

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2022 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**DOUGLAS COUNTY**



Pete Ricketts, Governor

April 8, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Douglas County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Douglas County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

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

Ruth A. Sorensen  
Property Tax Administrator  
402-471-5962

cc: Diane Battiato, Douglas County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division staff must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the 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.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

### **Analysis of Assessment Practices:**

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

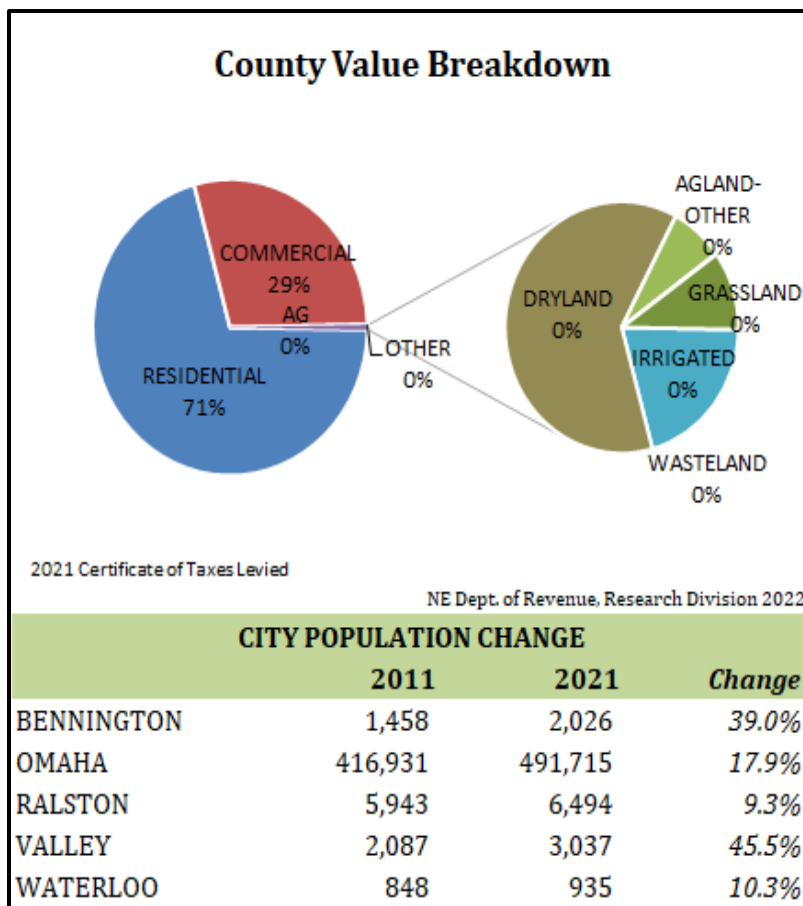
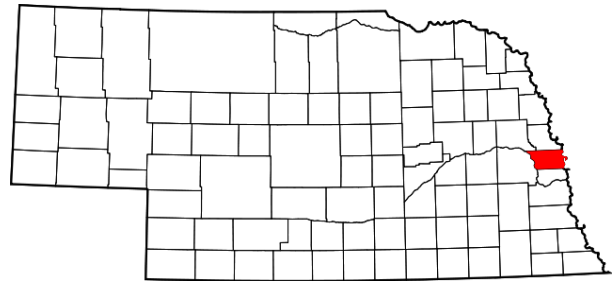
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

*\*Further information may be found in Exhibit 94*



## County Overview

With a total area of 328 square miles, Douglas County has 584,526 residents, per the Census Bureau Quick Facts for 2020, an 12% population increase over the 2010 U.S. Census. Reports indicate that 62% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$204,440 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Douglas County are located in and around Omaha, the county seat and largest city in Nebraska. According to the latest information available from the U.S. Census Bureau, there are 15,941 employer establishments with total employment of 322,661 an increase of 3% since 2019.

While the majority of Douglas County's value comes from sources other than agriculture, an agricultural presence is still felt in the county. Dryland makes up a majority of the land in the county. Douglas County is included in the Papio-Missouri River Natural Resources District (NRD).

## 2022 Residential Correlation for Douglas County

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### *Assessment Actions*

For 2022, the Douglas County Assessor and office staff conducted a sales analysis of the residential sales. The appraisal model was adjusted, and values were updated in all the valuation groups, costs were factored to arrive at market value. All pick-up work was completed in a timely manner. The county assessor continued with the physical inspection and review of the residential class by sub-areas to stay current with the six-year inspection and review cycle. The county assessor completed the permit and pick-up work for the residential class of property.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

All sales are verified by the county assessor's staff. Two staff members perform the initial verification of the sales. Physical inspections are scheduled and during those inspections, interviews are conducted when possible.

The Douglas County Assessor is current with the required six-year physical inspection and review cycle. An appraiser is assigned to various areas and is responsible to conduct a physical review of one sixth of the parcels each year. Appraisal supervisors review the data to ensure procedures are being adhered to consistently.

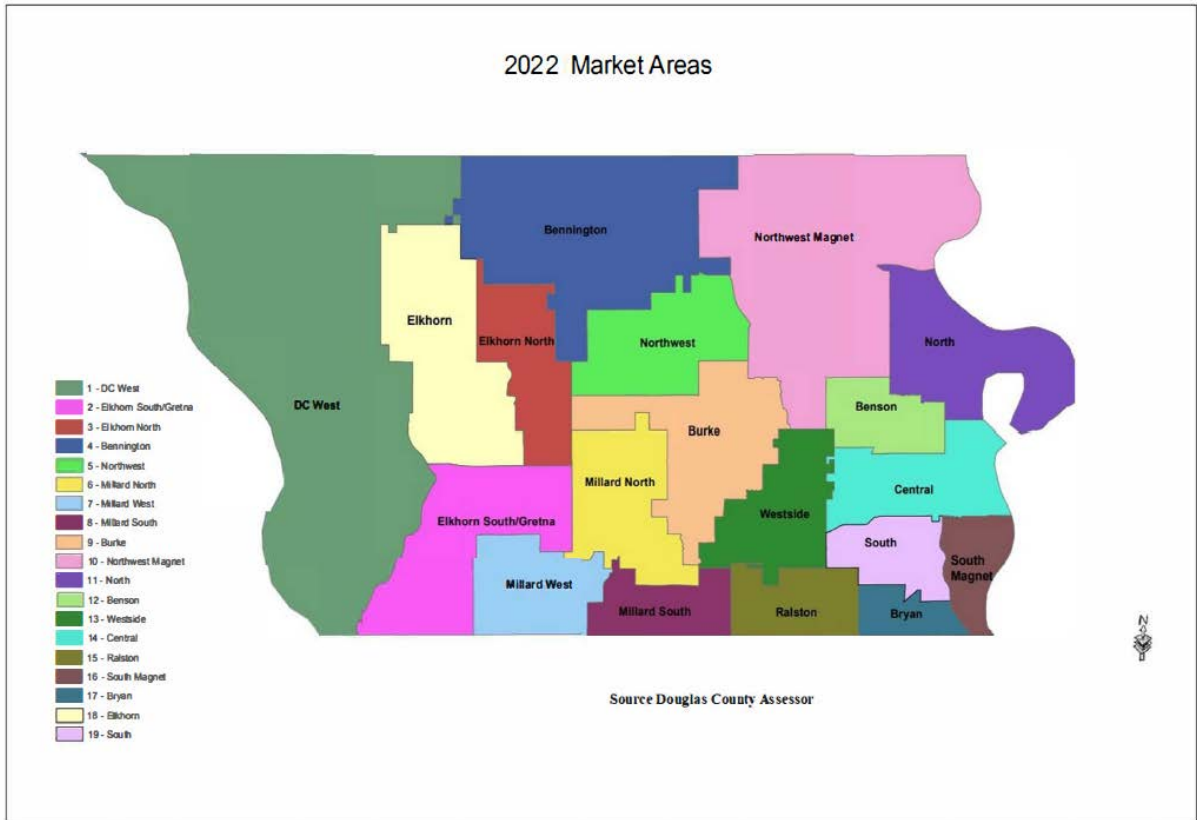
The valuation groups in place in the county are based on general market areas that follow market trends in the residential class of properties and provide a consistent review of the same general market attribute for the area. They are based on areas that generally align with the high school districts in the county. These are reviewed each year and updated with market information describing the typical style, age, and square footage of the residential properties as well as a brief description of lot sizes. The quality and conditions for most of the residential properties are described to provide information for the stratification of the valuation groups.

### *Description of Analysis*

The statistical profile for the residential class of properties consists of 19,607 qualified sales. All measures of central tendency are within the acceptable range and demonstrate strong support for each other. The quality statistics (PRD and COD) are within the recommended range. The map below is from Douglas County, and depicts the 19 valuation groups and market areas utilized for the residential class of properties.

There are also three additional valuation groups: Valuation Group 94, Agricultural Outbuildings; Valuation Group 98, Improvement On Leased Land (IOLL); and Valuation Group 99, Mobile Homes.

# 2022 Residential Correlation for Douglas County



Valuation Group	Description
1	DC West
2	Elkhorn South/Gretna
3	Elkhorn North
4	Bennington
5	Northwest
6	Millard North
7	Millard West
8	Millard South
9	Burke
10	Northwest Magnet
11	North
12	Benson

## 2022 Residential Correlation for Douglas County

13	Westside
14	Central
15	Ralston
16	South Magnet
17	Bryan
18	Elkhorn
19	South

Each of the valuation groups display a calculated median within the acceptable range, and all have quality statistics within the recommended range.

The increase in the residential base excluding growth was just over 10%. The statistical sample and the 2022 County Abstract of Assessment Form, 45 Compared with the 2020 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner. Changes to the population and sample reflect the stated assessment actions for the residential class of properties.

### *Equalization and Quality of Assessment*

A review of both the statistics and the assessment practices suggests that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment of the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	241	93.50	91.32	91.76	10.90	99.52
2	1,285	93.15	92.01	90.71	09.06	101.43
3	1,047	93.13	92.37	91.57	08.13	100.87
4	1,420	93.35	92.89	92.45	07.84	100.48
5	1,731	94.04	94.13	93.32	08.48	100.87
6	981	93.07	93.35	92.27	09.67	101.17
7	1,487	93.16	93.42	93.30	08.39	100.13
8	912	93.00	93.10	92.74	09.29	100.39
9	2,186	93.60	93.57	92.77	09.75	100.86
10	1,487	93.28	92.83	91.88	10.44	101.03
11	723	94.02	94.93	91.89	15.05	103.31
12	1,188	93.60	92.83	91.21	12.18	101.78
13	857	94.21	94.34	92.34	10.34	102.17
14	1,603	94.39	93.90	92.70	10.63	101.29
15	521	94.21	93.98	93.26	10.08	100.77
16	291	94.08	93.44	91.60	13.63	102.01
17	361	93.49	93.03	92.36	12.94	100.73
18	623	93.63	93.32	92.15	09.15	101.27
19	663	93.60	93.64	92.87	11.14	100.83
____ALL____	19,607	93.58	93.34	92.29	09.92	101.14

## 2022 Residential Correlation for Douglas County

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### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Douglas County is 94%.

## 2022 Commercial Correlation for Douglas County

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### *Assessment Actions*

For the commercial class of property, the county assessor continued with the inspection and review of the properties and surveyed commercial and industrial property owners. Specific occupancies reviewed included apartments, fast food restaurants, offices, service repair garages, storage warehouses, neighborhood shopping malls, and industrial flex malls. The county assessor also completed all permit and pick-up work for new construction and remodeling.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

All sales are verified by the county assessor's office. Two staff members perform the initial verification of the sales. Physical inspections are scheduled and during those inspections, interviews are conducted when possible.

The Douglas County Assessor is current with the required six-year physical inspection and review cycle. An appraiser is assigned various areas and is responsible to conduct a physical review of one-sixth of the parcels each year. Appraisal supervisors review the data to ensure procedures are being adhered to consistently.

Valuation groups are examined to ensure that the groups defined are equally subject to a set of economic forces that affect the value of properties within that geographic area. Currently the county uses one valuation group for the commercial class relying more on occupancies for the assessment of the commercial properties. The model relies on adjustments for location and the impacts to the market value as seen in the commercial market and the differences in market rents.

### *Description of Analysis*

Most of the commercial parcels in the statistical profile are in the City of Omaha. There are 716 qualified commercial sales. Overall, the measures of central tendency are within the range. There is an increasing market trend evidenced by the declining ratios over the three-year study period. The market trends for the commercial property within the county are similar to the market in the other higher-populated areas of the state.

All the property types display a median within the range and each of the occupancies with an adequate sample display a calculated median within the range. The majority of commercial sales in Douglas County for the study period reflect sale prices of \$100,000 and \$2,000,000 with seven sales with a sale price of greater than \$10,000,000.

## 2022 Commercial Correlation for Douglas County

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The statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

### *Equalization and Quality of Assessment*

A review of both the statistics and the assessment practices suggests that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

The quality of assessment of the commercial class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
91	716	94.56	94.33	92.57	12.77	101.90
____ ALL ____	716	94.56	94.33	92.57	12.77	101.90

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Douglas County is 95%.

## **2022 Agricultural Correlation for Douglas County**

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### ***Assessment Actions***

The county assessor conducted a complete review for the entire agricultural class of properties. Parcels were reviewed and land use was updated, and a recount of the acres was completed. The review utilized aerial imagery and physical inspections to update and verify land use. The county assessor updated classifications within the agricultural class of properties. With the updated land use the Douglas County Assessor reviewed the schedule of agricultural values and determined that an adjustment was not required to maintain the appropriate level of value. The county assessor also completed all permit and pick-up work for agricultural improvements.

### ***Assessment Practice Review***

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

All sales are verified by the county assessor's office staff. Staff members perform the initial verification of the sales. Physical inspections are scheduled and during those inspections, interviews are conducted when possible.

Since the county is fully influenced by non-agricultural uses, there are no qualified sales in the state sales file for the county. However, the county assessor continues to review and verify sales in an effort to have the most current information for each parcel. The county assessor and staff review the parcels to determine if they continue to be used for agricultural purposes and will ask if there are plans for alternative use.

The Property Assessment Division (Division) examined the county's six-year inspection and review cycle for agricultural land and improvements. The county assessor continually reviews the primary use of the parcel to determine if agricultural use is present. Aerial imagery and on-site inspections are utilized to determine primary use of the parcel. Farm site and home site values are the same throughout the county and are routinely analyzed to ensure that they are at market value. These sites are costed using the same costing year as the other residential improvements in the county. The review of the inspection dates reveal that the county is in compliance with the six-year inspection and review requirement.

### ***Description of Analysis***

The agricultural market trend for eastern Nebraska is a flat to slightly increasing. Douglas County's agricultural market is influenced by economic factors other than pure agricultural uses. To analyze the values used by the county assessor to assess agricultural land for its agricultural use, sales from areas with the same general market for agricultural purposes were utilized in a sales analysis.

Agricultural sales from the counties of Burt, Dodge, Saunders, Cass and Otoe were the basis for the sales analysis, 167 sales were used. Sales from areas of these counties that have no



## 2022 Agricultural Correlation for Douglas County

discernable market influence, other than agricultural were used. The analysis conducted provides confidence in the measurement of the assessed values for Douglas County.

In analyzing the values by the 80% majority land use (MLU) strata, the calculated median for dry cropland is 74%. For irrigated land and grassland there were too few sales to rely on those statistics. An analysis of the adjoining counties schedules of value by Land Capability Groups (LCG) compare favorably with the schedule of values for Douglas County.

The land values established by the county assessor reflect typical trends in the area and the values are similar to the values established by comparable counties. All available information supports the values established by the county assessor and that agricultural land is assessed at an acceptable relationship to the market for agricultural land.

### *Equalization and Quality of Assessment*

The review of agricultural improvements and site acres indicate that these parcels are inspected and appraised using the same processes as used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory required level.

The analysis also supports that agricultural land is assessed at uniform proportions of market values; assessed values are also comparable to the surrounding counties.

Based on all of the information, the quality of assessment of the agricultural class complies with generally accepted mass appraisal techniques.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>    Irrigated    </u>						
County	9	62.69	49.95	48.31	34.01	103.39
1	9	62.69	49.95	48.31	34.01	103.39
<u>    Dry    </u>						
County	109	73.92	74.52	72.77	14.84	102.40
1	109	73.92	74.52	72.77	14.84	102.40
<u>    Grass    </u>						
County	1	18.37	18.37	18.37		100.00
1	1	18.37	18.37	18.37		100.00
<u>    ALL    </u>						
10/01/2018 To 09/30/2021	167	73.12	72.43	70.23	17.05	103.13

## 2022 Agricultural Correlation for Douglas County

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### *Level of Value*

Based on a review of all available information, the level of value for Special Valuation of agricultural land in Douglas County is 73%.

