7,991,885	93.27%	3,451.77
<b>Grass Total</b>					
	52.81	2.02%	68,320	0.80%	1,293.69
72. Waste	56.45	2.16%	16,370	0.19%	289.99
73. Other	48.96	1.88%	56,035	0.65%	1,144.51
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>2,608.52</b>	<b>100.00%</b>	<b>8,568,615</b>	<b>100.00%</b>	<b>3,284.86</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	272.10	11.23%	1,238,065	14.76%	4,550.04
55. 1D	517.08	21.34%	2,308,800	27.53%	4,465.07
56. 2D1	239.14	9.87%	1,004,385	11.98%	4,199.99
57. 2D	0.98	0.04%	3,565	0.04%	3,637.76
58. 3D1	455.04	18.78%	1,553,965	18.53%	3,415.01
59. 3D	65.48	2.70%	219,365	2.62%	3,350.11
60. 4D1	564.33	23.29%	1,455,990	17.36%	2,580.03
61. 4D	309.20	12.76%	601,430	7.17%	1,945.12
62. Total	2,423.35	100.00%	8,385,565	100.00%	3,460.32
<b>Grass</b>					
63. 1G1	11.27	2.53%	20,795	4.04%	1,845.16
64. 1G	47.02	10.57%	77,355	15.04%	1,645.15
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	13.46	3.03%	17,765	3.46%	1,319.84
68. 3G	20.92	4.70%	24,800	4.82%	1,185.47
69. 4G1	129.44	29.10%	146,285	28.45%	1,130.14
70. 4G	222.71	50.07%	227,160	44.18%	1,019.98
71. Total	444.82	100.00%	514,160	100.00%	1,155.88
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	2,423.35	77.55%	8,385,565	90.56%	3,460.32
<b>Grass Total</b>					
	444.82	14.24%	514,160	5.55%	1,155.88
72. Waste	4.00	0.13%	1,160	0.01%	290.00
73. Other	252.57	8.08%	358,475	3.87%	1,419.31
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	3,124.74	100.00%	9,259,360	100.00%	2,963.24

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	8.46	2.41%	38,495	3.24%	4,550.24
55. 1D	109.54	31.22%	489,090	41.14%	4,464.94
56. 2D1	29.30	8.35%	123,060	10.35%	4,200.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	45.70	13.03%	156,065	13.13%	3,414.99
59. 3D	9.16	2.61%	30,685	2.58%	3,349.89
60. 4D1	97.96	27.92%	252,710	21.26%	2,579.73
61. 4D	50.71	14.45%	98,645	8.30%	1,945.28
62. Total	350.83	100.00%	1,188,750	100.00%	3,388.39
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	11.19	20.11%	18,410	27.96%	1,645.22
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	1.01	1.82%	1,335	2.03%	1,321.78
68. 3G	2.55	4.58%	3,020	4.59%	1,184.31
69. 4G1	12.53	22.52%	14,160	21.50%	1,130.09
70. 4G	28.36	50.97%	28,930	43.93%	1,020.10
71. Total	55.64	100.00%	65,855	100.00%	1,183.59
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	350.83	68.05%	1,188,750	84.91%	3,388.39
<b>Grass Total</b>					
	55.64	10.79%	65,855	4.70%	1,183.59
72. Waste	6.00	1.16%	1,740	0.12%	290.00
73. Other	103.11	20.00%	143,650	10.26%	1,393.17
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	515.58	100.00%	1,399,995	100.00%	2,715.38

