



**2019 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

WASHINGTON COUNTY



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 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,

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

cc: Steven Mencke, Washington County Assessor

Table of Contents

2019 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year Certificate of Taxes Levied (CTL).
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

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 transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The 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 groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county'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.

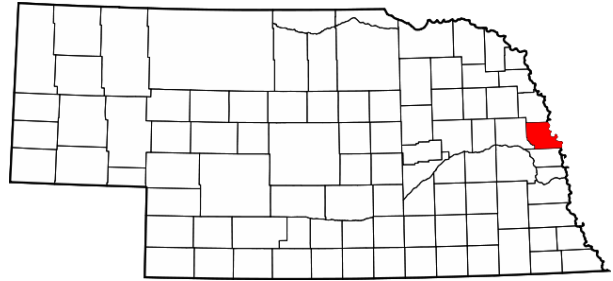
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

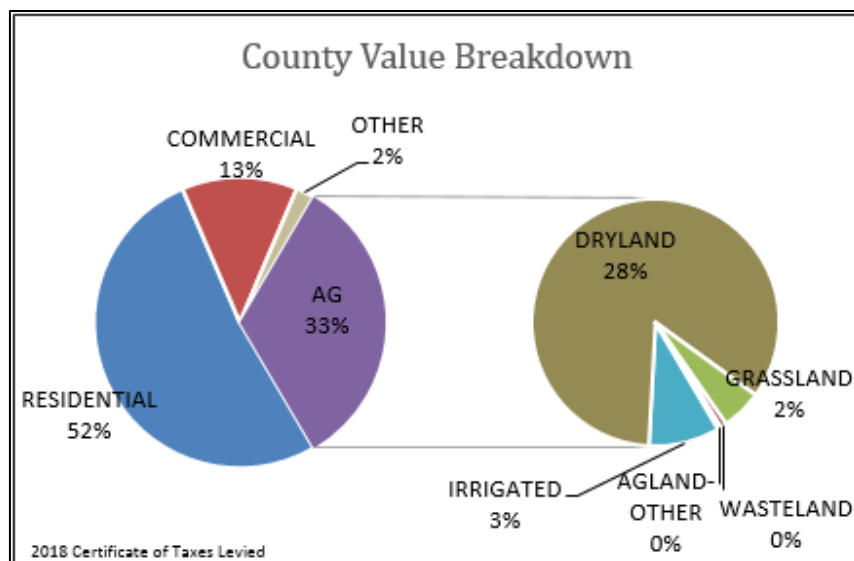
**Further information may be found in Exhibit 94*

County Overview

With a total area of 390 square miles, Washington County had 20,721 residents, per the Census Bureau Quick Facts for 2017, a 2% population increase over the 2010 U.S. Census. Reports indicated that 77% of county residents were homeowners and 88% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$190,303 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 591 employer establishments with total employment of 6,807.



Agricultural land accounts for 33% of the county's total valuation base. Dryland 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 2019

CITY POPULATION CHANGE			
	2008	2018	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%

2019 Residential Correlation for Washington County

Assessment Actions

For the current assessment year, Washington County inspected and reviewed all rural residential and agricultural homes north of Highway 30 and the residences in the town of Herman. This includes taking new pictures of the improvements and updating the property record cards. All pick-up work was completed in a timely fashion.

A sales analysis was completed and as a result, the county increased the residential improvements across the county by approximately 7%, except the improvements in the town of Arlington which were increased by approximately 12% and the town of Kennard which were increased approximately 2%.

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.

The Property Assessment Division (Division) reviews the transmission of data from the county to the sales file to see if it was done in a timely fashion and for accuracy. Washington County consistently transmits data timely and accurately.

Sales verification is also addressed during the review. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The county assessor utilizes two qualification specialists to review the sales and follow-up phone calls are made if anything looks out of the ordinary. Disqualified sales have comments and the comments, while brief, are sufficient.

The percentage of sales used is acceptable. 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 review also included checking the reported values from the Assessed Value Update (AVU) and verifying their accuracy when compared to the property record card.

The county assessor's inspection and review cycle for all real property was discussed. 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 assessor continues to meet the six-year inspection and review cycle.

Valuation groups were examined to ensure that the groups defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and

2019 Residential Correlation for Washington County

analysis indicates that the county assessor has adequately identified economic areas for the residential property class.

Description of Analysis

Residential parcels are analyzed utilizing five valuation groups that are based on the assessor locations in the county.

Valuation Group	Description
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 535 residential sales, representing all the valuation groups. All valuation groups 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. The COD and PRD are also within the acceptable range indicating the data used for measurement is reliable.

The assessment actions indicated by the county assessor confirm the general movement of the residential market that improvements for most properties across the county were increased approximately 7%.

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. Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	248	96.91	97.29	96.51	10.59	100.81
10	54	96.15	98.07	97.95	12.07	100.12
15	39	95.50	96.05	95.16	09.38	100.94
40	62	91.82	90.64	89.74	12.55	101.00
50	132	95.92	96.31	95.32	11.80	101.04
ALL	535	95.79	96.27	94.92	11.27	101.42

2019 Residential Correlation for Washington County

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%.

2019 Commercial Correlation for Washington County

Assessment Actions

For the current assessment year, Washington County conducted a lot analysis for Valuation Groups 1 and 3. The result of the analysis indicated a need to increase lot values in Valuation Group 1. The increase ranged from an additional \$.25 per square foot up to \$1.00 per square foot on industrial properties from Highway 75 east to the river. Depreciation tables were also updated in Valuation Groups 1 and 3. All pick-up work was completed in a timely manner.

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.

The Property Assessment Division (Division) reviews the transmission of data from the county to the sales file to see if it was done in a timely fashion and for accuracy. Washington County consistently transmits data timely and accurately.

Sales verification is also addressed during the review. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. 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 review also included checking the reported values from the assessed value update and verifying their accuracy when compared to the property record card.

The county assessor's inspection and review cycle for all real property was discussed with the county assessor. The county assessor'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 commercial property, the county assessor continues to meet the six-year review cycle.

Valuation groups were examined to ensure that the groups 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 assessor 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 generally accepted mass appraisal techniques and has been determined to be in general compliance.

2019 Commercial Correlation for Washington County

Description of Analysis

Commercial parcels are analyzed utilizing three valuation groups that are based on the assessor locations in the county.

Valuation Group	Description
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 30 commercial sales, representing all the valuation groups. Two of the three measures of central tendencies are in the acceptable range with the weighted mean being out of the range. Removing the two highest dollar sales results in the weighted mean being in the acceptable range. The PRD is being influenced by two high dollar and two low dollar sales. When these sales are removed from measurement, the PRD is in the acceptable range.

Even though the statistics indicate the median is in the acceptable range, if only the highest ratio sale is removed from measurement, the median falls just below the acceptable range. With smaller sample sizes, the median has a tendency to move when sales are trimmed from the top or bottom of the arrayed ratios. This may indicate that the median is not reliable as a statistical measure.

The assessment actions indicated by the county assessor confirm the general movement of the commercial market. With growth removed, the commercial base grew less than 1%, which confirms the limited assessment actions taken this year.

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. Based on all relevant information, the quality of assessment of the commercial class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	21	97.61	98.05	93.59	17.60	104.77
2	1	111.09	111.09	111.09	00.00	100.00
3	8	83.76	84.80	76.40	19.65	110.99
____ALL____	30	91.94	94.95	88.79	19.41	106.94

2019 Commercial Correlation for Washington County

Level of Value

Based on their assessment practices, Washington County has valued the commercial property on a regular basis, consistently and uniformly and has achieved the statutory level of value of 100% for the commercial class of property.

2019 Agricultural Correlation for Washington County

Assessment Actions

For the current assessment year, a market analysis was completed and as a result, no change in agricultural land was deemed necessary. Cost tables were updated for agricultural outbuildings which increased their value for 2019 assessment year. All pick-up work was completed in a timely fashion.

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.

The Property Assessment Division (Division) reviews the transmission of data from the county to the sales file to see if it was done in a timely fashion and for accuracy. The Washington County Assessor consistently transmits data timely and accurately.

Sales verification is also addressed during the review. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The county has reviewed the sales as required by Directive 16-3 and has removed any sales that may have sold at a substantial premium or discount. 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 that would cause a significant premium to be paid for the land.

The Washington County Assessor continually verifies sales along with updating land use in the agricultural class of property. The current process of land use verification is through aerial imagery completed biennially. Physical inspections and interviews with taxpayers are also used to verify land use. The county assessor's practice considers all available information when determining the primary use of the parcel.

The review also included checking the reported values from the Assessed Value Update (AVU) and verifying their accuracy when compared to the property record card.

While the county assessor does indicate an influence by factors other than purely agricultural, the county assessor values the agricultural land as only one market area. Special Valuation is recognized in the county as the market has indicated residential influence in the market place. For more information on special value, please see the special value methodology at the end of the R&O.

2019 Agricultural Correlation for Washington County

The county assessor continues to meet the six-year inspection and review requirement for agricultural improvements.

Description of Analysis

The county assessor, as in past years, believes that Washington County is influenced by anticipation of future development. For this reason, the county assessor monitors sales in neighboring counties as a reference point for Washington County's special valuation. The county assessor determines areas of influence by evaluating the difference between the market value and the agricultural value of the land. The county assessor 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.

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. All three measures of central tendency are in the acceptable range and show moderate support of one another.

Another analysis studied the sales that have 80% or more of the acres in a single Major Land Use (MLU) category. In this case, the major land classes with a sufficient number of sales all had medians that fell in the acceptable range.

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

The assessment actions indicated by the county assessor confirm the general movement of the agricultural market that no changes were done to agricultural land and the agricultural improvements were increased by updating the cost tables.

2019 Agricultural Correlation for Washington County

Equalization and Quality of Assessment

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 techniques.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u> Irrigated </u>						
County	26	72.14	80.21	71.49	29.97	112.20
1	26	72.14	80.21	71.49	29.97	112.20
<u> Dry </u>						
County	138	71.97	74.91	70.60	19.58	106.10
1	138	71.97	74.91	70.60	19.58	106.10
<u> Grass </u>						
County	5	45.80	55.08	67.96	30.94	81.05
1	5	45.80	55.08	67.96	30.94	81.05
<u> ALL </u>						
10/01/2015 To 09/30/2018	216	72.01	75.16	71.07	23.07	105.75

Level of Value

Based on the analysis of all available information, the level of value of agricultural land in Washington County is 72%.

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 Market Area 1 where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 72%.

2019 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 (Reissue 2018). 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 techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

**2019 Opinions of the Property Tax Administrator
for Washington County**

Dated this 5th day of April, 2019.