## 2022 Opinions of the Property Tax Administrator for Douglas County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 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>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>73</b>	Meets generally accepted mass appraisal techniques.	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 8th day of April, 2022.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2022 Commission Summary for Douglas County

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### Residential Real Property - Current

Number of Sales	19607	Median	93.58
Total Sales Price	\$5,442,228,563	Mean	93.34
Total Adj. Sales Price	\$5,442,228,563	Wgt. Mean	92.29
Total Assessed Value	\$5,022,627,700	Average Assessed Value of the Base	\$208,878
Avg. Adj. Sales Price	\$277,566	Avg. Assessed Value	\$256,165

### Confidence Interval - Current

95% Median C.I	93.40 to 93.75
95% Wgt. Mean C.I	92.09 to 92.49
95% Mean C.I	93.17 to 93.51
% of Value of the Class of all Real Property Value in the County	71.23
% of Records Sold in the Study Period	10.39
% of Value Sold in the Study Period	12.75

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	17,633	94	94.43
2020	18,150	95	94.64
2019	18,893	94	93.62
2018	18,046	93	93.21

## 2022 Commission Summary for Douglas County

### Commercial Real Property - Current

Number of Sales	716	Median	94.56
Total Sales Price	\$744,379,954	Mean	94.33
Total Adj. Sales Price	\$744,379,954	Wgt. Mean	92.57
Total Assessed Value	\$689,087,900	Average Assessed Value of the Base	\$1,245,095
Avg. Adj. Sales Price	\$1,039,637	Avg. Assessed Value	\$962,413

### Confidence Interval - Current

95% Median C.I	93.42 to 95.35
95% Wgt. Mean C.I	90.75 to 94.39
95% Mean C.I	93.13 to 95.53
% of Value of the Class of all Real Property Value in the County	27.79
% of Records Sold in the Study Period	5.80
% of Value Sold in the Study Period	4.48

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	612	94	94.46
2020	663	94	94.49
2019	686	95	94.68
2018	856	93	92.78

**28 Douglas**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 19,607  
 Total Sales Price : 5,442,228,563  
 Total Adj. Sales Price : 5,442,228,563  
 Total Assessed Value : 5,022,627,700  
 Avg. Adj. Sales Price : 277,566  
 Avg. Assessed Value : 256,165

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 93  
 COD : 09.92  
 PRD : 101.14

COV : 13.22  
 STD : 12.34  
 Avg. Abs. Dev : 09.28  
 MAX Sales Ratio : 212.86  
 MIN Sales Ratio : 39.20

95% Median C.I. : 93.40 to 93.75  
 95% Wgt. Mean C.I. : 92.09 to 92.49  
 95% Mean C.I. : 93.17 to 93.51

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-19 To 31-DEC-19	1,973	101.21	102.54	101.10	08.29	101.42	66.41	212.86	100.63 to 101.79	253,498	256,284
01-JAN-20 To 31-MAR-20	1,606	99.61	100.97	99.97	08.23	101.00	56.95	178.18	98.99 to 100.23	249,552	249,472
01-APR-20 To 30-JUN-20	2,414	96.51	97.67	97.10	07.60	100.59	61.39	170.19	96.10 to 96.95	262,730	255,114
01-JUL-20 To 30-SEP-20	2,911	95.48	95.87	95.40	07.56	100.49	49.45	168.54	95.16 to 95.82	278,341	265,524
01-OCT-20 To 31-DEC-20	2,669	94.19	94.61	93.74	07.97	100.93	48.54	155.45	93.78 to 94.53	277,405	260,051
01-JAN-21 To 31-MAR-21	1,783	91.23	91.00	90.24	09.53	100.84	45.81	153.42	90.63 to 91.97	276,017	249,087
01-APR-21 To 30-JUN-21	3,052	86.33	86.22	86.03	10.23	100.22	39.20	150.24	85.82 to 86.93	297,169	255,662
01-JUL-21 To 30-SEP-21	3,199	85.16	85.28	84.51	10.16	100.91	42.37	144.88	84.72 to 85.71	299,257	252,912
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	8,904	97.44	98.76	97.85	08.15	100.93	49.45	212.86	97.20 to 97.68	263,411	257,759
01-OCT-20 To 30-SEP-21	10,703	89.16	88.83	88.08	10.08	100.85	39.20	155.45	88.87 to 89.42	289,341	254,839
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	9,600	96.00	96.83	96.05	07.96	100.81	48.54	178.18	95.95 to 96.05	269,339	258,699
<u>ALL</u>	19,607	93.58	93.34	92.29	09.92	101.14	39.20	212.86	93.40 to 93.75	277,566	256,165

**28 Douglas**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 19,607  
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 WGT. MEAN : 92  
 MEAN : 93  
 COD : 09.92  
 PRD : 101.14

COV : 13.22  
 STD : 12.34  
 Avg. Abs. Dev : 09.28  
 MAX Sales Ratio : 212.86  
 MIN Sales Ratio : 39.20

95% Median C.I. : 93.40 to 93.75  
 95% Wgt. Mean C.I. : 92.09 to 92.49  
 95% Mean C.I. : 93.17 to 93.51

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**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	241	93.50	91.32	91.76	10.90	99.52	45.81	147.52	91.07 to 95.46	472,801	433,865
2	1,285	93.15	92.01	90.71	09.06	101.43	56.13	141.32	92.47 to 93.86	473,223	429,254
3	1,047	93.13	92.37	91.57	08.13	100.87	51.86	127.66	92.39 to 93.91	371,386	340,088
4	1,420	93.35	92.89	92.45	07.84	100.48	55.80	131.79	92.66 to 93.84	331,636	306,599
5	1,731	94.04	94.13	93.32	08.48	100.87	52.80	136.33	93.51 to 94.67	270,254	252,213
6	981	93.07	93.35	92.27	09.67	101.17	61.25	146.87	91.87 to 94.02	330,880	305,300
7	1,487	93.16	93.42	93.30	08.39	100.13	62.49	131.50	92.63 to 93.95	313,443	292,431
8	912	93.00	93.10	92.74	09.29	100.39	61.26	143.32	92.27 to 93.87	228,863	212,241
9	2,186	93.60	93.57	92.77	09.75	100.86	47.30	147.58	92.94 to 94.09	248,795	230,818
10	1,487	93.28	92.83	91.88	10.44	101.03	42.65	178.18	92.60 to 93.72	215,638	198,126
11	723	94.02	94.93	91.89	15.05	103.31	45.14	212.86	92.56 to 95.34	121,685	111,815
12	1,188	93.60	92.83	91.21	12.18	101.78	47.94	170.19	92.28 to 94.36	170,592	155,603
13	857	94.21	94.34	92.34	10.34	102.17	53.47	142.69	93.18 to 95.03	325,285	300,381
14	1,603	94.39	93.90	92.70	10.63	101.29	46.38	151.16	93.82 to 95.26	259,848	240,888
15	521	94.21	93.98	93.26	10.08	100.77	59.25	144.05	92.86 to 95.28	209,395	195,291
16	291	94.08	93.44	91.60	13.63	102.01	39.20	156.17	92.27 to 96.00	135,208	123,852
17	361	93.49	93.03	92.36	12.94	100.73	44.14	153.42	91.73 to 95.15	153,897	142,139
18	623	93.63	93.32	92.15	09.15	101.27	50.07	135.54	92.36 to 94.72	358,385	330,252
19	663	93.60	93.64	92.87	11.14	100.83	43.24	146.71	92.67 to 94.91	174,169	161,758
<u>ALL</u>	<u>19,607</u>	<u>93.58</u>	<u>93.34</u>	<u>92.29</u>	<u>09.92</u>	<u>101.14</u>	<u>39.20</u>	<u>212.86</u>	<u>93.40 to 93.75</u>	<u>277,566</u>	<u>256,165</u>

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	19,607	93.58	93.34	92.29	09.92	101.14	39.20	212.86	93.40 to 93.75	277,566	256,165
06											
07											
<u>ALL</u>	<u>19,607</u>	<u>93.58</u>	<u>93.34</u>	<u>92.29</u>	<u>09.92</u>	<u>101.14</u>	<u>39.20</u>	<u>212.86</u>	<u>93.40 to 93.75</u>	<u>277,566</u>	<u>256,165</u>



**28 Douglas**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

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 Total Adj. Sales Price : 5,442,228,563  
 Total Assessed Value : 5,022,627,700  
 Avg. Adj. Sales Price : 277,566  
 Avg. Assessed Value : 256,165

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 93  
 COD : 09.92  
 PRD : 101.14

COV : 13.22  
 STD : 12.34  
 Avg. Abs. Dev : 09.28  
 MAX Sales Ratio : 212.86  
 MIN Sales Ratio : 39.20

95% Median C.I. : 93.40 to 93.75  
 95% Wgt. Mean C.I. : 92.09 to 92.49  
 95% Mean C.I. : 93.17 to 93.51

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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	4	83.75	86.06	86.32	10.97	99.70	73.75	103.00	N/A	9,500	8,200	
Less Than 30,000	6	84.81	85.99	85.90	08.69	100.10	73.75	103.00	73.75 to 103.00	15,250	13,100	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	19,607	93.58	93.34	92.29	09.92	101.14	39.20	212.86	93.40 to 93.75	277,566	256,165	
Greater Than 14,999	19,603	93.58	93.34	92.29	09.91	101.14	39.20	212.86	93.40 to 93.75	277,620	256,216	
Greater Than 29,999	19,601	93.58	93.34	92.29	09.91	101.14	39.20	212.86	93.40 to 93.75	277,646	256,239	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	4	83.75	86.06	86.32	10.97	99.70	73.75	103.00	N/A	9,500	8,200	
15,000 TO 29,999	2	85.86	85.86	85.61	04.37	100.29	82.11	89.60	N/A	26,750	22,900	
30,000 TO 59,999	91	113.64	114.68	114.07	15.77	100.53	46.38	212.86	107.69 to 120.20	49,319	56,257	
60,000 TO 99,999	432	100.90	102.47	102.19	13.88	100.27	49.38	170.19	98.96 to 103.07	83,215	85,041	
100,000 TO 149,999	1,783	95.44	95.27	95.12	11.65	100.16	44.14	178.18	94.79 to 95.98	128,477	122,212	
150,000 TO 249,999	8,330	93.74	93.44	93.28	09.68	100.17	39.20	153.42	93.46 to 94.00	199,311	185,920	
250,000 TO 499,999	7,570	93.25	92.87	92.76	08.97	100.12	42.65	147.58	92.93 to 93.59	336,554	312,174	
500,000 TO 999,999	1,280	89.35	88.99	89.10	10.05	99.88	46.82	129.33	88.47 to 90.06	632,237	563,305	
1,000,000 +	115	83.19	84.15	83.59	13.49	100.67	52.80	112.50	79.96 to 88.84	1,351,168	1,129,402	
___ ALL ___	19,607	93.58	93.34	92.29	09.92	101.14	39.20	212.86	93.40 to 93.75	277,566	256,165	

**28 Douglas**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 716  
Total Sales Price : 744,379,954  
Total Adj. Sales Price : 744,379,954  
Total Assessed Value : 689,087,900  
Avg. Adj. Sales Price : 1,039,637  
Avg. Assessed Value : 962,413

MEDIAN : 95  
WGT. MEAN : 93  
MEAN : 94  
COD : 12.77  
PRD : 101.90

COV : 17.33  
STD : 16.35  
Avg. Abs. Dev : 12.08  
MAX Sales Ratio : 150.06  
MIN Sales Ratio : 36.82

95% Median C.I. : 93.42 to 95.35  
95% Wgt. Mean C.I. : 90.75 to 94.39  
95% Mean C.I. : 93.13 to 95.53

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	59	97.04	99.28	94.77	09.38	104.76	76.16	146.15	94.86 to 98.70	1,582,548	1,499,822
01-JAN-19 To 31-MAR-19	38	98.45	97.82	97.12	12.53	100.72	69.05	138.71	89.17 to 102.99	1,512,766	1,469,226
01-APR-19 To 30-JUN-19	63	97.21	99.38	95.61	11.73	103.94	70.15	130.90	94.01 to 103.93	1,468,858	1,404,402
01-JUL-19 To 30-SEP-19	48	96.84	97.91	89.47	12.08	109.43	68.08	148.62	90.49 to 101.14	752,507	673,285
01-OCT-19 To 31-DEC-19	43	99.73	99.48	97.33	12.74	102.21	69.17	150.06	92.94 to 104.55	901,705	877,609
01-JAN-20 To 31-MAR-20	44	95.19	97.00	97.95	11.60	99.03	67.96	139.00	90.31 to 100.00	890,534	872,234
01-APR-20 To 30-JUN-20	38	95.52	96.60	96.43	11.13	100.18	63.22	148.94	92.68 to 98.31	654,300	630,934
01-JUL-20 To 30-SEP-20	62	94.98	97.74	93.65	10.54	104.37	67.24	145.09	92.66 to 98.62	1,221,642	1,144,121
01-OCT-20 To 31-DEC-20	77	94.56	93.97	93.88	11.92	100.10	60.43	134.05	91.65 to 98.27	1,130,258	1,061,112
01-JAN-21 To 31-MAR-21	52	90.24	89.71	88.85	14.18	100.97	48.90	135.28	85.41 to 96.64	687,674	611,008
01-APR-21 To 30-JUN-21	91	85.60	87.67	85.25	14.51	102.84	36.82	145.65	82.24 to 91.02	942,059	803,098
01-JUL-21 To 30-SEP-21	101	89.40	87.62	85.34	14.36	102.67	37.82	136.20	84.97 to 94.19	770,177	657,291
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	208	97.15	98.73	94.85	11.31	104.09	68.08	148.62	95.46 to 98.70	1,343,816	1,274,592
01-OCT-19 To 30-SEP-20	187	95.67	97.73	95.78	11.61	102.04	63.22	150.06	94.39 to 97.54	954,877	914,580
01-OCT-20 To 30-SEP-21	321	90.30	89.49	88.35	13.98	101.29	36.82	145.65	88.28 to 92.17	891,913	787,995
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	192	97.48	98.72	95.31	12.30	103.58	68.08	150.06	95.31 to 100.12	1,171,442	1,116,473
01-JAN-20 To 31-DEC-20	221	95.00	96.08	94.79	11.34	101.36	60.43	148.94	93.85 to 96.43	1,026,328	972,828
<u>ALL</u>	716	94.56	94.33	92.57	12.77	101.90	36.82	150.06	93.42 to 95.35	1,039,637	962,413

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
91	716	94.56	94.33	92.57	12.77	101.90	36.82	150.06	93.42 to 95.35	1,039,637	962,413
<u>ALL</u>	716	94.56	94.33	92.57	12.77	101.90	36.82	150.06	93.42 to 95.35	1,039,637	962,413

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	159	96.07	95.85	94.40	13.44	101.54	60.43	134.00	92.90 to 99.54	230,118	217,237
03	473	94.32	93.77	92.46	12.79	101.42	36.82	148.94	92.33 to 95.04	1,281,834	1,185,222
04	84	95.01	94.61	92.56	10.97	102.21	58.78	150.06	92.00 to 97.20	1,208,142	1,118,301
<u>ALL</u>	716	94.56	94.33	92.57	12.77	101.90	36.82	150.06	93.42 to 95.35	1,039,637	962,413

**28 Douglas**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 716  
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 Total Adj. Sales Price : 744,379,954  
 Total Assessed Value : 689,087,900  
 Avg. Adj. Sales Price : 1,039,637  
 Avg. Assessed Value : 962,413

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 94  
 COD : 12.77  
 PRD : 101.90

COV : 17.33  
 STD : 16.35  
 Avg. Abs. Dev : 12.08  
 MAX Sales Ratio : 150.06  
 MIN Sales Ratio : 36.82

95% Median C.I. : 93.42 to 95.35  
 95% Wgt. Mean C.I. : 90.75 to 94.39  
 95% Mean C.I. : 93.13 to 95.53

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	716	94.56	94.33	92.57	12.77	101.90	36.82	150.06	93.42 to 95.35	1,039,637	962,413
Greater Than 14,999	716	94.56	94.33	92.57	12.77	101.90	36.82	150.06	93.42 to 95.35	1,039,637	962,413
Greater Than 29,999	716	94.56	94.33	92.57	12.77	101.90	36.82	150.06	93.42 to 95.35	1,039,637	962,413
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	11	96.73	96.16	95.52	07.61	100.67	80.21	122.86	85.60 to 103.27	47,445	45,318
60,000 TO 99,999	24	99.56	101.34	101.05	14.98	100.29	71.41	139.00	88.06 to 111.09	80,607	81,454
100,000 TO 149,999	52	98.66	100.87	100.59	12.37	100.28	65.47	144.26	95.13 to 102.00	124,039	124,769
150,000 TO 249,999	153	97.43	97.58	97.46	12.88	100.12	50.73	148.62	95.10 to 100.65	199,641	194,562
250,000 TO 499,999	179	92.10	91.03	91.10	12.76	99.92	48.90	148.94	90.03 to 94.39	347,566	316,640
500,000 TO 999,999	113	93.57	94.13	94.40	13.07	99.71	37.82	150.06	90.30 to 96.43	720,705	680,321
1,000,000 TO 1,999,999	97	92.75	91.43	91.21	11.73	100.24	58.78	138.71	88.62 to 95.35	1,423,324	1,298,175
2,000,000 TO 4,999,999	70	92.25	92.82	92.16	12.30	100.72	36.82	136.48	89.80 to 95.31	3,106,548	2,863,049
5,000,000 TO 9,999,999	10	94.90	93.09	93.35	11.28	99.72	64.60	123.46	83.34 to 105.48	7,075,847	6,605,600
10,000,000 +	7	89.16	92.57	92.17	05.68	100.43	86.75	105.52	86.75 to 105.52	19,285,036	17,775,900
<b>ALL</b>	<b>716</b>	<b>94.56</b>	<b>94.33</b>	<b>92.57</b>	<b>12.77</b>	<b>101.90</b>	<b>36.82</b>	<b>150.06</b>	<b>93.42 to 95.35</b>	<b>1,039,637</b>	<b>962,413</b>