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	39.66	54.33%	187,990	60.88%	4,740.04
46. 1A	16.42	22.49%	75,860	24.57%	4,619.98
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	16.92	23.18%	44,920	14.55%	2,654.85
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>73.00</b>	<b>100.00%</b>	<b>308,770</b>	<b>100.00%</b>	<b>4,229.73</b>
<b>Dry</b>					
54. 1D1	2,371.23	32.15%	10,789,015	39.92%	4,549.97
55. 1D	1,373.01	18.62%	6,130,500	22.68%	4,465.01
56. 2D1	177.36	2.40%	744,895	2.76%	4,199.90
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	49.24	0.67%	168,155	0.62%	3,415.01
59. 3D	532.02	7.21%	1,782,225	6.59%	3,349.92
60. 4D1	2,872.07	38.94%	7,409,870	27.42%	2,579.98
61. 4D	0.64	0.01%	1,245	0.00%	1,945.31
<b>62. Total</b>	<b>7,375.57</b>	<b>100.00%</b>	<b>27,025,905</b>	<b>100.00%</b>	<b>3,664.25</b>
<b>Grass</b>					
63. 1G1	54.66	16.19%	100,840	20.96%	1,844.86
64. 1G	110.04	32.59%	181,015	37.63%	1,644.99
65. 2G1	7.93	2.35%	11,970	2.49%	1,509.46
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.53	0.16%	700	0.15%	1,320.75
68. 3G	27.46	8.13%	32,540	6.76%	1,185.00
69. 4G1	129.20	38.27%	146,000	30.35%	1,130.03
70. 4G	7.79	2.31%	7,945	1.65%	1,019.90
<b>71. Total</b>	<b>337.61</b>	<b>100.00%</b>	<b>481,010</b>	<b>100.00%</b>	<b>1,424.75</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>73.00</b>	<b>0.89%</b>	<b>308,770</b>	<b>1.09%</b>	<b>4,229.73</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>7,375.57</b>	<b>90.38%</b>	<b>27,025,905</b>	<b>95.41%</b>	<b>3,664.25</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>337.61</b>	<b>4.14%</b>	<b>481,010</b>	<b>1.70%</b>	<b>1,424.75</b>
72. Waste	24.81	0.30%	2,295	0.01%	92.50
73. Other	349.36	4.28%	506,635	1.79%	1,450.18
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>8,160.35</b>	<b>100.00%</b>	<b>28,324,615</b>	<b>100.00%</b>	<b>3,471.00</b>



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 16

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	9.43	15.83%	42,905	19.72%	4,549.84
55. 1D	7.71	12.94%	34,425	15.82%	4,464.98
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	39.22	65.85%	133,945	61.55%	3,415.22
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.20	0.34%	515	0.24%	2,575.00
61. 4D	3.00	5.04%	5,835	2.68%	1,945.00
62. Total	59.56	100.00%	217,625	100.00%	3,653.88
<b>Grass</b>					
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
<b>Irrigated Total</b>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
Dry Total	59.56	90.08%	217,625	96.64%	3,653.88
<b>Grass Total</b>					
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	6.56	9.92%	7,565	3.36%	1,153.20
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	66.12	100.00%	225,190	100.00%	3,405.78

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 26

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	8.60	5.85%	40,765	8.48%	4,740.12
46. 1A	36.86	25.07%	170,295	35.43%	4,620.05
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	101.54	69.07%	269,590	56.09%	2,655.01
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>147.00</b>	<b>100.00%</b>	<b>480,650</b>	<b>100.00%</b>	<b>3,269.73</b>
<b>Dry</b>					
54. 1D1	2,590.09	9.99%	11,784,980	13.23%	4,550.03
55. 1D	8,935.52	34.48%	39,896,405	44.78%	4,464.92
56. 2D1	10.87	0.04%	45,655	0.05%	4,200.09
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1,053.28	4.06%	3,597,045	4.04%	3,415.09
59. 3D	649.11	2.50%	2,174,490	2.44%	3,349.96
60. 4D1	10,938.20	42.21%	28,220,020	31.67%	2,579.95
61. 4D	1,737.49	6.70%	3,379,300	3.79%	1,944.93
<b>62. Total</b>	<b>25,914.56</b>	<b>100.00%</b>	<b>89,097,895</b>	<b>100.00%</b>	<b>3,438.14</b>
<b>Grass</b>					
63. 1G1	94.80	3.04%	174,900	4.35%	1,844.94
64. 1G	969.80	31.05%	1,595,345	39.71%	1,645.02
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	118.66	3.80%	156,615	3.90%	1,319.86
68. 3G	124.57	3.99%	147,605	3.67%	1,184.92
69. 4G1	827.90	26.51%	935,505	23.29%	1,129.97
70. 4G	987.36	31.61%	1,007,075	25.07%	1,019.97
<b>71. Total</b>	<b>3,123.09</b>	<b>100.00%</b>	<b>4,017,045</b>	<b>100.00%</b>	<b>1,286.24</b>
<b>Irrigated Total</b>					
	147.00	0.46%	480,650	0.49%	3,269.73
<b>Dry Total</b>					
	25,914.56	80.85%	89,097,895	91.53%	3,438.14
<b>Grass Total</b>					
	3,123.09	9.74%	4,017,045	4.13%	1,286.24
72. Waste	67.09	0.21%	19,460	0.02%	290.06
73. Other	2,800.51	8.74%	3,724,970	3.83%	1,330.10
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>32,052.25</b>	<b>100.00%</b>	<b>97,340,020</b>	<b>100.00%</b>	<b>3,036.92</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 31

