

NEBRASKA

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DEPARTMENT OF REVENUE

**2018 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

WASHINGTON COUNTY



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Washington 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 Washington 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: Steven Mencke, Washington County Assessor

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Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices. After analyzing all available information to determine that the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. 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 professionally accepted mass appraisal methods 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 on 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.

Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on 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 value 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. 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 deviation from 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 Division 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 [Section 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 Statutes do 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 reliability of the COD can 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.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor's effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in 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 Section 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 county's sales verification and qualification procedures 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.

Valuation groupings and market areas are also examined to identify whether the groupings 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'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 professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

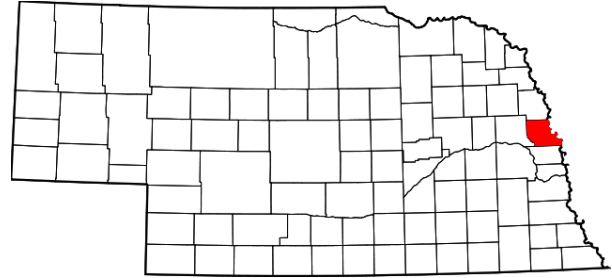
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

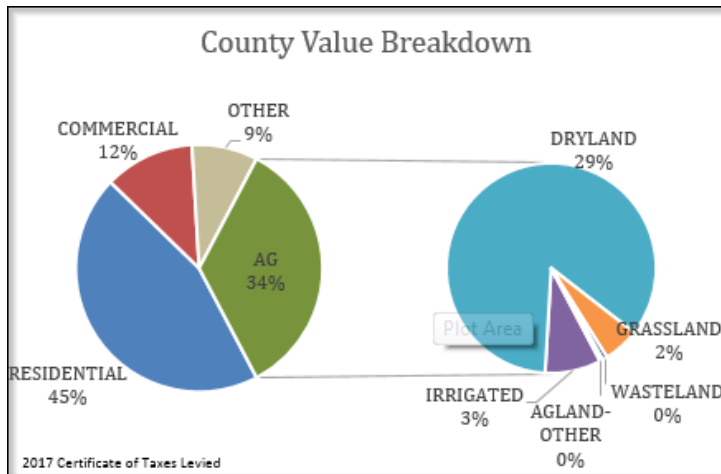
County Overview

With a total area of 390 square miles, Washington County had 20,603 residents, per the Census Bureau Quick Facts for 2016, a 2% population increase over the 2010 U.S. Census. Reports indicated that 78% of county residents were homeowners and 90% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Washington County are located in and around Blair, the county seat. According to the latest information available from the U.S. Census

Bureau, there were 575 employer establishments with total employment of 6,625.



Agricultural land accounts for 34% of the county's total valuation base. Dry land makes up the majority of the land in the county. Washington County is included in the Papio-Missouri River Natural Resources District (NRD).

An ethanol plant located in Blair also contributes to the local agricultural economy.

NE Dept. of Revenue, Research Division 2018

CITY POPULATION CHANGE			
	2007	2017	Change
ARLINGTON	1,197	1,243	3.8%
BLAIR	7,518	7,990	6.3%
FORT CALHOUN	856	908	6.1%
HERMAN	310	268	-13.5%
KENNARD	371	361	-2.7%
WASHINGTON	126	150	19.0%

2018 Residential Correlation for Washington County

Assessment Actions

For the current assessment year, Washington County inspected and reviewed all Rural Residential and Agricultural homes south of Hwy 30. This included new photographs of the improvements and updating the property record cards. All pick up work was completed in a timely fashion.

With the possibility of converting to Terrascan's latest appraisal and administration system, the County increased the Marshall and Swift index factor from .85 to 1.0 for all residential improvements. This will allow for a smoother transition if/when the conversion takes place. The County then did a sales analysis and determined the need for an economic adjustment to improvements for the following assessor locations: Blair's economic depreciation was increased to 10%, Arlington's economic depreciation was increased to 5%, Ft. Calhoun's economic depreciation was increased to 5%, the Rural Subdivision's economic depreciation was increased between 5-10% depending on the location and Rural Residential and Agricultural homes' depreciation was increased to 8%.

Description of Analysis

Residential parcels are analyzed utilizing 5 valuation groupings that are based on the assessor locations in the County.

Valuation Grouping	Assessor Location
1	Blair
10	Arlington
15	Ft. Calhoun
40	Rural Residential
50	Rural Subs, Herman, Kennard, Washington

For the residential property class, a review of Washington County's statistical analysis profiles 571 residential sales, representing all the valuation groupings. All valuation groupings with a sufficient number of sales are within the acceptable ranges. All three measures of central tendency are in the acceptable range and show strong support of each other.

Assessment Practice Review

The annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the County to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

2018 Residential Correlation for Washington County

One of the areas addressed included sales qualification and verification. The county assessor has developed a consistent procedure for both sales qualification and verification. The County's appraisal staff has demonstrated a strong understanding of the residential market and utilizes a strong verification process. The Division inspects the non-qualified sales to ensure that the grounds for disqualifying sales are supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Washington County revealed no apparent bias existed in the qualification determination and all arm's-length sales were made available for the measurement of real property.

The Division reviews the transmission of data from the County to the sales file to see if it was done on a timely basis and for accuracy. Washington County consistently transmits data timely and accurately.

The County's inspection and review cycle for all real property was discussed with the county assessor. The County's cycle is set up on a five-year rotating schedule based around the valuation groups and is evidenced in the three-year assessment plan of the County. For residential property, the County continues to meet the six-year review cycle.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the residential property class. Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the County are valued within the acceptable parameters, and therefore considered equalized.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	270	96.53	96.99	95.95	08.83	101.08
10	42	96.34	96.33	95.34	09.27	101.04
15	44	96.61	96.54	95.45	10.17	101.14
40	96	93.03	95.01	91.60	12.88	103.72
50	119	97.02	97.35	96.68	09.24	100.69
<u>ALL</u>	571	96.36	96.65	94.93	09.71	101.81

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Washington County is 96%.

2018 Commercial Correlation for Washington County

Assessment Actions

For the current assessment year, Washington County inspected, reviewed and revalued all commercial properties on Main Street in the city of Blair. All pick up work was completed in a timely manner.

The county assessor completed a sales analysis of the commercial class of properties and based on the general movement of the market, no other changes were deemed necessary.

Description of Analysis

Commercial parcels are analyzed utilizing 3 valuation groupings that are based on the assessor locations in the County.

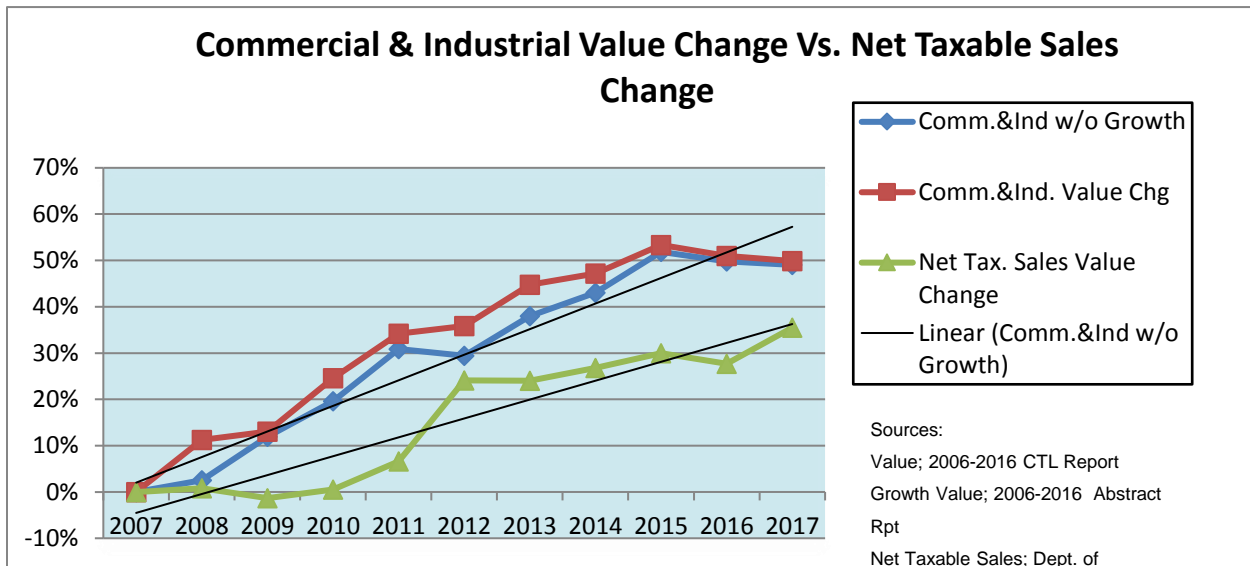
Valuation Grouping	Assessor Location
1	Blair and Blair Suburban
2	Arlington
3	Ft. Calhoun, Herman, Kennard and Rural

For the commercial property class, a review of Washington County's statistical analysis profiles 36 commercial sales, representing all the valuation groupings. All valuation groupings with a sufficient number of sales are within the acceptable ranges. Two of the three measures of central tendency are in the acceptable range, with the weighted mean only being out by one point, which is not deemed a concern.

The movement of the commercial market for the County confirm the assessment actions report of the assessor that indicated no changes were made other than the revaluation of the commercial properties on Main Street in the city of Blair and the completion of pick up work. The commercial base excluding growth, increased a little over 2.5%. The economic movement excluding growth in the commercial class is similar to the movement of the general area, which suggests the County's assessment actions were in proper response to the market.

2018 Commercial Correlation for Washington County

Additionally, sales tax receipts grew over 6%, which indicates the revaluing of the commercial properties on Main St. in Blair was in proper response to the market, as Blair contains over 77% of the commercial value in the County.



Assessment Practice Review

The annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the County to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The county assessor has developed a consistent procedure for both sales qualification and verification. The County's appraisal staff has demonstrated a strong understanding of the commercial market and utilizes a strong verification process. The Division inspects the non-qualified sales to ensure that the grounds for disqualifying sales are supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Washington County revealed no apparent bias existed in the qualification determination and all arm's-length sales were made available for the measurement of real property.

The Division reviews the transmission of data from the County to the sales file to see if it was done on a timely basis and for accuracy. Washington County consistently transmits data timely and accurately.

The County's inspection and review cycle for all real property was discussed with the county assessor. The County's cycle is set up on a five-year rotating schedule based around the valuation

2018 Commercial Correlation for Washington County

groups and is evidenced in the three-year assessment plan of the County. For commercial property, the County continues to meet the six-year review cycle.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the commercial property class. Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the County are valued within the acceptable parameters, and therefore considered equalized.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	25	98.86	96.36	94.17	12.71	102.33
02	2	103.44	103.44	99.24	07.41	104.23
03	9	86.97	87.40	74.43	19.54	117.43
<u> </u> ALL <u> </u>	36	95.84	94.51	90.96	14.43	103.90

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Washington County is 96%.

2018 Agricultural Correlation for Washington County

Assessment Actions

The county assessor, as in past years, believes that Washington County is influenced by anticipation of future development. For this reason, the County monitors sales in neighboring counties as a reference point for Washington County's special valuation. The County determines areas of influence by evaluating the difference between the market value and the agricultural value of the land. The County maintains that areas in the southern part of the county have proven to be moderately influenced, whereas areas in the northern part have indicated less influence.

A market analysis was completed and as a result, Washington County reduced all agricultural land categories by 10%. All pick up work was completed in a timely fashion.

Description of Analysis

An analysis was completed using sales from Burt, Cass, Cuming, Dodge, Saunders and Otoe counties. This analysis included 216 sales over the three study periods. The change throughout the study periods reflect a stable to a slightly declining agricultural market, which is reflective of the general area. Two of the three measures of central tendency are in the acceptable range, with the weighted mean being out by two points, which is not deemed a concern.

While including multiple counties in the analysis increases the number of sales, it also increases the diversity of the sample. The majority of the agricultural land in Washington County is dry cropland and the 80% MLU statistics indicate the County is in the acceptable range. The County has a limited amount of irrigated (7%) and grass (13%) land. The sample includes areas where irrigated land makes up over 50% of the agricultural land. By comparing the agricultural land detail from Schedule IX of the abstracts one can see that while in Washington County the predominate land capability for irrigated land is in 3A1, in Burt, Dodge, Saunders and Cuming counties, the greater number of acres occur in more productive land category groups. There were only 13 sales in the 80% MLU grass category. No sales occurred in the latest study period, with the most recent sale being in June of 2016. The age distribution of these grass sales and the small sample size do not provide enough information to determine if the median is a reliable statistic for this land category group.

The average acre comparison chart displays that the values assigned in Washington County are reasonably comparable to the adjoining counties.

2018 Agricultural Correlation for Washington County

Assessment Practice Review

The annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the County to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

In this review, the County's sales qualification and verification is analyzed to determine if the County utilizes all available arms-length sales. The review substantiated that the County has developed a procedure for the verification and documents the reason for the exclusion of the non-qualified sales. Further, sales are reviewed to ensure that those sales deemed qualified were not affected by non-agricultural influences or special conditions that would cause a significant premium or discount to be paid for the land.

While the County does indicate an influence by factors other than purely agricultural, the County values the agricultural land as only one market area. The County recognizes special valuation in the county as the market has indicated residential influence in the market place. The Division's review of assessment practices found that the County routinely verifies land use in this area with physical inspections, sales questionnaires and interviews with taxpayers. Market analysis is annually conducted to arrive at the actual value of parcels within the influenced area; the County's methodology is documented and is described in the special value methodology report.

The physical inspection process was reviewed to ensure that the process was timely and captured all the characteristics that affect market value. The review in Washington County was determined to be systematic and comprehensive; land use is reviewed biennially as new imagery is available. Additionally, land use questionnaires and physical inspections are used to gather information regarding conservation programs, land use, and other characteristics that affect value. Inspection of agricultural improvements is completed within the six-year cycle using an onsite inspection process that includes interior inspections and/or interviews with property owners where permitted. The County implements a five-year inspection cycle to ensure that all inspections are current.

The Division also reviews the transmission of data from the County to the sales file to see if it was done on a timely basis and for accuracy. Washington County has submitted data timely and accurately.

2018 Agricultural Correlation for Washington County

Equalization and Quality of Assessment

The analysis supports that the County has achieved equalization. A comparison of Washington County's values compared to the adjoining counties shows that all values are reasonably comparable.

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the statutory level.

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the County are valued within the acceptable parameters. A comparison of Washington County values with the adjoining counties shows that all values are reasonably comparable and therefore equalized. The quality of assessment of the agricultural class complies with generally accepted mass appraisal standards.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>Irrigated</u>						
County	21	62.00	65.94	60.62	23.23	108.78
1	21	62.00	65.94	60.62	23.23	108.78
<u>Dry</u>						
County	134	69.25	73.03	68.16	19.57	107.14
1	134	69.25	73.03	68.16	19.57	107.14
<u>Grass</u>						
County	13	45.81	56.36	61.41	39.29	91.78
1	13	45.81	56.36	61.41	39.29	91.78
<u>ALL</u>						
10/01/2014 To 09/30/2017	216	69.22	71.51	67.14	21.60	106.51

Level of Value

Based on the analysis of all available information, the level of value of agricultural land in Washington County is 69%.

Special Valuation

A review of agricultural land value in Washington County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of the County where no non-agricultural influences exist. Therefore, it is the opinion of the PTA that the level of value for Special Valuation of agricultural land is 69%.