**28 Douglas**  
**COMMERCIAL**

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Qualified

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 MEAN : 94  
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 95% Wgt. Mean C.I. : 90.75 to 94.39  
 95% Mean C.I. : 93.13 to 95.53

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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
163	2	81.44	81.44	81.54	01.56	99.88	80.17	82.70	N/A	710,000	578,950
300	69	92.94	92.28	91.13	10.00	101.26	63.34	138.71	88.62 to 96.49	2,936,154	2,675,584
303	1	95.35	95.35	95.35	00.00	100.00	95.35	95.35	N/A	1,900,000	1,811,600
304	1	62.92	62.92	62.92	00.00	100.00	62.92	62.92	N/A	2,150,000	1,352,800
309	1	96.60	96.60	96.60	00.00	100.00	96.60	96.60	N/A	250,000	241,500
313	1	130.69	130.69	130.69	00.00	100.00	130.69	130.69	N/A	525,000	686,100
319	6	83.91	85.37	85.40	10.62	99.96	69.71	99.86	69.71 to 99.86	1,747,767	1,492,550
324	1	126.29	126.29	126.29	00.00	100.00	126.29	126.29	N/A	275,000	347,300
326	2	97.97	97.97	95.92	05.41	102.14	92.67	103.27	N/A	64,900	62,250
329	1	97.23	97.23	97.23	00.00	100.00	97.23	97.23	N/A	130,000	126,400
336	2	80.97	80.97	85.16	20.22	95.08	64.60	97.33	N/A	605,000	515,200
340	1	68.38	68.38	68.38	00.00	100.00	68.38	68.38	N/A	450,000	307,700
341	4	106.78	107.37	104.74	13.76	102.51	82.89	133.02	N/A	2,008,750	2,103,950
342	1	136.20	136.20	136.20	00.00	100.00	136.20	136.20	N/A	100,000	136,200
343	1	84.57	84.57	84.57	00.00	100.00	84.57	84.57	N/A	1,130,000	955,600
344	109	92.33	93.24	93.53	13.54	99.69	36.82	148.94	89.40 to 96.22	1,396,177	1,305,898
345	2	97.30	97.30	95.87	02.77	101.49	94.60	100.00	N/A	1,962,500	1,881,450
349	10	93.65	90.91	88.79	13.73	102.39	69.05	110.79	71.07 to 110.69	526,773	467,700
350	8	89.25	92.76	92.28	08.47	100.52	78.67	110.55	78.67 to 110.55	500,975	462,300
351	167	95.99	95.95	94.50	13.10	101.53	60.43	134.00	93.49 to 98.31	231,870	219,125
352	70	94.96	94.31	93.62	12.61	100.74	48.90	130.41	90.57 to 99.97	296,304	277,391
353	47	95.67	94.02	88.11	14.32	106.71	37.82	145.09	91.43 to 97.54	448,488	395,174
384	2	87.22	87.22	84.76	06.36	102.90	81.67	92.76	N/A	104,000	88,150
386	13	96.25	97.21	90.88	06.96	106.97	83.34	122.90	91.81 to 103.55	2,471,223	2,245,862
387	1	121.28	121.28	121.28	00.00	100.00	121.28	121.28	N/A	2,000,000	2,425,500
391	1	106.33	106.33	106.33	00.00	100.00	106.33	106.33	N/A	180,000	191,400
406	58	95.57	96.77	93.84	12.85	103.12	62.09	150.06	91.40 to 97.67	717,538	673,341
407	5	94.99	90.61	87.91	04.90	103.07	73.39	95.63	N/A	2,095,100	1,841,780
408	2	71.88	71.88	68.72	31.44	104.60	49.28	94.48	N/A	465,000	319,550
410	1	93.70	93.70	93.70	00.00	100.00	93.70	93.70	N/A	1,165,000	1,091,600
412	27	94.04	91.56	90.91	10.44	100.71	67.96	124.74	84.53 to 97.39	2,719,240	2,472,070
416	1	92.39	92.39	92.39	00.00	100.00	92.39	92.39	N/A	2,159,700	1,995,400
418	1	79.83	79.83	79.83	00.00	100.00	79.83	79.83	N/A	1,345,600	1,074,200
419	1	98.73	98.73	98.73	00.00	100.00	98.73	98.73	N/A	300,000	296,200
424	2	85.06	85.06	82.39	10.59	103.24	76.05	94.06	N/A	332,000	273,550

**28 Douglas**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 716  
 Total Sales Price : 744,379,954  
 Total Adj. Sales Price : 744,379,954  
 Total Assessed Value : 689,087,900  
 Avg. Adj. Sales Price : 1,039,637  
 Avg. Assessed Value : 962,413

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 94

COV : 17.33  
 STD : 16.35  
 Avg. Abs. Dev : 12.08

95% Median C.I. : 93.42 to 95.35  
 95% Wgt. Mean C.I. : 90.75 to 94.39  
 95% Mean C.I. : 93.13 to 95.53

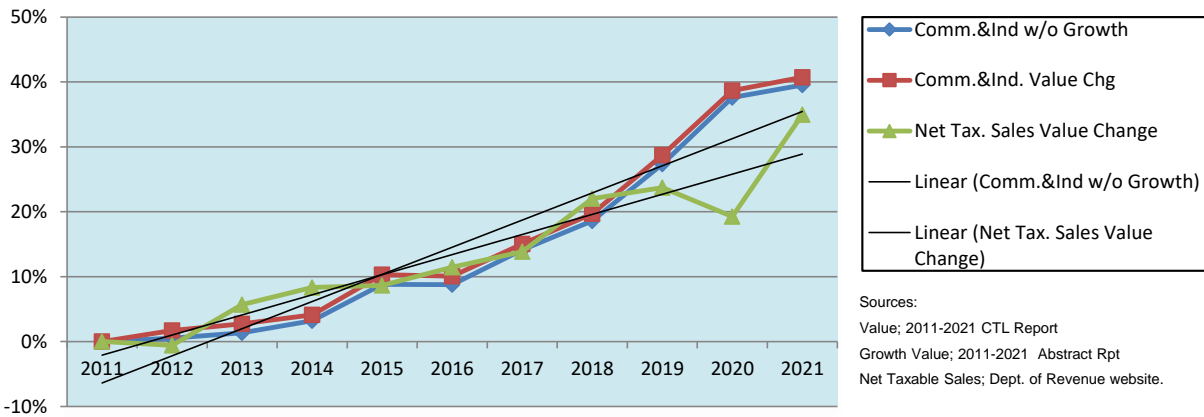
COD : 12.77  
 PRD : 101.90

MAX Sales Ratio : 150.06  
 MIN Sales Ratio : 36.82

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426	14	95.56	94.44	91.56	05.99	103.15	72.38	102.11	90.03 to 102.04	718,797	658,129
434	3	101.47	98.12	97.44	07.68	100.70	84.76	108.14	N/A	195,000	190,000
436	1	116.37	116.37	116.37	00.00	100.00	116.37	116.37	N/A	2,500,000	2,909,300
442	9	94.39	99.81	94.05	16.53	106.12	69.94	148.62	82.96 to 123.71	272,667	256,433
444	6	88.03	87.69	86.61	08.13	101.25	73.24	97.68	73.24 to 97.68	324,500	281,050
447	2	83.50	83.50	88.02	06.93	94.86	77.71	89.29	N/A	770,715	678,350
453	20	92.90	91.84	93.62	10.76	98.10	69.17	117.40	83.81 to 100.00	1,170,300	1,095,590
455	1	128.48	128.48	128.48	00.00	100.00	128.48	128.48	N/A	1,100,000	1,413,300
483	1	89.17	89.17	89.17	00.00	100.00	89.17	89.17	N/A	1,375,000	1,226,100
494	7	92.00	84.36	86.24	12.57	97.82	58.78	100.72	58.78 to 100.72	1,656,672	1,428,657
496	2	81.61	81.61	91.18	22.53	89.50	63.22	100.00	N/A	855,000	779,600
528	18	92.95	95.03	97.39	20.80	97.58	60.13	143.20	76.16 to 110.90	522,061	508,417
531	1	99.57	99.57	99.57	00.00	100.00	99.57	99.57	N/A	1,500,000	1,493,600
588	2	95.63	95.63	97.95	10.31	97.63	85.77	105.48	N/A	5,100,410	4,995,650
595	5	107.07	109.93	103.51	17.88	106.20	83.86	136.48	N/A	3,915,200	4,052,780
718	1	90.00	90.00	90.00	00.00	100.00	90.00	90.00	N/A	825,000	742,500
851	1	101.42	101.42	101.42	00.00	100.00	101.42	101.42	N/A	1,300,000	1,318,400
<u>ALL</u>	<u>716</u>	<u>94.56</u>	<u>94.33</u>	<u>92.57</u>	<u>12.77</u>	<u>101.90</u>	<u>36.82</u>	<u>150.06</u>	<u>93.42 to 95.35</u>	<u>1,039,637</u>	<u>962,413</u>

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 10,480,161,220	\$ 73,430,620	0.70%	\$ 10,406,730,600		\$ 8,213,178,329	
2012	\$ 10,659,051,460	\$ 124,091,280	1.16%	\$ 10,534,960,180	0.52%	\$ 8,165,469,737	-0.58%
2013	\$ 10,766,152,275	\$ 142,130,900	1.32%	\$ 10,624,021,375	-0.33%	\$ 8,682,183,671	6.33%
2014	\$ 10,913,051,020	\$ 97,071,400	0.89%	\$ 10,815,979,620	0.46%	\$ 8,897,828,252	2.48%
2015	\$ 11,559,524,765	\$ 155,055,920	1.34%	\$ 11,404,468,845	4.50%	\$ 8,925,844,832	0.31%
2016	\$ 11,536,581,930	\$ 137,451,664	1.19%	\$ 11,399,130,266	-1.39%	\$ 9,152,772,862	2.54%
2017	\$ 12,058,729,945	\$ 96,166,700	0.80%	\$ 11,962,563,245	3.69%	\$ 9,351,531,267	2.17%
2018	\$ 12,546,703,885	\$ 118,773,500	0.95%	\$ 12,427,930,385	3.06%	\$ 10,023,419,576	7.18%
2019	\$ 13,492,260,315	\$ 143,856,900	1.07%	\$ 13,348,403,415	6.39%	\$ 10,160,676,023	1.37%
2020	\$ 14,535,497,200	\$ 112,174,170	0.77%	\$ 14,423,323,030	6.90%	\$ 9,795,423,603	-3.59%
2021	\$ 14,749,867,520	\$ 127,355,700	0.86%	\$ 14,622,511,820	0.60%	\$ 11,086,316,277	13.18%
<b>Ann %chg</b>	<b>3.48%</b>			<b>Average</b>	<b>2.44%</b>	3.05%	<b>3.14%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.52%	1.71%	-0.58%
2013	1.37%	2.73%	5.71%
2014	3.20%	4.13%	8.34%
2015	8.82%	10.30%	8.68%
2016	8.77%	10.08%	11.44%
2017	14.14%	15.06%	13.86%
2018	18.59%	19.72%	22.04%
2019	27.37%	28.74%	23.71%
2020	37.63%	38.70%	19.26%
2021	39.53%	40.74%	34.98%

County Number   
 County Name

## Douglas County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Douglas	1	6,275	n/a	5,975	5,625	5,225	4,725	4,378	4,100	<b>5,853</b>
Sarpy	1	-	-	-	-	-	-	-	-	-
Saunders	1	6,320	n/a	5,830	5,450	n/a	4,870	3,910	3,670	<b>4,783</b>
Saunders	3	6,930	n/a	6,426	5,892	n/a	5,373	4,470	4,060	<b>5,779</b>
Dodge	1	6,200	6,005	5,805	5,610	n/a	5,215	5,455	4,820	<b>5,757</b>
Washington	1	6,595	6,560	5,915	5,791	n/a	n/a	3,555	2,420	<b>5,242</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Douglas	1	6,000	5,625	5,225	4,900	4,675	4,175	3,875	3,650	<b>4,819</b>
Sarpy	1	-	-	-	-	-	-	-	-	-
Saunders	1	5,370	5,025	5,016	n/a	4,330	3,797	3,260	3,030	<b>4,016</b>
Saunders	3	5,055	4,885	4,789	n/a	3,993	3,856	3,515	3,295	<b>4,369</b>
Dodge	1	5,918	5,725	5,536	n/a	5,150	4,915	5,190	4,980	<b>5,504</b>
Washington	1	6,583	6,545	5,821	5,610	3,710	3,705	3,365	2,315	<b>5,028</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Douglas	1	2,026	1,726	1,742	1,772	1,237	1,759	900	1,047	<b>1,860</b>
Sarpy	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Saunders	1	2,250	2,250	2,250	n/a	n/a	n/a	n/a	2,000	<b>2,249</b>
Saunders	3	2,250	2,250	2,250	n/a	n/a	2,000	n/a	2,000	<b>2,244</b>
Dodge	1	2,460	2,460	2,355	2,355	n/a	n/a	n/a	2,140	<b>2,427</b>
Washington	1	2,125	1,964	1,663	1,600	n/a	1,520	1,475	1,365	<b>1,935</b>

County	Mkt Area	CRP	TIMBER	WASTE
Douglas	1	n/a	n/a	150
Sarpy	1	n/a	n/a	-
Saunders	1	2,399	0	130
Saunders	3	2,397	0	130
Dodge	1	3,210	n/a	179
Washington	1	3,712	n/a	389

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.  
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

Type : Qualified

Number of Sales :	167	Median :	73	COV :	23.29	95% Median C.I. :	70.91 to 76.70
Total Sales Price :	111,735,352	Wgt. Mean :	70	STD :	16.87	95% Wgt. Mean C.I. :	68.04 to 72.43
Total Adj. Sales Price :	112,458,787	Mean :	72	Avg. Abs. Dev :	12.47	95% Mean C.I. :	69.87 to 74.99
Total Assessed Value :	78,985,335						
Avg. Adj. Sales Price :	673,406	COD :	17.05	MAX Sales Ratio :	118.24		
Avg. Assessed Value :	472,966	PRD :	103.13	MIN Sales Ratio :	08.77		

Printed : 04/06/2022

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018	16	62.50	60.30	59.53	20.77	101.29	08.77	84.38	58.81 to 70.91	755,724	449,857
01/01/2019 To 03/31/2019	17	69.68	71.86	71.83	11.71	100.04	49.39	92.59	62.31 to 79.70	563,534	404,784
04/01/2019 To 06/30/2019	9	75.64	77.91	78.46	15.80	99.30	60.45	99.85	64.72 to 95.38	517,084	405,710
07/01/2019 To 09/30/2019	4	77.26	77.21	77.63	13.31	99.46	61.34	92.96	N/A	559,267	434,149
10/01/2019 To 12/31/2019	12	73.97	75.75	68.08	13.36	111.27	50.68	94.77	70.45 to 90.31	686,978	467,680
01/01/2020 To 03/31/2020	23	77.38	75.81	72.35	16.85	104.78	17.18	118.24	70.79 to 86.86	658,000	476,068
04/01/2020 To 06/30/2020	21	73.32	73.85	72.37	19.09	102.05	46.67	108.60	60.91 to 86.77	539,299	390,289
07/01/2020 To 09/30/2020	9	82.37	81.41	75.40	10.63	107.97	54.44	94.52	73.92 to 93.99	719,169	542,235
10/01/2020 To 12/31/2020	18	70.99	68.97	66.43	20.27	103.82	18.37	100.22	58.04 to 81.12	699,238	464,495
01/01/2021 To 03/31/2021	20	72.44	71.48	71.31	14.25	100.24	33.68	97.84	61.75 to 78.56	793,671	565,938
04/01/2021 To 06/30/2021	15	77.04	70.10	71.26	14.85	98.37	35.27	89.91	60.41 to 79.03	750,004	534,483
07/01/2021 To 09/30/2021	3	79.73	80.12	72.52	14.81	110.48	62.60	98.04	N/A	1,003,667	727,834
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	46	68.44	69.49	68.16	16.67	101.95	08.77	99.85	64.72 to 75.64	620,924	423,196
10/01/2019 To 09/30/2020	65	77.57	75.94	71.98	16.08	105.50	17.18	118.24	73.12 to 80.49	633,470	455,968
10/01/2020 To 09/30/2021	56	72.44	70.77	69.94	16.92	101.19	18.37	100.22	69.67 to 77.19	762,871	533,579
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	42	73.12	74.78	72.35	13.48	103.36	49.39	99.85	68.68 to 78.76	588,444	425,749
01/01/2020 To 12/31/2020	71	75.82	74.21	71.15	17.90	104.30	17.18	118.24	71.29 to 80.10	641,100	456,150

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	167	73.12	72.43	70.23	17.05	103.13	08.77	118.24	70.91 to 76.70	673,406	472,966



Type : Qualified

Number of Sales :	167	Median :	73	COV :	23.29	95% Median C.I. :	70.91 to 76.70
Total Sales Price :	111,735,352	Wgt. Mean :	70	STD :	16.87	95% Wgt. Mean C.I. :	68.04 to 72.43
Total Adj. Sales Price :	112,458,787	Mean :	72	Avg. Abs. Dev :	12.47	95% Mean C.I. :	69.87 to 74.99
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Printed : 04/06/2022