A handwritten signature in cursive script, reading "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Washington County

Residential Real Property - Current

Number of Sales	535	Median	95.79
Total Sales Price	\$113,946,368	Mean	96.27
Total Adj. Sales Price	\$113,946,368	Wgt. Mean	94.92
Total Assessed Value	\$108,154,070	Average Assessed Value of the Base	\$164,338
Avg. Adj. Sales Price	\$212,984	Avg. Assessed Value	\$202,157

Confidence Interval - Current

95% Median C.I	93.90 to 96.83
95% Wgt. Mean C.I	93.66 to 96.18
95% Mean C.I	95.01 to 97.53
% of Value of the Class of all Real Property Value in the County	39.87
% of Records Sold in the Study Period	7.38
% of Value Sold in the Study Period	9.07

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	571	96	96.36
2017	546	93	92.90
2016	476	94	94.24
2015	428	93	93.04

2019 Commission Summary for Washington County

Commercial Real Property - Current

Number of Sales	30	Median	91.94
Total Sales Price	\$7,862,400	Mean	94.95
Total Adj. Sales Price	\$7,862,400	Wgt. Mean	88.79
Total Assessed Value	\$6,980,680	Average Assessed Value of the Base	\$500,996
Avg. Adj. Sales Price	\$262,080	Avg. Assessed Value	\$232,689

Confidence Interval - Current

95% Median C.I	85.56 to 99.77
95% Wgt. Mean C.I	80.09 to 97.48
95% Mean C.I	85.00 to 104.90
% of Value of the Class of all Real Property Value in the County	12.57
% of Records Sold in the Study Period	4.00
% of Value Sold in the Study Period	1.86

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	36	96	95.84
2017	38	96	96.22
2016	33	96	96.24
2015	30	99	98.74

89 Washington**RESIDENTIAL****PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 535
 Total Sales Price : 113,946,368
 Total Adj. Sales Price : 113,946,368
 Total Assessed Value : 108,154,070
 Avg. Adj. Sales Price : 212,984
 Avg. Assessed Value : 202,157

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 96
 COD : 11.27
 PRD : 101.42

COV : 15.39
 STD : 14.82
 Avg. Abs. Dev : 10.80
 MAX Sales Ratio : 188.50
 MIN Sales Ratio : 50.12

95% Median C.I. : 93.90 to 96.83
 95% Wgt. Mean C.I. : 93.66 to 96.18
 95% Mean C.I. : 95.01 to 97.53

*Printed:3/27/2019 11:00:50AM***DATE OF SALE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	71	103.94	106.29	104.47	09.42	101.74	75.46	182.90	101.59 to 107.70	209,403	218,770
01-JAN-17 To 31-MAR-17	41	103.06	103.12	102.37	07.29	100.73	83.94	129.08	99.94 to 106.80	174,035	178,161
01-APR-17 To 30-JUN-17	86	99.88	99.20	98.60	08.68	100.61	72.96	132.97	95.92 to 102.77	226,986	223,803
01-JUL-17 To 30-SEP-17	73	96.78	97.96	96.70	09.23	101.30	68.15	148.30	93.66 to 100.15	180,035	174,098
01-OCT-17 To 31-DEC-17	63	93.98	95.71	93.87	11.87	101.96	70.53	188.50	88.71 to 96.65	199,881	187,638
01-JAN-18 To 31-MAR-18	49	91.46	94.06	92.80	13.37	101.36	60.73	162.28	88.42 to 93.48	217,834	202,140
01-APR-18 To 30-JUN-18	84	87.67	88.99	88.84	11.06	100.17	59.92	125.92	85.03 to 91.24	214,143	190,241
01-JUL-18 To 30-SEP-18	68	88.82	87.23	86.84	09.00	100.45	50.12	106.61	85.36 to 91.59	265,082	230,211
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	271	100.75	101.32	100.23	09.16	101.09	68.15	182.90	99.03 to 102.75	201,721	202,190
01-OCT-17 To 30-SEP-18	264	90.01	91.08	90.01	11.43	101.19	50.12	188.50	88.32 to 91.79	224,545	202,123
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	263	97.87	98.63	97.50	09.78	101.16	68.15	188.50	95.99 to 100.02	199,206	194,228
<u>ALL</u>	535	95.79	96.27	94.92	11.27	101.42	50.12	188.50	93.90 to 96.83	212,984	202,157

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	248	96.91	97.29	96.51	10.59	100.81	61.74	162.28	94.55 to 99.04	160,167	154,577
10	54	96.15	98.07	97.95	12.07	100.12	71.92	123.04	91.54 to 103.42	177,068	173,435
15	39	95.50	96.05	95.16	09.38	100.94	78.03	129.08	90.88 to 99.31	210,731	200,532
40	62	91.82	90.64	89.74	12.55	101.00	50.12	131.88	87.19 to 95.28	338,317	303,604
50	132	95.92	96.31	95.32	11.80	101.04	59.92	188.50	93.38 to 97.81	268,705	256,132
<u>ALL</u>	535	95.79	96.27	94.92	11.27	101.42	50.12	188.50	93.90 to 96.83	212,984	202,157

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	535	95.79	96.27	94.92	11.27	101.42	50.12	188.50	93.90 to 96.83	212,984	202,157
06											
07											
<u>ALL</u>	535	95.79	96.27	94.92	11.27	101.42	50.12	188.50	93.90 to 96.83	212,984	202,157

89 Washington**RESIDENTIAL****PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 535	MEDIAN : 96	COV : 15.39	95% Median C.I. : 93.90 to 96.83
Total Sales Price : 113,946,368	WGT. MEAN : 95	STD : 14.82	95% Wgt. Mean C.I. : 93.66 to 96.18
Total Adj. Sales Price : 113,946,368	MEAN : 96	Avg. Abs. Dev : 10.80	95% Mean C.I. : 95.01 to 97.53
Total Assessed Value : 108,154,070			
Avg. Adj. Sales Price : 212,984	COD : 11.27	MAX Sales Ratio : 188.50	
Avg. Assessed Value : 202,157	PRD : 101.42	MIN Sales Ratio : 50.12	

Printed: 3/27/2019 11:00:50AM

SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	535	95.79	96.27	94.92	11.27	101.42	50.12	188.50	93.90 to 96.83	212,984	202,157
Greater Than 14,999	535	95.79	96.27	94.92	11.27	101.42	50.12	188.50	93.90 to 96.83	212,984	202,157
Greater Than 29,999	535	95.79	96.27	94.92	11.27	101.42	50.12	188.50	93.90 to 96.83	212,984	202,157
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	9	130.42	126.30	124.85	22.33	101.16	75.49	188.50	82.36 to 162.28	50,156	62,618
60,000 TO 99,999	45	98.89	100.11	100.25	12.97	99.86	60.73	145.40	93.40 to 104.73	86,615	86,833
100,000 TO 149,999	149	95.92	97.78	97.57	12.42	100.22	61.74	182.90	92.76 to 100.39	127,246	124,149
150,000 TO 249,999	177	95.65	95.18	95.08	09.37	100.11	59.92	123.58	93.64 to 97.56	191,833	182,391
250,000 TO 499,999	141	93.33	93.07	93.27	09.89	99.79	59.68	117.13	90.85 to 96.45	342,562	319,496
500,000 TO 999,999	14	97.86	94.40	93.69	12.02	100.76	50.12	110.74	86.11 to 110.04	598,711	560,912
1,000,000 +											
<u>ALL</u>	535	95.79	96.27	94.92	11.27	101.42	50.12	188.50	93.90 to 96.83	212,984	202,157

89 Washington**COMMERCIAL****PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 30
 Total Sales Price : 7,862,400
 Total Adj. Sales Price : 7,862,400
 Total Assessed Value : 6,980,680
 Avg. Adj. Sales Price : 262,080
 Avg. Assessed Value : 232,689

MEDIAN : 92
 WGT. MEAN : 89
 MEAN : 95
 COD : 19.41
 PRD : 106.94

COV : 28.06
 STD : 26.64
 Avg. Abs. Dev : 17.85
 MAX Sales Ratio : 189.12
 MIN Sales Ratio : 58.25

95% Median C.I. : 85.56 to 99.77
 95% Wgt. Mean C.I. : 80.09 to 97.48
 95% Mean C.I. : 85.00 to 104.90

Printed:3/27/2019 11:00:51AM

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	7	99.77	104.57	97.42	10.88	107.34	87.96	130.67	87.96 to 130.67	246,714	240,350
01-JAN-16 To 31-MAR-16	2	87.33	87.33	74.13	22.28	117.81	67.87	106.79	N/A	217,500	161,238
01-APR-16 To 30-JUN-16	3	85.56	88.17	86.19	07.50	102.30	79.84	99.11	N/A	453,333	390,738
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	102.73	102.73	102.74	00.06	99.99	102.67	102.79	N/A	187,500	192,643
01-JAN-17 To 31-MAR-17	2	107.91	107.91	81.45	37.21	132.49	67.76	148.05	N/A	217,000	176,753
01-APR-17 To 30-JUN-17	6	75.83	77.99	77.51	20.14	100.62	58.25	101.56	58.25 to 101.56	282,333	218,835
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	1	97.61	97.61	97.61	00.00	100.00	97.61	97.61	N/A	90,000	87,845
01-JAN-18 To 31-MAR-18	1	189.12	189.12	189.12	00.00	100.00	189.12	189.12	N/A	200,000	378,230
01-APR-18 To 30-JUN-18	3	89.18	82.86	81.24	14.41	101.99	60.43	98.97	N/A	225,800	183,447
01-JUL-18 To 30-SEP-18	1	86.20	86.20	86.20	00.00	100.00	86.20	86.20	N/A	330,000	284,445
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	14	95.10	95.56	89.32	13.48	106.99	67.87	130.67	81.31 to 111.09	290,143	259,144
01-OCT-16 To 30-SEP-17	10	89.12	88.92	81.97	23.13	108.48	58.25	148.05	63.88 to 102.79	250,300	205,180
01-OCT-17 To 30-SEP-18	6	93.40	103.59	100.27	26.75	103.31	60.43	189.12	60.43 to 189.12	216,233	216,810
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	9	85.56	90.15	86.01	12.59	104.81	67.87	106.79	79.84 to 102.79	301,111	258,984
01-JAN-17 To 31-DEC-17	9	85.62	86.82	79.10	23.86	109.76	58.25	148.05	63.88 to 101.56	246,444	194,929
<u>ALL</u>	30	91.94	94.95	88.79	19.41	106.94	58.25	189.12	85.56 to 99.77	262,080	232,689

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	21	97.61	98.05	93.59	17.60	104.77	60.43	189.12	85.56 to 102.67	266,381	249,310
2	1	111.09	111.09	111.09	00.00	100.00	111.09	111.09	N/A	35,000	38,880
3	8	83.76	84.80	76.40	19.65	110.99	58.25	130.67	58.25 to 130.67	279,175	213,287
ALL	30	91.94	94.95	88.79	19.41	106.94	58.25	189.12	85.56 to 99.77	262,080	232,689

89 Washington**COMMERCIAL****PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 30	MEDIAN : 92	COV : 28.06	95% Median C.I. : 85.56 to 99.77
Total Sales Price : 7,862,400	WGT. MEAN : 89	STD : 26.64	95% Wgt. Mean C.I. : 80.09 to 97.48
Total Adj. Sales Price : 7,862,400	MEAN : 95	Avg. Abs. Dev : 17.85	95% Mean C.I. : 85.00 to 104.90
Total Assessed Value : 6,980,680			
Avg. Adj. Sales Price : 262,080	COD : 19.41	MAX Sales Ratio : 189.12	
Avg. Assessed Value : 232,689	PRD : 106.94	MIN Sales Ratio : 58.25	

*Printed:3/27/2019 11:00:51AM***PROPERTY TYPE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	85.56	79.84	82.26	07.19	97.06	67.76	86.20	N/A	626,667	515,523
03	25	92.61	92.69	87.03	16.88	106.50	58.25	148.05	85.38 to 99.77	225,296	196,075
04	2	145.90	145.90	152.07	29.63	95.94	102.67	189.12	N/A	175,000	266,115
<u>ALL</u>	30	91.94	94.95	88.79	19.41	106.94	58.25	189.12	85.56 to 99.77	262,080	232,689

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
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	1	130.67	130.67	130.67	00.00	100.00	130.67	130.67	N/A	12,000	15,680
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	30	91.94	94.95	88.79	19.41	106.94	58.25	189.12	85.56 to 99.77	262,080	232,689
Greater Than 14,999	29	91.27	93.72	88.72	18.75	105.64	58.25	189.12	85.38 to 99.77	270,703	240,172
Greater Than 29,999	29	91.27	93.72	88.72	18.75	105.64	58.25	189.12	85.38 to 99.77	270,703	240,172
<u>Incremental Ranges</u>											
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											
30,000 TO 59,999	2	84.67	84.67	78.80	31.20	107.45	58.25	111.09	N/A	45,000	35,460
60,000 TO 99,999	6	98.36	104.00	103.15	14.21	100.82	79.84	148.05	79.84 to 148.05	82,333	84,923
100,000 TO 149,999	1	112.34	112.34	112.34	00.00	100.00	112.34	112.34	N/A	142,500	160,085
150,000 TO 249,999	8	98.95	103.89	104.55	19.70	99.37	63.88	189.12	63.88 to 189.12	195,925	204,831
250,000 TO 499,999	9	85.38	81.08	81.97	11.67	98.91	60.43	101.56	67.76 to 91.27	324,167	265,723
500,000 TO 999,999	2	82.91	82.91	81.17	20.35	102.14	66.04	99.77	N/A	724,500	588,060
1,000,000 +	1	85.56	85.56	85.56	00.00	100.00	85.56	85.56	N/A	1,190,000	1,018,180
<u>ALL</u>	30	91.94	94.95	88.79	19.41	106.94	58.25	189.12	85.56 to 99.77	262,080	232,689