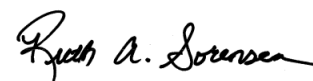
2018 Opinions of the Property Tax Administrator for Washington County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	69	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 6th day of April, 2018.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2018 Commission Summary for Washington County

Residential Real Property - Current

Number of Sales	571	Median	96.36
Total Sales Price	\$121,569,309	Mean	96.65
Total Adj. Sales Price	\$121,569,309	Wgt. Mean	94.93
Total Assessed Value	\$115,400,405	Average Assessed Value of the Base	\$153,275
Avg. Adj. Sales Price	\$212,906	Avg. Assessed Value	\$202,102

Confidence Interval - Current

95% Median C.I	95.04 to 97.37
95% Wgt. Mean C.I	93.80 to 96.05
95% Mean C.I	95.59 to 97.71
% of Value of the Class of all Real Property Value in the County	38.79
% of Records Sold in the Study Period	7.95
% of Value Sold in the Study Period	10.49

Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	546	93	92.90
2016	476	94	94.24
2015	428	93	93.04
2014	384	94	94.30

2018 Commission Summary for Washington County

Commercial Real Property - Current

Number of Sales	36	Median	95.84
Total Sales Price	\$11,123,300	Mean	94.51
Total Adj. Sales Price	\$11,123,300	Wgt. Mean	90.96
Total Assessed Value	\$10,118,295	Average Assessed Value of the Base	\$492,212
Avg. Adj. Sales Price	\$308,981	Avg. Assessed Value	\$281,064

Confidence Interval - Current

95% Median C.I	86.97 to 99.23
95% Wgt. Mean C.I	84.84 to 97.09
95% Mean C.I	87.98 to 101.04
% of Value of the Class of all Real Property Value in the County	12.98
% of Records Sold in the Study Period	4.81
% of Value Sold in the Study Period	2.75

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	38	96	96.22
2016	33	96	96.24
2015	30	99	98.74
2014	34	97	97.19

89 Washington

PAD 2018 R&O Statistics (Using 2018 Values)

RESIDENTIAL

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 571
 Total Sales Price : 121,569,309
 Total Adj. Sales Price : 121,569,309
 Total Assessed Value : 115,400,405
 Avg. Adj. Sales Price : 212,906
 Avg. Assessed Value : 202,102

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 97
 COD : 09.71
 PRD : 101.81

COV : 13.32
 STD : 12.87
 Avg. Abs. Dev : 09.36
 MAX Sales Ratio : 174.09
 MIN Sales Ratio : 64.19

95% Median C.I. : 95.04 to 97.37
 95% Wgt. Mean C.I. : 93.80 to 96.05
 95% Mean C.I. : 95.59 to 97.71

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	61	98.30	99.11	98.03	08.49	101.10	77.91	141.90	95.58 to 100.92	222,280	217,894	
01-JAN-16 To 31-MAR-16	51	100.24	99.88	99.29	07.76	100.59	77.74	135.31	96.42 to 102.14	200,697	199,265	
01-APR-16 To 30-JUN-16	77	97.29	96.83	95.57	09.07	101.32	69.41	142.65	93.20 to 99.46	216,082	206,517	
01-JUL-16 To 30-SEP-16	79	97.14	97.69	95.64	10.27	102.14	64.51	133.52	92.49 to 102.20	193,239	184,816	
01-OCT-16 To 31-DEC-16	77	97.81	99.07	96.32	09.60	102.86	70.91	174.09	95.62 to 101.45	227,141	218,771	
01-JAN-17 To 31-MAR-17	45	97.37	100.59	99.42	09.95	101.18	79.51	156.83	96.00 to 100.99	174,648	173,640	
01-APR-17 To 30-JUN-17	98	92.89	93.11	91.40	09.74	101.87	69.87	135.31	88.88 to 95.30	241,992	221,183	
01-JUL-17 To 30-SEP-17	83	90.54	91.51	89.90	09.51	101.79	64.19	140.72	88.33 to 92.78	202,485	182,037	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	268	97.97	98.18	96.87	09.07	101.35	64.51	142.65	96.37 to 99.55	207,832	201,329	
01-OCT-16 To 30-SEP-17	303	94.66	95.30	93.28	10.13	102.17	64.19	174.09	92.93 to 96.54	217,394	202,786	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	284	97.80	98.22	96.45	09.35	101.84	64.51	174.09	96.42 to 99.53	209,963	202,500	
<u>ALL</u>	571	96.36	96.65	94.93	09.71	101.81	64.19	174.09	95.04 to 97.37	212,906	202,102	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	270	96.53	96.99	95.95	08.83	101.08	65.91	156.83	94.73 to 97.68	154,964	148,691	
10	42	96.34	96.33	95.34	09.27	101.04	71.62	126.56	91.37 to 102.16	147,301	140,441	
15	44	96.61	96.54	95.45	10.17	101.14	75.43	122.40	90.43 to 103.03	206,146	196,760	
40	96	93.03	95.01	91.60	12.88	103.72	64.19	148.67	88.67 to 97.52	334,702	306,579	
50	119	97.02	97.35	96.68	09.24	100.69	64.51	174.09	93.55 to 99.13	271,770	262,741	
<u>ALL</u>	571	96.36	96.65	94.93	09.71	101.81	64.19	174.09	95.04 to 97.37	212,906	202,102	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	571	96.36	96.65	94.93	09.71	101.81	64.19	174.09	95.04 to 97.37	212,906	202,102	
06												
07												
<u>ALL</u>	571	96.36	96.65	94.93	09.71	101.81	64.19	174.09	95.04 to 97.37	212,906	202,102	

89 Washington

RESIDENTIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 571
 Total Sales Price : 121,569,309
 Total Adj. Sales Price : 121,569,309
 Total Assessed Value : 115,400,405
 Avg. Adj. Sales Price : 212,906
 Avg. Assessed Value : 202,102

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 97
 COD : 09.71
 PRD : 101.81

COV : 13.32
 STD : 12.87
 Avg. Abs. Dev : 09.36
 MAX Sales Ratio : 174.09
 MIN Sales Ratio : 64.19

95% Median C.I. : 95.04 to 97.37
 95% Wgt. Mean C.I. : 93.80 to 96.05
 95% Mean C.I. : 95.59 to 97.71

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	102.43	102.43	102.43	00.00	100.00	102.43	102.43	N/A	20,000	20,485	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	571	96.36	96.65	94.93	09.71	101.81	64.19	174.09	95.04 to 97.37	212,906	202,102	
Greater Than 14,999	571	96.36	96.65	94.93	09.71	101.81	64.19	174.09	95.04 to 97.37	212,906	202,102	
Greater Than 29,999	570	96.33	96.64	94.92	09.73	101.81	64.19	174.09	95.04 to 97.31	213,244	202,421	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	102.43	102.43	102.43	00.00	100.00	102.43	102.43	N/A	20,000	20,485	
30,000 TO 59,999	10	122.56	119.40	119.15	11.68	100.21	79.51	141.90	97.55 to 140.72	49,420	58,883	
60,000 TO 99,999	52	98.33	101.20	101.00	13.06	100.20	73.49	156.83	94.24 to 103.51	84,674	85,520	
100,000 TO 149,999	163	97.47	97.40	97.16	09.14	100.25	65.91	174.09	95.89 to 99.36	125,926	122,347	
150,000 TO 249,999	182	95.63	97.01	97.02	08.29	99.99	71.02	136.04	93.45 to 97.20	193,848	188,068	
250,000 TO 499,999	143	93.45	92.82	92.81	09.61	100.01	64.19	125.70	91.28 to 96.87	338,358	314,033	
500,000 TO 999,999	19	95.49	91.54	91.09	08.69	100.49	69.41	110.08	85.78 to 99.36	600,558	547,075	
1,000,000 +	1	83.04	83.04	83.04	00.00	100.00	83.04	83.04	N/A	1,050,000	871,965	
<u>ALL</u>	571	96.36	96.65	94.93	09.71	101.81	64.19	174.09	95.04 to 97.37	212,906	202,102	

89 Washington

COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 36
 Total Sales Price : 11,123,300
 Total Adj. Sales Price : 11,123,300
 Total Assessed Value : 10,118,295
 Avg. Adj. Sales Price : 308,981
 Avg. Assessed Value : 281,064

MEDIAN : 96
 WGT. MEAN : 91
 MEAN : 95
 COD : 14.43
 PRD : 103.90

COV : 21.15
 STD : 19.99
 Avg. Abs. Dev : 13.83
 MAX Sales Ratio : 153.13
 MIN Sales Ratio : 58.25

95% Median C.I. : 86.97 to 99.23
 95% Wgt. Mean C.I. : 84.84 to 97.09
 95% Mean C.I. : 87.98 to 101.04

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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-14 To 31-DEC-14	2	125.25	125.25	110.34	22.26	113.51	97.37	153.13	N/A	107,500	118,615
01-JAN-15 To 31-MAR-15	5	99.23	98.16	99.24	01.71	98.91	95.64	100.04	N/A	788,000	782,037
01-APR-15 To 30-JUN-15	5	95.78	101.08	89.36	18.19	113.12	74.27	144.32	N/A	80,660	72,078
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	7	101.05	104.76	97.90	10.74	107.01	87.96	130.67	87.96 to 130.67	246,714	241,545
01-JAN-16 To 31-MAR-16	2	86.14	86.14	73.30	21.98	117.52	67.21	105.07	N/A	217,500	159,438
01-APR-16 To 30-JUN-16	3	85.64	88.20	86.26	07.50	102.25	79.84	99.11	N/A	453,333	391,058
01-JUL-16 To 30-SEP-16	2	83.35	83.35	83.50	02.45	99.82	81.31	85.38	N/A	270,000	225,440
01-OCT-16 To 31-DEC-16	2	93.57	93.57	94.62	05.66	98.89	88.27	98.86	N/A	187,500	177,418
01-JAN-17 To 31-MAR-17	2	83.45	83.45	73.11	18.80	114.14	67.76	99.13	N/A	217,000	158,650
01-APR-17 To 30-JUN-17	6	75.83	77.49	77.01	19.46	100.62	58.25	99.85	58.25 to 99.85	282,333	217,435
01-JUL-17 To 30-SEP-17											
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	12	98.30	103.89	98.89	13.12	105.06	74.27	153.13	95.64 to 104.04	379,858	375,650
01-OCT-15 To 30-SEP-16	14	95.10	95.49	89.46	13.49	106.74	67.21	130.67	81.31 to 111.09	290,143	259,553
01-OCT-16 To 30-SEP-17	10	86.95	81.89	78.98	15.62	103.68	58.25	99.85	63.88 to 99.13	250,300	197,675
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	17	99.23	101.73	98.21	10.48	103.58	74.27	144.32	91.27 to 111.09	357,076	350,670
01-JAN-16 To 31-DEC-16	9	85.64	87.85	84.79	10.07	103.61	67.21	105.07	79.84 to 99.11	301,111	255,307
<u>ALL</u>	36	95.84	94.51	90.96	14.43	103.90	58.25	153.13	86.97 to 99.23	308,981	281,064

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	25	98.86	96.36	94.17	12.71	102.33	63.88	153.13	87.96 to 99.85	364,960	343,674
02	2	103.44	103.44	99.24	07.41	104.23	95.78	111.09	N/A	77,500	76,910
03	9	86.97	87.40	74.43	19.54	117.43	58.25	130.67	66.04 to 104.04	204,922	152,514
<u>ALL</u>	36	95.84	94.51	90.96	14.43	103.90	58.25	153.13	86.97 to 99.23	308,981	281,064

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	95.64	89.65	93.33	09.59	96.06	67.76	100.00	N/A	941,000	878,259
03	30	96.63	95.53	89.25	15.32	107.04	58.25	153.13	86.97 to 99.85	208,943	186,487
04	1	88.27	88.27	88.27	00.00	100.00	88.27	88.27	N/A	150,000	132,400
<u>ALL</u>	36	95.84	94.51	90.96	14.43	103.90	58.25	153.13	86.97 to 99.23	308,981	281,064

89 Washington

COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

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 MEAN : 95
 COD : 14.43
 PRD : 103.90

COV : 21.15
 STD : 19.99
 Avg. Abs. Dev : 13.83
 MAX Sales Ratio : 153.13
 MIN Sales Ratio : 58.25

95% Median C.I. : 86.97 to 99.23
 95% Wgt. Mean C.I. : 84.84 to 97.09
 95% Mean C.I. : 87.98 to 101.04

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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	1	130.67	130.67	130.67	00.00	100.00	130.67	130.67	N/A	12,000	15,680	
Less Than 30,000	2	137.50	137.50	139.89	04.97	98.29	130.67	144.32	N/A	18,500	25,880	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	36	95.84	94.51	90.96	14.43	103.90	58.25	153.13	86.97 to 99.23	308,981	281,064	
Greater Than 14,999	35	95.78	93.48	90.92	13.80	102.82	58.25	153.13	86.97 to 99.13	317,466	288,646	
Greater Than 29,999	34	95.71	91.99	90.80	12.74	101.31	58.25	153.13	85.64 to 99.13	326,068	296,075	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	130.67	130.67	130.67	00.00	100.00	130.67	130.67	N/A	12,000	15,680	
15,000 TO 29,999	1	144.32	144.32	144.32	00.00	100.00	144.32	144.32	N/A	25,000	36,080	
30,000 TO 59,999	4	107.57	106.63	105.10	23.69	101.46	58.25	153.13	N/A	43,325	45,533	
60,000 TO 99,999	7	95.89	93.90	94.11	06.74	99.78	79.84	105.07	79.84 to 105.07	77,714	73,140	
100,000 TO 149,999	2	104.06	104.06	104.77	07.96	99.32	95.78	112.34	N/A	131,250	137,513	
150,000 TO 249,999	8	91.96	87.85	88.77	10.70	98.96	63.88	98.92	63.88 to 98.92	183,125	162,553	
250,000 TO 499,999	7	85.38	82.96	83.27	10.51	99.63	67.21	99.85	67.21 to 99.85	333,929	278,055	
500,000 TO 999,999	4	100.02	91.78	90.30	08.76	101.64	66.04	101.05	N/A	681,000	614,938	
1,000,000 +	2	92.44	92.44	94.72	07.36	97.59	85.64	99.23	N/A	1,790,000	1,695,423	
___ ALL ___	36	95.84	94.51	90.96	14.43	103.90	58.25	153.13	86.97 to 99.23	308,981	281,064	

89 Washington

COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 36
 Total Sales Price : 11,123,300
 Total Adj. Sales Price : 11,123,300
 Total Assessed Value : 10,118,295
 Avg. Adj. Sales Price : 308,981
 Avg. Assessed Value : 281,064

MEDIAN : 96
 WGT. MEAN : 91
 MEAN : 95
 COD : 14.43
 PRD : 103.90

COV : 21.15
 STD : 19.99
 Avg. Abs. Dev : 13.83
 MAX Sales Ratio : 153.13
 MIN Sales Ratio : 58.25

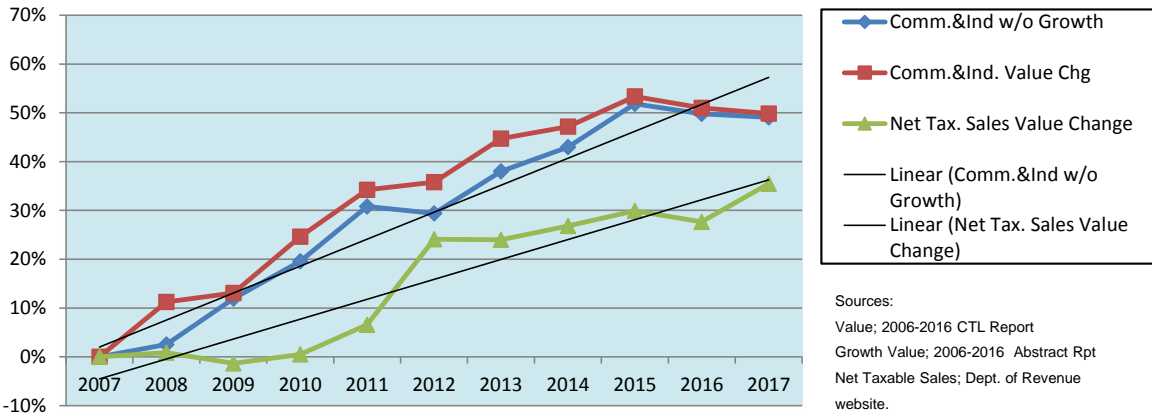
95% Median C.I. : 86.97 to 99.23
 95% Wgt. Mean C.I. : 84.84 to 97.09
 95% Mean C.I. : 87.98 to 101.04