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	180.21	10.24%	819,960	13.79%	4,550.02
55. 1D	513.88	29.21%	2,294,455	38.58%	4,464.96
56. 2D1	19.70	1.12%	82,740	1.39%	4,200.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	159.78	9.08%	545,665	9.18%	3,415.10
59. 3D	62.11	3.53%	208,075	3.50%	3,350.10
60. 4D1	621.26	35.32%	1,602,855	26.95%	2,580.01
61. 4D	202.14	11.49%	393,170	6.61%	1,945.04
62. Total	1,759.08	100.00%	5,946,920	100.00%	3,380.70
<b>Grass</b>					
63. 1G1	2.11	0.94%	3,895	1.47%	1,845.97
64. 1G	36.84	16.36%	60,610	22.84%	1,645.22
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	6.26	2.78%	8,265	3.11%	1,320.29
68. 3G	3.35	1.49%	3,970	1.50%	1,185.07
69. 4G1	78.09	34.69%	88,240	33.25%	1,129.98
70. 4G	98.47	43.74%	100,440	37.84%	1,020.01
71. Total	225.12	100.00%	265,420	100.00%	1,179.02
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	1,759.08	78.87%	5,946,920	91.37%	3,380.70
<b>Grass Total</b>					
	225.12	10.09%	265,420	4.08%	1,179.02
72. Waste	4.77	0.21%	1,385	0.02%	290.36
73. Other	241.25	10.82%	294,685	4.53%	1,221.49
74. Exempt	640.00	28.70%	0	0.00%	0.00
75. Market Area Total	2,230.22	100.00%	6,508,410	100.00%	2,918.28

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 76

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
<b>Dry</b>					
54. 1D1	169.91	36.26%	773,100	40.75%	4,550.06
55. 1D	25.10	5.36%	112,070	5.91%	4,464.94
56. 2D1	99.12	21.15%	416,305	21.94%	4,200.01
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	173.76	37.08%	593,395	31.27%	3,415.03
59. 3D	0.75	0.16%	2,515	0.13%	3,353.33
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	468.64	100.00%	1,897,385	100.00%	4,048.70
<b>Grass</b>					
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
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	468.64	38.01%	1,897,385	45.45%	4,048.70
<b>Grass Total</b>					
	0.00	0.00%	0	0.00%	0.00
72. Waste	15.49	1.26%	4,490	0.11%	289.86
73. Other	748.75	60.73%	2,272,785	54.44%	3,035.44
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,232.88	100.00%	4,174,660	100.00%	3,386.10