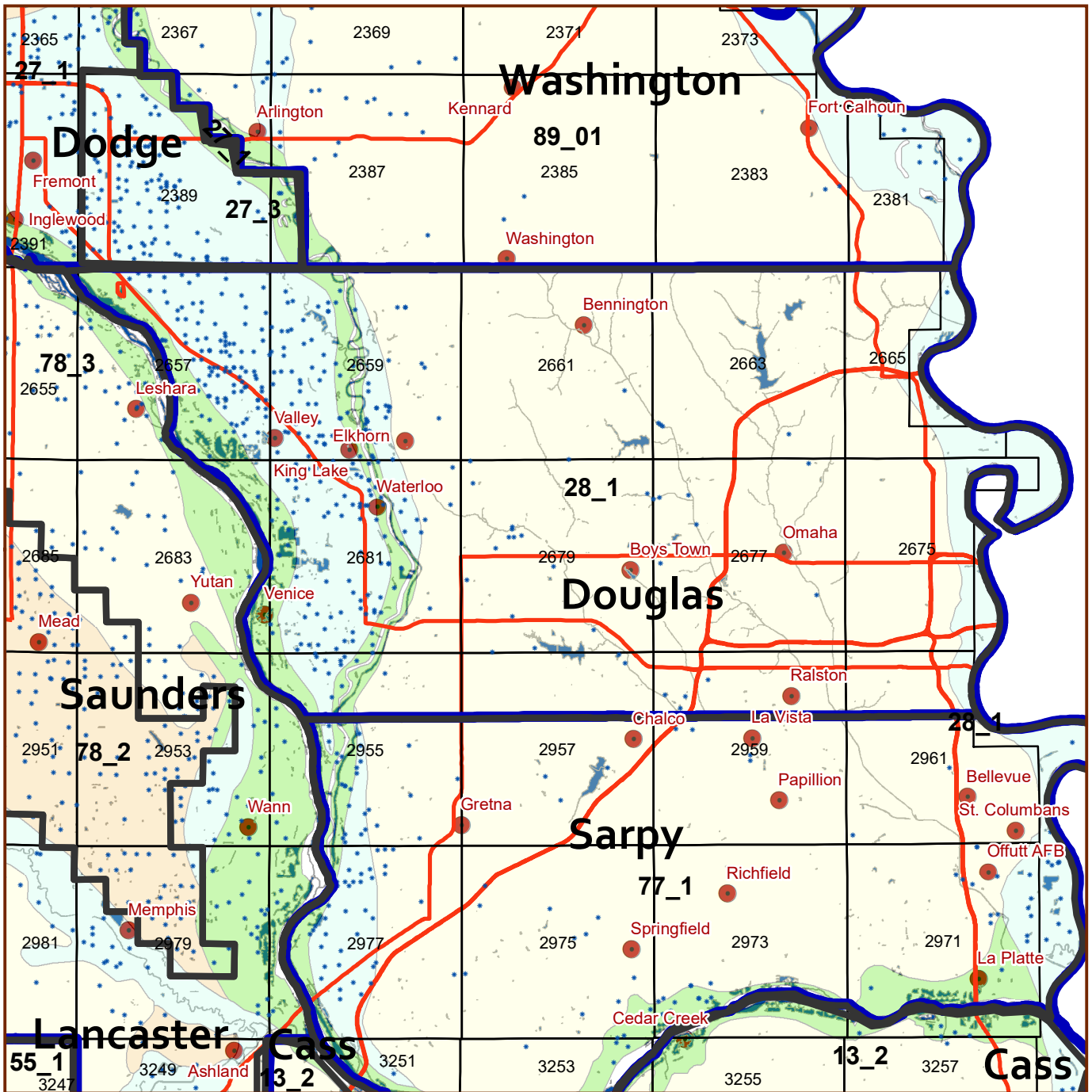
95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	4	70.93	68.99	68.10	04.46	101.31	61.34	72.76	N/A	1,208,966	823,318
1	4	70.93	68.99	68.10	04.46	101.31	61.34	72.76	N/A	1,208,966	823,318
<u>Dry</u>											
County	74	70.68	72.84	70.37	15.04	103.51	54.19	100.22	67.11 to 77.19	663,619	466,983
1	74	70.68	72.84	70.37	15.04	103.51	54.19	100.22	67.11 to 77.19	663,619	466,983
<u>ALL</u>											
10/01/2018 To 09/30/2021	167	73.12	72.43	70.23	17.05	103.13	08.77	118.24	70.91 to 76.70	673,406	472,966

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 Value
<u>Irrigated</u>											
County	9	62.69	49.95	48.31	34.01	103.39	08.77	74.74	10.18 to 72.76	1,011,372	488,575
1	9	62.69	49.95	48.31	34.01	103.39	08.77	74.74	10.18 to 72.76	1,011,372	488,575
<u>Dry</u>											
County	109	73.92	74.52	72.77	14.84	102.40	38.30	108.60	70.01 to 78.47	655,293	476,863
1	109	73.92	74.52	72.77	14.84	102.40	38.30	108.60	70.01 to 78.47	655,293	476,863
<u>Grass</u>											
County	1	18.37	18.37	18.37		100.00	18.37	18.37	N/A	360,000	66,119
1	1	18.37	18.37	18.37		100.00	18.37	18.37	N/A	360,000	66,119
<u>ALL</u>											
10/01/2018 To 09/30/2021	167	73.12	72.43	70.23	17.05	103.13	08.77	118.24	70.91 to 76.70	673,406	472,966

# DOUGLAS COUNTY



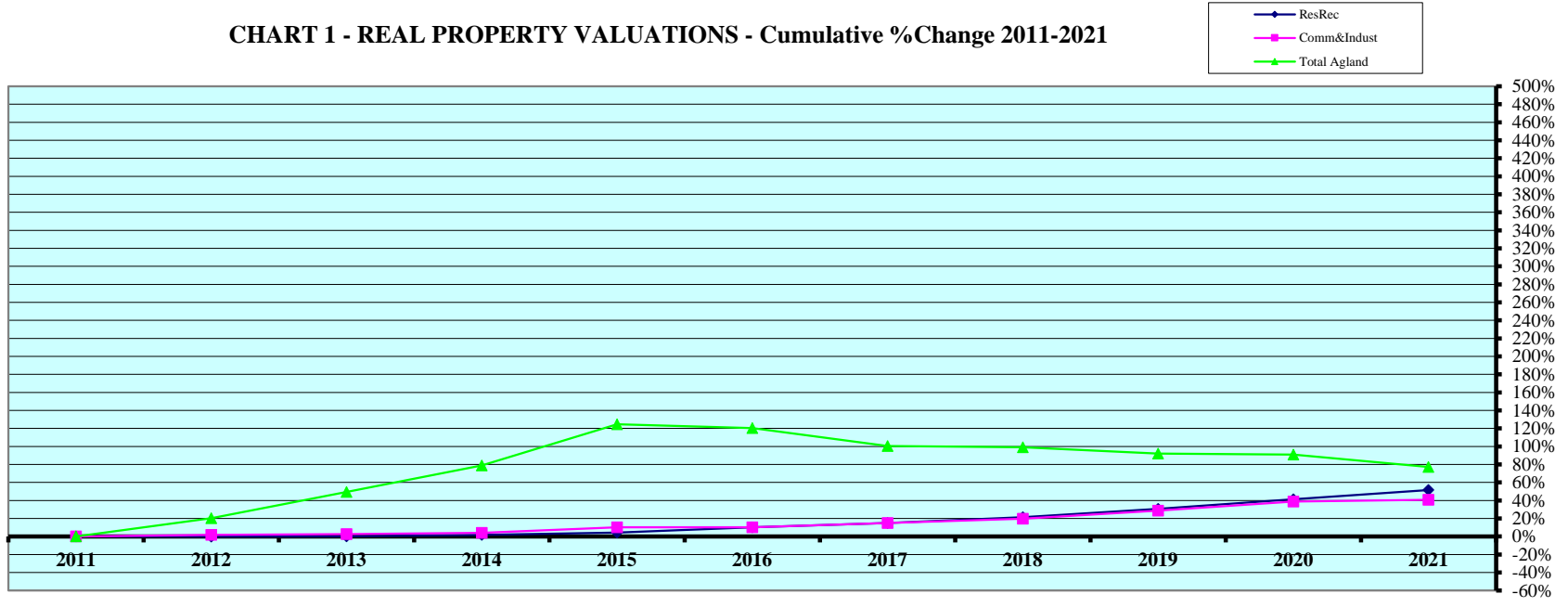
**Legend**

- Market Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	23,561,524,665	-	-	-	10,480,161,220	-	-	-	155,326,940	-	-	-
2012	23,521,427,240	-40,097,425	-0.17%	-0.17%	10,659,051,460	178,890,240	1.71%	1.71%	187,042,400	31,715,460	20.42%	20.42%
2013	23,557,998,585	36,571,345	0.16%	-0.01%	10,766,152,275	107,100,815	1.00%	2.73%	232,090,335	45,047,935	24.08%	49.42%
2014	23,965,713,535	407,714,950	1.73%	1.72%	10,913,051,020	146,898,745	1.36%	4.13%	277,828,465	45,738,130	19.71%	78.87%
2015	24,603,062,715	637,349,180	2.66%	4.42%	11,559,524,765	646,473,745	5.92%	10.30%	348,919,630	71,091,165	25.59%	124.64%
2016	25,934,559,760	1,331,497,045	5.41%	10.07%	11,536,581,930	-22,942,835	-0.20%	10.08%	342,296,320	-6,623,310	-1.90%	120.37%
2017	27,080,489,080	1,145,929,320	4.42%	14.94%	12,058,729,945	522,148,015	4.53%	15.06%	311,376,460	-30,919,860	-9.03%	100.47%
2018	28,620,913,935	1,540,424,855	5.69%	21.47%	12,546,703,885	487,973,940	4.05%	19.72%	309,189,210	-2,187,250	-0.70%	99.06%
2019	30,760,081,725	2,139,167,790	7.47%	30.55%	13,492,260,315	945,556,430	7.54%	28.74%	298,176,000	-11,013,210	-3.56%	91.97%
2020	33,302,138,735	2,542,057,010	8.26%	41.34%	14,535,497,200	1,043,236,885	7.73%	38.70%	296,527,625	-1,648,375	-0.55%	90.91%
2021	35,713,409,055	2,411,270,320	7.24%	51.58%	14,749,867,520	214,370,320	1.47%	40.74%	275,106,655	-21,420,970	-7.22%	77.11%

Rate Annual %chg: Residential & Recreational **4.25%**

Commercial & Industrial **3.48%**

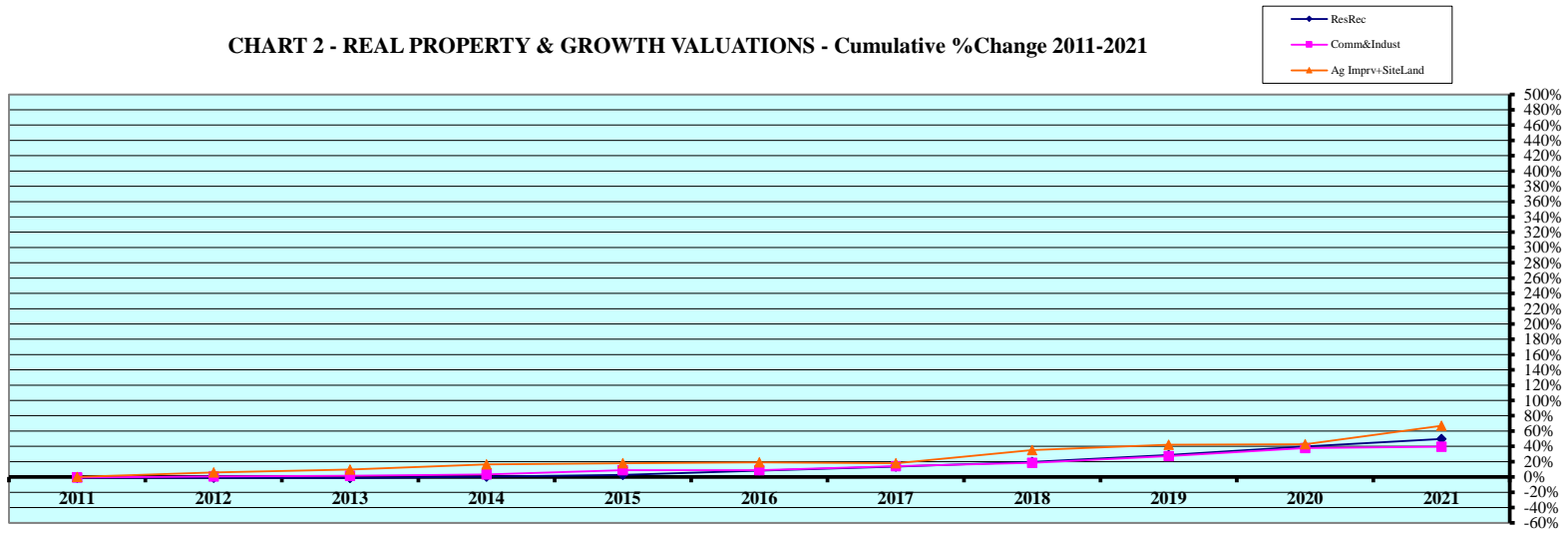
Agricultural Land **5.88%**

Cnty# **28**  
County **DOUGLAS**

**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>																							
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth																		
2011	23,561,524,665	235,554,955	1.00%	23,325,969,710	-	-1.00%	10,480,161,220	73,430,620	0.70%	10,406,730,600	-	-0.70%																		
2012	23,521,427,240	207,552,140	0.88%	23,313,875,100	-1.05%	-1.05%	10,659,051,460	124,091,280	1.16%	10,534,960,180	0.52%	0.52%																		
2013	23,557,998,585	313,369,580	1.33%	23,244,629,005	-1.18%	-1.34%	10,766,152,275	142,130,900	1.32%	10,624,021,375	-0.33%	1.37%																		
2014	23,965,713,535	315,387,400	1.32%	23,650,326,135	0.39%	0.38%	10,913,051,020	97,071,400	0.89%	10,815,979,620	0.46%	3.20%																		
2015	24,603,062,715	396,625,600	1.61%	24,206,437,115	1.00%	2.74%	11,559,524,765	155,055,920	1.34%	11,404,468,845	4.50%	8.82%																		
2016	25,934,559,760	407,526,690	1.57%	25,527,033,070	3.76%	8.34%	11,536,581,930	137,451,664	1.19%	11,399,130,266	-1.39%	8.77%																		
2017	27,080,489,080	335,095,400	1.24%	26,745,393,680	3.13%	13.51%	12,058,729,945	96,166,700	0.80%	11,962,563,245	3.69%	14.14%																		
2018	28,620,913,935	417,539,700	1.46%	28,203,374,235	4.15%	19.70%	12,546,703,885	118,773,500	0.95%	12,427,930,385	3.06%	18.59%																		
2019	30,760,081,725	460,985,540	1.50%	30,299,096,185	5.86%	28.60%	13,492,260,315	143,856,900	1.07%	13,348,403,415	6.39%	27.37%																		
2020	33,302,138,735	373,300,200	1.12%	32,928,838,535	7.05%	39.76%	14,535,497,200	112,174,170	0.77%	14,423,323,030	6.90%	37.63%																		
2021	35,713,409,055	449,303,795	1.26%	35,264,105,260	5.89%	49.67%	14,749,867,520	127,355,700	0.86%	14,622,511,820	0.60%	39.53%																		
Rate Ann%chg	4.25%						2.90%						3.48%						C & I w/o growth						2.44%					

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2011	132,976,204	11,066,400	144,042,604	1,324,052	0.92%	142,718,552	-	-		
2012	141,732,620	11,762,900	153,495,520	917,170	0.60%	152,578,350	5.93%	5.93%		
2013	146,804,130	11,816,410	158,620,540	636,670	0.40%	157,983,870	2.92%	9.68%		
2014	152,688,245	17,272,305	169,960,550	2,126,100	1.25%	167,834,450	5.81%	16.52%		
2015	154,062,530	17,294,705	171,357,235	1,583,400	0.92%	169,773,835	-0.11%	17.86%		
2016	155,824,755	17,244,705	173,069,460	1,480,100	0.86%	171,589,360	0.14%	19.12%		
2017	158,302,535	16,904,820	175,207,355	5,600,762	3.20%	169,606,593	-2.00%	17.75%		
2018	179,716,220	16,604,045	196,320,265	1,756,100	0.89%	194,564,165	11.05%	35.07%		
2019	190,518,355	16,414,095	206,932,450	1,997,000	0.97%	204,935,450	4.39%	42.27%		
2020	191,819,510	15,338,435	207,157,945	1,747,600	0.84%	205,410,345	-0.74%	42.60%		
2021	226,725,040	15,787,905	242,512,945	2,102,000	0.87%	240,410,945	16.05%	66.90%		
Rate Ann%chg	5.48%		3.62%		5.35%		Ag Imprv+Site w/o growth		4.34%	