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	95.78	95.78	95.78	00.00	100.00	95.78	95.78	N/A	120,000	114,940
341	1	98.86	98.86	98.86	00.00	100.00	98.86	98.86	N/A	225,000	222,435
343	1	101.05	101.05	101.05	00.00	100.00	101.05	101.05	N/A	650,000	656,850
344	10	93.44	93.20	79.96	19.80	116.56	58.25	144.32	66.04 to 111.09	180,150	144,043
350	1	91.28	91.28	91.28	00.00	100.00	91.28	91.28	N/A	90,000	82,150
351	1	104.04	104.04	104.04	00.00	100.00	104.04	104.04	N/A	33,300	34,645
352	8	97.44	95.04	93.72	12.78	101.41	67.76	130.67	67.76 to 130.67	709,000	664,441
353	3	99.13	106.49	80.83	28.89	131.75	67.21	153.13	N/A	163,000	131,748
386	1	63.88	63.88	63.88	00.00	100.00	63.88	63.88	N/A	180,000	114,985
406	2	87.87	87.87	88.12	09.14	99.72	79.84	95.89	N/A	77,500	68,295
426	1	97.37	97.37	97.37	00.00	100.00	97.37	97.37	N/A	165,000	160,665
494	3	91.27	96.33	92.84	09.85	103.76	85.38	112.34	N/A	274,167	254,547
495	1	88.27	88.27	88.27	00.00	100.00	88.27	88.27	N/A	150,000	132,400
528	1	85.62	85.62	85.62	00.00	100.00	85.62	85.62	N/A	150,000	128,430
600	1	99.85	99.85	99.85	00.00	100.00	99.85	99.85	N/A	420,000	419,370
<u>ALL</u>	36	95.84	94.51	90.96	14.43	103.90	58.25	153.13	86.97 to 99.23	308,981	281,064

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
2007	\$ 236,865,305	\$ 923,360	0.39%	\$ 235,941,945	-	\$ 119,151,025	-
2008	\$ 263,447,115	\$ 20,521,980	7.79%	\$ 242,925,135	2.56%	\$ 120,142,246	0.83%
2009	\$ 267,807,175	\$ 2,679,370	1.00%	\$ 265,127,805	0.64%	\$ 117,557,150	-2.15%
2010	\$ 295,139,665	\$ 11,865,775	4.02%	\$ 283,273,890	5.78%	\$ 119,740,990	1.86%
2011	\$ 317,911,790	\$ 8,005,805	2.52%	\$ 309,905,985	5.00%	\$ 127,005,231	6.07%
2012	\$ 321,680,535	\$ 15,207,630	4.73%	\$ 306,472,905	-3.60%	\$ 147,838,236	16.40%
2013	\$ 342,798,585	\$ 15,899,155	4.64%	\$ 326,899,430	1.62%	\$ 147,748,169	-0.06%
2014	\$ 348,647,960	\$ 9,937,205	2.85%	\$ 338,710,755	-1.19%	\$ 151,101,572	2.27%
2015	\$ 363,225,290	\$ 3,559,400	0.98%	\$ 359,665,890	3.16%	\$ 154,818,376	2.46%
2016	\$ 357,651,290	\$ 2,879,310	0.81%	\$ 354,771,980	-2.33%	\$ 152,123,501	-1.74%
2017	\$ 354,991,435	\$ 1,956,205	0.55%	\$ 353,035,230	-1.29%	\$ 161,430,762	6.12%
Ann %chg	4.13%			Average	1.03%	2.75%	3.21%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	2.56%	11.22%	0.83%
2009	11.93%	13.06%	-1.34%
2010	19.59%	24.60%	0.50%
2011	30.84%	34.22%	6.59%
2012	29.39%	35.81%	24.08%
2013	38.01%	44.72%	24.00%
2014	43.00%	47.19%	26.82%
2015	51.84%	53.35%	29.93%
2016	49.78%	50.99%	27.67%
2017	49.04%	49.87%	35.48%

County Number: 89
 County Name: Washington

89 Washington
AGRICULTURAL LAND

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 15
Total Sales Price : 11,975,135
Total Adj. Sales Price : 11,975,135
Total Assessed Value : 7,521,125
Avg. Adj. Sales Price : 798,342
Avg. Assessed Value : 501,408

MEDIAN : 62
WGT. MEAN : 63
MEAN : 69
COD : 17.52
PRD : 109.11

COV : 24.94
STD : 17.09
Avg. Abs. Dev : 10.81
MAX Sales Ratio : 106.08
MIN Sales Ratio : 48.65

95% Median C.I. : 59.70 to 78.70
95% Wgt. Mean C.I. : 57.82 to 67.79
95% Mean C.I. : 59.06 to 78.00

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	1	61.69	61.69	61.69	00.00	100.00	61.69	61.69	N/A	1,155,000	712,470
01-JAN-15 To 31-MAR-15	1	87.75	87.75	87.75	00.00	100.00	87.75	87.75	N/A	336,000	294,850
01-APR-15 To 30-JUN-15	1	54.79	54.79	54.79	00.00	100.00	54.79	54.79	N/A	855,000	468,465
01-JUL-15 To 30-SEP-15	2	90.03	90.03	88.77	12.58	101.42	78.70	101.36	N/A	405,000	359,513
01-OCT-15 To 31-DEC-15	1	62.05	62.05	62.05	00.00	100.00	62.05	62.05	N/A	1,452,284	901,190
01-JAN-16 To 31-MAR-16	1	48.65	48.65	48.65	00.00	100.00	48.65	48.65	N/A	1,210,000	588,705
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	5	61.53	61.00	61.28	03.93	99.54	55.99	66.10	N/A	941,710	577,127
01-JAN-17 To 31-MAR-17	1	62.20	62.20	62.20	00.00	100.00	62.20	62.20	N/A	664,200	413,140
01-APR-17 To 30-JUN-17	1	59.70	59.70	59.70	00.00	100.00	59.70	59.70	N/A	634,100	378,530
01-JUL-17 To 30-SEP-17	1	106.08	106.08	106.08	00.00	100.00	106.08	106.08	N/A	150,000	159,115
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	5	78.70	76.86	69.54	18.46	110.53	54.79	101.36	N/A	631,200	438,962
01-OCT-15 To 30-SEP-16	2	55.35	55.35	55.96	12.10	98.91	48.65	62.05	N/A	1,331,142	744,948
01-OCT-16 To 30-SEP-17	8	61.60	66.62	62.31	12.00	106.92	55.99	106.08	55.99 to 106.08	769,606	479,553
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	5	78.70	76.93	69.02	18.36	111.46	54.79	101.36	N/A	690,657	476,706
01-JAN-16 To 31-DEC-16	6	60.62	58.94	58.70	06.86	100.41	48.65	66.10	48.65 to 66.10	986,425	579,057
<u>ALL</u>	15	61.69	68.53	62.81	17.52	109.11	48.65	106.08	59.70 to 78.70	798,342	501,408

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	15	61.69	68.53	62.81	17.52	109.11	48.65	106.08	59.70 to 78.70	798,342	501,408
<u>ALL</u>	15	61.69	68.53	62.81	17.52	109.11	48.65	106.08	59.70 to 78.70	798,342	501,408

95%MLU By Market Area										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Dry</u>											
County	7	59.70	58.55	58.59	05.13	99.93	48.65	62.20	48.65 to 62.20	911,648	534,151
1	7	59.70	58.55	58.59	05.13	99.93	48.65	62.20	48.65 to 62.20	911,648	534,151
<u>Grass</u>											
County	1	78.70	78.70	78.70	00.00	100.00	78.70	78.70	N/A	450,000	354,130
1	1	78.70	78.70	78.70	00.00	100.00	78.70	78.70	N/A	450,000	354,130
<u>ALL</u>	15	61.69	68.53	62.81	17.52	109.11	48.65	106.08	59.70 to 78.70	798,342	501,408

89 Washington
AGRICULTURAL LAND

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 15
 Total Sales Price : 11,975,135
 Total Adj. Sales Price : 11,975,135
 Total Assessed Value : 7,521,125
 Avg. Adj. Sales Price : 798,342
 Avg. Assessed Value : 501,408

MEDIAN : 62
 WGT. MEAN : 63
 MEAN : 69
 COD : 17.52
 PRD : 109.11

COV : 24.94
 STD : 17.09
 Avg. Abs. Dev : 10.81
 MAX Sales Ratio : 106.08
 MIN Sales Ratio : 48.65

95% Median C.I. : 59.70 to 78.70
 95% Wgt. Mean C.I. : 57.82 to 67.79
 95% Mean C.I. : 59.06 to 78.00

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	12	61.60	62.95	60.81	10.11	103.52	48.65	101.36	55.99 to 62.20	919,928	559,419
1	12	61.60	62.95	60.81	10.11	103.52	48.65	101.36	55.99 to 62.20	919,928	559,419
_____Grass_____											
County	2	83.23	83.23	82.57	05.44	100.80	78.70	87.75	N/A	393,000	324,490
1	2	83.23	83.23	82.57	05.44	100.80	78.70	87.75	N/A	393,000	324,490
_____ALL_____	15	61.69	68.53	62.81	17.52	109.11	48.65	106.08	59.70 to 78.70	798,342	501,408

Washington County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Washington	1	6050	6020	5485	5315	5090	5010	4025	3125	5499
Burt	1	6624	6685	5929	5895	4707	5030	4450	3020	5433
Burt	2	6940	6905	n/a	6095	5602	5745	4615	3580	6404
Dodge	1	6740	6525	6310	6100	5885	5670	5455	5240	6238
Douglas	1	6400	6250	6100	5749	5400	4993	4560	4300	5724

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Washington	1	6020	5990	5460	5260	5060	4980	3990	3065	5378
Burt	1	6760	6515	5611	5790	4841	4875	4425	3052	5314
Burt	2	6755	6720	6125	5905	5634	5590	4480	3440	5985
Dodge	1	6435	6225	6020	5810	5595	5340	5190	4979	5944
Douglas	1	6170	5787	5341	5047	4804	4338	4081	3836	5028

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Washington	1	2226	2050	1745	1685	1636	1600	1550	1435	1779
Burt	1	2550	2380	1960	1965	1895	1830	1765	1587	1872
Burt	2	2740	2525	2155	2080	2015	1975	1910	1770	2109
Dodge	1	2460	2460	2355	2355	2245	2245	2140	2140	2275
Douglas	1	2334	2262	2151	2143	1963	1990	1919	1824	2029

County	Mkt Area	CRP	TIMBER	WASTE
Washington	1	4634	n/a	401
Burt	1	3184	n/a	122
Burt	2	3113	n/a	150
Dodge	1	3210	n/a	184
Douglas	1	n/a	n/a	150

Source: 2018 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 :	216	Median :	69	COV :	27.35	95% Median C.I. :	66.33 to 72.05
Total Sales Price :	153,500,183	Wgt. Mean :	67	STD :	19.56	95% Wgt. Mean C.I. :	64.95 to 69.33
Total Adj. Sales Price :	153,500,183	Mean :	72	Avg. Abs. Dev :	14.95	95% Mean C.I. :	68.90 to 74.12
Total Assessed Value :	103,066,361						
Avg. Adj. Sales Price :	710,649	COD :	21.60	MAX Sales Ratio :	134.53		
Avg. Assessed Value :	477,159	PRD :	106.51	MIN Sales Ratio :	25.41		

Printed : 04/02/2018

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>											
10/01/2014 To 12/31/2014	32	65.86	66.54	63.79	19.01	104.31	42.36	126.70	56.78 to 72.00	757,990	483,521
01/01/2015 To 03/31/2015	18	68.77	70.64	68.27	21.49	103.47	39.15	102.07	55.89 to 82.88	676,739	462,012
04/01/2015 To 06/30/2015	21	71.47	68.79	63.59	22.88	108.18	32.58	102.47	54.70 to 82.04	645,347	410,391
07/01/2015 To 09/30/2015	14	79.15	82.39	78.04	14.96	105.57	59.58	104.08	69.28 to 97.76	501,675	391,523
10/01/2015 To 12/31/2015	26	65.97	68.45	64.62	25.74	105.93	33.51	129.75	57.38 to 80.84	793,235	512,571
01/01/2016 To 03/31/2016	16	66.19	67.01	64.44	17.21	103.99	46.69	87.24	56.04 to 79.67	809,929	521,958
04/01/2016 To 06/30/2016	10	79.75	74.89	75.98	18.24	98.57	39.37	97.53	59.21 to 93.27	781,914	594,113
07/01/2016 To 09/30/2016	11	69.19	77.74	66.27	33.46	117.31	25.41	124.71	54.86 to 113.28	783,770	519,384
10/01/2016 To 12/31/2016	21	66.10	66.89	65.23	16.38	102.54	38.09	99.36	61.44 to 74.77	757,910	494,371
01/01/2017 To 03/31/2017	25	71.97	75.26	70.05	20.70	107.44	33.30	134.53	64.88 to 77.66	667,505	467,611
04/01/2017 To 06/30/2017	17	67.07	72.42	67.71	17.49	106.96	51.46	103.04	62.12 to 89.04	693,861	469,819
07/01/2017 To 09/30/2017	5	85.38	95.00	86.53	21.36	109.79	64.07	134.34	N/A	412,896	357,283
<u>Study Yrs</u>											
10/01/2014 To 09/30/2015	85	69.55	70.57	66.46	20.82	106.18	32.58	126.70	65.38 to 74.84	670,738	445,746
10/01/2015 To 09/30/2016	63	68.11	70.73	66.63	24.25	106.15	25.41	129.75	62.47 to 76.01	794,025	529,088
10/01/2016 To 09/30/2017	68	70.13	73.42	68.54	20.06	107.12	33.30	134.53	65.41 to 75.25	683,292	468,315
<u>Calendar Yrs</u>											
01/01/2015 To 12/31/2015	79	71.47	71.51	66.96	22.25	106.80	32.58	129.75	66.19 to 77.71	675,711	452,438
01/01/2016 To 12/31/2016	58	68.36	70.36	67.06	20.90	104.92	25.41	124.71	63.85 to 74.77	781,303	523,922

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	216	69.22	71.51	67.14	21.60	106.51	25.41	134.53	66.33 to 72.05	710,649	477,159

Type : Qualified

Number of Sales :	216	Median :	69	COV :	27.35	95% Median C.I. :	66.33 to 72.05
Total Sales Price :	153,500,183	Wgt. Mean :	67	STD :	19.56	95% Wgt. Mean C.I. :	64.95 to 69.33
Total Adj. Sales Price :	153,500,183	Mean :	72	Avg. Abs. Dev :	14.95	95% Mean C.I. :	68.90 to 74.12
Total Assessed Value :	103,066,361						
Avg. Adj. Sales Price :	710,649	COD :	21.60	MAX Sales Ratio :	134.53		
Avg. Assessed Value :	477,159	PRD :	106.51	MIN Sales Ratio :	25.41		

Printed : 04/02/2018

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
DRY	134	69.25	73.03	68.16	19.57	107.14	38.09	134.53	66.19 to 74.77	725,600	494,544
DRY-N/A	27	76.14	77.72	69.39	22.68	112.00	38.56	134.34	64.29 to 94.31	676,062	469,135
GRASS	13	45.81	56.36	61.41	39.29	91.78	33.51	97.53	38.99 to 78.96	340,414	209,047
GRASS-N/A	12	72.70	69.98	69.76	27.35	100.32	25.41	109.49	38.23 to 91.67	321,109	224,007
IRRGTD	21	62.00	65.94	60.62	23.23	108.78	33.30	129.75	54.70 to 71.76	810,680	491,451
IRRGTD-N/A	9	71.54	67.33	66.11	08.34	101.85	54.86	75.59	55.89 to 73.71	1,412,569	933,858

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	11	64.58	68.88	63.37	25.55	108.69	43.07	129.75	46.69 to 96.62	776,121	491,867
1	11	64.58	68.88	63.37	25.55	108.69	43.07	129.75	46.69 to 96.62	776,121	491,867
<u>Dry</u>											
County	88	68.50	71.34	66.08	19.37	107.96	38.09	134.53	64.69 to 73.72	765,517	505,829
1	88	68.50	71.34	66.08	19.37	107.96	38.09	134.53	64.69 to 73.72	765,517	505,829
<u>Grass</u>											
County	8	45.94	56.89	62.48	40.10	91.05	33.51	97.53	33.51 to 97.53	345,811	216,068
1	8	45.94	56.89	62.48	40.10	91.05	33.51	97.53	33.51 to 97.53	345,811	216,068
<u>ALL</u>											
10/01/2014 To 09/30/2017	216	69.22	71.51	67.14	21.60	106.51	25.41	134.53	66.33 to 72.05	710,649	477,159