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 675

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
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	45.26	45.18%	203,670	45.18%	4,500.00
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	2.83	2.82%	12,735	2.82%	4,500.00
60. 4D1	3.81	3.80%	17,145	3.80%	4,500.00
61. 4D	48.28	48.19%	217,260	48.19%	4,500.00
62. Total	100.18	100.00%	450,810	100.00%	4,500.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3.78	46.21%	17,010	46.21%	4,500.00
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	4.40	53.79%	19,800	53.79%	4,500.00
71. Total	8.18	100.00%	36,810	100.00%	4,500.00
<hr/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	100.18	67.68%	450,810	67.68%	4,500.00
<b>Grass Total</b>	8.18	5.53%	36,810	5.53%	4,500.00
72. Waste	2.00	1.35%	9,000	1.35%	4,500.00
73. Other	37.67	25.45%	169,515	25.45%	4,500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	148.03	100.00%	666,135	100.00%	4,500.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	1,133.85	4,848,480	9,749.97	36,626,355	10,883.82	41,474,835
<b>77. Dry Land</b>	36.14	129,245	11,606.16	42,997,400	162,304.19	590,325,490	173,946.49	633,452,135
<b>78. Grass</b>	0.00	0	992.34	1,302,550	12,152.45	15,890,370	13,144.79	17,192,920
<b>79. Waste</b>	0.00	0	188.38	30,695	1,875.00	416,775	2,063.38	447,470
<b>80. Other</b>	2.00	3,690	1,421.61	2,623,190	11,394.46	15,906,365	12,818.07	18,533,245
<b>81. Exempt</b>	0.00	0	2.28	0	668.65	0	670.93	0
<b>82. Total</b>	<b>38.14</b>	<b>132,935</b>	<b>15,342.34</b>	<b>51,802,315</b>	<b>197,476.07</b>	<b>659,165,355</b>	<b>212,856.55</b>	<b>711,100,605</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	10,883.82	5.11%	41,474,835	5.83%	3,810.69
<b>Dry Land</b>	173,946.49	81.72%	633,452,135	89.08%	3,641.65
<b>Grass</b>	13,144.79	6.18%	17,192,920	2.42%	1,307.96
<b>Waste</b>	2,063.38	0.97%	447,470	0.06%	216.86
<b>Other</b>	12,818.07	6.02%	18,533,245	2.61%	1,445.87
<b>Exempt</b>	670.93	0.32%	0	0.00%	0.00
<b>Total</b>	<b>212,856.55</b>	<b>100.00%</b>	<b>711,100,605</b>	<b>100.00%</b>	<b>3,340.75</b>

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

### 89 Washington

	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	896,794,660	903,955,245	7,160,585	0.80%	7,619,210	-0.05%
02. Recreational	875,790	981,220	105,430	12.04%	21,635	9.57%
03. Ag-Homesite Land, Ag-Res Dwelling	269,127,505	277,639,300	8,511,795	3.16%	3,331,920	1.92%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,166,797,955</b>	<b>1,182,575,765</b>	<b>15,777,810</b>	<b>1.35%</b>	<b>10,972,765</b>	<b>0.41%</b>
05. Commercial	138,389,010	144,010,580	5,621,570	4.06%	3,264,150	1.70%
06. Industrial	183,291,525	198,392,970	15,101,445	8.24%	12,635,005	1.35%
07. Ag-Farmsite Land, Outbuildings	52,324,675	53,634,695	1,310,020	2.50%	0	2.50%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>374,005,210</b>	<b>396,038,245</b>	<b>22,033,035</b>	<b>5.89%</b>	<b>15,899,155</b>	<b>1.64%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,540,803,165</b>	<b>1,578,615,140</b>	<b>37,811,975</b>	<b>2.45%</b>	<b>26,871,920</b>	<b>0.71%</b>
11. Irrigated	34,303,350	41,474,835	7,171,485	20.91%		
12. Dryland	529,800,680	633,452,135	103,651,455	19.56%		
13. Grassland	28,056,660	17,192,920	-10,863,740	-38.72%		
14. Wasteland	371,700	447,470	75,770	20.38%		
15. Other Agland	1,130	18,533,245	18,532,115	1,640,010.18%		
<b>16. Total Agricultural Land</b>	<b>592,533,520</b>	<b>711,100,605</b>	<b>118,567,085</b>	<b>20.01%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,133,336,685</b>	<b>2,289,715,745</b>	<b>156,379,060</b>	<b>7.33%</b>	<b>26,871,920</b>	<b>6.07%</b>

**2012 PLAN OF ASSESSMENT  
FOR  
WASHINGTON COUTNY  
ASSESSMENT YEARS 2013, 2014, AND 2015  
Date: June 15, 2012**

**PLAN OF ASSESSMENT REQUIREMENTS:**

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

**DISCLAIMER:**

This Plan of Assessment was developed to meet the requirements of Nebraska Laws 2005, LB 263, Section 9. The reader should note that at the time this document is being prepared, the 2012 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on Nebraska Advantage exemptions are not finalized by the Property Assessment Division. Finally, the protest process is ongoing and the sales file is incomplete for 2013.