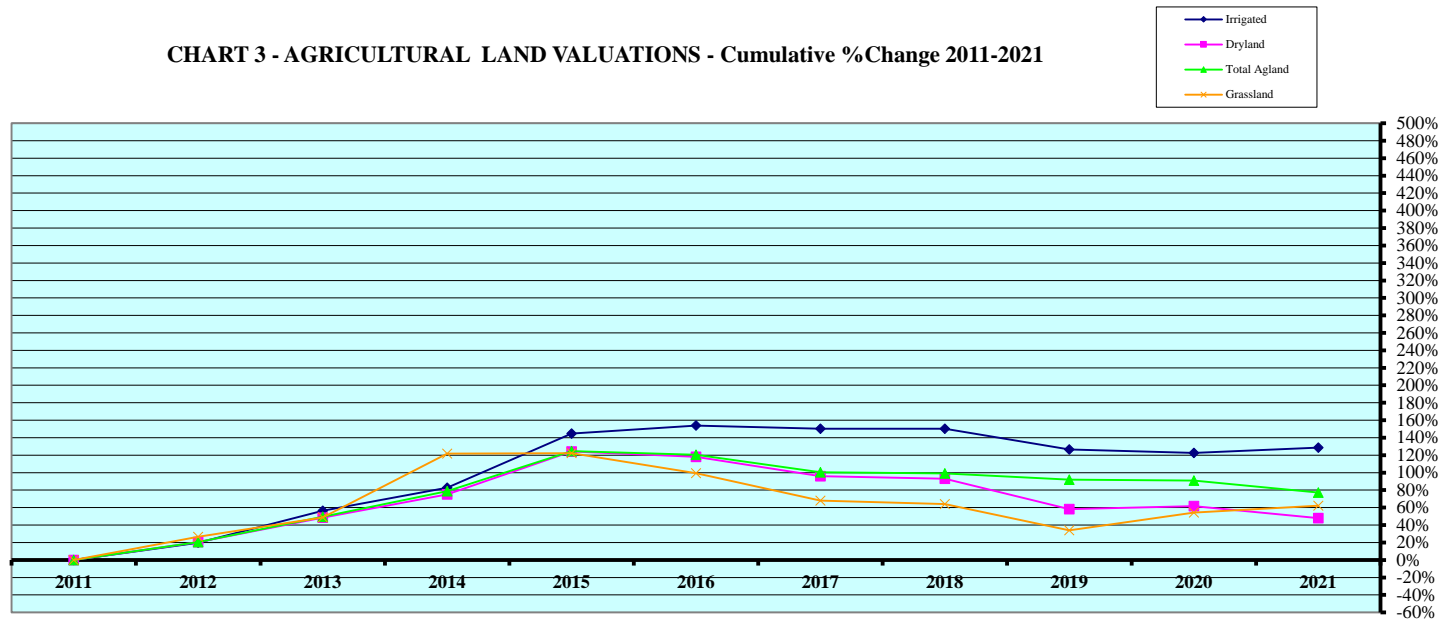
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 28  
County DOUGLAS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	24,651,345	-	-	-	115,159,965	-	-	-	12,450,825	-	-	-
2012	29,524,560	4,873,215	19.77%	19.77%	138,791,430	23,631,465	20.52%	20.52%	15,746,410	3,295,585	26.47%	26.47%
2013	38,555,170	9,030,610	30.59%	56.40%	170,985,450	32,194,020	23.20%	48.48%	18,529,905	2,783,495	17.68%	48.82%
2014	45,064,390	6,509,220	16.88%	82.81%	201,790,805	30,805,355	18.02%	75.23%	27,603,385	9,073,480	48.97%	121.70%
2015	60,310,500	15,246,110	33.83%	144.65%	258,286,990	56,496,185	28.00%	124.29%	27,673,770	70,385	0.25%	122.26%
2016	62,580,840	2,270,340	3.76%	153.86%	251,142,275	-7,144,715	-2.77%	118.08%	24,825,020	-2,848,750	-10.29%	99.38%
2017	61,689,300	-891,540	-1.42%	150.25%	225,530,255	-25,612,020	-10.20%	95.84%	20,922,890	-3,902,130	-15.72%	68.04%
2018	61,722,200	32,900	0.05%	150.38%	222,452,800	-3,077,455	-1.36%	93.17%	20,407,680	-515,210	-2.46%	63.91%
2019	55,834,770	-5,887,430	-9.54%	126.50%	182,278,950	-40,173,850	-18.06%	58.28%	16,664,745	-3,742,935	-18.34%	33.84%
2020	54,884,080	-950,690	-1.70%	122.64%	186,277,525	3,998,575	2.19%	61.76%	19,208,515	2,543,770	15.26%	54.28%
2021	56,392,990	1,508,910	2.75%	128.76%	170,355,450	-15,922,075	-8.55%	47.93%	20,182,755	974,240	5.07%	62.10%

Rate Ann.%chg: Irrigated **8.63%** Dryland **3.99%** Grassland **4.95%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	148,690	-	-	-	2,916,115	-	-	-	155,326,940	-	-	-
2012	149,420	730	0.49%	0.49%	2,830,580	-85,535	-2.93%	-2.93%	187,042,400	31,715,460	20.42%	20.42%
2013	149,340	-80	-0.05%	0.44%	3,870,470	1,039,890	36.74%	32.73%	232,090,335	45,047,935	24.08%	49.42%
2014	338,770	189,430	126.84%	127.84%	3,031,115	-839,355	-21.69%	3.94%	277,828,465	45,738,130	19.71%	78.87%
2015	344,540	5,770	1.70%	131.72%	2,303,830	-727,285	-23.99%	-21.00%	348,919,630	71,091,165	25.59%	124.64%
2016	376,260	31,720	9.21%	153.05%	3,371,925	1,068,095	46.36%	15.63%	342,296,320	-6,623,310	-1.90%	120.37%
2017	398,910	22,650	6.02%	168.28%	2,835,105	-536,820	-15.92%	-2.78%	311,376,460	-30,919,860	-9.03%	100.47%
2018	390,870	-8,040	-2.02%	162.88%	4,215,660	1,380,555	48.70%	44.56%	309,189,210	-2,187,250	-0.70%	99.06%
2019	333,640	-57,230	-14.64%	124.39%	43,063,895	38,848,235	921.52%	1376.76%	298,176,000	-11,013,210	-3.56%	91.97%
2020	336,375	2,735	0.82%	126.23%	35,821,130	-7,242,765	-16.82%	1128.39%	296,527,625	-1,648,375	-0.55%	90.91%
2021	247,210	-89,165	-26.51%	66.26%	27,928,250	-7,892,880	-22.03%	857.72%	275,106,655	-21,420,970	-7.22%	77.11%

Cnty# **28**  
County **DOUGLAS**

Rate Ann.%chg: Total Agric Land **5.88%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	20,576,430	10,938	1,881			93,373,917	52,033	1,795			81,700,995	133,333	613		
2012	24,770,700	9,908	2,500	32.89%	32.89%	115,969,290	48,337	2,399	33.70%	33.70%	89,688,965	135,300	663	8.18%	9.46%
2013	29,835,036	9,946	3,000	19.99%	59.46%	139,373,087	48,083	2,899	20.82%	61.53%	89,574,800	130,628	686	3.44%	13.24%
2014	38,655,014	10,172	3,800	26.67%	102.00%	172,908,528	48,030	3,600	24.20%	100.61%	97,239,960	127,646	762	11.09%	25.80%
2015	44,612,858	10,082	4,425	16.45%	135.22%	204,618,617	47,059	4,348	20.78%	142.30%	128,539,130	127,483	1,008	32.36%	66.50%
2016	60,488,055	10,612	5,700	28.81%	203.00%	262,761,564	46,714	5,625	29.36%	213.45%	149,636,865	127,257	1,176	16.62%	94.17%
2017	62,546,660	10,677	5,858	2.77%	211.40%	254,892,390	46,052	5,535	-1.60%	208.44%	164,929,515	127,713	1,291	9.83%	113.25%
2018	61,864,105	10,801	5,727	-2.23%	204.45%	229,371,835	45,249	5,069	-8.42%	182.48%	174,353,050	127,360	1,369	6.01%	126.06%
2019	62,006,495	10,833	5,724	-0.06%	204.27%	233,861,165	46,511	5,028	-0.81%	180.20%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	60,602,465	10,759	5,633	-1.60%	199.41%	224,694,895	46,033	4,881	-2.92%	172.01%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	62,951,460	10,751	5,855	3.96%	211.26%	212,304,955	44,415	4,780	-2.07%	166.37%	21,970,965	12,338	1,781	38.12%	190.61%

Rate Annual %chg Average Value/Acre: **12.02%**

**10.29%**

**11.26%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	191,673	3,479	55			2,928,871	4,864	602			122,051,583	76,929	1,587		
2012	173,868	3,002	58	5.12%	5.12%	5,148,705	5,212	988	64.03%	64.03%	155,421,671	75,397	2,061	29.93%	29.93%
2013	151,909	3,038	50	-13.66%	-9.24%	4,566,560	5,167	884	-10.53%	46.76%	186,629,081	75,331	2,477	20.18%	56.15%
2014	149,059	2,981	50	0.00%	-9.24%	6,096,556	5,204	1,172	32.56%	94.55%	186,629,081	75,360	3,081	24.35%	94.18%
2015	442,011	2,947	150	199.99%	172.28%	8,017,520	5,502	1,457	24.38%	141.99%	279,201,990	74,553	3,745	21.56%	136.05%
2016	438,676	2,925	150	0.00%	172.29%	7,777,560	5,328	1,460	0.17%	142.39%	352,950,530	74,531	4,736	26.45%	198.49%
2017	429,955	2,866	150	0.00%	172.29%	7,646,475	5,192	1,473	0.90%	144.58%	344,435,810	73,769	4,669	-1.40%	194.30%
2018	406,420	2,709	150	0.00%	172.28%	4,418,555	4,847	912	-38.10%	51.39%	314,304,375	72,260	4,350	-6.84%	174.16%
2019	444,535	2,968	150	-0.16%	171.84%	7,587,525	2,256	3,363	268.90%	458.47%	322,598,695	71,782	4,494	3.32%	183.27%
2020	431,915	2,926	148	-1.42%	167.97%	536,850	1,144	469	-86.05%	-22.08%	306,606,065	73,866	4,151	-7.64%	161.63%
2021	418,705	2,798	150	1.37%	171.64%	707,495	1,066	664	41.44%	10.21%	298,353,580	71,368	4,180	0.71%	163.50%

**28**  
**DOUGLAS**

Rate Annual %chg Average Value/Acre: **10.17%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

**CHART 4**

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
584,526	DOUGLAS	1,805,097,250	403,821,560	451,433,545	35,713,409,055	12,440,096,645	2,309,770,875	0	275,106,655	231,728,895	16,236,710	0	53,646,701,190
cnty sectorvalue % of total value:		3.36%	0.75%	0.84%	66.57%	23.19%	4.31%		0.51%	0.43%	0.03%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,458	BENNINGTON	2,083,840	814,590	447,205	144,508,900	14,107,305	9,220,700	0	0	0	0	0	171,182,540
0.25%	%sector of county sector	0.12%	0.20%	0.10%	0.40%	0.11%	0.40%						0.32%
	%sector of municipality	1.22%	0.48%	0.26%	84.42%	8.24%	5.39%						100.00%
459,959	OMAHA	1,634,971,260	374,159,170	384,583,945	26,235,313,515	11,502,637,850	2,102,548,375	0	0	0	0	0	42,234,214,115
78.69%	%sector of county sector	90.58%	92.65%	85.19%	73.46%	92.46%	91.03%						78.73%
	%sector of municipality	3.87%	0.89%	0.91%	62.12%	27.24%	4.98%						100.00%
5,943	RALSTON	8,958,530	1,710,925	2,072,685	337,872,845	87,289,200	27,949,800	0	0	0	0	0	465,853,985
1.02%	%sector of county sector	0.50%	0.42%	0.46%	0.95%	0.70%	1.21%						0.87%
	%sector of municipality	1.92%	0.37%	0.44%	72.53%	18.74%	6.00%						100.00%
2,408	VALLEY	71,161,640	4,005,635	20,570,940	333,822,310	50,996,370	41,843,100	0	52,200	0	0	0	522,452,195
0.41%	%sector of county sector	3.94%	0.99%	4.56%	0.93%	0.41%	1.81%		0.02%				0.97%
	%sector of municipality	13.62%	0.77%	3.94%	63.90%	9.76%	8.01%		0.01%				100.00%
848	WATERLOO	8,711,060	895,815	3,084,400	48,990,400	18,979,275	23,141,500	0	0	0	0	0	103,802,450
0.15%	%sector of county sector	0.48%	0.22%	0.68%	0.14%	0.15%	1.00%						0.19%
	%sector of municipality	8.39%	0.86%	2.97%	47.20%	18.28%	22.29%						100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
470,616	Total Municipalities	1,725,886,330	381,586,135	410,759,175	27,100,507,970	11,674,010,000	2,204,703,475	0	52,200	0	0	0	43,497,505,285
80.51%	%all municip.sectors of cnty	95.61%	94.49%	90.99%	75.88%	93.84%	95.45%		0.02%				81.08%

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 202,710</b>	<b>Value : 55,326,001,061</b>	<b>Growth 653,452,750</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>	8,239	168,065,713	5,713	219,607,610	1,439	57,463,620	15,391	445,136,943	
<b>02. Res Improve Land</b>	143,880	4,142,682,450	26,624	1,140,889,000	2,766	212,531,370	173,270	5,496,102,820	
<b>03. Res Improvements</b>	143,880	25,476,011,377	26,624	7,289,728,500	2,766	700,199,342	173,270	33,465,939,219	
<b>04. Res Total</b>	152,119	29,786,759,540	32,337	8,650,225,110	4,205	970,194,332	188,661	39,407,178,982	562,626,650
<b>% of Res Total</b>	80.63	75.59	17.14	21.95	2.23	2.46	93.07	71.23	86.10
<b>05. Com UnImp Land</b>	1,679	323,391,500	308	181,324,700	106	49,742,400	2,093	554,458,600	
<b>06. Com Improve Land</b>	7,582	2,595,905,010	208	106,703,800	83	30,338,200	7,873	2,732,947,010	
<b>07. Com Improvements</b>	7,582	9,144,360,573	208	378,506,700	83	124,049,000	7,873	9,646,916,273	
<b>08. Com Total</b>	9,261	12,063,657,083	516	666,535,200	189	204,129,600	9,966	12,934,321,883	76,438,600
<b>% of Com Total</b>	92.93	93.27	5.18	5.15	1.90	1.58	4.92	23.38	11.70
<b>09. Ind UnImp Land</b>	489	44,900,500	6	2,053,700	26	7,712,400	521	54,666,600	
<b>10. Ind Improve Land</b>	1,796	487,685,300	8	5,061,100	57	9,181,200	1,861	501,927,600	
<b>11. Ind Improvements</b>	1,796	1,796,431,400	8	29,593,200	57	57,497,900	1,861	1,883,522,500	
<b>12. Ind Total</b>	2,285	2,329,017,200	14	36,708,000	83	74,391,500	2,382	2,440,116,700	7,854,900
<b>% of Ind Total</b>	95.93	95.45	0.59	1.50	3.48	3.05	1.18	4.41	1.20
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	152,119	29,786,759,540	32,337	8,650,225,110	4,205	970,194,332	188,661	39,407,178,982	562,626,650
<b>% of Res &amp; Rec Total</b>	80.63	75.59	17.14	21.95	2.23	2.46	93.07	71.23	86.10
<b>Com &amp; Ind Total</b>	11,546	14,392,674,283	530	703,243,200	272	278,521,100	12,348	15,374,438,583	84,293,500
<b>% of Com &amp; Ind Total</b>	93.51	93.61	4.29	4.57	2.20	1.81	6.09	27.79	12.90
<b>17. Taxable Total</b>	163,665	44,179,433,823	32,867	9,353,468,310	4,477	1,248,715,432	201,009	54,781,617,565	646,920,150
<b>% of Taxable Total</b>	81.42	80.65	16.35	17.07	2.23	2.28	99.16	99.02	99.00



Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1,849	25,425,000	501,665,200	0	0	0
19. Commercial	747	171,255,900	1,819,995,100	0	0	0
20. Industrial	20	49,200,700	74,801,100	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	1,849	25,425,000	501,665,200
19. Commercial	0	0	0	747	171,255,900	1,819,995,100
20. Industrial	0	0	0	20	49,200,700	74,801,100
21. Other	0	0	0	0	0	0
22. Total Sch II				2,616	245,881,600	2,396,461,400

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,345	6	38	1,389

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	994	207,447,273	994	207,447,273
28. Ag-Improved Land	0	0	0	0	707	110,926,223	707	110,926,223
29. Ag Improvements	0	0	0	0	707	226,010,000	707	226,010,000