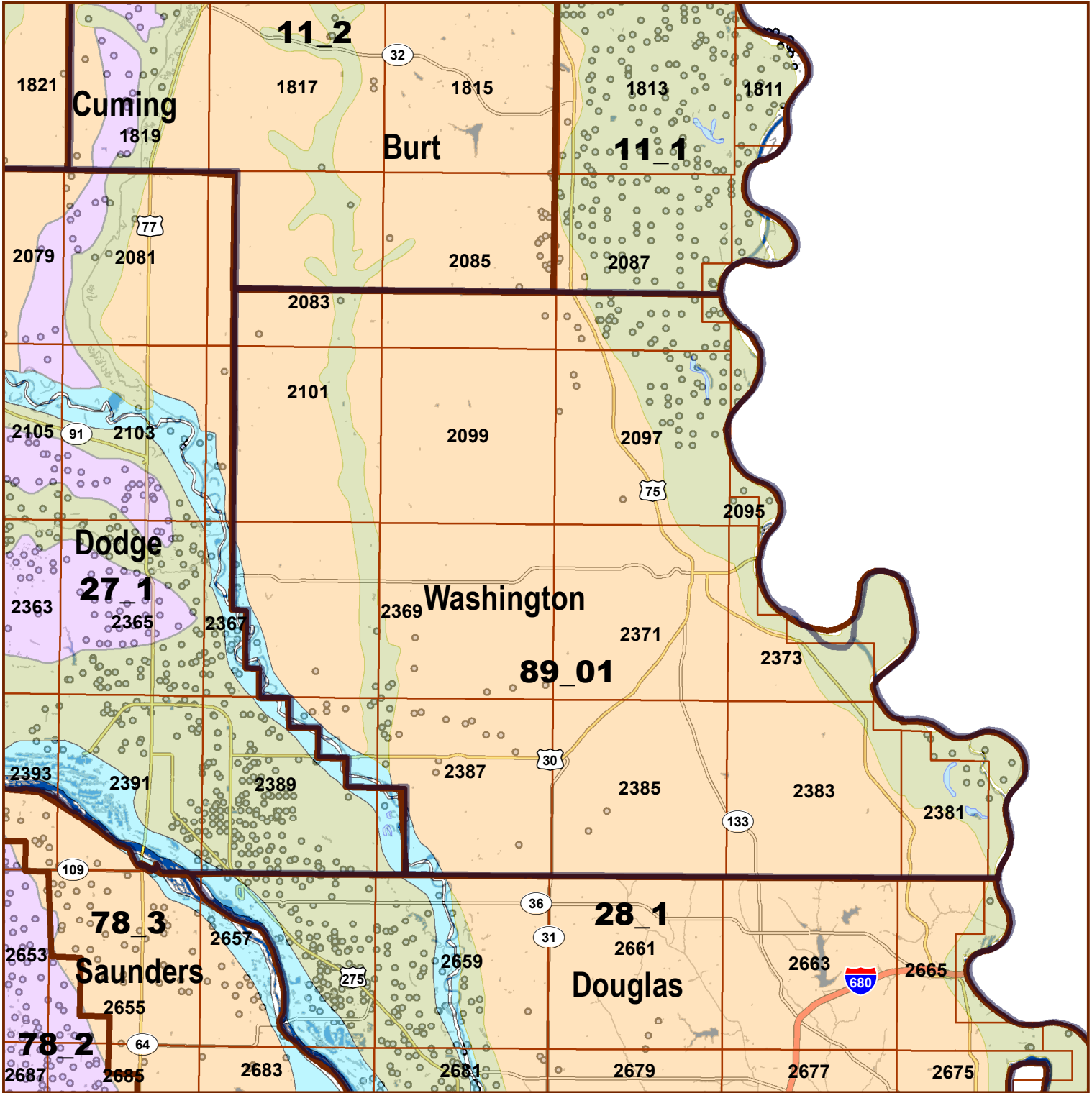
Type : Qualified

Number of Sales :	216	Median :	69	COV :	27.35	95% Median C.I. :	66.33 to 72.05
Total Sales Price :	153,500,183	Wgt. Mean :	67	STD :	19.56	95% Wgt. Mean C.I. :	64.95 to 69.33
Total Adj. Sales Price :	153,500,183	Mean :	72	Avg. Abs. Dev :	14.95	95% Mean C.I. :	68.90 to 74.12
Total Assessed Value :	103,066,361						
Avg. Adj. Sales Price :	710,649	COD :	21.60	MAX Sales Ratio :	134.53		
Avg. Assessed Value :	477,159	PRD :	106.51	MIN Sales Ratio :	25.41		

Printed : 04/02/2018

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	21	62.00	65.94	60.62	23.23	108.78	33.30	129.75	54.70 to 71.76	810,680	491,451
1	21	62.00	65.94	60.62	23.23	108.78	33.30	129.75	54.70 to 71.76	810,680	491,451
<u>Dry</u>											
County	134	69.25	73.03	68.16	19.57	107.14	38.09	134.53	66.19 to 74.77	725,600	494,544
1	134	69.25	73.03	68.16	19.57	107.14	38.09	134.53	66.19 to 74.77	725,600	494,544
<u>Grass</u>											
County	13	45.81	56.36	61.41	39.29	91.78	33.51	97.53	38.99 to 78.96	340,414	209,047
1	13	45.81	56.36	61.41	39.29	91.78	33.51	97.53	38.99 to 78.96	340,414	209,047
<u>ALL</u>											
10/01/2014 To 09/30/2017	216	69.22	71.51	67.14	21.60	106.51	25.41	134.53	66.33 to 72.05	710,649	477,159



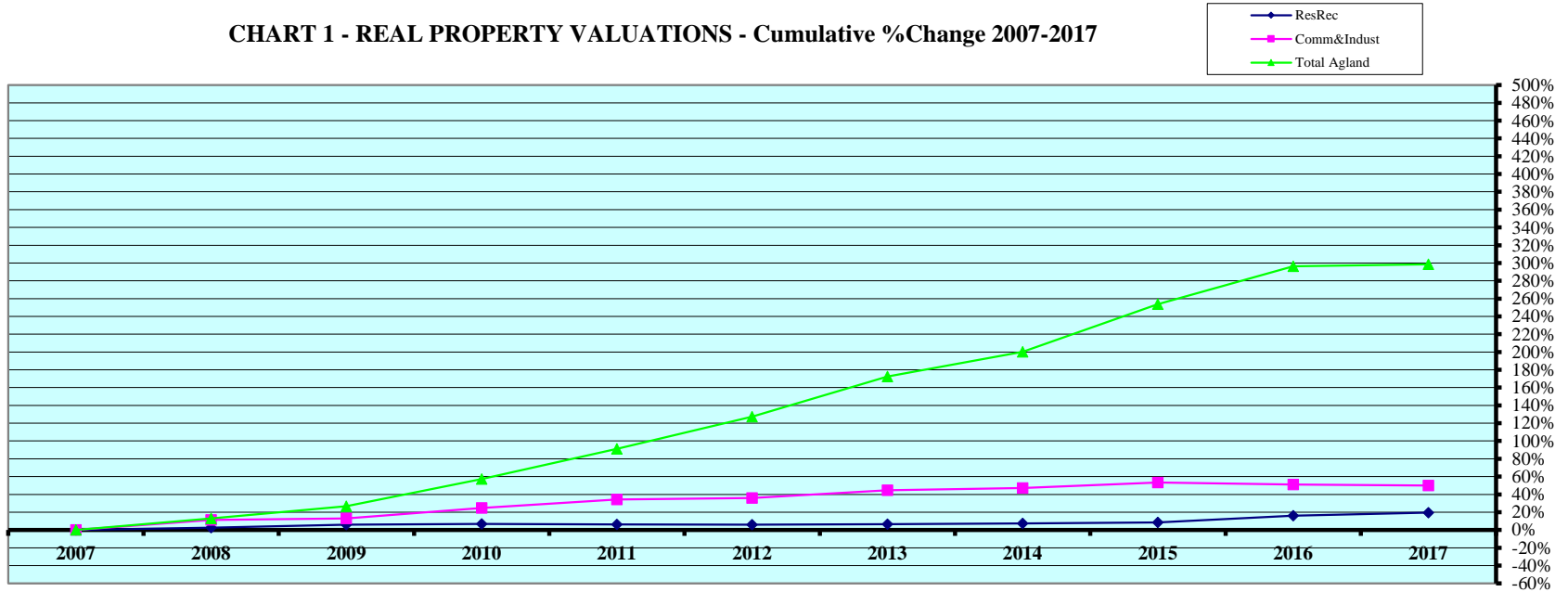
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsols on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Washington County Map



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	847,764,670	--	--	--	236,865,305	--	--	--	260,740,155	--	--	--
2008	870,820,000	23,055,330	2.72%	2.72%	263,447,115	26,581,810	11.22%	11.22%	294,861,485	34,121,330	13.09%	13.09%
2009	898,446,190	27,626,190	3.17%	5.98%	267,807,175	4,360,060	1.66%	13.06%	330,062,935	35,201,450	11.94%	26.59%
2010	904,894,250	6,448,060	0.72%	6.74%	295,139,665	27,332,490	10.21%	24.60%	410,188,920	80,125,985	24.28%	57.32%
2011	900,627,350	-4,266,900	-0.47%	6.24%	317,911,790	22,772,125	7.72%	34.22%	498,667,065	88,478,145	21.57%	91.25%
2012	897,670,450	-2,956,900	-0.33%	5.89%	321,680,535	3,768,745	1.19%	35.81%	592,533,520	93,866,455	18.82%	127.25%
2013	902,909,865	5,239,415	0.58%	6.50%	342,798,585	21,118,050	6.56%	44.72%	710,537,205	118,003,685	19.92%	172.51%
2014	911,254,315	8,344,450	0.92%	7.49%	348,647,960	5,849,375	1.71%	47.19%	782,480,890	71,943,685	10.13%	200.10%
2015	920,078,520	8,824,205	0.97%	8.53%	363,225,290	14,577,330	4.18%	53.35%	922,466,665	139,985,775	17.89%	253.79%
2016	983,191,105	63,112,585	6.86%	15.97%	357,651,290	-5,574,000	-1.53%	50.99%	1,033,561,635	111,094,970	12.04%	296.40%
2017	1,013,206,740	30,015,635	3.05%	19.52%	354,991,435	-2,659,855	-0.74%	49.87%	1,039,139,720	5,578,085	0.54%	298.53%

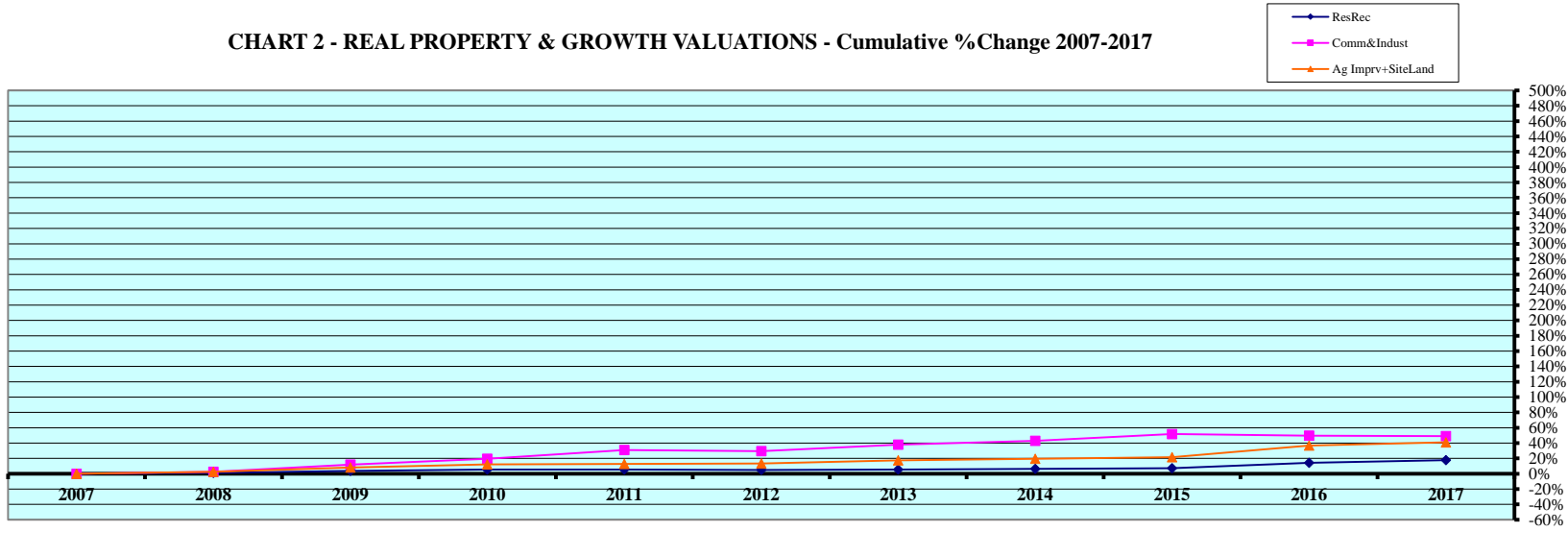
Rate Annual %chg: Residential & Recreational **1.80%** Commercial & Industrial **4.13%** Agricultural Land **14.83%**

Cnty# **89**
County **WASHINGTON**

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 2007-2017



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	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	
2007	847,764,670	21,823,085	2.57%	825,941,585	--	--	236,865,305	923,360	0.39%	235,941,945	--	--	
2008	870,820,000	14,714,600	1.69%	856,105,400	0.98%	0.98%	263,447,115	20,521,980	7.79%	242,925,135	2.56%	2.56%	
2009	898,446,190	18,789,445	2.09%	879,656,745	1.01%	3.76%	267,807,175	2,679,370	1.00%	265,127,805	0.64%	11.93%	
2010	904,894,250	10,646,920	1.18%	894,247,330	-0.47%	5.48%	295,139,665	11,865,775	4.02%	283,273,890	5.78%	19.59%	
2011	900,627,350	7,577,406	0.84%	893,049,944	-1.31%	5.34%	317,911,790	8,005,805	2.52%	309,905,985	5.00%	30.84%	
2012	897,670,450	7,413,301	0.83%	890,257,149	-1.15%	5.01%	321,680,535	15,207,630	4.73%	306,472,905	-3.60%	29.39%	
2013	902,909,865	7,640,845	0.85%	895,269,020	-0.27%	5.60%	342,798,585	15,899,155	4.64%	326,899,430	1.62%	38.01%	
2014	911,254,315	8,974,000	0.98%	902,280,315	-0.07%	6.43%	348,647,960	9,937,205	2.85%	338,710,755	-1.19%	43.00%	
2015	920,078,520	11,588,138	1.26%	908,490,382	-0.30%	7.16%	363,225,290	3,559,400	0.98%	359,665,890	3.16%	51.84%	
2016	983,191,105	15,494,546	1.58%	967,696,559	5.18%	14.15%	357,651,290	2,879,310	0.81%	354,771,980	-2.33%	49.78%	
2017	1,013,206,740	15,029,820	1.48%	998,176,920	1.52%	17.74%	354,991,435	1,956,205	0.55%	353,035,230	-1.29%	49.04%	
Rate Ann%chg	1.80%			0.51%			4.13%			C & I w/o growth			1.03%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	231,877,810	47,552,530	279,430,340	8,256,160	2.95%	271,174,180	--	--
2008	240,802,605	50,894,965	291,697,570	5,352,291	1.83%	286,345,279	2.47%	2.47%
2009	257,877,625	52,758,115	310,635,740	8,458,120	2.72%	302,177,620	3.59%	8.14%
2010	264,906,385	53,760,950	318,667,335	5,520,260	1.73%	313,147,075	0.81%	12.07%
2011	268,355,470	51,339,880	319,695,350	4,376,340	1.37%	315,319,010	-1.05%	12.84%
2012	269,127,505	52,324,675	321,452,180	4,862,155	1.51%	316,590,025	-0.97%	13.30%
2013	278,074,080	53,728,460	331,802,540	3,331,920	1.00%	328,470,620	2.18%	17.55%
2014	284,613,485	54,641,955	339,255,440	4,888,760	1.44%	334,366,680	0.77%	19.66%
2015	291,564,305	55,958,805	347,523,110	8,165,890	2.35%	339,357,220	0.03%	21.45%
2016	331,971,735	58,462,460	390,434,195	8,119,840	2.08%	382,314,355	10.01%	36.82%
2017	338,200,555	56,126,895	394,327,450	287,170	0.07%	394,040,280	0.92%	41.02%
Rate Ann%chg	3.85%	1.67%	3.50%	Ag Imprv+Site w/o growth			1.88%	