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

Thank you to the reader for your time and understanding.

**REAL PROPERTY ASSESSMENT REQUIREMENTS:**

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



Assessment levels required for real property are as follows:

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

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

## RECORD MAINTENANCE:

### MAPPING

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

### OWNERSHIP

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

Assessor's Office has ownership of the cadastral maps.

### REPORT GENERATION

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

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

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

## ADMINISTER HOMESTEAD EXEMPTION:

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

For the year of 2011 (payable in 2012) we had a total of ((498)) applicants and a value exempted of ((\$48,268,380)) with a tax loss of ((\$967,001.20)). The average median value for 2012 is not available at this time. The 2011 average medium was ((\$155,333)).

## ADMINISTER PERSONAL PROPERTY:

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

The County Assessor requested that all personal property returns be accompanied with a copy of the federal depreciation worksheet as part of the updating process.

The 2012 value of centrally assessed and the final determination of Nebraska Advantage personal property is not available at this time.

The abstract totals for the year 2012 (payable in 2013) consisted of ((635)) commercial schedules with a value of \$((136,193,123)). The totals for agricultural schedules consisted of ((418)) with a value of \$((39,457,900)) and a combined total of \$((175,651,023)).

## ADMINISTER SPECIAL VALUATION:

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

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

## GENERATE TAX ROLL:

The Assessor's Office also generates tax rolls for the real estate personal property, railroads and public services. Homestead exemption credits are also included on parcels approved for exemption on the tax rolls. The tax rolls are generated by the Assessor's office and the collection of the taxes are the responsibility of the County Treasurer.

## RESPONSIBILITIES OF APPRAISAL:

### VALUE ALL REAL PROPERTY

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

### DEVELOP PLAN OF REVIEW

This core team also develops a yearly plan as to what needs to be reviewed, audited and updated for the upcoming year. As required by statute, the plan of review includes a physical inspection of property at least once every six years. This will include a spot check of measurements for accuracy, re-assessment of quality and condition scores, and the addition or subtraction of any physical improvements.

In 2010, new Marshall and Swift costing tables were loaded on our CAMA system with appropriate adjustments to the depreciation schedules. In addition, unimproved rural sites were reviewed, improved

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

#### ESTABLISH PROCEDURE FOR PICKUP WORK

The requirement for pickup work is determined weekly. The Assessor's Office acquires building permits from planning and zoning, and the city and villages on an ongoing basis. The researching of building permits and market areas with current sales and discovery are used to identify potential pickup work. If the project is incomplete at the time of inspection, the property will be revisited on a date that is as close to December 31<sup>st</sup> as possible. The project will be assigned a partial value for the amount of construction completed based off of the inspection completed closest to January 1<sup>st</sup> as possible. The value will be based off our own physical measurements, and not off the contractor's plans of specifications.

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

#### REVIEW SALES

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

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

#### PERSONNEL COUNT:

Position: Assessor/Deputy Assessor (2)

##### Position Description:

The Assessor administrates all the assessment duties as required by Nebraska State Statutes. He/she is responsible for completing many reports during the year within the statutory deadlines. The Assessor also works with the County Board of Supervisors as well as other elected officials. The Assessor also has to supervise the assessment and appraisal staff.

##### Continuing Education Requirements:

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

Position: Assessment Specialist (2)

##### Position Description:

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

##### Continuing Education Requirements:

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

Position: Appraiser (2 plus 1part time)

Position Description:

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

Continuing Education Requirements:

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

**BUDGETING:**

Budget Worksheet 2011-2012

605-00	County Assessor		
1-0100	Official's Salary	\$	51,700.00
1-0201	Deputy's Salary	\$	41,360.00
1-0305	Regular Time Salaries	\$	129,774.00
1-0405	Part Time Salaries	\$	41,200.00
1-0505	Overtime	\$	<u>103.00</u>
_____	Personnel Services Total	\$	264,137.00
2-0100	Postal Services	\$	7,822.00
2-1701	Meals	\$	500.00
2-1702	Lodging	\$	1,100.00
2-1704	Mileage Allowance	\$	2,733.00
2-1801	Dues Subscriptions Registration	\$	1,000.00
2-2000	Printing & Publishing	\$	1,000.00
2-3910	Assessor School	\$	<u>1,000.00</u>
	Operating Expenses Total	\$	15,155.00
3-0100	Office Supplies	\$	9,638.00
3-0128	Supplies – Data Processing	\$	1,000.00
3-0211	Tires & Car Expenses	\$	937.00
	Supplies and Materials Total	\$	11,575.00