30. Ag Total				1,701	544,383,496
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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	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	587	642.99	18,579,600	587	642.99	18,579,600	
33. HomeSite Improvements	689	0.00	221,313,605	689	0.00	221,313,605	5,779,600
34. HomeSite Total				<b>689</b>	<b>642.99</b>	<b>239,893,205</b>	
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	651	1,215.34	11,265,046	651	1,215.34	11,265,046	
37. FarmSite Improvements	395	0.00	4,696,395	395	0.00	4,696,395	753,000
38. FarmSite Total				<b>395</b>	<b>1,215.34</b>	<b>15,961,441</b>	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,084</b>	<b>1,858.33</b>	<b>255,854,646</b>	<b>6,532,600</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	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1,701	66,610.04	318,373,496	1,701	66,610.04	318,373,496
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	220.96	1.89%	1,386,520	2.02%	6,274.98
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	8,981.19	76.76%	53,662,690	78.35%	5,975.01
48. 2A	2,052.08	17.54%	11,543,050	16.85%	5,625.05
49. 3A1	4.31	0.04%	22,520	0.03%	5,225.06
50. 3A	56.85	0.49%	268,610	0.39%	4,724.89
51. 4A1	82.65	0.71%	361,600	0.53%	4,375.08
52. 4A	302.87	2.59%	1,241,800	1.81%	4,100.11
53. Total	11,700.91	100.00%	68,486,790	100.00%	5,853.12
<b>Dry</b>					
54. 1D1	1,395.18	3.40%	8,371,080	4.23%	6,000.00
55. 1D	7,825.85	19.08%	44,021,150	22.27%	5,625.10
56. 2D1	15,677.91	38.22%	81,917,090	41.44%	5,225.00
57. 2D	135.75	0.33%	665,180	0.34%	4,900.04
58. 3D1	1,583.72	3.86%	7,404,000	3.75%	4,675.07
59. 3D	5,215.80	12.72%	21,776,040	11.02%	4,175.01
60. 4D1	33.22	0.08%	128,730	0.07%	3,875.08
61. 4D	9,151.47	22.31%	33,403,020	16.90%	3,650.02
62. Total	41,018.90	100.00%	197,686,290	100.00%	4,819.40
<b>Grass</b>					
63. 1G1	9,046.08	77.81%	18,330,760	84.78%	2,026.38
64. 1G	189.72	1.63%	327,540	1.51%	1,726.44
65. 2G1	167.17	1.44%	291,210	1.35%	1,742.00
66. 2G	359.67	3.09%	637,440	2.95%	1,772.29
67. 3G1	212.98	1.83%	263,430	1.22%	1,236.88
68. 3G	107.77	0.93%	189,620	0.88%	1,759.49
69. 4G1	225.20	1.94%	202,790	0.94%	900.49
70. 4G	1,317.39	11.33%	1,379,660	6.38%	1,047.27
71. Total	11,625.98	100.00%	21,622,450	100.00%	1,859.84
<b>Irrigated Total</b>					
Irrigated Total	11,700.91	17.57%	68,486,790	23.74%	5,853.12
<b>Dry Total</b>					
Dry Total	41,018.90	61.58%	197,686,290	68.52%	4,819.40
<b>Grass Total</b>					
Grass Total	11,625.98	17.45%	21,622,450	7.49%	1,859.84
72. Waste	1,757.51	2.64%	263,530	0.09%	149.95
73. Other	506.74	0.76%	469,790	0.16%	927.08
74. Exempt	199.99	0.30%	0	0.00%	0.00
75. Market Area Total	66,610.04	100.00%	288,528,850	100.00%	4,331.61

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	0.00	0	11,700.91	68,486,790	11,700.91	68,486,790
<b>77. Dry Land</b>	0.00	0	0.00	0	41,018.90	197,686,290	41,018.90	197,686,290
<b>78. Grass</b>	0.00	0	0.00	0	11,625.98	21,622,450	11,625.98	21,622,450
<b>79. Waste</b>	0.00	0	0.00	0	1,757.51	263,530	1,757.51	263,530
<b>80. Other</b>	0.00	0	0.00	0	506.74	469,790	506.74	469,790
<b>81. Exempt</b>	0.00	0	0.00	0	199.99	0	199.99	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>66,610.04</b>	<b>288,528,850</b>	<b>66,610.04</b>	<b>288,528,850</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	11,700.91	17.57%	68,486,790	23.74%	5,853.12
<b>Dry Land</b>	41,018.90	61.58%	197,686,290	68.52%	4,819.40
<b>Grass</b>	11,625.98	17.45%	21,622,450	7.49%	1,859.84
<b>Waste</b>	1,757.51	2.64%	263,530	0.09%	149.95
<b>Other</b>	506.74	0.76%	469,790	0.16%	927.08
<b>Exempt</b>	199.99	0.30%	0	0.00%	0.00
<b>Total</b>	<b>66,610.04</b>	<b>100.00%</b>	<b>288,528,850</b>	<b>100.00%</b>	<b>4,331.61</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 FB 0C	2,275	112,452,060	13,102	627,899,600	13,102	3,806,939,400	15,377	4,547,291,060	271,407,250
83.2 FB 0E	430	24,879,600	578	46,227,600	578	199,303,000	1,008	270,410,200	23,119,200
83.3 FB 0F	115	6,700,900	653	42,990,100	653	163,205,100	768	212,896,100	498,500
83.4 FB 0J	1,893	73,071,350	9,345	367,258,900	9,345	2,510,251,900	11,238	2,950,582,150	172,646,100
83.5 FB 0U	834	24,068,900	3,226	109,742,870	3,226	671,034,800	4,060	804,846,570	22,723,400
83.6 FB 0W	474	28,157,260	1,171	137,029,900	1,171	462,248,100	1,645	627,435,260	11,749,500
83.7 FB 1	156	738,500	1,958	12,211,300	1,958	137,854,300	2,114	150,804,100	175,000
83.8 FB 10	116	1,755,400	1,694	31,056,300	1,694	193,787,500	1,810	226,599,200	0
83.9 FB 11	37	334,000	682	16,230,000	682	108,062,428	719	124,626,428	62,900
83.10 FB 15	14	229,900	430	8,346,100	430	74,876,100	444	83,452,100	668,200
83.11 FB 16	51	1,069,100	1,083	7,630,700	1,083	68,919,100	1,134	77,618,900	0
83.12 FB 18	58	592,800	583	5,854,500	583	57,846,700	641	64,294,000	0
83.13 FB 19	128	990,800	1,029	14,484,800	1,029	168,169,100	1,157	183,644,700	237,600
83.14 FB 2	313	1,886,800	1,165	7,134,700	1,165	76,911,250	1,478	85,932,750	1,436,900
83.15 FB 20	24	305,700	2,175	39,917,600	2,175	339,149,311	2,199	379,372,611	0
83.16 FB 21	22	150,800	1,275	17,521,400	1,275	173,425,600	1,297	191,097,800	185,400
83.17 FB 23	443	1,989,000	985	8,381,200	985	111,574,600	1,428	121,944,800	0
83.18 FB 24	135	1,006,500	966	7,982,500	966	104,717,400	1,101	113,706,400	419,700
83.19 FB 25	159	554,100	708	7,207,500	708	79,562,500	867	87,324,100	0
83.20 FB 26	65	401,700	1,000	8,060,500	1,000	98,384,900	1,065	106,847,100	126,000
83.21 FB 27	222	1,108,700	1,151	11,500,700	1,151	112,135,300	1,373	124,744,700	0
83.22 FB 28	45	424,300	2,812	38,089,800	2,812	384,909,500	2,857	423,423,600	120,500
83.23 FB 29	219	1,077,800	455	3,492,800	455	28,315,600	674	32,886,200	17,100
83.24 FB 3	333	983,400	852	6,530,900	852	50,443,700	1,185	57,958,000	0
83.25 FB 30	114	846,700	1,945	16,618,100	1,945	164,178,609	2,059	181,643,409	0
83.26 FB 31	115	662,433	2,557	26,379,400	2,557	225,924,900	2,672	252,966,733	0
83.27 FB 32	101	267,900	411	4,901,900	411	39,576,400	512	44,746,200	0
83.28 FB 33	91	533,700	990	11,615,000	990	106,822,900	1,081	118,971,600	0
83.29 FB 34	21	200,400	546	7,151,900	546	53,876,000	567	61,228,300	0
83.30 FB 35	97	703,200	1,674	16,625,800	1,674	193,155,300	1,771	210,484,300	0
83.31 FB 36	53	281,900	1,134	7,305,200	1,134	119,872,500	1,187	127,459,600	0
83.32 FB 37	155	793,600	845	6,460,200	845	80,199,200	1,000	87,453,000	275,300
83.33 FB 38	144	1,112,800	2,281	22,398,700	2,281	245,113,600	2,425	268,625,100	1,197,600
83.34 FB 39	30	678,200	2,208	120,274,200	2,208	591,511,500	2,238	712,463,900	0
83.35 FB 4	245	1,725,700	2,166	24,297,900	2,166	173,505,600	2,411	199,529,200	494,200
83.36 FB 40	14	177,800	2,539	72,659,200	2,539	453,050,500	2,553	525,887,500	0
83.37 FB 41	37	460,000	2,323	50,638,900	2,323	260,971,900	2,360	312,070,800	142,400

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.38	FB 42	48	932,400	2,662	64,728,900	2,662	407,777,200	2,710	473,438,500	0
83.39	FB 43	112	3,046,700	4,550	101,529,600	4,550	560,945,100	4,662	665,521,400	641,900
83.40	FB 44	253	4,074,600	2,299	51,253,600	2,299	327,739,900	2,552	383,068,100	36,300
83.41	FB 45	61	1,033,900	2,444	125,124,800	2,444	496,307,900	2,505	622,466,600	461,200
83.42	FB 46	141	3,125,600	1,444	25,292,200	1,444	209,242,400	1,585	237,660,200	1,215,500
83.43	FB 47	112	1,277,300	1,805	22,796,400	1,805	228,646,200	1,917	252,719,900	241,700
83.44	FB 48	40	373,800	1,127	17,351,100	1,127	179,889,000	1,167	197,613,900	0
83.45	FB 49	14	969,600	649	61,675,500	649	194,736,000	663	257,381,100	666,400
83.46	FB 5	286	2,091,800	443	3,466,000	443	30,506,500	729	36,064,300	-6,200
83.47	FB 50	1	100	493	30,814,000	493	112,791,900	494	143,606,000	337,300
83.48	FB 51	84	4,551,000	1,937	200,324,100	1,937	720,375,500	2,021	925,250,600	628,400
83.49	FB 52	178	1,411,600	142	1,223,600	142	12,049,200	320	14,684,400	0
83.50	FB 53	50	827,900	2,353	48,109,700	2,353	358,258,100	2,403	407,195,700	0
83.51	FB 54	194	2,113,700	1,696	29,987,100	1,696	228,527,400	1,890	260,628,200	0
83.52	FB 55	24	355,800	248	4,189,900	248	33,473,400	272	38,019,100	-34,100
83.53	FB 56	7	23,700	1,835	40,218,600	1,835	300,229,300	1,842	340,471,600	0
83.54	FB 57	31	1,511,200	1,949	106,332,000	1,949	579,798,800	1,980	687,642,000	588,700
83.55	FB 58	81	6,690,100	2,935	71,288,400	2,935	518,190,600	3,016	596,169,100	381,500
83.56	FB 59	49	367,100	3,536	131,866,000	3,536	794,559,700	3,585	926,792,800	126,400
83.57	FB 6	301	973,000	953	6,212,100	953	67,008,200	1,254	74,193,300	0
83.58	FB 60	70	4,683,500	6,098	220,180,000	6,098	1,272,825,300	6,168	1,497,688,800	863,000
83.59	FB 61	3	141,900	2,722	56,130,500	2,722	463,986,000	2,725	520,258,400	0
83.60	FB 62	7	89,000	4,228	120,039,600	4,228	761,403,800	4,235	881,532,400	0
83.61	FB 63	45	722,800	4,721	116,770,800	4,721	748,405,300	4,766	865,898,900	490,600
83.62	FB 64	25	371,400	2,000	40,603,100	2,000	314,074,100	2,025	355,048,600	79,800
83.63	FB 65	12	178,300	3,014	79,940,500	3,014	538,912,900	3,026	619,031,700	0
83.64	FB 66	44	1,438,900	4,809	230,597,200	4,809	1,333,907,800	4,853	1,565,943,900	2,056,800
83.65	FB 67	83	1,142,600	4,410	111,915,800	4,410	722,521,400	4,493	835,579,800	54,200
83.66	FB 68	61	8,840,500	5,245	287,235,000	5,245	1,409,280,000	5,306	1,705,355,500	6,471,000
83.67	FB 69	17	585,800	4,743	166,275,200	4,743	1,042,023,100	4,760	1,208,884,100	939,000
83.68	FB 7	27	124,100	379	6,713,200	379	97,776,000	406	104,613,300	0
83.69	FB 70	11	241,200	5,077	199,812,400	5,077	1,176,302,200	5,088	1,376,355,800	0
83.70	FB 71	19	272,000	3,915	141,527,700	3,915	858,562,500	3,934	1,000,362,200	0
83.71	FB 72	492	0	1,235	0	1,235	18,234,500	1,727	18,234,500	295,100
83.72	FB 73	2	54,500	620	16,829,500	620	119,734,600	622	136,618,600	0
83.73	FB 74	52	1,459,900	869	53,495,100	869	240,920,979	921	295,875,979	1,983,800
83.74	FB 75	90	17,434,400	2,766	178,870,100	2,766	1,016,123,900	2,856	1,212,428,400	2,045,100

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.75 FB 76	54	1,653,200	1,623	63,191,500	1,623	421,547,700	1,677	486,392,400	1,489,000
83.76 FB 77	46	909,800	1,186	51,117,200	1,186	243,750,000	1,232	295,777,000	756,900
83.77 FB 78	68	3,053,500	1,015	72,134,300	1,015	378,290,500	1,083	453,478,300	3,117,100
83.78 FB 9	221	2,449,800	1,024	17,951,800	1,024	87,842,200	1,245	108,243,800	352,700
83.79 FB D2	78	1,063,000	2,013	47,599,300	2,013	321,883,300	2,091	370,545,600	0
83.80 FB IL	391	72,000	643	0	643	20,246,600	1,034	20,318,600	370,700
83.81 FB M1	55	7,009,000	0	0	0	0	55	7,009,000	0
83.82 FB MC	487	3,610,400	1,429	41,216,100	1,429	308,053,800	1,916	352,880,300	4,797,700
83.83 FB V1	1,086	58,410,840	1,289	62,064,650	1,289	298,492,342	2,375	418,967,832	23,476,400
84 Residential Total	15,391	445,136,943	173,270	5,496,102,820	173,270	33,465,939,219	188,661	39,407,178,982	562,626,650



Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	FB 0C	189	79,767,700	179	69,138,900	179	308,057,500	368	456,964,100	16,408,200
85.2	FB 0E	9	6,145,000	8	3,629,600	8	5,596,800	17	15,371,400	-4,800
85.3	FB 0F	1	30,100	4	935,000	4	4,133,300	5	5,098,400	0
85.4	FB 0J	87	12,777,300	75	12,512,100	75	75,630,700	162	100,920,100	3,891,500
85.5	FB 0U	68	12,367,100	100	36,242,800	100	124,642,700	168	173,252,600	4,598,800
85.6	FB 0W	80	5,896,900	76	6,510,900	76	55,295,100	156	67,702,900	5,717,800
85.7	FB 1	6	35,700	32	1,110,600	32	5,084,100	38	6,230,400	0
85.8	FB 10	29	1,849,500	235	16,757,900	235	87,169,600	264	105,777,000	0
85.9	FB 11	10	307,900	85	4,699,200	85	39,473,900	95	44,481,000	0
85.10	FB 15	20	2,314,200	201	24,654,100	201	99,038,400	221	126,006,700	424,900
85.11	FB 16	47	3,593,600	308	45,323,100	308	224,873,800	355	273,790,500	0
85.12	FB 18	20	792,600	65	5,878,800	65	15,958,200	85	22,629,600	0
85.13	FB 19	14	680,700	142	3,660,500	142	49,685,200	156	54,026,400	0
85.14	FB 2	54	449,300	88	1,520,800	88	17,840,400	142	19,810,500	0
85.15	FB 20	8	1,376,500	100	10,648,300	100	46,352,800	108	58,377,600	0
85.16	FB 21	10	348,700	24	1,346,600	24	4,546,900	34	6,242,200	0
85.17	FB 23	86	20,479,600	833	142,188,160	833	655,771,940	919	818,439,700	2,213,700
85.18	FB 24	33	1,825,900	115	7,925,300	115	26,407,000	148	36,158,200	0
85.19	FB 25	35	931,000	31	3,849,000	31	26,054,300	66	30,834,300	0
85.20	FB 26	14	687,000	91	11,537,700	91	46,293,500	105	58,518,200	0
85.21	FB 27	14	726,700	69	3,457,100	69	21,379,800	83	25,563,600	0
85.22	FB 28	2	39,600	92	10,749,800	92	65,367,100	94	76,156,500	0
85.23	FB 29	24	199,600	24	328,200	24	2,858,000	48	3,385,800	0
85.24	FB 3	29	463,900	56	978,900	56	11,988,300	85	13,431,100	0
85.25	FB 30	6	56,300	22	351,700	22	6,984,400	28	7,392,400	0
85.26	FB 31	4	108,000	23	305,600	23	2,540,700	27	2,954,300	0
85.27	FB 32	33	2,390,000	55	11,761,300	55	75,682,100	88	89,833,400	14,600
85.28	FB 33	13	207,800	35	1,924,200	35	18,612,200	48	20,744,200	0
85.29	FB 34	17	327,900	139	9,030,900	139	50,405,900	156	59,764,700	0
85.30	FB 35	60	3,888,900	172	39,758,600	172	116,720,100	232	160,367,600	0
85.31	FB 36	28	1,575,900	86	8,645,500	86	32,401,800	114	42,623,200	0
85.32	FB 37	36	533,700	105	3,930,000	105	26,568,600	141	31,032,300	300,300
85.33	FB 38	37	1,280,700	53	4,097,900	53	11,499,500	90	16,878,100	0
85.34	FB 39	3	484,000	146	9,576,100	146	80,323,300	149	90,383,400	0
85.35	FB 4	12	70,900	51	776,300	51	9,952,000	63	10,799,200	0
85.36	FB 40	6	589,700	56	5,518,700	56	21,130,100	62	27,238,500	0
85.37	FB 41	8	134,000	59	3,251,000	59	18,416,000	67	21,801,000	0