89 Washington**COMMERCIAL****PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 30	MEDIAN : 92	COV : 28.06	95% Median C.I. : 85.56 to 99.77
Total Sales Price : 7,862,400	WGT. MEAN : 89	STD : 26.64	95% Wgt. Mean C.I. : 80.09 to 97.48
Total Adj. Sales Price : 7,862,400	MEAN : 95	Avg. Abs. Dev : 17.85	95% Mean C.I. : 85.00 to 104.90
Total Assessed Value : 6,980,680			
Avg. Adj. Sales Price : 262,080	COD : 19.41	MAX Sales Ratio : 189.12	
Avg. Assessed Value : 232,689	PRD : 106.94	MIN Sales Ratio : 58.25	

*Printed:3/27/2019 11:00:51AM***OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	1	102.79	102.79	102.79	00.00	100.00	102.79	102.79	N/A	225,000	231,285
343	1	99.77	99.77	99.77	00.00	100.00	99.77	99.77	N/A	650,000	648,485
344	7	98.92	89.74	79.33	15.12	113.12	58.25	111.09	58.25 to 111.09	221,643	175,831
350	2	95.79	95.79	96.89	03.32	98.86	92.61	98.97	N/A	137,500	133,223
352	6	85.88	90.11	83.11	13.86	108.42	67.76	130.67	67.76 to 130.67	397,400	330,284
353	3	97.61	104.51	84.15	27.38	124.19	67.87	148.05	N/A	176,333	148,377
386	1	63.88	63.88	63.88	00.00	100.00	63.88	63.88	N/A	180,000	114,985
406	1	79.84	79.84	79.84	00.00	100.00	79.84	79.84	N/A	75,000	59,880
470	1	60.43	60.43	60.43	00.00	100.00	60.43	60.43	N/A	250,000	151,075
471	1	189.12	189.12	189.12	00.00	100.00	189.12	189.12	N/A	200,000	378,230
494	3	91.27	96.33	92.84	09.85	103.76	85.38	112.34	N/A	274,167	254,547
495	1	102.67	102.67	102.67	00.00	100.00	102.67	102.67	N/A	150,000	154,000
528	1	85.62	85.62	85.62	00.00	100.00	85.62	85.62	N/A	150,000	128,430
600	1	101.56	101.56	101.56	00.00	100.00	101.56	101.56	N/A	420,000	426,570
ALL	30	91.94	94.95	88.79	19.41	106.94	58.25	189.12	85.56 to 99.77	262,080	232,689

89 Washington**AGRICULTURAL LAND****PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 17	MEDIAN : 60	COV : 30.67	95% Median C.I. : 55.05 to 66.10
Total Sales Price : 12,499,351	WGT. MEAN : 61	STD : 20.58	95% Wgt. Mean C.I. : 57.21 to 63.99
Total Adj. Sales Price : 12,499,351	MEAN : 67	Avg. Abs. Dev : 11.47	95% Mean C.I. : 56.53 to 77.69
Total Assessed Value : 7,575,010			
Avg. Adj. Sales Price : 735,256	COD : 19.18	MAX Sales Ratio : 124.30	
Avg. Assessed Value : 445,589	PRD : 110.74	MIN Sales Ratio : 47.89	

*Printed:3/27/2019 11:00:52AM***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-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
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
01-OCT-17 To 31-DEC-17	3	59.00	55.56	56.64	06.73	98.09	47.89	59.79	N/A	1,177,333	666,885
01-JAN-18 To 31-MAR-18	3	64.19	69.55	60.39	20.52	115.17	52.48	91.98	N/A	496,000	299,542
01-APR-18 To 30-JUN-18	1	55.05	55.05	55.05	00.00	100.00	55.05	55.05	N/A	430,000	236,735
01-JUL-18 To 30-SEP-18	2	88.74	88.74	67.52	40.08	131.43	53.17	124.30	N/A	446,250	301,288
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16											
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
01-OCT-17 To 30-SEP-18	9	59.00	67.54	58.95	24.80	114.57	47.89	124.30	52.48 to 91.98	704,722	415,399
<u>Calendar Yrs</u>											
01-JAN-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-DEC-17	6	59.75	65.78	59.26	17.15	111.00	47.89	106.08	47.89 to 106.08	830,050	491,907
<u>ALL</u>	17	59.79	67.11	60.60	19.18	110.74	47.89	124.30	55.05 to 66.10	735,256	445,589

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	17	59.79	67.11	60.60	19.18	110.74	47.89	124.30	55.05 to 66.10	735,256	445,589
<u>ALL</u>	17	59.79	67.11	60.60	19.18	110.74	47.89	124.30	55.05 to 66.10	735,256	445,589

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	8	59.70	59.44	59.67	04.14	99.61	53.17	64.19	53.17 to 64.19	899,719	536,835
1	8	59.70	59.44	59.67	04.14	99.61	53.17	64.19	53.17 to 64.19	899,719	536,835
ALL	17	59.79	67.11	60.60	19.18	110.74	47.89	124.30	55.05 to 66.10	735,256	445,589

89 Washington**AGRICULTURAL LAND****PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 17	MEDIAN : 60	COV : 30.67	95% Median C.I. : 55.05 to 66.10
Total Sales Price : 12,499,351	WGT. MEAN : 61	STD : 20.58	95% Wgt. Mean C.I. : 57.21 to 63.99
Total Adj. Sales Price : 12,499,351	MEAN : 67	Avg. Abs. Dev : 11.47	95% Mean C.I. : 56.53 to 77.69
Total Assessed Value : 7,575,010			
Avg. Adj. Sales Price : 735,256	COD : 19.18	MAX Sales Ratio : 124.30	
Avg. Assessed Value : 445,589	PRD : 110.74	MIN Sales Ratio : 47.89	

*Printed:3/27/2019 11:00:52AM***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	13	59.70	58.72	58.97	06.08	99.58	47.89	66.10	53.17 to 62.20	895,335	527,957
1	13	59.70	58.72	58.97	06.08	99.58	47.89	66.10	53.17 to 62.20	895,335	527,957
ALL	17	59.79	67.11	60.60	19.18	110.74	47.89	124.30	55.05 to 66.10	735,256	445,589

Washington County 2019 Average Acre Value Comparison

[illegible][illegible]

[illegible]

Source: 2019 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

Type : Qualified

Number of Sales :	216	Median :	72	COV :	28.90	95% Median C.I. :	68.10 to 76.01
Total Sales Price :	150,283,487	Wgt. Mean :	71	STD :	21.72	95% Wgt. Mean C.I. :	68.84 to 73.30
Total Adj. Sales Price :	150,283,487	Mean :	75	Avg.Abs.Dev :	16.61	95% Mean C.I. :	72.26 to 78.06
Total Assessed Value :	106,801,635						
Avg. Adj. Sales Price :	695,757	COD :	23.07	MAX Sales Ratio :	142.76		
Avg. Assessed Value :	494,452	PRD :	105.75	MIN Sales Ratio :	19.32		

Printed : 03/27/2019

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2015 To 12/31/2015	21	74.19	74.21	71.67	20.10	103.54	40.01	129.74	61.23 to 84.02	681,327	488,335
01/01/2016 To 03/31/2016	15	68.06	68.19	66.03	16.02	103.27	46.69	87.24	56.38 to 79.67	783,258	517,159
04/01/2016 To 06/30/2016	9	83.58	75.89	77.19	16.81	98.32	39.37	97.53	59.21 to 92.58	778,873	601,232
07/01/2016 To 09/30/2016	10	68.16	73.02	63.99	29.18	114.11	25.41	113.28	54.85 to 106.62	830,147	531,247
10/01/2016 To 12/31/2016	21	66.10	66.84	65.18	16.44	102.55	37.99	99.36	61.44 to 74.77	757,910	494,021
01/01/2017 To 03/31/2017	25	71.97	75.19	70.00	20.65	107.41	33.30	134.53	64.88 to 77.66	667,505	467,241
04/01/2017 To 06/30/2017	18	65.87	69.55	65.67	20.63	105.91	21.56	103.04	62.10 to 80.04	684,758	449,696
07/01/2017 To 09/30/2017	5	85.29	92.96	85.22	19.18	109.08	63.71	124.56	N/A	412,896	351,861
10/01/2017 To 12/31/2017	27	81.18	83.33	76.96	23.50	108.28	47.89	142.76	64.26 to 96.07	653,112	502,610
01/01/2018 To 03/31/2018	28	79.73	81.91	78.25	22.81	104.68	51.42	132.99	64.08 to 91.98	778,961	609,555
04/01/2018 To 06/30/2018	24	69.80	71.75	69.23	26.22	103.64	19.32	127.95	57.09 to 81.43	561,579	388,763
07/01/2018 To 09/30/2018	13	67.91	74.93	68.77	22.84	108.96	53.17	124.30	58.67 to 84.91	692,211	476,004
<u>Study Yrs</u>											
10/01/2015 To 09/30/2016	55	73.71	72.63	69.46	20.51	104.56	25.41	129.74	63.76 to 79.67	752,147	522,472
10/01/2016 To 09/30/2017	69	69.22	72.46	67.90	20.85	106.72	21.56	134.53	64.88 to 75.25	681,070	462,454
10/01/2017 To 09/30/2018	92	77.58	78.69	74.54	24.19	105.57	19.32	142.76	69.02 to 81.43	673,061	501,700
<u>Calendar Yrs</u>											
01/01/2016 To 12/31/2016	55	68.58	69.81	67.14	19.87	103.98	25.41	113.28	62.89 to 75.92	781,387	524,643
01/01/2017 To 12/31/2017	75	72.73	77.95	72.07	23.84	108.16	21.56	142.76	67.07 to 80.21	649,490	468,071

Type : Qualified

Number of Sales :	216	Median :	72	COV :	28.90	95% Median C.I. :	68.10 to 76.01
Total Sales Price :	150,283,487	Wgt. Mean :	71	STD :	21.72	95% Wgt. Mean C.I. :	68.84 to 73.30
Total Adj. Sales Price :	150,283,487	Mean :	75	Avg. Abs. Dev :	16.61	95% Mean C.I. :	72.26 to 78.06
Total Assessed Value :	106,801,635						
Avg. Adj. Sales Price :	695,757	COD :	23.07	MAX Sales Ratio :	142.76		
Avg. Assessed Value :	494,452	PRD :	105.75	MIN Sales Ratio :	19.32		

Printed : 03/27/2019

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	138	71.97	74.91	70.60	19.58	106.10	37.99	134.53	66.05 to 77.88	721,598	509,478
DRY-N/A	26	79.38	82.52	78.00	20.81	105.79	47.65	124.56	68.06 to 95.10	507,611	395,920
GRASS	5	45.80	55.08	67.96	30.94	81.05	39.37	97.53	N/A	325,835	221,439
GRASS-N/A	12	66.58	59.20	51.75	42.25	114.40	19.32	109.49	21.56 to 91.98	359,791	186,208
IRRGTD	26	72.14	80.21	71.49	29.97	112.20	33.30	142.76	61.96 to 86.39	773,267	552,830
IRRGTD-N/A	9	72.05	75.43	74.08	21.21	101.82	54.67	129.65	54.85 to 96.07	1,272,600	942,727

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
____ Irrigated ____											
County	9	72.40	80.59	74.02	29.31	108.88	46.69	129.74	52.17 to 128.14	757,089	560,429
1	9	72.40	80.59	74.02	29.31	108.88	46.69	129.74	52.17 to 128.14	757,089	560,429
____ Dry ____											
County	90	67.21	72.91	68.00	19.92	107.22	37.99	134.53	64.19 to 74.60	752,163	511,476
1	90	67.21	72.91	68.00	19.92	107.22	37.99	134.53	64.19 to 74.60	752,163	511,476
____ Grass ____											
County	3	52.70	65.34	80.37	32.71	81.30	45.80	97.53	N/A	377,226	303,168
1	3	52.70	65.34	80.37	32.71	81.30	45.80	97.53	N/A	377,226	303,168
____ ALL ____											
10/01/2015 To 09/30/2018	216	72.01	75.16	71.07	23.07	105.75	19.32	142.76	68.10 to 76.01	695,757	494,452