5-0315	Data Processing Equipment	\$ 1,065.00
5-0500	Office Equipment	\$ 995.00
5-1309	Data Processing Software	<u>\$ 766.00</u>
	Capital Outlay Total	\$ 2,826.00
	Total Expenditures	\$ 293,693.00

## HISTORY:

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

### WHAT HAS BEEN DONE IN CAMA

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

### PROCESS TO THIS POINT

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

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

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

### PICTURES AND SKETCHES

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

### COMPARABLE SELECTION

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

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

### RE-LISTED TOWNS

Old records are presumed to be accurate and complete.

### WHAT WE NEED TO COMPLETE

June of 2010 Marshall and Swift costing tables are currently loaded on the CAMA system with appropriate adjustments to the depreciation schedules.

### TOTAL RE-LISTING AND DATA ENTRY

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

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

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

#### PARCEL COUNT:

The following numbers are based off the 2012 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for Nebraska Advantage by the Department of Revenue.

List the number of residential parcels and value. The number of parcels is ((7,207)) with a value of ((\$901,045,795)).

List the number of commercial parcels and value. The number of parcels is ((680)) with a value of ((\$140,464,465)).

List the number of industrial parcels and value. The number of parcels is ((54)) with a value of ((\$183,235,520))

List the number of agricultural parcels and value. The total number of agricultural parcels is ((4,305)) including agriculture land value, agricultural (home & building) sites and improvements ((\$918,213,710)). The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is ((1505)) with a value of ((\$268,581,110)).

The total number of parcels with greenbelt special value is ((4,248)). The greenbelt value is \$((596,226,790)).

The number of recreational parcels is ((45)) with a value of \$((915,790)).

#### CADASTRAL MAPS:

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

#### MAINTAINED BY ASSESSMENT

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

#### IN GOOD CONDITION

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

### PROPERTY RECORD CARD:

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

#### MAINTAINED BY ASSESSMENT

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

#### IN GOOD CONDITION

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

### REAL ESTATE TRANSFERS (521's):

#### WHAT ARE THEY

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

#### MAINTAINED BY ASSESSMENT

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

#### IN GOOD CONDITION

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

### PROCEDURE MANUAL:

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

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

## GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

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

## LEAVES ROOM FOR INDIVIDUAL APPROACHES

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

## BASED ON REGULATIONS AND IAAO GUIDELINES

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

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

## ASSESSMENT FUNCTIONS:

### SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor

Deputy Assessor

Assist county assessor

Commercial Appraiser

Responsible to report to county assessor concerning commercial prop.

Residential Appraisers (2)

Responsible to report to county assessor concerning residential prop.

Assessment Specialist #1

Personal property, homestead and permissive exemptions.

Assessment Specialist #2

Residential lot sales, 521's and misc. Duties as needed.

Assessment Specialist #3

Agricultural, residential improvements & commercial sales 521's and green belt applications.

Procedures are established by the Assessor, State Statutes, and Regulations.



## APPRAISAL FUNCTIONS:

### SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

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

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

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

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

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

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

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

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

All agricultural improvement field work is completed and monitored by the Residential Appraiser. All agricultural unimproved field work is completed by the Assessor and staff.

### SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

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

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

### ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

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

### CLASS OR SUBCLASS

Every three to five years the new updated Marshall & Swift cost estimates are loaded on our CAMA system with new depreciation numbers being established for the individual properties. The most recent update was in June of 2011.

Land values are adjusted, based on sales of similar properties, to reflect market values.