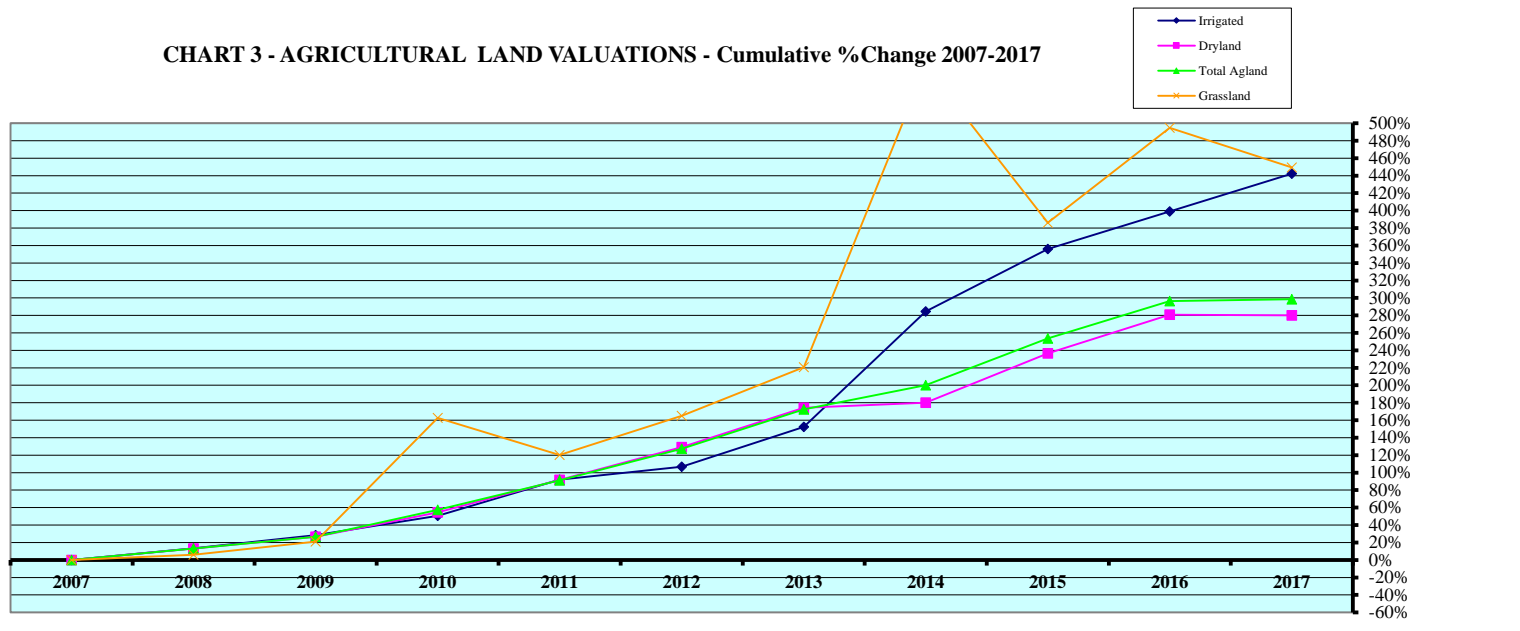
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2007 - 2017 CTL
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2018

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CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



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
2007	16,586,570	--	--	--	231,221,630	--	--	--	10,582,490	--	--	--
2008	18,815,265	2,228,695	13.44%	13.44%	261,738,620	30,516,990	13.20%	13.20%	11,221,980	639,490	6.04%	6.04%
2009	21,321,885	2,506,620	13.32%	28.55%	292,850,775	31,112,155	11.89%	26.65%	12,806,620	1,584,640	14.12%	21.02%
2010	24,986,875	3,664,990	17.19%	50.65%	357,252,090	64,401,315	21.99%	54.51%	27,803,830	14,997,210	117.11%	162.73%
2011	31,824,060	6,837,185	27.36%	91.87%	443,405,730	86,153,640	24.12%	91.77%	23,317,345	-4,486,485	-16.14%	120.34%
2012	34,303,350	2,479,290	7.79%	106.81%	529,800,680	86,394,950	19.48%	129.13%	28,056,660	4,739,315	20.33%	165.12%
2013	41,842,845	7,539,495	21.98%	152.27%	634,316,105	104,515,425	19.73%	174.33%	33,929,415	5,872,755	20.93%	220.62%
2014	63,794,145	21,951,300	52.46%	284.61%	647,551,865	13,235,760	2.09%	180.06%	70,404,750	36,475,335	107.50%	565.29%
2015	75,643,835	11,849,690	18.57%	356.05%	778,065,965	130,514,100	20.16%	236.50%	51,437,940	-18,966,810	-26.94%	386.07%
2016	82,762,680	7,118,845	9.41%	398.97%	880,470,510	102,404,545	13.16%	280.79%	62,926,145	11,488,205	22.33%	494.63%
2017	89,943,175	7,180,495	8.68%	442.27%	878,471,210	-1,999,300	-0.23%	279.93%	58,139,895	-4,786,250	-7.61%	449.40%

Rate Ann.%chg: Irrigated **18.42%** Dryland **14.28%** Grassland **18.57%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	2,346,600	--	--	--	2,865	--	--	--	260,740,155	--	--	--
2008	3,082,755	736,155	31.37%	31.37%	2,865	0	0.00%	0.00%	294,861,485	34,121,330	13.09%	13.09%
2009	3,076,865	-5,890	-0.19%	31.12%	6,790	3,925	137.00%	137.00%	330,062,935	35,201,450	11.94%	26.59%
2010	136,090	-2,940,775	-95.58%	-94.20%	10,035	3,245	47.79%	250.26%	410,188,920	80,125,985	24.28%	57.32%
2011	113,220	-22,870	-16.81%	-95.18%	6,710	-3,325	-33.13%	134.21%	498,667,065	88,478,145	21.57%	91.25%
2012	371,700	258,480	228.30%	-84.16%	1,130	-5,580	-83.16%	-60.56%	592,533,520	93,866,455	18.82%	127.25%
2013	447,710	76,010	20.45%	-80.92%	1,130	0	0.00%	-60.56%	710,537,205	118,003,685	19.92%	172.51%
2014	724,035	276,325	61.72%	-69.15%	6,095	4,965	439.38%	112.74%	782,480,890	71,943,685	10.13%	200.10%
2015	17,317,180	16,593,145	2291.76%	637.97%	1,745	-4,350	-71.37%	-39.09%	922,466,665	139,985,775	17.89%	253.79%
2016	7,402,300	-9,914,880	-57.25%	215.45%	0	-1,745	-100.00%	-100.00%	1,033,561,635	111,094,970	12.04%	296.40%
2017	7,836,610	434,310	5.87%	233.96%	4,748,830	4,748,830		165653.23%	1,039,139,720	5,578,085	0.54%	298.53%

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Rate Ann.%chg: Total Agric Land **14.83%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017 (from County Abstract Reports)⁽¹⁾

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
2007	16,586,570	10,935	1,517			231,261,975	169,984	1,360			9,952,045	16,412	606		
2008	18,815,265	10,967	1,716	13.11%	13.11%	261,429,270	169,941	1,538	13.07%	13.07%	11,936,205	16,582	720	18.70%	18.70%
2009	21,325,985	10,967	1,945	13.34%	28.20%	292,947,840	170,039	1,723	11.99%	26.63%	12,699,420	16,412	774	7.49%	27.60%
2010	25,154,705	10,658	2,360	21.37%	55.60%	357,572,750	170,514	2,097	21.72%	54.14%	19,746,990	21,375	924	19.39%	52.34%
2011	31,927,745	11,342	2,815	19.27%	85.59%	444,076,800	175,343	2,533	20.77%	86.16%	11,731,115	12,892	910	-1.50%	50.06%
2012	37,184,035	11,209	3,317	17.85%	118.71%	530,464,615	174,597	3,038	19.96%	123.32%	14,388,750	13,194	1,091	19.85%	79.84%
2013	41,474,835	10,884	3,811	14.87%	151.22%	633,452,135	173,946	3,642	19.86%	167.67%	17,192,920	13,145	1,308	19.94%	115.69%
2014	63,357,540	14,200	4,462	17.09%	194.15%	645,681,195	152,684	4,229	16.13%	210.84%	48,821,360	28,919	1,688	29.07%	178.40%
2015	76,256,890	14,199	5,371	20.37%	254.07%	775,676,915	152,682	5,080	20.13%	273.42%	39,991,385	26,472	1,511	-10.51%	149.13%
2016	83,008,920	14,377	5,774	7.50%	280.64%	877,725,940	152,445	5,758	13.33%	323.20%	62,691,185	28,968	2,164	43.25%	256.88%
2017	89,943,175	15,547	5,785	0.20%	281.39%	876,001,815	152,268	5,753	-0.08%	322.86%	57,821,935	26,922	2,148	-0.76%	254.18%

Rate Annual %chg Average Value/Acre: **14.32%**

15.51%

13.48%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	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
2007	2,353,565	14,845	159			675	5	150			260,154,830	212,180	1,226		
2008	3,076,795	14,727	209	31.78%	31.78%	900	5	200	33.33%	33.33%	295,258,435	212,221	1,391	13.47%	13.47%
2009	3,081,305	14,778	209	-0.20%	31.52%	900	5	200	0.00%	33.33%	330,055,450	212,200	1,555	11.80%	26.86%
2010	138,315	1,174	118	-43.52%	-25.72%	7,796,565	8,221	948	374.21%	532.27%	410,409,325	211,942	1,936	24.50%	57.93%
2011	109,290	1,041	105	-10.88%	-33.80%	11,294,480	12,114	932	-1.69%	521.57%	499,139,430	212,732	2,346	21.17%	91.37%
2012	158,400	1,174	135	28.56%	-14.89%	15,142,610	12,669	1,195	28.19%	696.81%	597,338,410	212,843	2,806	19.61%	128.89%
2013	447,470	2,063	217	60.72%	36.79%	18,533,245	12,818	1,446	20.97%	863.91%	711,100,605	212,857	3,341	19.04%	172.47%
2014	722,255	2,682	269	24.18%	69.86%	23,878,630	14,418	1,656	14.54%	1004.09%	782,460,980	212,902	3,675	10.01%	199.75%
2015	17,813,915	16,555	1,076	299.58%	578.72%	13,932,335	3,171	4,393	165.27%	2828.83%	923,671,440	213,078	4,335	17.95%	253.55%
2016	7,390,045	16,583	446	-58.58%	181.09%	3,291,440	600	5,482	24.79%	3554.96%	1,034,107,530	212,973	4,856	12.01%	296.02%
2017	7,839,185	17,519	447	0.41%	182.24%	3,280,440	594	5,520	0.68%	3579.95%	1,034,886,550	212,851	4,862	0.13%	296.54%

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Rate Annual %chg Average Value/Acre: **14.77%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 4

CHART 5 - 2017 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
20,234	WASHINGTON	158,965,416	24,013,760	28,888,966	1,008,727,620	164,001,130	190,990,305	4,479,120	1,039,139,720	338,200,555	56,126,895	100	3,013,533,587
cnty sectorvalue % of total value:		5.28%	0.80%	0.96%	33.47%	5.44%	6.34%	0.15%	34.48%	11.22%	1.86%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,243	ARLINGTON	373,498	671,304	631,845	59,854,500	4,843,025	0	0	0	0	0	0	66,374,172
6.14%	%sector of county sector	0.23%	2.80%	2.19%	5.93%	2.95%							2.20%
	%sector of municipality	0.56%	1.01%	0.95%	90.18%	7.30%							100.00%
7,990	BLAIR	15,554,094	10,242,836	5,425,246	364,008,300	127,020,955	6,185,290	0	0	0	0	100	528,436,821
39.49%	%sector of county sector	9.78%	42.65%	18.78%	36.09%	77.45%	3.24%					100.00%	17.54%
	%sector of municipality	2.94%	1.94%	1.03%	68.88%	24.04%	1.17%					0.00%	100.00%
908	FORT CALHOUN	1,689,885	396,402	14,359	54,506,095	10,226,545	5,839,370	0	0	0	0	0	72,672,656
4.49%	%sector of county sector	1.06%	1.65%	0.05%	5.40%	6.24%	3.06%						2.41%
	%sector of municipality	2.33%	0.55%	0.02%	75.00%	14.07%	8.04%						100.00%
268	HERMAN	221,151	307,408	13,672	8,401,375	1,411,185	0	0	0	0	0	0	10,354,791
1.32%	%sector of county sector	0.14%	1.28%	0.05%	0.83%	0.86%							0.34%
	%sector of municipality	2.14%	2.97%	0.13%	81.14%	13.63%							100.00%
361	KENNARD	510,130	453,246	1,099,064	16,415,670	674,325	0	0	0	0	0	0	19,152,435
1.78%	%sector of county sector	0.32%	1.89%	3.80%	1.63%	0.41%							0.64%
	%sector of municipality	2.66%	2.37%	5.74%	85.71%	3.52%							100.00%
150	WASHINGTON	44,137	952	477	7,100,060	200,825	0	0	0	0	0	0	7,346,451
0.74%	%sector of county sector	0.03%	0.00%	0.00%	0.70%	0.12%							0.24%
	%sector of municipality	0.60%	0.01%	0.01%	96.65%	2.73%							100.00%
10,920	Total Municipalities	18,392,895	12,072,148	7,184,663	510,286,000	144,376,860	12,024,660	0	0	0	0	100	704,337,326
53.97%	%all municip.sectors of cnty	11.57%	50.27%	24.87%	50.59%	88.03%	6.30%					100.00%	23.37%

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Sources: 2017 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2017 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 5

Total Real Property
Sum Lines 17, 25, & 30

Records : 12,494

Value : 2,837,410,155

Growth 28,870,520

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	428	8,317,960	128	2,646,570	613	11,751,205	1,169	22,715,735	
02. Res Improve Land	3,679	75,739,660	443	23,444,365	1,596	82,518,315	5,718	181,702,340	
03. Res Improvements	3,765	459,246,555	543	82,666,220	1,662	348,586,200	5,970	890,498,975	
04. Res Total	4,193	543,304,175	671	108,757,155	2,275	442,855,720	7,139	1,094,917,050	18,134,870
% of Res Total	58.73	49.62	9.40	9.93	31.87	40.45	57.14	38.59	62.81
05. Com UnImp Land	121	5,807,540	19	1,349,780	8	219,925	148	7,377,245	
06. Com Improve Land	473	20,045,375	25	1,862,145	31	1,897,450	529	23,804,970	
07. Com Improvements	476	108,204,565	29	19,291,960	39	10,664,125	544	138,160,650	
08. Com Total	597	134,057,480	48	22,503,885	47	12,781,500	692	169,342,865	1,818,330
% of Com Total	86.27	79.16	6.94	13.29	6.79	7.55	5.54	5.97	6.30
09. Ind UnImp Land	9	393,460	4	1,529,510	5	425,115	18	2,348,085	
10. Ind Improve Land	19	1,214,290	5	4,914,625	4	1,233,525	28	7,362,440	
11. Ind Improvements	19	7,944,415	14	154,149,045	5	27,028,070	38	189,121,530	
12. Ind Total	28	9,552,165	18	160,593,180	10	28,686,710	56	198,832,055	1,108,070
% of Ind Total	50.00	4.80	32.14	80.77	17.86	14.43	0.45	7.01	3.84
13. Rec UnImp Land	0	0	0	0	6	252,750	6	252,750	
14. Rec Improve Land	0	0	0	0	9	1,124,645	9	1,124,645	
15. Rec Improvements	0	0	0	0	35	4,219,530	35	4,219,530	
16. Rec Total	0	0	0	0	41	5,596,925	41	5,596,925	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.33	0.20	0.00
Res & Rec Total	4,193	543,304,175	671	108,757,155	2,316	448,452,645	7,180	1,100,513,975	18,134,870
% of Res & Rec Total	58.40	49.37	9.35	9.88	32.26	40.75	57.47	38.79	62.81
Com & Ind Total	625	143,609,645	66	183,097,065	57	41,468,210	748	368,174,920	2,926,400
% of Com & Ind Total	83.56	39.01	8.82	49.73	7.62	11.26	5.99	12.98	10.14
17. Taxable Total	4,818	686,913,820	737	291,854,220	2,373	489,920,855	7,928	1,468,688,895	21,061,270
% of Taxable Total	60.77	46.77	9.30	19.87	29.93	33.36	63.45	51.76	72.95