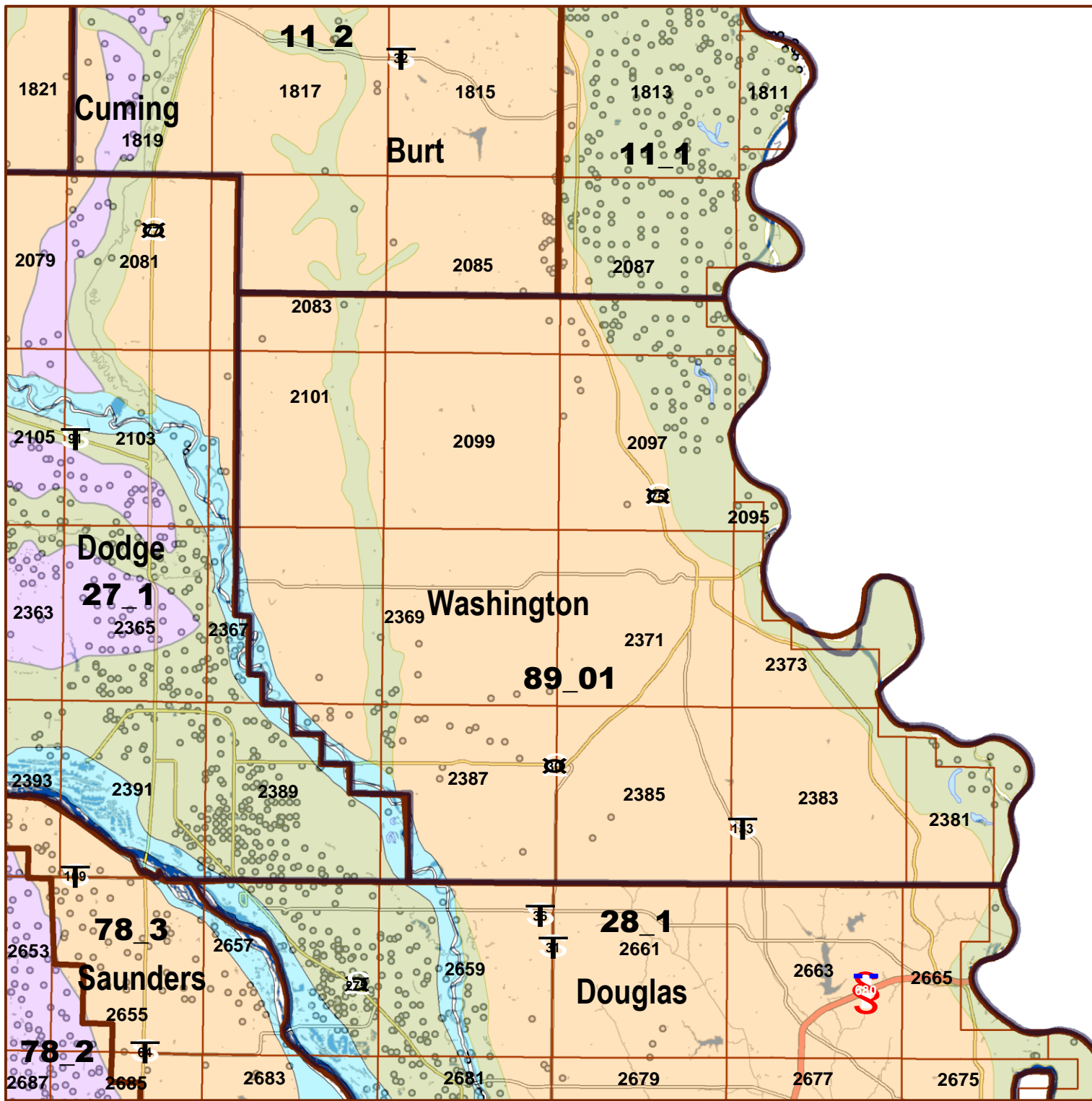
Type : Qualified

Number of Sales :	216	Median :	72	COV :	28.90	95% Median C.I. :	68.10 to 76.01
Total Sales Price :	150,283,487	Wgt. Mean :	71	STD :	21.72	95% Wgt. Mean C.I. :	68.84 to 73.30
Total Adj. Sales Price :	150,283,487	Mean :	75	Avg. Abs. Dev :	16.61	95% Mean C.I. :	72.26 to 78.06
Total Assessed Value :	106,801,635						
Avg. Adj. Sales Price :	695,757	COD :	23.07	MAX Sales Ratio :	142.76		
Avg. Assessed Value :	494,452	PRD :	105.75	MIN Sales Ratio :	19.32		

Printed : 03/27/2019

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	26	72.14	80.21	71.49	29.97	112.20	33.30	142.76	61.96 to 86.39	773,267	552,830
1	26	72.14	80.21	71.49	29.97	112.20	33.30	142.76	61.96 to 86.39	773,267	552,830
<u>Dry</u>											
County	138	71.97	74.91	70.60	19.58	106.10	37.99	134.53	66.05 to 77.88	721,598	509,478
1	138	71.97	74.91	70.60	19.58	106.10	37.99	134.53	66.05 to 77.88	721,598	509,478
<u>Grass</u>											
County	5	45.80	55.08	67.96	30.94	81.05	39.37	97.53	N/A	325,835	221,439
1	5	45.80	55.08	67.96	30.94	81.05	39.37	97.53	N/A	325,835	221,439
<u>ALL</u>											
10/01/2015 To 09/30/2018	216	72.01	75.16	71.07	23.07	105.75	19.32	142.76	68.10 to 76.01	695,757	494,452



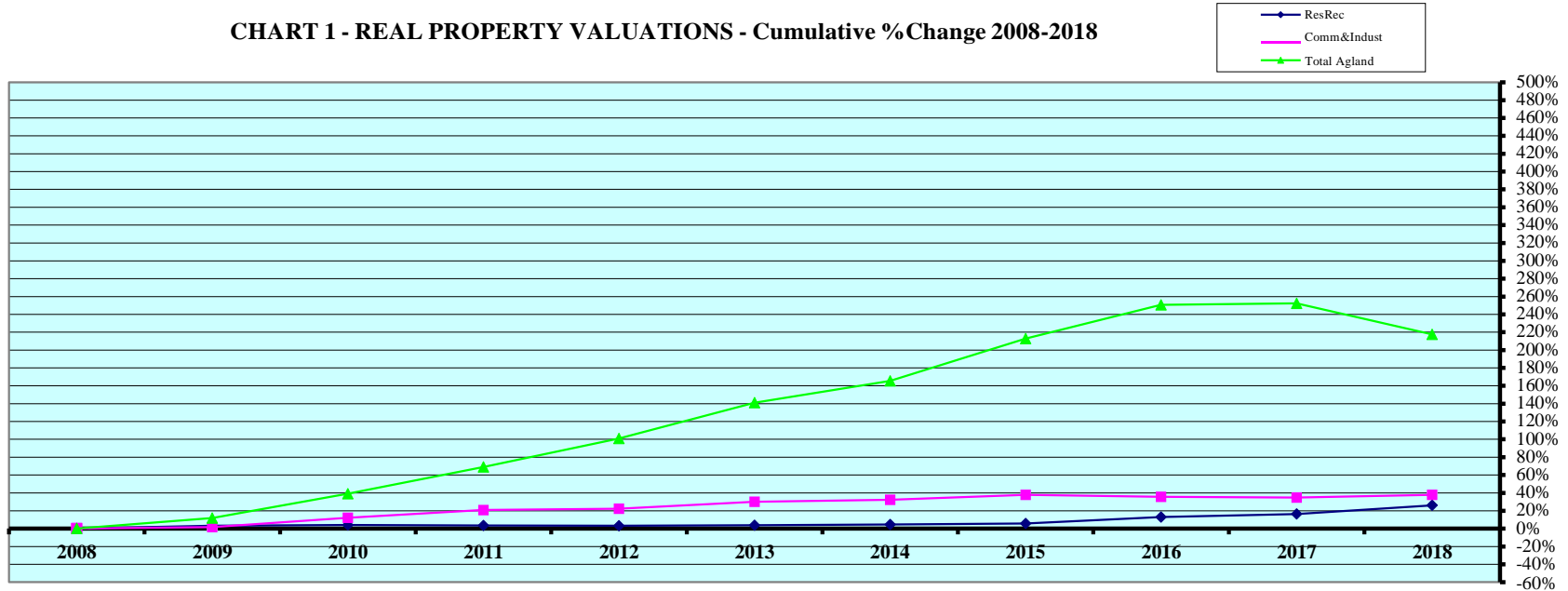
Legend

- 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 2008-2018



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
2008	870,820,000	--	--	--	263,447,115	--	--	--	294,861,485	--	--	--
2009	898,446,190	27,626,190	3.17%	3.17%	267,807,175	4,360,060	1.66%	1.66%	330,062,935	35,201,450	11.94%	11.94%
2010	904,894,250	6,448,060	0.72%	3.91%	295,139,665	27,332,490	10.21%	12.03%	410,188,920	80,125,985	24.28%	39.11%
2011	900,627,350	-4,266,900	-0.47%	3.42%	317,911,790	22,772,125	7.72%	20.67%	498,667,065	88,478,145	21.57%	69.12%
2012	897,670,450	-2,956,900	-0.33%	3.08%	321,680,535	3,768,745	1.19%	22.10%	592,533,520	93,866,455	18.82%	100.95%
2013	902,909,865	5,239,415	0.58%	3.69%	342,798,585	21,118,050	6.56%	30.12%	710,537,205	118,003,685	19.92%	140.97%
2014	911,254,315	8,344,450	0.92%	4.64%	348,647,960	5,849,375	1.71%	32.34%	782,480,890	71,943,685	10.13%	165.37%
2015	920,078,520	8,824,205	0.97%	5.66%	363,225,290	14,577,330	4.18%	37.87%	922,466,665	139,985,775	17.89%	212.85%
2016	983,191,105	63,112,585	6.86%	12.90%	357,651,290	-5,574,000	-1.53%	35.76%	1,033,561,635	111,094,970	12.04%	250.52%
2017	1,013,206,740	30,015,635	3.05%	16.35%	354,991,435	-2,659,855	-0.74%	34.75%	1,039,139,720	5,578,085	0.54%	252.42%
2018	1,097,806,380	84,599,640	8.35%	26.07%	363,198,145	8,206,710	2.31%	37.86%	936,660,795	-102,478,925	-9.86%	217.66%

Rate Annual %chg: Residential & Recreational **2.34%**

Commercial & Industrial **3.26%**

Agricultural Land **12.25%**

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

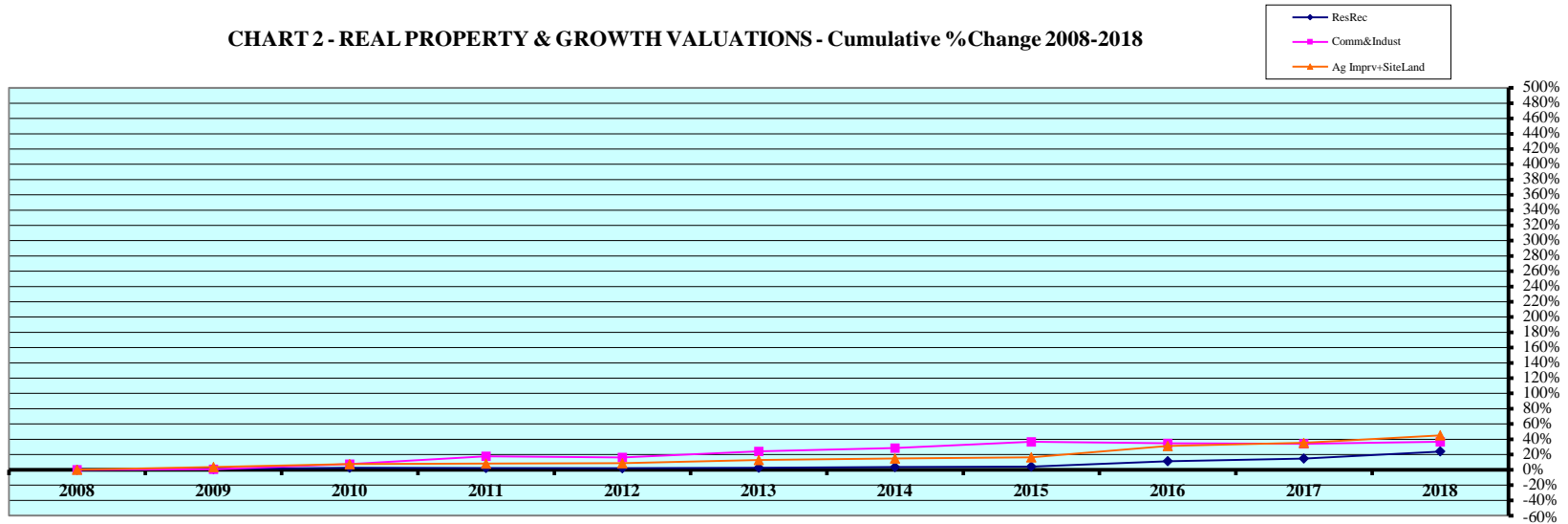
CHART 1

(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.

Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						Cmltv%chg w/o grwth
	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	
2008	870,820,000	14,714,600	1.69%	856,105,400	--	--	263,447,115	20,521,980	7.79%	242,925,135	--	--	--
2009	898,446,190	18,789,445	2.09%	879,656,745	1.01%	1.01%	267,807,175	2,679,370	1.00%	265,127,805	0.64%	0.64%	0.64%
2010	904,894,250	10,646,920	1.18%	894,247,330	-0.47%	2.69%	295,139,665	11,865,775	4.02%	283,273,890	5.78%	7.53%	7.53%
2011	900,627,350	7,577,406	0.84%	893,049,944	-1.31%	2.55%	317,911,790	8,005,805	2.52%	309,905,985	5.00%	17.63%	17.63%
2012	897,670,450	7,413,301	0.83%	890,257,149	-1.15%	2.23%	321,680,535	15,207,630	4.73%	306,472,905	-3.60%	16.33%	16.33%
2013	902,909,865	7,640,845	0.85%	895,269,020	-0.27%	2.81%	342,798,585	15,899,155	4.64%	326,899,430	1.62%	24.09%	24.09%
2014	911,254,315	8,974,000	0.98%	902,280,315	-0.07%	3.61%	348,647,960	9,937,205	2.85%	338,710,755	-1.19%	28.57%	28.57%
2015	920,078,520	11,588,138	1.26%	908,490,382	-0.30%	4.33%	363,225,290	3,559,400	0.98%	359,665,890	3.16%	36.52%	36.52%
2016	983,191,105	15,494,546	1.58%	967,696,559	5.18%	11.12%	357,651,290	2,879,310	0.81%	354,771,980	-2.33%	34.67%	34.67%
2017	1,013,206,740	15,029,820	1.48%	998,176,920	1.52%	14.62%	354,991,435	1,956,205	0.55%	353,035,230	-1.29%	34.01%	34.01%
2018	1,097,806,380	18,134,870	1.65%	1,079,671,510	6.56%	23.98%	363,198,145	2,926,400	0.81%	360,271,745	1.49%	36.75%	36.75%
Rate Ann%chg	2.34%				1.07%		3.26%				C & I w/o growth 0.93%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2008	240,802,605	50,894,965	291,697,570	5,352,291	1.83%	286,345,279	--	--
2009	257,877,625	52,758,115	310,635,740	8,458,120	2.72%	302,177,620	3.59%	3.59%
2010	264,906,385	53,760,950	318,667,335	5,520,260	1.73%	313,147,075	0.81%	7.35%
2011	268,355,470	51,339,880	319,695,350	4,376,340	1.37%	315,319,010	-1.05%	8.10%
2012	269,127,505	52,324,675	321,452,180	4,862,155	1.51%	316,590,025	-0.97%	8.53%
2013	278,074,080	53,728,460	331,802,540	3,331,920	1.00%	328,470,620	2.18%	12.61%
2014	284,613,485	54,641,955	339,255,440	4,888,760	1.44%	334,366,680	0.77%	14.63%
2015	291,564,305	55,958,805	347,523,110	8,165,890	2.35%	339,357,220	0.03%	16.34%
2016	331,971,735	58,462,460	390,434,195	8,119,840	2.08%	382,314,355	10.01%	31.07%
2017	338,200,555	56,126,895	394,327,450	287,170	0.07%	394,040,280	0.92%	35.09%
2018	373,213,140	57,665,510	430,878,650	7,809,250	1.81%	423,069,400	7.29%	45.04%
Rate Ann%chg	4.48%	1.26%	3.98%	Ag Imprv+Site w/o growth			2.36%	

(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; 2008 - 2018 CT -

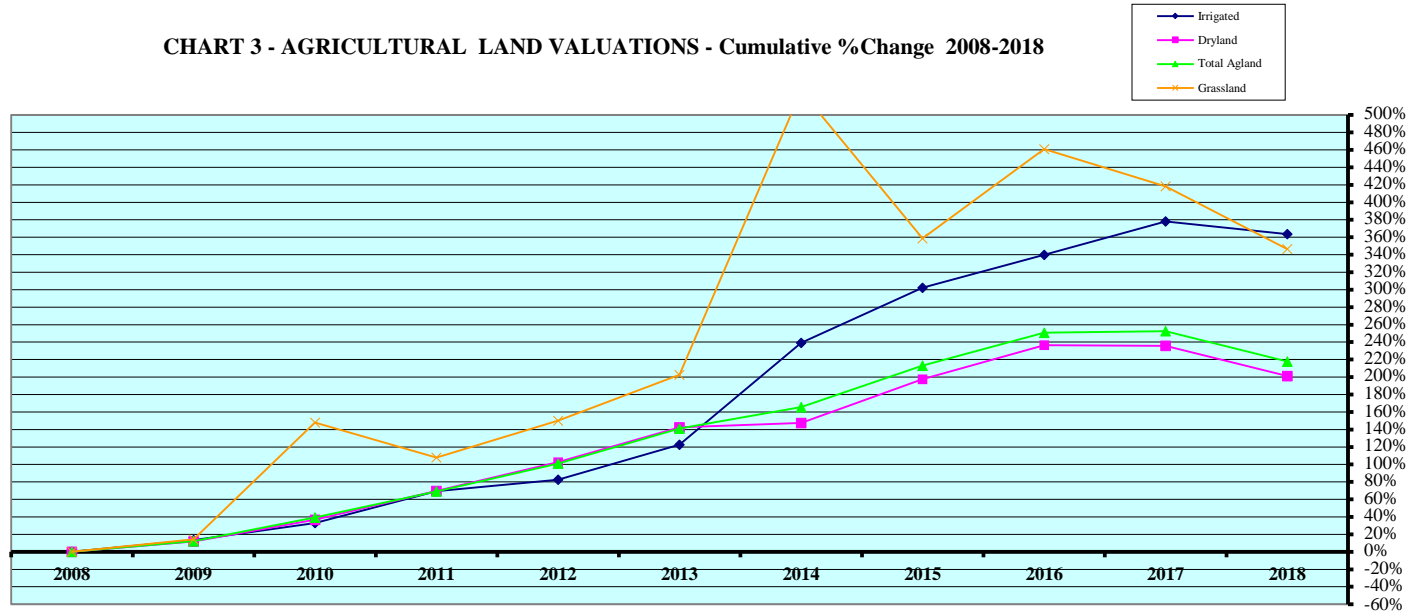
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2019

Cnty# 89
County WASHINGTON

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	18,815,265	--	--	--	261,738,620	--	--	--	11,221,980	--	--	--
2009	21,321,885	2,506,620	13.32%	13.32%	292,850,775	31,112,155	11.89%	11.89%	12,806,620	1,584,640	14.12%	14.12%
2010	24,986,875	3,664,990	17.19%	32.80%	357,252,090	64,401,315	21.99%	36.49%	27,803,830	14,997,210	117.11%	147.76%
2011	31,824,060	6,837,185	27.36%	69.14%	443,405,730	86,153,640	24.12%	69.41%	23,317,345	-4,486,485	-16.14%	107.78%
2012	34,303,350	2,479,290	7.79%	82.32%	529,800,680	86,394,950	19.48%	102.42%	28,056,660	4,739,315	20.33%	150.02%
2013	41,842,845	7,539,495	21.98%	122.39%	634,316,105	104,515,425	19.73%	142.35%	33,929,415	5,872,755	20.93%	202.35%
2014	63,794,145	21,951,300	52.46%	239.06%	647,551,865	13,235,760	2.09%	147.40%	70,404,750	36,475,335	107.50%	527.38%
2015	75,643,835	11,849,690	18.57%	302.03%	778,065,965	130,514,100	20.16%	197.27%	51,437,940	-18,966,810	-26.94%	358.37%
2016	82,762,680	7,118,845	9.41%	339.87%	880,470,510	102,404,545	13.16%	236.39%	62,926,145	11,488,205	22.33%	460.74%
2017	89,943,175	7,180,495	8.68%	378.03%	878,471,210	-1,999,300	-0.23%	235.63%	58,139,895	-4,786,250	-7.61%	418.09%
2018	87,224,070	-2,719,105	-3.02%	363.58%	787,935,535	-90,535,675	-10.31%	201.04%	50,081,025	-8,058,870	-13.86%	346.28%

Rate Ann.%chg: Irrigated 16.58%

Dryland 11.65%

Grassland 16.13%

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
2008	3,082,755	--	--	--	2,865	--	--	--	294,861,485	--	--	--
2009	3,076,865	-5,890	-0.19%	-0.19%	6,790	3,925	137.00%	137.00%	330,062,935	35,201,450	11.94%	11.94%
2010	136,090	-2,940,775	-95.58%	-95.59%	10,035	3,245	47.79%	250.26%	410,188,920	80,125,985	24.28%	39.11%
2011	113,220	-22,870	-16.81%	-96.33%	6,710	-3,325	-33.13%	134.21%	498,667,065	88,478,145	21.57%	69.12%
2012	371,700	258,480	228.30%	-87.94%	1,130	-5,580	-83.16%	-60.56%	592,533,520	93,866,455	18.82%	100.95%
2013	447,710	76,010	20.45%	-85.48%	1,130	0	0.00%	-60.56%	710,537,205	118,003,685	19.92%	140.97%
2014	724,035	276,325	61.72%	-76.51%	6,095	4,965	439.38%	112.74%	782,480,890	71,943,685	10.13%	165.37%
2015	17,317,180	16,593,145	2291.76%	461.74%	1,745	-4,350	-71.37%	-39.09%	922,466,665	139,985,775	17.89%	212.85%
2016	7,402,300	-9,914,880	-57.25%	140.12%	0	-1,745	-100.00%	-100.00%	1,033,561,635	111,094,970	12.04%	250.52%
2017	7,836,610	434,310	5.87%	154.21%	4,748,830	4,748,830	165653.23%	165653.23%	1,039,139,720	5,578,085	0.54%	252.42%
2018	7,154,960	-681,650	-8.70%	132.10%	4,265,205	-483,625	-10.18%	148772.77%	936,660,795	-102,478,925	-9.86%	217.66%

Cntv# 89
County WASHINGTON

Rate Ann.%cha: Total Agric Land 12.25%

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018 (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
2008	18,815,265	10,967	1,716			261,429,270	169,941	1,538			11,936,205	16,582	720		
2009	21,325,985	10,967	1,945	13.34%	13.34%	292,947,840	170,039	1,723	11.99%	11.99%	12,699,420	16,412	774	7.49%	7.49%
2010	25,154,705	10,658	2,360	21.37%	37.57%	357,572,750	170,514	2,097	21.72%	36.32%	19,746,990	21,375	924	19.39%	28.34%
2011	31,927,745	11,342	2,815	19.27%	64.08%	444,076,800	175,343	2,533	20.77%	64.63%	11,731,115	12,892	910	-1.50%	26.41%
2012	37,184,035	11,209	3,317	17.85%	93.36%	530,464,615	174,597	3,038	19.96%	97.50%	14,388,750	13,194	1,091	19.85%	51.50%
2013	41,474,835	10,884	3,811	14.87%	122.11%	633,452,135	173,946	3,642	19.86%	136.72%	17,192,920	13,145	1,308	19.94%	81.71%
2014	63,357,540	14,200	4,462	17.09%	160.07%	645,681,195	152,684	4,229	16.13%	174.90%	48,821,360	28,919	1,688	29.07%	134.53%
2015	76,256,890	14,199	5,371	20.37%	213.04%	775,676,915	152,682	5,080	20.13%	230.25%	39,991,385	26,472	1,511	-10.51%	109.87%
2016	83,008,920	14,377	5,774	7.50%	236.53%	877,725,940	152,445	5,758	13.33%	274.27%	62,691,185	28,968	2,164	43.25%	200.65%
2017	89,943,175	15,547	5,785	0.20%	237.19%	876,001,815	152,268	5,753	-0.08%	273.97%	57,821,935	26,922	2,148	-0.76%	198.37%
2018	87,224,035	16,762	5,204	-10.05%	203.30%	786,284,795	151,674	5,184	-9.89%	236.99%	49,929,630	25,954	1,924	-10.43%	167.26%