## PROPERTY REVIEW:

Detailed review of all property is scheduled every six years

### RE-MEASURE RESIDENTIAL

Residential properties are normally inspected by viewing our GIS for land and physically viewing for improvements every six years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

### COMMERCIAL

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

### INDUSTRIAL

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

### AGRICULTURAL

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

## INTERIOR AND EXTERIOR INSPECTION

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

### RESIDENTIAL

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

### COMMERCIAL

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

### INDUSTRIAL

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

## AGRICULTURAL

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

## DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

### RESIDENTIAL

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

### COMMERCIAL

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

### INDUSTRIAL

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

### AGRICULTURAL

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

## SALES REVIEW:

### DONE ON MONTHLY BASIS

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

### INTERVIEW BUYER WHERE POSSIBLE

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

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

## DISCUSSION OF RESIDENTIAL PROPERTY:

### HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

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

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

### ESTIMATED DATE OF COMPLETION

2012

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. The second half of Rural Improved and Washington Village will be the most likely choice for 2012. Residential properties that are not re-valued could be adjusted by percentage, if required, to reflect appreciation of value.

2013

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Blair will be the most likely choice for 2013 re-listing. Residential properties that are not re-valued could be adjusted by percentage, if required, to reflect appreciation of value.

2014

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Arlington and Ft. Calhoun will be the most likely choice for 2014. Residential properties that are not re-valued could be adjusted by percentage, if required, to reflect appreciation of value.

## DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

### HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

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

### ESTIMATED DATE OF COMPLETION

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

## DISCUSSION OF AGRICULTURAL PROPERTY:

### HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All land parcels including improvements are located in the TerraScan system.

### LAND

All agricultural land in Washington County is valued. A market value is established based off of best use. The assessed value is established based on 75% of the special use value.

The Assessor reviews these values, as required.

### IMPROVEMETS

All agricultural improvements in Washington County are valued with the Marshall & Swift cost manual. The acre of ground under the house was re-valued in 2012 for all of the rural areas.

### ESTIMATED DATE OF COMPLETION

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

## CONCLUSION:

### DISCUSS PROPOSED END RESULT

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

### ADVANTAGES OF GOOD RECORDS

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

### ANNUAL RE-VALUE

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

### LESS STICKER SHOCK

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

June 15, 2012

Nebraska Department of Revenue  
Property Assessment Division  
Attn: Russ Loontjer – Field Liaison  
301 Centennial Mall South  
PO Box 98919  
Lincoln, Nebraska 68509-8919

Re: The Washington County 2012 Plan of Assessment

Dear Mr. Loontjer,

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

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

Sincerely,

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

June 15, 2012

Washington County Board of Equalization  
Attn: Mary Alice Johnson – Chairman  
1555 Colfax Street  
Blair, Nebraska 68008

Re: The Washington County 2012 Plan of Assessment

Dear Ms. Johnson and the Board of Equalization,

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

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

Sincerely,

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

## 2013 Assessment Survey for Washington County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	4.4 FTE
3.	<b>Other full-time employees:</b>
	0
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	293,693
7.	<b>Adopted budget, or granted budget if different from above:</b>
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	The appraisal budget is not a separate line item
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	The computer system funding is through the County general budget
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	1,000
12.	<b>Other miscellaneous funds:</b>
13.	<b>Amount of last year's assessor's budget not used:</b>
	4%

### B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Terra Scan
2.	<b>CAMA software:</b>
	Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor's office staff. Updates are maintained between the assessors and the surveyor's offices in a cooperative manner.
5.	<b>Does the county have GIS software?</b>



	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	No
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor's office staff along with the surveyor's office. Calvin Poulsen with Informed Solutions consulting is the GIS vendor who consults with the staff to maintain the GIS maps.
8.	<b>Personal Property software:</b>
	Terra Scan

### C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Arlington, Blair, Ft. Calhoun, Herman, Kennard, and Washington
4.	<b>When was zoning implemented?</b>
	1970. An updated comprehensive plan was implemented in June of 2005.

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	NA
2.	<b>GIS Services:</b>
	NA
3.	<b>Other services:</b>

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	No
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	None
4.	<b>Have the existing contracts been approved by the PTA?</b>
	NA
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	NA





# 2013 Certification for Washington County

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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 Washington County Assessor.

Dated this 5th day of April, 2013.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator