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.38	FB 42	7	824,000	115	5,270,100	115	19,806,100	122	25,900,200	0
85.39	FB 43	43	6,912,500	224	32,498,700	224	119,584,200	267	158,995,400	116,800
85.40	FB 44	44	3,541,500	130	11,569,100	130	80,391,100	174	95,501,700	316,100
85.41	FB 45	6	1,828,300	76	51,635,900	76	55,850,700	82	109,314,900	0
85.42	FB 46	19	1,178,000	55	12,465,000	55	33,879,100	74	47,522,100	0
85.43	FB 47	44	5,328,400	272	83,732,200	272	251,113,000	316	340,173,600	0
85.44	FB 48	0	0	12	3,125,900	12	18,540,800	12	21,666,700	0
85.45	FB 49	29	12,405,600	183	153,575,400	183	360,513,500	212	526,494,500	168,000
85.46	FB 5	37	1,054,000	37	1,519,200	37	9,646,900	74	12,220,100	0
85.47	FB 50	1	167,100	9	3,212,200	9	9,916,300	10	13,295,600	0
85.48	FB 51	8	2,828,500	55	44,662,300	55	253,669,400	63	301,160,200	830,400
85.49	FB 52	47	4,363,100	47	14,450,700	47	88,880,800	94	107,694,600	0
85.50	FB 53	20	4,177,900	116	56,668,900	116	260,018,500	136	320,865,300	983,100
85.51	FB 54	17	699,700	41	3,757,800	41	26,079,400	58	30,536,900	0
85.52	FB 55	64	29,942,500	106	48,813,600	106	186,891,000	170	265,647,100	677,300
85.53	FB 56	12	2,090,400	153	47,337,800	153	181,727,700	165	231,155,900	698,600
85.54	FB 57	18	2,278,700	71	30,115,800	71	129,579,900	89	161,974,400	0
85.55	FB 58	36	9,493,500	275	95,112,200	275	409,263,600	311	513,869,300	0
85.56	FB 59	28	14,702,900	261	209,048,700	261	680,460,100	289	904,211,700	626,200
85.57	FB 6	50	1,610,600	102	1,787,200	102	17,952,300	152	21,350,100	0
85.58	FB 60	36	13,147,500	234	165,451,900	234	507,611,300	270	686,210,700	16,186,600
85.59	FB 61	59	13,122,400	507	307,754,100	507	838,915,000	566	1,159,791,500	526,300
85.60	FB 62	35	8,191,800	468	171,231,500	468	678,025,900	503	857,449,200	0
85.61	FB 63	33	6,396,100	233	86,167,000	233	316,513,000	266	409,076,100	263,700
85.62	FB 64	20	1,711,200	147	35,365,500	147	100,850,400	167	137,927,100	2,244,700
85.63	FB 65	25	6,794,300	121	59,287,200	121	134,930,700	146	201,012,200	140,300
85.64	FB 66	30	4,907,600	273	138,702,800	273	425,518,700	303	569,129,100	3,070,000
85.65	FB 67	55	10,340,600	128	65,105,850	128	272,541,400	183	347,987,850	2,845,000
85.66	FB 68	21	7,040,900	88	127,039,500	88	331,054,900	109	465,135,300	547,900
85.67	FB 69	34	9,978,400	97	87,057,300	97	320,723,600	131	417,759,300	0
85.68	FB 7	126	37,448,800	180	100,658,600	180	330,266,500	306	468,373,900	1,619,400
85.69	FB 70	5	1,269,800	32	14,780,100	32	59,173,600	37	75,223,500	0
85.70	FB 71	19	4,124,100	80	71,052,900	80	302,292,200	99	377,469,200	487,100
85.71	FB 72	53	115,100	76	1,539,800	76	154,379,400	129	156,034,300	1,011,700
85.72	FB 73	18	4,522,200	37	73,193,500	37	157,712,900	55	235,428,600	0
85.73	FB 74	8	597,600	16	14,349,900	16	21,769,500	24	36,717,000	0
85.74	FB 75	59	34,458,200	68	71,182,400	68	274,181,400	127	379,822,000	5,785,000

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.75 FB 76	63	18,114,600	114	94,479,400	114	259,814,400	177	372,408,400	2,168,700
85.76 FB 77	34	14,324,900	109	41,885,900	109	98,153,400	143	154,364,200	1,769,700
85.77 FB 78	0	0	1	2,000	1	41,900	1	43,900	0
85.78 FB 9	30	4,814,200	44	1,774,600	44	15,777,533	74	22,366,333	0
85.79 FB D2	30	3,389,400	166	29,710,900	166	89,281,700	196	122,382,000	3,867,000
85.80 FB IL	14	0	7	0	7	1,005,900	21	1,005,900	0
85.81 FB M1	9	40,375,700	1	1,744,500	1	279,700	10	42,399,900	0
85.82 FB MC	59	86,171,700	11	26,030,100	11	76,664,100	70	188,865,900	2,045,300
85.83 FB V1	57	6,607,000	121	14,457,500	121	78,459,300	178	99,523,800	1,733,600
86 Commercial Total	2,614	609,125,200	9,734	3,234,874,610	9,734	11,530,438,773	12,348	15,374,438,583	84,293,500

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	9,046.08	77.81%	18,330,760	84.78%	2,026.38
88. 1G	189.72	1.63%	327,540	1.51%	1,726.44
89. 2G1	167.17	1.44%	291,210	1.35%	1,742.00
90. 2G	359.67	3.09%	637,440	2.95%	1,772.29
91. 3G1	212.98	1.83%	263,430	1.22%	1,236.88
92. 3G	107.77	0.93%	189,620	0.88%	1,759.49
93. 4G1	225.20	1.94%	202,790	0.94%	900.49
94. 4G	1,317.39	11.33%	1,379,660	6.38%	1,047.27
95. Total	11,625.98	100.00%	21,622,450	100.00%	1,859.84
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	11,625.98	100.00%	21,622,450	100.00%	1,859.84
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	11,625.98	100.00%	21,622,450	100.00%	1,859.84

**2022 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

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	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	35,713,409,055	39,407,178,982	3,693,769,927	10.34%	562,626,650	8.77%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	231,728,895	239,893,205	8,164,310	3.52%	5,779,600	1.03%
<b>04. Total Residential (sum lines 1-3)</b>	<b>35,945,137,950</b>	<b>39,647,072,187</b>	<b>3,701,934,237</b>	<b>10.30%</b>	<b>568,406,250</b>	<b>8.72%</b>
05. Commercial	12,440,096,645	12,934,321,883	494,225,238	3.97%	76,438,600	3.36%
06. Industrial	2,309,770,875	2,440,116,700	130,345,825	5.64%	7,854,900	5.30%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>14,749,867,520</b>	<b>15,374,438,583</b>	<b>624,571,063</b>	<b>4.23%</b>	<b>84,293,500</b>	<b>3.66%</b>
08. Ag-Farmsite Land, Outbuildings	16,236,710	15,961,441	-275,269	-1.70%	753,000	-6.33%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>16,236,710</b>	<b>15,961,441</b>	<b>-275,269</b>	<b>-1.70%</b>	<b>753,000</b>	<b>-6.33%</b>
12. Irrigated	56,392,990	68,486,790	12,093,800	21.45%		
13. Dryland	170,355,450	197,686,290	27,330,840	16.04%		
14. Grassland	20,182,755	21,622,450	1,439,695	7.13%		
15. Wasteland	247,210	263,530	16,320	6.60%		
16. Other Agland	27,928,250	469,790	-27,458,460	-98.32%		
<b>17. Total Agricultural Land</b>	<b>275,106,655</b>	<b>288,528,850</b>	<b>13,422,195</b>	<b>4.88%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>50,986,348,835</b>	<b>55,326,001,061</b>	<b>4,339,652,226</b>	<b>8.51%</b>	<b>653,452,750</b>	<b>7.23%</b>

## 2022 Assessment Survey for Douglas County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	2 deputies: 1 Office Deputy and 1 Field Deputy
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	24 appraisers and listers (includes 2 appraiser managers). We will be hiring 4 listers and 1 manager
<b>3.</b>	<b>Other full-time employees:</b>
	3 additional administrative/managers (1 GIS to be hired, 1 Real Estate Records, 1 Homestead/Personal Property) Other Staff: 5 GIS, 8 Homestead/Personal Property, 4 Real Estate Records, 1 IT-Assessor side only
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$5,893,430.35 (Assessor/Register of Deeds combined budget)
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$1,908,836.80 (This amount represents salaries for appraisal staff plus chief field deputy only) This amount went down somewhat due to employees leaving and hiring new employees at a lower starting salary.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$505,243, which includes ESRI, Pictometry, RealWare, Mobile Assessor, etc. Also maintenance contracts.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	0 dollars budgeted specifically for education/workshops. We fund educational opportunities throughout the year.
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>

	\$138,582 (total returned from Assessor/Register of Deeds combined budget)
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## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	IMS Mainframe System
2.	<b>CAMA software:</b>
	Harris Systems (Realware)
3.	<b>Personal Property software:</b>
	Harris Systems (Realware)
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	GIS Department within the Assessor/Register of Deeds Office
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	dcassessor.org
8.	<b>Who maintains the GIS software and maps?</b>
	GIS Department within the Assessor/Register of Deeds office
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	2020

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes



<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	All municipalities in the county are zoned
<b>4.</b>	<b>When was zoning implemented?</b>
	50+ years ago

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	N/A
<b>2.</b>	<b>GIS Services:</b>
	In-House
<b>3.</b>	<b>Other services:</b>
	N/A

**E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	None
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Per state statute, an Assessor Certificate is required for elected officials and chief deputies in order to hold those positions. We are scheduling all of our Real Estate Specialists to take the examination certified this spring.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2022 Residential Assessment Survey for Douglas County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Residential Appraisal Staff														
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Model 01 is generally the rural and unincorporated areas of Western Douglas County. This area is comprised of a mixture of rural residential homes and farmsteads. Model 01 has several newer lake subdivisions and large rural tracts that command premium prices. Properties in this area average 45 years old, 2020 square feet, and are built on lot sizes averaging 31,000 square feet. The median sales price is \$389,000, while the sales range from \$201,000 to \$645,000. The area includes some of the million-dollar-plus homes on large tracts of land and is predominantly owner-occupied homes. The lake subdivisions are very active and in demand. Most of the homes in Model 01 are Fair to Good quality maintained at Average to Very Good condition.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Model 02 is generally associated with properties located within the Elkhorn South High School District and predominantly owner-occupied. Properties in this area average 15 years old, 2,385 square feet, and are built on lot sizes averaging 17,500 square feet. The median sales price is \$425,000, while the sales range from \$330,000 to \$542,000. Most of the homes in Model 02 are Average to Very Good quality maintained at Average to Very Good condition.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Model 03 is generally associated with properties located within the Elkhorn North High School District and predominantly owner-occupied. Properties in this area average 10 years old, 1,925 square feet, and are built on lot sizes averaging 9,900 square feet. The median sales price is \$374,000, while the sales range from \$272,000 to \$455,000. Most of the homes in Model 03 are Average to Good quality maintained at Average to Very Good condition.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Model 04 is generally associated with properties located within the Bennington High School District and predominantly owner-occupied. Properties in this area average 10 years old, 1,960 square feet, and are built on lot sizes averaging 14,000 square feet. The median sales price is \$315,000, while the sales range from \$252,000 to \$382,000. Most of the homes in Model 04 are Average to Good quality maintained at Average to Very Good condition.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Model 05 is generally associated with properties located within the Northwest High School District and predominantly owner-occupied. Properties average 20 years old, 1,675 square feet, and are built on lot sizes averaging 9,000 square feet. The median sales price is \$245,000, while the sales range from \$205,000 to \$310,000. Most of the homes in Model 05 are Average to Good quality maintained at Average to Good condition.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Model 06 is generally associated with properties located within the Millard North High School District and predominantly owner-occupied. Properties in this area average 35 years old, 2,100 square feet, and are built on lot sizes averaging 11,200 square feet. The median sales price is \$270,000, while the sales range from \$230,000 to \$335,000. Most of the homes in Model 06 are Average to Good quality maintained at Average to Good condition.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Model 01 is generally the rural and unincorporated areas of Western Douglas County. This area is comprised of a mixture of rural residential homes and farmsteads. Model 01 has several newer lake subdivisions and large rural tracts that command premium prices. Properties in this area average 45 years old, 2020 square feet, and are built on lot sizes averaging 31,000 square feet. The median sales price is \$389,000, while the sales range from \$201,000 to \$645,000. The area includes some of the million-dollar-plus homes on large tracts of land and is predominantly owner-occupied homes. The lake subdivisions are very active and in demand. Most of the homes in Model 01 are Fair to Good quality maintained at Average to Very Good condition.	2	Model 02 is generally associated with properties located within the Elkhorn South High School District and predominantly owner-occupied. Properties in this area average 15 years old, 2,385 square feet, and are built on lot sizes averaging 17,500 square feet. The median sales price is \$425,000, while the sales range from \$330,000 to \$542,000. 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Most of the homes in Model 04 are Average to Good quality maintained at Average to Very Good condition.	5	Model 05 is generally associated with properties located within the Northwest High School District and predominantly owner-occupied. Properties average 20 years old, 1,675 square feet, and are built on lot sizes averaging 9,000 square feet. The median sales price is \$245,000, while the sales range from \$205,000 to \$310,000. Most of the homes in Model 05 are Average to Good quality maintained at Average to Good condition.	6	Model 06 is generally associated with properties located within the Millard North High School District and predominantly owner-occupied. Properties in this area average 35 years old, 2,100 square feet, and are built on lot sizes averaging 11,200 square feet. The median sales price is \$270,000, while the sales range from \$230,000 to \$335,000. Most of the homes in Model 06 are Average to Good quality maintained at Average to Good condition.
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7	Model 07 is generally associated with properties located within the Millard West High School District and predominantly owner-occupied. Properties in this area average 20 years old, 1,975 square feet, and are built on lot sizes averaging 10,500 square feet. The median sales price is \$286,000, while the sales range from \$225,000 to \$365,000. Most of the homes in Model 07 are Average to Good quality maintained at Average to Very Good condition.
8	Model 08 is generally associated with properties located within the Millard South High School District and predominantly owner-occupied. Properties in this area average 40 years old, 1500 square feet, and are built on lot sizes averaging 8,500 square feet. The median sales price is \$216,000, while the sales range from \$190,000 to \$256,000. Most of the homes in Model 08 are Average to Good quality maintained at Average to Good condition.
9	Model 09 is generally associated with properties located within the Burke High School District and predominantly owner-occupied. Properties in this area average 45 years old, 1,600 square feet, and are built on lot sizes averaging 10,200 square feet. The median sales price is \$225,000, while the sales range from \$190,000 to \$278,000. Most of the homes in Model 09 are Average to Good quality maintained at Average to Good condition.
10	Model 10 is generally associated with properties located within the Northwest Magnet High School District and predominantly owner-occupied. Properties in this area average 45 years old, 1,360 square feet, and are built on lot sizes averaging 19,800 square feet. The median sales price is \$199,000, while the sales range from \$175,000 to \$228,000. Most of the homes in Model 10 are Average to Good quality maintained at Average to Good condition.
11	Model 11 is generally associated with properties located within the North High School District and predominantly owner-occupied. Properties in this area average 85 years old, 1,140 square feet, and are built on lot sizes averaging 7,900 square feet. The median sales price is \$123,000, while the sales range from \$91,000 to \$149,000. Most of the homes in Model 11 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
12	Model 12 is generally associated with properties located within the Benson High School District and predominantly owner-occupied. Properties in this area average 85 years old, 1,215 square feet, and are built on lot sizes averaging 6,900 square feet. The median sales price is \$154,000, while the sales range from \$126,000 to \$197,000. Most of the homes in Model 12 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
13	Model 13 is generally associated with properties located within the Westside High School District and predominantly owner-occupied. Properties in this area average 60 years old, 1,760 square feet, and are built on lot sizes averaging 14,100 square feet. The median sales price is \$241,000, while the sales range from \$188,000 to \$385,000. Most of the homes in Model 13 are Fair to Good quality maintained at Average to Good condition.
14	Model 14 is generally associated with properties located within the Central High School District and predominantly owner-occupied. Properties in this area average 85 years old, 1,500 square feet, and are built on lot sizes averaging 9,900 square feet. The median sales price is \$222,000, while the sales range from \$167,000 to \$298,000. Most of the homes in Model 14 are Fair to Good quality maintained at Fair to Good condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.

15	Model 15 is generally associated with properties located within the Ralston High School District and predominantly owner-occupied. Properties in this area average 50 years old, 1,450 square feet, and are built on lot sizes averaging 8,900 square feet. The median sales price is \$200,000, while the sales range from \$173,000 to \$240,000. Most of the homes in Model 15 are Fair to Average quality maintained at Average condition.
16	Model 16 is generally associated with properties located within the South Magnet High School District and predominantly owner-occupied. Properties in this area average 105 years old, 1,180 square feet, and are built on lot sizes averaging 6,425 square feet. The median sales price is \$135,000, while the sales range from \$107,000 to \$159,000. Most of the homes in Model 16 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
17	Model 17 is generally associated with properties located within the Bryan High School District and predominantly owner-occupied. Properties in this area average 75 years old, 1,065 square feet, and are built on lot sizes averaging 8,700 square feet. The median sales price is \$150,000, while the sales range from \$130,000 to \$177,000. Most of the homes in Model 17 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
18	Model 18 is generally associated with properties located within the original Elkhorn High School District and predominantly owner-occupied. Properties in this area average 25 years old, 1,875 square feet, and are built on lot sizes averaging 14,700 square feet. The median sales price is \$325,000, while the sales range from \$260,000 to \$395,000. Most of the homes in Model 18 are Average to Good quality maintained at Average to Good condition.
19	Model 19 is generally associated with properties located within the South High School District and predominantly owner-occupied. Properties in this area average 75 years old, 1,185 square feet, and are built on lot sizes averaging 7,600 square feet. The median sales price is \$175,000, while the sales range from \$150,000 to \$199,000. Most of the homes in Model 19 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
94	Agricultural outbuildings and improvements
98	Improvements on Leased land are assigned a model separate from other improved properties.
99	Mobile homes are assigned to a model separate from other residential-use properties.