Rate Annual %chg Average Value/Acre:

11.73%

12.92%

10.33%

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
2008	3,076,795	14,727	209			900	5	200			295,258,435	212,221	1,391		
2009	3,081,305	14,778	209	-0.20%	-0.20%	900	5	200	0.00%	0.00%	330,055,450	212,200	1,555	11.80%	11.80%
2010	138,315	1,174	118	-43.52%	-43.63%	7,796,565	8,221	948	374.21%	374.21%	410,409,325	211,942	1,936	24.50%	39.18%
2011	109,290	1,041	105	-10.88%	-49.76%	11,294,480	12,114	932	-1.69%	366.17%	499,139,430	212,732	2,346	21.17%	68.65%
2012	158,400	1,174	135	28.56%	-35.42%	15,142,610	12,669	1,195	28.19%	497.61%	597,338,410	212,843	2,806	19.61%	101.72%
2013	447,470	2,063	217	60.72%	3.80%	18,533,245	12,818	1,446	20.97%	622.93%	711,100,605	212,857	3,341	19.04%	140.12%
2014	722,255	2,682	269	24.18%	28.90%	23,878,630	14,418	1,656	14.54%	728.07%	782,460,980	212,902	3,675	10.01%	164.16%
2015	17,813,915	16,555	1,076	299.58%	415.06%	13,932,335	3,171	4,393	165.27%	2096.62%	923,671,440	213,078	4,335	17.95%	211.58%
2016	7,390,045	16,583	446	-58.58%	113.31%	3,291,440	600	5,482	24.79%	2641.22%	1,034,107,530	212,973	4,856	12.01%	249.00%
2017	7,839,185	17,519	447	0.41%	114.18%	3,280,440	594	5,520	0.68%	2659.97%	1,034,886,550	212,851	4,862	0.13%	249.47%
2018	7,137,700	17,765	402	-10.21%	92.31%	7,200,810	1,621	4,442	-19.53%	2120.96%	937,776,970	213,776	4,387	-9.78%	215.30%

89

WASHINGTON

Rate Annual %chg Average Value/Acre:

12.17%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports
 Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 4

Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

89	WASHINGTON
----	------------

CHART 5

Total Real Property
Sum Lines 17, 25, & 30

Records : 12,598

Value : 2,990,160,400

Growth 42,368,046

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	492	8,293,190	114	2,463,750	578	9,505,145	1,184	20,262,085	
02. Res Improve Land	3,710	76,635,690	447	23,553,750	1,620	84,363,415	5,777	184,552,855	
03. Res Improvements	3,797	502,985,390	545	89,699,490	1,688	389,038,660	6,030	981,723,540	
04. Res Total	4,289	587,914,270	659	115,716,990	2,266	482,907,220	7,214	1,186,538,480	19,820,921
% of Res Total	59.45	49.55	9.14	9.75	31.41	40.70	57.26	39.68	46.78
05. Com UnImp Land	119	5,910,975	20	1,234,410	9	226,165	148	7,371,550	
06. Com Improve Land	476	20,359,185	25	2,011,540	31	1,905,000	532	24,275,725	
07. Com Improvements	479	105,500,810	28	19,212,720	39	11,857,210	546	136,570,740	
08. Com Total	598	131,770,970	48	22,458,670	48	13,988,375	694	168,218,015	1,807,405
% of Com Total	86.17	78.33	6.92	13.35	6.92	8.32	5.51	5.63	4.27
09. Ind UnImp Land	9	393,460	3	1,375,685	5	425,115	17	2,194,260	
10. Ind Improve Land	19	1,376,335	6	5,068,450	4	1,233,525	29	7,678,310	
11. Ind Improvements	19	7,742,200	15	162,458,595	5	27,455,470	39	197,656,265	
12. Ind Total	28	9,511,995	18	168,902,730	10	29,114,110	56	207,528,835	8,961,110
% of Ind Total	50.00	4.58	32.14	81.39	17.86	14.03	0.44	6.94	21.15
13. Rec UnImp Land	0	0	0	0	5	252,450	5	252,450	
14. Rec Improve Land	0	0	0	0	9	1,124,645	9	1,124,645	
15. Rec Improvements	0	0	0	0	35	4,194,265	35	4,194,265	
16. Rec Total	0	0	0	0	40	5,571,360	40	5,571,360	407,670
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.32	0.19	0.96
Res & Rec Total	4,289	587,914,270	659	115,716,990	2,306	488,478,580	7,254	1,192,109,840	20,228,591
% of Res & Rec Total	59.13	49.32	9.08	9.71	31.79	40.98	57.58	39.87	47.74
Com & Ind Total	626	141,282,965	66	191,361,400	58	43,102,485	750	375,746,850	10,768,515
% of Com & Ind Total	83.47	37.60	8.80	50.93	7.73	11.47	5.95	12.57	25.42

17. Taxable Total	4,915	729,197,235	725	307,078,390	2,364	531,581,065	8,004	1,567,856,690	30,997,106
% of Taxable Total	61.41	46.51	9.06	19.59	29.54	33.90	63.53	52.43	73.16

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess	Records	SubUrban Value Base	Value Excess
18. Residential	49	3,461,620	1,097,535	0	0	0
19. Commercial	131	16,632,170	10,098,465	0	0	0
20. Industrial	1	132,000	22,000	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	49	3,461,620	1,097,535
19. Commercial	0	0	0	131	16,632,170	10,098,465
20. Industrial	0	0	0	1	132,000	22,000
21. Other	0	0	0	0	0	0
22. Total Sch II				181	20,225,790	11,218,000

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	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	348	33	273	654

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	2	167,985	283	42,203,460	2,281	570,344,570	2,566	612,716,015
28. Ag-Improved Land	0	0	218	33,994,630	1,775	366,822,035	1,993	400,816,665
29. Ag Improvements	0	0	218	45,081,910	1,809	363,689,020	2,027	408,770,930

30. Ag Total				4,593	1,422,303,610
--------------	--	--	--	-------	---------------

Schedule VI : Agricultural Records : Non-Agricultural Detail

	Urban			SubUrban			
	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	175	177.00	6,863,800	
33. HomeSite Improvements	0	0.00	0	180	172.00	39,447,620	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.57	285	5	249.59	1,075,400	
36. FarmSite Improv Land	0	0.00	0	179	245.00	1,606,550	
37. FarmSite Improvements	0	0.00	0	179	0.00	5,634,290	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	207.77	0	
40. Other- Non Ag Use	0	0.00	0	0	5.71	2,315	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	10.51	167,230	7	10.51	167,230	
32. HomeSite Improv Land	1,398	1,421.00	52,922,000	1,573	1,598.00	59,785,800	
33. HomeSite Improvements	1,451	1,404.00	305,554,525	1,631	1,576.00	345,002,145	11,370,940
34. HomeSite Total				1,638	1,608.51	404,955,175	
35. FarmSite UnImp Land	29	51.23	140,335	35	301.39	1,216,020	
36. FarmSite Improv Land	1,582	2,344.24	14,093,460	1,761	2,589.24	15,700,010	
37. FarmSite Improvements	1,601	0.00	58,134,495	1,780	0.00	63,768,785	0
38. FarmSite Total				1,815	2,890.63	80,684,815	
39. Road & Ditches	0	3,342.29	0	0	3,550.06	0	
40. Other- Non Ag Use	0	4.00	2,000	0	9.71	4,315	
41. Total Section VI				3,453	8,058.91	485,644,305	11,370,940

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	498	15,580.55	66,424,035
44. Market Value	2	38.14	243,115	498	15,580.55	105,935,045
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,039	201,640.15	869,319,600	4,539	217,258.84	935,911,335
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,635.33	15.73%	15,943,740	18.28%	6,050.00
46. 1A	3,204.18	19.12%	19,289,050	22.12%	6,019.96
47. 2A1	1,487.91	8.88%	8,161,220	9.36%	5,485.02
48. 2A	894.99	5.34%	4,756,905	5.46%	5,315.04
49. 3A1	4,352.75	25.97%	22,155,465	25.41%	5,089.99
50. 3A	1,561.74	9.32%	7,824,305	8.97%	5,009.99
51. 4A1	975.75	5.82%	3,927,370	4.50%	4,024.98
52. 4A	1,645.88	9.82%	5,143,405	5.90%	3,125.02
53. Total	16,758.53	100.00%	87,201,460	100.00%	5,203.41
Dry					
54. 1D1	19,418.00	12.81%	116,896,075	14.89%	6,019.99
55. 1D	49,148.99	32.43%	294,402,900	37.51%	5,990.01
56. 2D1	4,327.04	2.85%	23,625,575	3.01%	5,459.99
57. 2D	2,319.01	1.53%	12,197,900	1.55%	5,259.96
58. 3D1	12,140.75	8.01%	61,432,010	7.83%	5,059.98
59. 3D	23,896.13	15.77%	119,002,715	15.16%	4,980.00
60. 4D1	36,603.91	24.15%	146,049,695	18.61%	3,990.00
61. 4D	3,707.25	2.45%	11,362,765	1.45%	3,065.01
62. Total	151,561.08	100.00%	784,969,635	100.00%	5,179.23
Grass					
63. 1G1	915.10	3.50%	2,090,050	4.17%	2,283.96
64. 1G	6,577.97	25.17%	15,079,475	30.06%	2,292.42
65. 2G1	912.35	3.49%	1,616,295	3.22%	1,771.57
66. 2G	412.97	1.58%	896,285	1.79%	2,170.34
67. 3G1	947.65	3.63%	2,039,515	4.07%	2,152.18
68. 3G	2,267.11	8.67%	4,072,365	8.12%	1,796.28
69. 4G1	9,334.24	35.71%	16,857,765	33.60%	1,806.01
70. 4G	4,771.23	18.25%	7,515,835	14.98%	1,575.24
71. Total	26,138.62	100.00%	50,167,585	100.00%	1,919.29
Irrigated Total	16,758.53	7.84%	87,201,460	9.31%	5,203.41
Dry Total	151,561.08	70.86%	784,969,635	83.81%	5,179.23
Grass Total	26,138.62	12.22%	50,167,585	5.36%	1,919.29
72. Waste	17,807.11	8.33%	7,154,685	0.76%	401.79
73. Other	1,613.00	0.75%	7,165,940	0.77%	4,442.62
74. Exempt	641.00	0.30%	0	0.00%	0.00
75. Market Area Total	213,878.34	100.00%	936,659,305	100.00%	4,379.40

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	1,304.47	7,322,695	15,454.06	79,878,765	16,758.53	87,201,460
77. Dry Land	32.39	160,505	10,228.21	53,151,000	141,300.48	731,658,130	151,561.08	784,969,635
78. Grass	3.00	6,080	1,766.59	3,318,670	24,369.03	46,842,835	26,138.62	50,167,585
79. Waste	2.75	1,115	1,694.03	709,700	16,110.33	6,443,870	17,807.11	7,154,685
80. Other	0.00	0	438.39	2,147,960	1,174.61	5,017,980	1,613.00	7,165,940
81. Exempt	0.00	0	0.00	0	641.00	0	641.00	0
82. Total	38.14	167,700	15,431.69	66,650,025	198,408.51	869,841,580	213,878.34	936,659,305

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	16,758.53	7.84%	87,201,460	9.31%	5,203.41
Dry Land	151,561.08	70.86%	784,969,635	83.81%	5,179.23
Grass	26,138.62	12.22%	50,167,585	5.36%	1,919.29
Waste	17,807.11	8.33%	7,154,685	0.76%	401.79
Other	1,613.00	0.75%	7,165,940	0.77%	4,442.62
Exempt	641.00	0.30%	0	0.00%	0.00
Total	213,878.34	100.00%	936,659,305	100.00%	4,379.40