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	49	3,461,620	832,280	0	0	0
19. Commercial	131	17,351,510	9,706,850	0	0	0
20. Industrial	1	132,000	400	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	49	3,461,620	832,280
19. Commercial	0	0	0	131	17,351,510	9,706,850
20. Industrial	0	0	0	1	132,000	400
21. Other	0	0	0	0	0	0
22. Total Sch II				181	20,945,130	10,539,530

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	1	100	0	0	0	0	1	100	0
25. Total	1	100	0	0	0	0	1	100	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	323	33	261	617

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	167,985	275	40,136,155	2,268	566,381,795	2,545	606,685,935
28. Ag-Improved Land	0	0	213	35,828,790	1,771	371,136,385	1,984	406,965,175
29. Ag Improvements	0	0	213	38,822,400	1,807	316,247,650	2,020	355,070,050
30. Ag Total							4,565	1,368,721,160

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	168	170.00	6,576,800	
33. HomeSite Improvements	0	0.00	0	174	166.00	35,246,965	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.57	285	4	248.59	1,072,335	
36. FarmSite Improv Land	0	0.00	0	177	243.00	1,594,550	
37. FarmSite Improvements	0	0.00	0	176	0.00	3,575,435	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	207.64	0	
40. Other- Non Ag Use	0	0.00	0	0	5.71	2,315	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	6	9.51	134,230	6	9.51	134,230	
32. HomeSite Improv Land	1,391	1,410.00	52,520,200	1,559	1,580.00	59,097,000	
33. HomeSite Improvements	1,437	1,390.00	278,918,310	1,611	1,556.00	314,165,275	7,809,250
34. HomeSite Total				1,617	1,589.51	373,396,505	
35. FarmSite UnImp Land	22	44.23	113,765	27	293.39	1,186,385	
36. FarmSite Improv Land	1,574	2,326.24	13,857,660	1,751	2,569.24	15,452,210	
37. FarmSite Improvements	1,597	0.00	37,329,340	1,773	0.00	40,904,775	0
38. FarmSite Total				1,800	2,862.63	57,543,370	
39. Road & Ditches	0	3,346.74	0	0	3,554.38	0	
40. Other- Non Ag Use	0	4.00	2,000	0	9.71	4,315	
41. Total Section VI				3,417	8,016.23	430,944,190	7,809,250

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	2	38.14	167,700	485	15,582.25	66,492,955
44. Recapture Value N/A	2	38.14	243,115	485	15,582.25	105,950,995
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,020	201,536.10	870,348,160	4,507	217,156.49	937,008,815
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,637.33	15.73%	15,955,865	18.29%	6,050.01
46. 1A	3,204.18	19.12%	19,289,050	22.11%	6,019.96
47. 2A1	1,487.90	8.88%	8,161,185	9.36%	5,485.04
48. 2A	894.99	5.34%	4,756,905	5.45%	5,315.04
49. 3A1	4,352.75	25.97%	22,155,465	25.40%	5,089.99
50. 3A	1,564.10	9.33%	7,836,105	8.98%	5,009.98
51. 4A1	975.75	5.82%	3,927,370	4.50%	4,024.98
52. 4A	1,645.46	9.82%	5,142,090	5.90%	3,125.02
53. Total	16,762.46	100.00%	87,224,035	100.00%	5,203.53
Dry					
54. 1D1	19,395.86	12.79%	117,630,215	14.96%	6,064.71
55. 1D	49,221.99	32.45%	294,840,200	37.50%	5,990.01
56. 2D1	4,296.32	2.83%	23,457,845	2.98%	5,459.99
57. 2D	2,319.01	1.53%	12,197,900	1.55%	5,259.96
58. 3D1	12,091.79	7.97%	61,184,275	7.78%	5,059.98
59. 3D	23,906.67	15.76%	119,055,210	15.14%	4,980.00
60. 4D1	36,716.87	24.21%	146,500,450	18.63%	3,990.00
61. 4D	3,725.50	2.46%	11,418,700	1.45%	3,065.01
62. Total	151,674.01	100.00%	786,284,795	100.00%	5,184.04
Grass					
63. 1G1	919.34	3.54%	2,099,495	4.20%	2,283.70
64. 1G	6,507.39	25.07%	15,006,995	30.06%	2,306.15
65. 2G1	911.98	3.51%	1,615,650	3.24%	1,771.58
66. 2G	412.97	1.59%	896,285	1.80%	2,170.34
67. 3G1	945.34	3.64%	2,034,775	4.08%	2,152.43
68. 3G	2,251.62	8.68%	4,048,555	8.11%	1,798.06
69. 4G1	9,242.57	35.61%	16,702,190	33.45%	1,807.09
70. 4G	4,762.41	18.35%	7,525,685	15.07%	1,580.23
71. Total	25,953.62	100.00%	49,929,630	100.00%	1,923.80
Irrigated Total					
Irrigated Total	16,762.46	7.84%	87,224,035	9.30%	5,203.53
Dry Total					
Dry Total	151,674.01	70.95%	786,284,795	83.85%	5,184.04
Grass Total					
Grass Total	25,953.62	12.14%	49,929,630	5.32%	1,923.80
72. Waste	17,765.28	8.31%	7,137,700	0.76%	401.78
73. Other	1,621.10	0.76%	7,200,810	0.77%	4,441.93
74. Exempt	641.00	0.30%	0	0.00%	0.00
75. Market Area Total	213,776.47	100.00%	937,776,970	100.00%	4,386.72

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	1,306.83	7,334,520	15,455.63	79,889,515	16,762.46	87,224,035
77. Dry Land	32.39	160,505	10,218.34	53,150,840	141,423.28	732,973,450	151,674.01	786,284,795
78. Grass	3.00	6,080	1,776.86	3,367,365	24,173.76	46,556,185	25,953.62	49,929,630
79. Waste	2.75	1,115	1,695.96	710,490	16,066.57	6,426,095	17,765.28	7,137,700
80. Other	0.00	0	435.53	2,155,730	1,185.57	5,045,080	1,621.10	7,200,810
81. Exempt	0.00	0	0.00	0	641.00	0	641.00	0
82. Total	38.14	167,700	15,433.52	66,718,945	198,304.81	870,890,325	213,776.47	937,776,970

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	16,762.46	7.84%	87,224,035	9.30%	5,203.53
Dry Land	151,674.01	70.95%	786,284,795	83.85%	5,184.04
Grass	25,953.62	12.14%	49,929,630	5.32%	1,923.80
Waste	17,765.28	8.31%	7,137,700	0.76%	401.78
Other	1,621.10	0.76%	7,200,810	0.77%	4,441.93
Exempt	641.00	0.30%	0	0.00%	0.00
Total	213,776.47	100.00%	937,776,970	100.00%	4,386.72

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>	
83.1 133 Estates	0	0	14	1,024,500	14	3,022,735	14	4,047,235	19,145
83.2 Al-bets	0	0	2	112,080	2	114,570	2	226,650	0
83.3 Allen Hills	0	0	48	2,712,480	48	14,306,635	48	17,019,115	216,795
83.4 Allen Hills V	13	439,500	5	272,500	5	1,705,630	18	2,417,630	995,415
83.5 Arlington	1	16,580	468	6,887,190	468	57,743,870	469	64,647,640	0
83.6 Arlington V	62	1,058,080	8	165,450	8	1,236,595	70	2,460,125	1,236,595
83.7 Blair	9	325,585	2,455	54,143,015	2,461	308,486,230	2,470	362,954,830	181,900
83.8 Blair V	221	4,901,635	69	1,748,830	69	13,389,550	290	20,040,015	2,295,810
83.9 Brierbrooke	0	0	3	211,665	3	384,595	3	596,260	0
83.10 Bur-ridge	0	0	8	550,000	8	2,194,680	8	2,744,680	0
83.11 C & C	0	0	2	58,945	2	1,350,930	2	1,409,875	0
83.12 C & C V	1	46,325	0	0	0	0	1	46,325	0
83.13 Clearwater Creek	0	0	13	717,620	13	4,175,885	13	4,893,505	0
83.14 Clearwater Creek V	10	212,500	3	152,500	3	759,165	13	1,124,165	759,165
83.15 Cooper Woods	0	0	16	682,460	16	4,590,765	16	5,273,225	19,545
83.16 Cooper Woods V	3	43,160	2	82,420	2	443,580	5	569,160	0
83.17 Cottonwood Creek	0	0	40	3,595,000	40	18,911,200	40	22,506,200	61,665
83.18 Cottonwood Creek V	11	960,300	13	1,012,500	13	3,345,595	24	5,318,395	2,273,185
83.19 Country Air	0	0	5	222,720	5	429,840	5	652,560	0
83.20 Country Air V	1	500	0	0	0	0	1	500	0
83.21 Countryland	0	0	21	1,115,520	21	4,195,490	21	5,311,010	0
83.22 Countryland V	3	106,700	0	0	0	0	3	106,700	0
83.23 Crest Ridge	0	0	18	744,000	18	4,911,600	18	5,655,600	193,080
83.24 Crest Ridge V	13	381,000	3	109,000	3	667,960	16	1,157,960	501,875
83.25 Crystal Lake	0	0	11	583,030	11	3,123,350	11	3,706,380	0
83.26 Crystal Lake V	9	280,490	1	50,650	1	267,990	10	599,130	110,685
83.27 Deer Run	0	0	1	60,250	1	264,475	1	324,725	0
83.28 Deerson Acres	1	9,695	2	109,120	2	259,225	3	378,040	0
83.29 Du Du Dunes	0	0	1	90,790	1	267,165	1	357,955	0
83.30 Du Du Dunes V	1	24,095	0	0	0	0	1	24,095	0
83.31 Eagle View	0	0	38	2,506,820	38	12,408,805	38	14,915,625	20,325
83.32 Eagle View V	4	131,280	0	0	0	0	4	131,280	0
83.33 Elkhorn Oaks	0	0	3	156,970	3	1,086,825	3	1,243,795	90,285
83.34 Elkhorn Riverview	0	0	7	74,460	7	171,205	7	245,665	0
83.35 Elkhorn Riverview V	10	85,750	1	8,985	1	4,810	11	99,545	0
83.36 Exempt	9	130,775	6	191,310	6	518,985	15	841,070	300,245
83.37 Fawn Ridge	0	0	7	538,240	7	1,485,155	7	2,023,395	0
83.38 Fawn Ridge V	1	55,000	0	0	0	0	1	55,000	0
83.39 Fontanelle	0	0	24	738,955	24	3,118,875	24	3,857,830	42,885

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	
83.40	Fontanelle V	5	81,950	0	0	0	0	5	81,950	0
83.41	Four Pine	0	0	1	65,000	1	162,355	1	227,355	0
83.42	Frenchs	0	0	2	96,720	2	219,710	2	316,430	0
83.43	Ft Calhoun	1	19,875	326	9,146,965	326	48,108,720	327	57,275,560	93,650
83.44	Ft Calhoun Repl 2 V	1	24,390	0	0	0	0	1	24,390	0
83.45	Ft Calhoun Replat 2	0	0	1	71,145	1	238,245	1	309,390	0
83.46	Ft Calhoun V	45	1,131,465	10	255,630	10	1,603,760	55	2,990,855	770,630
83.47	Garryowen	0	0	2	99,805	2	193,640	2	293,445	0
83.48	Garryowen V	1	500	0	0	0	0	1	500	0
83.49	Glen Oaks	0	0	6	370,500	6	2,165,865	6	2,536,365	13,045
83.50	Glen Oaks V	42	2,275,605	7	435,000	7	1,876,835	49	4,587,440	1,245,725
83.51	Golden Pond	0	0	2	173,080	2	800,690	2	973,770	0
83.52	Gottsch	0	0	1	47,000	1	113,215	1	160,215	0
83.53	Gottsch 2	0	0	3	177,900	3	961,870	3	1,139,770	23,505
83.54	Gylden Bakke	0	0	9	423,000	9	2,252,265	9	2,675,265	0
83.55	Hallberg	0	0	2	130,060	2	458,035	2	588,095	0
83.56	Heidi Hollo	0	0	20	624,000	20	4,658,060	20	5,282,060	0
83.57	Heidi Hollo V	5	88,250	0	0	0	0	5	88,250	0
83.58	Heidi Hollo West	0	0	33	1,810,655	33	11,474,495	33	13,285,150	2,585
83.59	Heidi Hollo West V	14	304,945	0	0	0	0	14	304,945	0
83.60	Herman	1	6,025	127	676,705	127	7,547,295	128	8,230,025	0
83.61	Herman V	32	121,560	1	5,690	1	247,900	33	375,150	247,900
83.62	High Point	0	0	3	254,400	3	634,220	3	888,620	0
83.63	Highland	0	0	7	316,460	7	1,231,140	7	1,547,600	0
83.64	Hillview	0	0	3	134,710	3	715,490	3	850,200	0
83.65	Hwy 133 Hilltop V	1	500	0	0	0	0	1	500	0
83.66	Imp On Lease Land	10	0	0	0	239	3,448,000	249	3,448,000	0
83.67	Jensen Acres	0	0	2	99,135	2	518,275	2	617,410	0
83.68	Jensen Acres V	2	73,840	0	0	0	0	2	73,840	0
83.69	Kaers	0	0	6	357,180	6	807,930	6	1,165,110	0
83.70	Kameo	0	0	17	882,760	17	4,739,455	17	5,622,215	0
83.71	Karas	0	0	1	49,500	1	154,085	1	203,585	0
83.72	Kennard	0	0	162	2,317,055	162	15,979,445	162	18,296,500	131,660
83.73	Kennard V	19	421,115	1	14,260	1	162,885	20	598,260	0
83.74	Lakeland	1	6,275	312	6,607,930	312	52,008,235	313	58,622,440	168,560
83.75	Lakeland V	168	1,159,445	4	59,545	4	468,785	172	1,687,775	466,680
83.76	Lakeview	0	0	5	205,000	5	972,245	5	1,177,245	0
83.77	Lakeview 2	0	0	6	205,460	6	1,025,135	6	1,230,595	0
83.78	Lakeview 2 V	3	22,060	0	0	0	0	3	22,060	0