<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Cost and Market
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The County uses local market sales to develop the depreciation tables used in the CAMA system.
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No, the depreciation is from one table.

<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Primarily use a sales-comparison approach, but the county may use allocation/residual method to establish lot values in older neighborhoods with limited vacant-lot sales.
<b>7.</b>	<b>How are rural residential site values developed?</b>
	Primarily using a sales-comparison approach.
<b>8.</b>	<b>Are there form 191 applications on file?</b>
	Yes
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	For those qualifying under LB 191, the lots are valued using a discounted cash-flow analysis in keeping with the county's previous practice. Lots are assessed at market value when construction begins.

<b>10.</b>	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2020	2020	2020	2016-2021
	2	2020	2020	2020	2016-2021
	3	2020	2020	2020	2016-2021
	4	2020	2020	2020	2016-2021
	5	2020	2020	2020	2016-2021
	6	2020	2020	2020	2016-2021
	7	2020	2020	2020	2016-2021
	8	2020	2020	2020	2016-2021
	9	2020	2020	2020	2016-2021
	10	2020	2020	2020	2016-2021
	11	2020	2020	2020	2016-2021
	12	2020	2020	2020	2016-2021
	13	2020	2020	2020	2016-2021
	14	2020	2020	2020	2016-2021
	15	2020	2020	2020	2016-2021
	16	2020	2020	2020	2016-2021
	17	2020	2020	2020	2016-2021
	18	2020	2020	2020	2016-2021
	19	2020	2020	2020	2016-2021
94	2020	2020	N/A	2016-2021	
98	2020	2020	N/A	2016-2021	
99	2020	2020	NA	2016-2021	

<p>Valuation groupings are created by looking for similar characteristics; for example, proximity, size, and amenities. Inspections are completed by sub-areas; multiple sub-areas are in each of the valuation groups, so a date range is used to cover the years of inspections for each of the value groups.</p>
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## 2022 Commercial Assessment Survey for Douglas County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Commercial Appraisal Staff													
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">91</td> <td>Douglas County is considered one (1) valuation group.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	91	Douglas County is considered one (1) valuation group.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
91	Douglas County is considered one (1) valuation group.													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	The county primarily uses the income approach; the cost approach is used for unique properties and sometimes used for new construction if it is a partial value because the subject is not completed.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	The county usually uses the cost approach for valuing unique properties; income data is usually not available for unique properties because most of them are owner- occupied.													
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>													
	The County uses Marshall & Swift as provided by the CAMA vendor.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>													
	No, the tables are adjusted by property type such as: Residential, Commercial, and Out Building.													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	Market approach													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">91</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">Ongoing</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	91	2019	2019	2020	Ongoing
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
91	2019	2019	2020	Ongoing										
	Commercial properties are grouped together and valued according to "built as" classification. We then group them into neighborhoods according to their location. The inspections are ongoing and generally updated by occupancies.													

## 2022 Agricultural Assessment Survey for Douglas County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Appraisal Staff						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;"><u>Market Area</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> <th style="text-align: center; padding: 5px;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">94</td> <td style="padding: 5px;">All ag land in Douglas County is currently considered fully influenced and is given special value.</td> <td style="text-align: center; padding: 5px;">Ongoing</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	94	All ag land in Douglas County is currently considered fully influenced and is given special value.	Ongoing
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
94	All ag land in Douglas County is currently considered fully influenced and is given special value.	Ongoing					
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	Because all ag parcels in Douglas County are influenced by non-ag factors, the county has one schedule of agricultural land values for the entire county.						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	The county physically reviews the parcel to determine primary use, and then comparable properties are used to establish market value.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>						
	In cases where the characteristics are similar, the farm home sites and rural residential home sites are valued similarly. Some rural residential home sites may have different values because they have different amenities than farm home sites.						
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>						
	Due to all ag parcels in Douglas County being influenced by non-ag factors, and the intensive use within the county is extremely low, a separate market analysis is not applicable.						
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	N/A						
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>						
	No						
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>						
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>						
	1,700						
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>						
	The county uses sales information from within the county to determine market values, and uninfluenced sales from outside the county to determine uninfluenced values. The difference is monitored and quantified as the portion attributable to non-ag influences.						



	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Development for residential and commercial and recreational uses
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	All of Douglas County is considered influenced by non-agricultural factors
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Douglas County utilizes information supplied by PAD from the state sales file. The median ratio was considered the most appropriate for determining the level of value for direct equalization. The median ratio is generally less influenced by extreme ratios.



# DOUGLAS COUNTY ASSESSOR • REGISTER OF DEEDS

**Diane L. Battiato**, CPO, Elected Official  
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## THREE-YEAR PLAN OF ASSESSMENT, 2022-2024

### Introduction

The trend of rising selling prices across multiple classes of real property in Douglas County has been constant for several years.. A rising demand and limited supply of properties for sale have continued to drive selling prices higher. According to the Multiple Listing Service, the median selling price for a single-family residence in the Omaha area on Jan. 1, 2016, was approximately \$160,000. By Jan. 1, 2021, that median selling price was hovering around \$260,000. A copy of the MLS chart of median closed selling price is attached. Beginning in tax year 2018, in order to be more precise in the valuation of residential property, the Assessor/Register of Deeds Office divided the county into 17 “market areas” —geographical groupings of properties that were likely to share similar market characteristics. The idea was to analyze value in smaller, more homogenous groups so that any valuation changes more closely followed the market. Another market area was added in tax year 2020, dividing Elkhorn into two market areas (3 and 18) due to the growth of the area in the last few years. In 2021, a 19th market area was added

That trend continued unabated in 2021 and residential values were set, which left the median level of value—the measuring stick applied to counties for statewide equalization purposes—below the midpoint of the acceptable range of 92 percent-100 percent countywide and for a number of the market areas in use for 2020. The levels were as follows:

Countywide --94.43%  
Market Area 1—94.44%  
Market Area 2—94.69%  
Market Area 3—94.95%  
Market Area 4—93.69%  
Market Area 5—94.48%  
Market Area 6—94.02%  
Market Area 7—94.57%  
Market Area 8—94.12%

*“Delivering Accuracy in Values and Deeds”*

Market Area 9—93.56%  
Market Area 10—94.60%  
Market Area 11—95.20%  
Market Area 12—94.96%  
Market Area 13—95.01%  
Market Area 14—94.19%  
Market Area 15—95.03%  
Market Area 16—94.82%  
Market Area 17—94.89%  
Market Area 18—94.76%  
Market Area 19—95.52%

The qualitative statistic that measures how closely the assessment/sales ratios cluster around the median (in layman’s terms, the reliability of that median level of value) has continued to improve, and for 2020 was well within the acceptable range.

Setting assessed values so that the median level of value is below the midpoint of the acceptable range limits the impact of a rising market on taxable values. But it also means that if sales prices continue to rise, those rising prices will quickly push assessed values below the statutorily-mandated level of value, making some valuation increases likely, given current market conditions. This is what we are currently seeing. After the first two quarters of 2021, for the study period that begins Oct. 1, 2019 through July 14, 2021, the median assessment/sales ratios for residential property in Douglas County overall is 88.37 percent, meaning that selling prices and market values are continuing to climb and further reappraisal work in 2022 will be necessary. In order to be sure that the sales data used to value residential properties is accurate, the office has emphasized its process to review each sale in order to determine whether it is an “arm’s-length” transaction and useful for analyzing the market. The Assessor/Register of Deeds Office will monitor those market trends, carefully making changes to value that are mandated by the available sales data.

The increases in real estate selling prices are not limited to residential property. They also have been evident for commercial/industrial property. For 2021, the Commercial Department reappraised neighborhood strip malls, industrial flex buildings, storage warehouses, golf courses, bars/taverns and some apartment buildings in certain neighborhoods. After the reappraisal work, the level of value for commercial/industrial property was 94.49 percent. However, we are seeing declining assessment/sales ratios for commercial properties. Again, this indicates rising market values.

#### Tax Year 2022

In tax year 2020, the office added a market area to reflect the growth in Elkhorn that resulted in the addition of a new high school. In tax year 2021, the office added another new market area and adjusted the boundaries of three existing market areas to reflect the new high schools being built by Omaha Public Schools. In our experience, high school boundaries have proved to be good boundaries for market areas, reflecting changes in market characteristics in different parts

of the county. The current South market area (Market Area 16) was split into two market areas. Additionally, the boundaries of three market areas (Northwest, Burke/Northwest, and Burke, Market Areas 10, 5, and 9, respectively) were changed to make them more homogenous for the markets they reflect.

The office will perform field inspections, as required by Neb. Rev. Stat. §77-1311.03, of at least one-sixth of the real estate parcels in the county. (All parcels must be inspected at least once every six years.) It also will follow up on building-permit information to ensure that the property characteristics for the properties with building permits accurately reflect that property, and the valuation for those properties reflects any added value as a result of the improvement to the property. Additionally, the office will carefully monitor sales data from what has become a robust residential real estate market. When sales data is reviewed, the trend has been for the quarterly data from the state sales-study period for each succeeding quarter to show declining assessment/sales ratios. The last four quarters of the study period used for the measurement of value in 2021, which will be part of the study period for 2022, have continued to show declining assessment/sales ratios. As we continue into calendar year 2021 and the latter quarters of the sales-study period used for valuation year 2022, if those ratios continue to decline, it will require additional reappraisal work to get values for 2022 to meet state statutory requirements. Consequently, the office plans to continue the following, which started in 2018:

--Develop market models that reflect current sales trends for residential property in the county. To say there will be a one-size-fits-all residential market model would not be accurate. The plan is to develop models that would apply to different market areas in the county in order to try to reflect the behaviors of buyers and sellers in different parts of the county.

--Review rural properties, including agricultural-use properties.

--Begin the collection of residential-rent information to develop a gross-rent multiplier for residential-rental properties that will help determine condition and comparable sales for residential property types.

The Commercial Department is making a significant change designed to more accurately analyze and value commercial property. We are dividing it into four categories: Commercial, Office Buildings, Industrial Buildings, and Multi-Family. The idea is to group similar properties, rather than place all of them under the general heading of "commercial" property. The principle is the same as for creating smaller, more homogenous market areas for residential property.

Some of the areas likely to be reappraised in 2022 are industrial buildings, storage warehouses, and some apartments. Additionally, as behaviors were less restricted by Covid-19 in 2021 than 2020, we will have to analyze the data to determine the appropriate adjustments to value, if any, for hospitality-based businesses such as hotels, bars, and restaurants.

The Commercial Department will continue to collect income and expense data for all types of commercial and industrial property and perform the statutorily-mandated inspections.

In January and February, the office will continue with preliminary meetings with property owners to discuss their property value. In June, the office will continue to provide property-record files to the county board of equalization referees. These files assist the referees in the evaluation of property-valuation protests in June and July. Every year we seek to provide the referees more and better information about the properties for which protests are filed, in order to provide them as much information as possible to fairly evaluate each protest. Both of these tasks are performed annually.

There is one additional factor to be considered for this plan: The impact of the Covid-19 virus. It began causing disruption in mid-March 2020. Although the statutorily-mandated assessment date is January 1, at 12:01 a.m., well before people were urged to stay home and many businesses closed, the ongoing impact the virus will have on the economy and residential and commercial real estate markets was something that our office tried to analyze carefully to determine values for 2021. Our office took the impact of Covid-19 into account, and values for hospitality-based businesses reflected the impact of the virus. But to date, on the residential side, sales data reflects no slowing of the market. Residential sales prices have continued to climb and assessment/sales ratios have, without adjustments to assessed value, continued to decline quarter by quarter. In the measurement of mass-appraisal performance, a declining assessment/sales ratio is an indicator of rising sales prices in the market. So, while it is too early to know the long-term impact of the virus, in the short term it has not affected residential sales prices at all. The commercial appraisal staff will be looking at market data related to rental rates, vacancy rates, and expenses for income-producing properties to determine the impact of the virus on value. That said, assessment/sales ratios for commercial properties have been declining as well, indicating rising sales prices for commercial properties in the county. Using the start of the commercial study period of Oct. 1, 2018 to July 14, 2021, the median level of value for our new categories of commercial are as follows: Commercial—93.66 percent, Office Buildings—87.68 percent, Industrial Buildings—87.06 percent, and Multi-Family—90.66 percent. These figures might not mean that all businesses are “back” after the impact of the virus. But it does mean that buyers who purchase commercial property are paying more than in previous years. However, absent a crystal ball, as of early July it would be premature to try to predict the impact of the virus on values, with the 2022 assessment date six months away.

### Tax Year 2023

Projecting future years is dependent on what the buyers and sellers do in the marketplace. The classes or subclasses that show significant market activity and rapid changes in selling prices will become obvious candidates for reappraisal. However, it is hard to predict market activity two or more years out.

The office will continue field inspections—the six-year, statutorily-required inspection cycle is ongoing. We will continue to monitor sales activity throughout the county and analyze market trends to determine those portions of the county in need of reappraisal. We will continue to refine residential-market models and collect residential-rent information. This will help us determine the impact of “condition” in the comparability of properties, since higher rents tend to correspond to better property condition, when factored for location.

The Commercial Department will review and reappraise, if necessary, classes and subclasses of property based on what sales transactions in those classes and subclasses say about their market value.

#### Tax Year 2024

The office will continue field inspections—the six-year statutorily-required inspection cycle is ongoing—as well as permit review, preliminary meetings, and the preparation of record-file information for board of equalization referees. We will monitor sales activity throughout the county and analyze market trends to determine those portions of the county in need of reappraisal. We will continue to refine residential-market models.

The Commercial Department will review and reappraise, if necessary, classes and subclasses of property based on what sales transactions in those classes and subclasses say about their market value.



Paragon Login

Residential Search

Commercial Search

### GPRMLS Statistic Reports



Create Custom Reports

#### Regional MLS System

- January
- February
- March
- April
- May
- June
- July

#### Lincoln Area

- January
- February
- March
- April
- May
- June
- July

#### Omaha Area

- January
- February
- March
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- May
- June
- July

- GPRMLS 2019 Archive
- GPRMLS 2020 Archive
- Lincoln-Archives
- Omaha-Archives

### User Support

- Live Chat Support
- Email

#### Hours:

Monday–Friday, 9am–10pm EDT  
Saturday–Sunday, 9am–6pm EDT

#### Products & Training

- Paragon MLS System
- CRS Public Records
- Homesnap Pro App
- MarketStats
- Dotloop Forms
- zipForm
- RPR
- SentriLock System (RAL)
- Supra System (OABR)

#### Resources & Information

- News
- Market Statistics
- MLS Forms & Docs
- New Users
- Accounts & Payments
- Payment Reauthorization
- Other Links

#### Compliance

- Regional MLS Rules (PDF)
- REALTOR® Code of Ethics
- Nebraska License Law
- Nebraska Appraisal Law
- Iowa License Law
- Iowa Appraisal Law

#### Contact Us

- Regional MLS Staff
- Regional MLS Leadership
- Regional MLS Users Group
- REALTORS® Association of Lincoln
- Omaha Area Board of REALTORS®
- Blue River Area Board of REALTORS®
- Fremont Board of REALTORS®
- Tri-County Board of REALTORS®
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## 2022 DOUGLAS COUNTY SPECIAL-VALUATION METHODOLOGY

Douglas County focused on using generally-accepted appraisal practices in establishing its special valuations on agricultural land. Douglas County is a fully- influenced county in that all agricultural sales in Douglas County are influenced by non-agricultural factors. Therefore sales of agricultural land arising within Douglas County are not representative of the agricultural market value of the land. As a result, Douglas County analyzed uninfluenced agricultural land sales in comparable counties to determine accurate agricultural market values. The use of agricultural sales from other counties to determine special valuation is authorized by Nebraska Department of Revenue Regulation 11-005.02, which says:

“Sales in neighboring counties shall be used in the market comparison approach if all agricultural land and horticultural sales within the county have been determined to reflect selling prices that have been influenced by other than agricultural or horticultural purposes or uses.”

Douglas County relied on information supplied by PAD from the state sales file which included one hundred seventy-one sales from Burt, Cass, Dodge, Otoe and Saunders Counties.

These counties were selected for this analysis due to similar location, topography and geological features to Douglas County. Douglas County values all Special Value land by Land Capability Groups specific to land use.

In 2019, LB 372 was passed, which amended Neb. Rev. Statute 77-1363 to require that Land Capability Groups be based on Natural Resource Conservation Service data specific to each land use, effective Sept. 1, 2019. The conversion was been completed in 2019 and the 2022 values reflect Land Capability Groups now specific to each land use.

The analysis revealed dry land, which makes up the majority of agricultural land in Douglas County, had no change in value for 2022. Irrigated land also has had no change for 2022. The grass land values remained unchanged as well. There were not many CRP sales available so grass land values were utilized for CRP land. The primary value determinants for agricultural sales were use, size and location. Groups of sales greater than forty acres were analyzed from which an overall rate was selected and used for each of the land capability groups.