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>LA</u> <u>Assessor</u> <u>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	3,382,565	14	4,407,065	0
83.2 Al-bets	0	0	2	112,080	2	122,210	2	234,290	0
83.3 Allen Hills	0	0	48	2,712,480	48	15,579,420	48	18,291,900	57,560
83.4 Allen Hills V	9	262,000	9	488,500	9	2,740,350	18	3,490,850	889,435
83.5 Arlington	1	16,580	470	6,929,590	470	65,325,820	471	72,271,990	94,065
83.6 Arlington V	59	1,018,080	9	184,450	9	2,294,690	68	3,497,220	1,187,770
83.7 Blair	24	404,460	2,453	54,233,030	2,459	330,749,585	2,483	385,387,075	362,160
83.8 Blair V	270	4,819,610	86	2,168,405	86	18,069,750	356	25,057,765	3,973,410
83.9 Brierbrooke	0	0	3	211,665	3	418,755	3	630,420	0
83.10 Bur-ridge	0	0	8	550,000	8	2,416,015	8	2,966,015	27,570
83.11 C & C	0	0	2	58,945	2	1,442,440	2	1,501,385	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	4,506,570	13	5,224,190	20,745
83.14 Clearwater Creek V	10	212,500	3	152,500	3	1,061,230	13	1,426,230	214,665
83.15 Cooper Woods	0	0	16	682,460	16	4,983,850	16	5,666,310	0
83.16 Cooper Woods V	3	43,160	2	82,420	2	479,470	5	605,050	0
83.17 Cottonwood Creek	0	0	41	3,647,500	41	20,628,815	41	24,276,315	11,630
83.18 Cottonwood Creek V	8	506,000	18	1,495,000	18	6,352,540	26	8,353,540	3,081,070
83.19 Country Air	0	0	5	222,720	5	473,040	5	695,760	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	4,568,590	21	5,684,110	9,875
83.22 Countryland V	3	106,700	0	0	0	0	3	106,700	0
83.23 Crest Ridge	0	0	18	745,000	18	5,404,930	18	6,149,930	13,630
83.24 Crest Ridge V	11	342,000	4	150,000	4	1,259,050	15	1,751,050	538,070
83.25 Crystal Lake	0	0	11	583,030	11	3,340,180	11	3,923,210	0
83.26 Crystal Lake V	7	189,190	3	141,950	3	314,160	10	645,300	27,770
83.27 Deer Run	0	0	1	60,250	1	282,495	1	342,745	0
83.28 Deerson Acres	1	9,695	2	109,120	2	280,535	3	399,350	0
83.29 Du Du Dunes	0	0	1	90,790	1	294,310	1	385,100	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	2,498,100	38	13,530,605	38	16,028,705	98,665
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	1,167,955	3	1,324,925	0
83.34 Elkhorn Riverview	0	0	7	74,460	7	190,830	7	265,290	0
83.35 Elkhorn Riverview V	10	85,750	1	8,985	1	5,150	11	99,885	0
83.36 Exempt	9	133,645	9	755,405	9	1,701,315	18	2,590,365	1,106,830
83.37 Fawn Ridge	0	0	7	538,240	7	1,614,965	7	2,153,205	0

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>LA</u> <u>Assessor</u> <u>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>	
83.38 Fawn Ridge V	1	55,000	0	0	0	0	1	55,000	0
83.39 Fontanelle	0	0	24	738,955	24	3,518,115	24	4,257,070	134,525
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	177,850	1	242,850	0
83.42 Frenchs	0	0	2	96,720	2	237,705	2	334,425	0
83.43 Ft Calhoun	1	19,875	328	9,217,050	328	52,069,710	329	61,306,635	117,465
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	274,255	1	345,400	18,585
83.46 Ft Calhoun V	43	1,078,980	13	327,830	13	2,804,075	56	4,210,885	1,474,580
83.47 Garryowen	0	0	2	99,805	2	215,380	2	315,185	0
83.48 Garryowen V	1	500	0	0	0	0	1	500	0
83.49 Glen Oaks	0	0	6	370,500	6	2,332,340	6	2,702,840	16,380
83.50 Glen Oaks V	23	1,136,105	11	682,000	11	3,195,265	34	5,013,370	1,139,690
83.51 Golden Pond	0	0	2	173,080	2	864,165	2	1,037,245	0
83.52 Gottsch	0	0	1	47,000	1	130,745	1	177,745	0
83.53 Gottsch 2	0	0	3	177,900	3	1,079,265	3	1,257,165	31,240
83.54 Gyllden Bakke	0	0	9	423,000	9	2,446,795	9	2,869,795	33,365
83.55 Hallberg	0	0	2	130,060	2	489,335	2	619,395	0
83.56 Heidi Hollo	0	0	20	624,000	20	4,995,580	20	5,619,580	11,205
83.57 Heidi Hollo V	5	88,250	0	0	0	0	5	88,250	0
83.58 Heidi Hollo West	0	0	33	1,790,580	33	12,265,700	33	14,056,280	24,565
83.59 Heidi Hollo West V	15	294,265	0	0	0	0	15	294,265	0
83.60 Herman	1	6,025	127	679,105	127	8,172,975	128	8,858,105	20,265
83.61 Herman V	31	119,160	1	5,690	1	265,045	32	389,895	0
83.62 High Point	0	0	3	254,400	3	680,625	3	935,025	0
83.63 Highland	0	0	7	316,460	7	1,331,850	7	1,648,310	0
83.64 Hillview	0	0	3	134,710	3	773,715	3	908,425	0
83.65 Hwy 133 Hilltop V	1	500	0	0	0	0	1	500	0
83.66 Imp On Lease Land	9	0	0	0	237	3,531,610	246	3,531,610	7,585
83.67 Jensen Acres	0	0	2	99,135	2	570,565	2	669,700	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	887,520	6	1,244,700	0
83.70 Kameo	0	0	17	882,760	17	5,238,495	17	6,121,255	0
83.71 Karas	0	0	1	49,500	1	169,440	1	218,940	0
83.72 Kennard	0	0	162	2,317,055	162	16,404,950	162	18,722,005	0
83.73 Kennard V	19	421,115	1	14,260	1	165,420	20	600,795	0
83.74 Lakeland	1	6,275	312	6,613,420	312	55,775,755	313	62,395,450	27,975

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>LA</u> <u>Assessor</u> <u>Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.75 Lakeland V	165	1,140,705	6	72,905	6	928,160	171	2,141,770	413,671
83.76 Lakeview	0	0	5	205,000	5	1,056,390	5	1,261,390	0
83.77 Lakeview 2	0	0	6	205,460	6	1,095,690	6	1,301,150	0
83.78 Lakeview 2 V	3	22,060	0	0	0	0	3	22,060	0
83.79 Locust Creek	0	0	5	247,565	5	1,012,585	5	1,260,150	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	1,466,695	6	1,961,225	0
83.82 Long Creek V	3	8,020	1	108,360	1	413,530	4	529,910	413,530
83.83 Longview	0	0	5	331,300	5	1,872,105	5	2,203,405	13,125
83.84 Longview V	2	111,220	2	135,520	2	633,360	4	880,100	0
83.85 Looking Glass Hill V	102	426,790	2	41,810	2	411,715	104	880,315	0
83.86 Looking Glass Hills	0	0	40	890,695	40	7,333,200	40	8,223,895	11,990
83.87 Lorenzen Estates	0	0	2	137,620	2	691,835	2	829,455	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	6,486,940	19	7,605,060	32,175
83.90 Millstone V	1	55,360	2	113,620	2	749,930	3	918,910	136,700
83.91 Nashville	0	0	20	860,525	20	2,640,235	20	3,500,760	0
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	197,940	1	250,520	0
83.94 North Creek	0	0	2	101,300	2	518,835	2	620,135	0
83.95 Northwoods	0	0	13	1,288,300	13	10,295,685	13	11,583,985	0
83.96 Northwoods V	19	677,020	4	367,060	4	1,989,660	23	3,033,740	864,730
83.97 Oak Park 1	1	17,870	32	986,465	32	6,345,620	33	7,349,955	1,610
83.98 Oak Park 1 V	48	517,860	3	66,340	3	476,395	51	1,060,595	0
83.99 Oak Park 2	0	0	11	472,180	11	2,383,650	11	2,855,830	0
83.100 Oak Park 2 V	3	76,275	2	76,140	2	194,195	5	346,610	10,000
83.101 Oak Park 3	0	0	10	366,070	10	2,218,415	10	2,584,485	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	4,193,005	14	4,793,490	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	315,115	1	354,365	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	317,190	2	412,475	0
83.108 Oak Point Farms 1	0	0	1	80,040	1	189,640	1	269,680	11,185
83.109 Ok Sub	0	0	1	51,260	1	215,050	1	266,310	0
83.110 Oleson	0	0	1	62,000	1	186,315	1	248,315	0
83.111 Owakonze Acres	0	0	2	131,340	2	357,850	2	489,190	0

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>LA</u> <u>Assessor</u> <u>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>	
83.112 Owen	0	0	2	187,480	2	501,500	2	688,980	0
83.113 Papio View	0	0	2	118,840	2	166,755	2	285,595	10,000
83.114 Pioneer Hills	0	0	6	360,360	6	1,355,665	6	1,716,025	0
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	2,522,480	10	3,413,740	0
83.117 Pushs V	2	128,000	0	0	0	0	2	128,000	0
83.118 Quail Ridge	0	0	10	512,180	10	4,174,485	10	4,686,665	0
83.119 Quail Ridge V	10	218,855	5	266,030	5	1,635,725	15	2,120,610	38,730
83.120 Quick Hill	0	0	4	166,065	4	461,505	4	627,570	0
83.121 Recreation	0	0	3	459,825	3	304,810	3	764,635	0
83.122 Richland	0	0	5	359,040	5	1,777,675	5	2,136,715	0
83.123 River	27	0	0	0	0	0	27	0	0
83.124 Riverbend Acres	0	0	7	307,905	7	1,280,880	7	1,588,785	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	1,526,485	4	1,766,485	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	539,255	3	669,305	0
83.129 Rolling Acres	0	0	34	2,414,120	34	7,415,745	34	9,829,865	16,900
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	888,480	5	1,093,480	0
83.132 Rosalyn Ridge	0	0	3	225,950	3	1,067,425	3	1,293,375	0
83.133 Rosalyn Ridge V	0	0	1	48,800	1	10,000	1	58,800	10,000
83.134 Roseann	0	0	2	121,960	2	256,680	2	378,640	0
83.135 Rosenbaum Acres	1	1,675	2	63,500	2	271,565	3	336,740	0
83.136 Rural	0	0	2	122,080	2	339,920	2	462,000	0
83.137 Rural Res	2	18,440	817	49,319,230	817	156,568,770	819	205,906,440	802,915
83.138 Rural Res V	71	2,661,980	2	142,985	2	327,915	73	3,132,880	10,000
83.139 Ruths Nashville	0	0	6	234,315	6	743,365	6	977,680	0
83.140 Schmidt	0	0	1	57,770	1	302,290	1	360,060	0
83.141 Schmidts Sub	0	0	2	100,400	2	332,030	2	432,430	285
83.142 Schulz Farm	0	0	2	121,060	2	643,660	2	764,720	0
83.143 Shannon Estates	0	0	12	711,840	12	3,304,760	12	4,016,600	0
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	5,063,535	16	5,861,875	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	773,950	4	1,042,170	0

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>LA</u> <u>Assessor</u> <u>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>	
83.149 South Creek	0	0	1	57,175	1	109,215	1	166,390	0
83.150 Spracklin Acres	0	0	3	165,000	3	341,820	3	506,820	0
83.151 Spring Ridge	0	0	16	1,009,980	16	6,904,950	16	7,914,930	0
83.152 Spring Ridge V	12	451,680	9	575,640	9	3,754,955	21	4,782,275	1,704,015
83.153 Spring Valley	0	0	18	1,237,800	18	4,727,145	18	5,964,945	25,855
83.154 Spring Valley V	2	111,560	1	65,000	1	89,855	3	266,415	89,855
83.155 State	1	0	0	0	0	0	1	0	0
83.156 Stoops	0	0	1	41,000	1	114,030	1	155,030	0
83.157 Sunrise Estates	0	0	5	261,825	5	1,389,925	5	1,651,750	0
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	4,803,725	19	6,047,725	0
83.160 Surrey Hills 1	0	0	3	268,980	3	1,012,860	3	1,281,840	0
83.161 Thomson Timbers	0	0	4	226,100	4	817,525	4	1,043,625	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	1,576,640	6	1,875,260	0
83.164 Valley View V	3	55,840	0	0	0	0	3	55,840	0
83.165 Washington	1	4,000	61	948,010	61	7,270,630	62	8,222,640	700
83.166 Washington V	17	175,060	0	0	0	0	17	175,060	0
83.167 Wildwood	0	0	1	18,360	1	92,990	1	111,350	0
83.168 [none]	67	704,935	17	1,046,295	53	5,120,870	120	6,872,100	838,275
84 Residential Total	1,189	20,514,535	5,786	185,677,500	6,065	985,917,805	7,254	1,192,109,840	20,228,591