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	
83.79	Locust Creek	0	0	5	247,565	5	909,360	5	1,156,925	0
83.80	Locust Creek V	3	30,000	0	0	0	0	3	30,000	0
83.81	Long Creek	0	0	6	494,530	6	1,369,070	6	1,863,600	0
83.82	Long Creek V	4	106,380	0	0	0	0	4	106,380	0
83.83	Longview	0	0	5	331,300	5	1,689,595	5	2,020,895	0
83.84	Longview V	2	111,220	2	135,520	2	534,120	4	780,860	280,740
83.85	Looking Glass Hill V	103	429,995	2	41,810	2	385,270	105	857,075	0
83.86	Looking Glass Hills	0	0	40	886,250	40	6,727,685	40	7,613,935	6,565
83.87	Lorenzen Estates	0	0	2	137,620	2	647,450	2	785,070	0
83.88	Lorenzen Estates V	2	110,120	0	0	0	0	2	110,120	0
83.89	Millstone	0	0	19	1,118,120	19	5,965,785	19	7,083,905	11,085
83.90	Millstone V	1	55,360	2	113,620	2	552,180	3	721,160	213,400
83.91	Nashville	0	0	20	860,525	20	2,453,595	20	3,314,120	4,835
83.92	Nashville V	2	49,750	0	0	0	0	2	49,750	0
83.93	Nieto Valley	0	0	1	52,580	1	184,935	1	237,515	0
83.94	North Creek	0	0	2	101,300	2	475,075	2	576,375	31,105
83.95	Northwoods	0	0	13	1,288,300	13	9,617,545	13	10,905,845	0
83.96	Northwoods V	19	733,275	3	275,820	3	1,014,060	22	2,023,155	587,570
83.97	Oak Park 1	1	17,870	32	986,465	32	5,952,260	33	6,956,595	0
83.98	Oak Park 1 V	49	524,085	2	46,615	2	415,450	51	986,150	13,945
83.99	Oak Park 2	0	0	11	472,180	11	2,216,340	11	2,688,520	0
83.100	Oak Park 2 V	4	101,505	1	38,910	1	172,400	5	312,815	0
83.101	Oak Park 3	0	0	10	366,070	10	2,076,030	10	2,442,100	0
83.102	Oak Park 3 V	6	151,390	0	0	0	0	6	151,390	0
83.103	Oak Park 4	0	0	14	600,485	14	3,953,585	14	4,554,070	0
83.104	Oak Park 4 V	4	208,700	0	0	0	0	4	208,700	0
83.105	Oak Park 5	0	0	1	39,250	1	295,220	1	334,470	0
83.106	Oak Park 5 V	5	129,055	0	0	0	0	5	129,055	0
83.107	Oak Point Farms	0	0	2	95,285	2	296,385	2	391,670	0
83.108	Oak Point Farms 1	0	0	1	80,040	1	166,005	1	246,045	0
83.109	Ok Sub	0	0	1	51,260	1	201,165	1	252,425	0
83.110	Oleson	0	0	1	62,000	1	161,020	1	223,020	0
83.111	Owakonze Acres	0	0	2	131,340	2	335,200	2	466,540	0
83.112	Owen	0	0	2	187,480	2	461,605	2	649,085	0
83.113	Papio View	1	52,240	1	56,600	1	145,875	2	254,715	0
83.114	Pioneer Hills	0	0	6	360,360	6	1,262,060	6	1,622,420	8,625
83.115	Pioneer Hills V	1	51,820	0	0	0	0	1	51,820	0
83.116	Pushs	0	0	10	891,260	10	2,308,365	10	3,199,625	0
83.117	Pushs V	2	128,000	0	0	0	0	2	128,000	0

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	
83.118 Quail Ridge	0	0	10	512,180	10	3,825,360	10	4,337,540	0
83.119 Quail Ridge V	6	178,775	5	266,030	5	1,440,140	11	1,884,945	1,047,515
83.120 Quick Hill	0	0	4	166,065	4	423,700	4	589,765	0
83.121 Recreation	0	0	3	459,825	3	298,945	3	758,770	0
83.122 Richland	0	0	5	359,040	5	1,639,640	5	1,998,680	307,995
83.123 River	27	0	0	0	0	0	27	0	0
83.124 Riverbend Acres	0	0	7	307,905	7	1,184,830	7	1,492,735	0
83.125 Riverbend Acres V	1	31,690	0	0	0	0	1	31,690	0
83.126 Riverside	0	0	4	240,000	4	1,428,030	4	1,668,030	0
83.127 Riverside V	2	50,500	0	0	0	0	2	50,500	0
83.128 Rolland	0	0	3	130,050	3	476,770	3	606,820	0
83.129 Rolling Acres	0	0	34	2,414,120	34	6,808,185	34	9,222,305	0
83.130 Rolling Acres V	1	55,000	0	0	0	0	1	55,000	0
83.131 Rolling Hills	0	0	5	205,000	5	828,350	5	1,033,350	0
83.132 Rosalyn Ridge	0	0	3	225,950	3	977,295	3	1,203,245	0
83.133 Rosalyn Ridge V	1	38,800	0	0	0	0	1	38,800	0
83.134 Roseann	0	0	2	127,900	2	238,745	2	366,645	0
83.135 Rosenbaum Acres	1	1,675	2	63,500	2	246,740	3	311,915	0
83.136 Rural	0	0	2	122,080	2	318,020	2	440,100	0
83.137 Rural Res	2	18,440	818	49,555,635	818	142,500,910	820	192,074,985	1,089,115
83.138 Rural Res V	71	2,661,980	2	142,985	2	287,790	73	3,092,755	0
83.139 Ruths Nashville	0	0	6	234,315	6	685,070	6	919,385	0
83.140 Schmidt	0	0	1	57,770	1	282,920	1	340,690	0
83.141 Schmidts Sub	0	0	2	100,400	2	296,310	2	396,710	0
83.142 Schulz Farm	0	0	2	121,060	2	602,290	2	723,350	52,855
83.143 Shannon Estates	0	0	12	711,840	12	3,056,585	12	3,768,425	7,865
83.144 Shannon Estates V	2	76,400	0	0	0	0	2	76,400	0
83.145 Sherwood Acres	0	0	16	798,340	16	4,621,445	16	5,419,785	0
83.146 Sherwood Acres V	2	30,840	0	0	0	0	2	30,840	0
83.147 Siemer V	1	45,820	0	0	0	0	1	45,820	0
83.148 Sorensens	0	0	4	268,220	4	701,490	4	969,710	0
83.149 South Creek	0	0	1	57,175	1	97,200	1	154,375	0
83.150 Spracklin Acres	0	0	3	165,000	3	329,970	3	494,970	0
83.151 Spring Ridge	0	0	16	1,009,980	16	6,337,295	16	7,347,275	35,760
83.152 Spring Ridge V	14	566,660	7	458,160	7	1,871,190	21	2,896,010	1,861,190
83.153 Spring Valley	0	0	18	1,237,800	18	4,324,405	18	5,562,205	13,930
83.154 Spring Valley V	3	166,560	0	0	0	0	3	166,560	0
83.155 State	1	0	0	0	0	0	1	0	0
83.156 Stoops	0	0	1	41,000	1	106,760	1	147,760	0

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>	
83.157 Sunrise Estates	0	0	5	261,825	5	1,280,160	5	1,541,985	65,825
83.158 Sunrise Estates V	1	71,345	0	0	0	0	1	71,345	0
83.159 Surrey Hills	0	0	19	1,244,000	19	4,427,370	19	5,671,370	0
83.160 Surrey Hills 1	0	0	3	268,980	3	930,375	3	1,199,355	0
83.161 Thomson Timbers	0	0	4	226,100	4	740,430	4	966,530	0
83.162 Thomson Timbers V	2	79,100	0	0	0	0	2	79,100	0
83.163 Valley View	0	0	6	298,620	6	1,452,695	6	1,751,315	0
83.164 Valley View V	3	55,840	0	0	0	0	3	55,840	0
83.165 Washington	0	0	62	952,010	62	6,740,045	62	7,692,055	0
83.166 Washington V	17	175,060	0	0	0	0	17	175,060	0
83.167 Wildwood	0	0	1	18,360	1	87,085	1	105,445	0
83.168 Wildwood V	12	78,075	0	0	0	0	12	78,075	0
83.169 [none]	62	648,410	10	905,080	43	4,587,030	105	6,140,520	12,410
84 Residential Total	1,175	22,968,485	5,727	182,826,985	6,005	894,718,505	7,180	1,100,513,975	18,134,870

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# 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>	
85.1	Arlington	0	0	44	783,890	44	3,908,915	44	4,692,805	0
85.2	Arlington V	7	128,845	0	0	0	0	7	128,845	0
85.3	Blair	8	468,785	355	17,964,520	355	98,756,570	363	117,189,875	1,584,025
85.4	Blair V	102	6,746,885	8	1,693,645	8	10,564,920	110	19,005,450	42,040
85.5	Cargill	1	153,825	1	75,075	1	538,535	2	767,435	0
85.6	Cole Nashville	0	0	1	44,540	1	500	1	45,040	0
85.7	Ericksen V	2	26,570	1	21,670	1	43,875	3	92,115	43,875
85.8	Exempt	7	8,275	4	70,750	4	561,745	11	640,770	0
85.9	Fontanelle	0	0	3	51,640	3	262,440	3	314,080	0
85.10	Ft Calhoun	0	0	54	1,527,485	54	16,262,345	54	17,789,830	0
85.11	Ft Calhoun V	7	314,600	2	61,625	2	256,885	9	633,110	0
85.12	Herman	0	0	26	208,495	26	1,187,620	26	1,396,115	0
85.13	Herman V	4	15,255	0	0	0	0	4	15,255	0
85.14	Imp On Lease Land	0	0	0	0	18	71,410,640	18	71,410,640	0
85.15	Kennard	0	0	12	96,665	12	506,180	12	602,845	0
85.16	Kennard V	3	27,565	1	10,965	1	32,950	4	71,480	0
85.17	Oak Park 1	0	0	1	124,440	1	380,165	1	504,605	0
85.18	Oak Park 1 V	7	146,400	1	42,375	1	153,780	8	342,555	0
85.19	Rural Res	0	0	1	55,110	1	342,890	1	398,000	190,430
85.20	State	7	7,980	1	1,775	1	455	8	10,210	0
85.21	Stoops	0	0	1	65,000	1	454,605	1	519,605	0
85.22	Washington	0	0	4	23,955	4	190,890	4	214,845	0
85.23	[none]	11	1,680,345	36	8,243,790	43	121,465,275	54	131,389,410	1,066,030
86	Commercial Total	166	9,725,330	557	31,167,410	582	327,282,180	748	368,174,920	2,926,400

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	905.20	3.79%	2,014,375	4.93%	2,225.34
88. 1G	6,110.31	25.57%	12,628,440	30.92%	2,066.74
89. 2G1	905.47	3.79%	1,580,125	3.87%	1,745.09
90. 2G	356.92	1.49%	601,455	1.47%	1,685.13
91. 3G1	802.58	3.36%	1,312,415	3.21%	1,635.25
92. 3G	2,121.21	8.88%	3,399,130	8.32%	1,602.45
93. 4G1	8,271.92	34.62%	12,829,285	31.41%	1,550.94
94. 4G	4,419.09	18.50%	6,473,410	15.85%	1,464.87
95. Total	23,892.70	100.00%	40,838,635	100.00%	1,709.25
CRP					
96. 1C1	14.14	0.69%	85,120	0.94%	6,019.80
97. 1C	397.08	19.27%	2,378,555	26.16%	5,990.12
98. 2C1	6.51	0.32%	35,525	0.39%	5,456.99
99. 2C	56.05	2.72%	294,830	3.24%	5,260.12
100. 3C1	142.76	6.93%	722,360	7.95%	5,059.96
101. 3C	130.41	6.33%	649,425	7.14%	4,979.87
102. 4C1	970.65	47.10%	3,872,905	42.60%	3,990.01
103. 4C	343.32	16.66%	1,052,275	11.57%	3,065.00
104. Total	2,060.92	100.00%	9,090,995	100.00%	4,411.13
Timber					
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	23,892.70	92.06%	40,838,635	81.79%	1,709.25
CRP Total	2,060.92	7.94%	9,090,995	18.21%	4,411.13
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	25,953.62	100.00%	49,929,630	100.00%	1,923.80

**2018 County Abstract of Assessment for Real Property, Form 45
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

89 Washington

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,008,727,620	1,094,917,050	86,189,430	8.54%	18,134,870	6.75%
02. Recreational	4,479,120	5,596,925	1,117,805	24.96%	0	24.96%
03. Ag-Homesite Land, Ag-Res Dwelling	338,200,555	373,396,505	35,195,950	10.41%	7,809,250	8.10%
04. Total Residential (sum lines 1-3)	1,351,407,295	1,473,910,480	122,503,185	9.06%	25,944,120	7.15%
05. Commercial	164,001,130	169,342,865	5,341,735	3.26%	1,818,330	2.15%
06. Industrial	190,990,305	198,832,055	7,841,750	4.11%	1,108,070	3.53%
07. Total Commercial (sum lines 5-6)	354,991,435	368,174,920	13,183,485	3.71%	2,926,400	2.89%
08. Ag-Farmsite Land, Outbuildings	56,122,825	57,543,370	1,420,545	2.53%	0	2.53%
09. Minerals	100	100	0	0.00	0	0.00%
10. Non Ag Use Land	4,070	4,315	245	6.02%		
11. Total Non-Agland (sum lines 8-10)	56,126,995	57,547,785	1,420,790	2.53%	0	2.53%
12. Irrigated	89,943,175	87,224,035	-2,719,140	-3.02%		
13. Dryland	878,471,210	786,284,795	-92,186,415	-10.49%		
14. Grassland	58,139,895	49,929,630	-8,210,265	-14.12%		
15. Wasteland	7,836,610	7,137,700	-698,910	-8.92%		
16. Other Agland	4,748,830	7,200,810	2,451,980	51.63%		
17. Total Agricultural Land	1,039,139,720	937,776,970	-101,362,750	-9.75%		
18. Total Value of all Real Property (Locally Assessed)	2,801,665,445	2,837,410,155	35,744,710	1.28%	28,870,520	0.25%

2018 Assessment Survey for Washington County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	.4 FTE
3.	Other full-time employees:
	4
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	318,505
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	The appraisal budget is not a separate line item, a portion is combined in the salaries for those positions.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	NA
10.	Part of the assessor's budget that is dedicated to the computer system:
	The computer system is funded through the County General budget
11.	Amount of the assessor's budget set aside for education/workshops:
	1,500
12.	
13.	Amount of last year's assessor's budget not used:
	5% 15,300

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor's office staff. Updates are maintained between the assessors and surveyor offices in a cooperative manner
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, http://washington.gisworkshop.com/
7.	Who maintains the GIS software and maps?
	Assessor staff along with the surveyor staff, there is also a contract with Calvin Poulson for 1 day a week.
8.	Personal Property software:
	Terra Scan

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	No
2.	GIS Services:
	Calvin Poulson for GIS, GIS Workshop for hosting web site
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	
3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	NA
5.	Does the appraisal or listing service providers establish assessed values for the county?
	NA

2018 Residential Assessment Survey for Washington County

1.	Valuation data collection done by:																																	
	Appraisal staff																																	
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																																	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Blair, County seat and major trade hub of the County</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Arlington, estimated 2012 population of 1250</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Ft. Calhoun-estimated 2012 population 910</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Rural</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Rural subdivisions- platted subdivisions throughout the county and remaining incorporated areas which include Herman, Kennard, and Washington</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Blair, County seat and major trade hub of the County	10	Arlington, estimated 2012 population of 1250	15	Ft. Calhoun-estimated 2012 population 910	40	Rural	50	Rural subdivisions- platted subdivisions throughout the county and remaining incorporated areas which include Herman, Kennard, and Washington																		
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																																	
	Sales comparison, Marshall and Swift costing data is used to achieve equalization within valuation groupings, the county uses the same costing year for all valuation groups.																																	
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																																	
	The county uses a combination of Marshall and Swift and the counties depreciation studies.																																	
5.	Are individual depreciation tables developed for each valuation grouping?																																	
	Yes																																	
6.	Describe the methodology used to determine the residential lot values?																																	
	The county utilizes a sales comparison approach, relying on vacant land sales.																																	
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																	
	The county looks at the income stream for all lots, within the combined parcel and applies a discount for the whole.																																	
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40	2017	2015	2011	2012																														
50	2017	2015	2016	2016																														

The County feels that location and amenities in these groups are similar and that they create their own unique market. These groups also represent the appraisal cycle. The rural and rural subdivisions along with the incorporated areas of Herman, Kennard and Washington are sometimes reviewed using a two year period. Overall the appraisal cycle is a five year cycle to ensure that the six year inspection requirement is fulfilled.