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>L 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	1	29,325	41	690,340	41	3,778,870	42	4,498,535	100,590
85.2 Arlington V	6	126,890	1	6,160	1	9,505	7	142,555	0
85.3 Blair	9	477,150	352	18,103,985	352	95,113,295	361	113,694,430	636,145
85.4 Blair V	97	6,574,615	12	2,148,260	12	10,987,750	109	19,710,625	284,945
85.5 Cargill	0	0	2	228,900	2	541,735	2	770,635	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	0
85.8 Exempt	8	73,615	3	66,175	3	522,115	11	661,905	0
85.9 Fontanelle	0	0	3	51,640	3	199,700	3	251,340	0
85.10 Ft Calhoun	0	0	55	1,541,525	55	14,494,225	55	16,035,750	30,000
85.11 Ft Calhoun V	7	314,600	2	68,950	2	696,305	9	1,079,855	303,265
85.12 Herman	0	0	26	207,815	26	1,187,620	26	1,395,435	0
85.13 Herman V	4	15,255	0	0	0	0	4	15,255	0
85.14 Imp On Lease Land	1	0	0	0	17	72,901,905	18	72,901,905	0
85.15 Kennard	0	0	12	96,665	12	506,680	12	603,345	0
85.16 Kennard V	2	17,550	2	20,980	2	115,420	4	153,950	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	340,080	1	395,190	0
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	1	3,000	3	20,955	3	178,575	4	202,530	0
85.23 [none]	13	1,752,860	40	8,346,775	47	131,619,845	60	141,719,480	9,413,570
86 Commercial Total	165	9,565,810	561	31,954,035	585	334,227,005	750	375,746,850	10,768,515

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	900.96	3.74%	2,004,930	4.87%	2,225.33
88. 1G	6,199.21	25.72%	12,810,655	31.09%	2,066.50
89. 2G1	905.84	3.76%	1,580,770	3.84%	1,745.09
90. 2G	356.92	1.48%	601,455	1.46%	1,685.13
91. 3G1	804.61	3.34%	1,315,740	3.19%	1,635.25
92. 3G	2,136.99	8.87%	3,424,385	8.31%	1,602.43
93. 4G1	8,358.07	34.67%	12,962,835	31.46%	1,550.94
94. 4G	4,441.72	18.43%	6,505,885	15.79%	1,464.72
95. Total	24,104.32	100.00%	41,206,655	100.00%	1,709.51
CRP					
96. 1C1	14.14	0.70%	85,120	0.95%	6,019.80
97. 1C	378.76	18.62%	2,268,820	25.32%	5,990.13
98. 2C1	6.51	0.32%	35,525	0.40%	5,456.99
99. 2C	56.05	2.76%	294,830	3.29%	5,260.12
100. 3C1	143.04	7.03%	723,775	8.08%	5,059.95
101. 3C	130.12	6.40%	647,980	7.23%	4,979.86
102. 4C1	976.17	47.99%	3,894,930	43.47%	3,990.01
103. 4C	329.51	16.20%	1,009,950	11.27%	3,065.01
104. Total	2,034.30	100.00%	8,960,930	100.00%	4,404.92
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
Grass Total					
Grass Total	24,104.32	92.22%	41,206,655	82.14%	1,709.51
CRP Total					
CRP Total	2,034.30	7.78%	8,960,930	17.86%	4,404.92
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	26,138.62	100.00%	50,167,585	100.00%	1,919.29

2019 County Abstract of Assessment for Real Property, Form 45
Compared with the 2018 Certificate of Taxes Levied Report (CTL)

89 Washington

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,092,809,585	1,186,538,480	93,728,895	8.58%	19,820,921	6.76%
02. Recreational	4,996,795	5,571,360	574,565	11.50%	407,670	3.34%
03. Ag-Homesite Land, Ag-Res Dwelling	373,213,140	404,955,175	31,742,035	8.51%	11,370,940	5.46%
04. Total Residential (sum lines 1-3)	1,471,019,520	1,597,065,015	126,045,495	8.57%	31,599,531	6.42%
05. Commercial	166,394,530	168,218,015	1,823,485	1.10%	1,807,405	0.01%
06. Industrial	196,803,615	207,528,835	10,725,220	5.45%	8,961,110	0.90%
07. Total Commercial (sum lines 5-6)	363,198,145	375,746,850	12,548,705	3.46%	10,768,515	0.49%
08. Ag-Farmsite Land, Outbuildings	57,661,195	80,684,815	23,023,620	39.93%	0	39.93%
09. Minerals	100	100	0	0.00%	0	0.00%
10. Non Ag Use Land	4,315	4,315	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	57,665,610	80,689,230	23,023,620	39.93%	0	39.93%
12. Irrigated	87,224,070	87,201,460	-22,610	-0.03%		
13. Dryland	787,935,535	784,969,635	-2,965,900	-0.38%		
14. Grassland	50,081,025	50,167,585	86,560	0.17%		
15. Wasteland	7,154,960	7,154,685	-275	0.00%		
16. Other Agland	4,265,205	7,165,940	2,900,735	68.01%		
17. Total Agricultural Land	936,660,795	936,659,305	-1,490	0.00%		
18. Total Value of all Real Property (Locally Assessed)	2,828,544,070	2,990,160,400	161,616,330	5.71%	42,368,046	4.22%

2019 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:
	\$354,528
7.	Adopted budget, or granted budget if different from above:
	N/A
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:
	N/A
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.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	\$17,700

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?
	County 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.gworks.com/
7.	Who maintains the GIS software and maps?
	County 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 are zoned.
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, gWorks 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.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2019 Residential Assessment Survey for Washington County

1.	Valuation data collection done by:												
	Appraisal staff												
2.	List the valuation group 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%; text-align: center;"><u>Valuation Group</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td><td>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 Group</u>	<u>Description of unique characteristics</u>	1	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
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	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												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	Sales comparison, Marshall & 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 & Swift and the counties depreciation studies.												
5.	Are individual depreciation tables developed for each valuation group?												
	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.	How are rural residential site values developed?												
	Site values are derived from vacant land sales of 38 acres and below and an additional amount is added for well, septic and electrical amenities.												
8.	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.												

9.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2014	2015	2013	2014
	10	2014	2015	2014	2014
	15	2016	2015	2016	2016
	40	2017	2015	2011	2017;2018
	50	2017	2015	2016	2016;2018
	<p>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. For valuation group 40, Rural residential and agricultural homes south of Highway 30 were inspected in 2017, the homes north of Highway 30 were inspected in 2018.</p>				

2019 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 group recognized in the County and describe the unique characteristics of each:																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%;"><u>Valuation Group</u></th><th><u>Description of unique characteristics</u></th></tr> <tr> <td style="text-align: center;">1</td><td>Blair and Blair suburban</td></tr> <tr> <td style="text-align: center;">2</td><td>Arlington</td></tr> <tr> <td style="text-align: center;">3</td><td>Ft Calhoun, Herman, Kennard and Rural</td></tr> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Blair and Blair suburban	2	Arlington	3	Ft Calhoun, Herman, Kennard and Rural												
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																							
1	Blair and Blair suburban																							
2	Arlington																							
3	Ft Calhoun, Herman, Kennard and Rural																							
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.																							
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%;"><u>Valuation Group</u></th><th><u>Date of Depreciation</u></th><th><u>Date of Costing</u></th><th><u>Date of Lot Value Study</u></th><th><u>Date of Last Inspection</u></th></tr> <tr> <td style="text-align: center;">1</td><td style="text-align: center;">2018</td><td style="text-align: center;">2015</td><td style="text-align: center;">2018</td><td style="text-align: center;">2014-2016</td></tr> <tr> <td style="text-align: center;">2</td><td style="text-align: center;">2014</td><td style="text-align: center;">2015</td><td style="text-align: center;">2014</td><td style="text-align: center;">2014</td></tr> <tr> <td style="text-align: center;">3</td><td style="text-align: center;">2018</td><td style="text-align: center;">2015</td><td style="text-align: center;">2018</td><td style="text-align: center;">2014</td></tr> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2018	2015	2018	2014-2016	2	2014	2015	2014	2014	3	2018	2015	2018	2014
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																				
1	2018	2015	2018	2014-2016																				
2	2014	2015	2014	2014																				
3	2018	2015	2018	2014																				
	The County feels these groupings have unique market influences due to the size and location of the communities. The County is on a five-year inspection cycle for the commercial class of property.																							

2019 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.		
	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>
	1	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 methodology is used to determine market value?		
	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.	What separate market analysis has been conducted where intensive use is identified in the county?		
	Since there were no sales to identify market value, the excess farm site value seemed the most logical as the land could be turned into crop land.		
7.	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><i>If your county has special value applications, please answer the following</i></u>		
8a.	How many special valuation applications are on file?		

	4,610
8b.	What process was used to determine if non-agricultural influences exist in the county?
	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 then 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.
	<u><i>If your county recognizes a special value, please answer the following</i></u>
8c.	Describe the non-agricultural influences recognized within the county.
	Residential and commercial development.
8d.	Where is the influenced area located within the county?
	The county assessor feels the entire county has a non-agricultural influence with a lesser degree of influence in the northern part of the county.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	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.

**2018 PLAN OF ASSESSMENT
FOR
WASHINGTON COUTNY
ASSESSMENT YEARS 2019, 2020, AND 2021
Date: June 15, 2018**

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 2018 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 2017 (payable in 2018) we had a total of ((611)) applicants and a value exempted of ((\$67,190,510)) with a tax loss of ((\$1,310,611.64)). The average median value for 2018 is not available at this time. The 2017 average medium was ((\$176,357)).

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 2018 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 administers 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	\$ 53,962.00
1-0201	Deputy's Salary	\$ 43,176.00
1-0305	Regular Time Salaries	\$ 140,400.00
1-0405	Part Time Salaries	\$ 81,640.00
1-0505	Overtime	<u>\$ 2,000.00</u>
	Personnel Services Total	\$ 321,178.00
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	\$ 25000.00
2-3910	Assessor School	<u>\$ 1,500.00</u>
	Operating Expenses Total	\$ 14,350.00
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	\$ 1000.00
5-1309	Data Processing Software	\$ 1000.00
	Capital Outlay Total	<u>\$ 4,000.00</u>
	Total Expenditures	\$ 354,528.00

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 2018 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 ((7139)) with a value of ((\$1,094,917,050)).

List the number of commercial parcels and value. The number of parcels is ((692)) with a value of ((\$169,342,865)).

List the number of industrial parcels and value. The number of parcels is ((56)) with a value of ((\$198,832,055)).

List the number of agricultural parcels and value. The total number of agricultural parcels is ((4,565)) including agriculture land value, agricultural (home & building) sites and improvements ((\$1,368,721,160)). The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is ((1617)) with a value of ((\$314,165,275)).

The total number of parcels with greenbelt special value is ((4,507)). The greenbelt value is \$(937,008,815)

. The number of recreational parcels is ((41)) with a value of \$((5,596,925)).

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.

Two 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

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

I

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.

2022

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Rural Subs will be the most likely choice for 2022. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2023

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 2023. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2024

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 2024. 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.

IMPROVEMENTS

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.

July 24, 2018

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

Re: The Washington County 2018 Plan of Assessment

Dear Mr. Waldron,

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

July 10, 2018

Washington County Board of Equalization
Attn: Steve Dethlefs-Chairman
1555 Colfax Street
Blair, Nebraska 68008

Re: The Washington County 2018 Plan of Assessment

Dear Mr. Dethlefs and the Board of Equalization,

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

February 20, 2019
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 filled 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 is being used as our basis for Washington County's 2019 special valuation.

Market valuation by area concept will continue to be monitored in Washington County to establish the differences in market value (acreage non-special value) due to general location within the county. This concept is being used for 2019 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;

A county-level cash rent survey was not conducted by USDA in 2018. NASS will next publish agricultural county –level cash rents data in September 2019.

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 USDA.

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 Statute (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