2018 Commercial Assessment Survey for Washington County

1.	Valuation data collection done by:																							
	The data collection is completed by the Washington County assessor staff.																							
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																							
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	The County correlates a final value from the Income, Cost, and Sales Comparison approaches to value.																							
3a.	Describe the process used to determine the value of unique commercial properties.																							
	The County relies on the experience and expertise of the appraisal staff and will rely on sales of similar properties throughout the area and state and adjust those to the local market.																							
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																							
	The county develops their own depreciation tables to arrive at an effective age for the property. The effective age is then used to arrive at an equalized initial value. Once an entire grouping has been equalized the new values are correlated with the market value for adjustments to achieve compliance in the sales file.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	The county develops depreciation tables for each valuation group.																							
6.	Describe the methodology used to determine the commercial lot values.																							
	Lot value studies are completed at least every six years. A sales review process is used to determine if a study needs to be completed more frequently. The last study was conducted in 2013 and 2014. The county will review the lot values at the same time as the properties are reviewed.																							
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01	2014	2015	2013	2014-2016																				
02	2014	2015	2014	2014																				
03	2014	2015	2014	2014																				

<p>The County feels these groupings have unique market influences due to the size and location of the communities. The county inspects the commercial parcels by occupancy code and not by valuation grouping. That is why there are multiple inspection years for the various valuation groupings. The County is on a five year inspection cycle for the commercial class of property.</p>

2018 Agricultural Assessment Survey for Washington County

1.	Valuation data collection done by:							
	Appraisal Staff							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The entire county is considered as one market area for special value. The County abstract still accounts for 16 market areas but they are areas where the county analyzes for other than agricultural influences.</td> <td style="text-align: center;">2015</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	The entire county is considered as one market area for special value. The County abstract still accounts for 16 market areas but they are areas where the county analyzes for other than agricultural influences.	2015
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	The entire county is considered as one market area for special value. The County abstract still accounts for 16 market areas but they are areas where the county analyzes for other than agricultural influences.	2015						
	The geo codes for the area considered to have only the general agricultural influence are 2083,2085, 2097, 2099, 2101, 2367, and 2369.							
3.	Describe the process used to determine and monitor market areas.							
	The county continually verifies sales to establish the market areas in the county. The process involves reviewing these sales to determine the market value to establish values for agricultural land. The county also uses the information to determine the market value of land associated with rural residential parcels where the land not associated with buildings or land is determined to be of an agricultural use.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The county relies on the present use of the parcel, presently improved parcels under 38 acres are considered as residential. If the county determines that the primary use is agricultural for parcels under 38 acres and an application for special value has been filed then the land will be assessed at its special value or that value that represents the agricultural market. Recreational land is that land which is not used for an agricultural, or residential purposes.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Rural home sites and rural residential are valued in the same manner, but rural subdivisions may be valued higher reflecting sales of comparable properties.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	There are only two WRP parcels in the county. The county considers similar parcels in adjoining counties.							
	<u>If your county has special value applications, please answer the following</u>							
7a.	How many special valuation applications are on file?							
	4,458							
7b.	What process was used to determine if non-agricultural influences exist in the county?							

	<p>Sales review as well as an analysis using sales from Burt County. Washington County reviews comparable cash rents from Burt and Washington Counties. The assumption is if the rental rates are comparable than the market value for agricultural purposes should also be comparable any difference between the two counties rental rates would likely indicate a corresponding difference in the market value. The county than compares the market value in the various areas within the counties, those that are different are determined to be influenced by economic forces other than the recognized agricultural market.</p>
	<p><i><u>If your county recognizes a special value, please answer the following</u></i></p>
7c.	<p>Describe the non-agricultural influences recognized within the county.</p>
	<p>Residential and commercial development.</p>
7d.	<p>Where is the influenced area located within the county?</p>
	<p>The assessor feels the entire county has a non-agricultural influence with a lesser degree of influence in the northern part of the county.</p>
7e.	<p>Describe in detail how the special values were arrived at in the influenced area(s).</p>
	<p>The county uses the northern portion of the county and also uses the sales in Burt counties market area two. As described in 7B, the county utilizes an income approach based on a comparison of rental rates in the county with those of Burt County.</p>

WASHINGTON COUNTY ASSESSOR

1555 COLFAX STREET
BLAIR, NEBRASKA 68008-2094

ASSESSOR
STEVEN MENCKE

PHONE: (402) 426-6800
FAX: (402) 426-6802

DEPUTY ASSESSOR
JEAN RAY

July 25, 2017

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

Re: The Washington County 2017 Plan of Assessment

Dear Mr. Loontjer,

Pursuant to Nebraska State Statute 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter, the plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of revenue on or before October 31 each year.

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

Sincerely,



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

2017 PLAN OF ASSESSMENT
FOR
WASHINGTON COUNTY
ASSESSMENT YEARS 2018, 2019, AND 2020
Date: June 15, 2017

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Nebraska State Statute 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter, the plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of revenue on or before October 31 each year.

DISCLAIMER:

This Plan of Assessment was developed to meet the requirements of Nebraska State Statute 77-1311.02. The reader should note that at the time this document is being prepared, the 2017 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on Nebraska Advantage exemptions are not finalized by the Property Assessment Division.

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

Thank you to the reader for your time and understanding.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

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

Assessment levels required for real property are as follows:

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

Reference, Nebraska Revised Statute 77-201.

RECORD MAINTENANCE:

MAPPING

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

OWNERSHIP

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

REPORT GENERATION

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

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

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

ADMINISTER HOMESTEAD EXEMPTION:

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

For the year of 2016 (payable in 2017) we had a total of ((575)) applicants and a value exempted of ((\$61,665,220)) with a tax loss of ((\$1,201,720.18)). The average median value for 2017 is not available at this time. The 2016 average medium was ((\$172,911)).

ADMINISTER PERSONAL PROPERTY:

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

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

The 2017 value of centrally assessed and the final determination of Nebraska Advantage personal property is not available at this time.

ADMINISTER SPECIAL VALUATION:

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

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

GENERATE TAX ROLL:

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

RESPONSIBILITIES OF APPRAISAL:

VALUE ALL REAL PROPERTY

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

DEVELOP PLAN OF REVIEW

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

In 2015, new Marshall and Swift costing tables were loaded on our CAMA system with appropriate adjustments to the depreciation schedules. In addition, unimproved rural sites were reviewed, improved procedures for developers adjustments have been implemented, and adjustments to rural market areas that more accurately reflect the current market value.

ESTABLISH PROCEDURE FOR PICKUP WORK

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

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

REVIEW SALES

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

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

PERSONNEL COUNT:

Position: Assessor/Deputy Assessor (2)

Position Description:

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

Continuing Education Requirements:

The Assessor and Deputy are required to obtain 60 hours of continuing education every 4 years. The Assessor/Deputy attends workshops and meetings to further his/her knowledge of the assessment field.

Position: Assessment Specialist (2)

Position Description:

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

Continuing Education Requirements:

The current position holders have taken classes such as Residential Data Collection, Marshall & Swift, TerraScan user education, as well as IAAO classes. Most position holders have a current Assessor Certificate.

Position: Appraiser (2)

Position Description:

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

Continuing Education Requirements:

Current position holders have voluntarily taken several classes in mass appraisal, geographical information systems and TerraScan user education. All position holders have a current Assessor Certificate.

BUDGETING:

Budget Worksheet 2015-2016

605-00	County Assessor	
1-0100	Official's Salary	\$ 52,600.00
1-0201	Deputy's Salary	\$ 43,250.00
1-0305	Regular Time Salaries	\$ 141,505.00
1-0405	Part Time Salaries	\$ 47,100.00
1-0505	Overtime	\$ <u>2,000.00</u>
	Personnel Services Total	\$ 286,455.00
2-0100	Postal Services	\$ 6,000.00
2-1701	Meals	\$ 500.00
2-1702	Lodging	\$ 1,100.00
2-1704	Mileage Allowance	\$ 1,750.00
2-1801	Dues Subscriptions Registration	\$ 1,000.00
2-2000	Printing & Publishing	\$ 1,200.00
2-3910	Assessor School	\$ <u>1,500.00</u>
	Operating Expenses Total	\$ 13,050.00
3-0100	Office Supplies	\$ 12,000.00
3-0128	Supplies – Data Processing	\$ 1,000.00
3-0211	Tires & Car Expenses	\$ 2,000.00
	Supplies and Materials Total	\$ <u>15,000.00</u>
5-0315	Data Processing Equipment	\$ 2,000.00
5-0500	Office Equipment	\$ 1,000.00
5-1309	Data Processing Software	\$ 1,000.00
	Capital Outlay Total	\$ <u>4,000.00</u>
	Total Expenditures	\$ 318,505.00

HISTORY:

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

WHAT HAS BEEN DONE IN CAMA

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

PROCESS TO THIS POINT

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

Washington County has completed the entering of pictures and sketches into the CAMA system. Washington County's CAMA or TerraScan is located in Lincoln, Nebraska.

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

PICTURES AND SKETCHES

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

COMPARABLE SELECTION

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

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

RE-LISTED TOWNS

Records are accurate and complete.

WHAT WE NEED TO COMPLETE

June of 2015 Marshall and Swift costing tables are currently loaded on the CAMA system with appropriate adjustments to the depreciation schedules.

TOTAL RE-LISTING AND DATA ENTRY

The parcel cards are reviewed and edited on a yearly basis with any corrections being made to the card. The three year plan is reviewed on a yearly basis with the overall decisions based on current budget constraints.

The Assessor's Office, with the help of their consultant and the County Surveyor's Office, has developed a parcel grid for the Geographic Information System. In addition the, parcel identifier numbers have been loaded.

PARCEL COUNT:

The following numbers are based off the 2017 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for Nebraska Advantage by the Department of Revenue.

List the number of residential parcels and value. The number of parcels is ((7047)) with a value of ((\$1,009,441,274)).

List the number of commercial parcels and value. The number of parcels is ((696)) with a value of ((\$164,009,250)).

List the number of industrial parcels and value. The number of parcels is ((56)) with a value of ((\$190,990,305)).

List the number of agricultural parcels and value. The total number of agricultural parcels is ((4520)) including agriculture land value, agricultural (home & building) sites and improvements ((\$1,433,858,260)). The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is ((1593)) with a value of ((\$279,853,515)).

The total number of parcels with greenbelt special value is ((4,458)). The greenbelt value is \$(1,034,118,445))

The number of recreational parcels is ((40)) with a value of \$((4,727,695)).

CADASTRAL MAPS:

Washington County's cadastral maps are in hard copy form. The rural areas have aerial photos, flown in 2016 along with mylars of the soil surveys. The urban and suburban areas only have area and ownership lines. A Geographic Information System has also been implemented in Washington County.

MAINTAINED BY ASSESSMENT

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

IN GOOD CONDITION

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

PROPERTY RECORD CARD:

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

MAINTAINED BY ASSESSMENT

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

IN GOOD CONDITION

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

REAL ESTATE TRANSFERS (521's):

WHAT ARE THEY

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

MAINTAINED BY ASSESSMENT

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

IN GOOD CONDITION

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

PROCEDURE MANUAL:

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

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

GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

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

LEAVES ROOM FOR INDIVIDUAL APPROACHES

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

BASED ON REGULATIONS AND IAAO GUIDELINES

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

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

ASSESSMENT FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor

Deputy Assessor

Assist county assessor

Commercial Appraiser

Assist county assessor concerning commercial property.

Residential Appraisers (2)

Assist county assessor concerning residential prop.

Assessment Specialist (2)

Assist county assessor with personal property, homestead and permissive exemptions.

Assist county assessor with residential lot sales, 521's and misc. Duties as needed.

Assist county assessor with agricultural, residential improvements & commercial sales 521's and green belt applications.

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

APPRAISAL FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

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

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

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

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

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

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

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

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

SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

Residential sales are reviewed by the appraiser. .

Commercial and industrial sales are reviewed by the Commercial Appraiser

ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

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

CLASS OR SUBCLASS

Every three to five years the new updated Marshall & Swift cost estimates are loaded on our CAMA system with new depreciation numbers being established for the individual properties. The most recent update was in June of 2015.

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

PROPERTY REVIEW:

Detailed review of all property is scheduled every six years

RE-MEASURE RESIDENTIAL

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

COMMERCIAL

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

INDUSTRIAL

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

AGRICULTURAL

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

INTERIOR AND EXTERIOR INSPECTION

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

RESIDENTIAL

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

COMMERCIAL

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

INDUSTRIAL

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

AGRICULTURAL

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

DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

RESIDENTIAL

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

COMMERCIAL

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

INDUSTRIAL

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

AGRICULTURAL

Agricultural sales are entered into TerraScan.

SALES REVIEW:

DONE ON MONTHLY BASIS

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

INTERVIEW BUYER WHERE POSSIBLE

Sellers are contacted when questions arise about facts pertaining to the sale. The County has found that this is the most efficient way to complete the process.

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

DISCUSSION OF RESIDENTIAL PROPERTY:

HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

All parcels in Washington County are in the Terra Scan system. The Assessor's Office has pictures and sketches in the CAMA system.

Hard copy files contain a picture and sketch of each parcel. The pictures and sketches are also loaded into the computer database.

ESTIMATED DATE OF COMPLETION

2018

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Rural South US Hwy 30 will be the most likely choice for 2018. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2019

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Rural North US Hwy 30 & Herman Village will be the most likely choice for 2019. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2020

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Blair will be the most likely choice for 2020 re-listing. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2021

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Arlington and Ft Calhoun will be the most likely choice for 2021. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

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

ESTIMATED DATE OF COMPLETION

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

DISCUSSION OF AGRICULTURAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

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

LAND

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

The Assessor reviews these values, as required.

IMPROVEMETS

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

ESTIMATED DATE OF COMPLETION

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

CONCLUSION:

DISCUSS PROPOSED END RESULT

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

ADVANTAGES OF GOOD RECORDS

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

ANNUAL RE-VALUE

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

LESS STICKER SHOCK

Washington County will always have sticker shock in varying degrees as due to the appreciated values of agricultural land, residential property and home sites.

WASHINGTON COUNTY ASSESSOR

1555 COLFAX STREET
BLAIR, NEBRASKA 68008-2094

ASSESSOR
STEVEN MENCKE

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DEPUTY ASSESSOR
JEAN RAY

February 26, 2018

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

RE: Special Valuation Methodology

Dear Mr. Waldron,

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

Title 350, Chapter 11, Rev. 03/15/09 The assessor shall maintain a file of all data used for determining the special and actual valuation. This information shall be filed with the Department of Revenue Property Assessment Division on or before March 1 each year... This file shall include, but is not limited to:

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

Depending on location, the value of rural properties in Eastern Nebraska may or may not be influenced by anticipation of future development. This assessor believes the highest and best use for neighboring counties to the north of Washington County is agricultural. For the reasons stated above, Burt County was used as our basis for Washington County's 2018 special valuation.

Market valuation by area concept will continue to be monitored in Washington County to establish differences in market value (acreage non-special value) due to general location within the county. This concept is being used for 2018 to establish the one hundred percent of market valuation for non-special value acreages. All of Washington County has proven to be influenced by development potential. Market areas in the Southern part of the county have proven to be moderately influenced by development potential while market areas in the Northern part of the county have indicated less influence. These differences in value caused by development potential are accounted for by upfront loading additional value of the first acre and increasing other acres as required to achieve a true 100% market value.

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

The 2017 USDA NASS Nebraska Field Office studies on cropland and pasture rent was used to compare irrigated land, dry land and pasture land (rent paid per acre) by county in Nebraska. A slight premium in dryland cash rent (4.54%) was noted in Burt County when compared to Washington County. For irrigated land - the cash rent was slightly less in Burt County (-0.99%) when compared to Washington County. For pasture, a slight premium was noted for Burt County (4.3%).

Washington County land sales are influenced and as a result, the assessor must base agricultural land values on non-influenced values from other counties. The capitalization rate of income from dry land

cash rents in Burt County can be applied to the cash rents in Washington County to determine the non-influenced value of land in Washington County. When considering the slight difference in the cash rents and assuming that other factors between the two counties are very similar – the findings indicate that the special value for agricultural land by category for Washington County for irrigated land is comparable with irrigated land values for Burt County. The Assessor does believe that Burt County dry land and pasture land may be worth slightly more than Washington County dry land and pasture land, based on the increased revenue indicated by 2016 USDA NASS.

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

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

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

Since the income and expenses are considered in each of the two counties, a correlation between value of agricultural land in Burt County and the special value in Washington County does exist. Property Assessment Division determines their level of value for special value in Washington County from the State Sales File. The assessor’s level of value can be different from PAD since the assessor is required by Stature (77-1301) to value as of January 1 at 12:01 a.m. The level of value determined by Property Assessment Division is not known at this time.

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

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

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

Expenses from Burt to Washington are considered to be equal.

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

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

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



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

